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Comprehensive Annual Financial Report

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For The Year Ended
December 31, 1999

Terrebonne Parish Consolidated Government

Houma, Louisiana

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

Release Date: JUL 12 2000

Prepared by:

Finance Department, Division of Accounting

INTRODUCTORY SECTION



**Bayou Terrebonne Waterlife Museum
The Wetlands Wall—46 ft. Mural**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

City of Salem Parks Commission Government

October 31, 1999

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TERREBOUNE PARISH CONSOLIDATED GOVERNMENT

June 20, 2008

To the Honorable Parish President, Members of the Parish Council
And the Citizens of Terrebonne Parish, Thibodaux, Louisiana

The Compendatory Annual Financial Report of the Terrebonne Parish Consolidated Government (Parish Government) for the year ended December 31, 1998, is hereby submitted as mandated by the Home Rule Charter. The Home Rule Charter requires that the council shall provide for an annual independent audit, 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 Compendatory 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, approved 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.
 - a. *The Supplemental Information Section* includes the combining, individual fund and account group financial statements.
 - b. *The Other Supplemental Information Section* contains various schedules of the following: General Fund Assets, Compensation Paid to the Parish Council by the Utilities Fund; Property, Plant and Equipment, Insurance in Force and Utility Customers.
3. *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-133, *Audit of State, Local Governments and Non-Profit Organizations*. Information related to this single audit, including a schedule of expenditures of federal awards, 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), Human Resources, Utilities (Electric and Gas), City Police, City Fire, Finance (Accounting, Customer Service, Information Systems, and Purchasing), Recreation, Risk Management, Civic Center, Permits Services, and Planning & Economic Development. A complete discussion of the Terrebonne Parish reporting entity is provided in the Notes to the Financial Statements (Note 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 2,067square miles consisting of 887 square miles of land and 1,078 miles of water. The latest census of 1998 reports a population of 86,982.

The *Management Executive* in 1996, at the general election of 1995, the legislative power of the parish government reduced from three to nine members elected to a four (4) year term, with a maximum of three consecutive terms. One (1) council member is elected from each district. 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 three consecutive terms.

For the year ended December 31, 1999, the Parish President appointed department heads subject to the approval of the Parish Council for the following major departments, and served at the pleasure of the President:

Department of Public Works
Department of Human Resources
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 Civic Center
Department of Permits Services

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 259 individuals who are responsible for various maintenance and improvements of Terrebonne Parish facilities and infrastructures.

Department of Human Resources : This department employs seven individuals, whose main responsibilities include the maintenance and enhancement of the work force while maximizing employee productivity.

Department of Utilities - The Department of Utilities provides electric and gas utility services to certain geographical areas of our parish. Electric service is provided to approximately 18,000 customers in the City of Houma and adjacent developed areas. Gas service is provided to approximately 14,000 customers in the City of Houma and adjacent developed areas as well as the Bayou Lafourche, Bayou Black/Gibson and Little Bayou Black areas. The department structure includes the divisions of Utility Administration, Gas Distribution, and Electric Production and Electric Distribution. The total employee complement is approximately 78.

Department of City Police - This department employs a total of 81 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 75 full and part time individuals including civilian and civil service employees responsible for the urbanized area of Houma fire protection.

Department of Finance - The Accounting, Information Systems, Customer Service and Purchasing Divisions employ a total of 85 individuals, who provide the services both internally and to the public, including financial administration, information systems, revenue collections, and centralized purchasing.

Department of Recreation - A total of 61 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 health 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 7 major areas: Planning, Economic Development, and Federal Programs Management. A total of 89 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, Federal Transit System, and other social service programs. The inclusion of the Head Start Program was a successful accomplishment in Federal Programs Management.

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 cooperative 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 financial qualified individuals interested in creating or expanding their private businesses, thereby increasing local job opportunities.

Department of Civic Center - The Houma-Terrebonne Civic Center opened to the public in January 1999 with an over-filled calendar. The facility had 173 event days bringing in a total of 200,000 people in its first year of operation with an estimated economic impact of over \$1 million dollars pumped into the local economy for Terrebonne Parish businesses. In addition to creating jobs and generating sales tax, the facility brings visitors from out of town into Terrebonne Parish to spend money in local hotels, restaurants and attractions to generate more tourism dollars for the community. This department is composed of three divisions: Marketing, Operations and Business Management and has a current staff of 16.

Department of Juvenile Detention - This department was created in 1991, with a current staff of 49 providing rehabilitation programs for the youth entering the juvenile justice system.

Parish President Administration - Under the direction of the Parish President exists his administration and two divisions created for special purposes, Community Problem Solver and Office of Emergency Preparedness.

The **Office of Community Problem Solver** provides to the public a centralized answering point for complaints and follow-up procedures. In 1999, there were 1,200 inquiries made for tall grass, drainage, roads and bridges, utilities, garbage pick-up, and cable regulations, junk and debris complaints. This division is responsible for receiving and documenting all incoming complaints from citizens and coordinating and directing the information to the proper departments. With a staff of three, they are responsible for updated management reports and public response when possible.

The **Office of Emergency Preparedness** responds to natural disasters and emergencies, and hazardous material incidents as well as pest-control operations. 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. There are also a large number of pipelines that carry numerous hazardous chemicals throughout the parish. With a staff of two, this division works day-to-day and emergency operations of the Government to ensure compliance with state and federal guidelines, provides technical assistance in an emergency, and serves as a focal point for managing operational details.

The **Accounting Standards**: The Terrebonne Parish accounts are organized in funds and account groups. Each fund is a separate accounting entity with its own self-balancing set of accounts; assets, liabilities and fund equity. Following are the titles of these funds and account groups with a brief description.

Governmental Funds

The **General Fund** is the general operating fund of the Parish. It is used to account for all financial resources traditionally associated with government, which are not required to be accounted for in another fund.

The **Special Revenue Funds** are used to account for revenues derived from specific tax, grants or other restricted revenue sources. Local legislation or state or federal statutes specify the uses and limitations of each Special Revenue Fund.

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

Capital Projects Funds are used to account for financial resources to be used for construction of major capital projects.

Proprietary Funds

The **Enterprise Funds** are used to account for operations financed and operated in a manner similar to private business enterprises. The intent is that costs of goods or services to the general public on a continuing basis be financed primarily through user charges.

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

Fiduciary Funds

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

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 \$76,352,975, as included in this report, exclude the Parish's infrastructure.

General Long-Term Obligations Account Group:

All long-term obligations of the Parish, except that accounted for in the proprietary funds, are accounted for in this account group. These obligations include bonds payable of \$31,228,684; the landfill closure of \$5,849,431 and compensated absences of \$47,244 due to employees in non-proprietary funds.

Basis of Accounting. 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 108, "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 equity funds. Revenues are recognized when they are measurable and available, expenditures are recognized when the related liability is incurred, except for interest on long-term obligations which is recorded when due. Budgets are adopted on a basis consistent with GAAP.

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 Municipality has been a period of revival 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. The major industries including the oil field, seafood, marine, shipbuilding and related (not current activities to major extent) have enjoyed the impressive growth in the Parish since 1995. These industries are major employers of the Parish's labor force.

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	Account Registered			Gross		
	Sales Tax Parish	Annual % Growth	Occupational Licenses	Annual % Growth	Sales Tax Collection	Annual % Growth
1999	5,795		4,424		\$27,888,300	
1998	5,618	8.15%	4,319	2.18%	28,757,154	10.20%
1995	5,796	3.15%	4,836	2.59%	32,154,544	3.28%
1996	5,826	2.16%	4,283	-9.80%	48,181,320	8.76%
1997	6,025	3.48%	4,738	5.96%	53,899,026	11.84%
1998	6,178	2.54%	4,702	-0.77%	62,118,210	15.08%
1999	6,367	3.15%	4,963	5.52%	58,794,824	-5.12%

* In 1996, the Terrebonne Parish District Board levied a 1% sales tax which generated gross collections of \$4,091,588 in 1996, \$4,931,573 in 1997, \$5,079,844 in 1998 and \$4,381,868 in 1999. This tax was not included in the formula calculating the annual percentage of growth for 1996 through 1999.

** In 1997, the Terrebonne Parish Sheriff's Office levied a 10% sales tax, which generated \$654,787 in 1997, \$1,743,678 in 1998 and \$3,481,954 in 1999. This tax was not included in the formula calculating the annual percentage of growth for 1997 through 1999.

*** In 1998, the Terrebonne Parish Consolidated Government levied a 5% sales tax, which generated \$1,400,048 in 1998 and \$3,415,868 in 1999. This tax was not included in the formula calculating the annual percentage of growth for 1998 and 1999.

According to the Louisiana Department of Labor, the annual average rate of local unemployment stabilized to an average of 4.3% in 1999, as reflected in the following chart. Along with a healthy work force, the parish had a steady issuance of building permits (a continued indicator of new construction and renovation).

Year	Average Labor Force ¹	Unemployment Rate ²	Building Permits Issued ³
1993	48,100	7.89%	446
1994	42,100	7.18%	426
1995	43,600	6.70%	443
1996	44,500	5.40%	491
1997	44,800	4.30%	463
1998	50,000	3.50%	526
1999	51,100	4.30%	484

Source: ¹ Louisiana Department of Labor

² Terrebonne Parish-Consolidated Government (Planning Department)

MAJOR INITIATIVES

CURRENT AND FUTURE PARISH-WIDE PROJECTS

Flood Drainage Project E-18: A multi-year-phase project, the E-18 project area encompasses approximately 16,576 acres. Geographically, the project is located between the natural ridges of Dupre and Terrebonne to the west and Bayou Blue to the east. The purpose of the project is to prevent local flooding due to excessive rainfall and tidal surges from the Gulf of Mexico through the Western Navigation Canal. It is not unusual for both of these conditions to occur simultaneously. Hardware conditions are not necessary to influence strong tidal fluctuations. Current funding of \$17,025,000 includes the following amounts: \$3,295,796 (General Fund); \$4,732,588 (La. Dept. of Transportation and Development); \$3,138,240 (Capital Sales Tax Fund); \$1,699,189 (Floodwise Drainage); \$110,818 (Federal Revenue Sharing); \$388,020 (Interest).

Bayou Terrabone Waterway Museum: Displayed on the cover and inside of this report, this institution tells a story of the "good earth" and its surrounding waters that may be viewed in our Bayou Terrabone Waterfalls Museum. The new 7,000 square-foot facility opened in July 1999 housing a permanent exhibit concentrating on the economic, social and natural history of Terrebonne Parish and southeast Louisiana. There are 20 separate waterfowl and marshes, 150 creatures are displayed on the one-line mural, 64 interactive buttons, a 13 1/4 foot long scaled alligator, and seven-plies suspended diorama mobile display. The museum as a whole, along with its surrounding park and boath dock, is intended to provide a focus for recreation and tourism in downtown Houma. The \$996,186 facility was funded by General Fund along with \$412,123 for the auxiliary funded through Grants, Monuments and General Fund.

Port Facility: A 400-acre port facility located off Industrial Boulevard near the waterway section of the Houma Navigational Canal and Intracoastal Canal is currently under-construction. With the Parish no longer having rail access, the port can provide alternate links to industry in the Parish. When completed, the port will have an inland slip 1,760 feet long, 400 feet wide and depth of 13 feet. In addition, the port will have an fenced overflow channel and added storm protection. Half of the projected \$7.8 million cost will be provided by state capital outlay funds with a Parish match through general funds and bond issues.

The port will be fitted with an industrial park and facilities for shipbuilding and repair, fabrication, machining, ice and large repair, boat loading, and manufacturing security and other machine services.

The current adopted funding through the year 2003 of \$7,800,000 includes the following sources: General Fund (\$3,270,500), Terrebonne Waterways Association (\$1,000), Capital Improvement Sales Tax (\$300,000) and State of Louisiana Facility Planning and Control (\$3,950,000).

DEPARTMENT ACCOMPLISHMENTS

Public Works: The Government Buildings Division is continuing with repairs to meet ADA requirements for the handicapped. Louisiana's video show poker revenues generated from the operation of video poker devices has allowed Terrebonne Parish the ability to upgrade our public buildings so as to make them more available to our handicapped citizens.

The Drainage Division decreased its completed work orders in 1999 due to the transfer of the grass cutting section to the Road and Bridge Division. A plan to work towards automated forced drainage pump station status reports through radio and telephone equipment is underway, with computerized remote control capabilities following. The Parish currently maintains over 25 forced drainage pump stations throughout the Parish.

The Road and Bridge Division completed 11,644 work orders in 1999, which incorporated repairs and improvements to various streets and bridges. Currently, there are approximately 1,400 roads and streets in Terrebonne Parish, 174 in rural areas and 850 in the urban area, totaling more than 471.22 miles or 890 lane miles. The bridge inventory for 1999 consists of 79 pavements, of which 13 are movable (2 crossed 38 lanes per day). The Falgout Canal Road Pontoon Bridge, owned and maintained by the Parish, is known to be the longest of its kind within the United States.

The Pollution Control Division responded to 1,653 work orders in 1999. The department, which provides service to 23,600 customers, is responsible for operation and maintenance of two major sewage treatment facilities, seven holding basins, several package treatment plants and over 140 pump stations. In order to more closely monitor their operations, a telemetry system has been installed and is in the process of being fine-tuned. The telemetry system is designed to report various operational parameters of the system and display them in graphical form on computers that have been networked together. This allows field and office personnel to review updates of the system status at all times.

Human Resources: Our Human Resources Department has made great strides this last year in building an extensive in-house library of books, videotapes, and reference materials. A full day of orientation provides our employees with information and education on French sales, regulations, and best fit. Through an in-depth study, compensation and benefits plan, which can only be adjusted to reflect economic growth and prevailing wages in the job markets, was adopted. In addition to providing services to employees and existing management in creating a climate that enhances employee efficiency, the Human Resources Department strives to develop strategies, which promote positive employee/employee relationships.

IS/IT: The Electric System continued to experience substantial growth in 1999 due to continued favorable economic conditions. Retail sales of 211,811,148 kWhs exceed 1998 sales by approximately 1.6%. O&M system sales produced gross revenues of approximately \$2,810,830. Similar sales are anticipated for 2000. Consistently effort went into preparations for the Y2K rollover event and, as a result, a number of critical system upgrades and enhancements were implemented. Fortunately, no problems were encountered. Major emphasis was placed on the maintenance of substation equipment this year.

The Gas Distribution Division experienced stable growth in infrastructure, however sales were not similarly impacted due to unusually moderate temperatures. Phase V of the continuing cast iron replacement program was completed and Phase VI is under construction. The program plan is for 14 phases to be completed over a period of 30 years. Other projects completed in 1999 include regulator station improvements at L.Rodney 211 and Moffet Road distribution points.

Utilities Administration Division has completed configurations to connect the geographic information system (GIS) server, the AS/400 maintenance computer, and the Hanna Generating Station (HGS) network to the fiber optic network. Substantial progress has also been made in further utilization of the GIS system for the systems, with particular emphasis on the electric system. A computerized mark order system linked to the GIS database tables has been developed and implemented as refinements continue.

City Safety: As an on going successful program, born from an idea coming from the community, curbs the problem of juvenile crime in Torrington Parish by enforcing curfew laws. In a partnership formed with City Police, City Court, City Marshal, Parish District Attorney, and Parish Sheriff, law enforcement officers sweep parish streets, parks and public lots to surprise drug operations. Juveniles arrested receive community service, probation, counseling or time in juvenile detention. The parents are also required to come to court for allowing their child to break curfew, and face jail time and/or fines. The success of this program has diminished late night crime of juveniles and increased their own safety.

Finance Department: The Information Systems Division has completed its upgrade of the Parish's main computer system, and IBM AS/400 Model 690. The performance and capabilities of this system has exceeded expectations. In addition to being the main computer system, it also functions as a main file server for various PC networks, allowing users to exchange data between Networks and the AS/400.

Year 2000 compliance software and hardware changes were completed on schedule. A few minor problems did arise, but were corrected within hours, with little or no down time to the user.

An Intranet Page has been created, which is available to all network users. Currently, the page contains home pages for the Civic Center and Information Systems Division. Other features include a photo-linking, calendar of events, archive (downloading free software), a search feature, discussion, feedback, and frequently asked questions.

Current projects scheduled for implementation during the Year 2000 includes an Internet Web Server and parish wide imaging system.

Risk Management Over several years, the 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 exposures. The result is continued healthy loss reserves and various cost savings that will be allocated to those departments with low exposure and claims history.

Civic Center The Summer of 2008 brings the NFL's New Orleans Saints to the Home-Texasiana Civic Center as a temporary training camp during inclement weather. The decision to use the facility came after Saints officials announced a one-year contract to hold the outdoor training camp on the campus of Mississippi State University. The positive economic impact on the community could be up to \$2.5 million plus the benefit of Traveler's Parish being put in the national sports media spotlight. As part of the agreement, the Parish will produce two Saints event promotions for the community in June 2008. "Scrambling with the Saints" Day will be held in the Downtown Historic area featuring live music and kid's sports activities. The second event will take place at the Civic Center with amusement rides, Saints autographs, a GM's Clinic and live music. All events are free to the public in celebration of the Saints selection of the Home-Texasiana area for their 2008 Training Camp.

The 2008-2009 Broadway Series featured five top national touring shows: *Spirit of the Snows, Camelot, The Music of Andrew Lloyd Webber, and Late July Cabaret*. Season ticket sales continue to increase on an annual basis making Home's Broadway shows some of the most successful in the Southern. Tickets have been purchased from as far away as Houston, Texas; Ocean Springs, Mississippi; and Atlanta, Georgia. The 2009-2011 season will bring the latest line-up to date including *Avatar, Phantom, Aida* & *Hyde*, and *Chicago*.

For the first time ever, the Home-Texasiana Civic Center will feature for Christmas 2009 an Ice Show spectacular for the whole family. A portable ice rink system will be installed in the facility atop the regular Broadway stage to form an ice rink comparable to those in major theaters across the Country. The show features a company of World-class skaters, led by music dancing costurers and special effects.

Texasiana Parish was the host city in January 2008 to the state meeting of the Louisiana Travel and Tourism Council. The annual conference brought over 300 delegates from the tourism industry to the Parish for 4 days with the Home-Texasiana Civic Center serving as the host facility. This conference gave Parish officials an opportunity to market and promote the area as a top tourist destination.

Planning & Property Development The *Central Area Management Program* is scheduled for approval by the end of 2009; this program will give citizens a greater voice in the use of central resources. The program will allow Texasiana Parish to receive additional funding through state and federal sources. Proposed legislation will bring additional state continental shelf oil and gas money to states meeting the local mineral restoration. Texasiana Parish stands to receive \$11 million a year if this legislation is approved.

Main Street Program created in 1996, has earned national certification from the National Trust for Historic Preservation. It has given Texasiana Parish an inside track for funding at both the national and state levels of government. The National Main Street Center helps communities reconstruct their resources in order to restore and revitalize main street commercial sites.

The local main street program has also achieved three honors from the Louisiana Main Street Program. The awards included the Bayou Texasiana Waterlife Museum for Best New Development/Construction, Best Public/Private Partnership and Best Work Plan. For the Best Work Plan Award, a 28-page document was submitted that focused on the design, organization, promotion and economic redevelopment.

FINANCIAL INFORMATION

INTERNAL CONTROL

The Parish Administration is responsible for establishing and maintaining an internal control 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 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 the evaluation of costs and benefits requires an exercise of judgment by management.

As a recipient of federal, state and local financial assistance, the Parish is also responsible for ensuring that an adequate internal control 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 embedded 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.

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

The level of budgetary control under the Parish President allows the transfer of part or all of any unencumbered appropriation within departments. Any encumbrance involving the transfer of monies from one department to another or exceeding amounts estimated must be approved by the Council. Further explanations can be found in the Notes to the Financial Statements (Vol. 1, "Summary of Significant Accounting Policies").

GENERAL GOVERNMENT FUND BALANCE

General Government Revenue: Revenue of the primary government for general governmental functions (exclusive of other financing sources) totaled \$66,832,816 in 1998, a decrease of \$1,315,763, or 2.37%, over 1997's \$67,348,579. Revenue 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 revenue for that year.

Sources of Revenue	1998		1997		Increase (Decrease) Over 1997
	Revenue	Percent of Total	Revenue	Percent of Total	
Taxes	\$ 35,879,264	53.7%	\$ 35,888,858	53.1%	\$ (91,594)
Licenses and permits	1,358,702	2.0%	1,669,945	2.4%	86,737
Intergovernmental revenues	18,360,608	27.4%	18,153,621	28.3%	(819,813)
Charges for services	4,897,990	7.3%	4,026,879	6.0%	11,889
Fees and royalties	2,994,487	4.5%	2,188,690	3.3%	263,797
Miscellaneous revenues	4,512,838	6.8%	4,648,415	6.9%	(135,577)
Totals	\$ 66,832,816	100.0%	\$ 67,558,379	100.0%	\$ (1,315,763)

Tax revenues for 1999 accounted for 53.15% of total governmental revenues. This includes an increase of \$14,152,340, sales taxes of \$19,868,951, special assessment taxes of 30,263,894, and other taxes of \$279,003. An increase in the oil revenues (an increase of 8.18%) reflects some economic growth in Throckmold Parish.

Intergovernmental revenues decreased by \$870,803 in 1999. Federal grants totaling 39,244,802 (compared to 37,697,960 received in 1998) equals a 28.13% increase. Two construction projects, Bayou Gardens Boulevard Widening (\$1,608,890) and the extension of Thibault Road at Throckmold Industrial Park (\$5,005,573) account for the majority of the increase.

The state-shared revenue received for video draw poker fees decreased by \$149,668 from \$1,183,508 in 1998 to \$1,234,608 in 1999. The 50.77% decrease is directly related to the shift in spending from the video machines to the Pinwheel library purchases during the month of peak jackpot. This franchise fee is collected by the state on all video poker devices and is shared with the parishes.

The state mineral royalties collected under the provisions of the Louisiana Constitution, guarantee local governments 15% of the royalties on mineral sales from their jurisdiction. In 1999 the Parish received \$1,993,055, a decrease from the \$4,702,629 received in 1998. The substantial decrease of \$1,137,270 (24.89%) is related to the recent oil and gas industry.

Expenditures for general governmental operations of the primary government decreased by \$1,718,429 or 4.55% in 1999 over 1998.

Function	1998		1999		Increase (\$200,000)
	Expenditure	Percent of Total	Expenditure	Percent of Total	
General government	\$11,828,332	15.47%	\$ 9,930,148	13.04%	\$ 1,918,187
Public safety	13,342,473	17.27%	12,033,860	14.75%	1,689,613
Streets and drainage	11,762,806	15.34%	11,712,740	14.29%	(50,066)
Recreation	7,850,325	10.24%	6,267,423	7.61%	1,582,902
Health and welfare	4,803,828	6.27%	4,779,277	5.29%	24,551
Debt service	2,028,668	2.67%	11,185,282	13.58%	(9,156,614)
Culture and recreation	2,585,855	3.37%	2,342,034	2.84%	243,821
Education	21,247	0.03%	24,438	0.03%	(3,191)
Economic development	2,888,498	3.74%	2,644,371	3.37%	244,127
Urban redevelopment and housing	644,676	0.84%	713,376	0.87%	(68,700)
Conservation and development	80,581	0.01%	-	0.00%	80,581
Capital outlay	38,080,183	23.86%	28,188,659	24.67%	9,891,524
Totals	\$76,871,772	100.00%	\$81,343,197	100.00%	(\$4,761,425)

General government expenditures increased by a total of \$1,538,187 or 15.54%, over 1998 due to the construction of the Terrebonne Waterfile Inflow and the major renovations to Government Buildings.

Public safety expenditures increased by \$1,899,003 or 8.96% over 1998 due substantially from the operations and maintenance of the Juvenile Detention Center.

Resolutions expenditures increased in 1999 by \$1,286,180 or 23.30% over 1998 due substantially to the projects added to the landfill closure.

Asset Control expenditures decreased by \$2,364,314, or 71.88%, due to the 1998 deactivation and retirement of various public improvement and retirement issues in addition to the issuance of new public improvement bonds.

Capital Outlay includes expenditures in the Capital Projects Funds. The decrease of \$2,292,469 or 18.96% is mainly attributable to the on-going construction of various projects. The expenditures in the Capital Project Funds are non-recurring in nature, therefore will fluctuate from year to year.

Property Assessments and Tax Levies The assessed value of property situated in 2329,563,115 parishes in 1999, representing an increase of \$16,802,568, or 3.17%. The City of Houma's assessed value of \$68,227,258 in 1999 represents an increase of \$1,838,880 or 2.73% over 1998.

The allocation of property tax levies for parishes and special districts for 1999 and the four preceding years is as follows:

	Mills Per Dollar of Assessed Valuation				
	1994	1995	1997	1998	1999
City:					
Maintenance	28.25	28.25	28.49	28.49	28.49
Parishes:					
Echols Service	2.20	2.24	2.38	2.38	3.83
Maintenance	26.57	26.57	26.74	26.74	26.74
Districts:					
Echols Service	23.86	24.21	24.33	24.79	24.51
Maintenance	268.57	252.26	241.74	211.99	226.51

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, 1999, the fund balance decreased to \$7,096,701, from \$8,879,668 for the period ending December 31, 1998. In 1994, Terrebonne Parish received \$1.9 million from the State of Louisiana, representing the first installment of a settlement with Texas for disputed mineral royalty payments. This caused an unusual high fund balance in 1994. In March 1993 and March 1998, the Parish received an additional \$2,979,300 for each year totaling \$5,958,600. The majority of the funds have since been allocated to various non-recurring projects from 1994 through 1999.

In 1993, 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. The following transfers were made for the dedicated purpose of interest and future scheduled expenditures:

Year	Amount
1994	\$ 258,000
1995	775,845
1996	557,815
1997	1,388,480
1998	1,055,120
1999	1,582,152

PROPRIETARY OPERATIONS

Township Parks operates three enterprise funds consisting of the Utilities Fund (electric and gas utilities), the Sewerage Fund and the Civic Center Fund. In addition, there are five Internal Service Funds consisting of the Insurance Control Fund, Group Health Insurance Fund, Human Resources Fund, Centralized Purchasing Fund and Information Systems Fund.

Utilities Fund: The Utility Fund includes the production and distribution of electricity and the procurement and distribution of gas. In 1999, the Utilities Fund had a net income of \$5,288,717 compared to 1998 of \$5,515,802. The Utility Fund ended the year with a retained earnings of \$47,534,783.

Sewerage Fund: The Sewerage Fund realized a net loss of \$1,879,768 in 1999 in comparison to the net loss of \$408,345 in 1998. In 1998, the parks adopted a user rate adjustments, which allows the Sewerage Fund to begin adequately recovering annual operating costs (including depreciation) over the next five years. In the interim, the Parks made provision for supplementing the Sewerage Fund from the General Fund in the amount of \$258,000 for 1999 a decrease from 1998's \$372,278 supplement. The Sewerage Fund ended the year with a retained earnings of \$159,000.

Civic Center Fund: In the first year of operations, the Civic Center Fund realized a net loss of \$717,243. The Civic Center operations was subsidized by the General Fund in 1999 in the amount of \$952,375 and ended with retained earnings of \$286,138.

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

	Insurance Control Fund	Group Health Insurance Fund	Human Resources Fund	Centralized Purchasing Fund	Information Systems Fund
Beginning Retained Earnings	\$ 170,799	\$1,049,810	\$ 98,981	\$ 225,282	\$ 88,684
Net income (loss)	65,700	(1,166,977)	98,892	5,122	84,689
Ending Retained Earnings	\$ 236,499	\$ (217,167)	\$ 197,873	\$ 230,404	\$ 173,373

FINANCIAL OPERATIONS

Further Financial Statement Information: Disclosure information can be found in the Notes to the Financial Statements (No. 22, "Financial Plans").

DEBT ADMINISTRATION

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

Public Improvement	\$28,055,000
General Obligation	8,871,319
Special Assessment	296,000
Revenue Bonds	14,185,000

Further disclosure information can be found in the Notes to the Financial Statements (No. 10, "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 each bond in an effort to minimize risk, while earning maximum interest. As of December 31, 1999, the Parish's cash resources were divided between cash and investments as follows:

	1999	
	Amount	Average Percent
Cash on hand	\$ 1,180	0.00%
Carrying amount of deposits	41,837,743	12.58%
Carrying amount of investments	28,561,686	87.42%
Total	\$ 70,400,509	100.00%

All funds managed and invested by the Parish are done so in accordance with Louisiana Revised Statutes, Title 28, Chapter 7, and the Terrebonne Parish Consolidated Government Home Rule Charter, section 4-24.

Any institution having certificates of deposits or maintaining an interest bearing 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. 5, "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. 15, "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-133. The auditor's reports related specifically to a single audit are issued under separate cover.

AWARDS

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Terrebonne Parish Consolidated Government for its Comprehensive Annual Financial Report for the fiscal years ending December 31, 1997 and December 31, 1998. The Certificate of Achievement is a prestigious national award recognizing compliance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement for Excellence by GFOA, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report with content conforming to program standards. Such reports must satisfy both Generally Accepted Accounting Principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. This is the second year the Parish has received the Certificate of Achievement. We believe our current report conforms to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for a certificate.

ACKNOWLEDGMENT

We wish to express our appreciation to all the members of the Division of Administration and Council Staff 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 restructuring the financial affairs of the Parish in a responsible and progressive manner.

Respectfully submitted,



Doug Miller, CPA
Chief Financial Officer
Finance Department



James E. Miller
Parish Comptroller
Accounting Division

VERMONT PARISH CONSOLIDATED GOVERNMENT

1999/2000 PRINCIPAL OFFICIALS

	<u>1999</u>	<u>2000</u>
Parish President		
Parishwide	Henry F. Borevillain	Robert J. Bergeson
Parish Council Members		
District 1	Henry D. Gabriel, Jr.	Alyce Hillman
District 2	Wayne J. Thibodeaux	Wayne J. Thibodeaux
District 3	Ray B. Bombreux, Jr.	Ray B. Bombreux, Jr.
District 4	Christa M. Duplantier	Christa M. Duplantier
District 5	Joseph B. Brown, Jr.	Joseph B. Brown, Jr.
District 6	Harold F. Lapierre	Harold F. Lapierre
District 7	Cynthia D. Rogers	Clayton J. Wolcott
District 8	Carl J. Chausin	J. Peter Woodson
District 9	Daniel D. Henry	Daniel D. Henry
Council Clerk	Paul Labat	Paul Labat
Council Fiscal Officer	Wanda M. LaCompte, CPA	Wanda M. LaCompte, CPA
Administration		
Chief Administrative Officer	Doug Miller, CPA	Chris Lopez 'E.
Chief Financial Officer	Doug Miller, CPA	Doug Miller, CPA
Public Works Director	Al Leman	Bill Leman
Utilities Director	Thomas K. Henry	Thomas K. Henry
Risk Management Director	Dougy Domingue	Dougy Domingue
Planning/Economics		
Development Director	T. Pat Gordon	T. Pat Gordon
Fire Chief	John Verino	John Verino
Police Chief	Gerrile Collette	Gerrile Collette
Human Resources Director	Heidi Harrod	Heidi Harrod
Recreation Director	Pat Patterson	Pat Patterson
Civil Center Director	Linda McCarthy	Linda McCarthy
Jewelry Inspection Director	Jason Hurlbutson	Jason Hurlbutson

TERREBONNE PARISH CONSOLIDATED GOVERNMENT

Finance Department

Chief Financial Officer
Executive Secretary

Doug Baker, CPA
Crysal White

Accounting Division

Comptroller
Assistant Comptroller
Revenue Officer
Budget Officer
Accountant
Accountant (Federal Grants)
Accountant (Contracts)
Accounting Clerk (Physical/Good Assets)
Accounting Clerk (Accounts Receivable)
Accounting Clerk (Accounts Receivable)
Accounting Clerk (Accounts Payable)
Accounting Clerk (Accounts Payable)
Accounting Clerk (Accounts Payable)
Accounting Clerk
Accounting Clerk (Grants)
Accounting Clerk (Grants)
Executive Secretary
Receptionist/Secretary/Board Secretary
Accounting Intern
Accounting Intern

Justin J. Miller
Donald Pious
Susan N. LeBlanc
Bill B. Aronians
Kayla Dapin
Pauline Gentry, CPA
Julie Blumstein/Dawn A Bernard
Shelia Buchanan
Bill Bernal
Ava Fontenot
Patricia Hubert
Kimberly Simmons
May Ann Kingman
Tracy Pitt
Susan Coulter
Kathy LaCompte / Isabelle Bourg
Trudy Triche / Betsy LaCompte
Lorena Johnson
Laura Gaudreau
Dawn Allmond
Steph E. Christian

Certificate of Achievement for Excellence in Financial Reporting

Presented to:

Terrebonne Parish
Consolidated Government,
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

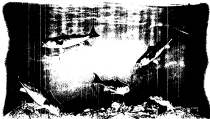
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



Edgar Brubaker
President
Jeffrey L. Esser
Executive Director



FINANCIAL SECTION



**Bayou Terrebonne Waterfowl Museum
Redfish Downy Exhibit**



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 Terrebonne Parish Consolidated Government (a political subdivision of the State of Louisiana) as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Terrebonne Parish 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 financial statements of the Terrebonne General Medical Center, Houma-Terrebonne Airport Commission, Houma Area Convention and Visitors Bureau, Houma-Terrebonne Regional Planning Commission, Houma-Terrebonne Public Trust Financing Authority, Terrebonne Parish Couroner, City Court of Houma, District Attorney, Clerk of Court, Assessor, Bayou Canal Fire Protection District and the Judicial District Court Law Clerk Fund. The financial statements of the aforementioned funds reflect 67% and 83% 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 the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement 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, 1999, 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.

In accordance with Government Auditing Standards, we have also issued our report dated May 25, 2000 on our consideration of the Terrebonne Parish Consolidated Government's internal control over financial reporting, and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements of Terrebonne Parish Consolidated Government taken as a whole. The combining statements and individual fund and account group schedules and other supplementary information as 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, Utility Customers and Statistical Information Section 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.

Respectfully submitted,



Certified Public Accountants

Houma, La.,
May 25, 2000.

GENERAL PURPOSE FINANCIAL STATEMENTS

COOPERATIVE BANK FINANCIAL STATEMENTS - ALL INFORMATION AND ACCOUNTING SUBJECT TO THE COOPERATIVE FINANCIAL STATEMENTS CONVENTIONS LISTED

Financial Statements - Consolidated Statements

December 31, 2020

	Cooperative Bank Financial Statements				Financial Statements	
	General		Special		Special	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
Total Assets (through General)	5,075,000	2,820,000	1,070,000	4,005,000	2,820,000	2,820,000
Equity and Other Credits:						
Unallocated capital					5,075,000	
Reserves & general fund assets						
Special Reserves:						
General fund reserves					1,070,000	
Reserve deficit						1,070,000
Reserve self-insurance					5,075,000	
Unallocated						1,070,000
Liabilities:						
Deposits			1,070,000			
Employee pension/benefits						
Accruals	5,075					
Long-term liabilities	10,000					
Miscellaneous other/deferred fees	100,000					
Unpaid claims		1,070,000				
Other liabilities						
Special reserves						
Reserves						
Reserve deficit						
Capital projects	10,000,000			10,000,000		
Other/deferred expenses		1,070,000				
Subrogation	4,965,000		100,000	4,865,000		
Technology and other assets	1,070,000		1,070,000		1,070,000	
Total liabilities, equity and other credits	5,075,000	2,820,000	1,070,000	4,005,000	2,820,000	2,820,000

See notes to financial statements.

Fiscal Year Total Debt Issued (\$1,000)	Amount Raised		Total Repayment Obligations (\$1,000)	Compared To:	Total Repayment Obligations (\$1,000)
	General Fund Assets	Long Term Obligations			
<u>2000-01</u>		<u>20,000,000</u>	<u>20,000,000</u>	<u>1,000,000</u>	<u>20,000,000</u>
	\$ 20,000,000		18,000,000	10,000,000	28,000,000
			1,000,000	1,000,000	1,000,000
			18,000,000	1,000,000	19,000,000
			20,000,000	10,000,000	30,000,000
			1,000,000	10,000	1,100,000
<u>2001-02</u>			<u>1,000,000</u>		<u>1,000,000</u>
			1,000,000		1,000,000
			1,000,000		1,000,000
			1,000,000		1,000,000
			1,000,000		1,000,000
				10,000	10,000
				10,000	10,000
				10,000	10,000
			10,000,000	10,000	10,000,000
			1,000,000	1,000,000	2,000,000
<u>2002-03</u>	<u>20,000,000</u>		<u>20,000,000</u>	<u>1,000,000</u>	<u>21,000,000</u>
\$ 40,000,000	\$ 20,000,000	\$ 40,000,000	\$ 40,000,000	\$ 1,000,000	\$ 41,000,000

**UNIVERSITY OF MICHIGAN
ALL GOVERNMENTAL FUNDS AND SPECIAL FUND PROGRAMS (GROUP 1)**

Transactions with Constituent Government

For the year ended December 31, 1999

	<u>Current</u>	<u>Special Revenue</u>	<u>Other Income</u>
Revenues			
Taxes and special assessments	\$ 1,496,874	\$ 14,671,044	\$ 404,100
Licenses and permits	66,000	196,444	
Intergovernmental	2,276,405	2,885,000	
Charges for services	847,491	1,720,299	
Fines and penalties	48,900	2,100,000	
Miscellaneous	79,405	2,444,011	164,500
Total revenues	<u>4,835,075</u>	<u>14,287,800</u>	<u>1,573,100</u>
Expenditures			
Current			
General government	7,500,000	4,662,400	69,211
Public safety	447,870	17,894,400	
Health and welfare	850,000	11,200,000	
Housing		1,815,000	
Health and welfare	847,491	4,726,711	
Cultural activities		2,000,000	
Education	23,847		
Urban redevelopment and housing		499,075	
Economic development activities		2,660,000	
Community development		10,000	
Capital outlay			
Public works			1,075,000
Miscellaneous		9,000	1,814,000
Total expenditures	<u>11,155,108</u>	<u>47,861,586</u>	<u>3,903,211</u>
Transfers (Gifts) from or to other constituent governments	<u>(200,000)</u>	<u>4,000,000</u>	<u>2,100,000</u>
Other Financing Resources (Flow)			
Receipts of general fund revenue allocations	500,000	15,000	
Receipts of bond and other debt issue			
Capital issues			
Operating transfers in	4,291,213	10,200,000	1,800,000
Operating transfers out	<u>(3,893,130)</u>	<u>(14,299,000)</u>	<u>(240,000)</u>
Total other financing resources (flow)	<u>408,083</u>	<u>(14,089,000)</u>	<u>1,560,000</u>
Excess (Deficiency) of Revenues and Other Resources Over Expenditures and Other Uses	<u>1,285,945</u>	<u>2,327,214</u>	<u>(269,111)</u>
Fund Balance			
Beginning of year	4,013,464	14,291,441	4,133,100
End of year	<u>\$ 5,300,409</u>	<u>\$ 16,618,655</u>	<u>\$ 3,864,000</u>

See notes to financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND FINANCING FOR BURLINGTON - BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUES**

Town of Burlington Classified Government

for the year ended September 30, 1999

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance	Budget	Actual	Variance
			(Under/Over)			(Under/Over)
Revenues						
Taxes	\$ 1,784,000	\$ 1,880,000	\$ 96,000	\$ 3,000,000	\$ 3,040,000	\$ 40,000
License and permits	695,000	760,000	65,000	475,000	490,000	15,000
Impassment	1,264,000	1,330,000	66,000	16,000,000	16,170,000	170,000
Change fee waiver	284,000	280,000	(4,000)	1,000,000	980,000	(20,000)
Fees and penalties	60,000	48,000	(12,000)	2,000,000	1,940,000	(60,000)
Miscellaneous	224,000	270,000	46,000	1,000,000	1,000,000	0
Total revenues	\$ 4,001,000	\$ 4,268,000	\$ 267,000	\$ 24,000,000	\$ 24,520,000	\$ 520,000
Expenditures						
Current						
General government	\$ 1,100,000	\$ 1,100,000	\$ 0	\$ 3,000,000	\$ 2,960,000	(\$ 40,000)
Public safety	200,000	400,000	200,000	27,000,000	27,000,000	0
Health and Welfare	100,000	100,000	\$ 0	10,000,000	11,000,000	1,000,000
Recreation	0	0	0	10,000,000	10,000,000	0
Build and outfit	100,000	100,000	0	0	0	0
Cultural recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Adult development and training	0	0	0	1,000,000	900,000	(\$ 100,000)
Economic development and facilities	0	0	0	0	0	0
Construction and development	0	0	0	0	0	0
Other services	0	0	0	0	0	0
Professional fees	0	0	0	0	0	0
Interest on bond issues	0	0	0	0	0	0
Total expenditures	\$ 1,400,000	\$ 1,600,000	\$ 200,000	\$ 40,000,000	\$ 40,960,000	\$ 960,000
Transfers-Benefit of services from expenditures	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 1,000,000	\$ 0
Other financing activities						
Proceeds of general bond issue	0	0	0	0	0	0
Grant allocations	0	0	0	0	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	0	0	0	0	0	0
Total other financing activities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Refundary activities and other services from expenditures available for	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund balance						
Beginning of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Revenue from accounts

**LIABILITIES OF MEMBERS OF FEDERAL RESERVE AND BANKS IN WHICH BANKS HOLD SHARES,
ALL PROGRAMS AND FUNDS TYPE AND REPORTABLE FROM SUCH COMPANY(S)**

Statement of Liabilities of Members

For the year ended December 31, 2009

	Reporting Fund Types		Total	Capital	Total
	Equity	Debt	Member		Member
	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)
Operating Resources					
Business line sales and service charges	\$ 11,363,181	\$ 4,491,461	\$ 15,854,642	\$ 12,146,673	\$ 18,198,034
Non-operating income	881,171		881,171	438,811	4,494,221
Total operating resources	12,244,352	4,491,461	16,735,813	12,585,484	22,692,255
Operating Expenses					
Personnel services	4,870,567	1,244,158	6,114,725	66,475,417	66,475,417
Supplies and materials	460,588	71,499	532,087	20,675,768	20,708,403
Other services and charges	1,776,447	4,964,584	6,741,031	26,548,204	26,689,588
Depreciation and amortization		11,481	11,481		11,481
Energy expenses	11,771,637		11,771,637		11,771,637
Depreciation and amortization	4,401,024	71,371	4,472,395	11,275,421	11,754,524
Total operating expenses	13,580,263	11,352,693	24,932,956	107,474,610	138,614,607
Operating income/(loss)	8,664,089	(6,861,232)	1,802,857	1,802,857	7,521,541
Non-Operating Resources (Expenses)					
Interest income	1,711,641	104,464	1,816,105	1,816,104	1,774,461
Other non-operating resources	88,125		88,125		11,121
Income tax expense	(71,447)		(71,447)		(71,447)
Income tax/(expense) charge	(887,149)		(887,149)	(8,877,099)	(8,764,188)
Other non-operating expenses	(18,884)		(18,884)	(18,884)	(18,884)
Total non-operating resources	88,125	104,464	1,92,589	1,802,857	1,804,771
Income/(expense) available	1,752,014	(6,756,768)	(5,004,754)		15,000,000
To make Payments/Dividends	1,446,642		1,446,642		1,446,642
Reserves For Other Purposes	11,841,153		11,841,153		11,841,153
Net income/(loss)	1,811,287	(6,861,232)	(5,049,945)	1,811,287	1,811,287
Reserves/Assets transferred to Trust/Beneficial Right	1,811,287		1,811,287	18,878	1,840,165
Net Income (Loss)/Transfer of to Beneficial Holding/Trust Interest	1,811,287	(6,861,232)	(5,049,945)	18,878	11,971,702
Revised Holdings/Trust Interest					
Beginning of year	4,770,148	1,444,171	6,214,319	18,079,049	22,104,479
Provisional effect of changes in holding in investments				1,875,194	1,875,194
End of year	\$ 4,770,148	\$ 1,444,171	\$ 6,214,319	\$ 20,054,243	\$ 23,979,673

Source: FDIC Information

**COMMISSION ON FINANCIAL INSTITUTIONS PLAN 2002-2003
 FUNDING PLAN (F.F.P.)**

Year-to-date Fund-Cumulative Statement

For the year ended December 31, 2002

Additions:	
Contributions	\$ 80,000
Investment Income	18,000
	<u>98,000</u>
Total additions	<u>98,000</u>
Debitations:	
Benefits	80,000
Administrative expenses	10,000
Investment fee	500
Other	<u>1,000</u>
Total debitures	<u>91,500</u>
Net Increase	6,500
Net amount available for Plan for Period/Member:	
Beginning of year	1,000,000
End of year	<u>\$ 1,006,500</u>

See notes to financial statements.

**COMBINED BALANCE SHEET FLOW
AS A SUPPLEMENTARY FINANCIAL STATEMENT TO THE FINANCIAL STATEMENTS**

Trustees/Paid Classified Expenses

For the year ended December 31, 2022

	Expanding Fund Type		Total	Component	Total
	Operating	General	Capital		Operating
	Income	Income	Expenditure	Income	Income
Costs From Nonoperating Activities					
Operating expenses (foot)	\$ 2,033,497	\$ (1,181,288)	\$ 1,852,209	\$ 5,811,498	\$ 3,960,911
Adjustments to generally operating income (foot) to net-net provided by operating activities					
Depreciation and amortization	4,875,000	75,000	4,950,000	33,753,000	38,703,000
Appreciation of investment in paid assets	(25,000)		(25,000)		(25,000)
Interest on investments				(2,154,475)	(2,154,475)
Interest expense on bonds				393,170	393,170
Through-the-line vehicle mortgage loans				302,800	302,800
Other non-operating expenses, net	(22,418)		(22,418)		(22,418)
(Increase) decrease in income:					
Debt service	(7,614,000)	(24,200)	(7,638,200)	(6,962,716)	(6,962,716)
Other loan interest	(2,016,000)		(2,016,000)		(2,016,000)
Inventory	100,000	100,000	200,000	(2,000,000)	(1,600,000)
Other governmental sale	(750,000)	(88,000)	(838,000)		(838,000)
Other items	(17,000,000)	(163,000)	(17,163,000)	(2,491,600)	(19,654,600)
Income (expense) in facilities:					
Accounts payable and accrued expenses	(188,000)	363,000	175,000	(1,080,000)	(905,000)
Items acquired	28,000		28,000	70,000	98,000
Item in other funds	100,000	1,000,000	1,100,000		1,100,000
Other governmental sale	10,000		10,000		10,000
Other facilities				(1,100)	(1,100)
Total adjustments	<u>2,895,590</u>	<u>1,007,800</u>	<u>3,903,390</u>	<u>19,432</u>	<u>487,600</u>
Net cash provided by operating activities	<u>5,129,087</u>	<u>11,000</u>	<u>5,140,087</u>	<u>5,772,730</u>	<u>11,548,511</u>
Costs From Nonoperating Financing Activities					
Principal paid on bonds/notes				(24,000)	(24,000)
Interest paid on bonds				(80,000)	(80,000)
Transfer to other funds	(1,000,000)		(1,000,000)		(1,000,000)
Transfer from other funds	1,000,000		1,000,000		1,000,000
Net cash used for nonoperating financing activities	<u>(100,000)</u>		<u>(100,000)</u>	<u>(104,000)</u>	<u>(84,000)</u>
Costs From Non-Capitalized Related Financing Activities					
Depreciation and amortization of capital assets	(8,000,000)	(83,000)	(8,083,000)	(20,500,000)	(28,583,000)
Good proceeds				(887,500)	(887,500)
Principal paid on revolving debt	(200,000)		(200,000)	(20,500,000)	(20,700,000)
Interest paid on revolving debt	(200,000)		(200,000)	(2,000,000)	(2,200,000)
Contributions in aid of construction				(30,000)	(30,000)
Net cash and capitalized related financing activities	<u>(8,400,000)</u>	<u>(83,000)</u>	<u>(8,483,000)</u>	<u>(43,407,500)</u>	<u>(52,330,500)</u>

Continued

	Derivatives Fair Value		Total	Compared	Total
	Assets	Liabilities	Derivatives		Contracting
	(\$mm)	(\$mm)	(\$mm)	(\$mm)	(\$mm)
Cash Flow from Investing Activities					
Purchase of investments	(2,049,000)	(1,500,000)	(3,549,000)	(2,677,000)	(2,677,000)
Maturity of investments	2,775,000	1,700,000	4,475,000	3,000,000	3,000,000
Investment income	1,770,000	300,000	2,070,000	1,500,000	1,500,000
Net cash provided by derivatives contracting activities	200,000	(1,200,000)	(1,000,000)	(200,000)	(200,000)
Net Sources (Used) in Cash and Cash Equivalents	\$1,725,000	\$100,000	\$1,825,000	\$1,200,000	\$1,200,000
Cash and Cash Equivalents					
Beginning of year	10,700,000	1,075,000	11,775,000	10,700,000	10,700,000
End of year	\$ 12,425,000	\$ 1,175,000	\$ 13,600,000	\$11,900,000	\$ 11,900,000
Supplemental Disclosures					
Compared Cash equivalents to Investments/Total Types				10,000,000	
Compared Cash equivalents to or					
Derivatives Fair Value - Agency Bonds				(10,000,000)	
Contract cash equivalents compared to FVMM 1				\$ 10,000,000	
Prepaid Expenses, Capital and Related Contracting Activities					
The Derivatives Fair Value and the Cash Flow from Investing property, plant and equipment					
amounting to \$1,175,000 and \$10,000,000, respectively, represent capital expenditures.					
Amounts of deferred financing costs are reflected in the Contracting Cash					

See notes to financial statements.



COMPREHENSIVE INDEBTEDNESS - COMPONENT PARTS

Virginia Public Employees Pension

December 31, 2007

	Comprehensive Fund Total				
	General Fund	Special Funds	Other Fund Type	Virginia Bank Fund of Fund	Employee Fund Account
ASSETS					
Current					
Cash and cash equivalents	\$ 1,000,000	\$ 50,000	\$ 400,000	\$ 1,000,000	\$ 0.000
Accounts receivable		20,000	1,000,000		
State			20,000	50,000	-0.000
Other	10,000			20,000	
Due from other funds	50,000	50,000	10,000	40,000	0.000
Due from other governmental units	50,000				
Other assets				50,000	
Accounts receivable					
Cash and cash equivalents					
Accounts receivable					
Other					
Fixed assets - net	1,000,000	50,000	10,000	50,000	0.000
Deferred financing cost					
Other Funds					
Accounts receivable (deferred) Fund					
Accounts receivable (deferred) Fund					
Accounts receivable (deferred)					
Total accounts receivable (deferred)	<u>\$ 1,000,000</u>	<u>\$ 100,000</u>	<u>\$ 1,010,000</u>	<u>\$ 1,000,000</u>	<u>\$ 0.000</u>
LIABILITIES, DEFERRED AND OTHER FUNDS					
Liabilities					
Accounts payable and accrued expenses	\$ 50,000	\$ 50,000		\$ 1,000,000	\$ 0.000
Liabilities for work compensation benefits					
Health and dental benefits					
Accounts payable and accrued expenses					
Accounts receivable					
Liabilities for work compensation benefits					
Accounts payable and accrued expenses					
Accounts receivable					
Due to other funds				50,000	
Due to other governmental units					
Due to other					
Other accounts payable					
Other - Virginia					
Other					
Notes payable					
Other long-term liabilities					
Total (deferred) compensation	<u>100,000</u>	<u>50,000</u>		<u>1,000,000</u>	<u>0.000</u>

Continued

COMBINED BALANCE SHEET - CONDENSED STATE

Insurance Policy Fund (Total Insurance)

December 31, 2020

Consolidated Fund Page

	Assets		Liabilities		Equity
	Year-End	Insurance	Year-End	Insurance	Balance
	Balance	Policy	Balance	Policy	Balance
	12/31/20	12/31/20	12/31/20	12/31/20	12/31/20
ASSETS					
Cash and cash equivalents	\$ 16,828	\$ 16,828	\$ 16,828	\$ 16,828	\$ 16,828
Investments					
Fixed Income					
Equity					
Other					
Total Investments					
Total Assets	\$ 16,828	\$ 16,828	\$ 16,828	\$ 16,828	\$ 16,828
LIABILITIES					
Accounts payable and accrued liabilities					
Deferred contributions					
Total Liabilities					
EQUITY					
Contributed Capital					
Reserves					
Total Equity	\$ 16,828	\$ 16,828	\$ 16,828	\$ 16,828	\$ 16,828

(Continued)

CHRYSLER FINANCIAL CORPORATION

Financial Performance Summary

December 31, 2009

	Consolidated Fund Types				Funds Paid Amount
	State	Adopted Budget Fund	State Trust Fund	Nonstate Trust Fund	
Total liabilities (straight forward)	18,000	18,000		1,180,000	1,216,000
Equity and Other Credits					
Funds held in trust					
Revenue assigned from assets	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Interfund transfers					
Received					
Revenue from/offsets from					
Revenue from					
Interfund transfers					
(Lessened)					
Capital transfers					
Received					
From sources					
From industries					
Budgetary transfers				1,000	
Interfund					
(Lessened)					
Interfund					
Capital projects					
Administrative/operational expenditures					
Unencumbered	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total equity and other credits	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total liabilities, equity and other credits	<u>1,018,000</u>	<u>1,018,000</u>	<u>1,000,000</u>	<u>1,180,000</u>	<u>1,216,000</u>

See notes to financial statements.

Continued

Supplemental Item Data

File Start #	Frequency Factor Count	Employee Count For Frequency	Yearly Fixed Costs and/or Tax Expenditure	Frequency Rank Summary Statistics				
				1st	2nd	3rd	4th	5th
15,000	1,000		11,107,784	1,000	10,000	5,000	1,000	10,000
100,000			10,000	10,000	1,000,000	10,000	10,000	10,000
100,000	1,000	1,000	10,000	10,000	10,000	10,000	10,000	10,000
100,000	1,000	1,000	10,000	10,000	10,000	10,000	10,000	10,000
1,000,000	1,000	1,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

FINANCIAL STATEMENTS (continued)

Texasone Funds (Continued)

December 31, 2009

Retirement Fund Equity

	<u>Texasone Funds Retirement Statement</u>					
	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Total Assets (except Assets)	<u>202,021</u>	<u>202,021</u>	<u>152,627</u>	<u>8,071</u>	<u>202,021</u>	<u>100,000</u>
Equity and Other Credits:						
Contributions:						
Investment in general fund assets	691,881	673,661	1,800,827	1,128,770	1,000,000	600,000
Investment in equity						
Investment in debt securities						
Investment in other securities						
Investment in						
Real Estate:						
Equity					100,000	
Debt securities						
Equity investments						
Debt securities						
Investment in						
Investment in						
Equity:						
Equity investments	100,000					
Investment in general fund assets	100,000	100,000	100,000	100,000	100,000	100,000
Unassigned	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Transfers and other credits	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
Transfers from general fund	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
Other credits	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>

See notes to financial statements.

Continued

Governmental Fund Totals

Governmental Fund Totals								
Funds/Accounts								
Gen. Inv.	St. Inv.	Debt	Trans.	Intergov.	Other Gov.	Grants	Special	Unapp. Inv.
10000	10000	10000	10000	10000	10000	10000	10000	10000
		1000	1000					
			1000					
			1000					
10000	10000	10000	10000	10000	10000	10000	10000	10000
10000	10000	10000	10000	10000	10000	10000	10000	10000
<u>10000</u>	<u>10000</u>	<u>10000</u>	<u>10000</u>	<u>10000</u>	<u>10000</u>	<u>10000</u>	<u>10000</u>	<u>10000</u>

Government Fund Types Available to ADPs for	Funding Categories					Total
	General Fund	Special District	State Transfer Program Accounts	Agency Fund Account Transfer	State Fund Transfer Account Transfer	
ADP	15,000,000	15,000,000	20,000	50,000	3,000,000	33,070,000
ADP		4,000,000	1,000,000			5,000,000
		1,000,000	200,000			1,200,000
	20,000,000	1,000,000	1,000,000			22,000,000
		1,000,000	1,000,000			2,000,000
					5,000	5,000
						5,000
						5,000
						5,000
ADP					5,000	5,000
ADP	20,000,000	15,000,000	1,000,000		30,000	35,300,000
ADP	35,000,000	31,000,000	1,000,000	50,000	3,005,000	69,055,000

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION - LIABILITIES AND
EQUITIES FROM OPERATIONS - CONSOLIDATED LIABILITIES**

Consolidated Period/Consolidated Component

For the consolidated Months 12, 2025

	Period Accounts	Initial Balance Period Balance	Initial Balance Last Close Period	Transfer From Other Fund	Transfer From Other Fund
Liabilities					1,104,500
Debt:					
- General obligation					99,500
- Long-term debt	\$ 100,000	\$ 100,000		\$ 1,000,000	
- Capital lease	100,000		100,000		
- Other debt	100,000	100,000	100,000	100,000	100,000
- Contingent liabilities					
- Other					
- Total debt	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>1,100,000</u>	<u>300,000</u>
Equity					
- Capital	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
- Retained earnings					
- Capital					
- Other					
- Total equity	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
- Other financial resources					
- Other	100,000	100,000	100,000	100,000	100,000
- Total other financial resources	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Other Financing Sources (Uses)					
- Proceeds from bond issues					
- Proceeds from other sources					
- Other					
- Total other financing sources	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
- Total other financing sources	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Other financial resources and Other Sources/Uses	100,000	100,000	100,000	100,000	100,000
Total Liabilities	<u>\$ 1,104,500</u>	<u>\$ 1,104,500</u>	<u>\$ 1,104,500</u>	<u>\$ 1,104,500</u>	<u>\$ 1,104,500</u>

See notes to financial statements.

Continued

**CONDENSED STATEMENTS OF OPERATING EXPENSES AND
CAPITAL EXPENDITURES RELATED TO OPERATIONS AND TO**

Debtors' Public-Conditioned Securities

For the Months Ended December 31, 2009

	Trustee Fees		Public-Conditioned Securities		Other	
	2009	2008	2009	2008	2009	2008
Revenues						
Trust	\$ 20,000	\$ 20,737	\$ 27,407	\$ 28,219	\$ 40,000	\$ 34,000
Unleveraged interests						
Administrative	4,000	3,800	1,700	1,800	1,100	10,000
Change in interest	11,775	12,775	4,500	17,000	2,000	10,000
Other adjustments						
Residualization	18,125	1,200	1,800	1,875	3,000	18,000
Total revenues	<u>33,900</u>	<u>35,712</u>	<u>34,407</u>	<u>48,904</u>	<u>46,100</u>	<u>62,000</u>
Expenses						
Trust						
Capital expenditures	14,700	14,400	4,000	6,000	11,200	14,400
Public safety						
Health and welfare						
Other administrative	21,470	20,100	19,700	21,770	17,000	21,400
General development expenditures						
Expenses					6,000	
Other						
Interest expense		11,000		50	7,000	
Interest and trust charges				75	16,700	
Total expenses	<u>36,170</u>	<u>35,500</u>	<u>23,700</u>	<u>28,825</u>	<u>34,900</u>	<u>35,800</u>
Trustee additional information:						
net expenses	<u>2,270</u>	<u>2,288</u>	<u>11,700</u>	<u>21,920</u>	<u>1,000</u>	<u>6,800</u>
Other Trusting Income (Cost)						
Recovery of general development expenditures	4,000	50	50		50,000	
Recovery of bond trust other debt trust						
Expenses				400		
Operating conditions						
Operating conditions						
Total other trusting income (cost)	<u>4,000</u>	<u>50</u>	<u>100</u>	<u>400</u>	<u>50,000</u>	
Excess/Deficiency of Revenues and Other Income Over Expenses and Other Fees	<u>0.00</u>	<u>0.00</u>	<u>11,707</u>	<u>20,079</u>	<u>10,200</u>	<u>26.20</u>
Fund Balance						
Beginning of year	218,100	24,000	218,100	201,000	247,000	218,100
Total year	<u>\$ 218,100</u>	<u>\$ 24,000</u>	<u>\$ 229,807</u>	<u>\$ 221,079</u>	<u>\$ 257,200</u>	<u>\$ 218,100</u>

See notes to financial statements.

Continued

2015	2014	2013	Payroll Taxes		Social Security		Other	Medical	Unemployment
			2015	2014	2015	2014			
\$ 26,237	\$ 26,611	\$ 26,239	\$ 49,532	\$ 48,406	\$ 11,172	\$ 11,172	\$ 10,481	\$ 10,481	\$ 10,510
12,438	12,120	12,391	15,897	15,811	30,507	30,717	12,441	12,441	12,437
13,799	14,491	13,848	33,635	32,595	8,165	8,165	8,040	8,040	8,073
<u>32,474</u>	<u>33,222</u>	<u>33,088</u>	<u>99,064</u>	<u>96,812</u>	<u>48,779</u>	<u>48,994</u>	<u>30,962</u>	<u>30,962</u>	<u>30,920</u>
14,178	13,974	14,104	17,567	17,399	1,000	1,000	8,781	8,781	8,781
171,831	170,344	169,790	303,890	297,344	791,737	791,737	16,000	16,000	16,000
			14,437				10,149		
	1,000	4,461					10,199	14,600	
	1,000	3,967					8,191	11,637	
<u>181,179</u>	<u>181,348</u>	<u>184,255</u>	<u>318,327</u>	<u>314,743</u>	<u>792,737</u>	<u>792,737</u>	<u>34,121</u>	<u>34,121</u>	<u>34,717</u>
<u>244,170</u>	<u>243,096</u>	<u>243,333</u>	<u>416,654</u>	<u>409,087</u>	<u>1,584,474</u>	<u>1,584,474</u>	<u>1,081</u>	<u>1,081,000</u>	<u>1,077</u>
50		1,400	50		1,000				
	1,000	10,000			1,000				
	1,000	10,000			1,000				
<u>237,170</u>	<u>243,096</u>	<u>254,733</u>	<u>416,704</u>	<u>409,087</u>	<u>1,585,474</u>	<u>1,585,474</u>	<u>1,082</u>	<u>1,081,000</u>	<u>1,077</u>
<u>186,861</u>	<u>189,321</u>	<u>193,255</u>	<u>368,327</u>	<u>364,743</u>	<u>791,737</u>	<u>791,737</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>
<u>\$ 324,031</u>	<u>\$ 332,417</u>	<u>\$ 347,988</u>	<u>\$ 785,031</u>	<u>\$ 773,830</u>	<u>\$ 2,377,211</u>	<u>\$ 2,377,211</u>	<u>\$ 16,082</u>	<u>\$ 16,000</u>	<u>\$ 16,070</u>

**COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND BALANCES - COMPOSITE FUND**

Township Fund Combined Component

For the period ended December 31, 2019

	Funds: Township General Funding Commitment	Township Fund Other	Township Fund Commitment Other	Source and Destination and Other Funds	Township Allocation to Special Other, If	Township Special Other, If	Total
Revenues							
Taxes		\$ 3,000,000		\$ 488,270		\$ 1,000,000	\$ 4,488,270
License and permit							10,000
Intergovernmental		25,000			\$ 1,700,000	80,000	1,755,000
Charge for service	\$ 30,000	10,000	\$ 70,000		1,000,000	1,000,000	1,740,000
Interest received		10,000					10,000
Miscellaneous	10,000	80,000	1,100	50,000	100,000	200,000	341,000
Total revenues	40,000	3,125,000	71,100	538,270	1,800,000	1,080,000	5,974,370
Expenses							
Personnel							1,000,000
Interlocal government	20,000						1,700,000
Public utility			80,000		4,000,000	1,000,000	4,780,000
Public administration		1,000,000					1,000,000
Economic development and business				200,000			200,000
Capital outlay		20,000				10,000	30,000
Information							1,000
Travel and related		1,000					1,000
Interest and other charges		700					80,000
Total expenses	20,000	1,001,000	80,000	400,000	4,000,000	1,010,000	5,712,000
Excess (deficiency) of revenues over expenses	20,000	1,124,000	(10,000)	138,270	(1,000,000)	70,000	262,370
Other Financing Sources (Uses)							
Receipts of general fund investment			20,000				20,000
Receipts of financial sales deferred							1,000,000
Capital leases							80,000
Operating transfers		80,000			1,000,000	80,000	1,080,000
Operating transfers		(200,000)			(1,000,000)	(80,000)	(1,280,000)
Total other financing sources (uses)		0	20,000		0	0	1,900,000
Excess (deficiency) of revenues and other sources over expenditures and other uses	20,000	1,124,000	10,000	138,270	(1,000,000)	70,000	449,270
Fund Balance							
Beginning year	10,000	1,100,000	10,000	80,000	1,000,000	1,000,000	3,200,000
Ending year	\$ 30,000	\$ 1,224,000	\$ 20,000	\$ 218,270	\$ 1,000,000	\$ 1,070,000	\$ 3,642,270

**COMBINED STATEMENT OF REVENUES, EXPENSES AND BALANCE SHEET
STATE OF CONNECTICUT—FISCAL YEAR 2019**

Township-Trusts Combined Statement

For the year ended December 31, 2019

	Township General Fundings/OTRFs	Qualified Municipal Bonds No. 1	State Trustees Agent Fundings	State Trustees Public Trust Funding Accounts	Total
Operating Revenues					
Revenues from sales and services charges	\$ 110,807,071	\$ 9,491,500	\$ 98,074		\$ 120,396,645
Other operating revenues	9,000,114	171,071	5,078	\$ 122,078	\$ 9,188,341
Total operating revenues	119,807,185	9,662,571	103,152	122,078	129,695,086
Operating Expenses					
Personnel services	233,92,899	2,352,524	201,087		\$ 236,482,510
Supplies and materials	26,770,285	5,088,130	14,551		\$ 31,873,066
Other services and charges	21,078,471	3,008,414	88,788	174,827	\$ 24,350,500
Depreciation and amortization	9,300,731	6,134,524	165,724	4,521	\$ 15,605,500
Total operating expenses	370,878,386	16,583,592	469,150	179,348	388,099,476
Operating income (loss)	82,928,799	(6,920,921)	(365,998)	(57,270)	75,574,610
Non-Operating Revenues/Expenses					
Revenues/Income:					
Interest and bond charges	\$ 1,040,011	100,620	87,100		\$ 1,227,731
Other non-operating revenues	(4,047,104)	(9,500,000)			(13,547,104)
Total non-operating revenues/expenses	(2,987,093)	(9,399,380)	87,100		(11,709,273)
Net income (loss)	80,941,706	(6,020,301)	(278,898)	(57,270)	74,585,237
Depreciation transferred to Classified Capital			88,000		88,000
Net Income (Loss) Transferred to Statutory Management Fund Balance	80,941,706	(6,020,301)	(190,898)	(57,270)	74,585,237
Retained Earnings/Fund Balances					
Beginning of year	184,004,000	5,079,751	9,000,000	104,071	198,187,822
Classification effect of change accounting for investments	1,100,784			(82,500)	1,018,284
Final year	\$ 185,104,784	\$ 5,079,751	\$ 8,809,102	\$ 22,571	\$ 199,016,208

See notes to financial statements.

CONSOLIDATED STATEMENT OF OPERATIONS - CONTINUED 2024

Continuum PMA-Consolidated Statement

For the year ended December 31, 2024

	Revenue Gross Medical costs	Consolidated Warranty Reserve No. 1	Share Purchase Adopt Continuation	Share Purchase Public Trust Financing Activity	Total
For the Year Ending Activities					
Operating Income/(Loss)	\$ 4,384,893	\$ 1,413,000	\$ 1,803,634	\$ 2,000	\$ 9,601,527
Adjustments to arrive at operating income (loss) is not underpinned by the following operating activities:					
Depreciation and amortization	3,786,811	2,176,784	863,776	4,184	6,829,555
Intangible assets				10,148,175	10,148,175
Interest expense on bank				100,000	100,000
Foreign loss and other non/impairment				104,484	104,484
Recurrent Revenue in cash					
Revenue	(81,012,000)	50,800	84,771		(80,126,429)
Revenue	(88,800)	48,725			(88,315)
Other items	84,023	(233,776)	69		(149,684)
Income statement liabilities					
Accounts payable and accrued expenses	(1,014,690)	(84,289)	1,141	1,747	(1,016,191)
Income tax payable		19,200			19,200
Other liabilities			1,012		1,012
Total adjustments	(1,014,690)	2,138,520	847,811	206,424	1,977,165
Not underpinned by operating activities	1,977,165	2,588,520	(847,811)	(206,424)	3,511,450
For the Year Ending Activities					
Change/total in liabilities				(1,000,000)	(1,000,000)
Interest paid/accrued				(88,000)	(88,000)
Not underpinned by operating activities				(880,000)	(880,000)
For the Year Ending Capital and Related Financing Activities					
Acquisition/issuance of capital assets	(51,018,710)	(1,283,860)	(1,699,690)		(53,902,260)
Dividends	500,000				500,000
Change/total in outstanding debt	(1,000,000)	(99,000)			(1,099,000)
Interest paid on outstanding debt	(1,000,000)	13,894,776			12,894,776
Contributions in kind/other			10,400		10,400
Not underpinned by capital and related financing activities	(1,000,000)	13,795,776	(1,689,290)		(683,514)
For the Year Ending Financing Activities					
Dividend of amounts		13,894,776	(1,689,290)		12,205,486
Dividend of amounts	20,000,000	4,873,276	1,746,000		26,619,276
Investment income	1,700,000	873,800	207,000	70,488	2,751,288
Not underpinned by total financing activities	21,700,000	15,641,852	(1,482,290)	70,488	36,930,050
Net Increase/(Decrease) for Cash and Cash Equivalents	20,700,000	(87,837)	104,000	(100,000)	20,626,163
Cash and Cash Equivalents					
Beginning of year	70,700,000	1,183,200	(500,000)	(70,475)	71,312,725
End of year	\$ 91,400,000	\$ 1,105,363	\$ 1,404,000	\$ 180,475	\$ 93,990,238

See notes to financial statements.

CONTENTS OF NOTES TO FINANCIAL STATEMENTS**Terraviva Public Consolidated Government**

December 31, 1999

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NOTES TO FINANCIAL STATEMENTS

Troybonne Parish Consolidated Government

December 31, 1999

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Troybonne Parish Consolidated Government 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.

1. Reporting Entity and Individual Component Unit Disclosure

Troybonne Parish Home Rule Charter consolidated the governmental functions of the City of Houma and the Troybonne Parish Police Jury to the Troybonne Parish Consolidated Government (the Parish) effective January 1, 1994. The financial reporting entity consists of (1) the primary government (all funds under the auspices of the Parish President and the Parish Council), (2) organizations for which the primary government is financially accountable and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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 Troybonne 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 no useful data is or can be for the year ended December 31, 1999 from these units are combined with data of the primary government. The expenditures of these Blended component units are provided for in the Parish's operating and capital budgets.

Houma Community School Board, Inc. (the "HCSB") - the HCSB was created to establish the City of Houma, subsequently the Troybonne Parish Consolidated Government, as an agent of various property owners to annually distribute mineral royalties provided. The Committee's irrevocably appointed members are the Parish President and Council Members. Fiscal responsibility rests with the Parish providing office space, personnel and related expenditures in its capacity as agent.

State 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity and Individual Component Unit Disclosures (Continued)

Police Pension & Relief Board and Firemen's Pension & Relief Board - Inspection of will exist because the Board consists 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/employee's regular contributions. The Parish also provides actuarial and accounting services for the Pension Boards.

Discrete Component Units

The component unit columns in the combined financial statements include the audited financial data of the Parish's other component units as of and for the year ended December 31, 1999, unless otherwise noted. They are reported in a separate column to emphasize that they are legally separate from the Parish.

The Louisiana State Constitution mandates that parish governments fund a significant portion of the operational budgets of certain legally separate state constitutionally defined parish officials. These expenditures are budgeted as part of the Parish budget process. These officials also have certain separately defined sources of funds that are used for operating and/or capital purposes and include:

Territorial Parish District Attorney (the "DA") - The DA is a separately elected official. A financial dependency exists in the extent the Parish provides and maintains their office, salaries and various related expenses as statutorily mandated.

Territorial Parish Judge District Clerk (the "JDC") and the Judicial Law Clerk (the "JLC") - The JD Clerk and JLC are part of the operations of the district court system. The JD and JLC's office space, utilities and telephone expenses are provided by the Parish as required, which creates a fiscal dependency.

Territorial Parish Clerk of Court (the "Clerk") (State 58, 1989) and the **Territorial 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. The Parish is also entitled to fifty percent of any surplus general funds of the Clerk of Court at the end of the Clerk's elected term.

City Court of Houma (the "City Court") - The City Court Judge is a separately elected official within the Houma Municipal Government and is a part of the operations of the city court system. The Parish can impact its will due to the financial benefits received by City Court (office space and maintenance, salaries and related expenditures.)

Territorial 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 dependency since the Parish must approve the rates set by the Coroner.

Territorial 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 two 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. These expenditures are provided for in the annual operating and capital budgets of the Parish. Separate financial statements are not issued on the Commission since it has been historically included as a fund within the Parish's financial statements.

Part 6 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity and Individual Component Unit Disclosures (Continued)

Terrace Park Sales & Use Tax Department - This separate agency of the Parish collects all sales taxes levied in Terrace Park, under the jurisdiction of the Parish. At present, these taxes are levied by the Parish, Terrace Park School Board and Terrace Park Sheriff. The composition of the Advisory Board is made up of equal members from the Parish and Parish School Board and a member from the Parish Sheriff. However, the decisions of the advisory board are ratified by the Parish Council and can therefore impose its will. In addition, the director is appointed by the Parish President and ratified by the Parish Council. However, this component unit does not provide services entirely, or almost entirely, to the Parish.

Marshall Trust Fund (the "MTF") - The MTF is a separate agency fund accounted for by the City Marshal, a separately elected official within the Home Municipal boundaries. The MTF accounts for the collection of penalties and seizures and the subsequent disbursement to the appropriate parties (less collection fee paid to the Parish). The Parish can significantly impact its will due to the financial support statutorily mandated to the Marshal greater than 50% is supplemented).

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 these districts, can remove appointed members of the boards as well and has a financial board/burden or dependency relationship with the special district. 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 issuances, all related Louisiana State Bond Commission approvals must be obtained through the Parish. Certain agencies have different year ends as indicated. These agencies are:

- Parish Recreation Districts No. 1 - 11
- Parish Fire Protection Districts No. 4A, 6, 7, and 18, Dejeu Plus Fire District,
Dejeu-Crest Fire District, Greys Fire District, Schwegel Fire District,
Village Point Fire District
- Home-Terrace Regional Planning Commission
- Terrace Park Library
- Terrace Park Communications District
- Consolidated Waterworks District No. 1 - June 30, 1999
- Terrace General Medical Center - March 31, 1999
- Home-Terrace Public Trust Financing Authority - March 31, 1999

In addition, there are special districts whose board members are appointed with "special circumstances." 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 board or burden to the Parish and/or a fiscal dependency on the Parish.

- Home Area Convention and Visitors Bureau
- Terrace Association for Retarded Children - June 30, 1999
- Terrace Council on Aging - June 30, 1999
- Home-Terrace Airport Commission - June 30, 1999

Complete financial statements of the individual component units may be obtained from their respective administrative offices or from the Terrace Park Consolidated Government at the Executive Center, 509 Claude Street, Home, Louisiana 70160.

Notes 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**A. Reporting Entity and Individual Component Unit Disclosure (Continued)**

Component units generally follow the same accounting policies as the Primary Government with the exception of financial recognition for ad valorem taxes. Townships Parish Recreation District No. 23, 5, 3, 8 and 11 and Fire District No. 4A, 4, 7, Bayou Blue, Bayou Cade, Cocon, Schriever and Village fund use the same revenue recognition as the Primary Government and budget current year taxes as levied for next year. All other component units recognize ad valorem taxes during the year levied.

Township General Medical Center reports in accordance with generally accepted accounting principles as specified by the American Institute of Certified Public Accountants' "Standards of Practices of Health Care Services".

B. Basis of Presentation

The accounts of the Parish are organized and reported on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the manner by which spending activities are controlled. Account groups are a reporting device to account the certain assets and liabilities of the governmental funds not recorded directly in these funds.

The Parish 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.

Held Service Funds - Held Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt 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 enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public be a continuing basis for (a) cost 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.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Preparation (Continued)

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.

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 in an agent for individuals, private organizations, other governments and/or other funds. These include Expendable Trust, Nonexpendable Trust, Pension Trust and Agency Funds. Nonexpendable Funds and Pension Trust Funds are accounted for in essentially the same manner as Proprietary Funds since capital maintenance is critical. Agency Funds are recorded in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups

General Fixed Assets Account Group - The General Fixed Assets Account Group is used to account for fixed assets not accounted for in proprietary or trust funds.

General Long-Term Obligations Account Group - The General Long-Term Obligations 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

The accounting and financial reporting treatment applied in a fund is determined by its measurement focus. All governmental funds, including General, Special Revenue, Debt Service and Capital Projects Funds, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets.

All proprietary funds and pension trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (net total assets) is segregated into contributed capital and retained earnings components. Operating statements for proprietary fund types present increases (revenues) and decreases (expenses) in net total assets.

Governmental Funds and Agency Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available. Ad valorem taxes and the related state revenue sharing (intergovernmental revenue) are recorded as revenue of the period for which levied, that for current year property taxes which are being levied to finance the subsequent year's budget are recorded as revenue for the subsequent fiscal year. The 1999 tax levy is recorded as deferred revenue in the Parish's 1999 financial statements. Sales taxes are considered "measurable" when in the hands of merchants and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as fund liabilities and reductions of revenue when they are measurable and valid. Special assessments for the Sewer Improvement and Parking Relating 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.

Note 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting (Continued)

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) claims, judgments and compensated absences which are recorded as expenditures when paid with expendable available financial resources; and (2) principal interest on general long-term debt which is recognized when due.

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

Internal Service Funds are utilized to account for the services relating to insurance, personnel, purchasing and data processing.

All Proprietary Funds, Nonspendable 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 accounted for in enterprise funds and recorded as revenues as billed to customers on a monthly cycle reading cycle. At the end of the year, utilities services, which have been rendered from the latest date of each cycle reading cycle to year-end, which are unbilled, are accrued for financial reporting purposes. The cost of fuel for electric generation and the cost of gas is charged to expenses as delivered to the distribution system. The total cost of generation and the purchase of power is recovered through a fuel and purchased power cost charged to the customers. The variance between actual cost and charges is reported as unutilized resources or deferred revenues and will be adjusted on subsequent billings.

D. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

E. Budgets

The Parish adheres to the following procedures in establishing the budgetary data reflected in the financial 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) The Council conducts public hearings 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 first regular meeting of the year in progress. The budget is legally enacted through passage of an ordinance.
- (4) The level of budgetary control is at the fund, department or project level and any amendments involving the transfer of monies from one fund, department or project to another or any amendments for amounts exceeding any current expenditure amount budgeted must be approved by the Council. Any transfers of unencumbered appropriations within departments is allowed to be controlled by the Parish President.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets (Continued)

- (1) All budgeted amounts which are not expended, or obligated through contracts, lapse at year end.
- (2) 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 project as opposed to annual budget accounts and are therefore not reported in the accompanying financial report. Effective control of costs is maintained by the Council, who approves each project budget.

Comparison of the budgeted and actual amounts as shown in Exhibit 3 in the accompanying financial report includes the General Fund and three Special Revenue Funds which are included in the annual operating budget and for which a budget-to-actual comparison is required.

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. Commitments lapse at year end.

F. Cash, Cash Equivalents and Investments

Cash includes amounts in register and money market accounts.

For purposes of the statement of cash flows, cash and cash equivalents include certificates of deposit and monies held with maturities of three months or less when purchased.

Investments are stated at fair value, except for the Louisiana Asset Management Fund (LAMF), LAMF is an internal pool which is operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Rule 2a7 allows SEC-registered mutual funds to use unadjusted cost rather than market value to report net assets to compute share prices if certain conditions are met.

Securities traded in a national or international exchange are valued at the last reported sales price at current dealings rates. Instruments that do not have an established market are reported at estimated fair value. Realized gains and losses on investments recorded at fair value are included in investment income.

Investment policies are governed by state statutes and local covenants. Investments during the year consisted of the following:

- Federal Home Loan Bank Notes
- Federal Home Loan Mortgage Corporation (FHLMC) Notes
- Tennessee Valley Authority Bonds
- Federal National Mortgage Association (FNMA) Notes
- Louisiana Asset Management Fund (LAMF)
- Federal Farm Credit Bank Notes
- Student Loan Marketing Association Notes

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Accounts Receivable

Uncollectible accounts due for all various taxes and other receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable.

H. Inventories

Inventories are stated at cost using the average price method in the General Fund, all Enterprise Funds and Internal Service Funds. Expenditures for inventories are recognized utilizing the consumption method.

I. Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions 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.

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 inseparable and of value only to the government.

Interest is capitalized on proprietary fixed 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.

All Proprietary Funds and Pension Trust Funds are accounted for on a cost of services or "capital maintenance" measurement basis. This means that all assets and all liabilities (whether current or contingent) associated with their activity are included on their balance sheets. For all Proprietary Funds, their reported fund equity (net total assets) is segregated into cost-based capital and 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 depreciable 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 classification of assets are as follows:

Type of Fixed Assets	Annual Rate
Buildings and Structures	3 - 10%
Distribution Systems	4 - 10%
Furniture and Equipment	4 - 10%

Note 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Fixed Assets (Continued)

Depreciation of all automobile fixed assets used by Proprietary Funds is charged to an expense against their operations. Accumulated depreciation is reported on Proprietary Fund balance sheets.

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.

J. 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. Furthermore, all vacation and one-half of sick leave benefits relating to employees of Governmental Funds are accrued and reported as a liability of the General Long-Term Obligations Account Group. The Proprietary Funds accrue benefits in the period which they were earned.

Employees of the Primary Government are given 16 hours or 144 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 carry forward provision. Hours forfeited are transferred in retirement for participants of the Parochial Employees' Retirement System.

Employees of the Parish earn 24 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 indicated below:

- (1) Parochial Employees' Retirement System (PERS) - participants in this system are paid for one-half of their accumulated sick leave to a maximum of 200 hours. The hours greater than the 200 hours are used in the computation of monthly retirement benefits.
- (2) 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.

K. Long-Term Obligations

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 unexpended 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 Obligations Account Group. Long-term liabilities expected to be financed from Proprietary Fund operations are accounted for in those Funds.

L. Bond Interest and Interest Costs

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (Continued)

M. Fund Equity

Contributed capital is recorded in Proprietary Funds that have received capital grants or contributions from developers, institutions or other funds. Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use. Disbursed fund balances represent unencumbered plans for future use of financial resources.

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

The reserve for maintenance of breakdown trees in the General Fund consists of a donation for the specific purpose of maintaining trees in Districts subdivisions.

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. Nonreciprocal or noncontingent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

O. GASB Pronouncements

Governmental Accounting Standards Board (GASB) Statement No. 26 "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, 1988, unless those pronouncements conflict with or contradict GASB pronouncements, Statements and Interpretations of the Financial Accounting Standards Board (FASB), Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB's) of the Committee on Accounting Procedure. The Fund has elected to apply only FASB, APB and ARB standards issued on or before November 30, 1988 to the Proprietary Funds and component units.

P. Memorandum Only - Total Columns

Total columns on the general purpose financial statements are captioned "Memorandum Only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position, results of operations or cash flows in accordance with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

Note 2 - CHANGE FOR NEW PROVISIONMENT

During 1999, the Louisiana Territorial Public Trust Financing Authority (the Authority) and the Terrebonne General Medical Center (the Hospital) adopted Governmental Accounting Standards Board (GASB) Statement No. 31, "Accounting and Financial Reporting for Certain Investments and Internal Investment Pools." Under GASB No. 31, the Authority and the Hospital are required to report investments at fair value in the balance sheet rather than amortized cost. The new standard was adopted as of the beginning of each respective fiscal year by including beginning fund balances for the Authority and the Hospital in the amount of \$474,568 and \$1,199,145, respectively, for the cumulative effect of a change in accounting for investments.

Note 3 - STATE RESERVE, COMPLIANCE AND ACCOUNTABILITY

Expenditures/Expenses Exceeding Appropriations

The following individual funds had actual expenditures/expenses exceeding appropriations:

	Budget	Actual	Unfavorable Variance
Special Revenue Funds:			
Parish Elections Fund	\$ 2,219,932	\$ 2,270,826	\$ (50,894)
Local Law Enforcement (State Grant Fund)	57,633	181,494	(223,861)
State of Louisiana Division of Art Grant Fund	21,680	211,496	(189,816)
Warrior-Kayaker Fund	889,179	698,224	(190,955)
Stormwater Flooding Program Fund	68,000	68,431	(431)
Street Lighting (Rider No. 10) Maintenance Fund	89,590	118,781	(29,191)
Criminal Court Fund	2,482,000	2,521,275	(39,275)
Internal Service Funds:			
Insurance Control Fund	3,048,345	3,554,921	(506,576)
Group Health Insurance Fund	4,703,230	6,068,424	(1,365,194)

Note 4 - 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 revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the list of January 3, 1996. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which the taxes have not been paid are sold for the amount of the taxes. The assessed values upon which the 1999 levy was based, are as follows:

Note 4 - PROPERTY TAXES (Continued)

Location	Assessed Value	
	Total Value	Homestead Exemption
City of Bossier	\$ 194,782,515	\$ 36,969,315
All other property for local purposes	<u>328,115,636</u>	<u>79,979,965</u>
Total	<u>\$ 522,898,151</u>	<u>\$ 116,949,280</u>

The 1974 Louisiana Constitution Article 7 Section 18) provided that land and improvements for residential purposes be assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected assessors of the parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission (L.A.S. 87.1907). The assessment of assessments by the assessor is subject to the review and certification by the Louisiana Tax Commission.

The Parish and its component units have levied property taxes for payment of principal and interest on long-term debt and for special purposes. The various tax rates for the year ended December 31, 1999 are as follows:

Description	Tax Rate Per \$1,000
City:	
Maintenance	\$ 28.25
Parishwide:	
Debt Service	2.25
Maintenance	36.57
Districts:	
Debt Service	33.86
Maintenance	<u>268.17</u>
Total	<u>\$ 369.50</u>

The calculation is the calculation of tax rates for all Districts. The maximum currently levied in any one District is 123.88 per \$1,000 of assessed valuation on property. This maximum includes: 16.74 mills for the Terrebonne Parish School Board, 7.88 mills for the Special Law Enforcement District, 4.89 mills for the 1 area District, and 1.96 mills for the Assessment District.

As indicated in Note 10, property taxes are recorded as revenue by the Parish in the year the taxes finance budgeted expenditures. Property taxes which are paid under protest are recorded as revenue in the year the taxes are collected.

Note 5. DEPOSITS AND INVESTMENTS

Primary Government

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 included on the combined balance sheet in "cash and cash equivalents" and "investments."

Bank Deposits:

State law requires deposits (cash and certificates of deposits) of all political subdivisions to be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Collateral provided 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.

The year end bank balances of deposits and the carrying amounts as shown on the combined balance sheet are as follows:

	Bank Balance, Risk Category			Book Balances
	1	2	3	
Cash	\$ 896,131		\$ 5,987,839	\$ 6,883,970
Certificates of deposit	788,417		37,366,211	38,154,628
Totals	\$ 1,684,548	\$ -	\$43,354,050	\$ 41,038,598

As of December 31, 1999, cash and certificates of deposit in excess of the FDIC insurance was 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 collateralized. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 38:1209 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 90 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds upon demand.

Note 5 – DEPOSITS AND INVESTMENTS (Continued)

Investments:

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

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 countyparty'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 countyparty or by its trust department or agent, but not in the Parish's name.

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

	Risk Category			Carrying Amount
	1	2	3	
Investments subject to categorization:				
Federal Home Credit Bank Notes	\$ 3,497,335			\$ 3,497,335
Federal National Mortgage Association (FNMA) Notes	9,995,489			9,995,489
Federal Home Loan Mortgage Corporation (FHLMC) Notes	12,399,449			12,399,449
Federal Home Loan Bank Notes	38,679,438			38,679,438
Tennessee Valley Authority Bonds	146,892			146,892
Totals	\$ 64,968,503	\$ -	\$ -	\$ 64,968,503
Investments not subject to categorization:				
Louisiana Asset Management Pool (AMP)				21,878,429
Total investments				\$ 86,846,932

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

Note 5 - DEPOSITS AND INVESTMENTS (Continued)

LAMP, a local government investment pool, is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 3-c7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by these securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consist of no securities with a maturity in excess of 300 days. The fair market value of investments is determined on a weekly basis to monitor any variations between amortized cost and market value. For purposes of determining participants' shares, investments are valued at amortized cost. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

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

Cash on hand	\$ 1,000
Carrying amount of deposits	41,457,340
Carrying amount of investments	<u>66,561,699</u>
Total	<u>\$ 129,402,449</u>
Cash and cash equivalents	\$ 15,926,402
Cash and cash equivalents-restricted	5,234,234
Investments	69,267,662
Investments-restricted	<u>17,997,131</u>
Total	<u>\$ 129,402,449</u>

Compound Units

The year end bank balances of deposits and the carrying amounts as shown on the combined balance sheet are as follows:

	Bank Balances			Book Balances
	1	2	3	
Deposits	<u>\$ 71,382,828</u>	<u>\$ 60,1000</u>	<u>\$ 79,661,699</u>	<u>\$ 69,267,662</u>

Note 5 - DEPOSITS AND INVESTMENTS (Continued)

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

	Risk Category			Carrying Amount
	1	2	3	
Investments subject to categorization:				
U.S. Treasury Notes		\$ 20,808,377		\$ 20,808,377
U.S. Treasury Bills	\$ 308,888	3,884,708		3,884,708
Commercial National Mortgage Association (CNMA) Notes		5,870,943	\$ 887,542	6,558,785
Federal National Mortgage Association (FNMA) Notes	3,493,893	13,708,284	2,822,889	17,848,799
Federal Home Loan Mortgage Corporation (FHLMC) Notes	46,768	18,718,233	2,288,294	12,869,275
Fifty of Three Year Bank Notes	132,962	4,993,708	383,875	5,299,348
Fifty of Five Credit Fund, Net			158,888	158,888
Other U.S. Government Securities			882,783	882,783
Total	\$ 3,776,501	\$ 61,124,881	\$ 4,013,541	\$ 67,914,883
Investments not subject to categorization:				
London Asset Management Fund (LAMF)				2,084,288
Total Investments				\$ 70,000,171

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

Cash-on-hand	\$ 3,178
Carrying amount of deposits	84,283,523
Carrying amount of investments	<u>71,433,748</u>
Total	\$ 157,860,449
Cash and cash equivalents	\$ 34,918,157
Cash and cash equivalents restricted	85,877,883
Investments	17,264,848
Investments-restricted	<u>41,124,881</u>
Total	\$ 179,185,869

Note B - REVENUES AND INVESTMENTS (Continued)

In accordance with GASB Statement No. 50, the Period and component units recognized the net increase (decrease) in the fair value of investments for the year ended December 31, 1999. The increase (decrease) in the fair value of investments takes into account all changes in fair value (including purchases and sales) and for the year ended December 31, 1999 is considered immaterial for reporting purposes.

Note B - RECEIVABLES

Receivables and the applicable allowances for uncollectibles at December 31, 1999 are as follows:

<u>Fund Type/Services</u>	<u>Amount</u>	<u>Allowance for Uncollectibles</u>	<u>Net Receivables</u>
Governmental Fund Types:			
General Fund:			
Taxes	\$ 876,660		\$ 876,660
Accounts	265,507	\$ 208,400	67,107
Other	236,933		236,933
Special Revenue Funds:			
Taxes	12,874,842		12,874,842
Accounts	644,228	12,148	632,080
Other	61,261		61,261
Economic Loans	1,758,983		1,758,983
Public Service Funds:			
Taxes	783,929		783,929
Accounts	13,149		13,149
Accruals	899,843		899,843
Capital Projects:			
Accounts	1,080		1,080
Accruals	1,080		1,080
Proprietary Fund Types:			
Enterprise Funds:			
Accounts	3,826,586	668,806	3,157,780
Other	277,546	211	277,335
Restricted	182,803		182,803
Interest Revenue Fund/other	173,942		173,942
Fiduciary Fund Types:			
Agency Funds - other	14,508		14,508
Pension Trust Funds - other	7,684		7,684
Total	\$ 77,583,068	\$ 968,618	\$ 76,614,450

Accounts receivable in the Enterprise Funds include amounts for unbilled services as of December 31, 1999 of \$3,821,340.

Note 7 - DUE TO AND FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 1999 consisted of the following:

Unrestricted:	
Federal Government:	
Grant monies	\$ 90,1789
State of Louisiana:	
Grant monies	3,187,340
State revenue sharing	640,340
Other	1,046,970
Other governmental units	<u>4,784,528</u>
Total	<u>\$9,658,208</u>

Amounts due to other governmental units at December 31, 1999 consisted of the following:

Federal government	\$ 163,976
State of Louisiana	150
Other governmental units	<u>3,608,604</u>
Total	<u>\$3,772,730</u>

Note 8 - RESTRICTED ASSETS

Restricted assets in the General Fund consist of \$488,527 dedicated to the maintenance of trees in Broadmoor Subdivision and \$14,297 for prior period insurance claims.

Restricted assets in the Special Revenue Funds are \$2,609,824 dedicated for landfill closure as described in Note 21, \$11,528 for the Family Self-Sufficiency Program, \$833 for housing rehabilitation centers and \$200 for Transhouse Homeless Shelter.

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 reserve fund coverages. The District is in compliance with all such significant limitations and restrictions. A summary of Enterprise Fund restricted assets at December 31, 1999 is indicated as follows:

	Utilities Fund
Fund sinking payments	\$ 71,680
Fund reserve accounts	1,755,186
Depreciation and contingency accounts	17,845,168
Customer deposits	<u>771,588</u>
Total	<u>\$ 20,443,622</u>

Note 5 - CHANGES IN FIXED ASSETS
Primary Government

A summary of changes in fixed assets is as follows:

	Balance January 1, 1999	Additions	Deletions	Balance December 31, 1999
Land and buildings	\$ 11,802,084	\$ 4,407,148	\$ 404,912	\$ 17,804,320
Office Furniture, Fixtures, and Equipment	3,702,989	279,140	11,638	3,970,491
Machinery and Equipment	11,876,125	1,811,216	181,903	13,505,438
Construction in Progress	33,434,393	5,462,369	31,071,281	4,785,481
Totals	\$ 60,845,691	\$ 11,960,933	\$ 32,668,734	\$ 79,137,890

A summary of Enterprise Funds' and Internal Service Funds' property, plant and equipment at December 31, 1999 is as follows:

	Enterprise Funds	Internal Service Funds
Electric system	\$ 64,905,417	
Gas distribution system	14,894,158	
Street system	66,713,328	
Miscellaneous equipment and buildings	38,795,407	\$ 583,614
Construction in progress	2,649,829	
Totals	178,962,139	583,614
Less accumulated depreciation	<u>71,071,156</u>	<u>268,871</u>
Totals	\$ 107,890,983	\$ 314,743

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

Utilities Fund	\$ 2,008,888
Sanitation Fund	<u>425,445</u>
Totals	\$ 2,434,333

Note 9 - CHANGES IN FIXED ASSETS (Continued)

Component Units

A summary of changes in fixed assets is as follows:

	Balance January 1, 1999	Additions	Deletions	Transfers	Adjustments	Balance December 31, 1999
Land and buildings	\$10,009,526	\$ 938,659		\$ 429,105	\$ 891,596	\$11,779,471
Improvements other than buildings	841,080	111,821		8,077	34,891	1,006,990
Equipment	14,148,377	1,790,566	\$ 462,118	13,108	(24,811)	15,434,623
Constructions in progress	167,185	1,061,096		(458,096)		1,809,291
Totals	\$25,206,089	\$ 3,948,839	\$ 462,118	\$ -	\$ 899,676	\$30,703,080

Adjustments are based on the valuation of physical inventory.

A summary of the component unit Enterprise Funds' property, plant and equipment is as follows:

	Transfers General Medical Clinic	Consolidated Waterworks District No. 1	Home Services District Contribution
Property, plant and equipment	\$ 119,833,627	\$ 24,217,880	\$ 12,564,776
Constructions in progress	4,764,362	4,237,719	1,000,633
Totals	124,597,989	28,455,599	13,565,409
Less accumulated depreciation	72,838,587	30,581,309	4,419,564
Totals	\$ 51,759,402	\$ 27,874,290	\$ 9,145,845

May 18 - LONG-TERM OBLIGATIONS

Primary Government

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

	Payable January 1, 1999	(Obligations Retired)	New Issuance	Payable December 31, 1999
General Long-Term Obligations				
Accounts Payable				
Funds:				
Public Improvement	\$ 26,608,000	\$ 600,000		\$ 26,008,000
General Obligation	9,267,336	340,886		8,926,450
Special Assessments	396,388	1,003,840		292,548
Compensated Absences	493,763		\$ 30,400	463,363
Leasehold Liabilities	2,998,611	256,566	187,376	2,929,421
Total General Long-Term Obligations Account Group	44,864,098	1,551,292	197,776	43,510,582
Estimates/Funds				
Revenue Funds	14,983,000	800,000		14,183,000
Total	\$ 59,847,098	\$ 2,351,292	\$ 197,776	\$ 57,693,582

The special assessment bond issues are backed by the full faith and credit of the Parish. In the event that an assessed property owner fails to make payments, the Parish will be required to pay the related debt.

Compensated absences are discussed in Note 1 and leasehold charges is discussed in Note 23.

The annual requirements including interest to amortize all long-term obligations outstanding at December 31, 1999 other than compensated absences and leasehold charges are as follows:

Year	Public Improvement Funds	General Obligations Funds	Special Assessments Funds	Revenue Funds
2000	\$ 3,490,000	\$ 890,557	\$ 171,831	\$ 3,752,388
2001	3,171,958	899,007	84,897	3,755,862
2002	3,136,944	881,608	36,812	3,755,364
2003	3,351,889	870,910	71,883	3,794,682
2004	3,447,008	891,719	36,805	3,775,532
2005-2009	11,880,870	1,911,888	34,804	8,236,958
2010-2014	11,856,650	1,888,689		3,410,000
2015-2019	6,650,854	958,956		
2020-2024		31,076		
Total	62,020,882	12,896,190	343,537	56,488,771
Less:				
Interest	11,980,882	6,110,882	44,218	6,736,771
Net amount	\$ 50,040,000	\$ 6,785,308	\$ 299,319	\$ 49,752,000

Note 10 - LONG-TERM OBLIGATIONS (Continued)

Bonds payable are represented by the following individual issues:

	Audited and Issued	Range of Annual Installments	Interest Rate (%)	Maturity Date	Outstanding
Public Investment Bonds					
2007 Series A Convertible	1,000,000	\$0.00 - 100,000	0.50 - 0.00	1/01/2014	\$ 1,000,000
2007 Series B Convertible	200,000	50,000 - 100,000	0.00	1/01/2014	100,000
2008 Convertible	11,673,000	10,000 - 1,200,000	3.00 - 7.00	1/01/2015	11,673,000
2009 Convertible Including 2009 Including/with/units of held/holders	1,379,000	100,000 - 200,000	3.00 - 7.00	1/01/2016	1,379,000
2008 Including/with/units of held/holders	1,200,000	10,000 - 400,000	3.00 - 4.00	1/01/2013	1,200,000
2009 Including/with/units of held/holders	1,379,000	100,000 - 200,000	5.50 - 6.50	1/01/2014	1,379,000
					<u>24,000,000</u>
General Obligation Bonds					
2000 Iss	100,000	100.0 - 100.0	10.00 - 10.00	4-01-2002	100,000
2000 Bond Interest No. 1	100,000	10,000 - 100,000	6.00 - 10.00	1/01/2004	100,000
2001 Series	100,000	1,000 - 100,000	4.25 - 10.00	1/01/2011	100,000
2002 Series	1,000,000	1,000 - 100,000	4.25 - 10.00	1/01/2011	1,000,000
2003 Series	2,000,000	1,000 - 100,000	4.00 - 10.00	1/01/2010	1,900,000
2004 Series	1,000,000	2,000 - 200,000	2.50 - 10.00	1/01/2010	1,000,000
2005 Series	1,000,000	1,000 - 100,000	4.00 - 10.00	1/01/2011	1,000,000
2006 Series	1,000,000	1,000 - 100,000	4.00 - 10.00	1-01-2011	900,000
					<u>6,000,000</u>
Special Assessment Bonds					
Parking and/or Sewer					
Conditions					
2000	50,134	50,134	7.00 - 11.00	6/01/2000	26,130
2001	100,730	10,000	7.00 - 10.00	4/01/2004	10,000
2002	200,130	50,000	7.00 - 10.00	7/01/2004	50,000
2003	100,000	10,000	7.00 - 10.00	1/1/2008	10,000
2004	100,000	10,000	7.00 - 10.00	7/01/2008	10,000
2005	100,000	10,000	7.00 - 10.00	7/01/2008	10,000
					<u>100,000</u>
Revenue Bonds					
Utilities Revenue					
2002	1,000,000	100,000 - 1,000,000	5.00 - 6.00	1-01-2011	1,000,000
					<u>1,000,000</u>
Total bonds payable					<u>\$ 24,000,000</u>

Note 10 - LONG-TERM OBLIGATIONS (Continued)

Component Units

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

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

	Beginning Balance	Obligations Retired	New Issues	Ending Balance
General Long-Term Obligations				
Revenue Bonds				
Bonds:				
Public Improvement	\$ 500,000	\$ 75,000	\$ 325,000	\$ 800,000
General Obligation	1,802,000	118,000	1,208,000	2,905,000
Capitalized Leases	266,711	113,743	187,944	340,912
Notes payable	3,033,431	1,992,789	28,800	1,638,642
Unamortized discounts	285,118		18,055	303,173
Total General Long-Term Obligations Account Group	5,571,250	2,299,532	1,849,600	5,121,318
Enterprise Funds				
Revenue Bonds	47,187,893	79,718,822	51,489,600	41,418,671
Total	\$ 12,998,151	\$ 41,452,354	\$ 53,294,600	\$8,661,486
Less:				
Bond discounts on revenue bonds				4,415,236
Total				\$ 4,415,236

State 18 - LONG-TERM DEBT MATURITIES (Continued)

The annual requirements including interest to amortize all long-term obligations outstanding under the non-compartments structure is as follows:

Year	Public Improvement Funds	General Obligation Funds	Revenue Funds	Capital Leases	Notes Payable
2080	\$ 150,944	\$ 791,329	\$ 5,881,291	\$ 86,148	\$ 1,291,885
2081	150,285	205,134	5,881,626	86,242	171,855
2082	147,738	198,688	5,881,964	96,413	16,709
2083	149,088	204,990	5,881,855	98,713	15,338
2084	155,894	204,897	5,884,264	98,713	15,709
2085-2009	214,811	1,816,531	29,882,753	181,688	91,893
2030-2014		1,813,586	27,478,766		11,888
2015-2019		237,584	22,126,951		788
2020-2024			18,418,638		
2025-2029			15,827,884		
Totals	888,860	3,279,815	64,885,898	491,209	1,628,642
Less:					
Interest	188,860	1,074,815	64,885,898	80,261 **	
Plus:					
Principal amount of Home Improvement Public Trust Financing Authority			5,169,811 ¹		
Net amount	\$ 699,999	\$ 2,204,999	\$ 80,414,811	\$ 333,832	\$ 1,628,642

¹ 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 2002 Cities B-1 bond.

** Several Recreation Districts have non-interest bearing loans and Transcona General Medical Center did not disclose the amount of interest in their financial statements.

Note 10 - LONG-TERM OBLIGATIONS (Continued)

Bonds payable for component units are represented by the following individual issues:

	Authorized and Issued		Range of Annual Installments	Interest Rate (%)	Maturity Date	Outstanding
Public Improvement Bonds						
Transportation (1998)	\$7,000	\$7,000	-	4.00%	01-01-2008	\$ 700,000
Recreation (2000)	400,000	40,000	-	1.00%	03-01-2004	470,000
						<u>970,000</u>
General Obligation Bonds						
For Purchase (2000)						
No. 10 - 1998	400,000	11,000	-	7.00%	07-01-2004	400,000
No. 7 - 1988	400,000	11,000	-	4.00%	03-01-2000	50,000
Water (for Water)	400,000	21,000	-	6.50%	03-01-2007	470,000
Recreation (2000)						
No. 10 - 1998	400,000	10,000	-	4.25%	09-01-2004	390,000
						<u>1,260,000</u>
Revenue Bonds						
1998 Hospital	11,400,000	600,000	-	4.00%	08-01-2004	10,000,000
Revenue-Termorrow Public						
Trust Financing Authority						
Terminals Refunding						
Series 1992-A (pt. 1)	2,100,000			7.00%	04-01-2004	600,000
Series 1992-B (pt. 1)	300,000			9.00%	07-01-2004	200,000
Series 1992-B (pt. 2)	4,000,000			7.00%	07-01-2004	4,000,000
Waterworks						
Series 1994	10,700,000	100,000	-	4.00%	01-01-2004	10,700,000
Series 1998	6,000,000	150,000	-	5.75%	01-01-2007	6,000,000
						<u>22,400,000</u>
Total bonds payable						\$ 16,640,000

During the fiscal year ended March 31, 1998, the Hospital began the process of issuing the Series 1998 Bonds to finance the acquisition and construction of improvements, renovations and additions to the Hospital, refund the 1988 Bonds and pay for the costs of issuing the bonds. During the fiscal year ended March 31, 1998, 1988 Bonds were called for redemption. An extraordinary loss of \$1,001,413 on the extinguishment of debt was recognized by the Hospital at March 31, 1998.

State 11 - INTERRUPTED RECEIVABLE AND PAYABLE BALANCES

Individual Funds	Interrupted Receivables	Interrupted Payables
General Fund	\$ 1,858,706	\$ 1,279,102
Special Revenue Funds:		
Archives-Archival Activities Fund	962	199,258
Public Printing Fund	268,709	188,200
Public Safety Fund	989,287	116,889
Non-Kinetic Recreation Fund	29,578	98,828
Local Law Enforcement Work Grant Fund	1,647	99,585
State of Louisiana (Division of Adult Grant Fund)	189,273	285
City Mental Fund		20,112
Department of Health Services Fund	150	
Family Independence Work Programs Fund		29,180
Control Pests Management Fund		19,980
Section 8 Housing Fund	188,626	21,187
Section 8 Voucher Fund	4,878	38,623
Section 8 Waiting Program Fund	2,787	9
Urban Systems-Grant Fund		14,019
Housing and Urban Development Grant Fund	123,799	28,679
Urban and Community Affairs Grant Fund		5,888
Department of Health and Hospitals Grant Fund		3,811
Sub-Grant Fund		98,931
FIA Public Transit System Fund		794,724
Louisiana Express-Market Fund	287,887	1,869
HUSA Grant Fund		161,884
HUMAN Emergency Fund/Disaster Fund	64	66
Department of Culture and Recreation Grant Fund	23,910	1,333
Local Mat Program Fund		84,871
Road and Bridge Maintenance Fund	1,294,281	1,798,192
Bridge Maintenance Fund	671,827	788,236
Sanitation Maintenance Fund	139,823	294,627
State Tre Capital Improvement Fund	139,966	1,467,581
Road District No. 6 Maintenance Fund		789
City Protection/Urban Maintenance Fund	1,384	13,349
Road Lighting District Maintenance Fund	68,214	21,277
Health Mat Fund	1,178	11,858
Orleans Parish Recreation Fund	21,828	98,984
Mental Health Fund	21,895	4,136
Huguenot-Sourthern Plantation Museum Fund		3,682
Criminal Fund Fund	99,714	21,884
Total Special Revenue Funds	<u>4,804,146</u>	<u>8,187,116</u>

Notes 10 - INTERFUND RECEIVABLE AND PAYABLE BALANCES (Continued)

	Interfund Receivable	Interfund Payable
Debt Service Funds		
Public Safety Pension Debt Service Fund	1,300	1,300
Capital Improvement Fund Sinking Fund		279,500
Debt in Improvement and Sinking Funds:		
Issued February 1, 1980		473
Matamor St. Sewerage Fund	26,750	
2 of 21 Issued May 1, 1980	1,507	
Myrtle Garage		88,634
Plantation Gardens		339
Aspen Road		1,439
Loop Area/Wilmond		150
Kenneth/Hollywood	108	
Rayon Street Sewerage		7,607
Robena Drive 1981		11,000
Englewood Drive	659	
Kenneth Drive		5
Tylerman Street		108
Henry Clay Street		5
Wendover Branch Road	7,108	
Continued Debt Sinking		285
	<u>38,742</u>	<u>790,582</u>
Total Debt Service Funds	<u>38,742</u>	<u>790,582</u>
Capital Projects Funds		
City Parking Program Contribution Fund	43	
Penikese Bridge Construction Fund	832,000	
Penikese Sewerage Construction Fund	41,746	587
Capital Projects Contract Fund	464,343	208,503
Road and Bridge Construction Fund	1,246,700	
City of Green/ Administration Building		
Construction Fund		886,831
1978 Construction Fund	14,305	
1978 Public Improvement Construction Fund		91,875
	<u>1,298,798</u>	<u>430,884</u>
Total Capital Projects Funds	<u>1,298,798</u>	<u>430,884</u>
Enterprise Funds		
Lighting Fund	1,780,186	1,504,330
Sewerage Fund	281,817	173,000
City Center Fund	189	208,008
	<u>2,062,192</u>	<u>1,885,338</u>
Total Enterprise Funds	<u>2,062,192</u>	<u>1,885,338</u>

Note 11 - INTERFUND RECEIVABLE AND PAYABLE BALANCES (Continued)

	Interfund Receivables	Interfund Payables
Interfund Service Funds:		
Insurance Local Fund	1,585,667	1,616,156
Group-Term Life Insurance Fund		88,176
Finance Resources Fund	64,561	60,970
Distribution/Participating Fund	206,624	1,844,436
Information Systems Fund	96,220	33,141
Total Interfund Service Funds	1,955,792	2,642,879
Fiduciary Funds:		
Agency Funds:		
Inventory Training Fund	378,169	612,694
Payroll Clearing Fund	877	10,581
Unassigned Fund	2,679,588	2,079,609
Total Fiduciary Funds	3,058,634	2,702,884
Total from Combined Balance Sheet	\$ 3,189,804	\$ 3,189,804

Note 12 - SEGMENT INFORMATION

Primary Government

The Parish maintains three enterprise funds. The Sewerage Fund accounts for sewer services for approximately 94 percent of the Parish's jurisdiction. The Civic Center Fund accounts for the activities of the Avenue-Fourth Street Civic Center. The Utilities Fund accounts for gas distribution services and electric generation and distribution services to most citizens within the boundaries of the City of Allentown.

Selected segment information for the Sewerage, Civic Center and Utilities Funds for the year ended December 31, 1999, is as follows:

	Utilities Fund			Sewerage Fund	Civic Center Fund
	Month	Six	Total		
Operating revenues	\$ 25,865,456	\$ 6,671,134	\$ 36,896,734	\$ 5,511,877	\$ 471,709
Operating expenses:					
Depreciation	1,726,816	486,669	2,320,880	1,891,188	\$ 121,201
&& other	(5,091,116)	1,681,688	25,427,688	2,723,989	1,679,487
Operating income	9,768,324	586,884	6,153,366	(1,705,100)	(1,729,079)
Non-operating revenues	316,336	170,626	400,960	547,760	68,884
Transfer from and other funds	(1,141,862)	(416,496)	(1,982,512)	388,379	141,171
Net income (loss)	4,942,798	334,117	5,288,751	(1,478,760)	(217,025)
Financial capital contributions				1,314,488	18,200,685
Fund asset additions	1,151,420	1,012,760	2,764,180	1,371,410	18,688,078
Total assets			11,348,866	11,413,476	18,910,689
Long-term liabilities			11,348,866		
Total equity			\$ 0	\$ 0	\$ 0
Net non-capital			\$ 4,136,916	\$ 443,214	\$ 187,662

State 12 - SEGMENT INFORMATION (Continued)

Component Units

Hospital services are provided by Torrington General Medical Center and are financed by user charges. The water services are provided by Consolidated Waterworks District No. 1 and are financed by user charges. Airport facilities and services that accommodate general aviation is provided by the Torrington-Torrington Airport Commission and are financed by user charges.

Selected segment information for component units for the year ended December 31, 1999, is as follows:

	Torrington General Medical Center	Consolidated Waterworks District (No. 1)	Torrington Airport Commission
Operating revenue	\$ 119,811,271	\$ 9,811,990	\$ 892,969
Operating expenses:			
Depreciation	9,786,111	2,119,958	189,706
All other	188,679,391	3,959,688	686,819
Operating income	3,345,769	1,441,990	14,444
Non operating net assets (proposed net)	4,191,171	187,586	271,128
Net income	6,088,932	1,629,576	197,554
Capital contributions:			
Fixed asset additions	12,451,767	1,116,541	1,125,228
Fixed asset deletions		24,714	91,102
Total assets	243,912,189	76,309,911	13,898,926
Long-term liabilities	12,079,876	33,346,840	19,807
Total equity	173,865,579	42,963,071	15,889,119
Net working capital	15,833,488	3,948,815	6,219,243

State 13 - MAJOR SUPPLIERS - ENTERPRISE FUNDS

Payments for purchases of supplies from the five major suppliers at December 31, 1999, were:

	Purchases
Supplier A	\$ 1,456,548
Supplier B	3,691,688
Supplier C	141,641
Supplier D	971,282
Supplier E	82,731.94
Total	\$ 6,163,889

Note 14 - INVESTMENT IN LEPA

The Louisiana Energy and Power Authority (LEPA), was created as a political subdivision of the State of Louisiana. Eighteen 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 27th co-owner under the Joint Ownership Agreement, of a 338 MW coal-fired steam electric generating plant, the Redwater 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 30 years, whichever is less. Central Louisiana Electric Company, Inc. (CLECO) and Louisiana Public Power Authority (LPPA) have ownership interests of 30% and 30%, respectively.

In October, 1982, the City of Iberville (through the Utilities Fund), entered into a Power Sales Contract with the Louisiana Energy and Power Authority (LEPA) to purchase output from the Redwater No. 2 generating facility located in Iberville, Louisiana. Four other Louisiana municipal electric utilities and LEPA members entered into similar agreements. The facility, which has a rated net capacity of 338 MW, is jointly owned by the Lafayette Public Power Authority (LPPA), the Central Louisiana Electric Co. (CLECO), and LEPA in respective ownership proportions of 30%, 30% and 30%. The terms of the agreements are such that each city is required to purchase its respective ratemakers share of generated electricity from the facility. The aggregate ratemakers shares of all the cities equals 100% of LEPA's 30% or 104.6 MW ownership, of which the Utilities Fund share is 21.7% or 22.7 MW. Each city is required to pay monthly for its ratemakers share of power capability and energy on a take-or-pay basis. 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 LEPA. Payments to be made by participants are payable monthly solely from the revenues of the participant's utility system.

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

Serial Bonds, 1991 Series, 5.65% - 6.80%	
due January 1, 1995 to 2004	\$ 27,175,000
Term Bonds, 1991 Series, 6.15% due	
January 1, 2000	29,000,000
Term Bonds, 1995 Series, 6.00% due	
January 1, 2003	48,000,000
Serial Bonds, 1995 Series, 4.75% - 6%	
due July 1998 to 2003	<u>900,000</u>
	105,175,000
Less:	
Current maturities	4,900,000
Original issue discount	4,800,000
Unamortized loss on reacquired debt	<u>24,200,000</u>
Total	<u>\$ 71,275,000</u>

Note 14 - INVESTMENT IN LEPA (Continued)

In 1991, LEPA issued 2014, \$70,000 of Power Project Refunding Revenue Bonds (Bondsmaster Unit No. 7), 1991 Series with an original issue amount of \$8,250,787, to advance refund \$180,773,000 of \$182,300,000 1983 Series Power Project Refunding Revenue Bonds outstanding. The proceeds of the 1991 Series Bonds, net of financing costs and bond insurance premiums (\$181,500,047), and certain amounts available in LEPA's funds and accounts (\$2,979,114) 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 1983 Series Bonds maturing on January 1, 1999, January 1, 2004, and January 1, 2011. The 1983 Series Bonds maturing after January 1, 1999 were redeemed on January 5, 1999. LEPA received approximately \$67,000 in funds remaining after redemption.

LEPA incurred a loss of approximately \$16,658,000 in connection with the advance refunding, which, in addition to losses incurred in a 1983 refunding, has been deferred and is being amortized over the life of the 1991 Series Bonds. LEPA also incurred \$2,833,566 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.

In 1998, LEPA issued \$1,300,000 of Construction Bonds, 1998 Series, to fund the acquisition of the equipment used to pay other related costs, including debt issuance costs and to establish various funds required by the bond covenants.

The 1991 Series Bonds and the 1998 Series Bonds are payable solely from the revenues of LEPA and the funds pledged as collateral with the bond covenants. 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 refundings and are noncancelable.

Summary financial information of Louisiana Energy and Power Authority as of December 31, 1999 and for the year then ended follows:

BALANCE SHEET

December 31, 1999

Assets

Utility plant - net of accumulated depreciation of \$79,071,640	\$ 51,871,541
Contract dispatch facility - net of accumulated depreciation of \$4,788,974	1,068,797
Special deposits	\$1,243,498
Current assets	\$1,143,642
Deferred charges	<u>1,188,608</u>
Total	<u>\$ 56,414,986</u>

Table 14 - INVESTMENT IN LIPA (Continued)

<u>Equity and Liabilities</u>	
Long-term debt, net	\$ 71,500,000
Equity	10,473,176
Current liabilities	<u>14,451,757</u>
Total	<u>\$ 96,424,933</u>

STATEMENT OF REVENUES, EXPENSES AND EQUITY

For the year ended December 31, 1999

Operating revenues - power sales	\$ 97,903,618
Operating expenses	<u>53,748,073</u>
Net operating revenues	5,184,546
Total other expenses	<u>5,551,543</u>
Net loss	(366,997)
Equity at beginning of year	<u>10,840,173</u>
Equity at end of year	<u>\$ 10,473,176</u>

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

<u>Calendar Year</u>	
2000	\$ 4,000,000
2001	3,385,000
2002	3,650,000
2003	4,025,000
2004	4,150,000
Thereafter	<u>71,183,000</u>
	186,293,000
Less original issue discount	<u>4,483,667</u>
Total	<u>\$181,809,333</u>

Expenses for the Utilities Fund's entitlement share of power capacity and energy for the year ended December 31, 1999 amounted to \$3,811,209. The Utilities Fund's investment in LIPA of \$793,750 is recorded based on audited financial statements as of December 31, 1999.

Note 14 - INVESTMENT IN LEPA (Continued)

LEPA issues a publicly available financial report that includes financial statements and other required supplementary information. This report may be obtained by writing to Louisiana Electric Power Authority, 218 Venture Way, Lafayette, Louisiana, 70501-0219.

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, 1999, these interdepartmental transactions amounted to \$3,993,842. Interdepartmental sales of electricity and gas to various departments amounted to \$30,642. 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 as December 31, 1999 is as follows:

	Utilities Fund	Sewerage Fund	Civil/Creek Fund
Federal grants		\$ 42,992,218	
City of Bossier	\$ 1,300,804		
Tombston Parish-Gas			
Distribution System Fund	3,333,811		
Contributions in aid of construction	2,993,661	23,008,698	\$ 18,223,686
	7,421,276	23,407,916	18,223,686
Less depreciation on assets contributed substantially from funds supplied by contributions in aid of construction		(15,171,726)	(404,298)
Total	\$ 7,421,276	\$ 8,236,190	\$ 17,819,488

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

	Utilities Fund	Sewerage Fund	Civil/Creek Fund
Contributed capital beginning of year	\$ 7,421,276	\$ 36,118,749	\$ -
Additions:			
Federal grants		84,241	
Donations		1,111,412	
Grant		36,743	
Construction			18,223,686
Less:			
Depreciation		(1,801,682)	(404,298)
Contributed capital end of year	\$ 7,421,276	\$ 36,739,547	\$ 17,819,488

Note 15 - RECONCILIATION OF OPERATING TRANSFERS

A reconciliation of operating transfers for the year ended December 31, 1999 is as follows:

	Operating Transfers	
	In	Out
Primary Government		
General Fund	\$ 6,297,223	\$ 3,890,170
Special Revenue Funds:		
Dedicated Emergency Fund	475,241	
Tennessee Juvenile Detention Fund	889,037	
Public Printer's Fund	1,480,869	
Public Safety Fund	4,485,833	329,844
New Electric Reclamation Fund	1,222,874	
Local Law Enforcement (Block Grant) Fund	4,743	
Harris Daycare Fund		917
City Mental Fund	267,945	
Urban Systems Grant Fund	25,833	
Housing and Urban Development Grant Fund	800,880	72,970
PTA Public Transit System Fund	40,236	
Tennessee Homeless Shelter Fund	27,895	
HOMI Grant Fund	806,840	
Department of Culture and Heritage Grant Fund	46,155	
Food Share Program Fund	10,534	
Road and Bridge Maintenance Fund	4,512,951	1,658,000
Drainage Maintenance Fund	3,433,391	1,848,866
Sanitation Maintenance Fund	880,880	
Sales Tax Capital Improvement Fund		19,778,840
Road District No. 4 Maintenance Fund		125,000
New Protection District Maintenance Funds		548
Parks/Leisure Recreation Fund	118,636	
Deputy Tennessee Wildlife Manager Fund	127,300	
Clinical Court Fund	325,880	
Total Special Revenue Funds	18,381,291	24,018,550

Note 07 – RECONCILIATION OF OPERATING TRANSFERS (Continued)

	Operating Transfers	
	In	Out
Debt Service Funds:		
Public Safety Pension (Debt Service) Fund	318,511	
Capital Improvement (Bond Interest) Fund		188,000
Capital Improvement (Bond Sinking) Fund	1,382,432	
Perkinsville Sewerage Bond Sinking Fund		86,500
Police Jail Bond Sinking Fund	6,965	
Source Improvement and Parking Sinking Funds:		
Dated July 1, 1974		379
Dated February 1, 1988		2,188
St. Peter and St. Pius Street Sewerage Fund		869
Dated July 1, 1980		2,188
1 of B1 Dated May 1, 1983		9,476
1 of B1 Dated June 1, 1983		4,982
2 of B1 Dated June 1, 1983		549
3 of B1 Dated June 1, 1983		1,679
Street District A		58,271
Roberts Green		842
Rapce Street Sewerage		3,281
Roberts Green 1993		7,384
Ryanborn Drive		1,484
Science Street		828
Henry Clay Street		3,599
Commercial Drive Sewerage		9,708
Nancy Street Sewerage		3,832
Palmer Drive Sewerage		14,262
Richson Road Parking		688
Industrial Avenue B Parking		27,829
Total Debt Service Funds	1,888,298	245,511
Capital Projects Funds:		
City Parking Project Construction Fund		287
Fire Protection (District No. 1, 2 and 3) Construction Fund		10,780
Perkinsville Drainage Construction Fund	1,886,426	
Capital Projects Control Fund	1,264,614	
Road and Bridge Construction Fund	3,853,688	380,800
1-18 Construction Fund	961,880	
1998 Public Improvement Construction Fund		822,341
Total Capital Projects Funds	7,970,896	1,252,988

Note 17 - RECONCILIATION OF OPERATING TRANSFERS (Continued)

	Operating Transfers	
	In	Out
Enterprise Funds:		
Utilities Fund		1,581,552
Sewerage Fund	148,178	
Civic Center Fund	953,175	
Total Enterprise Funds	<u>1,101,353</u>	<u>1,581,552</u>
Totals	<u>\$ 25,058,844</u>	<u>\$ 25,058,844</u>
Component Units		
Hittick Attorney	\$ 25,000	\$ 25,000
Texasoma Parish Fire District No. 5	18,358	18,358
Texasoma Parish Library	800,000	100,000
Texasoma Association for Retarded Citizens, Inc.	1,138,761	1,138,761
Texasoma Council on Aging, Inc.	646,886	646,886
Totals	<u>\$ 2,372,846</u>	<u>\$ 2,122,546</u>

Note 18 - 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 or month-to-month basis, some are monthly and others are on a yearly basis. The longest time period the Parish is under contract is for a lease expiring in the year 2011 for a park at a yearly fee of \$50. Since 1989 the Parish has been providing in-kind services to the Houston-Texasoma Airport Commission in exchange for property leased by the Recreation Tax Fund. The lease, which expired on June 30, 1999, has operated on a month-to-month basis from 1989 to 1999. Management has determined the in-kind services of Police and Fire Protection and Parks and Drainage 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 expenses for all operating leases for the year ended December 31, 1999 totaled approximately \$281,124.

Note 18 - LEASE COMMITMENTS (Continued)

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

<u>Year Ending December 31</u>	<u>Amount</u>
2000	\$ 99,034
2001	33,514
2002	33,415
2003	9,894
2004	30
Thereafter	<u>3,790</u>
Total	\$ 219,588

Note 19 - RISK MANAGEMENT

The Parish is exposed to various risks of loss related to general liability, auto liability, workers' compensation, property and group health benefits. 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 are based on the estimated ultimate cost of settling the claims, considering the effects of inflation, recent claim settlement trends and other social and economic factors, including the effects of specific increased claim adjustment expenses, salvage and subrogation. The Parish believes the ultimate settlement costs will not materially exceed the amounts provided for the claims.

Under the Parish's limited risk management program, 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 program. The total charge by the Internal Service Funds to the other funds is based on an actuarial method and adjusted over a reasonable period of time so that Internal Service Fund revenues and expenses are approximately equal.

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 (IBNR). The liability for claims and judgments is reported in the Internal Service Funds.

The Parish is self-insured for the first \$500,000 of each claim relating to general liability and employees liability. The Parish is covered under various insurance contracts for the excess liability up to \$1,000,000. Any claim in excess of \$1,000,000 is covered by another insurance contract for the umbrella liability up to \$1,000,000 (subject to a self-insurance retention of \$1,000 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 co-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 (exclusive of the applicable self-insured retention). The insurer will pay their share of claim expenses in addition to the applicable limits of insurance. Any claims in excess of the \$1,000,000 are to be paid by the Parish. The Parish is self-insured for the first \$500,000 of such wrongful act relating to the public officials and employees liability. The Parish is covered under an insurance contract for the excess liability up to \$6,000,000. Any claims in excess of \$6,000,000 are to be paid by the Parish. The Parish is 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.

Note (9) - RISK MANAGEMENT (Continued)

The Parish is self-insured for the first \$200,000 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 underlying liability up to \$5,000,000 (subject to a self-insurance retention of \$10,000 if there is an underlying insurer). If a claim or suit is settled or adjudicated for a sum greater than the self-insured retention, the reinsurer will pay claim expenses in the ratio that their liability for the judgment awarded or settlement made bears to the whole amount of such judgment or settlement (inclusive of the applicable self-insured retention). The reinsurer will pay their share of claim expenses in addition to the applicable limits of insurance. Any claims in excess of \$5,000,000 are to be paid by the Parish.

The Parish is 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 employer's liability being \$1,000,000.

The Parish is self-insured for the first \$100,000 of each claim relating to property insurance except for named windstorm losses which will be one percent (1%) of the value at the time of loss of each separate building or \$500,000 max. If one 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 insurance contracts for the excess liability up to \$500,000,000. Any claims in excess of \$100,000,000 are to be paid by the Parish.

The Parish is self-insured for the first \$121,000 of each claim relating to group health insurance. The aggregate deductible for all group claims relating to group insurance for 1998 was \$6,899,593. The Parish is covered under an insurance contract for the excess liability up to \$1,000,000 on individual claims. Each covered employee is subject to a \$6000 maximum claims limit of \$4,000,000.

As December 31, 1999, the Parish has outstanding claims in the amount of \$16,437 for employment practice liabilities for which the Parish was fully self-insured prior to 1993. Beginning January 1, 1998, the Parish is self-insured for the first \$40,000 of each claim relating to employment practices liability. The Parish is covered under an insurance contract for the excess liability up to \$1,000,000. Any claims in excess of \$1,000,000 are to be paid by the Parish.

Settled claims have not exceeded the insurance coverage for the excess liability in any of the past three years.

As December 31, 1999, the amount of liability for unpaid claims was \$5,706,870 for the Insurance-Costs Fund and \$1,314,870 for Group Health Insurance Fund. These liabilities are the Parish's best estimate based on available information. Changes in the reported liabilities during the past two years are as follows:

Insurance-Costs Fund

	Unpaid Claims January 1,	Incurred Claims (including IBNR)	Claims Payments	Unpaid Claims December 31,
1998	\$ 4,483,576	\$ 1,871,688	\$ 1,018,740	\$ 5,336,524
1999	\$ 5,646,536	\$ 2,826,121	\$ 1,967,587	\$ 6,505,070

Note 19 - RISK MANAGEMENT (Continued)

Group Health Insurance Fund					
	Unpaid Claims, January 1,		Incurred Claims (Including IBMRs)	Claims Payments	Unpaid Claims December 31,
1998	\$ 907,480	\$	4,106,418	\$ 4,208,779	\$ 1,683,112
1999	\$ 1,083,112	\$	8,083,089	\$ 8,878,188	\$ 1,378,019

Note 20 - COMMITMENTS AND CONTINGENCIES

The Parish received funding under grants from various federal and state governmental agencies. The agency grants specify the purposes 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, 1999, the Parish had \$29,879,843 in public work contracts of which \$3,253,188 was incomplete.

Note 21 - 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 and retiring from the General retirement systems. A retired employee may provide dependent hospitalization coverage at a cost ranging from \$40 to \$80 per month depending on their dependent date. The cost of providing these benefits is recognized as an expense as premiums are paid. For the year ended December 31, 1999, total costs amounted to \$286,127.

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, 1999, the average hospitalization and life insurance costs per retired employee was approximately \$244 per month and the average number of retired employees was 142.

Note 22 - PENSION PLANS

Employees of the Primary Government (except for policemen and firemen of the City of Houma) are members of the Parochial Employees' Retirement System (PERS). Employees of the Primary Government (except the policemen and firemen) who were employed by the City of Houma prior to September 1, 1983 were members of the Municipal Employees' Retirement System (MERS) of the State of Louisiana until February 28, 1996. On February 28, 1996, these employees' membership was transferred to PERS.

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

Effective January 1, 1988, new firemen are covered under the Firefighters' Retirement System (FRS) of the State of Louisiana. The Parish maintains a Trust (Fireman's Pension and Relief Fund) for firemen hired prior to January 1, 1988. On March 28, 1996, the City of Houma Fireman's Pension Plan entered into a merger agreement with the Firefighters' Retirement System of the State of Louisiana. The merger was effective July 1, 1996.

Note 12 - PENSION PLANS (Continued)

Detailed information for each system or plan is as follows:

a.) **Parochial Employees' Retirement System**

Plan Description - The Parish contributes to Plan D of the Parochial Employees' Retirement System of Louisiana (the System), a cost-sharing multiple-employer defined benefit public employee retirement system (FRS), which is controlled and administered by a separate Board of Trustees. The System provides retirement, deferred and disability benefits, survivor's benefits and cost of living adjustments to plan members and beneficiaries. Act 285 of the 1952 Louisiana Legislative Session established the plan. The System is governed by Louisiana Revised Statutes 11:1981 through 11:2815, specifically, and other general laws of the State of Louisiana. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, P. O. Box 144078, Baton Rouge, Louisiana 70804.

Funding Policy - Plan members are required to contribute 3.00% of their annual covered salary less \$100 per month and the Parish is required to contribute at an actuarially determined rate. The current rate is 2.50% of annual payroll. In addition, the System also receives a percentage of tax revenues from various taxing bodies. The contribution requirements of plan members and the Parish are established and may be amended by state statute. The Parish's contributions to the System for the years ending December 31, 1999, 2000, and 2001 were \$189,823, \$164,029, and \$281,733 respectively, equal to the required contributions for each year.

b.) **Municipal Police Employees' Retirement System**

Plan Description - The Parish contributes to the Municipal Police Employees' Retirement System of Louisiana (the System), a cost-sharing multiple-employer defined benefit public employee retirement system, which is controlled and administered by a separate Board of Trustees. The system provides retirement, deferred and disability benefits, survivor's benefits and cost of living adjustments to plan members and beneficiaries. Act 128 of the 1975 Louisiana Legislative Session established the plan. The System is governed by Louisiana Revised Statutes 11:2211 through 11:2234, specifically, and other general laws of the State of Louisiana. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to Municipal Police Employees' Retirement System of Louisiana, P.O. Box 94005, Baton Rouge, Louisiana 70804-0005.

Funding Policy - Plan members are required to contribute 1.00% of their annual covered salary and the Parish is required to contribute at an actuarially determined rate. The current rate is 2.80% of annual payroll excluding overtime but including state supplemental pay. In addition, the System also receives a percentage of insurance premiums. The contribution requirements of plan members and the Parish are established and may be amended by state statute. The Parish's contributions to the System for the years ending December 31, 1999, 2000, and 2001 were \$180,044, \$142,814, and \$127,259 respectively, equal to the required contributions for each year.

Note 12 - PENSION PLANS (Continued)

c.) Firefighters' Retirement System

Plan Description - The Parish contributes to the Firefighters' Retirement System of Louisiana (the System), a cost-sharing multiple-employer defined benefit public retirement system, which is controlled and administered by a separate Board of Trustees. The System provides retirement, deferred and disability benefits, survivor's benefits and cost of living adjustments to plan members and beneficiaries. Act 414 of the 1978 Louisiana Legislative Session established the plan. The System is governed by Louisiana Revised Statutes 11:2291 through 11:2299, specifically, and other general laws of the State of Louisiana. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to Firefighters' Retirement System of Louisiana, 2001 Silverdale Drive, Suite 205, Baton Rouge, Louisiana 70809-4134.

Funding Policy - Plan members are required to contribute 3.00% of their annual covered salary and the Parish is required to contribute at an actuarially determined rate. The current rate is 3.00% of annual covered payroll. The contribution requirements of plan members and the Parish are established and may be amended by state statute. The Parish's contributions to the System for the years ending December 31, 1998, 1999, and 1997 were \$129,885, \$148,836, and \$146,582 respectively, equal to the required contributions for each year.

d.) City of Houma Police Pension and Relief Fund

Plan Description - The Parish contributes to the City of Houma Police Pension and Relief Fund (the Fund), a single-employer defined benefit pension plan, which is controlled and administered by a separate Board of Trustees. The Fund merged into the Municipal Police Employees' Retirement System (MPERS) effective October 1, 1983. The Fund still has a contingent liability for certain police officers who retire before age 58. The only officers eligible for benefits are those employed by the City prior to the merger with MPERS on October 1, 1983 who still participate in the Fund because membership into the Fund is non-vested. The Fund provides actuarial benefits based on the Fund's formula until the retiree reaches age 58. After the retiree reaches age 58, the Fund's benefits cease and the MPERS benefits begin. All death and disability benefits are assumed by MPERS. The Fund is governed by Louisiana Revised Statutes 11:2584 through 11:2571, specifically, and other general laws of the State of Louisiana. The Fund issues a publicly available financial report that includes financial statements and required supplementary information for the Fund. The report may be obtained by writing to the City of Houma Police Pension and Relief Fund, The above Parish Consolidated Government, Post Office Box 1768, Houma, Louisiana 70362.

Funding Policy - The Parish contributions are established biennially by an actuary in the valuation report for the City of Houma Police Pension and Relief Fund. The Aggregate Actuarial Cost Method was used and the actuarial accrued liability is equal to the actuarial value of assets. Therefore there is no unfunded actuarial accrued liability. It was determined that there was an actuarial present value of contingent benefits in excess of assets in the amount of \$167,508 based on the December 31, 1998 actuarial valuation.

Annual Pension Cost and Net Pension Obligation - The annual required contributions for the current year was determined to be \$33,082 as part of the December 31, 1998 actuarial valuation using the Aggregate Actuarial Cost Method. The actuarial assumptions included 6.00% investment rate of return (net of expenses). The Net Pension Asset is calculated by the actuary as \$13,300 for 1999. The actuarial information was not made available by the actuary, but the amount is considered to be immaterial. Actuarial assumptions used include the following:

Part II - PENSION PLANS (Continued)

d.1 City of Houma Police Pension and Relief Fund (Continued)

Investment rate of return	6% per year compounded annually.
Mortality	Based on the 1980 Group Annuity Mortality Table for Males and Females
Termination, disability and retirement	Rate 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 the Eleventh Actuarial Valuation of the Railroad Retirement System).
Salary increases	Vary according to age ranging from .8% (age 30) to 4.0% (age 55) per year compounded annually.
Cost-of-living adjustments	Adjusted for projected increases in the standard of living.

Three-Year Trend Information - Police Pension

Year Ending	Annual Pension Costs	Percentage Of Pension Cost Contributed	Net Pension Asset
1991	35,809	100.00%	11,281
1992	34,951	100.00%	11,281
1993	33,842	100.00%	11,360

d.2 City of Houma Firemen's Pension and Relief Fund

Plan Description - The Parish contributes to the City of Houma Firemen's Pension and Relief Fund (the Fund), a single-employer defined benefit pension plan, which is established and administered by a separate Board of Trustees. The Fund was established for members of the City of Houma Fire Department in 1973 under the provisions of Act 139 of the Louisiana Legislature. As of January 1, 1983, new members of the City of Houma are covered under the Firefighters' Retirement System (FRS) of the State of Louisiana. The Fund covers members hired prior to January 1, 1983 and is closed to new members. The Fund entered into a merger agreement with the Firefighter's Retirement System effective July 1, 1993. The Parish has agreed that the members of the Fund would not lose any benefits they presently have under the Fund because they merged with FRS. Members remaining in the Fund after the merger become eligible to be allowed to make up for any lost benefits. The Fund has made provisions to cover any benefits not provided by FRS that was previously covered by the Fund, which includes retirement, death and disability benefits. The Fund is governed by Louisiana Revised Statutes 11:501 through 11:5477, specifically, and other general laws of the State of Louisiana. The Fund issues a publicly available financial report that includes financial statements and required supplementary information for the Fund. The report may be obtained by writing to the City of Houma Firemen's Pension and Relief Fund, Terrebonne Parish Consolidated Government, Post Office Box 2768, Houma, Louisiana 70361.

Note 21 - PENSION PLANS (Continued)

a.) City of Houston Firemen's Pension and Relief Fund (Continued)

Funding Policy - The funds contributions are established by an actuary in the valuation report for the City of Houston Firemen's Pension and Relief Fund. The Aggregate Actuarial Cost Method was used and the actuarial accrued liability is equal to the actuarial value of assets, therefore there is no unfunded actuarial accrued liability. It was determined that there was an indicated present value of unexpired benefits in excess of assets in the amount of \$112,611 based on the December 31, 1998 actuarial valuation.

Annual Pension Cost - There was a required contribution in the amount of \$68,569 for the current year as part of the December 31, 1998 actuarial valuation. The amortization information was not made available by the actuary, but the amount is considered to be immaterial. Actuarial assumptions used include the following:

Investment rate of return	7.5% per year compounded annually.
Mortality	Based on the 1983 Group Annuity Mortality Table for Males and Females.
Termination, disability and retirement	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 the experience of other fire systems in the state).
Salary increases	Vary according to age ranging from 3% (age 24) to 6.5% (age 54) per year compounded annually.
Cost-of-living adjustments	Adjusted for projected increase in the standard of living.

Three-Year Trend Information - Firemen's Pension

<u>Year</u> <u>Ending</u>	<u>Annual</u> <u>Pension</u> <u>Cost</u>	<u>Percentage</u> <u>Of Pension</u> <u>Cost</u> <u>Contributed</u>	<u>Net</u> <u>Pension</u> <u>Asset</u>
1997	36,830	100.00%	n/a
1998	35,965	100.00%	n/a
1999	68,569	100.00%	n/a

Point 25 - LANDFILL-CLOSURE AND POSTCLOSURE CARE COST

State and federal laws and regulations require the Parish to phase a final cover on its Ashland Landfill site when it ceases accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Initially, the Louisiana Department of Environmental Quality (LDEQ) had ordered the Ashland Sanitary Landfill closed on December 30, 1998. The Parish submitted and was granted a request for an extension until July 31, 1999. On August 2, 1999, the Solid Waste Pickups facility was operational and all solid waste was transported to the River Birch Landfill in Arcadia, Louisiana. The Parish submitted and was granted a permit to accept Comminution and Demolition (C & D) debris on the existing Ashland Landfill. C & D debris will be accepted until the area permitted is full. Concurrently, closure activities are proceeding. The Parish reports these closure and postclosure care costs as a liability in the General Long-Term Obligations Account Group. The \$5.8 million reported as landfill closure and postclosure care liability at December 31, 1999 represents the total estimated remaining cost of closure and postclosure care. These amounts are based on what it would cost to perform all closure and postclosure care in 1999 and include costs proposed to the LDEQ in the extension negotiations. Actual cost may be higher due to inflation, changes in technology or changes in regulations.

As of December 31, 1999, the Parish has set aside \$2,658,824, and plans to set aside \$1,091,500 in 2000 and subsequent years to cover the cost of closure and postclosure care. These are reported as restricted assets on the balance sheet. The Parish expects that future inflation costs 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 charges to future landfill users or from future tax revenues.

The landfill recognized \$236,566 in current expenditures which is included in the operating statement captioned capital expenditures and other services and charges, while reporting a net increase of \$107,206 in the liability in the General Long-Term Obligations Account Group.

Point 26 - SUPPLEMENTAL PAY

In addition to the compensation paid to the Parish's employees, employees who are firemen, policemen or the Marshal may be eligible to receive supplemental pay. Each type of employee is governed by their particular retired status. The amount of the compensation is determined by State Law and is received periodically.

As per Louisiana Revised Statute 22:2802, any full-time, regular employee of the parish fire protection district who is hired after March 31, 1986, who has passed a certified fireman's training program equal to the National Fire Protection Association Standard 1001 and who is paid three hundred dollars per month from public funds is eligible for supplemental pay. These full-time employees are ranked on the payroll paid from funds of the parish obtained through lawfully adopted bond issues or lawfully assessed taxes, either directly or through a fund or commission set up by law or ordinance. Employees employed by the Parish are not eligible for supplemental pay if they are presently serving a retirement or disability pension, clerical employees and mechanics and for those employees who have not passed a certified fireman's training program but are hired after March 31, 1986. State supplemental pay for firefighters must be taken into account in calculating firefighters longevity pay, holiday pay and overtime pay. The period of service for computing additional compensation includes prior service of employees who have retired or who formerly served in such service provided that service in any parish or fire protection district. The department shall be used in computing such prior service which includes full-time employees of a volunteer fire department.

Note 14 - SUPPLEMENTAL PAY (Continued)

As per Louisiana Revised Statute 50:3718.1, any employee who denotes his or her full working time to law enforcement, who is hired after March 31, 1981 and who has completed a court certified training program as provided in Louisiana Revised Statute 49:2402 and is paid a salary of not less than three hundred fifty dollars per month shall be paid by the state extra compensation. A police officer entitled to additional pay out of state funds includes any person employed on a full-time basis who works as a duly commissioned law enforcement officer for the performance of primary duties which encompass the enforcement of state laws, supervisory police work, provision necessary services to law officers, duty as guard or identification technician or a full-time radio dispatcher. Any person who received additional pay out of state funds shall continue to receive said additional state pay during any period of disability resulting from any injury sustained in the line of duty. The additional pay out of state funds shall continue to be paid to such person until such time that said person is determined to be permanently disabled and no longer able to return to work.

As per Louisiana Revised Statute 33:3282, any deputy marshal who is employed on a full-time basis and whose major source of income from public employment is derived from and paid by a municipality is eligible to receive state supplemental pay. Any person who was sworn in as an elected marshal on January 1, 1991, who had retired from a position as a duly commissioned law enforcement officer and who was receiving supplemental pay out of state funds prior to his retirement, is entitled to receive supplemental pay out of state funds beginning on January 1, 1991, which shall be computed including prior years of law enforcement service completed, and shall not be required to complete a police officer training program, satisfactorily, any intersession in service between his retirement as a peace officer and his election to the office of marshal.

As of December 31, 1998, the Parish has recognized revenue and expenditures of \$426,798 in salary supplements, which includes the fee, police and marshal that the State of Louisiana has paid directly to the Parish's employees.

Note 15 - SUBSEQUENT EVENTS

On March 8, 2000, twelve million seven hundred thirty thousand dollars (\$12,730,000) of Public Library Sales Tax Bonds, Series 2000, of the Parish of Terrebonne, State of Louisiana, were sold. The bonds shall be used for the purpose of acquiring, improving and constructing public libraries, including the purchase of the necessary equipment and furnishings therefor, providing for a reserve for such bonds and paying insurance costs. The bonds shall be payable solely from and secured by an irrevocable pledge and dedication of the proceeds of the one-half of one percent (1/8%) sales and use tax now being levied and collected.

During fiscal year 2000, Terrebonne General Medical Center (the Hospital) sold its 17% investment in a managed care organization purchased in 1997. The Hospital's total loss related to the sale of the investment was approximately \$1,649,800 and will be recorded as non-operating expense in the statement of operations.

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.

**BELLEVUE SWEET
GENERAL FUND**

Financial Period Classified Government

December 31, 2009

Assets	
Cash	\$ 471,500
Investments	3,041,176
Receivables (net with an allowance of allowance for doubtful)	
Taxes - not collectible	290,400
Accounts	161,114
Other	180,000
Due from other funds	4,899,196
Due from other governmental units	
State of Washington	1,000,000
Other local governmental units	471,400
Accruals	3,647
Other current assets	3,483
Accounts receivable	
Cash	34,299
Investments	181,143
	<u>\$ 11,050,400</u>
Liabilities	
Accounts payable and accrued expenditures	\$ 161,400
Liability for taxes completed assessments	3,647
Unpaid taxes	461,114
Reports	16,000
Due to other funds	3,179,400
Due to other governmental units	
Other local governmental units	883
	<u>\$ 6,873,000</u>
Fund Balance	
Residual	
Self insurance	34,299
Long term liabilities	14,000
Encumbrance of fund balance item	181,143
Unreserved	
Designated for capital projects	2,264,791
Unassigned	4,899,609
	<u>\$ 7,504,742</u>
Total fund balance	<u>\$ 11,050,400</u>
Total liabilities and fund balance	<u>\$ 11,050,400</u>

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - JUDICIAL AND ACTIVE
GENERAL FUND**

Five-Year Period Consolidated Continuation

For the year ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (\$ Unfavorable)</u>
Revenues			
Taxes	1,704,884	1,498,721	206,163
Fees and profits	188,000	188,000	0.000
Intergovernmental	1,058,000	1,058,000	0.000
Change for services	281,100	281,100	0.000
Fines and forfeitures	60,000	60,000	0.000
Miscellaneous	68,120	67,810	310.000
Total revenues	<u>3,400,104</u>	<u>3,153,631</u>	<u>246,473</u>
Expenditures			
Current			
General government	1,721,068	1,721,028	40.000
Public safety	188,889	188,829	60.000
Health and welfare	291,100	291,000	100.000
Health and welfare	127,777	127,777	0.000
Education	60,000	59,999	1.000
Total expenditures	<u>2,388,834</u>	<u>2,388,633</u>	<u>200.000</u>
Excess (or deficit) over expenditures	<u>1,011,270</u>	<u>765,000</u>	<u>246,270</u>
Other financing sources (uses)			
Transfers of general fund from dependent	200,000	200,000	0.000
Operating activities in	1,089,200	1,089,200	0.000
Operating activities out	(1,000,000)	(1,000,000)	0.000
Total other financing sources (uses)	<u>289,200</u>	<u>289,200</u>	<u>0.000</u>
Excess (or deficit) of Judicial and Active General Fund over Expenditures and Other Uses	<u>1,300,470</u>	<u>1,054,200</u>	<u>246,270</u>
Fund Balance			
Beginning of year	1,493,400	1,493,400	0.000
End of year	<u>\$ 2,793,870</u>	<u>\$ 2,547,600</u>	<u>\$ 246,270</u>

**GENERAL ACCOUNTS COMPARISON REPORT
GENERAL FUND**

Firestone Park Foundation Committee

For the period ending December 31, 2009

	Budget	Actual	Variance Favorable (adverse)
Taxes			
Admissions	\$ 8,000.00	\$ 864,079	\$ 856,079
Facility	3,000.00	874,071	871,071
	<u>1,100.00</u>	<u>1,738,150</u>	<u>867,070</u>
Government grants			
Arts and Science	100,000	750,000	(650,000)
Operational grants	300,000	54,000	40,000
Fire and liquor permits	50,000	70,000	20,000
Building permits	110,000	61,750	48,250
Other	1,000	1,000	—
	<u>661,000</u>	<u>926,750</u>	<u>(265,250)</u>
Intergovernmental			
Federal Government			
Baiting program		20,000	20,000
Office of Emergency Preparedness	11,000	20,000	9,000
State of Louisiana			
Apprenticeship pay	40,000	70,000	30,000
Bilingual support	1,000,000	2,000,000	(1,000,000)
Services fees	100,000	700,000	600,000
Revenue sharing	40,000	50,000	10,000
Grant fees fee	170,000	200,000	30,000
Fund reimbursement		600	600
Miscellaneous	10,000	10,000	—
Volunteer pay	1,000,000	1,000,000	—
Construction/renovation grant	0	10,000	10,000
Interest	2,000	—	2,000
	<u>1,863,000</u>	<u>3,750,000</u>	<u>1,887,000</u>
Change for services			
Printing fees	10,000	10,000	—
Event photography	20,000	1,000	1,000
Event - letters after algorithm	85,000	75,000	10,000
Rate of maintenance services and items	1,000	1,000	—
Registration/permit fees	20,000	10,000	10,000
Other	60,000	74,000	14,000
	<u>196,000</u>	<u>171,000</u>	<u>25,000</u>
Other and Revenues			
Event fees	40,000	30,000	10,000
Participation fees		8,000	8,000
	<u>40,000</u>	<u>38,000</u>	<u>2,000</u>
Other Revenues			
Interest earned	200,000	20,000	(180,000)
Miscellaneous	10,000	60,000	(50,000)
Other	10,000	60,000	50,000
	<u>310,000</u>	<u>140,000</u>	<u>170,000</u>
Sub-totals	<u>\$ 1,820,100</u>	<u>\$ 6,464,000</u>	<u>\$ 4,643,900</u>

**SCHEDULE OF FINANCIAL STATEMENTS TO BE AUDITED
GENERAL FUND**

Revenue From Transferred Government

For the year ended December 31, 1999

GENERAL GOVERNMENT	1999	2000	2001 (Estimated)
Legislative			
Public Council			
Personnel services	\$ 10,000	\$ 10,000	\$ 10,000
Supplies and materials	10,000	9,000	10,000
Other services and charges	80,000	60,000	10,000
Repairs and maintenance	2,000	0	1,000
Capital expenditures	70,000	10,000	40,000
Allocated expenditures - services transferred to other departments	(100,000)	(100,000)	(6,000)
	<u>50,000</u>	<u>20,000</u>	<u>75,000</u>
County Clerk			
Personnel services	80,000	80,000	100,000
Supplies and materials	20,000	10,000	10,000
Other services and charges	40,000	20,000	20,000
Repairs and maintenance	0	0	0
Capital expenditures	60,000	10,000	40,000
Allocated expenditures - services transferred to other departments	(200,000)	(200,000)	(140,000)
	<u>60,000</u>	<u>70,000</u>	<u>60,000</u>
Legislative - Other			
Other services and charges	20,000	0	0
Allocated expenditures - services transferred to other departments	(200,000)	(100,000)	(2,000)
	<u>20,000</u>	<u>0</u>	<u>0</u>
Total Legislative	<u>130,000</u>	<u>90,000</u>	<u>135,000</u>
Executive			
City Clerk			
Personnel services	80,000	80,000	100,000
Supplies and materials	1,000	1,000	1,000
Other services and charges	20,000	20,000	10,000
Repairs and maintenance	0	0	0
Capital expenditures	0	1,000	0
	<u>101,000</u>	<u>102,000</u>	<u>111,000</u>
Public Works			
Personnel services	100,000	100,000	100,000
Supplies and materials	10,000	10,000	10,000
Other services and charges	0	10,000	10,000
Repairs and maintenance	0	0	0
Capital expenditures	0	0	10,000
	<u>110,000</u>	<u>110,000</u>	<u>130,000</u>

Continued

Statement A-6
Continued

	Budget	Actual	Variance Favorable (\$ unless noted)
CENTRAL GOVERNMENT (continued)			
Autonomous activities			
Chief Attorney			
Personal services	246,000	202,178	43,822
Other services and charges	7,000	6,688	312
	<u>253,000</u>	<u>208,866</u>	<u>44,134</u>
Chief of Court			
Supplies and materials	177,000	170,543	6,457
Other services and charges	21,000	21,800	(800)
Capital expenditures	5,000	5,000	
	<u>203,000</u>	<u>197,343</u>	<u>5,657</u>
Nurses/para			
Personal services	180,000	171,623	8,377
Other services and charges	8,000	9,800	(1,800)
	<u>188,000</u>	<u>181,423</u>	<u>6,577</u>
Auditor - Office			
Supplies and materials	3,500		3,500
Other services and charges	140,000	136,073	3,927
	<u>143,500</u>	<u>136,073</u>	<u>7,427</u>
Total/Auditor	<u>1,774,750</u>	<u>1,620,400</u>	<u>154,350</u>
Executive			
Personal services	480,500	488,443	(7,943)
Supplies and materials	23,000	24,500	(1,500)
Other services and charges	43,200	43,000	200
Royalty-entertainment	3,000	3,100	(100)
Capital expenditures	1,000	1,000	
Allowance/provisions - services performance/other department	(280,000)	(280,000)	
	<u>267,700</u>	<u>279,043</u>	<u>(11,343)</u>
Finance			
Personal services	23,000	24,677	(1,677)
Supplies and materials	1,000	1,000	
Other services and charges	44,500	47,000	(2,500)
Royalty-entertainment	500	500	
Capital expenditures	3,100	3,100	
	<u>72,100</u>	<u>76,277</u>	<u>(4,177)</u>
General and financial administration			
Personal services	424,000	424,000	
Supplies and materials	42,750	24,000	18,750
Other services and charges	23,000	23,000	
Royalty-entertainment	1,000	900	100
Capital expenditures	41,000	40,600	400
Allowance/provisions - services performance/other department	(203,000)	(203,000)	
	<u>308,750</u>	<u>308,500</u>	<u>250</u>

Continued

**Statement of
Expenditures**

GENERAL GOVERNMENT (Continued)
General and Financial Administration (Continued)

	<u>Budget</u>	<u>Actual</u>	<u>Percent Available Expenditures</u>
Legal Services			
Personnel services	\$1,454	\$1,454	100.0%
Office supplies and design	285,000	276,507	100.0%
	<u>286,454</u>	<u>277,961</u>	<u>100.0%</u>
Total General and Financial Administration	<u>543,783</u>	<u>529,971</u>	<u>97.3%</u>
General			
Public Works Administration			
Personnel services	21,417	21,911	100.0%
Supplies and materials	6,856	6,416	93.5%
Office supplies and design	950	1,000	105.3%
Repairs and maintenance	10,000	1,400	14.0%
Capital expenditures	26,837	26,136	97.4%
	<u>66,060</u>	<u>56,863</u>	<u>86.1%</u>
Planning and Economic Development			
Personnel services	63,176	63,104	100.0%
Supplies and materials	41,000	41,764	101.9%
Office services and charges	193,130	181,713	94.1%
Repairs and maintenance	6,300	6,300	100.0%
Capital expenditures	1,485,000	1,411,262	95.0%
	<u>2,190,606</u>	<u>2,003,143</u>	<u>91.4%</u>
Government Buildings			
Personnel services	406,000	406,000	100.0%
Supplies and materials	110,000	91,800	83.5%
Office supplies and design	285,000	285,117	100.0%
Repairs and maintenance	210,000	190,000	90.5%
Capital expenditures	1,430,000	861,000	60.2%
	<u>3,441,000</u>	<u>2,733,917</u>	<u>79.4%</u>
General - Other			
Office supplies and design	285,000	281,819	99.0%
Allegation/investigation - services performed by other departments	41,000	41,000	100.0%
	<u>326,000</u>	<u>322,819</u>	<u>99.0%</u>
Total General	<u>4,274,384</u>	<u>4,089,111</u>	<u>95.7%</u>
Total General Government	<u>9,774,263</u>	<u>9,521,911</u>	<u>97.4%</u>
PLUMBING MAINTENANCE			
General			
Office supplies and design	500,000	501,000	100.2%
Capital expenditures	6,000	6,111	101.8%
	<u>506,000</u>	<u>507,111</u>	<u>100.2%</u>

Continued

	Budget	Actual	Balance Forward (Under/Over)
PUBLIC SAFETY (Continued)			
Emergency Dispatchers:			
Personnel services	44,000	33,074	11,926
Supplies and materials	10,500	1,000	9,500
Other services and charges	40,500	24,013	16,487
Repairs and maintenance	3,000	700	2,300
Capital expenditures	13,314	2,000	11,314
	<u>111,314</u>	<u>60,787</u>	<u>50,527</u>
Total Public Safety	<u>183,889</u>	<u>99,400</u>	<u>84,489</u>
WASTE LAND RECLAMATION			
Sanitary Order Administration:			
Personnel services	682,683	671,989	1,694
Supplies and materials	74,700	21,000	53,700
Other services and charges	107,670	104,054	3,616
Repairs and maintenance	21,000	11,704	9,296
Capital expenditures	10,704	6,700	4,004
Advances (repayments) - services performed:			
By other departments	(224,000)	(224,000)	\$0.00
By other departments	14,000	11,700	2,300
	<u>587,157</u>	<u>485,643</u>	<u>101,514</u>
Total Waste and Reclamation	<u>1,271,046</u>	<u>1,172,686</u>	<u>98,360</u>
WATER AND WASTEWATER			
Other services and charges:			
Repairs and maintenance	19,000	19,000	\$0.00
Capital expenditures	4,000	1,000	3,000
	<u>23,000</u>	<u>20,000</u>	<u>3,000</u>
Total Water and Wastewater	<u>124,104</u>	<u>101,000</u>	<u>23,104</u>
UTILITIES			
Other services and charges:			
Capital expenditures by function	1,000,000	8,000,000	7,000,000

**FINANCIAL STATEMENTS OF THE COUNTY OF SHERMAN
GENERAL FUND**

For the Year Ended December 31, 1999

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
OTHER FINANCIAL SERVICES FUNDS			
Funds of general investments/positions	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 0.00</u>
Operating Activities in:			
Operating/Investing Fund		937	937
Sales Tax Capital Improvement Fund	4,171,000	4,171,000	0.00
Operating Fund (Year to Date) 1, 1999	100	100	0.00
Operating Fund (Year to Date) 1, 1999	2,000	2,000	0.00
St. John and St. Paul Street Drainage/Leaking Fund	800	800	0.00
Operating Fund (Year to Date) 1, 1999	2,000	2,000	0.00
Operating Fund 1 of St. David (Year to Date) 1, 1999	9,476	9,476	0.00
Operating Fund 1 of St. David (Year to Date) 1, 1999	4,900	4,900	0.00
Operating Fund 1 of St. David (Year to Date) 1, 1999	100	100	0.00
Operating Fund 2 of St. David (Year to Date) 1, 1999	1,070	1,070	0.00
Roberts Green Leaking Fund	840	840	0.00
Royal Street Drainage/Leaking Fund	3,200	3,200	0.00
Roberts Green 1999 Leaking Fund	2,000	2,000	0.00
Roberts Green Leaking Fund	1,000	1,000	0.00
System Street Leaking Fund	100	100	0.00
Elroy City Street Leaking Fund	1,000	1,000	0.00
Commodore Lane Drainage/Leaking Fund	9,100	9,100	0.00
Newer Street Drainage/Leaking Fund	1,000	1,000	0.00
Forsyth Lane Drainage/Leaking Fund	14,000	14,000	0.00
Edwards Road Leaking/Leaking Fund	800	800	0.00
Industrial Avenue B Leaking/Leaking Fund	13,000	13,000	0.00
City Paving Project Construction Fund	300	300	0.00
LAWSON Fund	1,540,000	1,540,000	0.00
Total operating activities in	<u>6,000,000</u>	<u>6,000,000</u>	<u>0.00</u>
Operating Activities out:			
Industrial Emergency Fund	(210,000)	(210,000)	0.00
Industrial Avenue Construction Fund	(200,000)	(200,000)	0.00
Public Works Fund	(1,000,000)	(1,000,000)	0.00
New Street Drainage Fund	(1,000,000)	(1,000,000)	0.00
City Market Fund	(200,000)	(200,000)	0.00
Urban Systems Construction	(20,000)	(20,000)	0.00
PWA Public Works Construction	(60,000)	(60,000)	0.00
2000 Street Fund	(20,000)	(20,000)	0.00
Department of Culture and Recreation/Child Fund	(60,000)	(60,000)	0.00
East Side Program Fund	(5,000)	(5,000)	0.00
Business College/Information Fund	(1,000,000)	(1,000,000)	0.00
Healthcare Information Fund	(10,000)	(10,000)	0.00
Royal Termination/Health Measure Fund	(21,000)	(21,000)	0.00
Critical Care Fund	(10,000)	(10,000)	0.00
Public Safety/Leaking Fund	(5,000)	(5,000)	0.00
Capital Projects Construction	(20,000)	(20,000)	0.00
Road and Bridge Construction Fund	(20,000)	(20,000)	0.00
Drainage Fund	(20,000)	(20,000)	0.00
City Clean Fund	(20,000)	(20,000)	0.00
Total operating activities out	<u>(3,000,000)</u>	<u>(3,000,000)</u>	<u>0.00</u>
Total other financial services fund	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 0.00</u>



SPECIAL REVENUE FUNDS

- Dedicated Emergency Fund** - An appropriation of \$200,000 or 1% of General Fund Revenue based on previous years audited revenues, whichever is greater, is transferred for the purpose of emergency expenditures.
- Terrebonne Juvenile Detention Fund** - Monies in this Fund are received from the proceeds of all values fees assessed by the Parish. Proceeds from these fees shall be used for the purchase or otherwise, repair, overhaul, maintenance, replacement, improve, repair, operate, lease or lease, manage and administer or enter into contracts for the management, administration and operation of a Youth Center.
- Parish Prisons 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 allocated 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 that are not funded through Parish Recreation Districts, which promote recreation and the general health and well being of the City's youth.
- Local Law Enforcement (Block Grant Fund)** - Monies in this Fund are received from the U.S. Department of Justice, Office of Justice to reduce local crime and improve public safety.
- Domestic 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 art projects for grant applications 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.
- Family Independence Work Program 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, for the provision of Literacy/ABE/ESL/Pre-GED education services and job readiness training.
- Coastal Zone Management Fund** - Monies are received from the U.S. Department of Commerce through the State Department of Natural Resources for the development of a local Coastal Management Program.
- Department of Labor Fund** - Monies are allocated for the provision of literacy services to persons participating in rehabilitation programs conducted by the Office of Workers' Compensation Programs for injured workers. These monies are received through a service provider agreement between the Louisiana State Department of Labor and the Terrebonne Parish Consolidated Government.
- 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 private 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.

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

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 State's urbanized area.

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 provision of decent housing, suitable living environments and expanding economic opportunities for persons of low and moderate income.

Urban and Community Action Grant Fund - Monies in this Fund were received from the U.S. Department of Housing and Urban Development through the State of Louisiana, Department of Urban and Community Action to provide for stabilization of inner occupied and rural areas, demolition of dilapidated 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 through 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-Grant Fund - Monies in this Fund are received from the U.S. Department of Health and Human Services through the State Department of Social Services and the State Department of Labor to provide utility assistance to eligible participants enrolled in the Low Income Housing Assistance Program.

FHA 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.

Territorial Medicaid Medical Fund - Funds are received from the U.S. Department of Housing and Urban Development through the State of Louisiana, Department of Social Services, for the provision of shelter and other essential services to needy homeless individuals and families in the area.

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 U. S. Department of Federal Emergency Management Agency through the Emergency Food and Shelter National Relief Program, for the provision of emergency assistance (not of mortgage payments) for needy low-income families identified through referral and/or outreach efforts.

SPECIAL REVENUE FUNDS (Continued)

Department of Culture and Recreation Grant Fund - Monies in this Fund are received from the U. S. Department of the Interior through the State of Louisiana Department of Culture, Recreation and Tourism, Office of Cultural Development, and the Division of Historic Preservation. The Main Street program funded monies on the preservation of the downtown area through the coordinated efforts towards the promotion and economic development of the area businesses.

Head Start Program Fund - Monies are funded by the U.S. Department of Housing and Urban Development through a grant agreement with the Lafayette Parish Council, for the provision of educational, nutritional, family and social services to eligible school age children.

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 1/8% 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 the Fund are primarily from the proceeds of a dedicated 1/8% sales tax and ad valorem taxes assessed by the Parish. Proceeds from the taxes shall be used for the purpose of providing and maintaining and reconstructing drainage works.

Sanitation Maintenance Fund - Monies in this Fund are primarily from the proceeds of ad valorem taxes 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 1/8% Drainage and the 1/8% Road and Bridge operations and maintenance sales tax, and the 1/8% sales tax for the settlement of the 1994 Civic and Community Center Bonds and the 1998 Public Improvement Bonds. The City's tax supports Public Safety, the Parish's tax is dispersed to General Fund, and the Drainage and Road and Bridge taxes are dispersed respectively. The 1/8% 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 1/8% 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 the "Parish Sales Tax" were authorized.

Road District No. 4 Maintenance Fund - To accumulate funds to maintain the roads in Ward 4. Monies in the fund are primarily from the proceeds of ad valorem taxes assessed by the Parish.

Fire Protection District Maintenance Funds - Monies in these Funds are primarily from the proceeds of ad valorem taxes (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 ad valorem taxes (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.

SPECIAL REVENUE FUNDS (Continued)

Health Unit Fund - Monies in this Fund are received from the proceeds of ad valorem taxes 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 ad valorem taxes assessed by the Parish. Proceeds from the tax shall be used for the purpose of operating, maintaining, and constructing schools for the mentally retarded; and in addition 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 ad valorem taxes assessed by the Parish. Proceeds from the tax will be used for the purpose of maintaining and operating recreation programs.

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

Byers Terrebonne Whitefish Museum Fund - To account for the operations and maintenance of the museum funded by various private donations, memberships and guests in addition to a supplement from General Fund.

Criminal Court Fund - To account for deposited fees and forfeitures which, on motion by the district attorney and approval order of the justice district judge, is used for the following expenses: the criminal courts, grand jury, grand jury witness fees, parish law library, and other expenses related to the judges of the criminal courts and office of the district attorney. In addition, expenses in the trial of indigent persons charged with the commission of felonies.



**GENERAL BALANCE SHEET
STATEMENT OF EQUITY**

Financial Policy Board/Board of Directors

December 31, 2000

	<u>Current Emergency Fund</u>	<u>Reserve Funds Other Fund</u>	<u>State Reserve Fund</u>	<u>Public Safety Fund</u>	<u>Special Account Fund</u>
Assets					
Cash				\$ 25,000	\$ 48
Investment	\$ 1,048,700	\$ 70,000	\$ 170,000	1,770,000	5,100
Receivable:					
Taxes		60,000		1,000,000	
Accounts					1,000
Other			100	20,000	1,000
Inventory items					
Due from other government units		50	200,000	600,000	10,000
Federal Government				1,000	
State of Louisiana		40,000		10,000	
Other local government units		10,000	20,000	1,000	1,000
Other assets with no counterpart:					
Cash					
Inventory					
Liabilities					
Due to other					
Accounts payable and accrued liabilities		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Liability for work completed on contracts					
Payable from contributions:					
Federal reserve accounts					
Accounts payable and accrued liabilities		100,000		1,000,000	
Federal reserves					
Payable to other		200,000	200,000	100,000	10,000
Pay to other government units		1,000	10,000		
Total liabilities		<u>1,100,000</u>	<u>230,000</u>	<u>1,110,000</u>	<u>100,000</u>
Fund Balances					
Reserved - Special - Other					
Unassigned					
Investment/other charges		100,000	100,000	100,000	10,000
Other expenditures		200,000	40,000	1,000,000	100,000
Unassigned	<u>\$ 1,048,700</u>	<u>260,000</u>	<u>170,000</u>	<u>1,670,000</u>	<u>100,000</u>
Total fund balances	<u>1,048,700</u>	<u>260,000</u>	<u>170,000</u>	<u>1,670,000</u>	<u>100,000</u>
Total liabilities and fund balances	<u>\$ 1,048,700</u>	<u>\$ 1,000,000</u>	<u>\$ 400,000</u>	<u>\$ 1,670,000</u>	<u>\$ 140,000</u>

Sanitary Enforcement (Health Care) Fund	Other Expenses Fund	State of Louisiana Utilities (Adj. Fund) Fund	City Market Fund	Department of Health Services Fund	State Independence 9704 Program Fund	Child Care Management Fund	Department of Labor Fund	Interest Earnings Fund
\$ 25,000		\$ 10,000	\$ 1,000					
1,000		10,000		\$ 50				\$ 1,000
			4,000		\$ 10,000	\$ 10,000		10,000
								10,000
<u>\$ 26,000</u>	<u>\$ 0</u>	<u>\$ 10,000</u>	<u>\$ 5,000</u>	<u>\$ 50</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 0</u>	<u>\$ 10,000</u>
		\$ 1,000	\$ 4,000		\$ 4,000			\$ 4,000
		10,000	10,000	\$ 50	10,000	\$ 10,000		10,000
<u>10,000</u>		<u>10,000</u>	<u>10,000</u>	<u>50</u>	<u>10,000</u>	<u>10,000</u>		<u>10,000</u>
			10,000					10,000
			10,000					10,000
<u>\$ 26,000</u>	<u>\$ 0</u>	<u>\$ 10,000</u>	<u>\$ 5,000</u>	<u>\$ 50</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 0</u>	<u>\$ 10,000</u>

**COMPASSIONAL CARES ABILE
FINANCIAL STATEMENTS**

Financial Health Condition Statement

December 31, 2019

	Unfunded Pension Fund	General Funding Program Fund	Other Funding Fund	Operating Self-Ins. Development Fund Fund	Interest Earmarked Funds	Equity of Assets and Reserves Fund Fund
Assets						
Cash	\$ 11,425	\$ 15,470		\$ 10,400	\$ 10,240	
Investments				10,000		
Accounts receivable						
Notes						
Accounts payable	1,070			0.00		
Other				10,000	40,000	
Due from other governmental units	4,000	1,700		10,000		
Due from other governmental units Interest/Dividends	74,400			10,000		\$ 1,000
Due from other governmental units Other local governmental units			\$ 10,000			
Other assets						
Investments				0.00		
Reserves						
Total assets	\$ 91,320	\$ 17,170	\$ 10,000	\$ 30,400	\$ 50,240	\$ 1,000
Liabilities						
Bank borrowings						
Accounts payable and accrued liabilities	\$ 1,070		\$ 100	\$ 10,000		\$ 1,000
Liability for bond unamortized premiums				10,000		
Liability from unamortized bonds						
Investment contract liabilities	4,000			0.00		
Accumulated public and special operations						
Unfunded pension	74,500			10,000	\$ 40,000	
Due to other funds	10,000	\$ 0	10,000	10,000	5,000	0.00
Due to other governmental units	10,000					
Total liabilities	\$ 99,570	\$ 0	\$ 10,100	\$ 30,000	\$ 45,000	\$ 1,000
Net Worth/Equity						
Unfunded - Self-Insurances						
Interest/Dividends						
Assigned to subgroups pension operations					4,000	
Unassigned	10,000	17,170		10,000	1,240	1,000
Total liabilities/Net Worth/Equity	\$ 10,000	\$ 17,170	\$ 10,100	\$ 20,000	\$ 1,240	\$ 1,000
Total liabilities/Net Worth/Equity	\$ 110,070	\$ 17,170	\$ 20,100	\$ 50,000	\$ 51,240	\$ 2,000

Continued

Available Fund	FSA (SAB) Special Services Fund	Executive Services Studies Fund	ECRHS Class Fund	FEAP, Employee's Fund (for Fee Fund)	Department of Culture and Recreation Class Fund	Head Start Program Fund	Health Transportation Fund
	\$ 4,070 24,800	\$ 500	\$ 204,000	\$ 1			\$ 1 1,475,000
	4,400	500	1,574,000	54	\$ 25,000		
\$ 44,004	29,470 1,470	5,000	20,000		70	\$ 44,004	
		300					
\$ 44,004	\$ 42,140	\$ 5,300	\$ 1,604,000	\$ 54	\$ 25,000	\$ 44,004	\$ 1,475,000
\$ 5,000	\$ 10,700	\$ 1,000	\$ 400 (2,000)		\$ 400	\$ 5,000	\$ 10,000
	11,000	500	1,700	50	1,000	4,500	
6,004	20,400	1,500	1,604,000	50	1,400	44,504	10,000
	64,004	7,800	1,624,000		24,000		1,100,000
	70,000	7,800	1,624,000		24,000		1,100,000
\$ 64,004	\$ 62,140	\$ 8,300	\$ 1,624,000	\$ 50	\$ 24,400	\$ 44,504	\$ 1,100,000

**COMMERCIAL BANKS
 BALANCE SHEETS AND LIABILITIES**
Financial Data Financial Resources

December 31, 2009

	Dec. 31, 2008	Dec. 31, 2009	Dec. 31, 2008	Dec. 31, 2009	Total
Assets					
Cash			\$ 80		\$ 80
Securities		\$ 48,800	37,800	\$ 86,600	1,28,000
Reserves					
Total		50,000	100,000	100,000	100,000
Other			3,000		3,000
Reserves other than		2,000			2,000
Reserves other than government securities					
State of Louisiana		2,000	1,000	3,000	3,000
Other securities			(1,000)		(1,000)
Total		4,000	(1,000)	3,000	3,000
Total	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	1,28,000
Liabilities					
Accounts payable and accrued expenses		\$ 0	\$ 100	\$ 100,000	\$ 100,000
Deposits		100,000	100,000	100,000	100,000
Due to other banks		0	100	100	10,000
Total		100,000	100,000	100,000	100,000
Equity					
Capital					
Paid-in capital			50,000		50,000
Retained earnings		50,000	50,000	50,000	50,000
Total		100,000	100,000	100,000	100,000
Total	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	1,28,000



COMBINED BALANCE SHEET
REPUBLIC OF CONGO (BRAZAVILLE) 2009

Year Ended 2009 (Presented in US Dollars)

December 31, 2009

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Assets				
Interventions	\$ 481,081	\$ 481,081	\$ 507,108	\$ 507,108
Receivables - bank	148,289	19,078	1,028,000	10,000
Due from other banks	5,094	6,333	26,501	1,700
Due from other governments/enterprises				
Rest of assets	<u>10,000</u>	<u>5,000</u>	<u>10,000</u>	<u>1,000</u>
Total assets	<u>\$ 644,464</u>	<u>\$ 505,492</u>	<u>\$ 1,571,609</u>	<u>\$ 520,808</u>
Liabilities				
Accounts payable and accrued expenditures	\$ 10,000	\$ 1,000	\$ 26,000	\$ 1,000
Subordinated loans	147,000	151,000	150,000	147,000
Due to other banks	<u>1,000</u>	<u>4,000</u>	<u>10,000</u>	<u>1,000</u>
Total liabilities	<u>\$ 158,000</u>	<u>\$ 156,000</u>	<u>\$ 176,000</u>	<u>\$ 149,000</u>
Fixed Assets				
General				
Transportation equipment	17,000	17,000	17,000	17,000
Other equipment	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total fixed assets	<u>\$ 27,000</u>	<u>\$ 27,000</u>	<u>\$ 27,000</u>	<u>\$ 27,000</u>
Total liabilities and fixed assets	<u>\$ 185,000</u>	<u>\$ 183,000</u>	<u>\$ 203,000</u>	<u>\$ 176,000</u>

2011	2010	2009	2008	2007	2006	2005
\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
10,000	10,000	10,000	10,000	10,000	10,000	10,000
<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
10,000	10,000	10,000	10,000	10,000	10,000	10,000
<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>
<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>
<u>\$ 104,000</u>	<u>\$ 104,000</u>	<u>\$ 104,000</u>	<u>\$ 104,000</u>	<u>\$ 104,000</u>	<u>\$ 104,000</u>	<u>\$ 104,000</u>

COMPARISON OF THE REVENUES, EXPENSES AND POSITIVE FINANCIAL STATEMENT OF THE CITY OF CHICAGO FOR THE YEAR 1999

Transportation Public-Use and Investment

For the year ended December 31, 1999

	Capital Expenditure Fund	Transportation Investment Fund	Public Finance Fund	Total Fund Total	Unallocated Reserves Fund
Revenues					
Fees		\$ 3,000,000		\$ 3,000,000	
Admission		30,000	\$ 30,000	60,000	
Developmental		100,000	300	100,300	\$ 100,000
Programs services				10,000	
Intermittent/Other				10,000	
Manufacturing	\$ 30,000	40,000	1,000	70,000	30,000
Total revenues	<u>60,000</u>	<u>3,440,000</u>	<u>3,300</u>	<u>3,500,300</u>	<u>60,000</u>
Expenses					
Contract		50,000		50,000	
Developmental		1,000,000	1,000,000	2,000,000	
Public utility					
Manufacturing					
Equipment					
Intermittent/Other					1,000,000
Other infrastructure					
Other infrastructure and facility					
Transportation investment					
Transportation investment					
Utilities					
Transportation					
Interest and bond charges					
Total expenses		<u>1,050,000</u>	<u>1,000,000</u>	<u>2,050,000</u>	<u>1,000,000</u>
Surplus (deficit) of transportation expenses	<u>60,000</u>	<u>2,390,000</u>	<u>2,270,300</u>	<u>2,720,300</u>	<u>1,000,000</u>
Other financing activities					
Receipts of general fund and other departments			74	74	140
Operating surplus in	60,000	60,000	1,000,000	1,060,000	1,000,000
Operating surplus out				(500,000)	
Surplus (deficit) financing activities	<u>60,000</u>	<u>60,000</u>	<u>1,000,074</u>	<u>1,060,074</u>	<u>1,000,140</u>
Surplus (deficit) of operations and other	<u>120,000</u>	<u>3,460,000</u>	<u>2,270,374</u>	<u>3,850,374</u>	<u>2,000,140</u>
Surplus (deficit) of activities	<u>120,000</u>	<u>3,460,000</u>	<u>2,270,374</u>	<u>3,850,374</u>	<u>2,000,140</u>
Expenses of year	<u>3,000,000</u>	<u>3,440,000</u>	<u>3,300</u>	<u>6,443,300</u>	<u>3,000</u>
Surplus (deficit)	<u>\$ 120,000</u>	<u>\$ 2,020,000</u>	<u>\$ 970,374</u>	<u>\$ 2,110,374</u>	<u>\$ 1,000,140</u>

Continued

Amount Indebted With Funds	Enter Operating Fund	Date of Assess- ment of the Year Fund	City Market Fund	Department of Public Works Fund	Family Independent West Program Fund	Capital Elev Management Fund	Department of Public Funds	Section 8 (Housing) Fund
		\$ 20,000	\$ 14,000		\$ 10,000	\$ 10,000	\$ 60	\$ 10,000
\$ 4,000	\$ 0	4,000	20,000					4,000
4,000	0	20,000	34,000		10,000	10,000	60	14,000
			34,000					
		10,000			10,000	10,000	60	10,000
4,000		20,000	44,000		20,000	20,000	60	14,000
139,500	0	0	173,000		0	0	0	13,500
4,000	0	0	4,000		0	0	0	4,000
4,000	0	0	20,000		0	0	0	24,000
139,500	0	0	197,000		0	0	0	17,500
143,500	0	0	217,000		0	0	0	21,500
\$ 1,100	\$ 0	\$ 0	\$ 73,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,000

**COMPROMISE AGREEMENT TO RESOLVE DISPUTE UNDER NATIONAL PLACEMENT OF
BROWN, MICHIGAN, LLC**

Transaction Payable Commitment Statement

Dollar amounts in thousands of U.S. dollars

	Balance Sheet Payable	Current Liability Payable	Other Payable Payable	Financing and Other Payable Payable	Deferred Compensation Payable	Equity of Third Party Payable
Revenues						
Other						
Dividends						
Management fees	\$ 10,000	\$ 10,000	\$ 10,000	\$ 1,000,000		\$ 1,000
Change in contract						
Price and settlement	1,000	1,000		10,000	\$ 10,000	
Adjustments						
Total revenues	<u>11,000</u>	<u>11,000</u>	<u>10,000</u>	<u>1,010,000</u>	<u>20,000</u>	<u>1,000</u>
Expenditures						
Current						
General operations						
Other with			10,000			
financial support						
Acquisition						
Restructuring	10,000	10,000				1,000
Other operations						
Other management and financing				1,000,000	50	
Business development and other						
Operational development						
Other						
Other operations						
Interest and bond charges						
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>1,000,000</u>	<u>50</u>	<u>1,000</u>
Other (Recovery of) /						
non-current expenditures	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>100,000</u>	<u>10,000</u>	<u>0</u>
Other Financing Revenue (Cost)						
Recovery of general operations expenditure				1,000		
Operating expenses in				10,000		
operating activities net				<u>11,000</u>		
Total other financing revenue (cost)				<u>11,000</u>		
Other (Recovery of) /						
Recovery from operations and other	1,000	1,000	0	10,000	10,000	0
Other (Recovery of) /						
Operating activities	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Total of net	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 10,000</u>	<u>\$ 1,021,000</u>	<u>\$ 30,000</u>	<u>\$ 1,000</u>

Continued

**CONSOLIDATED STATEMENTS OF OPERATIONS, EXPENSES, REVENUES AND OTHERS FOR THE YEAR ENDED
31/03/2018 (CONTINUED)**

Trustees' Remuneration Statement

For the year ended 31/03/2018, net

	Board and Trustee Administration Fund	Trustee Administration Fund	Residuals Administration Fund	State Tax Reserve Administration Fund	Real Estate Trustee Administration Fund	Trust Residuals Trustee Administration Fund
Revenue						
Trust		\$ 1,793,061	\$ 2,048,811	\$ 1,469,091	\$ 36,219	\$ 5,347,182
Loans						
Investment income	\$ 488	101,761	104,891		1,000	19,440
Change in reserves			1,674,114			
Finance and facilities						
Administration	10,000	38,104	34,138	1,107	1,100	11,000
	<u>10,488</u>	<u>105,969</u>	<u>1,712,143</u>	<u>1,107</u>	<u>2,100</u>	<u>19,440</u>
Expenditure						
Trustee						
General expenses		114,361	161,497		4,491	16,618
Publication						69,109
Specialist fee charge	1,776,491	1,891,184	1,894,588		1,100	
Reserve						
Office and facilities						
Office development/renovating			1,100			
Finance development and services						
Construction and development						
Trust services						19,401
Principal interest						3,700
Interest on loan/advance						
	<u>1,776,491</u>	<u>1,891,184</u>	<u>1,894,588</u>	<u></u>	<u>1,100</u>	<u>19,401</u>
Income attributable to trustees and beneficiaries	<u>(1,766,003)</u>	<u>(1,785,215)</u>	<u>(182,445)</u>	<u>(1,107)</u>	<u>(1,100)</u>	<u>(19,401)</u>
Other financing arrangements						
Forward of general fund assets/loans	1,100	1,100	10			1,100
Operating facilities	4,000,000	4,000,000	4,000,000			
Operating facilities	(4,000,000)	(4,000,000)		(1,100,000)	(1,100,000)	1,100
	<u>1,100</u>	<u>1,100</u>	<u>4,000,010</u>	<u>(1,100,000)</u>	<u>(1,100,000)</u>	<u>1,100</u>
Income attributable to beneficiaries	<u>1,100</u>	<u>1,100</u>	<u>4,000,010</u>	<u>(1,100,000)</u>	<u>(1,100,000)</u>	<u>1,100</u>
Income after financing arrangements	<u>(1,764,903)</u>	<u>(1,784,115)</u>	<u>(182,435)</u>	<u>(1,107)</u>	<u>(1,100)</u>	<u>(18,301)</u>
Expenses after financing arrangements						
Income from Administration and Other Trusts	191,000	191,000	194,100	191,000	191,000	(191,000)
Final balances remaining						
Expenses of year	<u>1,573,903</u>	<u>1,593,115</u>	<u>1,610,335</u>	<u>1,107</u>	<u>1,100</u>	<u>1,100</u>
End of year	<u>\$ 1,881,580</u>	<u>\$ 1,879,000</u>	<u>\$ 1,879,000</u>	<u>\$ 1,107,000</u>	<u>\$ 1,100,000</u>	<u>\$ 1,100,000</u>

**COMBINED STATEMENT OF REVENUE, EXPENSES AND CHANGES IN FUND BALANCES
(PARTIAL BUDGETARY ACCOUNTING PERIOD)**

Yorkshire North Council and Government

for the period ended December 31, 1997

	No. 1 Fund 1	No. 2	No. 3	No. 4	Total
Revenues					
Fees	\$ 18,500	\$ 200,000	\$ 200,000	\$ 418,500	\$ 818,500
Intergovernmental	18,000	11,000	30,000	59,000	118,000
Miscellaneous	18,000	13,000	19,000	50,000	100,000
Total revenues	<u>54,500</u>	<u>324,000</u>	<u>349,000</u>	<u>717,500</u>	<u>1,445,000</u>
Expenses					
Current:					
General government	1,000	13,000	8,700	32,700	55,400
Public safety	18,000	80,000	81,000	179,000	358,000
Other services		50,000		50,000	100,000
Principal retirement		3,000		3,000	6,000
Increased fiscal charges		3,000		3,000	6,000
Total expenses	<u>19,000</u>	<u>149,000</u>	<u>92,700</u>	<u>268,700</u>	<u>529,400</u>
Excess (deficiency) revenues over expenses	<u>35,500</u>	<u>175,000</u>	<u>256,300</u>	<u>448,800</u>	<u>885,600</u>
Other Financing Sources (Uses)					
Transfer from general fund to the Corporation		1,000	1,000		2,000
Operating transfer out	<u>(2,000)</u>				<u>(2,000)</u>
Total other financing sources (uses)	<u>(2,000)</u>	<u>1,000</u>	<u>1,000</u>		<u>1,000</u>
Excess (deficiency) revenues and other sources over expenses and other uses	<u>33,500</u>	<u>176,000</u>	<u>257,300</u>	<u>448,800</u>	<u>886,600</u>
Fund Balances					
Beginning of year	700	264,000	280,000	661,000	1,205,700
Total amount	<u>\$ 700</u>	<u>\$ 440,000</u>	<u>\$ 537,300</u>	<u>\$ 1,112,800</u>	<u>\$ 1,206,300</u>



**COMMONS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 2008-2009**

Transportation Fund-Cumulated Overhead

Fiscal year ended December 31, 2009

	<u>No. 1</u>	<u>No. 2</u>	<u>No. 3A</u>	<u>No. 4</u>	<u>No. 5</u>
Revenues					
Taxes	\$ 188,240	\$ 93,800	\$ 299,541	\$ 88,800	\$ 88,001
Intergovernmental	14,000	4,076	30,000	400	40,000
Miscellaneous	<u>30,481</u>	<u>13,000</u>	<u>11,000</u>	<u>30,000</u>	<u>1,000</u>
Total revenues	<u>232,721</u>	<u>110,876</u>	<u>340,541</u>	<u>129,200</u>	<u>129,001</u>
Expenses					
Contract government	4,621	4,621	11,791	7,000	4,000
Service of debt	<u>144,584</u>	<u>50,000</u>	<u>209,000</u>	<u>20,000</u>	<u>45,000</u>
Total expenses	<u>149,205</u>	<u>54,621</u>	<u>220,791</u>	<u>27,000</u>	<u>49,000</u>
Excess (Deficiency) of Revenues Over Expenses	83,516	56,255	119,750	102,200	80,001
Fund Balances					
Beginning of year	<u>144,764</u>	<u>100,000</u>	<u>164,641</u>	<u>130,400</u>	<u>68,000</u>
Total of year	<u>\$ 228,280</u>	<u>\$ 156,255</u>	<u>\$ 284,391</u>	<u>\$ 232,600</u>	<u>\$ 148,001</u>

Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Total
\$ 145,881	\$ 150,583	\$ 127,880	\$ 55,154	\$ 173,883	\$ 1,263,589
2,284	12,889	1,117	1,189	2,289	171,786
3,467	40,449	12,885	18,877	4,887	147,581
<u>152,632</u>	<u>203,881</u>	<u>141,882</u>	<u>75,220</u>	<u>180,999</u>	<u>1,582,956</u>
5,882	10,887	1,119	1,189	2,289	86,887
<u>158,514</u>	<u>214,768</u>	<u>143,001</u>	<u>76,409</u>	<u>183,288</u>	<u>1,669,843</u>
18,884	44,444	13,889	22,877	18,889	1,881,884
<u>177,398</u>	<u>259,212</u>	<u>156,890</u>	<u>99,286</u>	<u>202,177</u>	<u>1,851,727</u>
\$ 1,263,589	\$ 1,313,889	\$ 1,141,770	\$ 752,575	\$ 1,582,956	\$ 1,263,589

**STATEMENT OF REVENUES, EXPENSES AND CASH/BLANCKETS FUND BALANCE - BUDGET ADOPTION
 2006-2007 FISCAL YEAR**

Transportation Fund/Community Development

For the year ended December 31, 2007

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Miscellaneous - Intermunicipal	<u>\$ 45,000</u>	<u>\$ 46,287</u>	<u>\$ 1,287</u>
Other Financing Sources			
Operating transfer to Special Fund	<u>475,000</u>	<u>475,000</u>	
Excess of Revenues and Other Sources	<u>520,000</u>	<u>521,587</u>	<u>1,587</u>
Fund Balance			
Beginning of year	<u>2,905,000</u>	<u>2,905,000</u>	
End of year	<u>\$ 3,425,000</u>	<u>\$ 3,426,587</u>	<u>\$ 1,587</u>

STATE OF CALIFORNIA DEPARTMENT OF REVENUE FUND BALANCE SHEET AND ACTUAL PERFORMANCE CHANGE SHEET
Transportation Funds (Continued)

For the year ended December 31, 2009

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines - all vehicles	\$ 30,400	\$ 42,000	\$ 11,600
Intergovernmental - state revenues sharing	40,000	10,775	(29,225)
Change in reserves	120,000	90,000	(30,000)
Other revenues:			
Interest earned	0	40,000	40,000
Gifts	0	4,000	4,000
	<u>\$ 190,400</u>	<u>\$ 186,775</u>	<u>\$ 3,625</u>
Expenditures			
Current:			
General government:			
Allocations for distribution	0	15,000	(15,000)
Allocations for adjustment	4,000	15,700	(11,700)
	<u>4,000</u>	<u>30,700</u>	<u>(26,700)</u>
Intergovernmental government:			
	<u>0</u>	<u>0</u>	<u>0</u>
Public Safety:			
Personnel services			
Personnel services	1,725,497	1,794,100	(68,603)
Supplies and materials	0	40,000	(40,000)
Other services and charges	34,000	251,700	(217,700)
Departmental maintenance	24,500	34,000	(9,500)
Capital expenditures	104,700	93,000	11,700
Allocated expenditures for services performed by other departments:			
County general	4,000	1,000	3,000
County clerk	0	1,000	(1,000)
Legislative - other	4,000	1,700	2,300
State/departmental	10,000	1,700	8,300
Trains	4,000	1,400	2,600
Transportation	0	0	0
Change	0	100	(100)
	<u>1,876,197</u>	<u>1,970,100</u>	<u>(93,903)</u>
	<u>1,920,197</u>	<u>1,985,800</u>	<u>(65,603)</u>
Total expenditures	<u>1,924,197</u>	<u>1,996,575</u>	<u>(72,378)</u>
Excess (deficiency) of revenues over expenditures	<u>1,136,203</u>	<u>1,189,200</u>	<u>(52,997)</u>
Other Financing Sources			
Operating transfers in:			
General Fund	100,000	100,000	0
Interfund allocations, reimbursements and other transfers/other expenditures	(10,000)	10,000	(20,000)
Fund balance			
Beginning of year	100,000	100,000	0
Total change	<u>\$ 90,000</u>	<u>\$ 100,000</u>	<u>\$ 10,000</u>

**STATEMENT OF REVENUES EXPENSES FOR THE CHANGING FUND BALANCE - BUDGET AND ACTUAL
COMPARISON PERIODS**

Transportation Funds Available for Investment

For the year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Investment(s)-Transportation Fund(s)	\$ 100,000	\$ 99,275	\$ (725)
Charge Revenues		3,025	3,025
Miscellaneous			
Interest earned	8,000	8,000	(0)
Other	-----	-----	-----
	-----	-----	-----
Total revenues	108,000	109,299	(1,701)
Expenditures			
Contract			
Fuel			
Fund(s) transfer			
Transportation			
Transportation services	88,227	88,029	1,998
Supplies and materials	88,800	122,200	(33,400)
Other services and charges	1,200,000	1,230,500	(30,500)
Equipment maintenance	100,000	100,000	0
Capital expenditures		20,000	20,000
Admitted expenditures for services performed by other departments			
Police services	5,000	5,000	0
Contract work	5,000	5,000	0
Supplies - other	5,000	5,000	0
Transportation	8,000	7,750	2,250
Interest	8,000	8,000	0
Contract services	50	48	2
Miscellaneous	2,000	475	1,525
	-----	-----	-----
Total expenditures	2,190,027	2,240,029	(50,002)
Excess (or deficit) of revenues over expenditures	(1,082,027)	(1,030,730)	(51,297)
Other financing sources			
Transfer of general fund monies/deposits		25	25
Operating funds for:			
Investment	1,000,000	1,000,000	0
	-----	-----	-----
Total other financing sources	1,000,000	1,000,025	(25)
Excess (or deficit) of Revenues and Other Sources over Expenditures	(1,082,027)	(1,030,705)	(51,322)
Fund Balance			
Beginning of year	86,275	86,275	0
End of year	\$ (1,000,000)	\$ (1,000,000)	\$ (0)

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE - PUBLIC WORKS FUND
PUBLIC SERVICE FUND**

Five Year Period-Continued (Continued)

For the year ended December 31, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable Participatory</u>
Revenues			
Taxes			
all sources	\$ 1,240,000	\$ 1,154,540	\$ 85,460
other	10,000	800,000	790,000
License and permits			
Business licenses	800,000	798,000	2,000
Development/licenses	100,000	100,000	0,000
New and liquor permits	10,000	25,000	(15,000)
Intergovernmental			
State of Tennessee		2,000	2,000
Local education grant		100,000	100,000
Infrastructure	10,000	100,000	90,000
Tributaries	10,000	10,000	0,000
New sources for			
State electric infrastructure	10,000	10,000	0,000
Federal Government - State Infrastructure Investment grant	10,000	10,000	0,000
Change Resolutions	10,000	24,000	14,000
Special Activities - over flow			
Miscellaneous	10,000	10,000	0,000
Other		14,000	14,000
Total revenues	<u>1,360,000</u>	<u>1,300,540</u>	<u>59,460</u>
Expenses			
Current			
General government			
Salaries - Employees			20,000
Other salaries and charges	10,000	10,000	0,000
General - other	100,000	100,000	0,000
Other salaries with fringe and voluntary deductions and voluntary retirement	127,000	124,000	3,000
Total general government	<u>247,000</u>	<u>244,000</u>	<u>3,000</u>
Participatory			
Police			
General services	1,000,000	1,000,000	0,000
Supplies and materials	80,000	77,500	2,500
Other salaries and charges	200,000	199,000	1,000
Supplies and materials Equipment/vehicles	100,000	100,000	0,000
Total participatory	<u>1,380,000</u>	<u>1,376,500</u>	<u>3,500</u>
Fire			
General services	1,000,000	1,000,000	0,000
Supplies and materials	100,000	100,000	0,000
Other salaries and charges	100,000	100,000	0,000
Supplies and materials Capital expenditures	100,000	100,000	0,000
Total fire	<u>1,300,000</u>	<u>1,300,000</u>	<u>0,000</u>

Continued

	Budget	Actual	Variance Favorable (Adverse)
Official expenditures for services performed by other departments			
Public works	\$3,000	10,767	7,767
Control/audit	30,000	10,000	20,000
Legislative affairs	30,000	11,678	18,322
Public protection	30,000	26,000	4,000
Finance	30,000	20,000	10,000
Human resources	30,000	40,000	(10,000)
Storage	40,000	38,000	2,000
	<u>\$240,000</u>	<u>\$203,445</u>	<u>\$36,555</u>
Total public utility	<u>\$9,200,000</u>	<u>7,889,079</u>	<u>\$1,310,921</u>
Total expenditures	<u>\$9,632,400</u>	<u>7,889,000</u>	<u>\$1,743,400</u>
Excess/deficiency of revenues over expenditures	<u>(\$2,820,000)</u>	<u>(\$2,700,000)</u>	<u>\$120,000</u>
Other financing sources (uses)			
Revenues of governmental organizations		\$1,000	\$1,000
Operating transfers to:			
John Jay Capital Improvement Fund	\$1,000,000	4,400,000	3,400,000
Fire Protection Fund Nos. 1, 2 and 3 Maintenance Fund	500	500	
Fire Protection Fund Nos. 1, 2 and 3 Construction Fund	30,000	30,000	
Operating transfers from:			
Local Law Enforcement Officers' Trust Fund	30,000	30,000	
Public Safety Pension Fund Restricted	(\$20,000)	(\$20,000)	0
Total other financing operations	<u>\$1,030,500</u>	<u>4,470,500</u>	<u>3,440,000</u>
Excess/Deficiency of Revenues and Other Sources Over Expenditures and Other Uses	<u>(\$1,789,500)</u>	<u>\$180,000</u>	<u>\$1,969,500</u>
Fund Balance			
Beginning of year	<u>\$,000,000</u>	<u>\$,000,000</u>	
End of year	<u>\$ 1,210,500</u>	<u>\$ 1,180,000</u>	<u>\$ 30,500</u>

**STATEMENT OF REVENUES, EXPENDITURES AND FINANCIAL POSITION BALANCE, BUDGET AND ACTUAL
SUDBURY EDUCATION FUND**

Townwide Funds Combined Statement

By the year ended December 31, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Change Revenues	\$ 25,000	\$ 25,000	\$ 25,000
Miscellaneous:			
Interest earned	5000	4,800	(200)
Other	700	700	0
Miscellaneous	20,000	20,000	0
Total revenues	<u>45,700</u>	<u>45,700</u>	<u>25,000</u>
Expenditures			
Current:			
Salaries and benefits			
Contract services	400,000	400,000	270,000
Benefits and pensions	120,000	120,000	(6,000)
Other services and charges	100,000	100,000	(6,000)
Depreciation maintenance	100,000	98,000	20,000
Capital expenditures	50,000	45,000	50,000
Allocated expenditures for services provided by other departments			
Fringe benefit	5,000	4,500	500
Contract work	2,000	1,700	300
Legislative/other	1,000	1,000	1,000
Travel/grants	1,000	1,000	(6,000)
Stipends	4,000	3,500	500
Insurance services	500	500	0
Other	10,000	11,000	(1,000)
Total expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>600,000</u>
Financing of current year expenditures	<u>800,000</u>	<u>800,000</u>	<u>800,000</u>
Other financing sources:			
Percent of governmental assets disposition (operating fund only)		1,000	1,000
Contracted	1,000,000	1,000,000	
State Tax Capital Improvement Fund	10,000	10,000	
Total other financing sources	<u>1,010,000</u>	<u>1,010,000</u>	<u>1,000</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Fund Balance:			
Beginning of year	200,000	200,000	
Final year	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - FUND 11 AND FUND 12
LOCAL GOVERNMENTAL BARRIERSVILLE**

Year-to-date/Year-to-date/Combined Statement

For the year ended December 31, 1999

Revenue	<u>Budget</u>	<u>Actual</u>	Variance Revenue (Deficit/Surplus)
Management - Motor grants 1 within authorized Motor grant	\$ 4,000		\$ 4,000
Miscellaneous - Motor grant	000	4,001	(401)
Total Revenue	<u>4,000</u>	<u>4,001</u>	<u>(401)</u>
Expenditures:			
Current:			
Public Safety:			
Personal services	70,000	41,000	29,000
Supplies and materials		12,704	(12,704)
Other services and charges	70	200	(130)
Capital expenditures	<u>2,000</u>	<u>4,000</u>	<u>(2,000)</u>
Total expenditures	<u>72,070</u>	<u>57,704</u>	<u>14,366</u>
Deferred payments on expenditures	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>0</u>
Other Financing Sources:			
Operating transfer in Public Safety Fund	<u>4,000</u>	<u>4,000</u>	<u>0</u>
Reconciliation of Revenue and Other Sources/Uses (Expenditures)	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>
Fund Balance:			
Beginning of year	<u>170,000</u>	<u>170,000</u>	<u>0</u>
End of year	<u>\$ 170,000</u>	<u>\$ 170,000</u>	<u>\$ 0</u>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGET FISCAL YEAR 2009**

Township of North Cranford Government

For the period of December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance (Favorable)</u> <u>(Unfavorable)</u>
Revenues			
Administrative - direct control		<u>\$ 31</u>	<u>\$ 31</u>
Other Financing Uses			
Operating transfers out		<u>(275)</u>	<u>(275)</u>
General Fund			
Refinery of Resources from Other Funds		<u>(89)</u>	<u>(89)</u>
Fund Balance			
Beginning of year	<u>\$ 895</u>	<u>895</u>	
End of year	<u>\$ 806</u>	<u>\$ 806</u>	<u>\$ (89)</u>

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 MAJOR LEISURE DEPARTMENT AND BOARD OF COMMISSIONERS**

Township Public Creditable Government

for the period ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental contributions			
Division of welfare	\$ 101,200	\$ 101,200	
Division of welfare	11,700	11,600	900
Miscellaneous interest earned	3,000	3,000	
Total revenues	<u>117,900</u>	<u>115,800</u>	<u>2,100</u>
Expenditures			
Current			
Culture and recreation			
Division of welfare			
Personal services		117	(117)
Supplies and materials	1,000	800	2,000
Other miscellaneous charges	101,200	101,233	333
Imputed maintenance		800	(800)
Capital expenditures	4,700	11,500	(6,800)
Total	<u>117,900</u>	<u>115,050</u>	<u>2,850</u>
Division of welfare			
Personal services		800	(800)
Supplies and materials	1,700	1,800	(100)
Other miscellaneous charges	3,000	1,754	1,246
Capital expenditures	3,000	3,000	
Total	<u>7,700</u>	<u>6,354</u>	<u>1,346</u>
Total expenditures	<u>125,600</u>	<u>121,404</u>	<u>4,196</u>
Excess (shortfall)/over Expenditures	0	0	0
Board Actions			
Expanding of year	0	0	
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - DIRECT AND ACTUAL
CITY OF WABASH, ILLINOIS**

Fire/Police Paid Classified Government

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Adverse)</u>
Revenues			
Intergovernmental - state supplemental pay	\$ 44,000	\$ 44,000	
Fees and Indulgences			
Classical services	25,000	207,000	182,000
Civil fees	40,000	70,000	30,000
Commissions on purchases	10,000	40,000	30,000
Miscellaneous			
Interest earned	1,000	900	-100
Other	-----	-----	-----
Total revenues	110,000	362,900	252,900
Expenditures			
Current			
General government			
Actual - City Marshal			
Personal services	30,000	302,000	272,000
Supplies and materials	10,000	10,000	0
Other services and charges	30,000	20,000	-10,000
Equipment maintenance	10,000	5,000	-5,000
Capital expenditures	10,000	10,000	0
Administrative expenses for services performed by other departments			
Public account	1,000	700	-300
Council clerk	1,000	1,000	0
Legislation - other	800	700	-100
Public printer	1,000	1,000	0
Sewer	2,000	1,000	-1,000
Contract services	100	0	-100
Storage	1,000	0	-1,000
Total expenditures	82,800	413,000	330,200
Excess of revenues over expenditures	27,200	(50,100)	(77,300)
Other financing sources			
Proceeds of governmental securities		4,000	4,000
Operating transfers to			
Comm. fund	10,000	10,000	
Total other financing sources	10,000	14,000	4,000
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	37,200	(36,100)	(73,300)
Fund Balance			
Beginning of year	-----	-----	-----
Total year	37,200	(36,100)	(73,300)

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERSONAL AND ACTUAL
 FISCAL PERFORMANCE YEAR: FISCAL YEAR 11.00**

Township of York Consolidated Government

For the year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Adverse)</u>
Revenues			
Intergovernmental - federal grants			
Eventy independence week program	\$ 10,000	\$ 100,000	\$ 90,000
Expenditures			
Current			
Economic development and activities			
Personal services	200,000	187,200	12,800
Supplies and materials	100	1,000	(900)
Other services and charges	50,000	51,000	(1,000)
Supplies and maintenance	1,000	1,000	-
Contingent liabilities	10,000	100,000	90,000
Excess of Revenues Over Expenditures	0	0	0
Fund Balance			
Beginning year	0	0	-
End of year	0	0	0

**STATEMENT OF REVENUES, EXPENSES AND FINANCIAL BALANCE - BUDGET AND ACTUAL
 YEAR 2010-2011 (REVENUE ACCOUNTS)**

Township Public Financial Statement

For the period December 31, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable Disfavorable</u>
Revenues			
Intergovernmental - (Federal grants)			
Local Coastal Program Development	\$ 10,000	\$ 10,000	\$ 0.00
Expenses			
Current:			
Conservation and Development			
Personal services	1,000	00	0.00
Supplies and materials	1,000	00	0.00
Contract services and charges	4,000	3,832	0.00
Capital expenditures	1,000	0.00	0.00
Total expenses	<u>7,000</u>	<u>3,832</u>	<u>0.00</u>
Excess of Revenues Over Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance:			
Beginning of year	<u>0</u>	<u>0</u>	
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**STATEMENT OF REVENUES, EXPENSES AND FINANCIAL POSITION BALANCE SHEET, BUDGET AND VARIANCE
REVENUES AND EXPENSES**

Transportation Financial Statement

For the period ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance (Favorable / Unfavorable)</u>
Revenues			
Intergovernmental - Federal grants			
Department of Labor	<u>\$ 1,000</u>	<u>\$ 1,000</u>	
Expenses			
Current:			
Travel and related:			
Personal services	<u>100</u>	<u>100</u>	
Other expenses (other expenditures)	<u>0</u>	<u>0</u>	
Netal balance			
Beginning of year	<u>0</u>	<u>0</u>	
End of year	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 0</u>

**STATEMENT OF FINANCIAL EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGETARY ACCOUNTS
MICHIGAN BUSINESS FUND**

Township Public Credit/Debt/Investment

For the year ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues			
Intergovernmental, shared grants			
Funding agreements	\$ 68,000	\$ 60,000	\$ (8,000)
Miscellaneous - other	-----	-----	-----
Total revenues	<u>68,000</u>	<u>60,000</u>	<u>(8,000)</u>
Expenditures			
Current:			
Health and welfare:			
Fringe/benefits	1,600	17,000	(15,400)
Supplies and materials	1,000	1,000	(1,000)
Other services and charges:			
Housing assistance programs	17,100	195,100	178,000
Other	6,400	10,000	3,600
Repairs and maintenance	-----	-----	-----
Total expenditures	<u>26,100</u>	<u>223,100</u>	<u>197,000</u>
Excess/Deficiency of Revenues Over Expenditures	<u>(1,000)</u>	<u>60,000</u>	<u>(61,000)</u>
Fund Balance:			
Beginning of year	<u>11,000</u>	<u>15,000</u>	-----
Total year	<u>\$ 10,000</u>	<u>\$ 75,000</u>	<u>\$ (65,000)</u>

**STATEMENT OF FINANCIAL POSITION - FUND BALANCE - BUDGET VS. ACTUAL
DEPARTMENT OF CORRECTIONS**

Non-Asset Funds Available for Expenditure

For the year ended December 31, 2007

Resource	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Adverse)
Revenues			
Intergovernmental - State/Federal			
Transfer program	\$ 180,000	\$ 178,000	\$ (2,000)
Miscellaneous - other		(2,000)	(2,000)
Total revenues	<u>180,000</u>	<u>176,000</u>	<u>(4,000)</u>
Expenditures			
(Capital)			
Death activities			
Funeral services	80,000	80,000	\$ (0.00)
Burial and entombment	200	1,500	(1,300)
Other services and supplies			
Funeral services payments	275,000	266,000	(9,000)
Other	15,000	15,000	(0.00)
Repairs and maintenance		80	80
Total expenditures	<u>370,200</u>	<u>363,500</u>	<u>(6,700)</u>
Deficiency of Revenues Over Expenditures	(190,200)	(187,500)	(2,700)
Fund Balance			
Beginning of year	(1,000)	(1,000)	
End of year	<u>\$ (1,000)</u>	<u>\$ (1,500)</u>	<u>\$ (500)</u>

**STATEMENT OF FINANCIAL EXTENDED-BALANCE SHEET BALANCE - BUDGET AND ACTUAL
FUNDING, FUNDING/EXERCISE/FUND**

Township Public Facilities Department

For the year ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental - state/grants			
Business building program	\$ 14,000	\$ 10,800	\$ (3,200)
Miscellaneous - interest earned	<u> </u>	<u> 100</u>	<u> 100</u>
Total revenues	<u> 14,000</u>	<u> 10,900</u>	<u> (3,100)</u>
Expenditures			
Current			
Health and welfare:			
Professional services	3,000	3,000	(0,000)
Supplies and materials	11,000	10,000	1,000
Other services and charges	<u> 100</u>	<u> 100</u>	<u> 00</u>
Total expenditures	<u> 14,100</u>	<u> 13,100</u>	<u> (1,000)</u>
Excess (or Deficiency) Over Expenditures	<u> (1,100)</u>	<u> (2,200)</u>	<u> 1,100</u>
Fund Balance			
Beginning of year	<u> 10,000</u>	<u> 10,000</u>	<u> </u>
Total year	<u> \$ 14,000</u>	<u> \$ 10,900</u>	<u> \$ (3,100)</u>

**STATEMENT OF REVENUES, EXPENSES, FUND BALANCE, BUDGET, AND CAPITAL
/ OPERATING CAPITAL FUND**

Year-to-Date Consolidated Statement

For the year ended December 31, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Amount (Favorable)</u>
Revenues			
Intergovernmental - School grants			
Metropolitan Planning (MPO)	4	5	(1)
Metropolitan Planning (MPO)	42,000	42,000	0
FIS - Income 430-00	0	0	0
FIS - Income 430-00	73,000	6,637	(66,363)
Total revenues	<u>77,000</u>	<u>48,642</u>	<u>(28,358)</u>
Expenses			
Current:			
Public Safety:			
Metropolitan Planning (MPO)			
Personnel services	14,433	47,437	(33,004)
Supplies and materials	0	48	(48)
Other services and charges	4,400	2,507	1,893
Capital expenditures	0	400	(400)
Total	<u>18,833</u>	<u>50,412</u>	<u>(31,579)</u>
Metropolitan Planning (MPO)			
Personnel services	10,000	10,000	0
Supplies and materials	1,000	1,007	(7)
Other services and charges	2,500	871	1,629
Capital expenditures	0	4,000	(4,000)
Total	<u>13,500</u>	<u>16,078</u>	<u>(2,578)</u>
FIS - Income 430-00			
Personnel services		11,000	(11,000)
Supplies and materials		1	(1)
Other services and charges		28	(28)
Total		<u>11,029</u>	<u>(11,029)</u>
FIS - Income 430-00			
Personnel services	14,000	40,000	(26,000)
Supplies and materials	0	0	0
Other services and charges	0	800	(800)
Total	<u>14,000</u>	<u>40,800</u>	<u>(26,800)</u>
Total expenses	<u>46,333</u>	<u>108,117</u>	<u>(61,784)</u>
Ordinary services non-expenditures	<u>(26,500)</u>	<u>(170,000)</u>	<u>143,500</u>
Other Financing Sources			
Operating transfers in			
General Fund	(4,000)	(7,000)	(3,000)
Other revenues and			
Other sources than expenditures	0	0	0
Fund Balance			
Beginning of year	0	0	0
End of year	<u>0</u>	<u>0</u>	<u>0</u>

**STATEMENT OF REVENUES, EXPENSES, DEPRECIATION AND AMORTIZATION FROM BALANCE - BUDGET AND ACTUAL
BUDGET AND FUND BALANCE FOR FISCAL YEAR 2000**

Town of Deerfield Consolidated Government

For the year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance <u>Positive</u> <u>(Negative)</u>
Revenues			
Intergovernmental - Federal grants			
Total Intergovernmental	\$ 4,260,000	\$ 4,260,000	\$ (0,000,000)
Miscellaneous			
Incentives	0,000	0,000	(0,000)
Other	0,000	0,000	0,000
Principal payments	0,000	0,000	0,000
Total miscellaneous	<u>0,000</u>	<u>0,000</u>	<u>0,000,000</u>
Expenses			
Current			
Economic development and assistance			
Personal services	100,000	100,000	0,000
Supplies and materials	20,000	20,000	0,000
Other services and charges	1,800,000	1,800,000	0,000,000
Benefits and allowances	0,000	0,000	0,000
Capital expenditures	1,700,000	1,700,000	0,000,000
Total expenses	<u>3,820,000</u>	<u>3,820,000</u>	<u>0,000,000</u>
Debt service of current year obligations	<u>0,000,000</u>	<u>0,000,000</u>	<u>0,000</u>
Other Financing Sources (Use)			
Proceeds of sale of fixed assets disposition		10,000	10,000
Operating transfer in:			
Sales Tax/Capital Improvement Fund	10,000	10,000	
Road and Bridge Construction Fund	80,000	80,000	
Operating transfer out:			
Town of Deerfield/Deerfield Road	(10,000)	(10,000)	0,000
TVA Public Transit/Deerfield Road	(80,000)	(80,000)	(0,000)
Deerfield Program Fund	0,000	0,000	
Total other financing sources (uses)	<u>0,000</u>	<u>0,000</u>	<u>10,000</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>0,000</u>	<u>0,000</u>	<u>10,000</u>
Fund Balance			
Beginning of year	0,000	0,000	
Total of year	<u>\$ 0,000</u>	<u>\$ 0,000</u>	<u>\$ 10,000</u>

**STATEMENT OF FINANCIAL POSITION AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
(LOCAL GOVERNMENT ACCOUNTING PLAN)**

Township Public Council of Government

For the year ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Disfavorable)</u>
Revenues			
Miscellaneous:			
Interest earned	\$ 4,000	\$ 5,897	\$ (1,897)
Other	11,000	7,000	4,000
Total revenues	<u>\$15,000</u>	<u>\$12,897</u>	<u>\$2,103</u>
Expenditures			
Current:			
Community development and assistance		600	(600)
Financial services		800	(800)
Other services and charges	11,000	500	10,500
Total expenditures	<u>\$11,800</u>	<u>\$1,900</u>	<u>\$9,900</u>
Excess (deficiency) of revenues over expenditures	(\$2,800)	\$10,997	\$13,797
Fund Balance:			
Beginning of year	<u>\$1,400</u>	<u>\$1,400</u>	
Total year	<u>\$ 14,500</u>	<u>\$ 11,500</u>	<u>\$ 3,000</u>

**STATEMENT APPROVED BY EXPENDITURE AND PROCEEDS BY THE BALANCE SHEET OF THE YEAR
DEPARTMENT OF HEALTH AND HUMAN SERVICES**

Year-end Public Financial Statement

for the period ended 31. 1997

	<u>Budget</u>	<u>Actual</u>	<u>Balance Available (Deficit)</u>
Revenue			
Intergovernmental - Federal grants			
(200) maintenance (20-00)	1,14,724	1,12,500	1,12,500
(200) maintenance (20-00)	200	475	(275)
Total revenue	<u>1,14,924</u>	<u>1,12,975</u>	<u>(1,950)</u>
Expenditure			
(200) (20-00)			
(Health and welfare)			
(200) (20-00) (20-00)			
Personal services	1,000	500	1,000
Other services and charges	14,000	1,000	(13,000)
Total	<u>15,000</u>	<u>1,500</u>	<u>(13,500)</u>
(200) (20-00) (20-00)			
Personal services	400	300	475
Other services and charges	400	1,200	(1,100)
Total	<u>800</u>	<u>1,500</u>	<u>(700)</u>
Total expenditure	<u>15,800</u>	<u>3,000</u>	<u>12,800</u>
Excess of Revenue over Expenditure	0	0	0
Fund Balance			
Beginning of year	0	0	0
End of year	<u>0</u>	<u>0</u>	<u>0</u>

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR BUDGET YEAR 2010**

Township of Hills County, Michigan

For the year ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Disadvantage)</u>
Revenues			
Intergovernmental - shared grants			
\$200,000	0	0	0,000
(200,000)	140,000	140,000	0
	<u>140,000</u>	<u>140,000</u>	<u>0,000</u>
Totals	<u>140,000</u>	<u>140,000</u>	<u>0,000</u>
Expenditures			
Current			
(Matched with)			
(200,000) fund			
Personal services	114,000	114,000	0,000
Supplies and materials	5,000	5,000	0,000
Other services and charges	11,000	11,000	0,000
Capital expenditures	5,000	5,000	0,000
Totals	<u>135,000</u>	<u>135,000</u>	<u>0,000</u>
LIABILITIES			
Personal services	0,000	0,000	0,000
Supplies and materials	0	0	0,000
Other services and charges	11,000	11,000	0,000
Totals	<u>11,000</u>	<u>11,000</u>	<u>0,000</u>
Totals	<u>146,000</u>	<u>146,000</u>	<u>0,000</u>
Totals	<u>140,000</u>	<u>140,000</u>	<u>0,000</u>
Balance of Revenues Over Expenditures	0	0	0
Fund Balance			
Beginning year	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>

**STATEMENT OF REVENUES, EXPENSES, TRANSFERS AND CHANGES IN FUND BALANCE - BROWARD COUNTY, FL
 (PARTIAL) FISCAL YEAR 2012**

Function: Public-Civilian-Civilian Government

Fiscal year ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance (Favorable (Unfavorable)</u>
Revenues			
Intergovernmental:			
Federal Government - Section 5 PT & Grant	\$ 300,000	\$ 303,561	\$ 3,561
State of Florida - State Public Transportation Fund	30,000	31,200	1,200
Change in revenues	16,000	15,644	(356)
Miscellaneous	25,000	24,500	(500)
Other	-----	13,000	13,000
Total revenues	<u>371,000</u>	<u>387,865</u>	<u>16,865</u>
Expenditures			
Current:			
Public safety:			
Personal services	116,600	124,100	7,500
Supplies and materials	373,877	36,000	(337,877)
Other contractual charges	133,800	161,000	27,200
Capital expenditures	35,275	30,900	(4,375)
Construction	134,400	75,000	(59,400)
Total expenditures	<u>603,872</u>	<u>627,000</u>	<u>23,128</u>
Excess of revenues over expenditures	<u>(292,872)</u>	<u>(239,135)</u>	<u>53,737</u>
Other Financing Sources			
Operating transfer in:			
General Fund	127,200	-----	(127,200)
Housing and Urban Development Grant Fund	-----	40,000	40,000
Total other financing sources	<u>127,200</u>	<u>40,000</u>	<u>(87,200)</u>
Excess of Revenues and Other Sources over Expenditures	<u>(165,672)</u>	<u>(199,135)</u>	<u>33,463</u>
Fund Balance			
Beginning of year	200,000	212,000	-----
Total year	<u>\$ 33,328</u>	<u>\$ 12,865</u>	<u>\$ 20,463</u>

**BUDGETED OPERATIONAL EXPENSES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(OPERATIONAL EXPENSES AND FUND BALANCE)**

Washington Public Facilities Department

(For the period October 01, 1995)

	<u>Budget</u>	<u>Actual</u>	<u>Percent Variance (Favorable)</u>
Revenues			
Interdepartmental - Subsidy grants:			
CCC Emergency Shelter Grant Funds	\$ 115,425	\$ 115,441	\$ (18,762)
Administrative:			
Interest earned	1,641	49	49
Other	1,641	142	(1,783)
Total revenues	<u>118,707</u>	<u>115,632</u>	<u>(3,075)</u>
Expenditures			
Current:			
Health and welfare:			
Personnel services	260,254	67,576	260,253
Supplies and materials	113,591	1,175	114,766
Travel services and charges	375,583	1,075	384,678
Equipment maintenance	15,000	1,000	14,000
Capital expenditures	4,000	4,000	4,000
Total expenditures	<u>868,428</u>	<u>74,831</u>	<u>793,597</u>
Subsidy or maintenance			
expenditures	<u>345,775</u>	<u>37,803</u>	<u>411,578</u>
Other Financing Source:			
Spending awards in Shelter and Technical Support Grant Fund	<u>(27,601)</u>	<u>(2,075)</u>	<u>(25,526)</u>
Excess (Deficiency) of Revenues and Other Source Over Expenditures	<u>(173,496)</u>	<u>39</u>	<u>(173,496)</u>
Fund Balance			
Beginning of year	<u>315,001</u>	<u>315,001</u>	<u>_____</u>
End of year	<u>\$ 141,505</u>	<u>\$ 141,505</u>	<u>\$ 141,505</u>

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SUBCOMMITTEE ACTUAL
BUDGETARY BASIS**

Transportation Police Committee - Transport

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental - Federal grants:			
Crime Incentives Funding Program - Equipment	\$ 1,400,000	\$ 1,376,499	\$ (23,501)
Miscellaneous - other		100,000	100,000
Total revenues	<u>1,400,000</u>	<u>1,476,499</u>	<u>76,499</u>
Expenditures			
Current:			
Construction - equipment and leasing			
General services	62,375	75,000	(12,625)
Supplies and materials	400	0	400
Other purchased charges	1,800,000	1,710,000	90,000
Expire and maintenance		0	(0)
Total expenditures	<u>1,862,775</u>	<u>1,785,000</u>	<u>77,775</u>
Excess (deficiency) of revenues over expenditures	<u>(462,775)</u>	<u>(308,501)</u>	<u>(155,726)</u>
Other Financing Sources			
Operating transfer to:			
General Fund	100,000	100,000	(0)
Excess (deficiency) of revenues and other financing sources over expenditures	<u>(362,775)</u>	<u>(208,501)</u>	<u>(154,274)</u>
Fund Balance			
Beginning of year	75,000	75,000	(0)
Total year	<u>\$ 38,225</u>	<u>\$ 66,499</u>	<u>\$ 28,274</u>

**STATEMENT OF REVENUES, EXPENSES AND BALANCE SHEET BALANCE - BUDGET AND ACTUAL
 (FUND COUNCILS) (FISCAL YEAR 1999)**

Township Park-Councils Government

Fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable /Unfavorable</u>
Revenues:			
Developmental - School grants			
Emergency Medical Vehicle Program	<u>\$ 15,000</u>	<u>\$ 1,000</u>	<u>\$ (14,000)</u>
Expenses:			
Claims			
Health and welfare			
Observance and stamps	<u>(1,000)</u>	<u>1,000</u>	<u>2,000</u>
Normal Business Class Expenses	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance			
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 - DEWLET AND ACTIVE,
DEPARTMENT OF CULTURE AND RECREATION GRANT FUND**

Dewletmen Faidi-Cash/State Government

For the year ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Adverse)</u>
Revenues			
Improvemental			
Subsidy Government - Main Street Program		\$ 1,000	\$ 1,000
State of Louisiana - Grants Evaluation Program		1,000	0,000
Total revenues		<u>2,000</u>	<u>2,000</u>
Expenditures			
Current			
Gifted and recreation			
Main Street Program			
Personal services	\$ 10,000	20,000	10,000
Supplies and materials	1,000	0	1,000
Other services not charges	4,000	1,000	3,000
	<u>15,000</u>	<u>21,000</u>	<u>6,000</u>
Grants Evaluation Program			
Other services not charges		4,000	4,000
Total expenditures	<u>15,000</u>	<u>25,000</u>	<u>10,000</u>
Total current revenues and expenditures	<u>(10,000)</u>	<u>(4,000)</u>	<u>6,000</u>
Other Financing Sources			
Operating transfer in			
General Fund	40,000	40,000	
Excess of Revenues and Other Financing Sources over Expenditures	<u>0</u>	<u>36,000</u>	<u>36,000</u>
Fund Balance			
Beginning of year	4,000	4,000	
Total change	<u>\$ 4,000</u>	<u>\$ 36,000</u>	<u>\$ 32,000</u>

**STATEMENT OF BUDGETED EXPENSES RELATION TO BUDGET BALANCE - BUDGET AND ACTUAL
 (BUDGET PROGRAM FUND)**

Township Park/Community Government

Fiscal year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Management - School grants			
Bond Fund Program	<u>\$ 10,000</u>	<u>\$ 27,000</u>	
Expenditures			
Current			
Health activities:			
Personnel	17,500	17,000	500
Maintenance and charges	<u>18,700</u>	<u>14,800</u>	3,900
Total expenditures	<u>36,200</u>	<u>31,800</u>	4,400
Reimbursable services and expenditures	<u>13,500</u>	<u>13,500</u>	0
Other Financing Sources:			
Operating transfer in:			
Investment	0,000	1,700	
Bonding and other development financing	<u>7,000</u>	<u>7,000</u>	
Total other financing sources	<u>7,000</u>	<u>8,700</u>	
Balance of Revenue and Other Sources Over Expenditures	0	0	0
Fund Balance			
Beginning year	<u>0</u>	<u>0</u>	
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - JUDICIAL AND ACTUARIAL
FUND - BRANSON, MISSOURI

Continuing Fund - Court/Child Support

For the year ended December 31, 1997

	Budget	Actual	Variance Favorable (Adverse)
Revenues:			
Intergovernmental - state's public transportation fund	\$ 80,000	\$ 80,000	\$ (0.00)
Miscellaneous - interest earned	70,000	72,000	(2,000)
Total revenues	<u>150,000</u>	<u>152,000</u>	<u>(2,000)</u>
Expenses:			
Current :			
Court and Support			
Deposits and maintenance	2,000,000	1,875,000	1,250,000
Excess of Revenues over Expenses	(1,850,000)	(730,000)	1,120,000
Fund Balance			
Beginning of year	1,750,000	1,750,000	
End of year	<u>\$ 0</u>	<u>\$ 1,020,000</u>	<u>\$ 1,020,000</u>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - HERRICK LABORATORY
ROAD AND BRIDGE TRUST FUND ACCOUNT**

Various Funds Classified Statement

For the year ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - state transfer reimbursement		\$ 640	\$ 640
Miscellaneous:			
Interest earned	\$ 40,000	100,000	60,000
Other		8,000	8,000
Total miscellaneous	40,000	108,000	68,000
	<u>40,000</u>	<u>108,000</u>	<u>68,000</u>
Expenses			
Current:			
Debtors and debtors:			
Payroll services	1,000,000	1,000,000	100,000
Supplies and materials	400,000	400,000	200,000
Other materials and supplies	100,000	100,000	100,000
Special maintenance	1,000,000	900,000	100,000
Capital expenditures	200,000	200,000	200,000
Allocated expenditures to various			
publically other departments:			
Public account	70,000	30,000	40,000
Construction	20,000	20,000	20,000
Legislation - other	20,000	60,000	(40,000)
Public protection	10,000	10,000	(20,000)
Police	10,000	20,000	10,000
Communications	500	500	(500)
Services center	100,000	100,000	10,000
Total expenditures	3,000,000	2,800,000	200,000
Deficiency allowances and			
expenses	(1,000,000)	(1,000,000)	(1,000,000)
Other Financing Sources (if any)			
Proceeds from general fund transfers in		20,000	20,000
Operating transfer in:			
General Fund	1,000,000	1,000,000	100,000
State Tax Capital Improvement Fund	1,000,000	1,000,000	100,000
Operating transfer out:			
Street and Bridge Construction Fund	(1,000,000)	(1,000,000)	(100,000)
Total other financing sources (uses)	1,000,000	1,000,000	100,000
Deficiency of Revenues and Other			
Balance Class Expenditures and Other Fees	(1,000,000)	(1,000,000)	(1,000,000)
Fund Balance			
Beginning of year	1,000,000	2,000,000	(1,000,000)
End of year	\$ 100,000	\$ 1,000,000	\$ 900,000

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET BALANCE SHEET ACCOUNTS
OF THE CITY OF CHICAGO**

Various Funds - Transferred Investment

For the year ended December 31, 2009

	Budget	Actual	Variance (Favorable Disfavorable)
Revenues			
Transfers and rebates (Investment)	1,000,000	1,000,000	-
State of Illinois		36,000	36,000
State Street Infrastructure State income sharing	50,000	161,000	111,000
Miscellaneous	150,000	140,000	(10,000)
Interest earned		4,000	4,000
Other			
Transfers	1,250,000	1,201,000	(49,000)
Expenditures			
General			
General government and education activities	44,000	47,800	3,800
and education adjustment	50,000	11,800	(38,200)
Total general government	94,000	59,600	(34,400)
State and bridge			
Professional services	1,000,000	1,000,000	-
Supplies and materials	500,000	500,000	-
Other services and charges	500,000	481,000	(19,000)
Equipment maintenance		100,000	100,000
Capital expenditures	1,000,000	900,000	(100,000)
Administrative expenses for services provided by other departments			
Fuels and oil	50,000	50,000	-
Commodities	10,000	10,000	-
Expenses - other	10,000	10,000	-
Public pension	50,000	50,000	-
Finance	50,000	50,000	-
Contractor services	50,000	50,000	-
Service fees	50,000	50,000	-
Total state and bridge	3,000,000	2,990,000	(10,000)
Total expenditures	3,000,000	2,990,000	(10,000)
Excess (or deficiency) of revenues over expenditures	(750,000)	(789,000)	(39,000)
Other financing sources (uses)			
Receipts of general fund from the Department of Transportation		50,000	50,000
Operating transfers in:			
State Exp./Capital Improvement Fund	1,000,000	1,000,000	-
Operating transfers out:			
Publicly Traded Construction Fund	1,000,000	1,000,000	-
L.I.F. Construction Fund	50,000	50,000	-
Total other financing sources (uses)	1,050,000	1,050,000	-
Excess (or deficiency) of revenues and other financing sources over expenditures and other uses	(250,000)	(789,000)	(539,000)
Fund Balance			
Beginning of year	500,000	500,000	-
Total year	250,000	(289,000)	(39,000)

STATEMENT OF REVENUES, EXPENSES, DEBITAL CHARGES, DEFERRED INCOME, AND ACTUAL BALANCES MAINTAINED

Township Park Commission

For the year ended December 31, 1959

	Budget	Actual	Variance Favorable (Disadvantage)
Revenues			
Taxes - all classes	\$ 1,275,000	\$ 1,269,000	\$ 6,000
Intergovernmental - state income sharing	260,000	264,000	4,000
Change in reserves:			
Cash on collection and transfer fees	1,540,447	1,503,000	37,447
Actual dollar operations	0,000	11,000	11,000
Intergovernmental:			
Interest earned	575,000	479,000	97,000
Other	1,000	10,000	9,000
Total revenues	3,650,447	3,536,000	114,447
Expenditures			
Current:			
General government:			
Additions for deficiencies	100,000	100,000	0,000
Additions for adjustments	10,000	175,000	165,000
Total general government	110,000	275,000	165,000
Services:			
Debitals collection:			
Personal services	500,000	411,000	89,000
Supplies and materials	800,000	793,000	7,000
Other services and charges	1,000,000	7,000,000	1,000,000
Repairs and maintenance	1,000,000	100,000	900,000
Capital expenditures	400,000	400,000	0,000
Adjusted expenditures for services performed by other departments:			
Public control	10,000	10,000	0,000
Council clerk	10,000	10,000	0,000
Legislation - other	10,000	10,000	0,000
Public grounds	20,000	4,000	16,000
Finance	20,000	10,000	10,000
Culture services	20,000	0,000	20,000
Public works	20,000	14,000	6,000
Garage	1,000	1,000	0,000
Total services	3,100,000	3,630,000	530,000
Interest debits:			
Personal services	100,000	100,000	0,000
Supplies and materials	1,000	10,000	9,000
Other services and charges	10,000	20,000	10,000
Repairs and maintenance	1,000	1,000	0,000
Capital expenditures	10,000	10,000	0,000
Total interest	132,000	251,000	119,000
Total expenditures	3,464,000	3,932,000	468,000

Continued

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Business development and activities:			
Food educational committees	_____	_____	_____
Observance and charges	_____	_____	_____
Total expenditures	_____	_____	_____
Deficiency of revenue over expenditures	_____	_____	_____
Other Financing Sources			
Proceeds of general fund asset disposition		25	18
Operating transfer in:			
Sales Tax Capital Improvement Fund	_____	_____	_____
Total other financing sources	_____	_____	_____
Deficiency, reimbursements and			
Other Source Over Expenditures	_____	_____	_____
Fund Balance:			
Beginning of year	_____	_____	_____
End of year	\$ _____	\$ _____	\$ _____

**STATEMENT OF RECEIPTS, EXPENSES AND CHANGES IN FUND BALANCE - REVENUE ACCOUNT
SALES TAX - CITY OF BENTON COUNTY, ARIZONA**

Township Public Conditional Assessment

for the period ended December 31, 2007

Revenue	2007	2006	Variance (Decrease/ Increase)
Taxes - related fees	\$ 14,000,000	\$ 14,000,000	\$ 0
Miscellaneous - related taxes	20,000	100,000	(80,000)
Total taxes	14,020,000	14,100,000	(80,000)
Other Financing Plan			
Operating Leases/Leases			
General Fund	(1,171,000)	(60,000)	(1,111,000)
Public Safety Fund	(4,170,000)	(4,700,000)	530,000
Miscellaneous Revenue Fund	(1,000)	(1,000)	0
Housing and Urban Development/Grant Fund	(1,000)	(1,000)	0
Road and Bridge Maintenance Fund	(1,000,000)	(1,000,000)	0
Fringe Maintenance Fund	(1,000,000)	(1,000,000)	0
Sewer/Maintenance Fund	(500,000)	(500,000)	0
Capital Improvement Bond Sinking Fund	(1,000,000)	(1,000,000)	0
Parkland/Recreation Commission Fund	(1,000,000)	(1,000,000)	0
Capital/Region Grant Fund	(500,000)	(500,000)	0
Bond Issuance/Construction Fund	(1,000,000)	(1,000,000)	0
Total Other Financing Plan	(12,342,000)	(12,302,000)	40,000
Balance of Revenue (Use/Other Tax)	1,678,000	1,798,000	(120,000)
Fund Balances			
Beginning of year	3,000,000	3,000,000	0
End of year	\$ 4,678,000	\$ 4,798,000	(120,000)

**REVENUE AND EXPENSES, EXCEPT FROM AND CHANGES FROM BALANCE - BUDGET AND ACTUAL
 FROM FISCAL YEAR 1 TO FISCAL YEAR 2002**

Financial Period/Unaudited Government

For the year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Taxes - all sources	\$ 12,024	\$ 12,024	\$ 0.00
Intergovernmental - state (non-allocating)	1,000	1,000	00
Multifunctional - income earned	4,000	1,700	(2,300)
Total revenues	<u>17,024</u>	<u>14,724</u>	<u>(2,300)</u>
Expenditures			
Current			
Governmental			
All salaries and benefits	1,000	1,200	200
All salaries for effort-cost	000	1,000	(1,000)
Total governmental	<u>1,000</u>	<u>2,200</u>	<u>(1,200)</u>
Health and Welfare			
Allocations and charges	000	000	000
Supplies and materials	10,000	10,000	000
Allocated expenditures (revenue generated by other departments)			
Health-care/ret	000	000	000
Council staff	000	000	000
Legislative - other	000	000	000
Public-works	000	000	000
Police	000	000	000
Customer service	000	100	(100)
Total health and welfare	<u>10,000</u>	<u>10,000</u>	<u>000</u>
Total expenditures	<u>11,000</u>	<u>12,200</u>	<u>(1,200)</u>
Total allocated expenditures and expenditures	<u>10,000</u>	<u>11,000</u>	<u>(1,000)</u>
Other Financing Use			
Operating transfer out			
Health and Welfare (transfers) trust	(10,000)	(10,000)	
Health and Welfare Care			
Expenditures and Other Use	100,000	97,000	3,000
Total Balance			
Beginning of year	20,000	20,000	
Total year	<u>\$ 29,024</u>	<u>\$ 25,524</u>	<u>\$ 3,500</u>

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES TO FUNDING AGENCY - PROJECT A - BACTRA 04
(BUDGETARY ACCOUNTING PERIOD - FISCAL YEAR 1999)**

Contractor Funds/Unallocated Government

Fiscal Year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Balance Payable (/Unallocated)</u>
Other Financing/Use			
Operating transfer out			
Public safety fund	\$ _____	\$ _____	
Fund Balance			
Beginning of year	_____	_____	_____
End of year	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

**STATEMENT OF RECEIPTS AND EXPENSES FOR THE FISCAL YEAR ENDING 1999 - BUREAU OF PUBLIC HEALTH
HEALTH PROTECTION DIVISION - BUDGETARY CONTROL**

Transmittal Public Committee of Government

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance (Favorable)</u>
Revenues			
State - all sources	\$ 40,000	\$ 44,500	\$ 4,500
Impoundment			
State all sources			
Impoundment year		1,000	1,000
State revenue sharing	25,000	25,500	500
Disbursement for	1,000	1,000	0
Miscellaneous - interest earned	13,000	14,500	1,500
Total revenues	<u>40,000</u>	<u>45,500</u>	<u>5,500</u>
Expenses			
Personnel			
Direct government			
All revenues less reduction	1,000	1,000	0
All revenues less adjustment	1,000	1,000	0
Total personal government	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Public utility			
Personnel fees	26,007	24,000	(2,007)
Supplies and materials	20,000	2,200	(17,800)
Contract services and charges	14,000	16,000	2,000
Royalty and maintenance	1,000	1,000	0
Capital expenditures	100,000	0,000	(100,000)
Adjusted expenditures for services performed by other departments			
Professional	200	100	(100)
Contract work	200	100	(100)
Supplies - other	200	200	0
Postage/fees	200	200	0
Fees	200	200	0
Customer service	200	100	(100)
Total public utility	<u>102,407</u>	<u>46,500</u>	<u>(55,907)</u>
Total expenditures	<u>104,407</u>	<u>48,500</u>	<u>(55,907)</u>
Trans (Deficiency) of Revenues over Expenditures	<u>(64,407)</u>	<u>(3,000)</u>	<u>(61,407)</u>
Other Financing Sources			
Financial Payment from other agencies		1,200	1,200
Trans (Deficiency) of Revenues and Other Sources over Expenditures	<u>(64,407)</u>	<u>(1,800)</u>	<u>(62,607)</u>
Fund Balances			
Beginning of year	165,000	163,800	(1,200)
Total of use	<u>\$ 100,000</u>	<u>\$ 165,000</u>	<u>\$ 65,000</u>

**STATEMENT OF REVENUES, EXPENDITURES AND FINANCIAL POSITION BALANCE SHEET, BUDGET AND ACTUAL
FOR THE YEAR ENDING 30 SEPTEMBER 2000**

Department Public Functions (Department)

For the year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable/ Unfavorable</u>
Revenues			
Transfers of resources (Intergovernmental)	\$ 200,000	\$ 199,800	\$ 200
State of Louisiana			
Supplemental pay		5,000	5,000
State revenues sharing	4,000	4,000	000
Gas tax receipts	5,000	5,000	000
Miscellaneous interest earned	10,000	10,000	000
Total revenues	<u>224,000</u>	<u>233,800</u>	<u>9,800</u>
Expenditures			
Current			
General government			
Administrative no allocation	1,000	4,500	3,500
Administrative no adjustment	1,000	3,000	(2,000)
Total general government	<u>2,000</u>	<u>7,500</u>	<u>(5,500)</u>
Public safety			
Personnel services	10,000	10,000	0,000
Supplies and materials	40,000	30,000	10,000
Other services and charges	41,500	47,000	(5,500)
Repairs and maintenance	10,000	10,000	0,000
Capital expenditures	121,000	80,000	41,000
Allocated expenditures for services performed by other departments			
Public account	1,000	000	1,000
Control unit	1,000	000	1,000
Legislation - other	1,000	000	1,000
Public protection	2,000	000	2,000
Security	2,000	000	2,000
Contract services	000	00	000
Total public safety	<u>288,500</u>	<u>187,000</u>	<u>101,500</u>
Debt service			
Principal retirement	10,000	10,000	000
Interest and float charges	000	000	000
Total debt service	<u>10,000</u>	<u>10,000</u>	<u>000</u>
Total expenditures	<u>300,500</u>	<u>204,000</u>	<u>96,500</u>
Balance of Revenue/Use Expenditures	<u>24,500</u>	<u>129,800</u>	<u>105,300</u>
Other financing sources			
Proceeds from business operations		5000	5,000
Debt/other differences and			
Other sources (less expenditures)	(24,000)	(0,000)	(24,000)
Final balance			
Beginning of year	000,000	200,000	000,000
Final year	<u>\$ 276,000</u>	<u>\$ 400,000</u>	<u>\$ 124,000</u>

**STATEMENT OF REVENUES, EXPENSES AND FINANCIAL BALANCE, BUDGET AND ACTUAL
 FUND PROJECTION FISCAL YEAR 2000/2001**

Fireworks Fund - Capitalized Investment

For the year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance (Favorable/ Unfavorable)</u>
Revenues			
Taxes and interest	\$ 255,400	\$ 255,000	\$ (400)
Intergovernmental			
State allocations			
Regulatory fees	1,400	1,400	
State processing fee	6,300	6,900	600
Fire services fee	5,000	5,000	
Miscellaneous interest earned	<u>2,700</u>	<u>27,000</u>	<u>24,300</u>
Total revenues	<u>267,400</u>	<u>295,300</u>	<u>27,900</u>
Expenses			
General government			
Adjustment for allocation	8,000	4,000	4,000
Adjustment for adjustment	<u>2,000</u>	<u>4,000</u>	<u>(2,000)</u>
Total general government	<u>10,000</u>	<u>8,000</u>	<u>2,000</u>
Public safety			
Personnel services	56,000	56,000	
Supplies and materials	26,000	24,000	2,000
Utilities and charges	15,000	15,000	
Supplies and maintenance	22,000	21,000	1,000
Capital expenditures	<u>204,400</u>	<u>187,000</u>	<u>17,400</u>
Allocated expenditures (revenues paid/for by other departments)			
Fire/department	100	100	
Fire/ID shell	400	1,000	600
Expenses - other	400	500	100
Fire/department	600	4,000	3,400
Fire/ID	600	600	
Customer service	<u>100</u>	<u>100</u>	
Total public safety	<u>604,400</u>	<u>578,000</u>	<u>26,400</u>
Total expenditures	<u>614,400</u>	<u>586,000</u>	<u>28,400</u>
Balance of Revenue Over Expenditures	<u>(47,000)</u>	<u>(90,700)</u>	<u>43,700</u>
Fund Balance			
Beginning of year	<u>354,400</u>	<u>445,400</u>	
End of year	<u>\$ 307,400</u>	<u>\$ 354,700</u>	<u>\$ 47,300</u>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - PROJECT AND CAPITAL
FUND 1-1-100 - BROWN ISLAND LIGHT HOUSE FUND**

Washington Park-Corvallis Community

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Transfers-in/other:			
Intergovernmental - state sources during	\$ 150,000	\$ 150,000	\$ 0.00
Miscellaneous - intergovernmental	0.00	0.00	0.00
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>0.00</u>
Expenses			
Current:			
Capital projects:			
all salaries and salaries	0.00	0.00	0.00
all salaries and salaries	0.00	0.00	0.00
Total current projects	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Departmental charges:			
Personal services	0.00	0.00	0.00
Supplies and materials	0.00	0.00	0.00
Other contractual charges	0.00	0.00	0.00
Depreciation and maintenance	0.00	0.00	0.00
Subsidiary expenditures for services performed by other departments:			
Public works	0.00	0.00	0.00
Council visit	0.00	0.00	0.00
Legislative - other	0.00	0.00	0.00
Public grounds	0.00	0.00	0.00
Finance	0.00	0.00	0.00
Planning and economic development	0.00	0.00	0.00
Customer service	0.00	0.00	0.00
Total departmental charges	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Transfers (Addition) of Revenues Over Expenses	<u>150,000</u>	<u>150,000</u>	<u>0.00</u>
Miscellaneous			
Expensing of assets	0.00	0.00	0.00
Total year	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 0.00</u>

**RECONCILIATION OF FINANCIAL STATEMENTS AND CHANGES IN FUND BALANCE, RESERVE AND ACTIVE
DEBT LIABILITIES, BASIS OF ACCOUNTING AND FUNDING SOURCE**

San Joaquin County Community Government

For the year ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Reserve Funds /Other</u>
Revenues			
Taxes - all sources	\$ 44,000	\$ 43,400	\$ 6,000
Intergovernmental - state revenues sharing	7,000	8,000	0
Miscellaneous - interest earned	(4,000)	(1,000)	0
Total revenues	<u>47,000</u>	<u>50,400</u>	<u>6,000</u>
Expenditures			
Current			
General government			
All revenues are allocated	0,000	0,000	(0,000)
All revenues are adjusted	1,000	1,000	(0,000)
Total general government	<u>1,000</u>	<u>1,000</u>	<u>(0,000)</u>
Works and facilities			
Personnel services	1,000		1,000
Supplies and materials	0	0	0
Travel services and charges	10,000	10,000	(0,000)
Repairs and maintenance	1,000		1,000
Allocated expenditures for services performed by other departments			
Performance	20	10	0
Contract administration	20	20	0
Legislative - other	20	10	0
Fund accounting	0	20	0
Finance	0	0	0
Planning and economic development		1	(0,000)
Customer service	0	1	0
Total works and facilities	<u>11,000</u>	<u>10,000</u>	<u>1,000</u>
Total expenditures	<u>12,000</u>	<u>11,000</u>	<u>1,000</u>
Change (Decrease) of Reserve (Over Expenditures)	<u>(1,000)</u>	<u>0,000</u>	<u>0,000</u>
Fund Balance			
Beginning of year	50,000	50,000	
End of year	<u>\$ 49,000</u>	<u>\$ 50,000</u>	<u>\$ 0,000</u>

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR LIBRARY DISTRICT NO. 34, MAINTENANCE FUND**

Revenue From Conditional Commitment

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Adversely)</u>
Revenues			
Taxes - all sources	\$ 236,000	\$ 269,997	\$ 33,997
Intergovernmental - state contracts during	20,000	19,294	(706)
Intergovernmental - federal contract	20,000	21,612	1,612
Total revenues	<u>276,000</u>	<u>310,903</u>	<u>34,903</u>
Expenditures			
Current			
General government			
Allocations for debt service	1,000	1,000	(0)
Allocations for adjustment	12,000	12,000	(0)
Total general government	<u>13,000</u>	<u>13,000</u>	<u>(0)</u>
Street and drainage			
Professional services	1,000	100	(900)
Supplies and materials	1,000	1,000	(0)
Other services and charges	100,000	100,000	(0)
Supplies and maintenance	1,000	1,000	(0)
Allocations/expenses for services performed by other departments			
Public works	500	500	(0)
General stock	500	500	(0)
Supplies - other	100	100	(0)
Development	1,000	1,000	(0)
Electricity	1,000	100	(900)
Planning and economic development	500	400	(100)
Contract services	100	100	(0)
Total street and drainage	<u>106,500</u>	<u>106,600</u>	<u>(100)</u>
Total expenditures	<u>119,500</u>	<u>120,100</u>	<u>(600)</u>
Excess Revenue Over Expenditures	<u>156,500</u>	<u>190,803</u>	<u>34,303</u>
Fund Balance			
Beginning of year	100,000	100,000	(0)
End of year	<u>\$ 256,500</u>	<u>\$ 290,803</u>	<u>\$ 34,303</u>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2009**

Township of Clarksville Consolidated Government

For the year ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable Disfavorable</u>
Revenues			
Taxes - all sources	\$ 11,500	\$ 10,800	\$ 700
Intergovernmental - state sources sharing	1,500	2,800	1,300
Miscellaneous - miscellaneous	1,000	1,000	0
Total revenues	<u>14,000</u>	<u>14,600</u>	<u>600</u>
Expenses			
General			
General government			
all volunteer departments	3,000	2,000	1,000
all volunteer adjustment	3,000	3,000	0
Total general government	<u>6,000</u>	<u>5,000</u>	<u>1,000</u>
Special activities			
Other services and things	114,000	116,000	2,000
allocated expenditures to various			
politically active departments			
Fire/contract	500	500	0
Council/other	100	100	0
Legislative - other	400	500	100
Public grounds	100	400	300
Finance	500	400	100
Planning and economic development	500	500	0
Communications	100	50	50
Total special activities	<u>115,000</u>	<u>116,500</u>	<u>1,500</u>
Total expenses	<u>14,000</u>	<u>14,500</u>	<u>500</u>
Reconciliation of Revenues less Expenses	(0,000)	(0,000)	0,000
Fund Balance			
Beginning of year	205,000	205,000	0
End of year	<u>205,000</u>	<u>205,000</u>	<u>0</u>

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, BUDGET AND ACTUAL
BASIC FINANCIAL STATEMENTS FOR STATE GOVERNMENTS**

Transportation Funds - Capitalized Investment

For the period ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variances Favorable (Unfavorable)</u>
Revenues			
Fees - activities	\$ 11,000	\$ 10,000	\$ (1,000)
Intergovernmental - miscellaneous funding	10,000	10,000	0
Miscellaneous - interest earned	2,000	2,000	0
Total revenues	<u>23,000</u>	<u>22,000</u>	<u>(1,000)</u>
Expenditures			
Current:			
Capital projects:			
Advances for debt service	1,000	1,000	(0)
Advances for equipment	2,000	2,000	(0)
Total capital projects	<u>3,000</u>	<u>3,000</u>	<u>(0)</u>
Investment debtings:			
Other investment charges	17,000	14,000	(3,000)
Employment maintenance	300	300	0
Advances/expenses for services performed by other departments:			
Police services	100	100	0
General state	300	300	0
Legislative - other	300	300	0
Health services	300	300	0
Housing	400	375	(25)
Planning and economic development	300	40	(260)
Customer services	300	0	(300)
Total investment debtings	<u>19,200</u>	<u>14,700</u>	<u>4,500</u>
Total expenditures	<u>22,200</u>	<u>17,700</u>	<u>4,500</u>
Change in Resources from Expenditures	<u>800</u>	<u>4,300</u>	<u>(3,500)</u>
Reconciliation:			
Beginning of year	18,000	18,000	0
Total year	<u>\$ 18,800</u>	<u>\$ 22,300</u>	<u>\$ (3,500)</u>

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL,
AND VARIANCE - DISTRICT POLICE MAINTENANCE FUND**

Year-to-date Period: Conditional Government

for the year ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Taxes - ad valorem	\$ 400,000	\$ 400,000	\$ 0.00
Intergovernmental - state revenue sharing	5,000	1,500	350
Miscellaneous - federal award	0.00	0.00	0.00
Total revenues	<u>405,000</u>	<u>401,500</u>	<u>350.00</u>
Expenditures			
Current			
General government			
Ad valorem tax reduction	1,000	4,000	(3,000)
Ad valorem tax adjustment	300	4,000	(3,700)
Total general government	<u>4,300</u>	<u>8,000</u>	<u>(3,700)</u>
Street and Sidings			
Other services and charges	10,000	10,000	0.00
Allocated expenditures for services performed by other departments:			
Police award	0.00	0.00	0.00
General award	0.00	0.00	0.00
Legislative - other	0.00	0.00	0.00
Police - general	400	0.00	400
Police	450	0.00	450
Planning and economic development	200	0.00	200
Customer service	0.00	0.00	0.00
Total street and Sidings	<u>11,050</u>	<u>10,000</u>	<u>1,050</u>
Total expenditures	<u>15,350</u>	<u>18,000</u>	<u>2,650</u>
Excess of Revenues Over Expenditures	<u>351,000</u>	<u>383,500</u>	<u>32,500</u>
Fund Balance			
Beginning of year	0.00	0.00	0.00
Total year	<u>\$ 351,000</u>	<u>\$ 383,500</u>	<u>\$ 32,500</u>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FISCAL YEAR 2011 BUT NOT YET MAINTAINED**

Township of Clark County Government

For the year ended December 31, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Adverse)</u>
Revenues			
Taxes - all classes	\$ 156,540	\$ 176,847	\$ 20,307
Intergovernmental - state revenue sharing	14,000	12,889	(1,111)
Miscellaneous - administrative	5,000	5,000	-
Total revenues	<u>175,540</u>	<u>194,736</u>	<u>19,196</u>
Expenses			
General government			
Ad administrative salaries	5,000	5,000	-
Ad administrative equipment	2,000	2,000	-
Total general government	<u>7,000</u>	<u>7,000</u>	<u>-</u>
Public works/safety:			
Personnel services	100	100	-
Supplies and materials	100	100	-
Other services and charges	111,400	115,000	3,600
Repairs and maintenance	400	400	-
Allocated expenditures to services performed by other departments:			
Fire/department	500	500	-
Council clerk	400	500	100
Legislative - other	400	500	100
Public works	500	400	(100)
Finance	500	400	(100)
Planning and economic development	100	500	400
Customer service	100	100	-
Total public works and safety	<u>114,000</u>	<u>117,000</u>	<u>3,000</u>
Total expenses	<u>121,000</u>	<u>124,000</u>	<u>3,000</u>
Financial Resources Over Expenditures	<u>54,540</u>	<u>70,736</u>	<u>16,196</u>
Fund Balances			
Beginning of year	100,000	116,000	16,000
Total of year	<u>\$ 154,540</u>	<u>\$ 186,736</u>	<u>\$ 32,196</u>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - DEPARTMENTAL
ROAD & TRANSPORTATION FUND FINANCIAL STATEMENT**
Washington State Department of Transportation

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable / Unfavorable</u>
Revenues			
Fees - activities	\$ 17,500	\$ 27,894	\$ 10,394
Intergovernmental - state system sharing	1,000	1,100	100
Miscellaneous - interest earned	5,000	5,800	800
Total revenues	<u>23,500</u>	<u>34,794</u>	<u>11,294</u>
Expenses			
Current operations:			
Ad valorem for debt service	2,000	1,800	200
Ad valorem for operations	5,000	5,700	(700)
Total current operations	<u>7,000</u>	<u>7,500</u>	<u>(500)</u>
Investment activities:			
Financial services		800	(800)
Supplies and materials		800	(800)
Other noncurrent charges	60,000	59,700	300
Expenses and maintenance		800	(800)
Informational expenditures for services			
provided by other departments:			
Public account	800	800	0
Personnel	800	800	0
Legislation - other	800	800	0
Public projects	100	100	0
Services	400	300	100
Planning and economic development	800	800	0
Traffic services	800	0	800
Total investment activities	<u>68,000</u>	<u>67,700</u>	<u>300</u>
Total expenses	<u>75,000</u>	<u>75,200</u>	<u>(200)</u>
Change in Resources/Uses (Expenses)	<u>5,500</u>	<u>14,594</u>	<u>9,094</u>
Transfers:			
Expensing of year	2,000,000	201,000	1,800,000
Total year	<u>\$ 2,005,500</u>	<u>\$ 205,794</u>	<u>\$ 1,800,000</u>

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FISCAL YEAR ENDING 31/03/2014 (UNAUDITED)

Township Parkland Board Commission

For the year ended December 31, 2013

	Budget	Actual	Variance Favorable if Adverse
Revenues			
Taxes - all sources	\$ 34,400	\$ 32,330	\$ 2,070
Intergovernmental - other sources sharing	3,000	2,370	630
Miscellaneous - intergovernmental	34,000	34,470	(4,470)
Total revenues	<u>71,400</u>	<u>69,170</u>	<u>2,230</u>
Expenses			
General government			
and salaries and allowances	2,471	2,470	110
and voluntary retirement	2,000	170	1,830
Total general government	<u>4,471</u>	<u>2,640</u>	<u>1,830</u>
Specialized activities			
Other services and charges	61,000	66,740	(5,740)
Allocated expenditures for services provided by other departments			
Public works	100	100	-
Communications	200	200	-
Legislation - other	200	200	-
Public provision	100	100	-
Finance	600	600	-
Planning and economic development	100	100	-
Customer services	100	20	80
Total services and charges	<u>62,300</u>	<u>68,140</u>	<u>(5,840)</u>
Total expenditures	<u>10,771</u>	<u>70,780</u>	<u>5,990</u>
Excess of Revenues Over Expenditures	<u>6,629</u>	<u>(1,610)</u>	<u>8,239</u>
Fund Balance:			
Beginning of year	100,000	100,000	-
End of year	<u>\$ 106,629</u>	<u>\$ 98,390</u>	<u>\$ 8,239</u>

**STATE OF CALIFORNIA, DEPARTMENT OF CORRECTIONS AND CHANGABLE STATE BALANCE - BUDGET AND ACTUAL
MANAGEMENT SYSTEM (MMS) BY FISCAL YEAR 2009**

Revenue Funds (continued) (continued)

For the period ended December 31, 2009

	Budget	Actual	Variance (Favorable/ Unfavorable)
Revenues:			
Taxes - all sources	\$ 88,300	\$ 87,400	\$ (900)
Intergovernmental - state revenues sharing	5000	5,000	0
Miscellaneous - federal award	4000	4,000	0
Total revenues	<u>97,300</u>	<u>96,400</u>	<u>(900)</u>
Expenditures:			
Current			
General government			
Ad expenses for education	1000	1,000	0
Ad expenses for adjustment	1,000	1,700	(700)
Total general government	<u>2,000</u>	<u>2,700</u>	<u>(700)</u>
Health and Welfare			
Other services and charges	89,000	89,000	0
Supplies and materials	300	300	0
Allocated expenditures for services performed by other departments:			
Health services	100	100	0
Counsel desk	300	300	0
Legislative - other	300	300	0
Travel expenses	300	300	0
Welfare	400	374	26
Housing and community development	300	300	0
Customer service	0	11	11
Total health and welfare	<u>91,000</u>	<u>91,000</u>	<u>0</u>
Total expenditures	<u>93,000</u>	<u>93,700</u>	<u>(700)</u>
Excess of Revenues Over Expenditures	<u>4,300</u>	<u>2,700</u>	<u>(1,600)</u>
Fund Balance:			
Beginning of year	6,000	6,000	0
End of year	<u>\$ 10,300</u>	<u>\$ 8,700</u>	<u>\$ (1,600)</u>

STATEMENT OF RECEIPTS AND EXPENDITURES AND CHANGES IN FUND BALANCE, BUREAU OF LOCAL GOVERNMENT

Fiscal Year Ending December 31, 1997

For the year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance (Excess or Deficiency)</u>
Receipts			
Transfers - individual	0	0	0
Intergovernmental - state system funding	63,000	63,750	750
Miscellaneous - interest earned	26,000	22,500	(3,500)
Fund receipts	<u>89,000</u>	<u>86,250</u>	<u>(2,750)</u>
Expenditures			
Commodities			
Grants/provisions			
Ad valorem tax reduction	14,000	13,000	1,000
Ad valorem tax adjustment	1,000	21,000	(20,000)
Fund grants/provisions	<u>15,000</u>	<u>34,000</u>	<u>(19,000)</u>
Health services			
Personnel services	44,000	44,000	0
Supplies and materials	12,000	12,000	0
Office services and charges	400,000	400,000	0
Royalty and maintenance	1,000	1,000	0
Capital expenditures	500,000	48,000	452,000
Allowance/provisions for services performed by other departments			
Fuels - general	1,000	1,000	0
Council clerk	1,000	1,000	0
Legislative - other	1,000	1,000	0
Fuels - general	2,000	1,000	1,000
Electric	5,000	5,000	0
Contract services	800	700	100
Total health services	<u>940,000</u>	<u>508,000</u>	<u>432,000</u>
Total commodities	<u>550,000</u>	<u>556,000</u>	<u>(6,000)</u>
Fundary services - Com Expenditures	<u>114,000</u>	<u>116,000</u>	<u>(2,000)</u>
Other Financing Receipts			
Financial grants/provisions - Department		50	50
Recovery of Receipts and Other Available Other Expenditures	(1,000)	(1,000)	0
Fund Balance			
Beginning of year	48,750	48,750	0
End of year	<u>47,750</u>	<u>47,750</u>	<u>0</u>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
REMARKS CITY OF BURLINGAME**

Township Clerk's Unaudited Statement

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance (Favorable) or (Adverse)</u>
Revenues			
Taxes - all sources	\$ 1,500,000	\$ 1,477,000	\$ (23,000)
Intergovernmental - state grants during	100,000	100,000	0,000
Intergovernmental - federal grants	0,000	10,000	10,000
	<u>1,600,000</u>	<u>1,587,000</u>	<u>(13,000)</u>
Expenses			
General			
General government:			
- Administration	40,000	40,000	0,000
- Administration fee adjustment	(20,000)	0,000	(20,000)
- Administration expenses for services			
performed by other departments:			
Police services	1,000	1,000	0,000
Fire services	4,000	4,000	0,000
Legislative - other	4,000	4,000	0,000
Health, recreation	1,000	1,000	0,000
Finance	500	500	0,000
Customer services	0,000	0,000	0,000
	<u>50,000</u>	<u>50,000</u>	<u>0,000</u>
- Total general government	<u>60,000</u>	<u>60,000</u>	<u>0,000</u>
Health and welfare:			
- Other services and charges	1,700,000	1,668,000	(32,000)
	<u>1,760,000</u>	<u>1,728,000</u>	<u>(32,000)</u>
- Total expenses	<u>1,820,000</u>	<u>1,788,000</u>	<u>(32,000)</u>
Excess/(deficiency) of revenues over Expenses	78,000	99,000	21,000
Fund Balance			
Beginning of year	0,000	0,000	0,000
End of year	<u>\$ 78,000</u>	<u>\$ 99,000</u>	<u>\$ 21,000</u>

STATEMENT OF REVENUES, EXPENSES AND CHANGES FUND BALANCE - BUDGET AND ACTUAL
FISCAL YEAR 2019/2020 (000)

Business Park-Cumulative Comparison

For the year ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Taxes - all sources	\$ 404,000	\$ 404,000	\$ 0.000
Intergovernmental - state grants sharing	76,000	76,000	0.000
Charges for services	10,000	10,000	0.000
Miscellaneous	24,000	24,000	0.000
Interest received	-	4,000	4,000
Other	-	4,000	4,000
Total revenues	<u>514,000</u>	<u>518,000</u>	<u>4,000</u>
Expenses			
Capital			
Management			
All salaries inclusion	10,000	10,000	(0.000)
All salaries adjustment	4,000	4,000	(0.000)
Total general government	<u>14,000</u>	<u>14,000</u>	<u>(0.000)</u>
Other administration			
Personal services	100,000	101,000	1,000
Supplies and materials	100,000	100,000	0.000
Miscellaneous and charges	100,000	101,000	1,000
Repairs and maintenance	4,000	4,000	0.000
Capital expenditures	0.000	0.000	0.000
Allocated expenditures for services performed by other departments			
Public works	1,000	1,000	0.000
Construction	1,000	1,000	0.000
Legislation - other	1,000	1,000	0.000
Public grounds	4,000	4,000	0.000
Finance	14,000	15,000	1,000
Customer services	0.000	0.000	0.000
Service center	1,000	1,000	(0.000)
Storage	1,000	1,000	0.000
Total other administration	<u>328,000</u>	<u>329,000</u>	<u>1,000</u>
Total expenditures	<u>342,000</u>	<u>343,000</u>	<u>1,000</u>
Deficiency of revenues over expenditures	<u>(28,000)</u>	<u>(25,000)</u>	<u>3,000</u>
Other Financing Sources			
Encumbrance of general fund assets adjustment		0.000	0.000
Operating transfer in	10,000	10,000	0.000
Total other financing sources	<u>10,000</u>	<u>10,000</u>	<u>0.000</u>
Deficiency of revenues and other sources over expenditures	<u>(18,000)</u>	<u>(15,000)</u>	<u>3,000</u>
Fund Balance			
Beginning of year	100,000	100,000	0.000
Total of year	<u>\$ 82,000</u>	<u>\$ 85,000</u>	<u>\$ 3,000</u>

**STATEMENT OF FINANCIAL POSITION AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - 2009**

Yorktown Fund-Cumulated Account

For the year ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Adverse)</u>
Revenues			
Taxes - all sources	\$ 125,453	\$ 121,707	\$ 3,746
Intergovernmental			
Federal Assistance - Medicaid/Medicaid Program	165,461	163,691	1,770
State of Louisiana - state program sharing	30,000	30,776	(776)
Changover services	14,004	9,281	(4,723)
Miscellaneous			
Interest/rent	3,500	3,491	(9)
Other		2,225	2,225
Total revenues	<u>342,418</u>	<u>328,171</u>	<u>14,247</u>
Expenditures			
General government			
All information objectives	3,700	5,470	(1,770)
All information objectives	3,000	5,470	(2,470)
Total general government	<u>6,700</u>	<u>10,940</u>	<u>(4,240)</u>
Health and welfare			
Personal services	104,854	102,897	1,957
Supplies and materials	17,000	14,177	2,823
Other services with charge	40,200	52,120	(11,920)
Special maintenance		349	(349)
Allocated expenditures for services			
public safety other departments			
Police services	400	377	23
Corrections	400	377	23
Legislative - other	400	377	23
Public works	700	447	253
Finance	800	545	255
Communications	100	77	23
Total health and welfare	<u>206,454</u>	<u>226,893</u>	<u>(20,439)</u>
Total expenditures	<u>213,154</u>	<u>237,833</u>	<u>(24,679)</u>
Excess (shortage) of Revenues Over Expenditures	(71,736)	9,338	(81,074)
Fund Balance			
Beginning of year	34,895	34,895	
Total change	<u>\$ 34,895</u>	<u>\$ 44,233</u>	<u>\$ 9,338</u>

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BASED THROUGH THE FISCAL YEAR ENDED**

Township Parks Commission Government

For the year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Adverse)</u>
Revenues			
Intergovernmental - state grants		\$ 1,000	\$ 1,000
- National Endowment		14,000	14,000
Change in revenues	\$ 14,000		\$ 14,000
- Miscellaneous	400	1,000	400
- Interest earned		11,000	11,000
- Other	(10,000)		(10,000)
Total revenues	<u>34,400</u>	<u>16,000</u>	<u>(18,400)</u>
Expenditures			
Current			
Culture and recreation		16,000	16,000
- Personnel services	26,000	16,000	(10,000)
- Supplemental materials	26,000	14,400	(11,600)
- Construction and charges	10,000	14,000	4,000
- Repairs and maintenance	14,000		14,000
- Capital expenditures	16,000	15,600	400
Total expenditures	<u>92,000</u>	<u>56,000</u>	<u>(36,000)</u>
- Refund of revenues - over expenditures	<u>(57,600)</u>	<u>(40,000)</u>	<u>(17,600)</u>
Other Financing Sources			
- Operating transfer in - unrestricted	<u>117,000</u>	<u>117,000</u>	
Decrease/(Increase) of Revenues and Other Sources Over Expenditures	<u>(47,600)</u>	<u>(40,000)</u>	<u>(7,600)</u>
Fund Balance			
- Beginning of year	<u>11,600</u>	<u>11,600</u>	
End of year	<u>\$ 6,000</u>	<u>\$ 14,000</u>	<u>\$ 8,000</u>

**BALANCING OPERATIONAL EXPENDITURES AND REVENUES TO FUND BALANCE, BUDGET, AND ACTUAL
GENERAL FUND FISCAL**

Township Public Facilities of Gloucester

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Percent Variance <u>(Favorable)</u>
Revenues			
General Activities	\$ 1,700,000	\$ 1,596,007	\$(41.1%)
Miscellaneous - other	5000	5000	0.00%
Sub-totals	<u>1,705,000</u>	<u>1,596,007</u>	<u>\$(41.1%)</u>
Expenditures			
Capital			
Capital purchased			
Interest - Capital/Lease			
General services	50,000	50,000	0.00%
Supplies and materials	10,000	9,000	10.00%
Other services and charges	1,400,000	1,400,000	0.00%
Depreciation maintenance	5,000	5,000	0.00%
Total capital	<u>1,605,000</u>	<u>1,564,000</u>	<u>25.54%</u>
Allocation of revenues to an expenditure	<u>(1,605,000)</u>	<u>(1,564,000)</u>	<u>(25.54%)</u>
Other financing sources			
Operating transfer to/ transferred	<u>10,000</u>	<u>10,000</u>	<u>0.00%</u>
General Revenues and Other Sources Over Expenditures	<u>10,000</u>	<u>50,007</u>	<u>(100.00%)</u>
Fund Balance			
Beginning of year	<u>10,000</u>	<u>10,000</u>	<u>0.00%</u>
End of year	<u>\$ 10,000</u>	<u>\$ 10,007</u>	<u>0.00%</u>



DEBT SERVICE FUNDS

Fixed Trust Fund - To accumulate funds which the paying agent hath returned to the Parish Government. These funds are for coupons and bonds which have extended beyond the ten year holding period for the bank.

Public Safety Pension Debt Service Fund - In 1998 the City of Houma refinanced their indebtedness to the Municipal Police Employees Retirement System (MPERS) and the Firefighters Retirement System (FRS) of the State of Louisiana. Refinancing issues were \$2,545,000 Refunding Certificates of Indebtedness for the MPERS obligations and \$7,125,000 Taxable Refunding Certificates of Indebtedness for the FRS. The funds are secured by and payable solely from a pledge and dedication of the excess of annual revenues of the lower above statutory, necessary and usual charges in each of the fiscal years during which the State 1998 Certificates are outstanding.

Road and Bridge Bond Sinking Fund - To provide for the accumulation of monies for the retirement of the 1980,000 1983 Paving Bonds, \$1,580,000 1990A Paving Bonds and \$1,580,000 1996 Paving Bonds. These bonds will be retired from ad valorem tax assessments.

Capital Improvement Bond Expense Fund - To account for \$1,915,633 of bond proceeds from the \$16,000,000 1998 Public Improvement Bonds and 1994 \$6,000,000 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 1998 \$6,000,000 Civic and Community Center Bonds and the 1998 \$16,000,000 Public Improvement Bonds. Financing is to be provided from an irrevocable pledge and dedication of the Parish's portion of the one percent parishwide sales and motor 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. This issue was retired in 1996.

Parishwide Drainage Bond Sinking Fund - To provide for the accumulation of monies for the retirement of the 1993 \$1,400,000 Drainage Bonds, \$2,400,000 1995B Drainage Bonds and \$1,800,000 1996 Drainage Bonds. These bonds will be retired from ad valorem tax assessments.

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 (50%) 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 \$250,000 of 1988 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 equally at times 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.

COMBINED BALANCE SHEET
DECEMBER 31, 2008

Trustees Public Employees' Organization

December 31, 2008

	Total Trust Fund	Public Employees Trust Service Fund	Special Bridge Fund Trust Fund	Capital Improvements	
				Trust Service Fund	Special Bridge Fund
Assets					
Cash					
Investments	\$ 4,051		\$ 98,025	\$ 1,000,000	\$ 1,004,075
Receivables					
- from other trusts			10,000		
Accounts receivable					
Special accounts					
- Capital					
- Bridge					
- Other					
Due from other funds		\$ 1,000			
- Trust Service	\$ 1,000	\$ 1,000	\$ 80,025	\$ 1,000,000	\$ 1,004,025
Liabilities					
Accounts payable and accrued expenses	\$ 1,770				\$ 1,770
Deferred interest			\$ 10,000		
Due to other funds		\$ 1,000			10,000
- Trust Service	1,770	1,000	10,000		10,000
Fund Balances					
Restricted - public service	1,000		80,025	\$ 1,000,000	1,004,025
Restricted - other funds	1,000				
- Trust Service	1,000		80,025	1,000,000	1,004,025
- Special Bridge					
Total liabilities and fund balances	\$ 4,821	\$ 2,000	\$ 188,050	\$ 1,004,000	\$ 1,018,075

Available Strategic Reserve Fund	Available Strategic Reserve Fund Fund	Fund for Fund Building Fund	Fund for the Fund Building Fund	Other Reserve and Fund Building Fund	Total
	\$ 485,000		\$ 1,050,000	\$ 1,275,000	\$ 3,810,000
	550,000		75,000	50,000	675,000
				50,000	50,000
				50,000	50,000
				400,000	400,000
				50,000	50,000
<u>\$ 0</u>	<u>\$ 1,035,000</u>	<u>\$ 0</u>	<u>\$ 1,125,000</u>	<u>\$ 1,825,000</u>	<u>\$ 4,465,000</u>
	\$ 140,000		\$ 75,000	\$ 0	\$ 215,000
	140,000		75,000	0	215,000
	140,000		75,000	0	215,000
	140,000		75,000	0	215,000
	140,000		75,000	0	215,000
	140,000		75,000	0	215,000
<u>\$ 0</u>	<u>\$ 140,000</u>	<u>\$ 0</u>	<u>\$ 75,000</u>	<u>\$ 0</u>	<u>\$ 215,000</u>

**CONCRETE BELLEVUE BRIDGE
POWER PURCHASE AND PAYEE INFORMATION**

Year-to-date Period of Unaudited Government

December 31, 1999

	<u>Lighting Funds</u>					
	Budget July 1, 1999	Actual February 1, 1999	In Plan and Out Plan Items through Total	Budget July 1, 1999	Percent of Budget Total	1 of 13 Actual May 1, 1999
Assets						
Cash		\$ 400			0 60	
Investments						
Receivables						
Account		70		0 170		
Special investments:						
Grant	\$ 14	10	\$ 20	17	60	\$ 17
Enterprise	60	1,100	1,000	1,000	670	2,632
Unfunded						70
Due from other funds					(670)	
Total assets	<u>\$ 84</u>	<u>\$ 1,610</u>	<u>\$ 1,020</u>	<u>\$ 1,070</u>	<u>20,000</u>	<u>\$ 2,632</u>
Liabilities						
Accounts payable and accounts receivable				0 60	0 60	
Due to other funds		1 470				0 100
Total liabilities		<u>1 470</u>		<u>66</u>	<u>60</u>	<u>100</u>
Fund Balance:						
Reserved for debt service						
Encumbrance - unexpended	<u>\$ 60</u>	<u>1,000</u>	<u>\$ 1,000</u>	<u>4,000</u>	<u>20,000</u>	<u>2,000</u>
Total fund balance	<u>60</u>	<u>1,000</u>	<u>1,000</u>	<u>4,000</u>	<u>20,000</u>	<u>2,000</u>
Assets/Liabilities and fund balance	<u>\$ 84</u>	<u>\$ 1,780</u>	<u>\$ 1,020</u>	<u>\$ 1,070</u>	<u>20,000</u>	<u>\$ 2,632</u>

Continued

Working Capital

2010 Budget May 1, 2010	2010 Actual May 1, 2010	2010 Budget June 1, 2010	2 of 10 Actual June 1, 2010	3 of 10 Actual June 1, 2010	Plumtree Contract	Scott Contract	Roberts Contract	Wagner Contract	2010 Actual 6/30/10
	\$ 300							\$ 22	\$ 322
\$ 2,400	4,600						\$ 1,000		10,000
1,400	1,000			\$ 200	\$ 20			1,000	600
10,000	10,000			2,000	100			12,500	1,000
500	1,200							8,000	11,000
1,000									
<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,000</u>	<u>\$ 100</u>	<u>\$ 0</u>	<u>\$ 1,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>
\$ 100	\$ 100						\$ 50	\$ 4,000	\$ 11,000
500	1,200							1,000	1,000
	10,000				\$ 100				11,000
100	11,000				100		50	10,000	11,000
								12,000	12,000
10,000	1,000			\$ 2,000	10		1,000	12,000	12,000
10,000	1,000			2,000	10		1,000	12,000	12,000
<u>\$ 10,000</u>	<u>\$ 11,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,000</u>	<u>\$ 100</u>	<u>\$ 0</u>	<u>\$ 1,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>

(Continued)

**COMBINED BALANCE SHEET
GENERAL GOVERNMENT AND RELATED DEPARTMENTAL FUNDS**

Yorktown Parish Council/Board Government

December 31, 1999

Banking Funds

	<u>Assets - Unexpended</u>	<u>State Share Accounting</u>	<u>Balance Carry 1999</u>	<u>Debitable Entry</u>	<u>Credit Entry</u>	<u>Reserve Entry</u>
Assets						
Cash	\$ 29	\$ 2		\$ 48		\$ 7
Investment	26,690	2,766	9,408	35,440		14,000
Receivables						
Accounts	160	160				
Type of investments:						
Common	8,000	1,000	84	400	200	\$ 1
Preferred	18,690	8,000	8,000	1,000	1,000	
[Advised]	19,000	4,000	9,000	19,000	29,000	4,000
Due from other funds	100			400		
Total assets	<u>\$ 27,019</u>	<u>\$ 7,928</u>	<u>\$ 22,132</u>	<u>\$ 39,320</u>	<u>\$ 45,000</u>	<u>\$ 4,000</u>
Liabilities						
Accounts payable and accrued expenditures						
Deferred revenue	\$ 23,013	\$ 4,000	\$ 9,000	\$ 19,000	\$ 29,000	\$ 4,000
Due to other funds		7,000	11,000			1
Total liabilities	<u>\$ 23,013</u>	<u>\$ 7,000</u>	<u>\$ 20,000</u>	<u>\$ 19,000</u>	<u>\$ 29,000</u>	<u>\$ 4,000</u>
Fund Balance						
Reserved for contingencies	4,000			5,000	11,000	
Unreserved - undesignated			1,243			
Total fund balance	<u>\$ 4,000</u>		<u>\$ 1,243</u>	<u>\$ 5,000</u>	<u>\$ 11,000</u>	
Total liabilities and fund balance	<u>\$ 27,013</u>	<u>\$ 7,000</u>	<u>\$ 22,132</u>	<u>\$ 39,320</u>	<u>\$ 45,000</u>	<u>\$ 4,000</u>

Investing Funds

General Fund	State City Fund	Health Care Fund	Continued Care Services	State Social Services	Police State Services	Public Bond Fund	Industrial Development Fund	Total
		\$ 6,493						\$ 6,493
								10,449
\$ 104	\$ 1	2,862	\$ 263					10,617
1,094	11,520	35,440	25,694	\$ 2,428	\$ 10,567	\$ 113,837	\$ 1,600	192,393
		21,578						21,578
<u>\$ 1,198</u>	<u>\$ 11,521</u>	<u>\$ 57,012</u>	<u>\$ 25,957</u>	<u>\$ 2,428</u>	<u>\$ 10,567</u>	<u>\$ 113,837</u>	<u>\$ 1,600</u>	<u>\$ 213,915</u>
								\$ 340
\$ 1,094	\$ 11,520	\$ 35,440	\$ 25,694	\$ 2,428	\$ 10,567	\$ 113,837	\$ 1,600	192,393
104	1		263					264
<u>1,198</u>	<u>11,521</u>	<u>35,440</u>	<u>25,957</u>	<u>2,428</u>	<u>10,567</u>	<u>113,837</u>	<u>1,600</u>	<u>192,657</u>
		104.94						104.94
								192,762
								213,919
		104.94						214,024
<u>\$ 1,198</u>	<u>\$ 11,521</u>	<u>\$ 57,012</u>	<u>\$ 25,957</u>	<u>\$ 2,428</u>	<u>\$ 10,567</u>	<u>\$ 113,837</u>	<u>\$ 1,600</u>	<u>\$ 214,024</u>

**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED 2019**

Governmentwide Financial Statements

For the year ended December 31, 2019

	Fund Total	Funds		Total and Budget Difference	Capital Resources	
		Police Fund	Police Special Fund		State Grants	State Grants
		Total	Total		Fund	Fund
Revenues						
Taxes:						
Municipal			\$ 456,410			
Special assessment						
Miscellaneous - interest earned	\$ 281	\$ 1,091	80,000	\$ 100,000	\$ 1,000	
Total revenues	<u>281</u>	<u>1,091</u>	<u>80,000</u>	<u>100,000</u>	<u>1,000</u>	
Expenses						
Current:						
General government:						
Payroll for full time						
All other expenditures			20,000			
All other expenditures			20,000			
Total general government			<u>20,000</u>			
Miscellaneous:						
Miscellaneous		100,000	100,000			100,000
Interest on bonds		100,000	100,000			100,000
Total expenses		<u>100,000</u>	<u>200,000</u>			<u>100,000</u>
Excess (deficiency) of revenues over expenses	<u>281</u>	<u>1,091</u>	<u>60,000</u>	<u>100,000</u>	<u>1,000</u>	
Other financing sources (uses)						
Operating transfers in			200,000			200,000
Operating transfers out						
Total other financing sources (uses)			<u>200,000</u>	<u>200,000</u>		<u>200,000</u>
Excess (deficiency) of revenues and other financing sources and other uses	<u>281</u>	<u>1,091</u>	<u>60,000</u>	<u>200,000</u>	<u>1,000</u>	<u>60,000</u>
Fund Balances						
Beginning of year	700	1,000	100,000	1,000,000	100,000	
Total of year	<u>981</u>	<u>1,091</u>	<u>160,000</u>	<u>1,200,000</u>	<u>101,000</u>	<u>60,000</u>

**LEARNING RESEARCH CENTER'S 2015 FINANCIAL STATEMENTS AND BUDGETS IN FUND BALANCE
FORM: REVENUES AND COSTS STATEMENT**

Yardwork Fund - Landfill Construction

Funds per rule/December 31, 2015

	Yardwork Fund					
	Head Fund 1,000	Fund Activity 1,000	S. Fee State Transfer Fund	Other Fund 1,000	Balance B. Beginning Fund	1 2015 Fund May 1, 2015
Revenues						
Trans. special accounts		\$ 27				
Miscellaneous						
Grant or contracts	\$ 18	27	\$ 28			
Misc. or equipment	12	27	18	\$ 27		\$ 27
Total revenues	<u>30</u>	<u>54</u>	<u>46</u>	<u>27</u>		<u>27</u>
Expenditures						
Travel						
Contractual services						
Purchase of fixed assets						
Other services						
Depreciation						
Interest on fixed charges						
Total expenditures						
Excess (deficiency) of revenues over expenditures	30	54	46	27		27
Other Financing Uses						
Debt service on	(27)	(27)	(27)	(27)		(27)
Trans. (Repayments of Revenue, Non-Expenditures and Other Use)	<u>(27)</u>	<u>(27)</u>	<u>(27)</u>	<u>(27)</u>		<u>(27)</u>
Fund Balance						
Beginning of year	27	27	27	27	\$ 27.00	\$ 27.00
Total year	<u>\$ 30</u>	<u>\$ 54</u>	<u>\$ 46</u>	<u>\$ 27</u>	<u>\$ 27.00</u>	<u>\$ 27.00</u>

Continued

Recurring Funds

2018 Fund No. 1,000	Major Object	2018 Fund Year 1,000	2018 Fund Year 1,000	2018 Fund Year 1,000	Transfer Credits	Non- Recurring	Salaries Fees	Suppl. Fund.	Long Term Borrow.
0	00							\$ 1,000	\$ 1,000
000				\$ 100				1,000	1,000
	\$ 100	\$ 1,000	\$ 100	100		\$ 1,000	\$ 100	1,000	100
000		1,000	100	100		1,000	100	1,000	1,000
	1,000								
								10,000	10,000
								1,000	1,000
	1,000							10,000	10,000
000	10,000	1,000	100	100		1,000	100	10,000	10,000
		10,000	1,000	10,000		10,000	1,000		
000	10,000	10,000	1,000	10,000		10,000	1,000	10,000	10,000
10,000	1,000	10,000	1,000	10,000	\$ 100	10,000	1,000	10,000	10,000
10,000	1,000	10,000	1,000	10,000	\$ 100	10,000	1,000	10,000	10,000

**COMMONS AND BOARD OF SERVICES, EXPENSES AND TRANSFERS TO THE BOARD OF
SUPERVISORS AND AFFILIATED FUNDS**

For the Fiscal Year Ended June 30, 1999

For the period ended December 31, 1999

Banking Funds

	Revenue/ Reimburse	State Grant Receipts	Federal Grants (Net)	Specialty Fees	Other Fund	Unaudited Total
Revenue						
Trans - special assessment Maintenance	\$ 1,107	\$ 2,000	\$ 2,000	\$ 0	\$ 1,004	\$ 6,111
Interest on investments	3,000	0	2,000	0	2,000	7,000
Interest on investments	1,000	0	0	0	0	1,000
Total revenue	<u>\$ 5,107</u>	<u>\$ 2,000</u>	<u>\$ 4,000</u>	<u>\$ 0</u>	<u>\$ 3,004</u>	<u>\$ 14,111</u>
Expenditures						
Transfers						
General government						
Furniture for facilities						
State services						
Managerial services	26,000			26,000	11,000	
Interest and fiscal charges	1,000			2,500	2,000	
Total expenditures	<u>\$ 27,000</u>			<u>\$ 28,500</u>	<u>\$ 13,000</u>	
Transfers (additional) activities from expenditures	<u>\$(4,000)</u>	2,000	2,000	\$(2,000)	\$(2,000)	2,000
Other Financing Activities						
Repayment activities net		<u>\$(2,000)</u>	<u>\$(2,000)</u>			<u>\$(4,000)</u>
Transfers (Reimbursed) of Resources						
Trans - Expenditures and Other Fees	<u>\$(1,000)</u>	0	0	0	0	0
Total Revenues	<u>\$ 4,107</u>	<u>\$ 2,000</u>	<u>\$ 6,000</u>	<u>\$ 0</u>	<u>\$ 3,004</u>	<u>\$ 15,111</u>
Total of year	<u>\$ 4,107</u>	<u>\$ 2,000</u>	<u>\$ 6,000</u>	<u>\$ 0</u>	<u>\$ 3,004</u>	<u>\$ 15,111</u>



CAPITAL PROJECTS FUNDS

- City Street 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-Share 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 and General Obligation and Public Improvement bond proceeds.
- Capital Projects 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 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.
- I-10 Construction Fund** - To account for the construction of the I-10 drainage project. Financing was provided by a Department of Transportation Grant with partial financing by the Parish.
- 1990 Public Improvement Construction Fund** - To account for the cost of various paving and sewer projects within the Parish. Financing was provided by the sale of \$18,000,000 Public Improvement Bonds.

**EMPLOYER'S BALANCE SHEET
EXPLANATION OF BALANCE SHEET**

Yorkshire Park Community Center

December 31, 1987

	The Fiscal Year Ended December 31, 1987	The Fiscal Year Ended December 31, 1987	Fiduciary Or Trust Account Fund	Endowment Or Reserve Fund
Assets				
Cash				
Investments			\$ 1,500.00	\$ 80,000
Receivables				
Accounts	\$ 1,000			
Special assessments - delinquent				1,000
Due from other funds	11		10,000	40,000
Due from other governmental units				
Interest receivable				
Due to fund				
Due to fund			1,000	
Total assets	<u>\$ 1,011</u>	<u>\$ 0</u>	<u>\$ 1,600.00</u>	<u>\$ 121,000</u>
Liabilities				
Accounts payable and accrued expenses			\$ 20,000	\$ 0
Liability for work accepted in contract			10,000	10,000
Deferred revenues				1,000
Due to other funds				500
Total liabilities			<u>\$ 30,000</u>	<u>\$ 11,000</u>
Fund Balances				
Assigned for capital projects			1,000.00	10,000
Assigned - undesignated	\$ 1,011			11,000
Total fund balances	<u>1,011</u>		<u>1,000.00</u>	<u>21,000</u>
Total liabilities and fund balances	<u>\$ 1,011</u>	<u>\$ 0</u>	<u>\$ 1,600.00</u>	<u>\$ 132,000</u>

Capital Projects Funded Total	Redeem Bonds Contractual Cost	One Year Mortgage Subsidy Guarantee Cost	F-1-B Guarantee Cost	STRENGTH Improvement Financing Cost	Total
\$ 0	\$ 00	\$ 0,000,000	\$ 0,000,000	\$ 0,000,000	\$ 00
88,780	1,480,000		24,000		1,568,780
1,000,000	500,000		80,000		1,580,000
<u>\$ 1,088,780</u>	<u>\$ 1,980,000</u>	<u>\$ 0,000,000</u>	<u>\$ 1,080,000</u>	<u>\$ 0,000,000</u>	<u>\$ 3,068,780</u>
\$ 0	\$ 000	\$ 0,000,000	\$ 0,000,000	\$ 0,000,000	\$ 000,000
1,000,000	0	0	0	0	1,000,000
<u>\$ 1,000,000</u>	<u>\$ 0,000,000</u>	<u>\$ 0,000,000</u>	<u>\$ 0,000,000</u>	<u>\$ 0,000,000</u>	<u>\$ 1,000,000</u>
\$ 0	\$ 000	\$ 0,000,000	\$ 0,000,000	\$ 0,000,000	\$ 000,000
1,000,000	0	0	0	0	1,000,000
<u>\$ 1,000,000</u>	<u>\$ 0,000,000</u>	<u>\$ 0,000,000</u>	<u>\$ 0,000,000</u>	<u>\$ 0,000,000</u>	<u>\$ 1,000,000</u>
\$ 0	\$ 000	\$ 0,000,000	\$ 0,000,000	\$ 0,000,000	\$ 000,000
1,000,000	0	0	0	0	1,000,000
<u>\$ 1,000,000</u>	<u>\$ 0,000,000</u>	<u>\$ 0,000,000</u>	<u>\$ 0,000,000</u>	<u>\$ 0,000,000</u>	<u>\$ 1,000,000</u>

**CONDENSED STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND**

Township of Middle Branch

For the year ended December 31, 2020

	City Fund Committed Fund	Fire District No. 1, Fund 1 Committed Fund	Partially Assigned Construction Fund	Partially Assigned Construction Fund
Revenues				
State - grant-in-aid				\$ 100
Management				
Indemnities				
Use of facilities			\$ 1,000,000	
Other long-term investments			80,000	
Miscellaneous				
Interest	\$ 0	\$ 1,000	20,000	20,000
Other				
Excess/shortfall	<u>0</u>	<u>1,000</u>	<u>1,020,000</u>	<u>40,000</u>
Expenses				
Capital Outlay				
Capital projects				
Roads and bridges			1,000,000	
Pavement				80,000
Equipment				
Cultural activities				
Cultural activities				
Fire and fire-protection equipment				
Excess/shortfall			<u>1,080,000</u>	<u>80,000</u>
Administrative and general expenditures	<u>0</u>	<u>1,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
Other financing sources (uses)				
Operating transfers in			1,000,000	
Operating transfers out	(800)	(800)		
Excess/shortfall	<u>(800)</u>	<u>(800)</u>	<u>1,000,000</u>	
Revenues of Governmental Other Funds				
From Dispositions and Sales	(400)	(400)	(4,000)	(4,000)
Fund Balance				
Beginning of year	1,149	1,000	1,000,000	1,000,000
Total year	<u>\$ 1,149</u>	<u>\$ 0</u>	<u>\$ 1,020,000</u>	<u>\$ 966,000</u>

Capital Projects Funded Fund	Resident Budget Construction Fund	City Center Administrative Building Construction Fund	1-10 Construction Fund	2005-2006 Departmental Construction Fund	Total
					\$ 500
\$ 40,000	\$ 100,000		\$ 10,000		1,000,000
20,000	10,000	\$ 100,000	10,000	\$ 400,000	1,000,000
<u>20,000</u>	<u>90,000</u>	<u>100,000</u>	<u>10,000</u>	<u>400,000</u>	<u>1,000,000</u>
		100,000			100,000
10,000	1,000,000		1,000,000	100,000	2,000,000
10,000					10,000
<u>10,000</u>	<u>1,000,000</u>	<u>100,000</u>	<u>1,000,000</u>	<u>100,000</u>	<u>2,000,000</u>
<u>1,000,000</u>	<u>1,000,000</u>	<u>100,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>3,000,000</u>
					100,000
1,000,000	1,000,000		10,000		2,000,000
<u>1,000,000</u>	<u>1,000,000</u>	<u>10,000</u>	<u>10,000</u>	<u>100,000</u>	<u>2,000,000</u>
\$ 10,000	\$ 1,000,000	100,000	\$ 1,000,000	\$ 1,000,000	\$ 3,000,000
<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>5,000,000</u>
\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000

**2016-2017 BUDGET YEAR
CAPITAL PROGRAMS**

Financial Policy Committee

For Review and Approval: 8/1/16

	Financial Strategy Committee Fund	Financial Services Committee Fund	Capital Projects Committee Fund	Capital Policy Committee Fund	City Center Administration Building Committee Fund	1-1-B Committee Fund	Public Assessment Committee Fund
General Government							
Capital expenditures					<u>\$ 100,000</u>		
Home and Strategic							
Other services and design	\$ 18,700						\$ 18,700
Repairs and maintenance	1,074,000						1,074,000
Capital expenditures	<u>1,092,700</u>		<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>		<u>\$ 1,074,000</u>	<u>1,074,000</u>
Total services and design	<u>1,092,700</u>		<u>1,000,000</u>	<u>1,000,000</u>		<u>1,074,000</u>	<u>1,074,000</u>
Utilities							
Other services and design		\$ 14,000					14,000
Capital expenditures		<u>10,000</u>					<u>104,000</u>
Total services		<u>10,000</u>					<u>104,000</u>
Health and Welfare							
Repairs and maintenance			26,700				
Capital expenditures			<u>25,000</u>				
Total health and welfare			<u>51,700</u>				
Culture and Recreation							
Repairs and maintenance			1,000				
Capital expenditures			<u>10,000</u>				
Total culture and recreation			<u>11,000</u>				
Economic Development							
and Services							
Other services and design							1,000
Capital expenditures			<u>1,000,000</u>				
Total economic development and services			<u>1,000,000</u>				<u>1,000</u>
Total expenditures	<u>\$ 1,092,700</u>	<u>\$ 10,000</u>	<u>\$ 1,011,000</u>	<u>\$ 1,000,000</u>	<u>\$ 100,000</u>	<u>\$ 1,074,000</u>	<u>\$ 1,088,000</u>

ENTERPRISE FUNDS

Utilities Fund - To account for electricity and gas services to the residents of the City of Houston and gas services to certain outlying areas of Tarrant County Parish. All activities necessary to provide such services are accounted for in the Fund, including, but not limited to, administration, operations, construction, maintenance, financing and related debt service, billing and collection.

Sewerage Fund - To account for all activities necessary to provide sewer services in Tarrant County Parish, including, but not limited to, operations, construction and maintenance charges.

Civic Center Fund - To account for all activities necessary for the Houston-Tarrant County Civic Center, including, but not limited to, the administration, operations, maintenance and marketing.

CHRYSLER FINANCIAL GROUP
FINANCIAL STATEMENTS

Financial Statements Consolidated Statement

December 31, 2009

	US\$ in Billion	US\$ in Billion	US\$ in Billion	Total
ASSETS				
Current				
Cash and cash equivalents	\$ 48,618.07	\$ 3,369.07	\$ 642.59	\$ 53,629.73
Receivables	43,413.79	4,479.31		47,893.10
Marketable securities, other securities of affiliated companies	1,232.00	106.92		1,338.92
Customers	1,000.00	101,000		102,000
Liquidated utility assets	102.00	40.11	35.00	177.11
Other	2,793.00	14,387	450	4,330.00
Due from other funds	15,000		450	15,450
Due from affiliated governmental units	15,000		11,700	26,700
Receivables	15,000			15,000
Other current assets	4,000.00	50		4,050.00
Total current assets	140,864.66	4,996.68	1,273.67	147,135.01
Noncurrent				
Cash, marketable securities	3,400.00			3,400.00
Receivables	15,000.00			15,000.00
Marketable	10,000			10,000
Due from other funds	1,000			1,000
Total noncurrent assets	29,400.00			29,400.00
Property, Plant and Equipment				
Property, plant and equipment	45,000.00	15,000.00	11,000.00	71,000.00
Construction in progress	1,000.00	400.00		1,400.00
	46,000.00	15,400.00	11,000.00	72,400.00
Less accumulated depreciation	25,000.00	10,000.00	740.00	35,740.00
Net property, plant and equipment	21,000.00	5,400.00	3,260.00	29,660.00
Other				
Deferred financing costs	100.00			100.00
Intangibles, joint ventures	100.00			100.00
Total other assets	200.00			200.00
Total assets	\$ 170,064.66	\$ 14,896.68	\$ 4,533.67	\$ 189,495.01

Continued

	Balance Fund	Balance Fund	Cash Fund	Total
LIABILITIES				
Current				
Payable from current assets:				
Accounts payable and accrued expenses	\$ 1,064,203	\$ 191,825	\$ 388,893	\$ 1,644,921
Due to other funds	1,026,874	171,228	388,284	1,586,386
Due to other governmental entities				
Federal government		31,491		31,491
Total payable from current assets	<u>2,091,077</u>	<u>363,124</u>	<u>777,177</u>	<u>3,231,378</u>
Payable from restricted assets:				
Accounts payable and accrued expenses	37,204			37,204
Liability for work completed on contracts	39,904			39,904
Health payable within one year	99,000			99,000
Unsettled water deposits	83,008			83,008
Due to other funds	20,470			20,470
Total payable from restricted assets	<u>2,077,586</u>			<u>2,077,586</u>
Total current liabilities	<u>4,168,663</u>	<u>363,124</u>	<u>777,177</u>	<u>5,308,964</u>
Long term				
Revenue bonds	31,440,000			31,440,000
Total liabilities	<u>44,608,663</u>	<u>363,124</u>	<u>777,177</u>	<u>45,748,964</u>
EQUITY				
Contributed Capital	1,611,136	16,731,407	37,449,403	45,801,946
Reserve Holdings				
Assigned savings				
Reserve				
Revenue bond retirement	1,876,430			1,876,430
Revenue bond replacement	34,056,847			34,056,847
Unassigned	26,381,726	736,130	581,436	27,700,292
Total assigned savings	<u>62,314,993</u>	<u>736,130</u>	<u>581,436</u>	<u>63,632,559</u>
Total equity	<u>74,626,129</u>	<u>1,102,537</u>	<u>12,930,839</u>	<u>88,659,505</u>
Total liabilities and equity	<u>\$ 49,234,792</u>	<u>\$ 1,465,661</u>	<u>\$ 12,930,839</u>	<u>\$ 63,632,502</u>

**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS/DEFICIT
FOR THE FUND PERIOD**

Intermediate Public Employees' Retirement

For the year ended December 31, 2009

	Fiduciary Fund	Investment Fund	Other Funds	Total
Operating Revenues				
Revenue from state and other charges	\$ 11,871,483	\$ 3,402,744	\$ 400,000	\$ 14,780,388
Other operating revenues	51,700	301,000	4,820	358,520
Total operating revenues	<u>12,323,183</u>	<u>3,703,744</u>	<u>404,820</u>	<u>16,431,747</u>
Operating Expenses				
General services	1,049,140	1,144,104	400,000	2,593,244
Supplies and materials	363,270	388,271	376,800	1,128,341
Other services and charges	24,000,000	1,993,481	976,000	26,969,481
Energy payments	1,010,000	---	---	1,010,000
Depreciation	1,000,000	1,000,000	50,000	2,050,000
Total operating expenses	<u>24,446,410</u>	<u>4,525,856</u>	<u>1,752,800</u>	<u>30,725,066</u>
Operating income (loss)	<u>\$ 2,076,773</u>	<u>(1,822,112)</u>	<u>(1,347,980)</u>	<u>(1,092,419)</u>
Plus Operating Revenues (Expenses)				
Investment income	1,079,400	1,000,000	24,700	2,104,100
Other nonoperating revenues	15,000	10,000	2,700	27,700
Investment expense	1,700	10,000	---	11,700
Interest and dividend charges	299,000	---	---	299,000
Other nonoperating expenses	24,000	---	---	24,000
Total nonoperating revenues/expenses	<u>(10,200)</u>	<u>1,010,000</u>	<u>27,400</u>	<u>1,027,200</u>
Income (disbursement transfer)	<u>\$ 1,966,573</u>	<u>(812,112)</u>	<u>(1,320,580)</u>	<u>(166,119)</u>
Transfer From Other Funds				
Investment	---	10,000	60,000	70,000
Fiduciary from their Acting Fund	---	80,000	---	80,000
Acting Fund from their Investment Fund	---	24,000	---	24,000
Total transfer from other funds	<u>---</u>	<u>114,000</u>	<u>60,000</u>	<u>174,000</u>
Transfers To Other Funds				
General Fund	<u>(1,800,000)</u>	<u>---</u>	<u>---</u>	<u>(1,800,000)</u>
Net income (loss)	<u>\$ 166,573</u>	<u>(698,112)</u>	<u>(1,260,580)</u>	<u>(1,392,119)</u>
Expatriation Transferred to Contributed Capital	<u>---</u>	<u>1,000,000</u>	<u>(10,000)</u>	<u>990,000</u>
Net Income (Loss) Transferred to Related Entity	<u>\$ 166,573</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>(33,427)</u>
Related Entity:				
Shipping of pay	<u>(33,427)</u>	<u>---</u>	<u>---</u>	<u>(33,427)</u>
Net of zero	<u>\$ (33,427)</u>	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	<u>\$ (233,427)</u>

**COMMERCIAL BLENDED AIR CARRIER FUND
FINANCIAL STATEMENTS**

Financial Part (Continued Statement)

For the year ended December 31, 1997

	1996 Fund	1996 Trust	1996 Total	Total
Cash Flows from Operating Activities				
Operating Income (Loss)	\$ 2,000,000	\$ (1,750,000)	\$ 250,000	\$ 2,000,000
Adjustments to reconcile operating income (loss) to net change in fund net operating assets:				
Depreciation and amortization	2,125,000	1,000,000	3,125,000	4,000,000
Depreciation of equipment (aircraft/vehicles)	100,000		100,000	100,000
Other non-cash operating expenses, net (increased current income)	10,000	10,000	20,000	100,000
Accretion	(900,000)	(20,000)	(920,000)	(7,000,000)
Net loss other funds	(2,400,000)	(200,000)	(2,600,000)	(10,000,000)
Inventory	10,000		10,000	10,000
Other governmental aids	100,000	100,000	200,000	200,000
Other assets	(200,000)		(200,000)	(1,000,000)
Income tax (expense) adjustments				
Accruals payable and accrued expense	(100,000)	1,000	(99,000)	(100,000)
State deposits	20,000		20,000	20,000
Due to other funds	10,000	(1,000)	9,000	100,000
Other governmental aids		10,000	10,000	10,000
Total/Net Change	(100,000)	1,000,000	900,000	1,000,000
Net cash generated/(used) for operating activities	(1,000,000)	900,000	100,000	1,000,000
Cash Flows from Noncapital Financing Activities				
Transfer from other funds	(1,000,000)		(1,000,000)	(1,000,000)
Transfer from other funds		100,000	100,000	1,000,000
Net cash generated/(used) for noncapital financing activities	(1,000,000)	100,000	(900,000)	(1,000,000)
Cash Flows from Capital and Related Financing Activities				
Amortization contribution - Capital assets	(1,000,000)	(100,000)	(1,100,000)	(1,000,000)
Principal paid on revolving debt	(100,000)		(100,000)	(100,000)
Interest paid on revolving debt	(100,000)		(100,000)	(100,000)
Net cash used in capital and related financing activities	(1,200,000)	(100,000)	(1,300,000)	(1,200,000)
Cash Flows from Investing Activities				
Purchase of investments	(1,000,000)	(1,000,000)	(2,000,000)	(1,000,000)
Interest on investments	1,000,000	1,000,000	2,000,000	1,000,000
Net cash generated/(used) for investing activities	(1,000,000)	(1,000,000)	(2,000,000)	(1,000,000)
Net Increase (Decrease) for Cash and Cash Equivalents	(1,200,000)	900,000	(300,000)	(1,200,000)
Cash and Cash Equivalents				
Beginning of year	1,000,000	2,000,000	3,000,000	1,000,000
End of year	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000	\$ 1,000,000

Source: Operating, Capital and Related Financing activities

The Operating Fund and the Cash Funds had accumulated operating prior and equipment accounts to \$1.111 million and \$1,000,000, respectively, in inter-fund capital contributions.

Amortization of revolving financing debt was \$100,000 for the Operating Fund.

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN BALANCE SHEET COMPONENTS - BUREAU OF AIRCRAFT
(IN \$ MILLIONS)**

Executive Panel-Quarterly Comparison

For the quarter ended December 31, 2007

	<u>Budget</u>	<u>Actual</u>	<u>Variance (Favorable/Unfavorable)</u>
Operating Revenues			
Charges for services:			
Fares	\$ 10,850,000	\$ 11,475,000	\$ 625,000
Other	470,000	511,000	41,000
Total operating revenues	<u>11,320,000</u>	<u>11,986,000</u>	<u>666,000</u>
Operating Expenses			
Fuel	1,471,000	1,499,000	28,000
Supplies and materials	130,000	144,000	14,000
Other variable outlays	1,450,000	1,494,000	44,000
Fixed overhead	1,517,000	1,579,000	62,000
Depreciation	1,492,000	1,575,000	83,000
Total operating expenses	<u>6,062,000</u>	<u>6,291,000</u>	<u>229,000</u>
Operating income	<u>5,258,000</u>	<u>5,695,000</u>	<u>437,000</u>
Non-Operating Revenues (Expenses)			
Investment income	70,000	1,076,000	1,006,000
Other nonoperating revenues	15,000	24,000	9,000
Intergovernmental	(87,000)	1,000	1,087,000
Interest on federal charges	(887,000)	(887,000)	-
Misc nonoperating revenues	(88,000)	(76,000)	12,000
Total non-operating revenues (expenses)	<u>(987,000)</u>	<u>430,000</u>	<u>1,417,000</u>
Income before results	<u>4,271,000</u>	<u>6,125,000</u>	<u>1,854,000</u>
Income (By Other Funds - General Fund)	<u>1,140,000</u>	<u>1,200,000</u>	<u>60,000</u>
Net Income	<u>5,411,000</u>	<u>7,325,000</u>	<u>1,914,000</u>
Residual Savings			
Beginning of year	6,120,000	6,120,000	-
Total year	<u>11,531,000</u>	<u>13,445,000</u>	<u>1,914,000</u>

**FINANCIAL STATEMENTS AND FINANCIAL STATEMENT SUPPLEMENTARY INFORMATION
OF THE CORPORATION**

Financial Statements of Contributed Government

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance (Excess/Deficit)</u>
Operating Revenues			
Charges for services			
Utilities	\$ 3,543,000	\$ 3,682,704	\$ (139,704)
Other	71,144	100,000	28,856
Total operating revenue	<u>3,614,144</u>	<u>3,782,704</u>	<u>(168,560)</u>
Operating Expenses			
Personnel services	3,233,000	3,688,000	455,000
Supplies and materials	271,000	268,277	2,723
Other services and charges	1,791,500	1,788,000	3,500
Depreciation	3,972,000	3,888,000	84,000
Total operating expense	<u>9,267,500</u>	<u>9,632,277</u>	<u>(364,777)</u>
Operating	<u>(5,653,356)</u>	<u>(5,850,573)</u>	<u>(197,217)</u>
Non-Operating Revenues			
Investment income	140,000	103,000	37,000
Other non-operating income		9,000	9,000
Impairment/loss		<u>(18,000)</u>	<u>(18,000)</u>
Total non-operating revenue	<u>140,000</u>	<u>94,000</u>	<u>46,000</u>
Less before transfer	<u>(1,020,000)</u>	<u>(1,000,000)</u>	<u>(20,000)</u>
Revenues From Other Sources			
Interest Fund	250,000	210,000	
Participate in cost (Fixed-fee/Leasing Fund)	50,000	60,000	
Leasing Fund from Western Government Fund	50,000	50,000	1
Total revenues from other sources	<u>350,000</u>	<u>320,000</u>	<u>30,000</u>
Net Loss	<u>(6,333,356)</u>	<u>(6,056,573)</u>	<u>276,783</u>
Repayment transferred to Contributed Capital	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>
Net Income (Loss) Transferred to Related Entities	<u>(5,333,356)</u>	<u>(5,056,573)</u>	<u>276,783</u>
Retained Earnings			
Beginning of year	<u>800,000</u>	<u>800,000</u>	
End of year	<u>\$ 266,644</u>	<u>\$ 543,427</u>	<u>\$ 276,783</u>

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS OR FUND BALANCES - GOVERNMENTAL - HERRING COUNTY, MISSOURI
Transfer/Paid Investment Investment

For the year ended December 31, 1996

	<u>1996</u>	<u>1995</u>	<u>Balance Forward Availability</u>
Operating Revenues			
Increase from rate and service charge	\$ 100,000	\$ 133,100	\$ 40,000
Other operating revenues	_____	6,600	6,600
Total operating revenues	<u>100,000</u>	<u>139,700</u>	<u>46,600</u>
Operating Expenses			
Personnel services	600,000	600,000	70,000
Supplies and materials	23,000	20,000	12,000
Other services and charges	600,000	600,000	25,000
Depreciation	600,000	700,000	24,000
Total operating expenses	<u>2,400,000</u>	<u>2,920,000</u>	<u>131,000</u>
Operating loss	<u>(2,300,000)</u>	<u>(2,780,300)</u>	<u>(284,400)</u>
Plus Operating Revenues			
Investment Income	20,000	14,700	4,000
Other non operating revenues	_____	2,000	2,000
Intergovernmental	70,000	22,000	22,000
Total non operating revenues	<u>90,000</u>	<u>38,700</u>	<u>28,000</u>
Less before transfer	<u>(2,210,000)</u>	<u>(2,741,600)</u>	<u>(312,400)</u>
Transfer from Other Funds			
General Fund	203,400	203,400	_____
Reserves	612,700	(133,800)	600,000
Depreciation transferred to Conditional Capital	_____	40,000	60,000
Net Loss Transferred to Resolved Savings	(40,000)	(20,000)	60,000
Resolved Savings			
Expending of year	_____	600,000	_____
End of year	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>

INTERNAL SERVICE FUNDS

Insurance Control Fund - The Insurance Control Fund is maintained by the Parish to account for Risk Management Department, including, but not limited to, liability administration, safety, claims loss control, billing to the various funds and payment of insurance premiums for general liability, automobile and workers' compensation coverage. This fund is also used to account for the monies held in claims accounts for the self-insured portion of such claims in connection with the above coverages.

Group Health Insurance Fund - The Group Health Insurance Fund is maintained by the Parish to account for benefits administration, billings to the various funds and payment of insurance premiums for group health and dental coverage.

Human Resources Fund - The Human Resources Fund is used to account for the personnel services offered to all divisions/departments of the Parish including but not limited to administration, training, and unemployment claims.

Centralized Purchasing Fund - The Centralized Purchasing Fund is maintained by the Parish to account for the allocation of various funds for the cost of operating the Purchasing Department.

Information Systems Fund - The Information Systems Fund is maintained by the Parish to account for the allocation to various funds for the cost of operating the Information Systems Department.

**COMMUNITY DEVELOPMENT
FUNDING SERVICES FUND**

Township Public-Cash/Leased Government

December 31, 2009

	Revenue Control Fund	Grant Works Revenue Fund	Finance Revenue Fund	Capital Planning Fund	Information Systems Fund	Total
ASSETS						
Current						
Federal cash equivalents	\$ 1,047,797	\$ 1,000,000	\$ 194,079			\$ 2,241,876
Accounts receivable	1,042,546	1,100,000				2,142,546
Inventory	79,078	24,777	1,401	\$ 81	\$ 1,079	105,616
Due from other funds	1,706,647		89,763	299,659	26,707	2,122,776
Due from other local governments/units	17,000	49,000	0,000		0,000	66,000
Accounts payable				1,041,688		1,041,688
Other assets/claims - payable amounts	79,000					79,000
Total current assets	<u>3,972,668</u>	<u>2,223,777</u>	<u>285,243</u>	<u>1,341,347</u>	<u>28,786</u>	<u>7,851,821</u>
Property, Plant and Equipment						
Property, plant and equipment	61,000		61,000	100,000	200,000	422,000
Less accumulated depreciation	79,700		16,000	64,700	71,000	231,400
Net property, plant and equipment	<u>81,300</u>	<u></u>	<u>45,000</u>	<u>35,300</u>	<u>129,000</u>	<u>190,600</u>
Total assets	<u>\$ 3,891,368</u>	<u>\$ 2,223,777</u>	<u>\$ 330,243</u>	<u>\$ 1,376,647</u>	<u>\$ 258,786</u>	<u>\$ 7,642,821</u>
LIABILITIES						
Current						
Accounts payable and accrued expenses	\$ 1,701,000	\$ 1,240,000	\$ 11,000	\$ 149,823	\$ 11,000	\$ 3,012,823
Due to other funds	1,816,700	191,700	284,000	1,024,430	21,700	2,438,530
Total liabilities	<u>3,517,700</u>	<u>1,431,700</u>	<u>295,000</u>	<u>1,174,253</u>	<u>32,700</u>	<u>6,451,353</u>
EQUITY						
Retained Earnings						
Retained	61,000	1,092,077	285,243	199,000	191,000	2,268,320
Total liabilities and equity	<u>\$ 3,891,368</u>	<u>\$ 2,223,777</u>	<u>\$ 330,243</u>	<u>\$ 1,376,647</u>	<u>\$ 258,786</u>	<u>\$ 7,642,821</u>

**COMBINED STATEMENT OF RECEIPTS, DISBURSES AND TRANSFERS BY FUND CATEGORY
EXTERNAL DISBURSMENTS**

Township Fiscal Control Statement

Fiscal year ended December 31, 1999

	General Fund	State Health Insurance Fund	State Insurance Fund	Consolidated Operating Fund	Information System Fund	Total
Operating Receipts						
Taxes	\$ 1,344,000	\$ 1,146,000	\$ 890,000			\$ 3,380,000
Revenue from service charges				\$ 470,000	\$ 100,000	\$ 570,000
Total operating receipts	<u>1,344,000</u>	<u>1,146,000</u>	<u>890,000</u>	<u>470,000</u>	<u>100,000</u>	<u>3,950,000</u>
Operating Expenses						
Insurance premiums	1,400,000	30,000	10,000			1,440,000
Claims	1,000,000	1,070,000	10,000			2,080,000
Personal services	300,000		100,000	50,000	40,000	470,000
Supplies and materials	20,000		10,000	20,000	10,000	60,000
Other services and charges	100,000	100,000	50,000	50,000	10,000	350,000
Depreciation and maintenance	0,000		0,000	0,000	0,000	0,000
Depreciation	0,000		0,000	0,000	0,000	0,000
Miscellaneous expenses, contingent liability, and other payments by other departments	100,000	100,000	50,000	0,000	0,000	350,000
Total operating expenses	<u>2,800,000</u>	<u>2,500,000</u>	<u>2,200,000</u>	<u>200,000</u>	<u>50,000</u>	<u>7,850,000</u>
Operating Income (Loss)	(1,456,000)	(1,354,000)	(1,310,000)	(730,000)	(40,000)	(4,890,000)
Plus Operating Reserves						
Development reserve	100,000	100,000	0,000	0,000	0,000	300,000
Net Income (Loss)	<u>(1,356,000)</u>	<u>(1,254,000)</u>	<u>(1,310,000)</u>	<u>(730,000)</u>	<u>(40,000)</u>	<u>(4,590,000)</u>
Balance Forwarding						
Beginning of year	100,000	1,000,000	10,000	0,000	0,000	1,210,000
Total year	<u>\$ 100,000</u>	<u>\$ 1,000,000</u>	<u>\$ 10,000</u>	<u>\$ 0,000</u>	<u>\$ 0,000</u>	<u>\$ 1,210,000</u>

**COMPRESS COINTEGRATED CASH FLOW
BY FUND SOURCE FUND**

Washington Public Combined Statement

For the period of December 31, 1999

	General Fund	State Health Services Fund	Fire Services Fund	Capital Outlaying Fund	Information Systems Fund	Total
Cash Flows from Operating Activities						
Operating income (net)	\$ 291,950	\$ 2,214,950	\$ 887,750	\$ 1,750	\$ 92,240	\$ 3,488,640
Adjustments to reconcile operating income from (to) net cash provided by (used for) operating activities:						
Depreciation/amortization (decrease)/increase in assets:	5,171		6,600	15,764	89,934	117,469
Buildings	(86,862)	11,701	8994	895	7949	(70,523)
Leasehold improvements	(15,596)	244,499	190,000	2,811	29,546	362,350
Inventory				184,014		184,014
Other governmental assets	6,409	(85,550)	2,800		(8,000)	(84,341)
Other assets	(84,888)					(84,888)
Increase (decrease) in liabilities:						
Accounts payable and accrued expenses	(89,064)	264,360	(64,000)	89,894	(2,875)	160,315
Due to other funds	1,700,000	(1,681)	(80,000)	(204,886)	(1,000,000)	1,809,113
Total adjustments	776,764	88,129	(35,600)	1,000	(100,736)	1,490,557
Net cash provided by (used for) operating activities	468,714	2304,079	852,150	1,750	(80,496)	3,546,697
Cash Flows from Capital and Related Financing Activities						
Acquisition of investments of capital assets	(1,272)		(88,892)	(15,746)	(1,736)	(117,646)
Cash Flows from Investing Activities						
Purchase of investments	(1,272)	(2,796,095)				(3,068,367)
Recovery of investments	1,075,480	1,791,034				2,866,514
Investment income	145,614	108,644	6,844	1,011	5,447	267,516
Net cash provided by investing activities	149,822	1,003,583	6,844	1,011	5,447	1,166,687
Net Increase (Decrease) in Cash and Cash Equivalents	618,336	3,116,741	954,594	37,761	(74,745)	4,736,685
Cash and Cash Equivalents Beginning of Year	1,688,511	1,996,691	889,951	21,474	86,729	4,683,356
End of year	\$ 2,306,847	\$ 3,113,432	\$ 1,844,545	\$ 59,235	\$ 11,984	\$ 5,426,043

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUREAU OF ACTUARIAL
SERVICES (CONTINUED)**

Financial Health Fund - Combined Statement

For the period ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Amount (Favorable)</u>
Operating Revenues			
Fees	<u>\$ 3,799,000</u>	<u>\$ 3,666,811</u>	<u>\$ 132,189</u>
Operating Expenses			
Insurance premiums	1,026,000	1,113,100	(87,100)
Office	1,099,000	1,099,540	(540)
Professional services	109,000	89,000	20,000
Supplies and materials	11,000	30,000	(19,000)
Obsolescence and change	150,000	150,000	0
Equip. and maintenance	61,000	68,000	(7,000)
Depreciation	11,000	74,000	(63,000)
Administrative supplies - services provided			
For other departments	(200,000)	(210,000)	10,000
By other departments	61,000	5,000	56,000
Total operating expenses	<u>3,688,000</u>	<u>3,744,640</u>	<u>(56,640)</u>
Operating fee	(75,000)	(77,000)	2,000
Non-Operating Revenues			
Investment income	<u>100,000</u>	<u>80,000</u>	<u>20,000</u>
Net Loss	<u>(43,400)</u>	<u>(60,829)</u>	<u>17,429</u>
Statutory Reserves:			
Beginning of year	<u>111,754</u>	<u>111,754</u>	<u>0</u>
Total of year	<u>\$ 66,354</u>	<u>\$ 50,925</u>	<u>\$ 15,429</u>

**ACCOUNTS RECEIVABLE, DEFERRED AND CHARGED INCOME, DEFERRED AND OTHER
 (NET OF ALLOWANCE FOR UNCOLLECTIBLES)**

Various Period Consolidated Government

For the year ended December 31, 1959

	<u>Budget</u>	<u>Actual</u>	<u>Variance (Favorable)</u>
Operating Revenues			
Fees	\$ 4,571,633	\$ 4,573,233	\$ 1,600
Operating Expenses			
Insurance premiums		575,975	(575,975)
Claims	4,200,000	5,275,000	(1,075,000)
Maintenance and repairs	150,000	140,000	10,000
Allocated expenditures - salaries paid from other departments	171,400	169,000	2,400
Total operating expenses	<u>4,531,400</u>	<u>5,860,000</u>	<u>(1,328,600)</u>
Operating loss	(41,975)	(1,286,767)	(1,244,792)
Net Operating Revenues			
Investment income	<u>191,000</u>	<u>172,000</u>	<u>19,000</u>
Net Loss	(41,975)	(1,114,767)	(1,072,792)
Revised Funding			
Beginning of year	<u>3,609,000</u>	<u>3,609,000</u>	<u>0</u>
End of year	<u>\$ 3,567,025</u>	<u>\$ 2,494,233</u>	<u>\$ 1,072,792</u>

**STATE OF NEW YORK, DEPARTMENT OF CORRECTIONS AND COMMUNITY SUPERVISION, BUDGET AND FINANCE
BUDGET BARRIERS FUND**

State Income Funds - Committed Commitment

For the year ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable Unfavorable</u>
Operating Revenues			
Transfer	<u>\$ 20,000</u>	<u>\$ 19,000</u>	<u>\$ 1,000</u>
Operating Expenses			
Claims	11,000	11,200	(200)
Personal services	21,000	18,000	3,000
Supplies and materials	14,000	20,000	(6,000)
Other services and charges	14,000	13,000	1,000
Equipment maintenance	1,000	1,000	-
Depreciation	1,000	1,200	(200)
Administrative expenses - services performed by other departments	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total operating expenses	<u>72,000</u>	<u>74,400</u>	<u>(2,400)</u>
Operating Income/(Loss)	<u>(52,000)</u>	<u>(55,400)</u>	<u>(3,400)</u>
Non-Operating Revenues			
Investment Income	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Net Income (Loss)	<u>(51,000)</u>	<u>(54,400)</u>	<u>(3,400)</u>
Retained Earnings			
Beginning of year	<u>90,000</u>	<u>90,000</u>	<u>-</u>
End of year	<u>\$ 39,000</u>	<u>\$ 35,600</u>	<u>\$ 3,400</u>

**REPORT OF THE COMPTROLLER AND CHIEF FINANCIAL OFFICER, BUREAU OF LOCAL GOVERNMENT
 AND REGIONAL DEVELOPMENT**
Wisconsin Public Employees' Retirement System

For the year ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Percent Favorable (Unfavorable)</u>
Operating Revenues			
Investment income charges	\$ 490,000	\$ 475,000	(3.06%)
Operating Expenses			
Personnel services	201,000	200,000	(0.50%)
Supplies and materials	20,000	20,000	0.00%
Other services and charges	60,000	70,000	1.67%
Depreciation and amortization	0,000	0,000	0.00%
Expenses	17,000	15,000	(0.76%)
Allocated expenditures - services provided by other departments	10,000	9,000	(0.70%)
Total operating expenses	408,000	404,000	(0.98%)
Operating Income (Loss)	82,000	71,000	(13.54%)
Non-Operating Revenues			
Investment Income	1,000	1,000	(0.00%)
Net Income (Loss)	83,000	72,000	(14.34%)
Balance (Carrying Amount) at year	201,000	201,000	0.00%
End of year	<u>\$ 284,000</u>	<u>\$ 273,000</u>	<u>(3.87%)</u>

REVENUE RECEIPTS, EXPENSES AND CHANGES IN FUND BALANCES - SUB-CLASS ACTUAL INFORMATION FISCAL YEAR

Township Park Classified Government

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>(Favorable)</u> <u>(Adverse)</u>
Operating Revenues			
Revenues from various sources	<u>\$ 20,000</u>	<u>\$ 22,225</u>	<u>\$ 2,225</u>
Operating Expenses			
Personnel services	221,200	222,200	1,000
Supplies and materials	31,543	31,170	3,730
Communications and postage	20,700	21,200	500
Repairs and maintenance	21,275	21,207	668
Depreciation	41,200	41,200	0.00
Allocated expenditures - services performed by other departments	<u>3,000</u>	<u>3,000</u>	<u>0.00</u>
Total operating expenses	<u>338,918</u>	<u>339,977</u>	<u>1,059</u>
Operating Income	20,000	20,248	248
Non-Operating Revenues -			
Investment Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u>20,000</u>	<u>20,248</u>	<u>248</u>
Retained Earnings			
Beginning of year	<u>20,000</u>	<u>20,000</u>	<u>0.00</u>
End of year	<u>\$ 40,000</u>	<u>\$ 40,248</u>	<u>\$ 248</u>



TRUSTEES FUND TYPES

Agency Funds

Insurance Clearing Fund - To account for the centralization of the Parish's disbursements for insurance claims.

Investment Clearing Fund - To account for the centralization of the Parish's investment activities.

Payroll Clearing and Disbursement Fund - To account for the centralization of the Parish's disbursements for purchases, payroll and payroll related costs.

Library Fund - To account for the receipt, investment of and payment in the Terrebonne Parish Library of monies received by the Parish on its behalf.

Industrial Development Board Fund - To account for the receipt and investment of monies received by the Parish on behalf of the Terrebonne Parish Industrial Development Board.

Council on Aging Fund - To account for the receipt, investment of and payments of monies received by the Parish on behalf of the Terrebonne Council on Aging, Inc.

Home Community Mineral Lease Fund - To account for royalties from the production of oil and natural gas from certain properties within the City of Houma limits and the distribution of the royalties to participating property owners on an annual basis.

Pension Trust Funds

Police Pension and Relief Fund and Firemen's Pension and Relief Fund - To account for the accumulation of monies to be used for retirement payments to policemen and firemen (hired prior to January 1, 1990) at appropriate amounts and times in the future. Resources are contributed by employees at rates fixed by law and by the Public Safety Fund in amounts determined by the Parish Council.

**MEMPHIS POLICE OFFICERS
EMPLOYEE FUND**

Trustees: Public Confidence Committee

December 31, 2019

Assets - Funds

	<u>Investor Closing Fund</u>	<u>Investor Closing Fund</u>	<u>Royal Closing Fund</u>	<u>Uninvested Fund</u>	<u>Library Fund</u>
Assets					
Cash	\$ 109,409		\$ 35,200	\$ 302,400	
Investments					\$ 1,077,000
Receivables - other					
Due from other funds	550,000		407	1,910,000	
Total assets	<u>\$ 660,409</u>	<u>\$ 0</u>	<u>\$ 35,607</u>	<u>\$ 2,514,400</u>	<u>\$ 1,077,000</u>
Liabilities					
Accounts payable	\$ 64,270		\$ 1,004		
Due to primary parties					
Due to participants/beneficiaries					
Due to other funds	470,204		10,000	1,247,000	
Due to other governmental units					
Memphis Industrial Development Board					
Memphis Police & Sheriff					\$ 1,077,000
Memphis Council on Aging, Inc.					
Other local governmental units				1,000	
Total liabilities	<u>534,474</u>		<u>11,004</u>	<u>1,248,000</u>	<u>1,077,000</u>
Fund Balance:					
Referred to employees'/					
pension benefits					
Total Unrestricted Assets	<u>\$ 125,935</u>	<u>\$ 0</u>	<u>\$ 24,603</u>	<u>\$ 1,266,400</u>	<u>\$ 1,077,000</u>

Industrial Development District Name	2014-2015 (Actual)		2015-2016 (Budget)		
	Revenue from Property Taxes	Revenue from Other Sources	Police Services and Public Works	General Services and Public Works	Total
5 - 0004	\$ 100,000	\$ 1,470,000	\$ 25,000	\$ 200,000	\$ 325,000
		100,000		1,400,000	1,500,000
		14,770		60,000	74,770
		<u>\$ 100,000</u>		<u>\$ 1,460,000</u>	<u>\$ 1,560,000</u>
5 - 0005	\$ 100,000	\$ 100,000	\$ 10	\$ 100	\$ 200
				100,000	100,000
				<u>100,010</u>	<u>200,010</u>
5 - 0006	\$ 100,000				100,000
					200,000
					<u>100,000</u>
	<u>100,000</u>	<u>100,000</u>	<u>10</u>	<u>100,000</u>	<u>200,010</u>
			<u>1,000,010</u>	<u>1,000,000</u>	<u>2,000,020</u>
5 - 0008	\$ 100,000	\$ 100,000	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000

COMBINED STATEMENT OF CASHES IN HAND AND LIABILITIES - ALL MONTHS END

Trustees Fund-Cashless Guarantee

See the period ended December 31, 1991

	Balance January 1, 1991	Addition	Deduction	Balance December 31, 1991
Income-Clearing Fund				
Assets				
Cash	\$ 1,000	\$ 1,000.00	\$ 1,000.00	\$ 1,000
Due from other funds	0.00	0.00	0.00	0.00
Trustees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Liabilities				
Account payable	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Due to other funds	0.00	0.00	0.00	0.00
Trustees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Investment-Clearing Fund				
Assets				
Cash	\$ 0	\$ 0.00	\$ 0.00	\$ 0
Due to other funds	0	0.00	0.00	0
Trustees	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
Payroll-Clearing Fund				
Assets				
Cash	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Due from other funds	0.00	0.00	0.00	0.00
Trustees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Liabilities				
Account payable	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Due to other funds	0.00	0.00	0.00	0.00
Trustees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Endowment Fund				
Assets				
Cash	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Due from other funds	0.00	0.00	0.00	0.00
Due from other governmental funds	0	0.00	0.00	0
Trustees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Liabilities				
Due to other funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Due to other governmental funds	0.00	0.00	0.00	0.00
Trustees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Library Fund				
Assets				
Investments - in use	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Trustees	<u>1,000.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
Liabilities				
Due to other governmental funds	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00

Continued

	Balance December 31, 2007	Balance	Balance	Balance December 31, 2008
Industrial Development Bond Fund				
Assets				
Investments - current	\$ 18,781	\$ 788	\$ 0	\$ 19,569
Liabilities				
Due to other governmental units	\$ 48,784	\$ 788	\$ 0	\$ 49,572
Capital in Sight				
Assets				
Investments - current	\$ 248,273	\$ 1,100,000	\$ 851,273	\$ 1,000,000
Liabilities				
Due to other funds	\$ 0	\$ 0	\$ 12,474	\$ 0
Due to other governmental units	100,000	100,000	0	100,000
Total Assets	<u>\$ 257,054</u>	<u>\$ 12,008</u>	<u>\$ 851,273</u>	<u>\$ 1,100,000</u>
Revenue Contingency (Special) Loans				
Assets				
Cash	\$ 24,000	\$ 10,000	\$ 100,000	\$ 1,000
Investments - all term	10,000	10,000	10,000	100,000
Investments - other	10,000	14,000	10,000	14,000
Total assets	<u>\$ 44,000</u>	<u>\$ 34,000</u>	<u>\$ 110,000</u>	<u>\$ 104,000</u>
Liabilities				
Due to property owners	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total LIABILITIES	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Funds - All Agency Funds				
Assets				
Cash	\$ 1,000,000	\$ 1,000,000,000	\$ 1,000,000,000	\$ 1,000,000
Investments - current	1,000,000	4,000,000	4,000,000	4,000,000
Investments - other	10,000	10,000	10,000	10,000
Due to other funds	1,000,000	1,000,000,000	1,000,000,000	1,000,000
Due to other governmental units	0	100,000	100,000	0
Liabilities				
Due to property owners	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Due to property owners	100,000	10,000	10,000	100,000
Due to other funds	1,000,000	1,000,000,000	1,000,000,000	1,000,000
Due to other governmental units	0	0	0	0
Total Assets	<u>\$ 3,000,000</u>	<u>\$ 1,000,000,000</u>	<u>\$ 1,000,000,000</u>	<u>\$ 2,000,000</u>

COMMISSION ON GOVERNMENT OPERATIONS (LEGISLATIVE BRANCH)
FINANCIAL STATEMENTS

Trustees' Fund - Contributed Investment

For the year ended December 31, 1997

	Trustee's Balance and Related Fund	Trustee's Balance and Related Fund	Total
Assets:			
Contributions	\$ 14,000	\$ 10,000	\$ 24,000
Investment Income	12,700	7,500	20,200
	<u>26,700</u>	<u>17,500</u>	<u>44,200</u>
Liabilities:			
Reserve	100,000	100,000	200,000
Administrative expenses	1,500	1,500	3,000
Other	500	500	1,000
	<u>102,000</u>	<u>102,000</u>	<u>205,000</u>
Net Increase	(75,300)	1,000	(74,300)
Net assets/liability to Trust for Period/Member			
Beginning year	1,104,000	1,000,000	2,104,000
End of year	<u>\$ 1,028,700</u>	<u>\$ 1,001,000</u>	<u>\$ 2,029,700</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

SCHEDULE OF GENERAL FUND ASSETS BY SOURCE

Township-Unitid Consolidated Government

December 31, 1999

General Fund assets	
Land, buildings and improvements	\$ 10,000,000
Office fixtures, furniture and equipment	5,000,000
Electricity and equipment	50,000,000
Construction program	<u>3,000,000</u>
Total general fund assets	<u>\$ 18,000,000</u>
Investment in general fund assets by source	
General fund	\$ 11,000,000
Special assessment fund	5,000,000
Business fund	000
Eight services fund	190,000
Capital program funds	<u>11,000,000</u>
Total investment in general fund assets	<u>\$ 18,000,000</u>

STATEMENT OF CAPITAL ASSETS - BY FUNDING SOURCE (1)

Washington Public Community Services

December 31, 2020

	Total	Land, Buildings and Improvements	Other Equipment, Furniture, Fixtures and Equipment	Intangible Assets
General Government				
Public works	\$ 41,000		\$ 40,000	
Public works staff	94,000		94,000	
Legislative office	400		400	
City council	10,000			10,000
Administration	50,000		50,000	
Public account	50,000		50,000	
Public - other	1,000		1,000	
Public personnel	90,000		90,000	
Employee's home	7,000		7,000	
Deport	240,000		240,000	
Funding	100,000	\$ 100,000	10,000	10,000
Int. equipment	10,000		10,000	10,000
Business center	200,000		200,000	20,000
Information system	400,000		400,000	
Governmental facilities building	1,000,000	1,000,000	10,000	100,000
Governmental facilities building	2,000,000	2,000,000	10,000	100,000
City Council office	100,000		100,000	
Planning & zoning	100,000		100,000	
Total general government	3,000,000	3,000,000	1,000,000	1,000,000
Public Safety				
Police services	1,000,000	1,000,000	100,000	1,000,000
Fire services	1,000,000	1,000,000	100,000	1,000,000
Public safety	1,000,000	1,000,000	100,000	1,000,000
Total public safety	3,000,000	3,000,000	200,000	2,000,000
Health and Welfare				
Public works	100,000	100,000	100,000	100,000
Public works administration	1,000		1,000	
Public works staff	10,000	10,000		
Health	1,000,000	1,000,000	10,000	1,000,000
Welfare	1,000,000	1,000,000	10,000	1,000,000
Total health and welfare	3,000,000	3,000,000	200,000	2,000,000
Utilities				
Energy collection	100		100	
Electricity	100,000	100,000	10,000	10,000
Gas	1,000		1,000	
Water	1,000,000	1,000,000	10,000	1,000,000
Total utilities	1,000,000	1,000,000	200,000	1,000,000
Public and Public				
Public	1,000,000	1,000,000	10,000	1,000,000
Public facilities	1,000,000	1,000,000	10,000	1,000,000
Emergency 911	1,000		1,000	
Emergency response	1,000		1,000	
Aggressive collection service	1,000		1,000	
Total public and public	3,000,000	3,000,000	200,000	3,000,000

Continued

	Total	Land, Buildings and Improvements	Office, Furniture, Fixtures and Equipment	Motor Equipment
College endowments:				
Admission	7,600			7,600
Fellow and assistance	153,600		8,200	155,400
Funds and endowings	1,607		1,200	
Library	10,000		1,000	
Special libraries	8,000		8,000	
Museums	1,710,000	1,000,000	8,000	80,000
Auditoriums	447,500	384,000	15,000	15,000
Non-fundamental operations	192,000	170,000	1,000	19,000
Dorms and Pab	25,000	25,000		
Dormitory	270,000	262,000		
Dormitory Bldgs	267,000	266,000	2,000	15,000
Dormitory Pab	40,000	15,000		25,000
Advanced Institute	200,000		195,000	
Library	1,000		1,000	
Total college endowments	3,772,000	2,021,000	25,200	382,000
Financial Development and Assistance				
Warranty and gifts	1,600,000	1,600,000	1,000	
Total guaranteed assets	5,000,000	5,000,000	5,000,000	5,000,000
Contributions in progress	4,000,000			
Total guaranteed assets	9,000,000			

BOARD OF HEALTH GENERAL FUNDABLE - BY FUNCTIONAL ACTIVITY

Continuing Funds - Creditable Accounts

For the year ended December 31, 2009

	Current Fund Accts January 1, 2009	Additions	Debitations	Current Fund Accts December 31, 2009
General Government				
Executive	\$ 40,000	\$ 14,700		\$ 54,700
Professional staff	24,500	14,700		39,200
Legislation - state	600			600
City work	13,500	4,700		18,200
Special work	25,000	24,500		49,500
Cost of work	24,000			24,000
Depreciation	1,000			1,000
Contingencies	24,500	1,000		25,500
Regulate of water	4,000	1,000		5,000
Plumbing	200,000	40,000		240,000
Dishwashing	100,000			100,000
Waste management	10,000			10,000
Hazardous waste	200,000			200,000
Information systems	400,000			400,000
General governmental and building	9,100,000	420,400		9,520,400
Hazard administration	200,000	20,700	\$ 1,000,000	1,200,700
City Manager's office	400,000	20,000	10,000	430,000
Fireworks group	100,000	10,000	10,000	100,000
	<u>10,400,000</u>	<u>440,700</u>	<u>1,020,000</u>	<u>11,260,700</u>
Public Safety				
Police protection	1,000,000	50,000	10,000	1,050,000
Fire protection	4,000,000	100,000	50,000	4,150,000
Public protection	1,000,000	1,000,000		2,000,000
	<u>6,000,000</u>	<u>1,500,000</u>	<u>160,000</u>	<u>7,660,000</u>
Revenue and Utilities				
Public works	70,000	6,000		76,000
Public works administration	1,000			1,000
Public transportation	10,000			10,000
Bonds	1,000,000	10,000		1,010,000
Utilities	14,700,000	600,000		15,300,000
	<u>15,780,000</u>	<u>616,000</u>		<u>16,396,000</u>
Reserves				
Savings collection	700			700
General deficit	400,000	10,000		410,000
Insurance	5,000			5,000
Leases	4,000,000	70,000	50,000	4,120,000
	<u>4,405,700</u>	<u>80,000</u>	<u>100,000</u>	<u>4,585,700</u>
Special Funds				
General	60,000	400,000		460,000
Public health costs	1,000,000	60,000		1,060,000
Emergency fund	2,000			2,000
Emergency preparedness	40,000	2,000	700	42,700
Legislative administration fee	10,000			10,000
	<u>1,072,000</u>	<u>462,000</u>	<u>700</u>	<u>1,534,700</u>

Continued

	General Fund/Assets January 1, 1999	addition	Expenditure	General Fund Assets December 31, 1999
College and Recreation				
Adult school	3,000			3,000
Facilities renovation	49,200	44,500	11,400	82,300
Camps and workshops	1,000			1,000
Library	1,000			1,000
Special Olympics	5,500			5,500
Museum	1,479	1,014,883		1,016,362
Amusement	200,000	8,000		208,000
Non-student recreation	300,000	43,000		343,000
Library Park	11,000			11,000
Swimming	253,000			253,000
Open-air fields	700,000			700,000
Woodlawn Park	44,000			44,000
Arts and University	17,700	14,000		31,700
Library	1,000			1,000
Total college and recreation	<u>1,200,700</u>	<u>1,480,483</u>	<u>12,800</u>	<u>2,768,463</u>
Technical Development and Services:				
Waterways and ports	<u>1,000,000</u>			<u>1,000,000</u>
Total general fund assets	<u>46,091,400</u>	<u>8,800,873</u>	<u>100,400</u>	<u>54,892,773</u>
Commodities program	<u>26,000,000</u>	<u>1,000,000</u>	<u>1,100,000</u>	<u>25,900,000</u>
Total general fund assets	<u>\$ 72,091,400</u>	<u>\$ 9,800,873</u>	<u>\$ 1,200,400</u>	<u>\$ 81,692,773</u>

OTHER SUPPLEMENTARY INFORMATION SECTION

**UNION FINANCIAL REPORT ON FINANCIALS FOR PUBLIC EMPLOYERS MEMBERS,
FINANCIAL DATA SCHEDULE**

Trustees' Public Financial Statement

December 31, 1999

	Balance Sheet 12/31/99	Balance Sheet 12/31/98	Investment		Total Assets/Liabilities (Net)
			General Fund	Special Fund/Trust Obligations	
ASSETS					
Current					
Cash					\$
Cash - restricted	\$ 11,100	\$ 11,500			6
Cash - other restricted					10,600
Total cash	<u>11,100</u>	<u>11,500</u>			<u>11,600</u>
Accounts Receivable					
Accounts receivable - (B.C.) other projects	14,900	11,500			10,400
Accounts receivable - other government		11,000			10,400
Accounts receivable - other businesses	1,000	10,000			10,000
Reserve/allowance	<u>1,000</u>	<u>1,000</u>			<u>1,000</u>
Total accounts receivable, net of allowance for doubtful accounts	<u>14,900</u>	<u>23,500</u>			<u>31,800</u>
Investments				\$ 21.00	21.00
Total current assets	<u>26,000</u>	<u>35,000</u>		<u>21.00</u>	<u>43,400</u>
Noncurrent assets					
Fixed Assets			\$ 10,000		10,000
Furniture, equipment and fixtures - administration					
Total assets	<u>\$ 26,000</u>	<u>\$ 35,000</u>	<u>\$ 10,000</u>	<u>\$ 21.00</u>	<u>\$ 53,400</u>
LIABILITIES					
Current					
Accounts payable - 12/31/99	\$ 0.00	\$ 1,700			\$ 1,700
Accounts payable/payroll taxes payable		1,200			1,200
Accounts payable/retirement				\$ 21.00	21.00
Accounts payable - 12/31/98 Program	14,700	14,700			14,700
Accounts payable - other government	18	18			18
Unfunded amounts	14,500	14,500			14,480
Accounts receivable - other	14,500	14,500			14,500
Total current liabilities	<u>29,200</u>	<u>30,600</u>		<u>21.00</u>	<u>31,180</u>
Noncurrent liabilities					
Non-current liabilities - other	1,000	1,000			1,000
Total liabilities	<u>30,200</u>	<u>31,600</u>		<u>21.00</u>	<u>32,180</u>
EQUITY					
Reserves in general fund/other	10,500	10,500	\$ 10,000		10,500
Unallocated fund balance					11,000
Total equity	<u>10,500</u>	<u>10,500</u>	<u>10,000</u>		<u>21,500</u>
Total liabilities and equity	<u>\$ 40,700</u>	<u>\$ 42,100</u>	<u>\$ 20,000</u>	<u>\$ 21.00</u>	<u>\$ 53,680</u>

Continued

**UNIFORM FINANCIAL REPORTING STANDARDS FOR PUBLIC UTILITIES AND TRANSPORTATION
FINANCIAL STATEMENTS**

Revenue Profile-Combined Statement

For the year ended December 31, 2009

	Section 2 Revenue Profile Schedule	Section 2 Fixed Costs Profile Schedule	Total (Difference)
	2009	2009	
Revenue			
Operating revenue	\$ 100,000	\$ 100,000	\$ 1,000,000
Other revenue	10,000	0	10,000
Total revenue	110,000	100,000	1,110,000
Expenses			
Administrative			
Administrative salaries	40,000	40,000	40,000
Auditing fees	500	0	500
Employee benefit contributions	15,000	15,000	15,000
Other operating - administrative	10,000	10,000	10,000
Utilities			
Electricity	1,000	1,000	1,000
Utility maintenance and operation			
Utility maintenance and operation - materials and labor	0	0	0
Utility maintenance and operation - contract cost	400	400	400
General expenses			
Insurance premium	100	1,000	1,000
Other general expenses	200	200	200
Total operating expenses	56,200	56,200	56,200
Revenue Exceeding Revenue Over Operating Expenses	53,800	43,800	1,000,000
Billing and other revenue	50,000	40,000	1,000,000
Total revenue	103,800	86,200	1,110,000
Revenue (Difference) of Total Revenue Over Total Expenses	47,600	(13,400)	(10,000)
Carryforward from BS Statement	47,600	(13,400)	(10,000)
BS/BSA - EOP	10,000	20,000	40,000
	\$ 135,000	\$ 113,000	\$ 1,200,000

REVENUE OF THE PARISH OF TERREBOISE

Terrebonne Parish Consolidated Government

For the year ended December 31, 2009

TERREBOISE 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 Statute, the Parish has elected five eligible persons to fulfill its representative duties of one term presently. Under this method, the Chairman of the Parish Council received \$800 per month and each of the Council members received \$400 per month.

	Salary
Ray D. Brantley, Jr.	4,000.00
Joseph H. Brown, Jr.	4,000.00
Carl E. Charney, Jr.	4,000.00
Charles M. Hightower	4,000.00
Perry S. O'Connell, Jr.	4,000.00
David G. O'Leary	10,000.00
Donald C. Leppert	4,000.00
Cynthia M. Rogers	4,000.00
Wayne J. Thibodeaux	4,000.00
	<u>40,000.00</u>
Total	40,000.00

WINDHOLM PROPERTY, TRUST ADMINISTRATION - RELATED FUNDS

Windholm Public Credit Fund Government

December 31, 2009

	Annual Investment Date	Balance January 1, 2009	Additions		Deductions		December 31, 2009	
			Referrals	Revolutions	Referrals	Revolutions	Accumulated Depreciation	Net Book Value
Electric System								
Plant and improvements	05-10%	\$ 11,094,044	\$ 131,130		\$ 10,337,670	\$ 10,762,890	\$ 1,760,094	
Construction in progress		1,494,444	1,233,497	\$ 1,494,444	1,266,666		1,760,444	
Construction system	05-10%	16,082,932	2,567,091		22,070,800	11,029,556	14,760,444	
Total electric		<u>27,177,016</u>	<u>3,698,318</u>	<u>1,494,444</u>	<u>22,070,800</u>	<u>21,792,446</u>	<u>16,780,982</u>	
Gas/Distribution System								
Gas distribution system	05-10%	1,189,451	1,096,339		1,009,739	4,301,194	6,465,351	
Construction in progress		635,200	15,432	695,493	69,432		635,493	
Total gas		<u>1,824,651</u>	<u>1,111,771</u>	<u>695,493</u>	<u>1,079,171</u>	<u>4,370,688</u>	<u>7,100,844</u>	
Miscellaneous Equipment Miscellaneous equipment	20%-25%	1,521,494	69,432		1,452,062	1,761,494	69,432	
Construction in progress		691,551	69,432	1,136	622,063		691,551	
Total miscellaneous		<u>2,213,045</u>	<u>138,864</u>	<u>1,136</u>	<u>2,074,125</u>	<u>1,761,494</u>	<u>1,382,983</u>	
Total		<u>\$ 31,214,116</u>	<u>\$ 3,957,053</u>	<u>\$ 1,596,073</u>	<u>\$ 25,124,001</u>	<u>\$ 26,934,628</u>	<u>\$ 25,264,609</u>	

STATEMENT OF INSURANCE RESERVE LIABILITIES**Business Public Company's Information**

December 31, 2009

(\$ in thousands)

Company	Type of Reserve	Amount	Expire in 1 Year
United States Fidelity Guaranty Company	Workers Compensation (Reinsured - \$100,000)	\$6,000	\$4,000
Anglo American Company	General Liability General Public Liability (Reinsured - \$100,000)	\$10,000,000	\$4,000
United States Fidelity Guaranty Company	Auto Liability (Reinsured - \$100,000)	\$,000,000	\$,000,000
United States Fidelity Guaranty Company	Errors Liability Auto Liability	\$,000,000	\$,000,000
American International Specialty Lines	Employers' Pension Liability (Reinsured - \$50,000)	\$,000,000	\$,000,000
United States Fidelity Guaranty Company	Errors Public Liability and Employers' Liability (Reinsured - \$100,000)	\$,000,000	\$,000,000
Royal Indemnity	* Commercial Property (Reinsured - \$100,000)	\$1,000,000	\$400,000
Royal Indemnity	* Commercial Property (net of \$10,000,000 - Underlying limit of \$10,000,000)	\$100,000	\$400,000
Indemnity National Insurance Company	* Commercial Property (net of \$10,000,000 - Underlying limit of \$10,000,000)	\$2,000,000	\$400,000
Royal Indemnity	* Commercial Property (Underlying limit of \$10,000,000)	\$1,000,000	\$400,000
Standard Insurance	Water and Machinery Policy (Reinsured - \$1,000)	\$2,000,000	\$400,000

* One percent (1%) of the value at the time of loss of each specific building structure including the personal property contained therein is included in \$100,000,000 with regard to children's homes. (Classed "Other")

SCIENCE OF LIFE PRODUCTS - (FORMERLY SCIENCE OF LIFE PRODUCTS)

Trustee/Paid Conditional Agreement

December 31, 1999

(\$ thousands)

Accounts payable to the Trustee/Paid Conditional Agreement have been classified as current liabilities as of December 31, 1999 compared to \$1,444,000, payable as of December 31, 1998.

A comparison of the number of notes being serviced at December 31, 1999 and December 31, 1998, follows:

Expenses	December 31, 1999	December 31, 1998
Interest	\$1.34	\$1,074
Fee	<u>1,443</u>	<u>16.19</u>
Total	<u>\$1,444</u>	<u>\$17,164</u>

There were no conditional accounts at December 31, 1999.



STATISTICAL INFORMATION SECTION



**Bayou Terrebonne Waterlife Museum
Mother Alligator nurturing her
hatchlings' exhibit**



GENERAL GOVERNMENT OF EXPENDITURES

Treasury Public Classified Statement

Last Year Plus

\$ 264,027,000

Year	Total	General Government	Public Safety	Health and Welfare	Education
1990	\$ 40,800,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
1991	75,700,000	5,000,000	5,000,000	5,000,000	5,000,000
1992	100,000,000	10,000,000	10,000,000	10,000,000	10,000,000
1993 (A)	140,000,000	15,000,000	15,000,000	15,000,000	15,000,000
1993 (B)	160,000,000	18,000,000	18,000,000	18,000,000	18,000,000
1993 (C)	180,000,000	20,000,000	20,000,000	20,000,000	20,000,000
1993 (D)	200,000,000	22,000,000	22,000,000	22,000,000	22,000,000
1993 (E)	220,000,000	24,000,000	24,000,000	24,000,000	24,000,000
1993 (F)	240,000,000	26,000,000	26,000,000	26,000,000	26,000,000
1993 (G)	260,000,000	28,000,000	28,000,000	28,000,000	28,000,000
1993 (H)	280,000,000	30,000,000	30,000,000	30,000,000	30,000,000
1993 (I)	300,000,000	32,000,000	32,000,000	32,000,000	32,000,000
1993 (J)	320,000,000	34,000,000	34,000,000	34,000,000	34,000,000
1993 (K)	340,000,000	36,000,000	36,000,000	36,000,000	36,000,000
1993 (L)	360,000,000	38,000,000	38,000,000	38,000,000	38,000,000
1993 (M)	380,000,000	40,000,000	40,000,000	40,000,000	40,000,000
1993 (N)	400,000,000	42,000,000	42,000,000	42,000,000	42,000,000
1993 (O)	420,000,000	44,000,000	44,000,000	44,000,000	44,000,000
1993 (P)	440,000,000	46,000,000	46,000,000	46,000,000	46,000,000
1993 (Q)	460,000,000	48,000,000	48,000,000	48,000,000	48,000,000
1993 (R)	480,000,000	50,000,000	50,000,000	50,000,000	50,000,000
1993 (S)	500,000,000	52,000,000	52,000,000	52,000,000	52,000,000
1993 (T)	520,000,000	54,000,000	54,000,000	54,000,000	54,000,000
1993 (U)	540,000,000	56,000,000	56,000,000	56,000,000	56,000,000
1993 (V)	560,000,000	58,000,000	58,000,000	58,000,000	58,000,000
1993 (W)	580,000,000	60,000,000	60,000,000	60,000,000	60,000,000
1993 (X)	600,000,000	62,000,000	62,000,000	62,000,000	62,000,000
1993 (Y)	620,000,000	64,000,000	64,000,000	64,000,000	64,000,000
1993 (Z)	640,000,000	66,000,000	66,000,000	66,000,000	66,000,000
1994 (A)	660,000,000	68,000,000	68,000,000	68,000,000	68,000,000
1994 (B)	680,000,000	70,000,000	70,000,000	70,000,000	70,000,000
1994 (C)	700,000,000	72,000,000	72,000,000	72,000,000	72,000,000
1994 (D)	720,000,000	74,000,000	74,000,000	74,000,000	74,000,000
1994 (E)	740,000,000	76,000,000	76,000,000	76,000,000	76,000,000
1994 (F)	760,000,000	78,000,000	78,000,000	78,000,000	78,000,000
1994 (G)	780,000,000	80,000,000	80,000,000	80,000,000	80,000,000
1994 (H)	800,000,000	82,000,000	82,000,000	82,000,000	82,000,000
1994 (I)	820,000,000	84,000,000	84,000,000	84,000,000	84,000,000
1994 (J)	840,000,000	86,000,000	86,000,000	86,000,000	86,000,000
1994 (K)	860,000,000	88,000,000	88,000,000	88,000,000	88,000,000
1994 (L)	880,000,000	90,000,000	90,000,000	90,000,000	90,000,000
1994 (M)	900,000,000	92,000,000	92,000,000	92,000,000	92,000,000
1994 (N)	920,000,000	94,000,000	94,000,000	94,000,000	94,000,000
1994 (O)	940,000,000	96,000,000	96,000,000	96,000,000	96,000,000
1994 (P)	960,000,000	98,000,000	98,000,000	98,000,000	98,000,000
1994 (Q)	980,000,000	100,000,000	100,000,000	100,000,000	100,000,000
1994 (R)	1,000,000,000	102,000,000	102,000,000	102,000,000	102,000,000
1994 (S)	1,020,000,000	104,000,000	104,000,000	104,000,000	104,000,000
1994 (T)	1,040,000,000	106,000,000	106,000,000	106,000,000	106,000,000
1994 (U)	1,060,000,000	108,000,000	108,000,000	108,000,000	108,000,000
1994 (V)	1,080,000,000	110,000,000	110,000,000	110,000,000	110,000,000
1994 (W)	1,100,000,000	112,000,000	112,000,000	112,000,000	112,000,000
1994 (X)	1,120,000,000	114,000,000	114,000,000	114,000,000	114,000,000
1994 (Y)	1,140,000,000	116,000,000	116,000,000	116,000,000	116,000,000
1994 (Z)	1,160,000,000	118,000,000	118,000,000	118,000,000	118,000,000
1995 (A)	1,180,000,000	120,000,000	120,000,000	120,000,000	120,000,000
1995 (B)	1,200,000,000	122,000,000	122,000,000	122,000,000	122,000,000
1995 (C)	1,220,000,000	124,000,000	124,000,000	124,000,000	124,000,000
1995 (D)	1,240,000,000	126,000,000	126,000,000	126,000,000	126,000,000
1995 (E)	1,260,000,000	128,000,000	128,000,000	128,000,000	128,000,000
1995 (F)	1,280,000,000	130,000,000	130,000,000	130,000,000	130,000,000
1995 (G)	1,300,000,000	132,000,000	132,000,000	132,000,000	132,000,000
1995 (H)	1,320,000,000	134,000,000	134,000,000	134,000,000	134,000,000
1995 (I)	1,340,000,000	136,000,000	136,000,000	136,000,000	136,000,000
1995 (J)	1,360,000,000	138,000,000	138,000,000	138,000,000	138,000,000
1995 (K)	1,380,000,000	140,000,000	140,000,000	140,000,000	140,000,000
1995 (L)	1,400,000,000	142,000,000	142,000,000	142,000,000	142,000,000
1995 (M)	1,420,000,000	144,000,000	144,000,000	144,000,000	144,000,000
1995 (N)	1,440,000,000	146,000,000	146,000,000	146,000,000	146,000,000
1995 (O)	1,460,000,000	148,000,000	148,000,000	148,000,000	148,000,000
1995 (P)	1,480,000,000	150,000,000	150,000,000	150,000,000	150,000,000
1995 (Q)	1,500,000,000	152,000,000	152,000,000	152,000,000	152,000,000
1995 (R)	1,520,000,000	154,000,000	154,000,000	154,000,000	154,000,000
1995 (S)	1,540,000,000	156,000,000	156,000,000	156,000,000	156,000,000
1995 (T)	1,560,000,000	158,000,000	158,000,000	158,000,000	158,000,000
1995 (U)	1,580,000,000	160,000,000	160,000,000	160,000,000	160,000,000
1995 (V)	1,600,000,000	162,000,000	162,000,000	162,000,000	162,000,000
1995 (W)	1,620,000,000	164,000,000	164,000,000	164,000,000	164,000,000
1995 (X)	1,640,000,000	166,000,000	166,000,000	166,000,000	166,000,000
1995 (Y)	1,660,000,000	168,000,000	168,000,000	168,000,000	168,000,000
1995 (Z)	1,680,000,000	170,000,000	170,000,000	170,000,000	170,000,000
1996 (A)	1,700,000,000	172,000,000	172,000,000	172,000,000	172,000,000
1996 (B)	1,720,000,000	174,000,000	174,000,000	174,000,000	174,000,000
1996 (C)	1,740,000,000	176,000,000	176,000,000	176,000,000	176,000,000
1996 (D)	1,760,000,000	178,000,000	178,000,000	178,000,000	178,000,000
1996 (E)	1,780,000,000	180,000,000	180,000,000	180,000,000	180,000,000
1996 (F)	1,800,000,000	182,000,000	182,000,000	182,000,000	182,000,000
1996 (G)	1,820,000,000	184,000,000	184,000,000	184,000,000	184,000,000
1996 (H)	1,840,000,000	186,000,000	186,000,000	186,000,000	186,000,000
1996 (I)	1,860,000,000	188,000,000	188,000,000	188,000,000	188,000,000
1996 (J)	1,880,000,000	190,000,000	190,000,000	190,000,000	190,000,000
1996 (K)	1,900,000,000	192,000,000	192,000,000	192,000,000	192,000,000
1996 (L)	1,920,000,000	194,000,000	194,000,000	194,000,000	194,000,000
1996 (M)	1,940,000,000	196,000,000	196,000,000	196,000,000	196,000,000
1996 (N)	1,960,000,000	198,000,000	198,000,000	198,000,000	198,000,000
1996 (O)	1,980,000,000	200,000,000	200,000,000	200,000,000	200,000,000
1996 (P)	2,000,000,000	202,000,000	202,000,000	202,000,000	202,000,000
1996 (Q)	2,020,000,000	204,000,000	204,000,000	204,000,000	204,000,000
1996 (R)	2,040,000,000	206,000,000	206,000,000	206,000,000	206,000,000
1996 (S)	2,060,000,000	208,000,000	208,000,000	208,000,000	208,000,000
1996 (T)	2,080,000,000	210,000,000	210,000,000	210,000,000	210,000,000
1996 (U)	2,100,000,000	212,000,000	212,000,000	212,000,000	212,000,000
1996 (V)	2,120,000,000	214,000,000	214,000,000	214,000,000	214,000,000
1996 (W)	2,140,000,000	216,000,000	216,000,000	216,000,000	216,000,000
1996 (X)	2,160,000,000	218,000,000	218,000,000	218,000,000	218,000,000
1996 (Y)	2,180,000,000	220,000,000	220,000,000	220,000,000	220,000,000
1996 (Z)	2,200,000,000	222,000,000	222,000,000	222,000,000	222,000,000
1997 (A)	2,220,000,000	224,000,000	224,000,000	224,000,000	224,000,000
1997 (B)	2,240,000,000	226,000,000	226,000,000	226,000,000	226,000,000
1997 (C)	2,260,000,000	228,000,000	228,000,000	228,000,000	228,000,000
1997 (D)	2,280,000,000	230,000,000	230,000,000	230,000,000	230,000,000
1997 (E)	2,300,000,000	232,000,000	232,000,000	232,000,000	232,000,000
1997 (F)	2,320,000,000	234,000,000	234,000,000	234,000,000	234,000,000
1997 (G)	2,340,000,000	236,000,000	236,000,000	236,000,000	236,000,000
1997 (H)	2,360,000,000	238,000,000	238,000,000	238,000,000	238,000,000
1997 (I)	2,380,000,000	240,000,000	240,000,000	240,000,000	240,000,000
1997 (J)	2,400,000,000	242,000,000	242,000,000	242,000,	

Table 1

Health and Welfare	Anti-Doping	Culture and Recreation	Education	Financial Development and Activities	Miscellaneous
£ 6,020,447	£ 6,796,439	£ 2,092,882	£ 17,049	£ 6,611,682	£ 2,082,992
6,488,000	6,895,846	4,697,500	15,554	4,697,500	66,000,000
6,030,689	6,835,546	2,666,719	14,294	2,666,719	7,147,688
4,347,100	5,668,490	1,386,442	14,919	1,386,442	4,196,588
5,430,110	5,239,419	1,405,440	20,110	1,297,489	7,864,288
5,136,447	5,467,637	1,961,460	16,117	1,881,956	6,188,792
5,410,000	6,395,436	1,992,269	21,499	1,794,584	6,426,526
4,138,797	5,666,698	2,099,594	16,661	1,843,111	6,097,568
6,736,237	6,166,392	2,942,136	16,134	2,844,511	21,662,116
6,443,438	7,029,988	2,036,695	15,147	2,899,498	16,148,188

GENERAL GOVERNMENTAL LIABILITY INSURANCE

Trustees Fund (Combined Government)

Last Year Total

COMPARISON

Year	Total	Fees	Claims		Change in Reserves	Fees and Reserves	Miscellaneous
			and Penalty	Not Governments			
1980	\$ 1,660,140	\$ 112,000	\$ 1,080,000	\$ 117,000	\$ 1,000,000	\$ 125,000	\$ 1,000,000
1981	1,629,000	117,000	1,170,000	20,000	1,000,000	160,000	1,000,000
1982	15,240,000	1,040,000	1,700,000	11,000,000	1,400,000	100,000	1,000,000
1983 (S)	16,000,000	1,000,000	1,700,000	14,000,000	1,400,000	1,000,000 (S)	1,000,000
1984 (S)	17,000,000	1,000,000	1,500,000	14,000,000	1,500,000	1,000,000	1,000,000
1985 (S)	16,100,000	1,100,000	1,500,000	14,000,000	1,500,000	1,000,000	1,000,000
1986 (S)	15,600,000	1,100,000	1,500,000	14,000,000	1,500,000	1,000,000 (S)	1,000,000
1987 (S)	15,600,000	1,100,000	1,500,000	14,000,000	1,500,000	1,000,000 (S)	1,000,000
1988 (S)	15,600,000	1,100,000	1,500,000	14,000,000	1,500,000	1,000,000 (S)	1,000,000
1989 (S)	16,000,000	1,100,000	1,500,000	14,000,000	1,500,000	1,000,000 (S)	1,000,000

Table 3

GENERAL GOVERNMENTAL LIABILITY INSURANCE

Trustees Fund (Combined Government)

Last Year Total

COMPARISON

Year	Total	Ad Valorem Taxes		Special Assessment Taxes	Other Taxes
		1980 Taxes	1981 Taxes		
1980	\$ 11,000,000	\$ 10,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
1981	11,000,000	10,000,000	1,000,000	1,000,000	1,000,000
1982	11,000,000	10,000,000	1,000,000	1,000,000	1,000,000
1983 (S)	11,000,000	10,000,000	1,000,000	1,000,000	1,000,000
1984 (S)	11,000,000	10,000,000	1,000,000	1,000,000	1,000,000
1985 (S)	11,000,000	10,000,000	1,000,000	1,000,000	1,000,000
1986 (S)	11,000,000	10,000,000	1,000,000	1,000,000	1,000,000
1987 (S)	11,000,000	10,000,000	1,000,000	1,000,000	1,000,000
1988 (S)	11,000,000	10,000,000	1,000,000	1,000,000	1,000,000
1989 (S)	11,000,000	10,000,000	1,000,000	1,000,000	1,000,000

(S) As reported by OMB 11.04 Part 1000 to report activities completed with a departmental fiscal benefit

(S) In 1984 the fiscal cleanup benefited of mandating all values taxes. Taxes levied in the current year are recorded as income in the next year while in the current year budgeted.

(S) Includes governmental liability taxes

(S) The District Court fund is shown in item previous a kind of benefit

Note: Information includes all Governmental Trust taxes

Source: Comptroller's Annual Financial Report

PROPERTY TAXES AND DELINQUENT TAX COLLECTIONS

Township Total Classified Collections

For the Year

2006-2007

Year	Collection Year	Total Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	CR Delinquent Tax Collections	Total Tax Collections	Ratio of Total Collections to Tax Levy and Delinquent Penalties/Interest
2006	2006	\$2,526,293	\$2,026,770	80.2%	\$ 500,000	\$2,526,770	100%
2007	2007	2,579,684	2,095,700	81.2%	1,000,000	3,095,700	120%
2008	2008	2,724,620	2,204,440	80.9%	2,200,000	4,404,440	162%
2009 (3)	2009	2,578,200	2,084,500	80.9%	190,000	2,274,500	88%
2009 (4)(5)	2009	2,624,000	2,090,000	80.0%	190,000	2,280,000	87%
2009 (2)	2009	2,624,000	2,090,000	80.0%	21,000	2,111,000	80%
2009 (2)	2007	2,624,000	2,090,000	80.0%	50,000	2,140,000	81%
2009 (2)	2008	2,624,000	2,090,000	80.0%	0	2,090,000	79%
2009 (2)	2006	2,624,000	2,090,000	80.0%	0	2,090,000	79%
2009 (2)	2008	2,624,000	2,090,000	80.0%	0	2,090,000	79%

⁽¹⁾ Total Tax Levy represents the amount levied which represents the amount of the Assessment. This amount is less and is to be compared to collections which is total current tax plus delinquent collections and is calculated over a defined historical timeframe.

⁽²⁾ For current years corresponding with current assessment year, the levy should equal tax collection.

⁽³⁾ Delinquencies are collections corresponding to the levy year for the year 2007 to 2009.

⁽⁴⁾ An example of CR is the Property Tax report which compares with a delinquent tax delinquent.

⁽⁵⁾ In 2009 and subsequent years there is a change to the method of reporting delinquent taxes. Taxes levied in the assessment year are reported as current in the first year which is the year they were levied for the Parish.

Source: Rural Land Use Office, Tax Collection/Class, Description of the Assessment Roll, to the Board of Trustees.

WEIGHED AND ESTIMATED ACTUAL VALUE OF TABLE INVESTMENT

Tennessee Pacific-Cancelled Investment

Last Ten Years

(\$,000,000)

Year	Tablets Assessed Value	Residential Exemption	Assessed Value	Estimated actual Value	Ratio of Total Assessed Value to "Estimated and Actual Value"
1988	\$ 100,000,000	\$ 10,000,000	\$ 110,000,000	\$ 1,000,000,000*	10.00%
1981	107,182,000	10,718,200	117,900,200	1,000,000,000*	10.10%
1982	100,000,000	10,000,000	110,000,000	1,000,000,000*	10.00%
1983	100,000,000	10,000,000	110,000,000	1,000,000,000**	10.00%
1984	100,000,000	10,000,000	110,000,000	1,000,000,000**	10.00%
1985	100,000,000	10,000,000	110,000,000	1,000,000,000**	10.00%
1986	100,000,000	10,000,000	110,000,000	1,000,000,000**	10.00%
1987	100,000,000	10,000,000	110,000,000	1,000,000,000**	10.00%
1988	100,000,000	10,000,000	110,000,000	1,000,000,000**	10.00%
1989	100,000,000	10,000,000	110,000,000	1,000,000,000**	10.00%

*Actual Valuation (Market Value) is contained in Assessed Valuation

Residential properties are assessed at 100% of its market value, after available property-exemption benefits to residential 10% and public service properties including land are subtracted, at 20% of its market value. The assessed value is converted to its 10% adjusted market value.

** Example Properties Not Included in Above

Reserve includes example assessed valuations as follows:

	1988	1989	1990	1991-1996
(a) Non-exempt and high-amount Under 10 Year Exemption	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
(b) Average Real Estate and Improvements	1,000,000	1,000,000	1,000,000	1,000,000
Total Example Properties	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000

Source: Tennessee Pacific Investor's Good Receipts/Release of the Investment Outside the Parcelled Tennessee.

PROPERTY TAX RATES - DIRECT AND OVERLAPPING-GOVERNMENT PROGRAMS BY ASSESSED VALUE

Fiscal Year 2014/15 (unaudited Government)

Last Year Taxes

(DOLLARS)

Year	Operating	Debt Service	Total	School District	Others	Total
2000	188.44	58.96	247.40	18.88	11.92	266.28
2001	201.00	59.95	260.95	18.31	12.12	279.36
2002	211.20	48.39	259.59	19.34	11.95	270.93
2003	213.51	46.39	259.90	20.67	11.82	280.99
2004	214.00	32.74	246.74	19.37	11.95	266.11
2005	216.34	26.80	243.14	18.89	11.88	255.11
2006	221.11	18.23	239.34	18.24	11.88	257.66
2007	222.49	20.13	242.62	18.34	12.01	260.97
2008	171.18	18.75	189.93	18.74	14.45	207.12
2009	183.19	26.31	209.50	18.74	14.45	222.69

Source: Comprehensive Annual Financial Health Report

SPECIAL ASSIGNMENT BILLS AND COLLECTIONS

Revenue Bonds Conditional Government

For The Year

ENDING

Year	Special Assignment Bills (a)	Special Assignment Collections Bills (b)
1990	\$ 10,000	\$ 10,000
1991	10,000	97,500
1992	99,000	99,200
1993	20,000	20,000
1994	20,000	19,000
1995	10,000	10,000
1996	20,000	20,000
1997	10,000	10,000
1998	10,000	10,000
1999	10,000	10,000

(a) Includes payments and benefits.

(b) Includes delinquency collections.

Source: Finance Department Records

**COMPARISON OF LEGAL DEBT MARGIN
AS PERMITTED BY SECTION 109**

Trinidad and Tobago Consolidated Government

December 31, 2020

(\$ MILLION)

Report:	<u>Bonds, Highways and Bridges</u>	<u>Other</u>
Assessed valuation	\$ 483,000,000	\$ 483,000,000
(Debt limit - 10% of assessed value) *	\$ 48,300,000	\$ 48,300,000
Less: Debt outstanding	4,701,800	4,113,800
Amount held in sinking fund	<u>661,000</u>	<u>664,700</u>
Excess available for issuance	<u>4,134,700</u>	<u>3,699,700</u>
Legal debt margin	<u>\$ 40,185,400</u>	<u>\$ 40,185,400</u>

* Debt may be increased up to a limit of 10% of assessed valuation for one year periods.

Source - Comprehensive Annual Financial Health Report

**BURDEN OF ADDITIONAL TAX DUE TO ADDITIONAL SALES
AMOUNT, BY FISCAL YEAR, DUE TO ADDITIONAL SALES**

Tennessee Point-Of-Origin Commission

Last Five Years

(\$IN THOUSANDS)

Year	Population E1	Amount Fiscal02	Additional Tax Collected F02	Less/More Revenue From F02	Net Additional Tax Due F02	Ratio of Net Additional Tax Revenue Amount Fiscal	Net Additional Tax Revenue Change Fiscal
1998	36,983 (2)	133,370,000	\$1,400,000	\$4,264,000	\$2,864,000	2.09%	76
1999	37,824	140,230,100	680,000	4,273,100	3,593,100	2.62%	37
2000	39,584	152,240,100	2,000,000	3,480,000	1,480,000	1.00%	46
2001 (0)	39,833	146,230,000	1,400,000	2,940,000	1,540,000	1.07%	25
2002 (0)	39,988	156,420,000	1,800,000	3,034,000	1,234,000	0.80%	20
2003 (0)	399,483	340,240,000	220,000	3,889,000	3,669,000	2.47%	60
2004	401,300	383,100,000	1,000,000	3,801,000	2,801,000	2.26%	60
2005	407,200	392,440,000	600,000	3,784,000	3,184,000	2.17%	62
2006	410,000	410,070,000	600,000	3,600,000	2,900,000	1.95%	70
2007	414,517	423,000,000	600,000	3,600,000	2,900,000	1.95%	70

E1 - Source: Tennessee Chamber of Commerce/Economic Development

F02 - 1999-01, 3 - Census

F02 - From Table 1

F02 - Amount includes bonded debt payments from all revenue years.

F02 - Amount is available for purposes of bond payments from all revenue years.

F02 - As explained in Table 1a, the Point-Of-Origin report includes components which do not occur unless there is bond.

Source: Comprehensive Annual Financial Audit Report

**BASED ON ANNUAL DEBT SERVICE EXPENDITURES FOR
AN AVERAGE YEAR OF TOTAL GENERAL GOVERNMENTAL EXPENDITURES**

Yonkers Public Creditable Government

Last Six Years

PERCENTAGE

<u>Year</u>	<u>Principal</u>	<u>Interest and Fixed Charge</u>	<u>Total Debt Service (\$)</u>	<u>Total General Governmental Expenditures (\$)</u>	<u>Ratio of Debt Service to General Governmental Expenditures</u>
1990	1,795,000	985,000	2,780,000	28,965,200	9.6%
1991	1,625,000	145,400	2,770,400	28,882,875	9.6%
1992	1,975,000	149,800	3,124,800	32,552,827	9.6%
1993	1,685,000	185,900	2,870,900	29,772,800	9.6%
1994	155,000	184,000	339,000	35,255,275	0.9%
1995	995,000	249,222	1,244,222	12,775,200	9.8%
1996	1,385,000	427,500	1,812,500	18,255,875	9.9%
1997	455,000	220,000	675,000	67,200,000	1.0%
1998	255,000	181,000	436,000	42,850,000	1.0%
1999	265,000	209,000	474,000	46,770,000	1.0%

(1) Total Debt Service includes bonded debt paid for by all-source taxes

(2) From Table 1

Source: Comprehensive Annual Financial Report

**CONSOLIDATION OF DIRECT AND OVERLAPPING BONDS HELD
BY COLLEGE BLDG. FUND**

Trustees Panel / Conditional Government

December 31, 1997

(\$ IN MILLIONS)

<u>Acquisition</u>	<u>All Maturity Tax Data Outstanding</u>	<u>Percentage Applicable to Government</u>	<u>Amount Applicable to Government</u>
Direct			
Trustees Panel Conditional Government	\$ 4,000,000	100%	\$ 4,000,000
Overlapping			
Trustees Panel School Bond 111	3,175,400	100%	3,175,400
Total	<u>\$ 7,175,400</u>	<u>100%</u>	<u>\$ 7,175,400</u>

(1) The final year of the Trustees Panel School Bond ends in June 1998. Overlapping debt is based on June 30, 1998 financial information.

Source: Comprehensive Annual Financial Report and Trustees Panel School Bond.

SUMMARY OF FIDELITY REVENUE BOND COVERAGE

Fidelity Public Trust/Related Issuances

Last Two Years

(\$000,000)

Year	Net Income	Depreciation	Income and Capital Changes	Amortize for Debt Service	Debt Service Requirements			Coverage
					Principal	Interest	Total	
1999	\$ 48,873	\$ 2,208,004	\$ 647,793	\$ 1,088,676	\$ 1,283,000	\$ 643,483	\$ 1,926,483	1.78
1998	83,743	2,189,280	588,094	1,023,623	1,283,000	584,653	1,867,653	1.76
1997	1,401,036	1,794,757	876,086	4,079,585	780,000	871,243	1,651,243	2.49
1996	2,856,626	1,661,689	1,154,681	4,488,991	850,000	1,154,713	1,999,713	2.24
1995	3,483,893	1,778,803	714,871 (2)	4,973,566	840,000	1,076,424	1,916,424	2.57
1994	4,656,280	1,624,891	704,80 (2)	6,985,971	830,000	1,011,110	1,841,110	3.79
1993	3,184,914	1,599,334	1,058,558	5,842,806	820,000	1,054,334	1,874,334	3.10
1992	4,194,138	1,761,943	948,723	7,204,804	770,000	948,333	1,718,333	4.20
1991	5,541,857	1,913,295	884,248	8,339,400	760,000	911,100	1,671,100	4.99
1990	4,508,719	2,173,883	901,548	8,284,150	800,000	900,400	1,700,400	4.85

(2) Interperiod tax losses carried forward (amounts are capitalized).

Source: Comprehensive Annual Financial Statements

DEMOGRAPHIC STATISTICS
Township Public Employment

Last Two Years

(A) (B) (C) (D)

Year	Population (1)	Per Capita Income (2)	Median Age (3)	Public School Enrollment (4)	Average % Employment Teachers Per Pupil (5)
1998	99,988 (2)	\$10,873 (3)	35.1 (3)	29,289	1.69
1999	97,624	13,491 (3)	35	29,152	1.70
1992	99,581	13,199 (3)	35.9 (3)	29,077	1.65
1993	97,833	14,439 (3)	36.4 (3)	29,077	1.66
1994	99,499	15,129 (3)	36.1 (3)	29,119	1.73
1995	99,483	16,129 (3)	36.3 (3)	29,069	1.70
1996	101,299	17,444 (3)	36.4 (3)	29,049	1.69
1997	102,297	18,949 (3)		29,999	1.70
1998	103,964			30,195	1.70
1999	103,117	19,399 (3)	36.1 (3)	30,039	1.70

NOTE: (1) U.S. Census Bureau, Census of Economic Estimates (question 101)

(2) 1998 U.S. Census

(3) Bureau of Economic Analysis, Survey of Current Business and Economic Department of Business and Economic Data

(4) Woods & Beak Economics, Inc., proprietary

(5) Township Public School Board

(6) Institute Department of Labor Statistics

(7) 1.0 coefficient per Study Levels of Learning, State Group, Louisiana

(8) State Library of Louisiana, State Group, Louisiana

(9) Population Estimates Program, Population Statistics, U.S. Census Bureau

PROPERTY VALUE AND CONSTRUCTION

Township of North-Central (Consolidated Government)

Last Five Years

(\$'000,000)

Year	Property Value (1) (2)				Commercial Construction (3)		Residential Construction (4)	
	Assessed Value of Land and Improvements	Assessed Value of All Other Property	Exemptions	Total	Number of Units	Value	Number of Units	Value
1999	\$ 443,194,000	\$ 173,199,800	\$ 81,004,321	\$ 395,389,479	70	\$ 4,726,400	310	\$9,094,471
1998	444,981,881	169,498,231	82,771,568	391,708,544	66	14,826,400	307	14,279,790
1997	449,549,000	174,470,000	89,494,000	394,545,000	45	4,526,500	370	17,100,000
1996	459,627,881	171,120,601	91,285,000	399,462,481	37	3,853,900	360	14,053,400
1995	174,894,000	89,170,000	41,000,000	194,064,000	40	4,144,000	390	14,004,371
1994	184,782,981	103,670,501	44,698,463	233,853,024	60	20,111,923	278	28,279,600
1993	193,644,100	100,070,000	46,000,000	247,714,100	57	10,554,000	430	17,100,000
1992	198,422,881	107,220,421	101,375,480	204,271,821	61	49,130,710	380	11,000,700
1991	201,196,971	100,000,000	100,075,564	101,124,411	66	14,417,111	470	16,000,000
1990	213,681,641	104,449,640	101,000,000	107,081,241	77	17,923,410	460	16,760,000

Notes:

- (1) Excludes construction land as Table 9
- (2) Excludes third person's land (Regulation of the Assessment Act)
- (3) Excludes third person's Planning and Economic Development, Residential Properties Unit

MISCELLANEOUS STATISTICS

Township Parks Commission Government

December 31, 2009

(\$100,000)

Description:

Township Parks has a total of 3,007 square miles - 887 square miles of land and 2,120 square miles of water. It is located in the north central portion of the state, bounded by the north of Michigan on the north, Lake Superior Park on the north and east, and Ontonagon and St. Ignace parishes on the west. Township Parks is in the 13th Judicial District, 4th Superior Court District, 10th Judicial District, 3rd Congressional District, 3rd Public Service Commission District and the 1st Circuit Court of Appeals State-10th District.

Population:

	1970 Census	1980 Census	1990 Census	2000 Census
City of Irons	8,400	32,640	31,400	34,100
Unincorporated Area		60,700	68,800	70,100
Township Parks	5,000	94,500	96,900	104,200

Population Characteristics: 77% White, 17% Black, 3% American Indian, 2% Asian, 1.4% Hispanic and 2% Other.

Source: * Bureau of Economic Analysis (data available)

Per Capita Personal Income:

	1991	1992	1993	1994	1997
United States	\$19,100	\$19,200			
Michigan	\$1,000	\$1,700			
Township Parks	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000

Source: * U.S. Department of Labor Statistics (data available)

Millions of Pounds of Waste:

Waste Generated

Township Parks	\$20,000
Irons	\$11,700

Source: Solid and Municipal Management, January 1998, System of Reporting Waste

Labor Analysis (Annual Average Figures)

Year	Average Labor Force	Percent Unemployment
1988	29,000	4.0%
1991	31,700	4.4%
1993	40,000	1.0%
1994	42,000	1.0%
1995	43,600	4.7%
1996	44,000	1.0%
1997	44,600	4.0%
1998	50,000	1.0%
1999	51,000	4.0%

Source: Michigan Department of Labor

Table 15
Continued

Average Weekly Wage Scale 1999 (latest available)

all establishments Manufacturing	\$24.74 \$24.77
-------------------------------------	--------------------

Source: Louisiana Department of Labor

Manufactured households

Household Value:	
Newberry Parish	\$1,484
City of Thibodaux	\$1,484
Households:	33,897

Source: USDOH, S. 12/04/04

New Building Starts (2009)

Type	Units	Cost
Residential	425	\$24,792,492
Commercial	71	\$1,784,463
Total:	496	\$26,576,955

Source: Louisiana Parish Planning and Economic Development, Permit and Inspection Department

Major Employers in Louisiana Parishes

Company Name	Product or Service	Employees
Louisiana Public Safety Board	Education	2,400
Delta Children	Child day services	1,400
Louisiana General Medical Center	Medical services	1,400
Louisiana Children Medical Center	Medical services	900
Diocese of Thibodaux/Thibodaux	Catholic education	800
Louisiana Public Construction/Construction	Construction	700
DeltaCare Services	Call center services	700
Waf-Mat	Education department items	671
Staff-Tech Fabrication	Steel fabrication	550
J. Ray Mathematics	Call center services	424

Source: Louisiana Department of Labor

Average Employment for Employers Subject to the Louisiana Employment Security Law

Classification	Average 1999 *
Agriculture	269
Mining	4,126
Construction	1,976
Manufacturing	4,866
Transportation	4,371
Wholesale Trade	1,794
Retail Trade	9,447
Finance	1,293
Services	13,884
Public Administration	1,403
Total	48,179

* 1999 estimate

Source: Louisiana Department of Labor

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Terrebonne Parish Consolidated Government

Single Audit Under OMB Circular A-133

Supplementary Financial Report

*Terrebonne Parish Consolidated Government
(the Primary Government)*

Houma, Louisiana

December 31, 1999

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

Released OMB _____

Supplementary Financial Report

Terrebonne Parish Consolidated Government (the Primary Government)

December 31, 1999

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SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS



Bourgeois Business

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF THE GENERAL-PURPOSE FINANCIAL STATEMENTS OF THE TERREBORNE PARISH CONSOLIDATED GOVERNMENT (THE PRIMARY 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, 1999, and have issued our report thereon dated May 25, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We did not audit the discretely presented component unit financial statements of the Terrebonne General Medical Center, Houma-Terrebonne Airport Commission, Houma Area Convention and Visitors Bureau, Houma-Terrebonne Regional Planning Commission, Houma-Terrebonne Public Trust Financing Authority, Terrebonne Parish Cemetery, City Court of Houma, District Attorney, Clerk of Court, Assessor, Bayou Care Fire Protection District, and the Judicial District Court Law Clerk Pool. These financial statements were audited by other auditors and our report on compliance and on internal control over financial reporting does not include these entities. Other component units of the Primary Government have separate Boards and accounting systems for which separate reports on compliance and internal control over financial reporting have been issued.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Primary Government's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the Primary Government's general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 over financial reporting and its operation that we consider to be material weaknesses.

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

Bouguier Bennett, LLC

Certified Public Accountants

Houma, La.,
May 25, 2000.



MARGOLIS BENNETT

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

Compliance

We have audited the compliance of the Terrebonne Parish Consolidated Government (the Primary Government), State of Louisiana, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1998. The Primary Government's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Primary Government's management. Our responsibility is to express an opinion on the Primary Government's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audit of States, Local Governments and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Primary Government's compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Primary Government's compliance with these requirements.

As described in item 99-1, in the accompanying schedule of findings and questioned costs, the Primary Government did not comply with requirements regarding reporting that are applicable to its Section 9 FTA grant. Compliance with such requirements is necessary, in our opinion, for the Primary Government to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the Primary Government complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the Primary Government is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Primary Government's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

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

Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of Primary Government as of and for the year ended December 31, 1999, and have issued our report thereon dated May 25, 2000. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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


Bourgeois Bennett, LLC
Certified Public Accountants

Houma, La.,
May 25, 2000.

SCHEDULE OF EXPENDITURES OF FEDERAL AID

**Terrebonne Parish Consolidated Government
(the Primary Government)**

For the year ended December 31, 1999

Federal Grant/Pass-Through Account/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture:			
Pass-Through Programs From:			
Basic Department of Education:			
Summer Food Service Program for Children	18.819	n/a	\$ 60,171
Food Distribution	18.858	n/a	8,954
Housing Preservation Grant	18.435	HFG - Funds - 97	<u>21,628</u>
Total U.S. Department of Agriculture			<u>90,753</u>
U.S. Department of Transportation:			
Federal Transit Administration			
Section 5313	20.807	LA-99-0189 LA-99-0288	<u>762,662</u>
Pass-Through Programs From:			
State Department of Transportation and Development:			
Rural Routes Development/Widening	20.305	700-21-807084-504 (0099)	1,406,494
County Order Widening	20.305	700-21-802077-5099-000AM	187,752
Metropolitan Planning, 1999	20.305	PL-99-1423	91,517
Metropolitan Planning, 2000	20.305	PL-99-823	43,258
Section 5313	20.305	LA-99-0387	33,362
Section 5313	20.305	LA-99-0388	86,498
Subtotal Pass-Through Programs			<u>1,857,882</u>
Total U.S. Department of Transportation			<u>2,430,544</u>
U.S. Department of Health and Human Services:			
Pass-Through Programs From:			
State Department of Health and Hospitals:			
Office of Alcohol and Drug Abuse Social Clinic Programs	93.891	100-00841563-545-0028100 100-00841563-545-0041100	148,787
State Department of Labor:			
Community Services Block Grant Program	93.809	99F0073	238,389
State Department of Social Services:			
Office of Community Services Energy Assistance- LBR&F 1999	93.868	178-8881700 CF99-4528406	101,688
State Department of Social Services:			
Office of Family Support Family Independence Work Program 1998-2000	93.361	20410355-008461 20410355-008519 21186155-08711	282,187

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

(Continued)

**Territories/Foreign Consolidated Government
(the Primary Government)**

For the year ended December 31, 1999

Federal Grant Pass-Through Event/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Event Identifying Number	Federal Expenditures *
U.S. Department of Health and Human Services: (Continued)			
Pass-Through Programs/Event			
Laboratory Rerack Contract			
Head Start Program	93.608	Reliance Agency Agreement	<u>394,788</u>
Total U.S. Department of Health and Human Services			<u>1,341,281</u>
U.S. Department of Housing and Urban Development:			
Community Development Block Grants:			
1996 and 1997 Interimments	14.218	B-96-540-23-0811 B-97-540-23-0811	2,150,317
Home Investment Partnership Program	14.258	M-96-147-23-0200 M-97-147-23-0200 M-98-147-23-0200 M-99-147-23-0200	644,676
Lower-Income Housing Assistance Programs:			
Voucher Program	14.855	198-1231	646,074
Existing Certificate Program	14.857	198-1148	<u>573,662</u>
Subtotal Direct Programs			<u>4,995,679</u>
Pass-Through Programs/Event			
State Department of Social Services		314266-578-488317 354-275-578-498607	133,778
Total U.S. Department of Housing and Urban Development			<u>6,734,405</u>
U.S. Department of Energy:			
Pass-Through Programs/Event:			
State Department of Social Services, Office of Community Services			
Weatherization Assistance Program: LEAD/PPV/10381: 1998-2000	10.642	528426-71088179	<u>1,286</u>
U.S. Department of Federal Emergency Management Agency:			
Pass-Through Programs/Event:			
State Office of Emergency Preparedness: Emergency Tied and Shelter Programs	10.333	13-3780-887,833-4000	3,008
State and Local Assistance Program	10.334	n/a	<u>89,879</u>
Total U.S. Department of Federal Emergency Management Agency			<u>93,887</u>

DETAILS OF EXPENDITURES OF FEDERAL AWARDS

(Continued)

**Terraceview Parish Consolidated Government
(the Primary Government)**

For the year ended December 31, 1999

Federal Grants/Pass-Through Grants Program Title	Federal CFDA Number	Federal Award Pass-Through Entity Identifying Number	Federal Expenditures *
U.S. Department of Justice:			
Office of Justice Programs:			
Local Law Enforcement Block Grants Program	16.560	99-LLE-99-0213	181,644
Community Oriented Policing Services Grant	16.718	99-CPOP0006	<u>14,676</u>
Total U.S. Department of Justice			<u>206,320</u>
U.S. Department of the Interior:			
National Park Service:			
Pass-Through Programs from:			
State Department of Culture, Recreation and Tourism -			
Office of Cultural Inheritance -			
Division of Historic Preservation -			
C/OG Indian Street Program	15.094	99-HP-12	<u>11,248</u>
U.S. Department of Commerce:			
Economic Development Administration:			
Extension of Dockside Road at Woodlawn Industrial Park	11.588	99-ED-00041	140,223
Pass-Through Programs from:			
State Department of Natural Resources:			
Terraceview Parish Local Program Development	11.418	2001-99-84-CF000119733	<u>92,881</u>
Total U.S. Department of Commerce			<u>233,104</u>
Total Expenditures of Federal Awards			<u>\$ 6,248,825</u>

* Federal expenditures represent total expenditures for the program. These expenditures may include amounts reimbursed by state and/or local entities.

See accompanying notes to schedule of expenditures of Federal awards.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Terrebonne Parish Consolidated Government (the Primary Government)

December 31, 1999

Note 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Terrebonne Parish Consolidated Government (the Primary Government) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general-purpose financial statements.

We did not audit the following discretely presented component unit financial statements which received federal awards: Terrebonne General Medical Center and Houma-Terrebonne Airport Commission. These financial statements were audited by other auditors. Terrebonne General Medical Center, and Terrebonne Association for Retarded Citizens, Inc., and Terrebonne Parish Fire District No. 10 received federal funds but were not required to be audited under the Single Audit Act. A separate report was issued on Terrebonne Council on Aging, Inc. as required under the Single Audit Act.

Note 2 - FINDING OF NONCOMPLIANCE

A finding of noncompliance is disclosed in the Accompanying Schedule of Findings and Questioned Costs as Finding 99-1. The potential reimbursement effects of the finding is not ascertainable.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Terrebonne Parish Consolidated Government (the Primary Government)

For the year ended December 31, 1999

Section I Summary of Auditor's Results

a) Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Reportable condition(s) identified that are not considered to be material weaknesses? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

b) Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Reportable condition(s) identified that are not considered to be material weaknesses? _____ yes X none reported

Type of auditor's report issued on compliance for major programs: qualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? X yes _____ no

c) Identification of Major Programs:

CFDA Number(s)	Name of Federal Program
14.239	Home Investments Partnership Program
20.205	Highway Planning and Construction
20.507	Section 9 PTA
93.600	Head Start Program

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 1999

Section I Summary of Auditor's Results (Continued)

Dollar threshold used to distinguish between type A and Type B programs:	\$300,000
Auditor qualified as low-risk auditor?	<u> X </u> yes <u> </u> no

Section II Financial Statement Findings

No financial statement findings were noted during the audit of the general-purpose financial statements for the year ended December 31, 1999.

Section III Federal Award Findings and Questioned Costs

99 - 1 Information on the federal program:

Federal Grantor - U.S. Department of Transportation

Program Title - Section 9 FTA

Federal CFDA Number - 20.507

Federal Award/Pass-Through Entity Identifying Number - LA-99-X189
LA-99-X200

Criteria - Based on the level of Federal Transit Administration (FTA) funding, recipients must comply with the policy of Department of Transportation that DBE's (Disadvantaged Business Enterprise), as defined in 49 CFR Part 23, shall have the maximum opportunity to participate in the performance of contracts and subcontracts financed with Federal funds under the Federal Transit Act, as amended. To monitor the process of the DBE program, the recipient is required to submit quarterly reports (Report of DBE Awards and Commitments (DBE No. 2105-0518) based on a record-keeping system (49 CFR section 23.48).

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 1999

Section III Federal Award Findings and Questioned Costs (Continued)

99 - 1 (Continued)

Condition - During 1999, the Parish has implemented a DDE program as required by FTA. However, they failed to submit required quarterly reports that are used to monitor the progress of the DDE program.

Questioned Costs - None noted.

Context - The Parish's Transportation Department is in the process of developing and implementing a recordkeeping system that will provide required information for quarterly reporting of the DDE program.

Effect - The Parish's funding could be jeopardized.

Cause - The Parish's Transportation Department has not successfully implemented a recordkeeping system that would provide the required information to be included in the quarterly reports.

Recommendation - Implement the required recordkeeping system that will provide the information needed to prepare quarterly reports and that those required quarterly reports be submitted in a timely fashion that will allow for the proper monitoring of the progress of the DDE program.

Views of Responsible Officials of the Auditee when there is Disagreement with the Finding, to the Extent Practical - None.

REPORTS BY MANAGEMENT

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Terrebonne Parish Consolidated Government (the Primary Government)

For the year ended December 31, 1998

Section I Internal Control and Compliance Material to the Primary Government's General-Purpose Financial Statements

Internal Control

No material weaknesses were noted during the audit for the year ended December 31, 1998.

No reportable conditions were reported during the audit for the year ended December 31, 1998.

Compliance

No compliance findings material to the Primary Government general-purpose financial statements were noted during the audit for the year ended December 31, 1998.

Section II Internal Control and Compliance Material to Federal Awards

Internal Control

No material weaknesses were noted during the audit for the year ended December 31, 1998.

No reportable conditions were reported during the audit for the year ended December 31, 1998.

Compliance

98-1 Recommendation - Over a reasonable period of time adjustments in group insurance costs or operating transfers should be credited the federal programs and other participating funds.

Management's Response - Effective September 1, 1999, the group benefits portion of premiums charged to all departments was reduced by 13 percent. The retained earnings will continue to be monitored to insure that the excess reserves are reduced to desired levels.

Section III Management Letter

A management letter was not issued in connection with the audit for the year ended December 31, 1998.

MANAGEMENT'S CORRECTIVE ACTION PLAN

Terrebonne Parish Consolidated Government (the Primary Government)

For the year ended December 31, 1999

Section I Internal Control and Compliance Material to the Primary Government's General-Purpose Financial Statements

Internal Control

No material weaknesses were noted during the audit for the year ended December 31, 1999.
No reportable conditions were reported during the audit for the year ended December 31, 1999.

Compliance

No compliance findings material to the Primary Government's general-purpose financial statements were noted during the audit for the year ended December 31, 1999.

Section II Internal Control and Compliance Material to Federal Awards

Internal Control

No material weaknesses were noted during the audit for the year ended December 31, 1999.
No reportable conditions were reported during the audit for the year ended December 31, 1999.

Compliance

99 - 1 **Recommendation** - Implement the required recordkeeping system that will provide the information needed to prepare quarterly reports and that these required quarterly reports be submitted in a timely fashion that will allow for the proper monitoring of the progress of the DBE program.

Management's Corrective Action - During 1999 a computerized recordkeeping system (Property Management Program) was developed specifically to meet the FTA DBE requirements. Since January 1, 2000 all expenditures made and recorded at the Transit office are done using the Property Management Program. The Transit Department's purchasing policies have changed since January 1, 2000 to reflect the use of the Property Management Program. All Transit personnel who take part in the purchasing process have been trained and are now competent to use this system. Therefore, in the future, the Transit Department expects no difficulty in assessing the categorized DBE expenditures required on the DBE quarterly report form. If the oversight agency has questions regarding this plan, please call Wendell Voinis, Assistant Public Transit Administrator, at (504) 836-4616.

MANAGEMENT'S CORRECTIVE ACTION PLAN
(Continued)

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 1999

Section III Management Letter

A management letter was not issued in connection with the audit for the year ended December 31, 1999.