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LOUISIANA PARISH GOVERNMENT  
NEW ORLEANS, LOUISIANA

FINANCIAL REPORT

December 31, 1956

The following is a summary of the financial report for the Parish of New Orleans, Louisiana, for the year ending December 31, 1956. The report shows a total revenue of \$1,234,567.89, consisting of \$876,543.21 from property taxes and \$358,024.68 from other sources. The total expenditures for the year were \$1,123,456.78, leaving a surplus of \$111,111.11. This surplus is to be used for the improvement of the parish roads and the purchase of new equipment for the parish government.

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In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the Iberia Parish Government, New Iberia, Louisiana as of December 31, 1988, and the results of its operations and the cash flows of its proprietary fund types and nonproprietary trust funds for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above (other than the Iberia Parish Airport Authority and the Iberia General Hospital and Medical Center, whose financial statements were audited by other auditors whose reports expressed unqualified opinions) present fairly, in all material respects, the financial position of each of the individual funds and account groups of the Iberia Parish Government, New Iberia, Louisiana, as of December 31, 1988, and the results of operations of such funds and the cash flows of individual proprietary and nonproprietary trust funds for the year then ended, in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining, individual fund and account group financial statements. The financial information listed as "Schedules" in the table of contents, including the Schedule of Federal Financial Assistance, is presented for purposes of additional analysis and is not a required part of the financial statements of the Iberia Parish Government, New Iberia, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund and account group financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose, combining, individual fund, and account group financial statements of the Iberia Parish Government, New Iberia, Louisiana.

In accordance with Government Auditing Standards, we have also issued a report dated April 28, 1989 on our consideration of the Iberia Parish Government's internal control structure and a report dated April 28, 1989 on its compliance with laws and regulations.

*Raymond Louis Davis, Jr., CPA*  
New Iberia, Louisiana  
April 24, 1989

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)



TABLE FIVE CONTINUED

DOMESTIC DEBENTURE SECURITIES - ALL FUND TYPES, ACCOUNT GROUPS  
AND DISBURSEMENTS PREPARED QUARTERLY (CONT.)  
December 31, 1990  
With comparative totals for December 31, 1989

ASSETS	Governmental - Local Funds			
	1990	1989	1990	1989
Cash and cash equivalents	\$ 479,876	\$ 1,138,570	\$ 179,688	\$ 179,688
Investments, at cost	1,099,000	1,041,700	483,800	1,438,075
Investment in defined pension plan assets, at market	---	---	---	---
Investments, net	1,578,876	2,180,270	663,488	16,217
Due from primary government	---	---	---	---
Due from other funds	361,785	31,678	---	361,785
Due from component units	33,877	85	---	34,862
Advances to component units	---	---	---	391,000
Due from other governmental units	478,689	375,750	---	436,748
Due from third party agents	---	---	---	---
Inventory, at cost	---	---	---	---
Real estate held for resale	---	---	---	---
Restricted assets	---	---	---	---
Fixed assets, net	---	---	---	---
Other assets	1,062	905	49,305	17,361
Amount available to debt service funds	---	---	---	---
Amount to be provided for retirement of general long-term debt	---	---	---	---
Total assets	\$ 3,452,320	\$ 3,648,228	\$ 1,272,286	\$ 3,281,242



1987A FUND BALANCE SHEET

COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS  
AND DISBURSED PASSENGER COMPENSATION FUNDS  
December 31, 1986  
with Comparative Totals for December 31, 1985

Governmental Fund Types

LIABILITIES AND FUND EQUITY	1986	1985	1985	Capital Projects
<b>Liabilities</b>				
Accounts payable	\$ 100,540	\$ 100,000	\$ 211	\$ 40,100
Claims payable	..	..	..	..
Current maturities of long-term debt	..	..	..	..
Current obligations under capital leases	..	..	..	..
Accrued salaries and payroll taxes	..	..	..	..
<b>Payable from restricted assets -</b>				
Current maturities of revenue bonds and notes payable	..	..	..	..
Due to primary government	..	..	..	..
Due to other governments	..	..	..	..
Due to other funds	11,267	111,401	1,718	201,174
Due to independent entities	3,400	..	..	..
Due to employees	..	..	..	..
Due to other governmental units	4,800	121,710	..	..
Deferred revenues	14,650	..	..	..
Retainage payable	..	..	..	1,718
Accrued compensated absences	..	..	..	..
Other accrued expenses	..	..	..	..
Capital lease payable	..	..	..	..
Intergovernmental reimbursements	..	..	..	..
Notes payable	..	..	..	..
General obligation bonds	..	..	..	..
Revenue bonds	..	..	..	..
Other long-term	..	..	..	..
Other long-term	..	..	..	..
Total liabilities	162,600	1,121,120	2,000	611,100
<b>Fund Equity</b>				
Fund balance capital	..	..	..	..
Investment in general fund assets	..	..	..	..
<b>Retained earnings</b>				
Unexpended	..	..	..	..
Accrued	..	..	..	..
<b>Fund balance</b>				
Unreserved	..	4,700	1,011,000	10,000
Unreserved -				
Designated	1,718,107	788,000	..	1,081,500
Undesignated	1,076,687	1,000,700	10,700	1,300,500
Total fund equity	2,864,894	1,793,400	1,021,700	2,391,500
<b>Total liabilities and fund equity</b>	<b>4,527,494</b>	<b>2,914,520</b>	<b>3,021,700</b>	<b>4,782,600</b>

SEE PAGE 10 - FINANCIAL STATEMENTS.



INDIA, 1981-82 GOVERNMENT

CONTINUED: Estimates of revenues, expenditures and surplus or  
 FUND BALANCE - All Governmental Fund Types and Unavailable Resources (except STATE)  
 For Fiscal Year Ending 31, 1982  
 With Comparative Totals for Four Fiscal Years Ending 31, 1982

	1981-82	1980-81
<b>Revenues:</b>		
Taxes -		
Ad valorem	\$ 1,151,790	\$ 1,150,417
Sales and use	--	1,180,388
Licenses and permits	111,962	--
Intergovernmental -		
Federal	118,706	884,704
State -		
Capital transportation funds	--	402,100
State revenue sharing, net	865,188	264,894
Other state funds	755,177	--
Other	67,944	10,800
Fees, charges, contributions	1,480	155,200
Fines and forfeitures	181,641	70,134
Insurance	184,164	245,444
Miscellaneous	80,222	175,718
<b>Total revenues</b>	<b>3,871,442</b>	<b>3,518,500</b>
<b>Expenditures:</b>		
Current operations -		
Capital construction		
Capital outlay	160,711	--
Interest	299,400	--
Equipment	121,242	--
Operations		
Salaries and administrative	91,089	--
Other	144,858	--
Other	648,444	--
Public safety	489,712	134,370
Public works	157,728	1,649,430
Health and welfare	101,880	1,867,500
Culture and recreation	85,100	1,054,500
Housing, redevelopment and housing	--	344,780
Economic development and assistance	178,871	472,850
Other services	20,771	--
Capital outlay	21,242	67,600
<b>Total expenditures</b>	<b>3,425,180</b>	<b>3,562,520</b>



INDIA STATE GOVERNMENT

COMBINED STATEMENT OF RECEIPTS, EXPENDITURES AND BALANCE IN  
 FUND BALANCE - ALL ACCOUNTS FOR FISCAL YEAR 1990 AND TO BE SET OFF AGAINST THE FUND BALANCE COMPOUND CREDIT  
 YEAR ENDED DECEMBER 31, 1990  
 with Separate for Total s for Year Ended December 31, 1990

	<u>General</u>	<u>Special Revenue</u>
Excess (deficiency) of revenues over expenditures	<u>₹ 200,000</u>	<u>₹ 207,500</u>
Other financing sources (uses):		
Operating transfers in	200,000	1,000,000
Operating transfers (out)	(700,000)	(600,000)
Receipts on capital lease	..	..
Proceeds from sale of securities of subsidiaries	..	..
Withdrawal of prior year receivables	.....	.....
Total other financing sources (uses)	<u>— 500,000</u>	<u>— 599,999</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	100,000	607,500
Fund balance, beginning	1,070,000	8,000,000
Revised equity transfers in (out)	.....	.....
Fund balance, ending	<u>₹ 1,070,000</u>	<u>₹ 8,607,500</u>

See Note 10 to Financial Statements.

Date Activity	Capital Issuance	Funds Disbursed 2024		Funds Disbursed 2025	
		Primary Investment	Corporate Activity	SPV Investment and Fee	SPV Investment and Fee
\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
1,000,000	100,000	1,100,000	100,000	1,200,000	1,100,000
100,000	11,000,000	11,100,000	11,000,000	11,100,000	11,000,000
..	..	..	..	..	..
..	..	..	..	..	..
..	..	..	..	..	..
100,000	11,111,000	11,211,000	111,000	11,322,000	11,211,000
100,000	100,000	2,000,000	100,000	2,100,000	2,000,000
100,000	1,000,000	11,311,000	1,100,000	12,422,000	11,311,000
..	..	..	..	..	..
\$ 1,100,000	\$ 1,211,000	\$ 12,411,000	\$ 1,200,000	\$ 13,522,000	\$ 12,411,000



1988A FISCAL REPORT

FINANCIAL STATEMENT OF REVENUES AND EXPENDITURES -  
 BUDGET BARRIERS BUDGET AND ACTUAL - GENERAL, SPECIAL REVENUE,  
 GOVT BARRIERS AND CAPITAL PROJECT FUND YEARS  
 Year ended December 31, 1988

	General Fund			Special Revenue Funds		
	Budget	Actual	Variances (Favorable)	Budget	Actual	Variances (Favorable)
<b>Revenues</b>						
Taxes -						
Ad valorem	\$ 1,111,267	\$ 1,285,191	\$ 173,924	\$ 1,400,820	\$ 1,376,127	\$ (24,693)
Sales and use	---	---	---	2,600,889	2,550,356	(50,533)
License and permits	262,220	322,943	60,723	---	---	---
Intergovernmental -						
Federal	120,876	168,754	47,878	1,116,388	826,384	(290,004)
State	---	---	---	---	---	---
Local	---	---	---	100,000	600,121	500,121
Transfer in	---	---	---	---	---	---
State revenue	175,000	189,188	14,188	266,788	264,076	(2,712)
Other	676,799	712,422	35,623	---	---	---
Other	100,722	91,244	(9,478)	12,833	12,833	---
Fees, charges, commissions	2,771	1,430	(1,341)	133,700	181,201	47,501
Fines and forfeitures	100,000	122,443	22,443	22,500	22,128	(372)
Interest	726,771	724,974	(1,797)	124,266	200,885	76,619
Miscellaneous	20,224	20,392	168	122,762	127,723	4,961
Total revenues	<u>2,892,222</u>	<u>3,213,622</u>	<u>321,400</u>	<u>3,232,766</u>	<u>3,213,228</u>	<u>(19,538)</u>
<b>Expenditures</b>						
Current operations -						
General government:						
Legislation	260,824	269,771	8,947	---	---	---
Public safety	418,288	375,256	(43,032)	---	---	---
Public works	254,299	271,252	16,953	---	---	---
Education	144,127	97,287	(46,840)	---	---	---
Finance and	---	---	---	---	---	---
Administrative	666,623	676,559	9,936	---	---	---
Other	477,667	667,446	189,779	---	---	---
Public safety	418,288	375,256	(43,032)	701,274	724,270	22,996
Public works	128,283	127,728	(555)	2,707,724	2,688,657	(19,067)
Health and welfare	121,242	122,209	967	7,207,724	7,262,222	54,498
Public and recreation	21,289	22,782	1,493	1,201,273	1,204,285	3,012
Urban redevelopment and	---	---	---	422,254	244,282	(177,972)
housing	---	---	---	---	---	---
Community development	124,281	126,275	1,994	507,721	473,463	(34,258)
and assistance	---	---	---	---	---	---
State services	21,250	21,250	---	---	---	---
Capital outlay	21,460	21,543	83	201,444	47,422	(154,022)
Total expenditures	<u>2,827,800</u>	<u>3,205,587</u>	<u>377,787</u>	<u>3,262,214</u>	<u>3,213,228</u>	<u>(48,986)</u>



FINRA FUND STATEMENT

COMBINED STATEMENT OF REVENUE AND EXPENDITURES -  
 BUDGET (GAAP BASIS) AND ACTUAL - GENERAL, SPECIAL, SPECIAL  
 CASE MONIES AND CAPITAL PROJECT FUND (FYE)  
 Year Ended December 31, 2004

	General Fund			Special Interest Funds		
	Budget	Actual	Full Year Encumbrance (2/1/2004-12/31/04)	Budget	Actual	Full Year Encumbrance (2/1/2004-12/31/04)
Excess (deficiency) of revenue over expenditures	\$ 1,700,000	\$ 1,288,000	\$ 1,440,111	\$ 200,000	\$ 117,000	\$ 1,180,000
Other financing sources (usage)						
Operating transfers in (operating transfers out)	381,000 2,267,000	500,000 1,117,000	600,000 ..	1,000,000 1,000,000	1,000,000 1,000,000	10,000 10,000
Total other financing sources (usage)	381,000 2,267,000	500,000 1,117,000	600,000 ..	1,000,000 1,000,000	1,000,000 1,000,000	10,000 10,000
Excess (deficiency) of revenue and other sources over expenditures and other (usage)	\$ 1,319,000	\$ 171,000	\$ 840,111	\$ 200,000	\$ 117,000	\$ 1,190,000
Fund balance, beginning		\$ 1,151,000			\$ 1,000,000	
Fund balance, ending		\$ 1,342,000			\$ 1,117,000	

See Notes to Financial  
 Statements.

Public Service Fund - 1988		For Lease Available Reimbursable
Balance	Added	
\$ 1,107,602	\$ 1,284,100	\$ 15,498
7,001,714	1,000,140	670,000
	(26,720)	(156,500)
\$ 8,111,316	\$ 257,480	\$ 513,998
\$ 1,111,316	\$ 25,000	\$ 1,036,998
	\$ 24,000	
	\$ 1,081,000	

Capital Assets Fund - 1988		
Balance	Added	For Lease Available Reimbursable
\$ 561,720	\$ 1,120,000	\$ 1,120,000
107,270	377,000	114,370
(1,004,270)	(11,810,000)	(24,750)
\$ (8,443,000)	\$ (11,413,000)	\$ (39,380)
\$ (8,443,000)	\$ 1,177,000	\$ (3,400,000)
	(4,695,000)	
	\$ 7,582,000	

LEWIS PACIFIC GOVERNMENT

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NETWORTH  
 MONTH-END BALANCE - AS REPORTED BY THE TPEL, LEWIS PACIFIC FUND  
 AND STATE'S FINANCIAL CONTROL UNIT  
 YEAR ENDED DECEMBER 31, 1999  
 AS OF OPERATING PERIOD FOR YEAR ENDED DECEMBER 31, 1999

	Page Entry Fund Type Account Service	Fund Type Fund Type Management Fund
<b>Operating Revenue</b>		
Fund revenue	\$ --	\$ --
Charges for services	--	--
Interdepartmental charges	653,794	--
Interest	--	3,387
Confidential	--	500
Other revenues	--	Management --
<b>Total operating revenue</b>	<u>653,794</u>	<u>3,887</u>
<b>Operating Expenses</b>		
Water services	--	--
Sewerage services	--	--
Salaries and related incident	--	--
Advertising	--	--
Professional fees	45,828	--
Production fees	--	--
Travel fee	--	--
Other services and expenses	--	--
Administrative services	1,287	--
Insurance	154,700	--
Insurance claims	127,887	--
Workers compensation claims	95,535	--
Insurance	--	--
Repairs and maintenance	--	--
Utilities expense	--	--
Depreciation and amortization	--	--
Provision for doubtful accounts	--	--
Capital surplus	688	--
<b>Total operating expense</b>	<u>526,535</u>	<u>127</u>
<b>Operating Fund</b>	<u>127,259</u>	<u>3,760</u>
<b>Nonoperating Revenue (Expense)</b>		
Interest	21,434	--
Sales of assets	--	--
Operating grants	--	--
Equity proceeds	75,150	--
Other income (expense)	74,755	--
Foreign exchange	--	--
Grant expenses	11	--
<b>Total nonoperating revenue (expense)</b>	<u>171,350</u>	<u>127</u>



IBERIA AIRLINES CORPORATION

COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED  
 EARNINGS/FUND BALANCE - ALL PROPORTIONATE FULL TIME, LEASING FLEET BASIS  
 AND PROPORTIONATE PROPORTION COMPANY UNITS  
 Year Ended December 31, 1999  
 60th Cooperative Period for Year Ended December 31, 1999

	Proprietary Fund Type Balance 12/31/98	60th Cooperative Fund Type Balance
Income before operating transfers	\$ 255,508	\$ 3,420
Other financing sources (usage):		
Operating transfers in	00	00
Operating transfers out	<u>(8,880)</u>	<u>(2,880)</u>
Total other financing sources (used)	<u>(8,880)</u>	<u>(2,880)</u>
Net income	246,628	500
Depreciation on fixed assets acquired with contributed capital. Free grants	..	..
Retained earnings/fund balance, beginning	156,507	48,668
Residual equity transfer in (out)	<u>00</u>	<u>00</u>
Retained earnings/fund balance, ending	<u>\$ 403,155</u>	<u>\$ 51,168</u>

See Notes to Financial Statements.

Totals (Millions)	Temporary (Millions)	Totals (Millions)	Totals (Millions)
\$ 1,000,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
..	..	..	..
100,000	100,000	100,000	100,000
100,000	100,000	100,000	100,000
50,000	50,000	50,000	50,000
..	..	..	..
100,000	100,000	100,000	100,000
..	..	..	..
\$ 1,000,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000



**DEERE FINANCIAL STATEMENTS**

**CONDENSED STATEMENT OF CASH FLOWS - ALL SHOWING YEAR ENDED 1978,  
 YEAR ENDED 1979 AND YEAR ENDED 1980 IN ADDITIONAL COMPARENDUM UNITS  
 YEAR ENDED DECEMBER 31, 1980**  
 With Comparative Results for Year Ended December 31, 1979

	Proprietary Cash Flow (Internal Service)	Financial Cash Flow (Nonproprietary Units)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating Income	8 104,000	8 1,000
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization	---	---
Amortization of bond issuance costs	---	---
Provision for doubtful accounts	---	---
Change in assets and liabilities:		
Accounts receivable (a)		
Receivables, net	21,000	20
Due from other funds	2000	---
Due from component units	2000	---
Due from other governmental units	---	---
Due from other party payors	---	---
Prepays	---	---
Other assets	---	---
Accounts payable (a)		
Accounts payable	4,000	---
Liabilities payable	200,000	---
Accounts payable and accrued taxes	---	---
Due to other funds	500	400
Due to other governmental units	---	---
Deferred revenues	---	---
Unexpended proceeds	---	---
Other accrued expenses	---	---
Net cash provided by operating activities	<u>81,000</u>	<u>1,400</u>
<b>CASH FLOWS FROM NONPROFIT FINANCING ACTIVITIES</b>		
Operating grants received	---	---
Other nonoperating income	11,000	---
Operating transfers in	---	---
Operating transfers out:		
Residual equity transfers (out)	10,000	11,000
Operating loan	---	---
Insurance proceeds	<u>10,000</u>	<u>---</u>
Net cash provided by (used in) non-profit financing activities	<u>11,000</u>	<u>11,000</u>



IDEAIA TRUST GOVERNMENT

CONDENSED STATEMENT OF CASH FLOWS - ALL PERIODS END 31ST  
 DECEMBER 1995 PERIOD AND APPROPRIATE PERIODS COMPANED WITH  
 YEAR ENDED 31ST DECEMBER 31, 1994  
 WITH COMPARATIVE FIGURES FOR PERIODS 31, 1993

	Proprietary Fund Item General Services	Fiduciary Fund Item Nonproprietary Trust
<b>CASH FLOWS FROM CAPITAL AND FINANCING ACTIVITIES</b>		
Purchase of property, plant and equipment	\$ --	\$ --
Principal payments on capital leases	--	--
Principal payments on debts	--	--
Interest paid on notes and capital leases	--	--
Proceeds from issuance of debt	--	--
Donations received	--	--
Revolving grants received	22	22
Net cash used in capital and related financing activities	--	--
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Repayment of investments	(200,000)	(200)
Repayment of investments	--	20
Interest on investments	20,000	--
Net normal receipts (payments)	--	--
Other miscellaneous receipts	10	10
Net cash provided by (used in) operating activities	10,000	100
Net increase (decrease) in cash and cash equivalents	(20,000)	10
<b>Cash and cash equivalents</b>		
Beginning	10,000	--
Ending	\$ 10,000	\$ 10

See Notes to Financial Statements.



IBERIA PARISH GOVERNMENT

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting entity:

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but 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. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be 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.

Primary government:

Iberia Parish Government -

The Iberia Parish Government is the governing authority for Iberia Parish, a political subdivision of the State of Louisiana, as authorized by the Constitution of the State of Louisiana. The Parish operates under a home rule charter and, subject to the charter, is authorized to exercise any power and perform any function necessary, requisite, or proper for the management of its local affairs. The home rule charter provided for the president-council form of government. The Iberia Parish Council constitutes the legislative branch of the government and consists of 14 members elected for four-year terms from 14 parish districts. The elected parish president, the head of the executive branch, is the chief executive officer of the Parish and exercises executive and administrative authority over all departments, offices, and agencies of the Parish.

Individual component units:

Discretely presented component units -

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

The following component units have separate boards appointed by the Iberia Parish Council. The Iberia Parish Council approves their operating budgets and is responsible for funding any deficits.

NOTE TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

<u>Component Unit</u>	<u>Fiscal Year End</u>
Fire Protection District	12/31/99
Maintenance	12/31/99
Communications District	12/31/99
Recreation & Playground Board	12/31/99
Tourist Commission	12/31/99
Recreation District No. 2	12/31/99
Sewerage District No. 1	12/31/99
Iberia Parish Waterworks	
District No. 1	12/31/99
Iberia Parish Airport Authority	12/31/99
Iberia General Hospital and Medical Center	06/30/99

The financial statements of the Iberia Industrial Development Foundation are not included in the accompanying financial statements of the Iberia Parish government. The Iberia Parish Government recently exercised oversight responsibility over the Iberia Industrial Development Foundation, by giving prior approval before the Iberia Industrial Development Foundation binds itself regarding the financing of any capital project or the issuance of any bonds. These bonds do not bear the full faith and credit of the Parish but are limited obligations of the Iberia Industrial Development Foundation.

Certain units of local government over which the Parish exercises no oversight responsibility, such as the school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Iberia Parish government.

B. Fund accounting.

The Parish uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A Fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

## NOTES TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies (continued)

Governmental funds are used to account for all or most of the Parish's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities provided to other departments or agencies primarily within the Parish are accounted for in internal service funds.

Proprietary funds are reported in accordance with GASB Statement No. 18, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting." This standard requires that all applicable GASB pronouncements, Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARBs) issued on or before November 30, 1989 be applied to proprietary activities unless they (FASB Statements and Interpretations, APB Opinions, and ARBs) conflict with or contradict GASB pronouncements.

GASB Statement No. 18 also states that for proprietary activities, management may elect to apply all FASB Statements and Interpretations issued after November 30, 1989, except for those that conflict with or contradict GASB pronouncements. Proprietary activities under the control of the Parish have elected not to apply FASB Statements and Interpretations issued after November 30, 1989, unless they are adopted by GASB.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Parish. When these assets are held under the terms of a formal trust agreement, either a pension trust fund or nonpensionable trust fund is used. The term "nonpensionable" refers to the fact that the Parish is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the Parish on a cost-reimbursement basis.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. Summary of significant Accounting Policies (continued)

General Fixed Assets and General Long-Term Debt Account Groups:

General Fixed Assets:

The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations for capital purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date of donation. No depreciation is recorded on general fixed assets.

General Long-Term Debt -

The General Long-Term Debt Account Group is used to account for long-term liabilities to be financed from governmental funds.

C. Basis of accounting:

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

The modified accrual basis of accounting is used by all governmental fund types and fiduciary - agency types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Sales taxes are considered "measurable" when in the hands of the Iowa Parish School Board and are recognized as revenues at that time. The Parish considers property taxes as "available" in the year of the assessment. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Encumbrances outstanding at the end of the year are not reported as expenditures.

In addition to property and sales taxes, three major revenues susceptible to accrual are special assessments, earned grant revenues and other intergovernmental revenues, interest revenues and charges for services.

Licenses and permits, and fines are not susceptible to accrual income generally they are not measurable until received in cash.

The accrual basis of accounting is utilized by the proprietary and fiduciary - nonexpendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.



## NOTE TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies (Continued)

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

#### D. Budgetary practices:

Budgetary practices of the Parish, excluding component units, include public notice of proposed budgets, public inspection of proposed budgets, and public hearings on the budgets. Formal budgetary integration is employed as a management control device during the year. Budgetary amendments involving the transfer of funds within the same program or function may be made by the Parish President. Other budgetary amendments can only be made through ordinances adopted by the Parish Parish Council. All budgetary appropriations lapse at the end of each year. Budgets are adopted on a basis consistent with generally accepted accounting principles. Formal budgets are prepared or adopted for all governmental fund types.

#### E. Cash and investments:

Investments are stated at cost, which approximates market. These investments consist principally of time deposits which are secured through the pledge of bank-owned securities or Federal deposit insurance.

For purposes of the statement of cash flows, the proprietary and nonproprietary trust funds consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

#### F. Interfund receivables/payables:

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet, or if the component unit is involved, as "due from component unit/primary government" or "due to component unit/primary government."

#### G. Inventories:

Inventories, consisting primarily of drugs and supplies, are valued at the lower of cost or market. Cost is determined by the first-in, first-out method.

#### H. Fixed assets:

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group.

## NOTES TO FINANCIAL STATEMENTS

### Note 5. Summary of Significant Accounting Policies (continued)

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Depreciated fixed assets are stated at their estimated fair value at the date listed.

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

Assets in the general fixed assets account group are not depreciated.

#### 1. Property, plant and equipment--proprietary funds:

Assets owned by the proprietary funds are stated at cost. Contributed fixed assets are recorded at fair market value on the date received. Depreciation is provided over their estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Land and improvements	10-20 years
Building and improvements	5-40 years
Furniture and equipment	3-20 years

Expenditures which significantly extend the life of an asset are capitalized. All other repairs and maintenance expenditures are charged to expense as incurred.

Interest is capitalized on the proprietary funds' construction projects until substantially complete.

#### 2. Bond insurance costs:

Expenses related to issuance of bonds are deferred and amortized over the period the bonds will remain outstanding. Bond insurance costs are included in other assets.

#### 3. Compensated absences:

For the governmental fund types, the Parish's liability for accumulated unpaid vacation has been recorded in the general long-term debt group of accounts. For the proprietary fund types, the liability has been accrued within that fund. Although sick leave accumulates and is available for employees when needed, it does not vest nor is it payable at termination of employment.

#### 4. Long-term obligations:

Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies Continued

N. Fund equity:

Distributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers or other funds.

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

M. 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. Nonrecurrent or non-routine processed transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. Transfers between the primary government and discretely presented component units are reported separately from other operating transfers.

O. Risk Management:

The Risk Management Fund was created in 1991 when the Iberia Parish Government made the decision to self-insure its general liability, auto, errors and omissions, property, and workers compensation risks. The Parish purchases excess coverage through outside sources for the following coverage:

	<u>Deductible</u>	<u>Coverage</u>
General liability	\$ 50,000	\$1,000,000
Auto	50,000	1,000,000
Errors and omissions	25,000	1,000,000
Property	50,000	50,000
Workers Compensation	100,000	100,000
Aggregate Loss Fund	N/A	\$40,000

The Parish has a contract for plan administration services. The administrator handles the processing of claims. The claims are paid by the Iberia Parish Government after they have been processed. All funds of the Parish participate in the program and make payments to the Risk Management Fund based on premiums needed to pay prior and current year claims, administrative costs, and commercial insurance premiums.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

The Parish adopted the provisions of GASB Statement No. 18, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues." GASB No. 18 requires that a liability for claims be recorded if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. At December 31, 1998, no claims liability has been accrued in the financial statements. This is the Parish's best estimate given available information.

The plan administrator computed \$193,048 to be the approximate amount of losses the Parish can expect to pay for claims filed by December 31, 1998. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines and damage awards, the process used in computing this claims liability does not necessarily result in an exact amount. Accordingly, no liability is reported for these claims.

Changes in the liability during the year resulted from the following:

CONTRACT PERIOD	LIABILITY, BEGINNING	CLAIMS AND CHANGES IN ESTIMATED LIABILITY	CLAIM PAYMENTS	LIABILITY, ENDING
02/92 - 01/93	\$ 83,871	\$283,178	\$133,338	\$ 233,711
02/93 - 01/94	38,801	88,878	80,388	47,291
02/94 - 01/95	84,388	14,471	3,333	95,526
02/95 - 01/96	83,378	83,388	28,333	138,433
02/96 - 01/97	8,874	28,333	3,333	33,874
02/97 - 12/98	---	28,833	23,333	33,333
	<u>\$205,333</u>	<u>\$825,000</u>	<u>\$368,333</u>	<u>\$662,000</u>

F. Unemployment Compensation:

Effective July 1, 1998, the Parish began funding via own unemployment compensation. The Unemployment Compensation Fund was established to account for interdepartmental charges and claims related to unemployment.

The Parish has a contract with Employers Unity, Inc., for administrative services related to all unemployment claims. Claims are paid by Employers Unity, Inc. Specific charges are charged to expense in the period the charge is determined.

G. Memoranda only - total columns:

Total columns on the general purpose financial statements are captioned "memoranda only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial positions, results of operations or cash flows in conformity with generally accepted accounting principles. Entries in such data comparable to a consolidation. Subsequent adjustments have not been made in the aggregation of this data.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

B. Comparative data:

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Parish's financial position and operations. However, comparative U.S. presentation of prior year totals by fund type data have not been presented in each of the statements because their inclusion would make the statements overly complex and difficult to understand.

Certain amounts in the 1996 financial statements have been reclassified in the 1996 presentation. Such reclassification had no material effect on fund equity as previously reported.

Note 2. Legal Compliance

A modified accrual basis budget is formally adopted by the Parish Government prior to the beginning of the fiscal year. A copy of the budget is sent to the legislative auditor for the State of Louisiana, and notices of its completion and availability are published. After its adoption, adjustments to the budget for transfers between funds and/or functions, changes in the capital budget, or for appropriation of unobligated funds must be approved by the Parish Council. Budgeted amounts are as originally adopted, or as amended in accordance with procedures required by the Home Rule Charter.

Note 3. Deposits and Investments

Under state law, the Parish may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the U.S., or the laws of the United States. The Parish may invest in United States bonds, Treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. As December 31, 1996, carrying value of cash and cash equivalents and certificates of deposits for the primary government and all component units except for the Iberia General Hospital and Medical Center and the nonexpendable funds are as follows:

Cash and cash equivalents	\$ 8,494,857
certificates of deposits	12,422,828
Total carrying value	<u>20,917,685</u>

NOTES TO FINANCIAL STATEMENTS

Note 3. Deposits and Investments (continued)

Under state law, the bank balances must be secured by Federal deposit insurance or the pledged securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and time deposits bank balances as December 31, 1980, are now secured as follows:

Cash balances	\$18,880,808
Federal deposit insurance	(782,853)
Pledged securities	<u>(21,362,822)</u>
Overall secured	<u>\$16,735,133</u>

The above amounts do not include the cash and investments of the Meria General Hospital and Medical Center nor the nonexpendable trusts.



NOTE TO FINANCIAL STATEMENTS

Note 4. Restricted Receivables/Payables

	Interfund Receivables	Interfund Payables
General Fund	\$ 101,105	\$ 10,807
Special Revenue Funds:		
Bond Interest No. 10 Maintenance	--	3,175
Parish Wide Drainage Maintenance	1,588	4,810
Adults Library	7,127	1,478
Bridges Control Program	--	788
North West Maintenance Program	--	1,070
Jehoi Tan	--	1,870
Wagoner Control	--	8,200
Of Water, Justice Authority	--	8,977
Off-Clock Building	--	871
MS Division B Certification Program	7,452	25,700
MS Division B Voucher Program	--	31,500
MS Home Program	80	113,449
Stevener Relief	--	200,000
Other Service Funds:		
Parish Certification Series 1978	--	1,719
Capital Project Funds:		
Security Fund	100,000	107
Community Development Block Grant - FY 81	--	500
Community Development Block Grant - Boucher Income	--	5,800
Income Equity Development	--	190,000
Bond Construction Programs	1,763	21,000
Internal Service Funds:		
Risk Management	54,300	54,000
Interagency Cooperation	1,200	571
Nondependent Trust Funds:		
Common Bond Kings	--	607
Jury Fund and Jury Relief Fund	--	814
Earl James Right, Inc	--	1,000
Bourbon Springs	--	5,000
Superior Service Foundation	--	500
Overriding Special	--	17
<b>Total Due From/To Other Funds</b>	<b>\$ 201,600</b>	<b>\$ 423,000</b>
Primary Government Due From/To Component Units:		
General Fund	\$ 21,071	\$ 2,486
Special Revenue Funds:		
Parish Wide Drainage	80	--
Industrial Development	--	650
Other Service Funds:		
Parish Certification Series 1978	--	--
Capital Project Funds:		
Security Fund	27,800	--
Internal Service Funds:		
Risk Management	21,782	--
Interagency Cooperation	1,000	17
<b>Total Due From/To Component Units</b>	<b>\$ 111,963</b>	<b>\$ 2,853</b>
Supports from other agencies (primary governments):		
Line Protection Services Maintenance	\$ --	\$ 1,650
Communications Division	7,000	607
Recreation and Playground Board	--	30,000
Tourism Development	670	--
Revenue (State) No. 8	--	500
Revenue (State) No. 7	870	89,000
Revenue (State) No. 5	--	400
Water Parish Airport Authority	--	1,000
<b>Total Due From/To Primary Government</b>	<b>\$ 1,540</b>	<b>\$ 113,217</b>



NOTES TO FINANCIAL STATEMENTS

NOTE 6. Due from Other Governmental Units

Due from other governmental units consisted of the following at December 31, 1991:

	General Fund	Special Revenue Fund	Capital Projects Fund	1991 Private Enterprise	Unappor- tioned	Total
Federal:						
Department of Agriculture	\$ 10,000	--	--	\$ 10,000	--	\$ 20,000
Department of Health and Human Resources	20,000	40,000	10,000	20,000	--	90,000
Department of the Interior	--	--	--	--	5,000	5,000
Federal Emergency Management Agency	5,000	--	--	5,000	--	10,000
State:						
Department of Treasury	100,000	50,000	20,000	100,000	100,000	370,000
Local:						
Iberia Parish School Board	--	20,000	--	20,000	5,000	45,000
Iberia Parish Homecare's Office	20,000	--	--	20,000	--	40,000
City of New Iberia	--	1,000	100	1,000	--	2,100
Other	20,000	--	--	20,000	--	40,000
	<u>\$ 175,000</u>	<u>\$ 60,000</u>	<u>\$ 10,100</u>	<u>\$ 145,000</u>	<u>\$ 105,000</u>	<u>\$ 495,100</u>

NOTE 7. Restricted Assets

Restricted assets of the Iberia General Hospital and Medical Center consist of investments and are restricted as follows:

Debt service	\$ 1,551,700
Plant replacement and expansion	11,400
Self-insurance arrangements	20,200
Total investments	1,583,300
Less: Liabilities payable from restricted assets	203,400
	<u>\$ 1,379,900</u>

NOTES TO FINANCIAL STATEMENTS

Note 8. Changes in General Fixed Assets

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

Balance Sheet

	At the Beginning of the Year	During the Year	At the End of the Year
Land	\$ 10,000	-	\$ 10,000
Buildings	100,000	-	100,000
Furniture and Equipment	100,000	10,000	110,000
Construction in Progress	100,000	10,000	110,000
	\$ 300,000	\$ 20,000	\$ 320,000

Income Statement

The Operating Results Statement:

	At the Beginning of the Year	During the Year	At the End of the Year
Land	\$ 10,000	-	\$ 10,000
Buildings	100,000	-	100,000
Furniture and Equipment	100,000	10,000	110,000
Construction in Progress	100,000	10,000	110,000
Depreciation Expense	-	10,000	10,000
Accumulated Depreciation	-	10,000	10,000
Land and Improvements	10,000	-	10,000
Buildings (Depreciable)	100,000	-	100,000
Furniture and Equipment	100,000	10,000	110,000
Construction in Progress	100,000	10,000	110,000
	\$ 300,000	\$ 20,000	\$ 320,000

Flow Sheet Statement

	At the Beginning of the Year	During the Year	At the End of the Year
Land	\$ 10,000	-	\$ 10,000
Buildings	100,000	-	100,000
Furniture and Equipment	100,000	10,000	110,000
Construction in Progress	100,000	10,000	110,000
	\$ 300,000	\$ 20,000	\$ 320,000



NOTES TO FINANCIAL STATEMENTS

Note 9. Due to Other Governmental Units

Due to other governmental units consisted of the following as December 31, 1980:

	General Fund	Special Service Funds	Component Funds	Total
<b>Federal:</b>				
Department of Housing and Urban Development	\$ --	\$ 144,134	\$ --	\$ 144,134
<b>Local:</b>				
City of New Haven Other	5,827	11,588	25,599	43,014
	<u>\$ 5,827</u>	<u>\$ 11,588</u>	<u>\$ 25,599</u>	<u>\$ 43,014</u>

Note 10. Long-Term Debt

The following is a summary of the changes in long-term debt of the Bonds and its component units:

	Balance, Beginning	Additions	Deductions	Balance, Ending
<b>Federal Government:</b>				
Certificates of Indebtedness	\$ 5,000,000	\$ --	\$ 130,000	\$ 4,870,000
Commercial advances	110,000	--	1,000	109,000
Partial issues	10,100	--	25,000	15,100
	<u>\$ 5,120,100</u>	<u>\$ --</u>	<u>\$ 156,000</u>	<u>\$ 4,964,100</u>
<b>Component Units:</b>				
General obligation bonds	\$ 1,000	\$ --	\$ 1,000	\$ --
Certificates of Indebtedness	500,000	--	80,000	420,000
Revenue bonds	2,000,000	175,000	100,000	2,075,000
Notes payable	100,000	1,000,000	1,000	1,100,000
Commercial advances	1,000,000	27,000	--	1,027,000
Capital leases	100,000	--	100,000	--
Total component units	<u>\$ 3,700,000</u>	<u>\$ 1,102,000</u>	<u>\$ 281,000</u>	<u>\$ 4,521,000</u>

**NOTES TO FINANCIAL STATEMENTS**

Item 19. Long-Term Debt (continued)

General obligation and revenue bonds, special assessment certificates and notes payable at December 31, 1996, consisted of the following individual issues:

<u>Primary Issuance</u>	<u>Issue Date</u>	<u>Original Issue</u>	<u>Interest Rates</u>
<b>Certificates of Indebtedness</b>			
Road Construction Projects	July 1, 1994	\$ 1,000,000	5.00%
Road Construction Projects	May 1, 1993	1,100,000	5.00% - 6.75%
Total primary government			
<b>General Obligation</b>			
<b>General Obligation Bonds</b>			
Recreation District No. 8	April 1, 1995	100,000	10.00%
<b>Certificates of Indebtedness</b>			
Fire Protection District No. 1	July 1, 1993	200,000	6.00%
<b>Revenue Bonds</b>			
Hospital District No. 1	March 1, 1995		
Morris General Hospital	November 24, 1993		4.00%
Morris General Hospital	November 24, 1993		4.00%
Total Revenue Bonds			
<b>Other Details</b>			
Morris Parish Hospital Authority			
Morris General Hospital			
Total Issues Payable			
Total component debt			



NOTES TO FINANCIAL STATEMENTS

Note 14. Long-Term Debt (continued)

The annual debt service requirements to maturity of all bond obligations outstanding at December 31, 1994, including interest payments of \$4,487,194 are as follows:

<u>Maturity</u>	<u>General obligation bonds</u>	<u>Certificates of indebtedness</u>	<u>Revenue bonds</u>	<u>Total</u>
1997	\$ 3,458	\$ 484,805	\$ 805,429	\$ 1,473,444
1998	3,458	466,858	807,149	1,477,457
1999	3,358	466,313	807,749	1,477,433
2000	3,358	467,810	807,809	1,479,007
2001	3,358	467,810	807,788	1,479,006
2000-2004	3,088	1,892,808	4,943,566	8,943,566
2005-2010			3,043,162	3,043,162
	<u>\$ 3,882</u>	<u>\$ 3,121,413</u>	<u>\$ 11,113,092</u>	<u>\$ 18,208,367</u>

The above amounts do not include the revenue bonds issued by Sewerage District No. 3 because the issue was not complete at December 31, 1994.

The certificates of indebtedness issued to finance road construction projects are outstanding under debt agreements which require the Parish to establish bond sinking and reserve funds. For each issue, the Parish is to deposit quarterly amounts equal to one-half of the interest due on the next interest payment date and one-fourth of the principal due on the next principal payment date into the sinking fund. The reserve fund balance must be \$200,000 for the 1994 issue and \$110,000 for the 1995 issue. These amounts are included in the accompanying individual fund financial statements of the Bond Redemption Fund.

The revenue bonds of Sewerage District No. 3 require monthly payments to sinking and reserve funds. Payments to the sinking fund during the interest loan period should equal interest accruing during the month. Payments to the reserve fund should equal 2% of the amount to be paid to the sinking fund. At December 31, 1994, these amounts had not been set up by the District.

The Hospital bonds dated November 20, 1980 and 1978 are outstanding under debt agreements which require the Hospital to establish a bond sinking fund, bond reserve fund, and a depreciation reserve account. The Hospital was to deposit one-ninth of the next scheduled principal and interest payment into the bond sinking fund each month. The balance in the bond reserve fund must be equal to the maximum annual principal and interest payment provided for under the bond repayment schedule. Deposits into the depreciation reserve account are to be equal to ten percent of the depreciation on the assets purchased with the proceeds from the bond issue. The funds in the depreciation reserve account may be used to meet the requirements of the bond sinking fund, bond reserve fund or to make replacements or improvements to the hospital. These funds are shown as restricted assets in the accompanying financial statements.

NOTES TO FINANCIAL STATEMENTS

Note 13. Capital Leases

The Iberia Parish Government has entered into two lease agreements as lessee for financing the acquisition of vehicles totaling \$21,413. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of inception.

The following is a schedule of the future minimum lease payments under the capital leases, and the present value of the net minimum lease payments at December 31, 1994:

A. Primary Government:

Year Ending December 31, _____	
1997	\$ 18,834
1998	<u>2,580</u>
	21,414
Less amount representing interest	<u>122</u>
Present value of future minimum lease payments	<u>\$ 21,292</u>

B. Component Units:

Communications District -

The Communications District has entered into a lease agreement as lessee for financing the acquisition of equipment totaling \$29,487. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the date of inception.

The following is a schedule of the future minimum lease payments under the capital lease, and the present value of the net minimum lease payments at December 31, 1994:

Year Ending December 31, _____	
1997	\$ 26,513
	<u>29,513</u>
Less amount representing interest	<u>122</u>
Present value of future minimum lease payments	<u>\$ 29,391</u>



NOTES TO FINANCIAL STATEMENTS

Note 11. Capital Leases (continued)

Heris General Hospital -

The Hospital is obligated under capital leases that expire in four years for certain equipment.

The present value of future minimum capital lease payments as of September 30, 1994 are:

Year Ending	
September 30.	
1997	\$ 114,578
1998	<u>28,883</u>
Total minimum lease payments	143,461
Less amount representing interest	<u>3,143</u>
Present value of minimum capital lease payments	140,318
Less current installments of obligations under capital lease	<u>127,826</u>
Obligation under capital lease, excluding current installments	<u>\$ 12,492</u>

Total cash expense for operating leases for the years ended September 30, 1994 and 1993 was \$14,287 and \$18,288 respectively.

Note 12. Operating Leases

Heris Parish Airport Authority:

The primary business of the Heris Parish Airport Authority is providing space and facilities for fixed base operators and private and public transporters. The Heris Parish Airport Authority also leases space land to agricultural tenants. The revenues derived from the users of the Airport facilities are in the form of operating leases. Lease contracts include maintenance clauses, options to renew, and priority clauses. The following schedule represents the future minimum lease payments due to the Airport Authority for contracts in effect as of December 31, 1994:

Year ending	
1997	\$ 182,328
1998	193,544
1999	199,000
2000	217,900
2001	218,388
Thereafter	<u>4,888,418</u>
	<u>\$5,809,578</u>

In addition to the above operating leases, the Airport Authority also receives flight fees based on a pre-negotiated percentage of revenues from aviation fuel and oil sold to Airport tenants. In 1994, flight fees were \$28,878.

NOTES TO FINANCIAL STATEMENTS

NOTE 12. OPERATING LEASES (Continued)

Agricultural leases in 1988 were \$24,425. Lease revenues are based on the maximum of an annual minimum rental or 1/3 of the crop.

The following schedule which is included in the above schedule represents the future minimum lease payments due from a major tenant at the Ilwaco Parish Airport for contracts in effect as of December 31, 1988.

Year Ended	Amount
1989	\$ 208,208
1990	208,343
1991	212,971
1992	207,971
1993	198,125
Thereafter	<u>4,218,133</u>
	<u>\$ 4,852,726</u>

Lease payments billed to this tenant in the current year were \$157,676, which represented 84% of the total leases and receipts. As December 31, 1988, included in accounts receivable as due from this tenant were rents totaling \$28,724, all of which were subsequently collected. This tenant's major business is the repainting of large commercial passenger aircraft for a small number of major customers all of which are considered material to the tenant's operations.

NOTE 13. Other Liabilities

Ilwaco Parish Airport Authority:

By state law lessees are required to make a deposit in the form of a bid security at the time they make a bid on a lease. The deposits are normally returned a year after the bid is accepted or immediately if the bid is not accepted. These bid securities are returned with no interest accruing.

For the contracts with the agricultural tenants, annual minimum lease payments are required prior to harvesting. During harvesting, the mills send 1/3 of the crop proceeds to the Ilwaco Parish Airport Authority. After harvesting, the Ilwaco Parish Airport Authority returns the lesser of the minimum lease payment or the 1/3 to the tenant.

NOTE 14. CONTRIBUTED CAPITAL

Amounts contributed to the airport, waterworks, and sewerage districts for acquisition or construction of fixed assets are recognized in their component unit separate funds as contributed capital. Contributed capital generated through grants externally restricted for capital acquisitions is amortized based on the depreciation recognized on that portion of the assets acquired or constructed from such grants. This depreciation is added to the appropriate contributed capital account and is collected as an adjustment to net income.

NOTES TO FINANCIAL STATEMENTS

Note 18. Contributed Capital (Continued)

The sources of contributed capital used to acquire and construct facilities of the component unit enterprise funds are as follows:

	Beverage District No. 1	Metropolitan District No. 1	Airport Authority	Total
STATE				
Federal	\$ 8,378,783	\$ --	\$ 8,596,843	\$16,975,626
State	--	188,880	8,502,328	8,691,208
Local	84,837	--	893,485	978,322
City of New Orleans	187,143	--	--	187,143
Special announcements and other local funds	<u>3,384,381</u>	<u>---</u>	<u>---</u>	<u>3,384,381</u>
	12,035,144	188,880	14,992,738	27,216,762
Less amortization	<u>2,881,578</u>	<u>---</u>	<u>16,518,422</u>	<u>19,399,999</u>
	<u>\$ 9,153,566</u>	<u>\$ 188,880</u>	<u>\$ 8,474,316</u>	<u>\$17,817,762</u>

During 1986, contributed capital from state grants of \$93,383 was added to the Airport Authority's beginning balance of \$3,384,381. There were no other changes to contributed capital during the year.

The following schedule shows the changes in accumulated amortization during the year ended December 31, 1986:

	Beverage District No. 1	Airport Authority	Total
Beginning balance	\$1,873,487	\$18,283,714	\$19,157,201
Amortization expense	<u>238,321</u>	<u>280,881</u>	<u>519,202</u>
Ending balance	<u>\$2,111,808</u>	<u>\$18,564,595</u>	<u>\$20,676,403</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 15. Retained Earnings/Fund Balance Reserves

Retained earnings/fund balance have been reserved for the following purposes:

	Millions of Dollars and Cent Cents	Dollars and Cents	Cent Cents
<b>Primary government -</b>			
Special Revenue Fund			
Public Library	\$ 4,708	\$ ---	\$ ---
Public Service Fund			
Local Government Fund	---	1,811.11	---
Capital Project Fund			
Local Government Projects	---	---	18.83
General Service Fund			
Risk Management	---	---	---
Unemployment Compensation	---	---	---
Responsible Trust Funds			
Lawrence Bond, Single	880	---	---
Arvey-Curtis-DeJahn-Landy	11.875	---	---
Carl Lamb Right, III	2,400	---	---
Southbridge	11,708	---	---
Supers Service Reserve	880	---	---
Unassigned Residual	1,811	---	---
	40,360	1,811.11	18.83
Total primary government	\$ 48,797	\$ 1,811.11	\$ 18.83
<b>Component units -</b>			
Local Entities			
Lawrence Insurance Co. II	\$ ---	\$ 4,000	\$ ---
Residual Earnings	---	---	---
Lawrence District No. 1	---	---	---
Lawrence General Hospital and Medical Center	---	---	---
Total component units	\$ ---	\$ 4,000	\$ ---



NOTES TO FINANCIAL STATEMENTS

Note 14. Designated Fund Balances

Fund balances have been designated for the following purposes:

FUND BALANCE DESIGNATION	Balance:	Total	Total
	Year Ended/As of	2011	2010
General Fund	\$ 156,389	\$	\$
Special Revenue Funds			
Board Hearing No. 10 Maintenance	173,007	..	..
Public Works Drainage	77,762	..	..
Public Library	67,000	..	..
Public Control Program	50,000	..	..
Sewer and Wastewater	48,179	..	..
Sewer Sanitary Drainage Program	276,000	..	..
Oil Spill Control Facility	80,000	..	..
Oil Spill Control	20,000	..	..
Oil Spill Program	500	..	..
Industrial Development Fund	100	..	..
Disaster Relief	5,000	..	..
	<u>768,000</u>	<u>..</u>	<u>..</u>
Capital Projects Funds			
Supply Fund	70,000	1,000,000	100,000
Road Construction Projects	50,000	..	..
	<u>120,000</u>	<u>1,000,000</u>	<u>100,000</u>
Total primary government	\$ 1,008,779	\$ 1,000,000	\$ 200,000
UNAPPORTIONED BALANCE			
Reserve for and Playground Board	\$ 40,000	\$	\$
Total Unapportioned	<u>40,000</u>	<u>..</u>	<u>..</u>
Total unapportioned	\$ 40,000	\$	\$

NOTES TO FINANCIAL STATEMENTS

Major Dispositions	Total
<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>
11	175,000
12	57,750
13	57,750
14	57,750
15	48,000
16	250,000
17	50,000
18	25,000
19	500
20	700
21	8,000
<u>22</u>	<u>750,000</u>
23	
24	2,000,000
<u>25</u>	<u>225,000</u>
<u>26</u>	<u>2,000,000</u>
<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>
27	
28	50,000
<u>29</u>	<u>2,500</u>
<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>

**NOTES TO FINANCIAL STATEMENTS**

**Note 10. Fund Deficits**

The following (individual) funds of the Parish had deficit fund balances or retained earnings at December 31, 1996:

<u>Fund</u>	<u>Deficit Amount</u>
<b>Primary Government</b>	
Special Revenue Funds	
New Home Program	\$ 2,445
<b>Component Units</b>	
Sewerage District No. 2	2,760
Sewerage District No. 3	816,285

**Note 11. Ad Valorem Taxes**

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. During the current fiscal year, taxes were levied in October and were billed by the Iberia Parish Sheriff's Office to the taxpayers in November. Paid taxes are due by December 31, becoming delinquent on January 1 of the following year.

The taxes are based on assessed values determined by the Tax Assessor of Iberia Parish and are collected by the Iberia Parish Sheriff's Office.

For the year ended December 31, 1996, taxes were levied as follows:

<u>Primary Government</u>	<u>Rate</u>	<u>Assessed Valuation</u>
General Alimony	3.84	\$ 81,618,448
Criminal	3.87	81,589,791
Courthouse	.89	84,594,171
Public Library	4.80	185,338,448
Parishwide Sewerage	4.80	185,338,448
Public Building Maintenance	4.74	185,338,448
Health Unit Maintenance	2.51	185,338,448
	<u>23.55</u>	
		<u>\$1,818,120</u>
<b>Component Units</b>		<b>Assessed Valuation</b>
Fire Protection District	0.52	\$ 84,837,318
Recreation District #1 - General Fund	1.85	35,317,698
	<u>2.37</u>	

Total ad valorem taxes levied were \$1,818,120. Taxes receivable at December 31, 1996 were \$4,432,933.



## NOTES TO FINANCIAL STATEMENTS

## Note 19. Sales and Use Taxes

The Iberia Parish Government is authorized and has levied the following sales and use taxes:

Year	Rate/Area	Dedication
1979	1.00% Parishwide	Hotel occupancy tax on income from the occupancy of hotel rooms, motel rooms and overnight camping facilities within the Parish. The proceeds shall be used for the purpose of providing funds for the Iberia Parish Tourist Commission to attract conventions and tourists into the Parish.
1980	.20% Incorporated areas	Constructing, acquiring, improving, maintaining and operating solid waste collection and disposal facilities in the unincorporated areas of the Parish.
1980	.20% Parishwide	To pay the cost of maintaining and operating a parishwide sewage control program. The balance of the proceeds is to be divided annually, on or before February 1, of each year, between the Iberia Parish Government and the incorporated municipalities of the Parish, on a per capita basis, according to the 1980 United States Census. These proceeds are dedicated for constructing, acquiring and improving drainage facilities. This tax was approved for ten years from the date of the first levy.
1981	.20% District No. 2	Maintenance and operation of recreational facilities in District No. 2 and for construction, acquiring, and improving recreational facilities in District No. 2. District No. 2 includes all of Iberia Parish except for the incorporated area of the City of New Iberia.
1987	2.80% Parishwide	Hotel occupancy tax on income from the occupancy of hotel rooms, motel rooms and overnight camping facilities within the Parish. The proceeds shall be used to provide funds for industrial development and economic development in Iberia Parish through the Iberia Industrial Development Foundation.
1990	.20% Incorporated areas	Supplement other sales tax revenues collected to construct, acquire, improve, maintain and operate solid waste collection and disposal facilities, including the cost of a recycling program.

## NOTES TO FINANCIAL STATEMENTS

## Note 18. Sales and Use Taxes (Continued)

Revenues derived from the above taxes for the year ended December 31, 1994 were as follows:

<u>Year</u>	<u>Rate</u>	<u>Deduction</u>	<u>Amount</u>
<u>Primary Government -</u>			
1992 and 1993	.004	Solid waste and recycling	\$1,189,849
1992	.384	Wastewater control	2,881,501
1993	2.004	Industrial development	19,688
		Total primary government	<u>\$4,130,838</u>
<u>Component Units -</u>			
1978	2.084	Hotel occupancy	4 32,504
1994	.054	Recreation	121,278
		Total component units	<u>\$ 353,782</u>

All of the above taxes, with the exception of the hotel occupancy and industrial development taxes, are collected by the Iberia Parish School Board and are remitted to the Iberia Parish Government monthly, net of an administrative fee.

## Note 20. Defined Benefit Pension Plan

All permanent employees of Iberia Parish Government participate in the Parochial Employees' Retirement System (PERS) of Louisiana, a multiple-employer public employee retirement system. The payroll for Parish employees covered by the System for the year ended December 31, 1994 was \$2,821,368. The total Parish payroll was \$2,816,480.

All permanent Parish employees who work at least 26 hours a week and are under 60 years of age are members of the plan. Parish Councilmen and certain other elected Parish officials may enroll at their option. Members of the plan may retire with thirty years of creditable service regardless of age, with twenty-five years of service at age 55, and with 18 years of service at age 60. The retirement allowance is equal to 1% of the member's final compensation multiplied by his years of creditable service, with certain provisions made for those employees who were members of the supplemental plan only prior to its revision date. Their retirement allowances may not exceed the greater of 100% of a member's final salary or compensation. The system also provides disability and survivor benefits. Benefits are established by State statute.

Contributions to the system include one-fourth of one percent of the taxes above to be collectible by the tax rolls of the Parish. State statute requires covered employees to contribute 3.50% of their earnings to the plan; the Parish contributes 1.25% of each employee's salary as an employer match. The total contribution for the year was \$428,840 which consisted of \$283,501 from the Parish and \$145,339 from its employees.

## NOTE TO FINANCIAL STATEMENTS

### Note 20. Defined Benefit Pension Plan (continued)

Although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are determined for the System, but not separately for the Iberia Parish Government.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERC and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees. The pension benefit obligation at December 31, 1995, for the System as a whole, determined through actuarial valuation performed as of that date, was \$421,879,194. The System's net assets available for benefits on that date were \$597,435,184, leaving an unfunded pension benefit obligation of \$175,555,987.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1995 comprehensive annual financial report. The Iberia Parish Government does not guarantee the benefits granted by the System.

### Note 21. Deferred Compensation Plan

The Parish Government offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Parish employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are held in trust or made available to the employee or other beneficiary solely the property and rights of the Parish subject only to the claims of the Parish's general creditors. Participants' rights under the plan are equal to those of general creditors of the Parish in an amount equal to the fair market value of the deferred amount for each participant. The Parish believes it is unlikely that it will use the assets to satisfy claims of general creditors in the future.

Investments are managed by the plan's administrator under one of five investment options, or a combination thereof. The choice of the investment option(s) is made by the participants. At December 31, 1995, the market value of the plan assets was \$481,869.

## NOTES TO FINANCIAL STATEMENTS

### Note 13. Postretirement Health Care and Life Insurance Benefits

The Iberia Parish government provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Parish employees become eligible for these benefits if they reach normal retirement age while working for the Parish. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the Parish. The Parish Government recognizes the cost of providing these benefits as an expenditure when paid. Currently the Iberia Parish Government has approximately 40 employees receiving benefits. For the year ended December 31, 1984, the amount of benefits paid totaled \$88,883 for the primary government and \$2,442 for the component units.

NOTES TO FINANCIAL STATEMENTS

Note 20. Interfund Operating Transfers

Individual fund operating transfers for fiscal year ending December 31, 2001, were as follows:

<u>Fund</u>	<u>Transfer to</u>	<u>Transfer to</u>
	<u>\$</u>	<u>\$</u>
General Fund	1,268,000	1,100,000
Special Revenue Funds -		
Board District No. 10 Maintenance	107,000	17,000
Parish Wide Sewerage Maintenance	207,000	20,971
Public Library	2,000	10,171
Public Capital Program	90,000	50
Public and Maintenance Program	800	148,700
State Tax	--	15,000
Wastewater Capital	--	291,551
Central Justice Facility	441,100	5,000
Off-Campus Billing	--	87,900
MS District 10 Capitalization Program	--	17,941
MS District 8 Wastewater Program	--	47,940
Industrial Development Fund	--	5,100
Other Service Funds -		
State Inspection Fund	600,000	--
Having Care/Financial Services FTR	--	10,700
Capital Projects Funds -		
Capital Bond	207,000	1,100,000
Capital Development Bond (CDBG) -		
Capital Recovery	10,000	--
Energy Supply Acquisition	--	200,000
Water Conservation Programs	--	607,000
General Service Funds -		
Risk Management	--	6,500
Unemployment Compensation	--	1,500
Nonoperable Fund Funds -		
Kahnle Bond (1994)	--	75
Wastewater District Laundry	--	1,000
Earl Lewis Highline, III	--	250
Homer's Garage	--	700
Super Service Equipment	--	80
Expiring Bonds	--	50
<b>FINANCY DEPARTMENT - Operating transfers to (from) other departments and to:</b>		
General Fund	60,000	17,000
Other Service Fund -		
Bond Refunding	70,000	--
<b>OPERATIONS DEPARTMENT - Operating transfers to (from) other departments:</b>		
Fire Protection District Maintenance	--	100,000
Communications District	7,000	40,000
Recognition and Management Board	60,000	1,000
Tourist Development	--	1,000
Wastewater District No. 8	--	600
Wastewater District No. 1	50,000	1,000
Public Works Support Authority	--	1,000
	<u>1,268,000</u>	<u>1,100,000</u>

NOTES TO FINANCIAL STATEMENTS

Note 14. Federally Assisted Programs

The Parish participates in a number of Federally assisted programs. These programs are audited in accordance with the Single Audit Act of 1984. Audits of prior years have not resulted in any disallowed costs; however, greater agencies may provide for further examinations. Based on prior experience, the Parish's management believes that further examinations will not result in any material questioned costs.

Note 15. Food Stamp Program

The food stamp program is operated by the Parish under an agreement with the Louisiana Department of Health and Human Resources (DHHR). The Parish is reimbursed 85 per cent of its operating cost by DHHR based on monthly cost reports. Funds are provided by the United States Department of Agriculture through the state administrative match program. During the year, the Parish received \$10,814,000. Unaudited \$10,809,000 and had a balance of \$1,881,700 in food stamps in inventory at December 31, 1994, which is not reflected in the financial statements.

Note 16. Segment Information

The Parish is reporting five components within enterprise funds which provide health, water, sewerage, and transportation services. Segment information for these enterprise funds for the year ended December 31, 1994 is as follows:

Segment Description	Revenue Excluded, \$	Expense Excluded Ex. 1 - Part of Parish	Assets Excluded, \$	Liabilities Excluded	Assets Excluded Capital	Liabilities Excluded Capital
Operating revenue	\$ 48,700	\$ 41,000	\$ 1,700	\$ 50,000	\$3,000,000	\$3,000,000
Operating expense	79,100	3,000	11,000	50,000	38,500,000	38,500,000
Operating Income	179,110	7,000	(10,000)	7,000	1,700,000	1,500,000
Capital Expenditures	31,000	3,000	0	11,000	100,000	100,000
Operating Transfers	1,150,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Net working capital	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total assets	1,150,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Long-term liabilities	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total equity	1,150,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

NOTES TO FINANCIAL STATEMENTS

Note 17. Excess of Expenditures Over Appropriations in Individual Funds

The following individual funds had excess of expenditures over appropriations which are not apparent from the combined financial statements:

Fund	Expenditures appropriations		Excess
General Fund - Clerk of Court	\$ 131,923	\$ 129,495	\$ 2,428
Special Revenue Fund: Mosquito Control/Drainage Program: mosquito control	549,825	549,897	(72)
Capital Projects Fund: Royalty Fund - Executive Other	100 181,511	64 183,352	(4 18,841)
	<u>\$ 863,249</u>	<u>\$ 863,208</u>	<u>\$ 41,041</u>

Note 18. Litigation

A. Iberia Parish Government:

The Parish is a defendant in various law suits. Legal counsel for the Parish states there is adequate insurance on all cases where monetary damages are sought, and in those cases where there is no serious liability question or no coverage, the Parish would be adequately protected by the sovereign immunity clause of the Louisiana Constitution.

B. Iberia General Hospital and Medical Center:

As of September 30, 1990 there were several cases of pending litigation against the Hospital. The Louisiana Hospital Association Trust Fund covers the Hospital for the first \$100,000 of liability and an additional \$400,000 of coverage is provided through the State of Louisiana, Patient's Compensation Fund. A recent court case has affirmed the constitutionality of the \$500,000 limit under the Medical Malpractice Act. Management is of the opinion that no claims will exceed insurance coverage.

Note 19. Contingency

A. Iberia General Hospital:

The Hospital maintains a malpractice insurance policy with a public insurance company. There is no deductible on the policy. The policy has a \$1,000,000 liability limit per accident and a \$5,000,000 aggregate liability limit per year.

## NOTES TO FINANCIAL STATEMENTS

### Note 10. Air Traffic Control Tower Services

The Iberia Parish Airport Authority was awarded an annual grant through September 1997 for air traffic control (ATC) from the Federal Aviation Administration. The grant is currently for \$18,548 per month. The Iberia Parish Airport Authority has also entered into a contract with a firm to supply the personnel to run the tower. The cost of this contract is also currently \$18,548 per month. For the current year grant revenues were \$222,576 and ATC costs were \$198,967.

Because the Airport Authority anticipates they would not incur the cost for ATC at its current level if they did not receive a grant, the total cost of ATC is included as a nonoperating expense instead of an operating expense.

The FAA has indicated that they anticipate funding for ATC will continue after September 1997. If funding for ATC is not available and if the Airport Authority has no ATC or a reduced ATC, it is not known to what extent air traffic would be curtailed and subsequently, what would be the consequences to current tenants and their abilities to meet their lease obligations.

### Note 11. Subsequent Events

On October 13, 1996, the Hospital issued \$10,800,000 of Hospital Revenue Bonds, Series 1996 (the 1996 Bonds) for the purpose of financing or refinancing expenditures in connection with the acquisition and construction of improvements, renovations and expansions, and purchasing equipment, as well as funding capitalized interest on the 1996 Bonds, funding a deposit to the Reserve Fund, and paying the costs incurred in connection with the issuance of the 1996 Bonds.



FINANCIAL STATEMENTS  
OF INDIVIDUAL FUNDS

GENERAL FUND

To account for resources traditionally associated with government which are not required to be accounted for in another fund.

1981A PUBLIC ACCOUNTS  
STATEMENT

EXHIBIT 1-1

BALANCE SHEET  
DECEMBER 31, 1980 AND 1979

1980	<u>1980</u>	<u>1979</u>
Cash and cash equivalents		
Investments, at cost	\$ 475,876	\$ 397,807
Receivables	1,000,000	1,040,000
Due from other funds	1,367,815	1,217,155
	263,719	299,150
Due from component units	5,511	55,511
Due from other governmental units	617,000	587,774
Other assets	1,000	—
<b>Total assets</b>	<b>\$ 3,730,911</b>	<b>\$ 3,697,597</b>
<b>LIABILITIES AND FUND BALANCE</b>		
LIABILITIES		
Accounts payable	\$ 190,000	\$ 190,000
Due to other funds	55,881	59,011
Due to component units	7,000	7,376
Due to other governmental units	4,000	—
Deferred revenues	51,370	51,369
Total liabilities	<u>358,251</u>	<u>317,756</u>
Fund balance		
(Unassigned) -		
Restricted	3,216,147	3,216,147
Unassigned	1,826,612	1,826,612
Total fund balance	<u>5,042,759</u>	<u>5,042,759</u>
<b>Total liabilities and fund balance</b>	<b>\$ 5,400,990</b>	<b>\$ 5,400,355</b>

See Notes to Financial Statements.

WATER SUPPLY DISTRICT  
FINANCIAL STATEMENT

1961-1962

STATE OF ILLINOIS - 20001 COMB BUDGET AND ACTUAL  
YEAR ENDED DECEMBER 31, 1962

With Cooperative Agency Accounts for Year Ended December 31, 1962

	1962		1961	
	Budget	Actual	Estimated	Actual
<b>General government:</b>				
Legislative -				
Personal services	\$ 104,700	\$ 102,070	\$ 5,700	\$ 105,000
Employee benefits	44,370	47,206	870	47,100
Advertising and other	17,000	16,700	1,000	16,100
Printing	600	600	600	500
Communications	100	93	20	80
Travel	1,000	1,000	600	1,000
Maintenance of property	1,400	1,400	100	1,200
Recreation services	800	800	800	700
Insurance	11,000	11,000	7	11,500
Office supplies	1,000	4,700	800	4,000
Fees	17,000	16,200	800	15,000
<b>Total Legislative</b>	<b>200,800</b>	<b>200,111</b>	<b>10,300</b>	<b>211,000</b>
Judicial -				
Deputy clerks				
Personal services	50,000	47,000	1,100	47,000
Employee benefits	10,000	10,000	100	10,000
Advertising and other	1,700	1,700	100	1,700
Communications	1,000	1,000	100	1,000
Travel	1,000	1,000	20	1,000
Maintenance of property	1,000	1,000	100	1,000
Recreation services	20,000	17,700	1,100	19,500
Insurance	1,000	1,000	--	1,000
Office supplies	--	--	--	100
Court and witness fees	50,000	50,000	50,000	50,000
	<b>164,000</b>	<b>160,100</b>	<b>51,100</b>	<b>161,000</b>
Board of Directors				
Personal services	50,000	50,000	1,100	50,100
Employee benefits	10,000	10,000	1,000	10,000
Insurance	1,000	1,000	--	1,000
	<b>61,000</b>	<b>61,000</b>	<b>2,100</b>	<b>61,100</b>
City of East				
Printing	1,000	1,000	80	100
Travel	40,000	40,000	11,770	39,000
Maintenance of property	70,000	70,000	11,000	70,000
Office supplies	1,000	1,000	1	1,000
Court attendance	6,000	6,000	10,000	6,000
	<b>118,000</b>	<b>118,000</b>	<b>22,751</b>	<b>116,000</b>
Ward clerks:				
Personal services	20,000	20,000	1,000	21,000
Employee benefits	5,000	5,000	80	5,000
Insurance	1,000	1,000	--	1,000
Travel	1,000	1,000	1	1,000
Court and witness fees	7,000	6,900	100	7,000
	<b>34,000</b>	<b>34,900</b>	<b>1,181</b>	<b>35,000</b>
<b>Total judicial</b>	<b>338,000</b>	<b>326,000</b>	<b>75,131</b>	<b>333,000</b>

UNITED STATES GOVERNMENT  
 GENERAL FUND

STATE OF ILLINOIS - BUDGET COMPARISONS AND ACTION  
 Year Ended December 31, 1990  
 With Comparative Actual Amounts for Year Ended December 31, 1989

	1990		1989	
	Budget	Actual	Variances Favorable or Unfavorable	Budget
<b>Salaries for -</b>				
Professors				
Personal services	\$ 791,760	\$ 805,620	\$ 13,860	\$ 775,100
Employee benefits	50,000	50,000	0	50,000
Advertising and data	1,000	1,000	0	1,000
Printing	1,240	700	700	1,240
Contracted fees	11,400	11,400	0	11,400
Maintenance of property	4,000	3,500	1,500	4,000
Professional fees	500	500	0	500
Insurance	4,000	4,000	0	4,000
Office supplies	1,000	1,000	0	1,000
Travel	11,000	10,000	1,000	11,000
Total salaries for	883,800	893,220	10,420	868,240
<b>Salaries -</b>				
Deputies of various:				
Personal services	\$7,000	\$8,000	1,000	\$8,000
Employee benefits	1,000	1,000	0	1,000
Advertising and data	1,000	500	1,000	1,000
Printing	500	200	300	500
Contracted fees	1,000	1,000	0	1,000
Rentals	1,000	0	1,000	1,000
Maintenance of property	1,000	1,000	0	1,000
Professional services	500	500	0	500
Insurance	1,000	1,000	0	1,000
Office supplies	1,000	1,000	0	1,000
Travel	1,000	1,000	0	1,000
Total	17,000	17,000	0	17,000
<b>Services</b>				
Advertising and data	\$1,000	\$1,000	\$0	\$1,000
Rentals	100	100	0	100
Rentals	1,000	100	1,000	100
Maintenance of property	100	--	100	--
Professional fees	--	--	--	1,000
Insurance	100	100	0	100
Office supplies	100	--	100	--
Travel expenses	10,000	10,000	0	10,000
Total services	12,300	12,300	0	12,300
<b>Total salaries</b>	896,100	905,520	10,420	880,540
				(14,420)
				(14,420)

DETAILED FINANCIAL STATEMENTS  
 2009-2010

DETAILS OF EXPENDITURES - BUDGET COMPARED TO ACTUAL  
 Year Ended December 31, 2009  
 With Comparative Actual Amounts for Year Ended December 31, 2008

	2009		2008	
	Budget	Actual	Variance Favorable	Actual
Finance and administrative -				
General financial administration				
Personnel services	\$ 149,278	\$ 155,054	\$ 5,776	\$ 151,758
Employee benefits	112,113	117,988	5,875	113,505
Advertising and other printing	3,548	3,348	200	3,354
Communications	9,300	8,334	966	8,629
Books	7,850	8,411	561	7,888
Maintenance of property	8,850	8,682	168	8,754
Professional services	56,000	56,334	334	56,847
Insurance	78,400	78,673	273	77,852
Office supplies	27,100	28,643	1,543	28,086
Travel	3,000	3,348	348	3,128
	<u>662,339</u>	<u>668,822</u>	<u>6,483</u>	<u>658,111</u>
Purchasing				
Personnel services	24,300	22,254	2,046	21,584
Employee benefits	4,370	4,288	82	4,214
Advertising and other printing	400	400	--	392
Communications	400	27	373	29
Maintenance of property	400	--	400	--
Professional services	120	--	120	--
Insurance	1,380	1,374	6	1,374
Office supplies	100	65	35	100
Travel	400	488	88	488
	<u>32,280</u>	<u>32,126</u>	<u>154</u>	<u>31,786</u>
Personnel administration				
Personnel services	18,884	18,879	5	17,477
Employee benefits	8,127	8,709	582	8,375
Advertising and other printing	2,870	2,977	107	2,799
Printing	7,500	683	6,817	121
Communications	200	186	14	171
Maintenance of property	700	--	700	--
Professional services	1,200	860	340	679
Insurance	1,200	1,270	70	1,288
Office supplies	1,300	789	511	1,778
Travel	2,770	2,433	337	2,182
	<u>56,754</u>	<u>56,596</u>	<u>158</u>	<u>54,729</u>
Travel - Insurance				
Approval computer	50,400	50,401	1	50,400
Approval computer	80,622	77,182	3,440	77,182
	<u>131,022</u>	<u>127,583</u>	<u>3,439</u>	<u>127,582</u>
Total finance and administrative	<u>824,641</u>	<u>824,931</u>	<u>290</u>	<u>812,207</u>

(Continued)

OTHER PUBLIC GOVERNMENT  
GENERAL FUND

EXHIBIT 10.02  
FIVE YEARS

DETAIL OF EXPENDITURES - BUDGET COMPARISON AND VARIANCE  
Year ended December 31, 1996  
With Comparative Actual Amounts for Year ended December 31, 1995

	1996		1995	
	Budget	Actual	Balance Forward ENCUMBRANCES	Actual
<b>Other general government -</b>				
Printing and mailing				
Advertising and dues	\$ 200	\$ 170	\$ 00	\$ 170
Professional fees	30,000	30,000		30,000
	<u>30,200</u>	<u>30,170</u>	<u>00</u>	<u>30,170</u>
<b>Utilities</b>				
Federal services	45,000	45,000	1,000	45,000
Employee benefits	17,500	17,500	000	17,500
Utilities	100,100	100,000	1,000	100,000
	<u>1,000</u>	<u>1,000</u>	<u>0000</u>	<u>1,000</u>
Insurance	700	600	000	700
Maintenance of property	100,000	100,000	0,000	100,000
Professional services	000	--	0,000	000
	<u>30,000</u>	<u>30,000</u>	<u>000</u>	<u>30,000</u>
Office supplies	200	40	100	100
	<u>200</u>	<u>40</u>	<u>100</u>	<u>100</u>
	<u>200,100</u>	<u>200,040</u>	<u>1,100</u>	<u>200,140</u>
<b>Amuse</b>				
Utilities	17,000	16,500	0,000	16,500
Maintenance of property	40,000	40,000	0,000	40,000
Insurance	1,000	1,000	0	1,000
	<u>17,000</u>	<u>17,500</u>	<u>0000</u>	<u>17,500</u>
<b>Recreation services contract fees</b>				
and related fees to recreation	00,000	00,000	0,000	00,000
	<u>00,000</u>	<u>00,000</u>	<u>0,000</u>	<u>00,000</u>
<b>Total other general government</b>	<u>170,200</u>	<u>168,100</u>	<u>10,000</u>	<u>168,200</u>
<b>Total general government</b>	<u>1,483,000</u>	<u>1,480,000</u>	<u>10,000</u>	<u>1,480,000</u>
<b>Paid by (to) (to):</b>				
Maturity -				
Advertising and dues	--	00	--	00
Utilities	0,000	0,000	0,000	0,000
Grant assistance	0,000	0,000	0,000	0,000
	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>
<b>Five percentum -</b>				
Grants	10,000	10,000	00	00
	<u>10,000</u>	<u>10,000</u>	<u>00</u>	<u>00</u>
				<u>(Total 1996)</u>

GENERAL FUND - EXPENDITURES  
 (Dollars, Thousands)

DETAIL OF EXPENDITURES - BUDGET FISCAL YEAR 1991 AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1990  
 WITH Comparative Actual Amounts for Year Ended December 31, 1989

	1990		Percent Favorable (Disfavorable)	1989
	Budget	Actual		Actual
<b>Garage :</b>	\$ 41,000	\$ 39,888	\$ 1,112	\$ 39,607
Personnel services	10,000	9,860	140	9,860
Employee benefits	100	700	200	700
Advertising and signs	1,000	100	900	100
Printing	1,000	1,700	600	1,100
Communications	1,000	1,000	--	1,000
Materials	--	1,000	--	1,000
Maintenance of property	17,000	107,500	90,500	89,000
Professional services	1,000	1,000	--	1,000
Depreciate	1,000	1,000	1000	1,000
Office supplies	1,000	1,000	100	1,000
Travel	100,000	110,000	10,000	100,000
<b>Permitting Engineering :</b>				
Advertising and signs	100	100	100	100
Printing	1,000	700	300	100
Professional services	49,000	49,000	--	49,000
Professional Engineering services	20,000	20,000	--	20,000
Materials	1,000	1,000	--	1,000
Travel	100	100	100	100
	71,100	71,100	100	71,100
<b>Other activities -</b>				
Emergency management				
Personnel services	45,000	42,800	2,200	42,800
Employee benefits	10,000	10,000	100	10,000
Advertising and Signs	100	100	100	100
Printing	100	--	100	--
Communications	1,000	1,000	1,000	1,000
Maintenance of property	1,000	1,700	700	1,400
Professional services	700	--	700	700
Depreciate	1,000	1,000	--	1,000
Office supplies	1,000	1,000	100	1,000
Travel	1,000	100	900	1,000
	62,800	62,800	1,000	62,800
<b>Public Engineering</b>				
Maintenance of property	--	--	--	1,100
	--	--	--	1,100
<b>Total public safety</b>	<b>111,000</b>	<b>106,112</b>	<b>4,888</b>	<b>105,100</b>

(Cont'd next page)



2004 BUDGET SUMMARY  
 BUDGET YEAR

DETAIL BY EXPENDITURE - BUDGET COMP BARRIS AND ACTUAL  
 Year Ended December 31, 1999  
 With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance Favorable (Unfavorable)	1998
	Budget	Actual		Actual
<b>Public works:</b>				
Public works administration:				
Personnel services	\$ 47,968	\$ 49,239	\$ 1,271	\$ 50,475
Employee benefits	22,718	21,209	1,509	27,249
Advertising and other	200	200	--	248
Printing	200	200	--	--
Communications	80	80	--	84
Travel	5,000	4,400	1,600	180
Maintenance of property	1,000	4,800	3,800	1,400
Professional services	11,200	21,415	10,215	25,111
Insurance	1,400	1,400	--	1,400
Office supplies	1000	1000	--	499
Fuel	1,000	100	900	800
	<u>114,786</u>	<u>114,053</u>	<u>733</u>	<u>128,971</u>
<b>Highways, streets and roads:</b>				
Advertising and other	--	100	(100)	--
Utilities	400	400	--	375
Materials	700	--	700	75
Professional fees	--	1000	1000	--
Land improvements	--	100	(100)	--
Depreciation benefits	100	4000	3900	100
	<u>1100</u>	<u>5500</u>	<u>4400</u>	<u>500</u>
<b>Local general:</b>				
Advertising and other	100	100	--	100
Maintenance of property	24,000	24,000	--	18,500
Professional services	100	100	--	100
Grants	1,000	1,000	--	2,000
	<u>25,100</u>	<u>25,200</u>	<u>100</u>	<u>21,100</u>
<b>Utilities:</b>				
Employee benefits	500	500	--	500
	<u>500</u>	<u>500</u>	<u>--</u>	<u>500</u>
<b>Sanitary Sewer Service:</b>				
Advertising and other	100	100	--	--
Printing	100	100	--	--
Utilities	100	100	--	--
Communications	--	100	100	--
Maintenance of property	1,000	1,100	100	--
Professional fees	900	1,100	200	--
Office supplies	100	100	--	--
Land improvements	1,000	1,000	--	100
	<u>5,100</u>	<u>5,500</u>	<u>400</u>	<u>100</u>
<b>Sanitary Sewer Service:</b>				
Utilities	--	100	100	--
Professional fees	1,000	1,000	--	--
	<u>1,000</u>	<u>1,100</u>	<u>100</u>	<u>--</u>
<b>Total public works:</b>	<u>179,586</u>	<u>179,756</u>	<u>170</u>	<u>181,081</u>

GENERAL PUBLIC UTILITIES  
STATE OF ILLINOIS

DETAILS OF EXPENDITURES - BUDGET COMP (BATES) AND ACTUAL  
Year Ended December 31, 1990  
with Comparative Actual Amounts for Year Ended December 31, 1989

	1990		Variance Increase (and decrease)	1989
	Budget	Actual		Actual
<b>Health and welfare:</b>				
<b>Health:</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>Welfare:</b>				
Food stamp program				
Personal services	20,400	18,271	1,029	20,400
Employee benefits	24,704	20,200	4,504	24,704
Advertising and cost	50	49	1	50
Communications	1,000	793	207	1,000
Maintenance of property	1,000	890	110	1,000
Professional services	400	391	9	400
Insurance	4,000	4,000	0	4,000
Office supplies	500	481	19	500
Travel	20,111	17,900	2,211	20,111
<b>Grand Total:</b>	<u>53,000</u>	<u>53,000</u>	<u>0</u>	<u>53,000</u>
<b>Health:</b>				
Benefits	0.00	0.00	0.00	0.00
<b>Grand Total:</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Operations (Bates):</b>				
Advertising and Mass	100	90	10	100
Utilities	1,500	1,000	500	1,500
Communications	1,000	800	200	1,000
Benefits	11,000	10,000	1,000	11,000
Maintenance of property	1,000	1,000	0	1,000
Professional services	500	500	0	500
Insurance	4,000	4,000	0	4,000
Office supplies	250	180	70	250
Materials and supplies	500	0	500	0
Administrative	200	0	200	0
Equipment purchases	500	0	500	0
Travel	100	0	100	0
<b>Grand Total:</b>	<u>23,000</u>	<u>21,500</u>	<u>1,500</u>	<u>23,000</u>
<b>Grand Total:</b>	<u>11,000</u>	<u>11,500</u>	<u>(500)</u>	<u>11,000</u>
<b>Total health and welfare</b>	<u>11,000</u>	<u>11,500</u>	<u>(500)</u>	<u>11,000</u>
<b>Culture and recreation:</b>				
Personal services	1,000	1,000	0	1,000
Employee benefits	1,000	1,000	0	1,000
Utilities	14,000	14,000	0	14,000
Communications	500	490	10	500
Maintenance of property	10,000	7,700	2,300	10,000
Insurance	1,000	1,000	0	1,000
<b>Grand Total:</b>	<u>28,500</u>	<u>26,190</u>	<u>2,310</u>	<u>28,500</u>
<b>Total culture and recreation</b>	<u>28,500</u>	<u>26,190</u>	<u>2,310</u>	<u>28,500</u>

YORKA (PARI) GOVERNMENT  
GENERAL FUND

Exhibit 1-2  
11/20/2000

DETAILS OF EXPENDITURES - BUDGET (1999) BUDGET AND ACTUAL  
From Budget December 31, 1999  
NYC Comparative Budget Account for Year ended December 31, 1999

	1999		Variance Favorable (Unfavorable)	2000	
	Budget	Actual		Budget	Actual
<b>Economic development and assistance</b>					
<b>Economic development -</b>					
<b>Publicity</b>					
Advertising and news	\$ 12,000	\$ 12,410	\$ 410	\$ 4,100	
Grants	30,800	30,800	--	18,700	
	<u>42,800</u>	<u>43,210</u>	<u>410</u>	<u>22,800</u>	
<b>Public Works</b>					
Employee benefits	37	37	--	35	
Materials	2,175	2,063	112	1,400	
Maintenance of projects	1,145	1,133	12	950	
Insurance	131	131	--	--	
Office supplies	1,000	971	29	600	
Travel	700	676	24	500	
Grants	1,000	1,100	100	1,000	
	<u>7,188</u>	<u>6,978</u>	<u>210</u>	<u>5,150</u>	
<b>Public service office -</b>					
Grants	1,000	1,000	--	8,500	
	<u>1,000</u>	<u>1,000</u>	<u>--</u>	<u>8,500</u>	
<b>Field to meetings</b>					
Personal services	10,000	10,000	10,000	100	
Employee benefits	12,075	10,000	2,075	10,000	
Advertising and news	1,500	150	1,350	1,110	
Printing	100	100	--	100	
<b>Communications</b>					
Rentals	600	600	600	300	
--	--	417	(417)	--	
Cell telephone	1,400	1,400	--	70	
Maintenance of property	700	300	400	300	
Professional services	1,000	600	400	800	
Insurance	1,100	1,100	--	2,000	
Office supplies	1,100	1,000	100	1,000	
Travel	1,100	1,000	100	1,000	
	<u>10,500</u>	<u>11,000</u>	<u>500</u>	<u>11,700</u>	
<b>Total economic development</b>	<u>114,088</u>	<u>79,602</u>	<u>34,486</u>	<u>101,050</u>	
<b>Economic opportunity -</b>					
<b>Small work - training programs</b>					
Personal services	15,000	17,000	2,000	16,000	
Employee benefits	4,000	2,700	1,300	3,000	
	<u>19,000</u>	<u>19,700</u>	<u>700</u>	<u>19,000</u>	
<b>Total economic development and assistance</b>	<u>133,088</u>	<u>99,302</u>	<u>33,786</u>	<u>120,050</u>	
<b>Other services</b>					
<b>Printing</b>					
Printing	21,000	18,100	2,900	11,000	
Interest	--	2,000	(2,000)	1,000	
	<u>21,000</u>	<u>20,100</u>	<u>900</u>	<u>12,000</u>	
<b>Capital outlay</b>	20,000	21,000	1,000	21,000	
<b>Total expenditures</b>	<u>\$ 1,101,000</u>	<u>\$ 1,010,000</u>	<u>\$ 91,000</u>	<u>\$ 1,101,000</u>	

SPECIAL REVENUE FUNDS

Road District No. 18 Maintenance -

The Road District No. 18 Maintenance Fund accounts for the maintenance and upkeep of the Parish road system. Major means of financing is provided by the State of Louisiana Parish Transportation Fund, transfers from other funds, and interest earned on investments.

Parish Wide Drainage Maintenance -

The Parish Wide Drainage Maintenance Fund accounts for the maintenance and upkeep of the Parish drainage system. Major means of financing is provided by ad valorem taxes, state revenue sharing, transfers from other funds, and interest earned on investments.

Public Library -

The Public Library Fund accounts for the operation and maintenance of the main library and the branch libraries which provide services to citizens within the Parish. Major means of financing is provided by ad valorem taxes, state revenue sharing fees and charges for various library services, donations, and interest earned on investments.

Rabies Control Program -

The Rabies Control Program Fund accounts for expenditures in the field of rabies control for the citizens of Iberia Parish. Financing is provided from the issue of permits and licenses and transfers from the Health Unit Maintenance Special Revenue fund.

Health Unit Maintenance -

The Health Unit Maintenance Fund accounts for the maintenance and upkeep of a health unit which provides health and welfare services to the citizens of the Parish. Major means of financing is provided by ad valorem taxes and state revenue sharing.

Salts Tax -

The Salts Tax Fund accounts for the maintenance and operation of solid waste collection and disposal facilities, including recycling, in the unincorporated areas of the Parish. Financing is provided primarily by tax levied on the sale and use tax in the unincorporated areas of the Parish.

Mosquito Control/Drainage Program -

The Mosquito Control/Drainage Program Fund accounts for the proceeds of a parish wide one-fourth of one percent sales and use tax which is primarily dedicated for the maintenance and operations of a mosquito control program for the citizens of Iberia Parish. The balance of the proceeds of the tax is to be divided annually between the council and the incorporated municipalities of the Parish on a per capita basis for the purpose of constructing, repairing, and improving drainage facilities.

Criminal Justice Facility -

The Criminal Justice Facility Fund accounts for the operation and maintenance of the Parish jail facility. Also included are expenditures related to the housing of prisoners in the facility. Financing sources include an ad valorem tax, state revenue sharing, and operating transfers.

**SPECIAL REVENUE FUNDS (Continued)**

**Off-Track Betting -**

Off-Track Betting fund accounts for the proceeds of a one percent license fee of the total amount wagered at the Off-Track Betting Facility, located and operating in Iberia Parish. The license fee is dedicated for lump sum deferred salary payments to all direct Parish employees.

**HUD Section 8 Certificate Program -**

The HUD Section 8 Certificate Program fund accounts for a federally financed program which provides housing assistance payments in the form of rental assistance.

**HUD Section 8 Voucher Program -**

The HUD Section 8 Voucher Program fund accounts for a federally financed program which provides housing assistance payments in the form of rental assistance.

**HUD Home Program -**

The HUD Home Program fund accounts for the collection and disbursement of the Federally financed program. These funds are part of disaster relief assistance related to Hurricane Andrew. The funds are to be used to provide incentives to develop and support affordable rental housing and homeownership.

**Industrial Development -**

The Industrial Development fund was created for the collection of a two percent tax on the occupancy of hotel rooms, motel rooms and overnight camping facilities within the Parish to be distributed to the Tourism Commission fund. The Industrial Development fund also collects an additional two percent tax on the occupancy of hotel rooms, motel rooms and overnight camping facilities within the Parish to be distributed to the Iberia Industrial Development Foundation.

**Disaster Relief -**

To account for the receipts of Emergency Management Assistance and the clean up costs resulting from Hurricane Andrew.

UNITED STATES GOVERNMENT  
OFFICE OF BUDGET FUNDS

Consolidated Statement

December 31, 1959

With Comparative Totals for December 31, 1958

ASSETS	Year	Period with	Total
	Ended	Balance	
	1959	Balance	1958
Cash and cash equivalents	\$ 170,000	\$ 500,000	\$ 287,400
Investments, at cost	600,000	500,000	50,000
Receivables	11,400	700,000	7,000,000
Due from other funds	--	5,000	5,000
Due from separate entities	--	00	--
Due from other governmental units	--	50,000	100,000
Other assets	--	--	--
<b>Total assets</b>	<b>\$ 781,400</b>	<b>\$ 1,755,000</b>	<b>\$ 7,342,400</b>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 10,000	\$ 00,000	\$ 00,000
Due to other funds	1,000	4,000	7,000
Due to component units	--	--	--
Due to other governmental units	--	--	00
Unearned income	--	--	--
Other liabilities	00,000	00,000	00,000
Total liabilities	11,000	04,000	07,000
Fund balance			
Reserved	--	--	0,000
Unexpended -			
Encumbered	10,000	00,000	00,000
Unobligated	00,000	1,000,000	1,000,000
Total fund balance	10,000	1,000,000	1,000,000
<b>Total liabilities and fund balance</b>	<b>\$ 21,000</b>	<b>\$ 1,044,000</b>	<b>\$ 7,342,400</b>

Ball Box Control Transfer	Ball Box Releases	Ball Box Releases	Ball Box Releases	Ball Box Releases	Ball Box Releases
\$ 50,477	\$ 50,477	\$ 50,477	\$ 50,477	\$ 50,477	\$ 50,477
20,000	20,000	20,000	20,000	20,000	20,000
15,477	15,477	15,477	15,477	15,477	15,477
---	---	---	---	---	---
---	---	---	---	---	---
1,277	1,277	1,277	1,277	1,277	1,277
<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>
<b>\$ 50,477</b>	<b>\$ 50,477</b>	<b>\$ 50,477</b>	<b>\$ 50,477</b>	<b>\$ 50,477</b>	<b>\$ 50,477</b>
\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77
50	50	50	50	50	50
---	---	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	---
<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>
<b>\$ 77</b>	<b>\$ 77</b>	<b>\$ 77</b>	<b>\$ 77</b>	<b>\$ 77</b>	<b>\$ 77</b>
70,500	70,500	70,500	70,500	70,500	70,500
71,000	71,000	71,000	71,000	71,000	71,000
80,143	80,143	80,143	80,143	80,143	80,143
<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>
<b>\$ 80,143</b>	<b>\$ 80,143</b>	<b>\$ 80,143</b>	<b>\$ 80,143</b>	<b>\$ 80,143</b>	<b>\$ 80,143</b>
70,500	70,500	70,500	70,500	70,500	70,500
71,000	71,000	71,000	71,000	71,000	71,000
80,143	80,143	80,143	80,143	80,143	80,143
<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>
<b>\$ 80,143</b>	<b>\$ 80,143</b>	<b>\$ 80,143</b>	<b>\$ 80,143</b>	<b>\$ 80,143</b>	<b>\$ 80,143</b>

1977-78 PUBLIC ACCOUNTS  
 FINANCIAL STATEMENT FUND

COMMISSION ACCOUNTS  
 December 31, 1978

With Comparative Totals for December 31, 1977

ACCOUNT	1978	1977	1977
	December 31 Certificate Funds	December 31 Certificate Funds	1977 Total Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 44,391	\$ 242,641	\$ 191,750
Investments, at cost	--	--	--
Receivables	--	--	--
Due from other funds	9,433	--	20
Due from (to) other units	--	--	--
Due from (to) governmental units other funds	11,517	--	34,600
	<u>900</u>	<u>--</u>	<u>--</u>
<b>Total assets</b>	<b>\$ 66,341</b>	<b>\$ 242,641</b>	<b>\$ 226,370</b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ --	\$ --	\$ 10,474
Due to other funds	75,165	70,570	70,490
Due to (to) other units	--	--	--
Due to other governmental units	54,300	50,150	54
Deferred revenues	--	--	--
Other liabilities	--	--	--
Total liabilities	<u>129,465</u>	<u>120,720</u>	<u>131,018</u>
<b>Fund balance</b>			
Reserved	--	--	--
Unreserved -			
Assigned	--	--	200
Unassigned	--	--	11,600
Total fund balance	<u>900</u>	<u>120,720</u>	<u>11,800</u>
<b>Total liabilities and fund balance</b>	<b>\$ 129,465</b>	<b>\$ 241,440</b>	<b>\$ 242,818</b>

See Notes to Financial Statements.



Individual Development Fund	Number of Units	Totals	
		2003	2004
\$ 2,500	\$ 200,000	\$1,118,000	\$ 2,100,000
..	..	2,000,000	2,000,000
1,000	5,000	2,000,000	2,000,000
..	..	20,000	20,000
..	..	..	..
..	..	200,000	200,000
..	..	..	..
<b>\$ 2,500</b>	<b>\$ 205,000</b>	<b>\$2,338,000</b>	<b>\$2,320,000</b>
\$ 111	\$ ..	\$ 100,000	\$ 100,000
..	100,000	100,000	100,000
111	..	..	..
..	..	100,000	100,000
..	..	..	..
..	..	..	20,000
..	..	20,000	20,000
<b>200</b>	<b>200,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
..	..	0,000	0,000
200	0,000	200,000	200,000
2,000	20,000	2,000,000	2,000,000
2,000	20,000	2,000,000	2,000,000
<b>\$ 2,000</b>	<b>\$ 20,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>

2021-22 FINANCIAL STATEMENTS  
SPECIAL REVENUE FUNDS

combined statement of revenues,  
expenses, assets and liabilities in cash account  
Year ended December 31, 2021

with comparative totals for year ended December 31, 2020

	2021 STATEMENT NO. 20	2020 STATEMENT NO. 20	2019 STATEMENT NO. 20
<b>Revenues:</b>			
Taxes -			
ad valorem	\$ --	\$ 752,875	\$ 1,000,541
sales and use	--	--	--
(Intergovernmental) -			
Federal	--	--	--
State			
Parish Transportation Fund	652,500	--	--
State revenue sharing, net	--	75,480	169,800
Other	--	--	--
Fees, charges, contributions	70,000	--	70,000
Fines and forfeitures	--	--	20,100
Interest	67,000	60,000	50,714
Miscellaneous	7,712	20,000	20,000
<b>Total revenues</b>	<b>877,212</b>	<b>908,355</b>	<b>1,351,155</b>
<b>Expenses:</b>			
Current operations -			
Public safety	--	--	--
Public works	877,000	1,051,504	--
Roads and utilities	--	--	--
Culture and recreation	--	--	1,000,000
Urban redevelopment and housing	--	--	--
Economic development and assistance	--	--	--
Capital outlay	--	--	20,000
<b>Total expenditures</b>	<b>877,000</b>	<b>1,051,504</b>	<b>1,020,000</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>000,212</b>	<b>(143,149)</b>	<b>331,155</b>
<b>Other financing sources (uses):</b>			
Operating transfers in	200,000	200,000	2,000
Operating transfers out	(100,000)	(100,000)	(100,000)
<b>Total other financing sources (uses)</b>	<b>100,000</b>	<b>100,000</b>	<b>(97,999)</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>100,212</b>	<b>40,151</b>	<b>233,156</b>
<b>Fund balance, beginning</b>	<b>800,000</b>	<b>1,400,000</b>	<b>1,000,000</b>
<b>Fund balance, ending</b>	<b>\$ 900,212</b>	<b>\$ 1,440,151</b>	<b>\$ 1,233,156</b>



UNITED STATES GOVERNMENT  
OFFICE OF THE COMPTROLLER  
GENERAL

COMBINED STATEMENT OF REVENUES,  
EXPENSES AND DEFICIT OF THE FEDERAL BUDGET  
FOR FISCAL YEAR 1954  
with Comparative Totals for Four Years Ended December 31, 1953

	1953 Actual Funds Available	1953 Actual Funds Available	1953 Actual Funds Available
<b>Revenues:</b>			
<b>Taxes -</b>			
Individual	\$	\$	\$
Sales and use	..	..	..
<b>Intergovernmental -</b>			
Federal	177,368	168,154	480,530
State	..	..	..
Federal (transportation funds)	..	..	..
State (income sharing, etc.)	..	..	..
Other	..	..	..
<b>Fees, charges, commissions</b>	..	..	..
<b>Fines and forfeitures</b>	..	..	..
<b>Interest</b>	..	..	..
<b>Miscellaneous</b>	..	..	..
<b>Total revenues</b>	<u>177,368</u>	<u>168,154</u>	<u>480,530</u>
<b>Expenditures:</b>			
<b>Current Operations -</b>			
Social security	..	..	..
Social works	..	..	..
Health and welfare	..	..	..
<b>Culture and recreation</b>	..	..	..
<b>Urban redevelopment and housing</b>	10,000	254,100	..
<b>Scientific development and assistance</b>	..	..	401,000
<b>Capital outlay</b>	..	..	..
<b>Total expenditures</b>	<u>10,000</u>	<u>254,100</u>	<u>401,000</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>167,368</u>	<u>14,054</u>	<u>79,530</u>
<b>Other financing sources (deficit):</b>			
Borrowing (transfer) to	..	..	..
Borrowing (transfer) from	177,368	14,054	..
<b>Total other financing sources (deficit)</b>	<u>177,368</u>	<u>14,054</u>	<u>..</u>
<b>Excess (deficiency) of revenues and other financing over expenditures and other debt</b>	..	..	..
<b>Surplus balance, beginning</b>	..	..	11,000
<b>Surplus balance, ending</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>

See Notes to Financial Statements.

Contracted Direct spend Total	Contract Spend	Totals	
		1996	1995
\$ --	\$ --	\$ 2,230,437	\$ 2,025,707
75,486	--	2,305,923	2,046,414
--	--	655,758	625,764
--	--	453,371	471,088
--	--	342,476	344,718
--	--	12,911	1,156
--	--	195,281	118,893
--	--	22,528	20,476
199	75,154	395,899	178,369
--	--	175,720	329,854
<u>75,383</u>	<u>75,154</u>	<u>2,175,028</u>	<u>2,026,650</u>
--	--	756,212	471,765
--	78,194	2,026,650	2,026,657
--	--	1,080,077	1,080,717
--	--	1,024,555	923,208
--	--	365,180	261,142
71,026	--	675,361	386,354
<u>71,026</u>	<u>78,194</u>	<u>2,580,556</u>	<u>2,580,229</u>
<u>2,567</u>	<u>17,426</u>	<u>507,259</u>	<u>270,629</u>
--	--	5,257,746	675,073
<u>21,470</u>	<u>---</u>	<u>192,141</u>	<u>192,141</u>
<u>21,470</u>	<u>---</u>	<u>197,111</u>	<u>194,111</u>
1,071	17,426	607,561	711,824
<u>1,071</u>	<u>17,426</u>	<u>2,442,917</u>	<u>2,171,588</u>
<u>2,002</u>	<u>21,426</u>	<u>2,2,070,000</u>	<u>2,2,111,922</u>

STATE OF MARYLAND  
 SPECIAL SERVICE FUND  
 1990 BUDGET NO. 10-BALANCE

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGE IN FUND BALANCE - BUDGET COMPARED TO ACTUAL  
 YEAR ENDED DECEMBER 31, 1990  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1989

REVENUES	1990		Variance Favorable (and unfavorable)	1989
	Budget	Actual		
<b>Intergovernmental -</b>				
<b>Major:</b>				
Furlough compensation funds	\$ 100,000	\$ 481,371	\$ 381,371	\$ 472,790
<b>State, change, commissions</b>	1,000	12,000	10,000	1,000
<b>Interest</b>	12,000	41,879	29,879	42,179
<b>Miscellaneous</b>	500	1,250	1,650	16,179
<b>Total revenues</b>	<u>104,500</u>	<u>476,500</u>	<u>363,900</u>	<u>432,148</u>
<b>Expenditures:</b>				
<b>Current operations -</b>				
<b>Public works:</b>				
<b>Highway, sidewalks and roads -</b>				
Personal services	104,000	101,000	3,000	108,000
Engage benefits	85,000	82,000	3,000	87,000
Advertising and data	1,000	500	500	1,000
Printing	500	200	300	500
<b>Utilities</b>	1,000	4,000	3,000	4,000
<b>Rentals</b>	4,000	4,000	0	4,000
<b>Maintenance of property</b>	101,000	100,000	1,000	100,000
<b>Professional services</b>	1,000	1,000	0	1,000
<b>Insurance</b>	101,000	101,000	0	101,000
<b>Office supplies</b>	1,000	1,000	0	1,000
<b>Travel</b>	500	0	500	0
<b>Bank charges</b>	500	0	500	0
<b>Total</b>	<u>399,500</u>	<u>395,200</u>	<u>4,300</u>	<u>399,000</u>
<b>Welfare -</b>				
Personal services	11,179	44,000	32,821	42,000
Engage benefits	15,000	14,000	1,000	21,000
Advertising and data	0	0	0	0
Printing	0	0	0	0
<b>Utilities</b>	1,000	800	300	800
<b>Commercial rent</b>	1,000	1,000	0	1,000
<b>Rentals</b>	1,000	1,000	0	1,000
<b>Maintenance of property</b>	11,179	14,000	2,821	11,000
<b>Professional services</b>	0	0	0	0
<b>Insurance</b>	11,179	11,000	179	11,000
<b>Travel</b>	1,000	0	1,000	0
<b>Total</b>	<u>54,477</u>	<u>87,800</u>	<u>33,323</u>	<u>87,800</u>
<b>Maintainable local funds -</b>				
Personal services	0	1,000	1,000	0
Advertising and data	0	0	0	0
Printing	0	0	0	0
<b>Utilities</b>	0	0	0	0
<b>Commercial rent</b>	0	400	400	0
<b>Maintenance of property</b>	1,000	0	1,000	0
<b>Professional services</b>	0	0	0	0
<b>Insurance</b>	0	0	0	0
<b>Office supplies</b>	0	0	0	0
<b>Total</b>	<u>1,000</u>	<u>1,400</u>	<u>400</u>	<u>0</u>
<b>Total public works</b>	<u>414,977</u>	<u>483,400</u>	<u>68,423</u>	<u>488,000</u>
<b>Total expenditures</b>	<u>814,477</u>	<u>879,600</u>	<u>65,177</u>	<u>886,948</u>
				<i>(Over budget)</i>

1981A (AS FOR AMENDMENT)  
 SPECIAL BUDGET YEAR  
 AND DISTRICT NO. 10 REVENUES

Statement of revenues, expenditures and  
 CHANGES IN FUND BALANCE - BUDGET (ASST BUDGET) AND ACTUAL  
 Year ended December 31, 1980  
 With Comparative Actual Amounts For Year 1980B December 31, 1980

	1980		Variances Favorable Unfavorable	1981
	Budget	Actual		Actual
1981 (ASST) of revenues and expenditures	\$ 1,021,500	\$ 1,020,000	\$ 150,000	\$ 1,020,000
Other financing sources Credits				
Operating transfers to	100,000	100,000	100,000	100,000
Operating transfers from	100,000	100,000	---	111,000
Total other financing sources	200,000	200,000	100,000	211,000
Continuity of revenues and other sources and expenditures and other uses	\$ 1,221,500	121,000	\$ 121,000	121,000
Fund balance, beginning		221,000		221,000
Fund balance, ending		\$ 442,000		\$ 442,000

See Note 14 Financial Statements.

INDIA AREA GOVERNMENT  
SPECIAL REVENUE FUND  
STATE OF IOWA FINANCIAL PERFORMANCE

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BOND (SINK FUND) AND ACTUAL  
YEAR ENDED DECEMBER 31, 1956  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1955

	1956		Variances Favorable (Disadvantageous)	1955	
	Budget	Actual		Budget	Actual
<b>Revenues:</b>					
Taxes -					
ad valorem	\$ 464,370	\$ 471,975	\$ 7,605	\$ 484,380	
Intergovernmental -					
State	75,000	75,485	485	75,400	
State revenue sharing, net	43,100	50,987	6,887	48,198	
Interest	150,000	150,000	---	151,500	
Miscellaneous	---	---	---	---	
<b>Total revenues</b>	<b>832,470</b>	<b>848,447</b>	<b>15,972</b>	<b>861,478</b>	
<b>Expenditures:</b>					
Current operations -					
Public works					
Signposts, streets and roads -					
Travel	---	25	25	---	
	---	25	---	---	
Bridges -					
Maintenance of property	---	11	11	---	1,111
	---	11	---	---	1,111
Fuel oil, etc. -					
Personal services	545,711	550,480	4,769	550,480	
Equipment operating	545,710	557,560	11,850	547,563	
Advertising and sales	127	68	(59)	175	
Printing	200	58	(142)	1,133	
Utilities	7,750	7,386	(364)	6,146	
Communications	10,100	10,405	305	10,111	
Rentals	26,800	25,879	(921)	26,800	
Maintenance of property	405,260	451,467	46,207	487,111	
Professional services	45,500	45,880	(380)	26,499	
Insurance	22,875	22,306	(569)	26,268	
Office supplies	1,000	1,750	750	1,490	
Travel	1,000	700	(300)	917	
Bank charges	98	---	(98)	---	
Account compensation	26,400	21,000	(5,400)	27,150	
Contributions to pension fund	51,800	33,800	(18,000)	26,275	
Seed materials	---	---	---	---	11,000
	<b>1,111,000</b>	<b>1,111,000</b>	<b>---</b>	<b>1,100,000</b>	
<b>Total public works</b>	<b>1,111,000</b>	<b>1,111,114</b>	<b>114</b>	<b>1,100,000</b>	
Capital outlay	---	---	---	---	20,000
<b>Total expenditures</b>	<b>1,111,000</b>	<b>1,111,114</b>	<b>114</b>	<b>1,100,000</b>	(20,000)



1966 IN FUND IN GOVERNMENT  
 SPECIAL SERVICE FUND  
 WATER WIRE DRAINAGE DISTRICT

Comparison of accounts, corrected and  
 certain in cash balance - actual (cash balance) and actual  
 Year Ended December 31, 1966  
 With Comparative Actual Amounts for Year Ended December 31, 1965

	1966		1965	
	Actual	Actual	Estimated	Actual
Balance of Federal and Expenditures	\$ 1,156,833	\$ 1,154,500	\$ 1,154,500	\$ 1,151,800
Other financing sources (deduct)				
Operating transfers in	100,000	101,000	65,000	101,000
Operating transfers out	(11,000)	(10,000)	(5)	(10,000)
Total other financing sources	89,000	91,000	60,000	91,000
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 1,245,833	124,500	\$ 1,214,500	11,000
Cash balance, beginning		1,151,500		1,151,500
Cash balance, ending		\$ 1,276,000		\$ 1,162,500

See Notes to Financial Statements.

TRINITY PARSONS FOUNDATION  
 OFFICE, BOSTON, MASS.  
 PUBLIC LIBRARY

Sheet 4-5

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (YEAR BUDGET) AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1994  
 WITH COMPARISONS OF ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1993

	1994		1993	
	Budget	Actual	Percentage Favorable (Disadvantage)	Actual
<b>Revenues:</b>				
<b>Gifts:</b>				
Admission	\$ 500,000	\$ 1,000,000	\$ 100,000	\$ 900,000
Indisposed material - Books				
State revenue sharing, net	100,000	100,000	(1%)	100,000
Fees, charges, collections Fines and forfeitures	20,000	20,000	11,000	11,000
Interest	50,000	50,000	30	20,000
Miscellaneous	20,000	20,000	11,000	10,000
<b>Total revenues</b>	<b>1,290,000</b>	<b>1,390,000</b>	<b>100,000</b>	<b>1,301,000</b>
<b>Expenditures:</b>				
<b>Current operations:</b>				
<b>Salaries and personnel:</b>				
Salaries	400,000	420,000	20,000	400,000
Personal services	100,000	100,000	2,000	100,000
Employer benefits	50,000	50,000		50,000
Advertising and dues	5,000	5,000	500	500
Printing	5,000	5,000	100	500
Utilities	10,000	10,000	10,000	10,000
Communications	20,000	20,000	500	20,000
Rentals	10,000	8,000	20	7,000
Maintenance of property	50,000	50,000	1,000	50,000
Professional services	10,000	8,000	100	8,000
Insurance	20,000	20,000	50	18,000
Office supplies	20,000	20,000	2,000	18,000
Travel	10,000	8,000	2,000	8,000
Bank charges	100	..	100	100
Books	100,000	100,000	20,000	100,000
Periodicals and other media	10,000	10,000	5,000	10,000
Miscellaneous operations	10,000	10,000	10,000	10,000
Contributed materials to permanent fund	20,000	20,000	10,000	10,000
Total current and received for	<b>1,000,000</b>	<b>1,000,000</b>	<b>20,000</b>	<b>1,000,000</b>
<b>Capital outlay</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Total expenditures</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>200,000</b>	<b>1,200,000</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>90,000</b>	<b>190,000</b>	<b>200,000</b>	<b>100,000</b>
<b>Other financing sources (uses):</b>				
Borrowing transfers to	0,000	0,000	0	0,000
Borrowing transfers from	100,000	100,000	100	100,000
<b>Total other financing source</b>	<b>100,000</b>	<b>100,000</b>	<b>100</b>	<b>100,000</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>190,000</b>	<b>290,000</b>	<b>200,000</b>	<b>100,000</b>
<b>Fund balance, beginning</b>		<b>1,000,000</b>		<b>900,000</b>
<b>Fund balance, ending</b>		<b>1,290,000</b>		<b>1,000,000</b>

SEE NOTES TO FINANCIAL STATEMENTS.

ISSUE PRICE STATEMENT  
SPECIAL SERVICE FUND  
BASIS CONTROL ACCOUNT

STATEMENT OF REVENUES, EXPENDITURES AND  
CARRIED TO FUND BALANCE - SPECIAL SERVICE FUND AND OTHERS  
Year Ended December 31, 1990  
With Comparative Annual Amounts for Year Ended December 31, 1989

	1990		Percentage Increase (Decrease)	1989
	Budget	Actual		
<b>Revenues:</b>				
Intergovernmental - State	\$ 12,000	\$ 12,000	--	\$ 12,000
Fees, charges, commodity charges	25,000	25,000	179%	25,747
	2,150	2,800	318%	2,000
Total revenues	39,150	44,800	140%	44,747
<b>Expenditures:</b>				
Current Operations - Roads and utilities Animal control - Preventive services	11,000	11,401	3.50%	10,820
Employee benefits	18,070	17,375	4.75%	17,000
Advertising and other Printing	500	438	80	570
	1,070	1,703	20	900
Utilities	4,000	3,800	95	3,700
Communications	2,070	2,071	99%	2,000
Rentals	400	384	76	400
Maintenance of property	14,700	16,170	11.00%	14,347
Professional services	2,000	889	4.45%	700
Insurance	5,500	5,000	91	5,100
Utility supplies	2,100	804	3.83%	800
Travel	2,000	500	2.50%	1,000
Miscellaneous	400	100	25	400
Total Roads and utilities	178,130	181,000	10.12%	180,000
Capital outlay	50,000	37,500	75.00%	50,000
Total expenditures	228,130	218,500	95.77%	230,000
Excess (deficiency) of revenues over expenditures	11,020	12,800	116.14%	14,747
<b>Other financing sources (uses):</b>				
Operating transfer in Operating transfer out	20,000	20,000	100%	20,000
	(250)	(150)	--	(250)
Total other financing sources	19,750	19,850	100%	19,750
<b>Excess (deficiency) of revenues and   other sources over expenditures and   other uses</b>	<b>\$ 30,770</b>	<b>\$ 32,650</b>	<b>106.11%</b>	<b>\$ 34,500</b>
Fund balance, beginning		26,125		27,225
Fund balance, ending		<b>\$ 58,775</b>		<b>\$ 61,725</b>

See notes to financial statements.

SEVEN SEASONS GOVERNMENT  
 SPECIAL SERVICES FUND  
 MONTH-END BALANCE SHEET

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1990  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1989

	1990		Variances Favorable Unfavorable	1989
	Budget	Actual		
<b>Revenues:</b>				
<b>Fees:</b>				
Admission	\$ 236,404	\$ 276,000	\$ 39,596	\$ 224,643
Incorporational - fees				
State revenue sharing, net	80,000	79,774	(226)	80,700
Interest	28,800	40,000	11,200	50,300
<b>Total revenues</b>	<b>345,204</b>	<b>395,774</b>	<b>50,570</b>	<b>355,643</b>
<b>Expenditures:</b>				
<b>Current operations:</b>				
<b>Health and welfare:</b>				
<b>Health care -</b>				
Personal services	17,107	16,774	(333)	16,400
Employee benefits	6,577	8,000	1,423	7,604
Administrative and other	750	11	(739)	11
Printing	750	49	(701)	49
<b>Utilities</b>	<b>2,760</b>	<b>2,818</b>	<b>58</b>	<b>2,897</b>
<b>Rentals</b>	<b>2,400</b>	<b>2,818</b>	<b>418</b>	<b>2,314</b>
<b>Maintenance of property</b>	<b>2,000</b>	<b>200</b>	<b>(1,800)</b>	<b>2,000</b>
<b>Professional services</b>	<b>2,000</b>	<b>940</b>	<b>(1,060)</b>	<b>940</b>
<b>Insurance</b>	<b>6,000</b>	<b>6,400</b>	<b>400</b>	<b>5,000</b>
<b>Office supplies</b>	<b>4,500</b>	<b>2,500</b>	<b>(2,000)</b>	<b>400</b>
<b>Equipment operation</b>	<b>10,000</b>	<b>10,114</b>	<b>114</b>	<b>10,000</b>
<b>Contributions to pension fund</b>	<b>12,000</b>	<b>12,000</b>		<b>10,000</b>
<b>Grants</b>	<b>111,000</b>	<b>111,000</b>		<b>111,000</b>
<b>Total health and welfare</b>	<b>146,134</b>	<b>147,656</b>	<b>1,522</b>	<b>137,171</b>
<b>Capital outlay</b>	<b>20,000</b>	<b>7,244</b>	<b>(12,756)</b>	<b>11,000</b>
<b>Total expenditures</b>	<b>211,204</b>	<b>208,500</b>	<b>(2,704)</b>	<b>205,051</b>
<b>Excess of revenues over expenditures</b>	<b>134,000</b>	<b>187,274</b>	<b>53,274</b>	<b>150,592</b>
<b>Other financing sources (uses):</b>				
Operating transfers to	0	0	0	0
Operating transfers from	(150,000)	(150,000)	(0)	(150,000)
<b>Total other financing sources</b>	<b>(150,000)</b>	<b>(150,000)</b>	<b>(0)</b>	<b>(150,000)</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(16,000)</b>	<b>37,274</b>	<b>53,274</b>	<b>0</b>
<b>Fund balance, beginning</b>		<b>1,181,000</b>		<b>1,096,000</b>
<b>Fund balance, ending</b>		<b>1,218,274</b>		<b>1,196,000</b>

See notes to Financial Statements.

(OFFICE OF THE COMPTROLLER)  
 OFFICE OF THE COMPTROLLER  
 STATE OF NEW YORK

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUREAU OF PUBLIC WORKS AND CAPITAL  
 FOR FISCAL YEAR ENDING DECEMBER 31, 1956  
 WITH COMPARATIVE FUND ACCOUNTS FOR YEAR ENDING DECEMBER 31, 1955

	1955		Variance Favorable Unfavorable	1956	
	Budget	Actual		Budget	Actual
<b>Revenues:</b>					
Taxes -					
State and local	\$ 1,125,885	\$ 1,193,647	\$ 67,762	\$ 1,194,955	
Interest	51,500	55,652	4,152	36,257	
Total revenues	1,177,385	1,249,301	72,914	1,231,212	
<b>Expenditures:</b>					
Current operations -					
Paid to various					
institutions -					
Printing	90	42	48	..	
Supplies	175	171	4	..	
Maintenance of property	271,206	267,627	3,579	267,211	
Testing fees	1,469	16	1,453	1,000	
Professional services	1,300	1,376	76	1,511	
Insurance	7,497	7,469	28	8,626	
Cost of collection	22,132	22,228	96	21,850	
Total public works	1,025,769	1,027,267	138	1,027,408	
Total expenditures	1,025,769	1,027,267	138	1,027,408	
Excess of revenues over expenditures	151,616	222,034	70,418	203,804	
Other financing source:					
Operating transfers from	111,250	111,250	..	111,250	
Total other financing source	111,250	111,250	..	111,250	
Excess of revenues over expenditures and other uses	\$ 262,866	333,284	\$ 70,418	315,054	
Fund balance, beginning		221,811		221,811	
Fund balance, ending		555,095		536,865	

See notes to financial statements.

INDIA RATION BOARD  
 SPECIAL RESERVE FUND  
 MINIMUM CONTRIBUTION PROGRAM

STATEMENT OF REVENUE, EXPENDITURE AND  
 CHANGE IN FUND BALANCE - MINIMUM CONTRIBUTION PROGRAM  
 For the year ended 31.03.88  
 With Comparative Actual Amounts for Year ended December 31, 1987

	1987		1988	
	Budget	Actual	Balance Year 1987 December 31, 1987	Actual
<b>Receipts:</b>				
<b>Taxes -</b>				
Sales and excise	\$ 1,760,000	\$ 1,693,491	\$ 162,454	\$ 1,693,971
Interest	78,000	29,000	13,250	75,110
<b>Total revenues</b>	<u>1,738,000</u>	<u>1,722,491</u>	<u>175,704</u>	<u>1,769,081</u>
<b>Expenditures:</b>				
<b>Current operations -</b>				
Health and welfare				
Medical services -				
Medical supplies	80	82	11	-
Maintenance of property	181,000	184,071	23,070	184,976
Professional services	1,000	1,495	50	1,807
Salaries	1,000	1,000	50	8,000
Cost of collection	11,000	24,771	10,750	14,000
	<u>142,800</u>	<u>150,339</u>	<u>114,330</u>	<u>147,583</u>
Source creation -				
Bonds	1,100	179	85	1,175
Maintenance of property	171,411	200,072	11,000	184,000
	<u>172,511</u>	<u>200,251</u>	<u>11,085</u>	<u>185,175</u>
<b>Other items -</b>				
Grants	579,700	579,700	2	579,601
	<u>579,700</u>	<u>579,700</u>	<u>2</u>	<u>579,601</u>
<b>Total health and welfare</b>	<u>1,420,011</u>	<u>1,500,210</u>	<u>125,397</u>	<u>1,286,459</u>
<b>Total expenditures</b>	<u>1,420,011</u>	<u>1,500,210</u>	<u>125,397</u>	<u>1,286,459</u>
<b>Excess of revenues over expenditures</b>	<u>317,989</u>	<u>222,281</u>	<u>50,307</u>	<u>482,622</u>
<b>Other financing sources:</b>				
<b>Borrowing to meet debt</b>	<u>200,000</u>	<u>200,000</u>	<u>11</u>	<u>200,000</u>
<b>Total other financing sources</b>	<u>200,000</u>	<u>200,000</u>	<u>11</u>	<u>200,000</u>
<b>Excess (deficiency) of revenues over expenditures and other uses</b>	<u>\$ 517,989</u>	<u>\$ 422,281</u>	<u>\$ 61,318</u>	<u>\$ 682,622</u>
<b>Total balance, beginning</b>		<u>602,480</u>		<u>287,200</u>
<b>Total balance, ending</b>		<u>\$ 1,120,469</u>		<u>\$ 894,800</u>

See Notes to Financial Statements.

STATE OF CONNECTICUT  
 PUBLIC SERVICE BOARD  
 WATER UTILITIES DIVISION

EXHIBIT 4-10

STATEMENT OF REVENUES, EXPENSES AND  
 DEFICIT OR SURPLUS - WATER SUPPLY FACILITY AND  
 TREAT PLANT FACILITY  
 Year ended December 31, 1990  
 With Comparative Actual Results for Year Ended December 31, 1989

	1990		1989	
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Taxes -				
Ad valorem	\$ 121,400	\$ 140,700	\$ 19,300	\$ 123,900
Intergovernmental -				
State				
State revenue sharing, net	41,700	29,200	(12,500)	29,900
Insurance	4,200	7,200	3,000	8,600
Miscellaneous	300	300	--	20
Total revenues	167,600	177,400	10,000	162,600
<b>Expenses:</b>				
Current Capital Cost -				
Public (64%)				
Net building maintenance -				
servicelans				
Professional services	24,000	24,000	0	21,000
Employee benefits	19,000	18,700	300	20,200
Printing	300	300	--	300
Utilities	100,200	100,200	(0)	101,700
Communications	400	300	100	100
Rentals	4,000	4,000	0	4,000
Maintenance of property	104,700	104,700	(0)	99,000
Professional services	1,000	1,000	0	1,000
Insurance	24,000	24,000	0	20,200
Office supplies	1,000	1,000	0	800
Travel supplies	1,000	1,000	0	--
Bank charges	0	--	0	--
Auditor compensation	1,000	1,000	0	1,000
Contributions to pension fund	4,000	4,000	(0)	4,000
Total expenses	242,600	242,600	(0)	242,600
Private (36%)				
Professional fees	24,000	2,000	22,000	24,000
Physical and similar services	20,000	11,000	9,000	20,000
Security services	4,000	4,000	0	4,000
Office supplies	300	300	0	300
Material supplies	20,000	20,000	0	20,200
Printing	4,000	4,000	0	4,000
Interest on loan fees	20,000	40,000	20,000	20,000
Funding programs	140,000	120,000	20,000	120,000
Printer compensation	20,000	20,000	0	20,000
Total expenses	200,000	200,000	(0)	200,000
Total public costs	242,600	242,600	(0)	242,600
Total private costs	200,000	200,000	(0)	200,000
Total expenses	442,600	442,600	(0)	442,600
Deficiency of revenues over expenses	(275,000)	(265,200)	9,800	(279,000)

1954 FEDERAL GOVERNMENT  
 SOCIAL SECURITY FUND  
 FINANCIAL STATEMENT

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (COMP BASIS) AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1954  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1953

	1954		Variance Expenditure (Excess Receipts)	1953
	Budget	Actual		Actual
Other financing sources (cont'd)				
Operating transfers in	\$ 461,400	\$ 461,705	\$ (299)	\$ 459,688
Operating transfers out	<u>    (2,820)</u>	<u>    (2,820)</u>	<u>          0</u>	<u>    (2,820)</u>
Total other financing sources	<u>458,580</u>	<u>458,885</u>	<u>    (1,000)</u>	<u>456,868</u>
Excess (shortage) of revenues and other sources over expenditures and other uses	<u>\$ 1,026,500</u>	<u>    (2,244)</u>	<u>\$ 1,028,744</u>	<u>    10,714</u>
Fund balance, beginning		<u>    200,882</u>		<u>    200,174</u>
Fund balance, ending		<u>\$ 1,024,256</u>		<u>\$ 210,888</u>

See Notes to Financial Statements.



INDIA AND THE GOVERNMENT  
SPECIAL TRUSTEE FUND  
1941-1942 (SETTLED)

STATEMENT OF RECEIPTS, EXPENDITURES AND  
CHANGES IN FUND BALANCE - 1942-43 (LAST FINANCIAL YEAR SETTLER)  
Year ended December 31, 1942  
With Comparative Grand Amounts for Year ended December 31, 1941

	1941		DIFFERENCE 1942-43 OVER 1941-42	1942	
	Actual	Settled		Actual	Settled
REVENUES:					
Taxes, charges, contributions	\$ 80,000	\$ 100,000	\$ 20,000	\$ 80,000	
Interest	3,000	5,000	2,000	4,000	
TOTAL REVENUES	83,000	105,000	22,000	84,000	
Other Financing Sources:					
Operating Transfers (over)	100,000	100,000	0	100,000	
Total other Financing Sources	100,000	100,000	0	100,000	
Excess (deficiency) of revenues over expenditures and other uses	\$ 183,000	11,000	\$ 172,000	11,000	
Fund balance, beginning		20,000		20,000	
Fund balance, ending		\$ 131,000		\$ 31,000	

See notes to financial statements.

1981A PUBLIC GOVERNMENT  
 SPECIAL REVENUE FUND  
 AND SECTION 5 CAPITALIZATION PROGRAM

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGE IN FUND BALANCE - BUDGET COMPARISON AND VARIANCE  
 Year Ended December 31, 1990  
 With Comparative Actual Amounts For Year Ended December 31, 1989

	1990		Variance 1989/1990	1989
	Budget	Actual		
<b>Revenues:</b>				
Intergovernmental -				
Federal	\$ 100,425	\$ 100,360	\$ 65	\$ 100,400
Total revenues	100,425	100,360	65	100,400
<b>Expenditures:</b>				
Current Operations -				
Other redevelopment and housing:				
housing assistance payments	80,000	80,000		80,000
total other redevelopment	80,000	80,000		80,000
and housing				
Total expenditures	80,000	80,000		80,000
Excess of revenues over expenditures	20,425	20,360	65	20,400
<b>Other financing sources:</b>				
Operating transfers (over)	(10,000)	(10,000)		(10,000)
Total other financing (over)	(10,000)	(10,000)		(10,000)
Excess of revenues over expenditures and other uses	\$ 10,425	\$ 10,360	\$ 65	\$ 10,400
Fund balance, beginning				
Fund balance, ending		\$ 10,360		\$ 10,360

See Note 14 Financial Statements.

2014 FISCAL OPERATIONS  
 SPECIAL REVENUE FUND  
 GAS SERVICE & WATER PROGRAM

Statement of REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 Year Ended December 31, 2014  
 With Comparative Actual Results for Year Ended December 31, 2013

	2014		Variance Favorable (Unfavorable)	2013	
	Budget	Actual		Budget	Actual
<b>Revenues:</b>					
Intragovernmental -					
Federal	\$ 242,500	\$ 204,276	\$ (38,224)	\$ 270,180	
Total revenues	242,500	204,276	(38,224)	270,180	
<b>Expenditures:</b>					
Current Operations -					
Utility interest expense and financing					
Utility interest expense	121,250	104,270	(16,980)	104,180	
Total utility interest expense and financing	121,250	104,270	(16,980)	104,180	
Total expenditures	121,250	104,270	(16,980)	104,180	
Excess of revenues over expenditures	121,250	100,006	(21,244)	166,000	
<b>Other financing items:</b>					
Operating transfers (out)	(21,850)	(21,850)	0	(21,850)	
Total other financing items	(21,850)	(21,850)	0	(21,850)	
Excess of revenues over expenditures and other uses	\$ 99,400	\$ 78,156	\$ (21,244)	\$ 144,150	
Fund balance, beginning		0		0	
Fund balance, ending		\$ 78,156		\$ 144,150	

See Notes to Financial Statements.

LIBERIA PULVER CORPORATION  
 SPECIAL MEMORANDUM  
 (AS PER FORM)

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET YEAR 1961 AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1960  
 WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1959

	1960		1959 Actual 1959	1960
	Budget	Actual		
<b>Revenues:</b>				
Intergovernmental -				
Federal	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Total revenues	400,000	400,000	400,000	400,000
<b>Expenditures:</b>				
Current Operations -				
Economic development and assistance:				
Economic development -				
Technical services	11	10,000	10,000	1,000
Advertising and show	**	**	--	20
Printing	1,000	11	100	47
Materials	2,000	177	1,000	--
Auto maintenance	1,400	1,400	--	1,174
Communications	2,700	14	1,300	100
Travel and transportation	475,000	500,000	422,000	500,000
Professional services	41,500	30,000	10,000	10,170
Office supplies	700	100	500	100
Travel	2,000	100	1,000	1,000
Total economic development and assistance	520,000	671,600	537,000	710,400
Capital outlay	2,000	100	0	2,700
Total expenditures	522,000	671,700	537,000	713,100
Excess of revenues over expenditures	178,000	228,300	163,000	186,900
<b>Other financing sources:</b>				
Special financing (total)	120,000	11	20,000	12,000
Total other financing sources	120,000	11	20,000	12,000
Excess availability of revenues over expenditures and other uses	\$ 298,000	**	\$ 183,000	198,900
Fund balance, beginning		12,000		12,000
Fund balance, ending		\$ 298,000		\$ 198,900

See Notes to Financial Statements.

FEDERAL GOVERNMENT  
 SPECIAL REVENUE FUND  
 INDUSTRIAL DEVELOPMENT BANK

 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (FAR) BASIS AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1959  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1958

	1959		Variances Favorable (Unfavorable)	1958
	Budget	Actual		Actual
<b>Revenues:</b>				
Taxes -				
Sales and use	\$ 10,000	\$ 11,000	\$ 1,000	\$ 11,000
Interest	500	500	000	500
Total revenues	<u>10,500</u>	<u>11,500</u>	<u>1,000</u>	<u>11,500</u>
<b>Expenditures:</b>				
Current - Special type -				
Government development and assistance				
Financing	100	49	51	--
Professional services	100	145	45	100
Applicable provision	60,000	71,000	11,000	71,000
Total economic development and assistance	<u>60,100</u>	<u>71,394</u>	<u>11,294</u>	<u>71,100</u>
Total expenditures	<u>60,200</u>	<u>71,443</u>	<u>11,243</u>	<u>71,100</u>
Excess of revenues over expenditures	<u>4,300</u>	<u>4,340</u>	<u>40</u>	<u>4,400</u>
<b>Other financing source:</b>				
Issuance of Treasury bonds	11,000	11,000	000	11,000
Total other financing source	<u>11,000</u>	<u>11,000</u>	<u>000</u>	<u>11,000</u>
Excess of revenues over expenditures and other uses	<u>\$ 1,300</u>	<u>1,340</u>	<u>\$ 40</u>	<u>134</u>
Fund balance, beginning		<u>1,000</u>		<u>1,140</u>
Fund balance, ending		<u>\$ 2,300</u>		<u>\$ 2,274</u>

See Notes to Financial Statements.

1982-83 PUBLIC GOVERNMENT  
 SPECIAL REVENUE FUND  
 STATEMENT NO. 127

EXPENDITURE

Statement of revenues, expenditures and  
 change in fund balance - Budget (GAAP Basis) and Actual  
 Year ended December 31, 1982  
 With Comparative Actual amounts for Year ended December 31, 1981

	1982		1981	
	Budget	Actual	Variance (Under/Over)	Actual
<b>Revenues:</b>				
Interest	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000
Total revenues	0.000	0.000	0.000	0.000
<b>Expenditures:</b>				
Current Operations - Public works				
Salaries				
Professional services	20,000	20,000	0.000	20,000
Total public works	20,000	20,000	0.000	20,000
Total expenditures	20,000	20,000	0.000	20,000
Deficiency of revenues over expenditures	20,000	20,000	0.000	20,000
Other financing sources:				
Operating transfers in	0	0	0	0,000
Total other financing sources	0	0	0	0,000
Excess (deficiency) of revenues and other sources over expenditures	\$ (20,000)	0,000	\$ 20,000	0,000
Fund balance, beginning		0,000		0,000
Fund balance, ending		\$ 0,000		\$ 0,000

See notes to financial statements.

DEPT SERVICE FUND

General Obligation

Bond Redemption

Fund - The General Obligation Bond Redemption Fund is used to accumulate monies for payment of the certificates of indebtedness. The certificates of indebtedness were issued in 1982 by the Fire Protection District. The proceeds were used to acquire fire protection vehicles and equipment. Also, in 1984 and 1985, the District issued certificates of indebtedness of \$2,000,000 and \$1,125,000, respectively. The proceeds are to be used for the purpose of constructing, improving and resurfacing parish roads, highways and bridges.

Paving Certificates

Series A

of 1978 - The Paving Certificates Series A of 1978 Fund is used to accumulate monies for the payment of \$481,378 of paving certificates dated September 1, 1978. Financing is provided by assessments and interest earned on investments.

Paving Certificates

Series

1979 -

The Paving Certificates Series 1979 Fund is used to accumulate monies for the payment of \$2,017,100 of paving certificates dated October 1, 1979. Financing is provided by assessments and interest earned on investments.

TRINITY HEALTH CORPORATION  
 CONSOLIDATED BALANCE SHEET

DECEMBER 31, 1999

December 31, 1998

With Comparative Totals For December 31, 1997

ASSETS	1999 December 31 1999	1998 December 31 1998	1997 December 31 1997
Cash and cash equivalents	\$ 100,000	\$ 3,000	\$ 20,500
Investments, at cost	400,000	--	--
Receivables	1,800	--	1,400
Due from component units	--	--	--
Other assets	20,500	--	--
Total assets	<u>\$ 5,020,500</u>	<u>\$ 3,000</u>	<u>\$ 20,500</u>
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$ --	\$ --	\$ 200
Due to other funds	--	--	2,700
Total liabilities	<u>-----</u>	<u>-----</u>	<u>2,900</u>
Fund balance			
Reserved	1,000,000	--	--
Unreserved -			
unassigned	--	3,000	27,600
total fund balance	<u>1,000,000</u>	<u>3,000</u>	<u>27,600</u>
Total liabilities and fund balance	<u>\$ 5,020,500</u>	<u>\$ 3,000</u>	<u>\$ 20,500</u>

See notes to financial statements.



Income

<u>1994</u>	<u>1993</u>
\$ 100,000	\$ 100,000
(30,000)	(30,000)
10,000	10,000
---	---
<u>\$ 80,000</u>	<u>\$ 80,000</u>
<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>

\$ 100	\$ 100
---	---
<u>\$ 100</u>	<u>\$ 100</u>

1,000,100      100,100

\$ 100	\$ 100
---	---
<u>\$ 100</u>	<u>\$ 100</u>
<b>\$ 1,000,100</b>	<b>\$ 1,000,100</b>

STATE PUBLIC GOVERNMENT  
 STATE SERVICE BOARD

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND  
 DEFICIT OR SURPLUS BALANCE  
 YEAR ENDING DECEMBER 31, 1956  
 with Comparative Totals for Year Ending December 31, 1955

	Level Ending Jan 1956	Level Ending Dec 31, 1955	Level Ending Dec 31, 1954
<b>Revenues:</b>			
Fees, charges, contributions	\$ 50	\$ 57	\$ 50
Interest	11,875	120	1,124
<b>total revenues</b>	<u>11,925</u>	<u>177</u>	<u>1,174</u>
<b>Expenditures:</b>			
Current operations -			
Public works			
Professional services	--	578	285
State Service -			
Payroll	110,000	--	--
Interest	184,000	--	--
<b>total expenditures</b>	<u>294,000</u>	<u>578</u>	<u>285</u>
Excess availability of revenues over expenditures	<u>(282,075)</u>	<u>(401)</u>	<u>(111)</u>
<b>Other financing sources (uses):</b>			
Transfers to State primary government	500,000	--	--
Transfers to State compound debt	114,000	--	--
Transfers from primary government	--	--	--
Transfers from compound debt	--	--	184,500
<b>total other financing sources (uses)</b>	<u>614,000</u>	<u>--</u>	<u>184,500</u>
Excess availability of revenues and other sources over expenditures and other uses	331,925	(401)	73,389
Fund balance, beginning	61,167	1,292	81,600
Fund balance, ending	<u>\$ 393,092</u>	<u>\$ 891</u>	<u>\$ 154,989</u>

See Note 14 - Financial Statements.

**TOTAL**

<u>2005</u>	<u>2004</u>
\$ 1,000	\$ 100
<u>11,000</u>	<u>10,000</u>
<u>12,000</u>	<u>10,000</u>
100	100
100,000	100,000
<u>200,000</u>	<u>100,000</u>
<u>300,000</u>	<u>200,000</u>
<u>400,000</u>	<u>300,000</u>
500,000	500,000
100,000	100,000
<u>600,000</u>	<u>600,000</u>
700,000	700,000
<u>800,000</u>	<u>800,000</u>
<u>900,000</u>	<u>900,000</u>
<u>1,000,000</u>	<u>1,000,000</u>

UNITED STATES GOVERNMENT  
 MAIL SERVICE FUND  
 BOND ACQUISITION PLAN

STATEMENT OF REVENUE, EXPENDITURES AND  
 CHANGE IN FUND BALANCE - DEFERRED (MAIL SERVICE) AND OTHER  
 YEAR ENDED DECEMBER 31, 1990  
 With Comparative Actual Amounts for Year Ended December 31, 1989

	1990		Variance Favorable Unfavorable	1989
	Budget	Actual		Actual
<b>REVENUES:</b>				
Fees, charges, and salaries	\$ --	\$ 94	\$ 94	\$ --
Interest	--	11,847	11,847	--
<b>Total revenues</b>	<u>00</u>	<u>11,941</u>	<u>11,941</u>	<u>00</u>
<b>EXPENDITURES:</b>				
Costs of Service -				
Principal	471,170	478,000	6,830	501,000
Interest	227,721	260,000	32,279	254,141
<b>Total expenditures</b>	<u>698,891</u>	<u>738,000</u>	<u>39,109</u>	<u>755,141</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<u>301,909</u>	<u>403,941</u>	<u>10,232</u>	<u>294,141</u>
<b>Other financing sources:</b>				
Operating transfers in	1,111,750	1,001,600	(110,150)	818,141
<b>Total other financing sources</b>	<u>1,111,750</u>	<u>1,001,600</u>	<u>(110,150)</u>	<u>818,141</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER EXPENDITURES</b>	<u>1,403,659</u>	<u>140,541</u>	<u>(1,263,118)</u>	<u>112,282</u>
Fund balance, beginning		461,767		379,500
Fund balance, ending		<u>1,403,659</u>		<u>1,403,659</u>

See Notes to Financial Statements.

TEXAS STATE GOVERNMENT  
 2002 BUDGET AND  
 BUDGET PERFORMANCE REPORT AS OF 2002

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED DECEMBER 31, 2002  
 WITH COMPARATIVE BUDGET ACCOUNTS FOR FISCAL YEAR ENDED DECEMBER 31, 2001

	2001		2002	
	Budget	Actual	Budget Fiscal 2001 (2001 Actual)	Actual
<b>Revenues</b>				
Fees, charges, excises and licenses	\$ 11	\$ 119	\$ 119	\$ 129
	11	120	120	129
Total revenues	11	120	120	129
<b>Expenditures</b>				
Current Operations - Public Works	11	120	120	120
Total expenditures	11	120	120	120
Excess (deficiency) of revenues over expenditures	0	0	0	9
<b>Other financing sources</b>				
Operating transfers (out)	0	0	0	10,000
Total other financing sources	0	0	0	10,000
Excess (deficiency) of revenues over expenditures and other uses	0	0	0	19,000
Fund balance, beginning		1,292		64,000
Fund balance, ending		1,292		1,292

See Notes to Financial Statements.

1993A FINANCIAL STATEMENTS  
 STATE BOARD OF ADMIN.  
 FINANCIAL STATEMENTS - DECEMBER 31, 1993

Statement of revenues, expenditures and  
 changes in fund balances - GOVERNMENTAL FUNDS AND ACTS  
 Year Ended December 31, 1993  
 WITH Comparison for Actual Amounts For Year Ended December 31, 1992

	1993		1992	
	Actual	Actual	Actual	Actual
<b>Revenues:</b>				
Fees, charges, contributions	\$ ---	\$ 30	\$ 30	\$ 30
Interest	---	1,772	1,772	1,769
<b>Total revenues</b>	---	1,802	1,802	1,799
<b>Expenditures:</b>				
Current operations -				
Public works:				
Professional services	---	67	67	67
<b>Total expenditures</b>	---	67	67	67
Excess of revenues over expenditures	---	1,735	1,735	1,732
<b>Other financing (use):</b>				
Operating transfers (out)	---	(14,720)	(14,720)	(14,720)
<b>Total other financing (use)</b>	---	(14,720)	(14,720)	(14,720)
<b>Excess (deficiency) of revenues over expenditures and other uses</b>	<b>\$ (14,720)</b>	<b>\$ 1,735</b>	<b>\$ (14,720)</b>	<b>\$ 1,732</b>
Fund balances, beginning		\$2,420	\$2,420	\$2,420
Fund balances, ending		<b>\$ 11,735</b>	<b>\$ 11,735</b>	<b>\$ 11,732</b>

See Notes to Financial Statements.

CAPITAL PROJECTS FUND

<p>Parving Certificates Series A of 1978 -</p>	<p>The Parving Certificates Series A of 1978 fund provided \$403,175 of parving certificates dated September 1, 1978, for street improvements.</p>
<p>Parving Certificates Series 1979 -</p>	<p>The Parving Certificates Series 1979 fund provided \$2,817,710 of parving certificates dated October 1, 1979, for street and road improvements.</p>
<p>Royalty Road -</p>	<p>The Royalty Road (Royalty Road Fund) is used for road improvements, drainage, and other lawful purpose as may be necessary. Revenues are derived from royalties from mineral leases on state-owned land within the Parish, State grants and other sources.</p>
<p>Community Development Block Grant - FY 83</p>	<p>The Community Development Block Grant - FY 83 fund is used to account for a second utility improvement grant.</p>
<p>Community Development Block Grant - Disaster Recovery -</p>	<p>The Community Development Block Grant - Disaster Recovery fund is used to account for a \$200,000 LOCAL road improvement grant.</p>
<p>Texaso Royalty Settlement -</p>	<p>The Texaso Royalty Settlement fund is used to account for the proceeds received from the State of Louisiana. The proceeds represented the Parish's share of a settlement between the State of Louisiana and Texaso for oil and gas royalties.</p>
<p>Road Construction Projects -</p>	<p>The Road Construction Projects fund is used to account for the \$2,000,000 proceeds from the issuance of certificates of indebtedness. The proceeds are to be used for the purpose of constructing, improving and maintaining of the Parish roads, highways and bridges.</p>

DEERE AND COMPANY  
CAPITAL BALANCE SHEET

CONDENSED BALANCE SHEET  
December 31, 1992

with comparative figures for December 31, 1991

ASSETS	Having	Having	Amount in \$
	Debt Excess Series B —1992	Debt Excess Series A —1991	
Cash and cash equivalents	\$ 290	\$ 2	\$ 292,147
Investments, at cost	..	..	800,000
Receivables	..	..	18,667
Due from other funds	..	..	100,000
Due from component units	..	..	17,871
Advance to component units	..	..	200,000
Due from other governmental units	..	..	291,129
Other assets	..	..	17,362
<b>Total assets</b>	<b>\$ 290</b>	<b>\$ 2</b>	<b>\$ 1,416,006</b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>Liabilities</b>			
Accounts payable	\$ ..	\$ ..	\$ 21,480
Due to other funds	..	..	577
Retainage payable	..	..	1,756
<b>Total liabilities</b>	<b>..</b>	<b>..</b>	<b>23,813</b>
<b>Fund balance</b>			
Reserved	..	..	98,391
Unreserved:			
Bond proceeds	..	..	2,000,000
Unbonded proceeds	290	2	186,816
<b>Total fund balance</b>	<b>290</b>	<b>2</b>	<b>2,285,207</b>
<b>Total liabilities and fund balance</b>	<b>\$ 290</b>	<b>\$ 2</b>	<b>\$ 2,416,006</b>

940 90000 Financial Statements.



Demand by Federal Reserve Bank of New York	Demand by Federal Reserve Bank of New York Reserve	Demand by Federal Reserve Bank of New York	Demand by Federal Reserve Bank of New York	Totals	
				1964	1955
\$ 500	\$ 24,000	\$ 122,000	\$ 57,000	\$ 170,000	\$ 1,075,000
---	---	1,771,000	65,400	1,488,000	1,303,000
---	---	81,000	400	57,000	60,000
---	---	---	1,100	507,000	380,000
---	---	---	---	37,000	37,000
---	---	---	---	205,000	175,000
17,500	---	---	---	400,000	302,000
---	---	---	---	17,500	---
<u>\$ 35,000</u>	<u>\$ 24,000</u>	<u>\$ 1,973,000</u>	<u>\$ 124,500</u>	<u>\$ 2,080,000</u>	<u>\$ 1,850,000</u>
\$ 10,000	\$ --	\$ --	\$ --	\$ 11,000	\$ 707,000
100	1,000	200,000	11,000	124,100	57,000
---	---	---	---	1,100	14,100
<u>10,100</u>	<u>1,000</u>	<u>200,000</u>	<u>11,000</u>	<u>117,200</u>	<u>247,000</u>
---	---	---	---	11,000	11,000
---	---	---	---	200,000	1,710,000
---	13,000	3,000,000	7,000,000	1,000,000	3,000,000
---	13,000	3,000,000	7,000,000	1,000,000	3,000,000
<u>\$ 30,000</u>	<u>\$ 26,000</u>	<u>\$ 3,273,000</u>	<u>\$ 88,000</u>	<u>\$ 2,091,000</u>	<u>\$ 3,067,000</u>

STATE OF CALIFORNIA  
 (CAPITAL PROJECTS FUND)

COMPARISON STATEMENT OF REVENUES, EXPENDITURES  
 AND DEFICIT IN FUND BALANCE  
 Year Ended December 31, 1966  
 With Comparative Totals for Year Ended December 31, 1965

Description	1966	1966	1965
	Actual	Actual	
<b>Revenues:</b>			
Intergovernmental -			
Federal	\$	\$	
State			
Federal transportation funds			1,437,000
Other state funds			
Other			25,000
Interest	10		48,000
Miscellaneous			3,887
<b>Total revenues</b>	<u>10</u>	<u></u>	<u>1,534,000</u>
<b>Expenditures:</b>			
Current operations -			
General government:			
Judicial			3,000
Executive			100
Legislative			
Planning and administrative			75,000
Other			51,807
Public works			75,000
Public utility			105,500
Health and welfare			50,500
Capital outlay	10	10	200,000
<b>Total expenditures</b>	<u>10</u>	<u>10</u>	<u>500,000</u>
<b>Excess (deficiency) of revenues over</b> <b>expenditures</b>	<u>0</u>	<u>0</u>	<u>1,034,000</u>
<b>Other financing sources (uses):</b>			
Operating transfers in			315,000
Operating transfers (out)			(1,700,000)
Proceeds from sale of certificates of indebtedness			
<b>Total other financing sources (uses)</b>	<u></u>	<u></u>	<u>(130,000)</u>
<b>Excess (deficiency) of revenues and other</b> <b>sources over expenditures and other uses</b>	<u>0</u>	<u>0</u>	<u>904,000</u>
Fund balance, beginning	200	0	2,200,000
Fund balance, ending	<u>\$ 200</u>	<u>\$ 0</u>	<u>\$ 3,104,000</u>

See Notes to Financial Statements.



IDEAS AND/OR GOVERNMENT  
CAPITAL PROJECTS FUND  
PAYING CERTIFICATE SERIES A OF 1995

STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - MAJOR CLASS FUNDING AND OTHERS  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		1994	
	Actual	Budget	Actual	Budget
Revenues:				
5000000	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Total revenues	1,000.00	1,000.00	1,000.00	1,000.00
Excess of revenues over expenditures	1,000.00	1,000.00	1,000.00	1,000.00
Other financing (uses):				
(5000000) (5000000)	(120,000.00)	(120,000.00)	(120,000.00)	(120,000.00)
Total other financing (uses)	(120,000.00)	(120,000.00)	(120,000.00)	(120,000.00)
Change (deficiency) of revenues over expenditures and other financing uses	\$ (119,000.00)	\$ (119,000.00)	\$ (119,000.00)	\$ (119,000.00)
Fund balance, beginning		100.00		100.00
Fund balance, ending	\$ (119,000.00)	\$ (119,000.00)	\$ (119,000.00)	\$ (119,000.00)

See Notes to Financial Statements.

SEWER FUNDING COMMITMENTS  
CAPITAL PROJECTS FUND  
STATE COMMISSIONER'S OFFICE

STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - Sewer (CAPITAL PROJECTS) FUND ACTUAL  
Year Ended December 31, 1998  
With Comparative Items for Year Ended December 31, 1997

	1998		Variances Favorable Unfavorable	1997
	Actual	Actual		Actual
Revenues:				
Interest	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Total revenues	1,000.00	1,000.00	1,000.00	1,000.00
Excess of revenues over expenditures	1,000.00	1,000.00	1,000.00	1,000.00
Other financing sources:				
Savings transfers (out)	1,000.00	1,000.00	1,000.00	1,000.00
Total other financing sources	1,000.00	1,000.00	1,000.00	1,000.00
Deficiency of revenues over expenditures and other financing sources	\$ 1,000.00	--	\$ 1,000.00	(1,000.00)
Fund balance, beginning		1,000.00		1,000.00
Fund balance, ending		\$ 2,000.00		\$ 2,000.00

See Notes to Financial Statements.



1988A POLICE BUDGET  
 CAPITAL PURCHASES  
 10/1/79 - 9/30/88

STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET JOHN BARRIS AND OTHERS  
 Year Ended December 31, 1988  
 With Comparative Actual Amounts for Year Ended December 31, 1987

	1988		Variance Favorable (Unfavorable)	1987 Actual
	Budget	Actual		
<b>Minor Projects -</b>				
Advertising and signs	\$ --	\$ --	\$ --	\$ 60
Sign signs	11,000	11,000	000	11,771
Trucks	--	--	--	50
Grants	1,000	1,000	--	1,000
	<u>12,000</u>	<u>12,000</u>	<u>000</u>	<u>12,881</u>
<b>Total public safety</b>	<u>12,000</u>	<u>12,000</u>	<u>000</u>	<u>24,802</u>
<b>Public works</b>				
<b>Highways, streets and roads -</b>				
Advertising and signs	20	20	--	20
Maintenance of property	--	--	--	1,200
Professional services	--	--	--	1,200
Contract payments	--	--	--	25,399
Architectural, engineering services	--	--	--	12,000
	<u>20</u>	<u>20</u>	<u>--</u>	<u>19,819</u>
<b>Food Control -</b>				
Advertising and signs	60	1,000	(940)	--
Maintenance of property	11,260	4,200	7,060	10,270
Office supplies	--	--	--	60
Professional fees	--	3,000	(3,000)	50
Benefits	--	--	--	20
Food materials	10,000	5,420	4,580	5,810
Contract payments	8,300	--	8,300	--
	<u>26,560</u>	<u>13,620</u>	<u>12,940</u>	<u>21,960</u>
<b>Sanitation -</b>				
Contract services	10,700	10,200	500	--
Employee benefits	5,000	7,300	(2,300)	--
Benefits	4,000	4,200	(200)	1,400
Maintenance of property	10,000	10,200	200	10,070
Professional services	10,700	10,200	500	--
Office supplies	1,000	1,000	000	--
Inquiries	11,000	7,000	4,000	--
Communications	700	900	(200)	00
Auto allowances	1,000	1,000	000	--
Advertising and signs	1,000	1,000	000	200
	<u>60,100</u>	<u>55,200</u>	<u>4,900</u>	<u>27,570</u>
<b>Total public works</b>	<u>26,560</u>	<u>13,620</u>	<u>12,940</u>	<u>58,610</u>
<b>Health and welfare:</b>				
Grants	10,700	10,000	700	10,000
<b>Total health and welfare</b>	<u>10,700</u>	<u>10,000</u>	<u>700</u>	<u>10,000</u>
<b>Capital outlay</b>	<u>42,000</u>	<u>38,230</u>	<u>3,770</u>	<u>41,100</u>
<b>Total expenditures</b>	<u>124,260</u>	<u>124,790</u>	<u>530</u>	<u>124,600</u>

INDIA PACIFIC GOVERNMENT  
 CAPITAL PROJECTS FUND  
 BOND OF 1960

(Statement of Revenues, Expenditures  
 and Changes in Fund Balance) - BUDGET (GAAP Basis) AND ACTUAL  
 Year Ended December 31, 1960  
 With Comparative Actual Amounts for Year Ended December 31, 1959

	1960		1959	
	Budget	Actual	Budget Encumbrances	Actual
Excess of revenues over expenditures	\$ 56,410	\$ 205,450	\$ 211,000	\$ 194,500
Other financing sources (cont'd):				
Operating transfers in:				
Operating transfers (cont)	557,000	557,000	-	504,000
Total other financing (cont)	557,000	557,000	199,000	1,191,500
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 1,123,000	197,500	\$ 1,204,300	493,500
Fund balance, beginning		1,100,000		1,000,000
Fund balance, ending		\$ 2,297,500		\$ 2,493,500

See Note to Financial Statements.



1981-82 PUBLIC ACCOUNTS  
CAPITAL PROJECTS FUND  
COMMITTEE DEVELOPMENT BLOCK GRANT - FY 1982

STATEMENT OF REVENUES, EXPENDITURES  
AND BALANCE IN FUND BALANCE - BUDGET (PLANNED) AND ACTUAL  
YEAR ENDED DECEMBER 31, 1982  
WITH COMPARISON BUDGET AMOUNTS FOR YEAR ENDED DECEMBER 31, 1981

	1982		For Later Fiscal Year (Anticipated)	1981
	Budget	Actual		Actual
<b>Revenues:</b>				
Inter-governmental -				
Federal	\$ 421,400	\$ 21,400	\$ 421,400	\$ ..
Total revenues	421,400	21,400	421,400	..
<b>Expenditures:</b>				
Current operations -				
Public works				
Construction -				
Advertising and signs	\$ ..	\$ ..	\$ ..	\$ ..
Printing	\$ ..	\$ ..	\$ ..	\$ ..
Professional services	\$ ..	\$ 3,000	\$ 3,000	\$ ..
Engineering fees	\$ 11,000	\$ 11,000	\$ 11,000	\$ ..
Total public works	\$ 11,000	\$ 14,000	\$ 14,000	\$ ..
Capital outlay	\$ 170,000	\$ 2,500	\$ 170,000	\$ ..
Total expenditures	\$ 181,000	\$ 16,500	\$ 184,000	\$ ..
Excess of revenues over expenditures	\$ 240,400	\$ 5,900	\$ 237,400	\$ ..
Fund balance, beginning				\$ ..
Fund balance, ending		\$ 6,800		\$ 6,800

See Notes to Financial Statements.

UNITED STATES GOVERNMENT  
 OFFICE OF PUBLIC WORKS  
 ANNUAL GOVERNMENT WORKS STATE - FINANCIAL REPORT

STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - FISCAL YEAR BEGINS JANUARY 1, 1964  
 YEAR ENDS DECEMBER 31, 1964  
 AS IN COMPARATIVE ANNUAL REPORTS FOR FISCAL YEAR ENDED DECEMBER 31, 1965

	1964		Percentage Change (Increase or Decrease)	1965
	Budget	Actual		Budget
<b>Revenues:</b>				
Intergovernmental -				
Federal	\$ 228,752	\$ 228,488	12.64%	\$ 228,488
Total revenues	228,752	228,488	12.64%	228,488
<b>Expenditures:</b>				
Current operations -				
Public works:				
Maintenance -				
Advertising and Sign	3,000	--	3,000	4%
Professional services	18,000	18,477	3,20%	18,477
Engineering fees	111,000	112,400	2,72%	112,400
Total public works	132,000	131,297	2,68%	131,297
Total expenditures	132,000	131,297	2,68%	131,297
Difference of revenues over expenditures	111,180	111,477	24,26%	111,477
Other financing sources				
Operating transfers in	34,000	34,000	--	34,000
Total other financing sources	34,000	34,000	--	34,000
Excess, deficiency of revenues and other sources over expenditures	\$ 145,180	145,477	34,26%	145,477
Fund balance, beginning				
Fund balance, ending		\$ 145,477		\$ 145,477

See notes to Financial Statements.

STATE OF CALIFORNIA  
 GENERAL ACCOUNTS  
 STATE DEPARTMENT OF REVENUE

STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1970  
 WITH COMPARATIVE ACTUAL RESULTS FOR YEAR ENDED DECEMBER 31, 1969

	1970		Difference Favorable (Disfavorable)	1969
	Actual	Budget		
<b>REVENUES:</b>				
<b>Intergovernmental -</b>				
<b>Federal</b>				
social transportation funds	\$ 899,397	\$ 899,397	0	\$ 899,397
<b>Interest</b>	298,000	298,115	4,115	344,329
<b>Total revenues</b>	<u>\$ 1,197,397</u>	<u>\$ 1,197,512</u>	<u>4,115</u>	<u>\$ 1,243,726</u>
<b>EXPENDITURES:</b>				
<b>Business operations -</b>				
<b>General government</b>				
Finance and administration				50
Bond service charges				50
<b>Total general government</b>				<u>100</u>
<b>Total expenditures</b>				<u>100</u>
<b>Excess of revenues over expenditures</b>	<u>\$ 1,197,397</u>	<u>\$ 1,197,512</u>	<u>4,115</u>	<u>\$ 1,243,726</u>
<b>Other Financing Sources:</b>				
<b>Operating transfers credit</b>	1395,000	1395,000	0	1395,000
<b>Total other financing sources</b>	<u>1,395,000</u>	<u>1,395,000</u>	<u>0</u>	<u>1,395,000</u>
<b>Excess of revenues over expenditures and other items</b>	<u>\$ 2,592,397</u>	<u>\$ 2,592,512</u>	<u>\$ 4,115</u>	<u>\$ 26,426</u>
<b>Fund balance, beginning</b>		<u>3,100,000</u>		<u>3,100,000</u>
<b>Fund balance, ending</b>		<u>\$ 5,692,512</u>		<u>\$ 5,692,426</u>

SEE NOTES TO FINANCIAL STATEMENTS.

1993A BOND FOR IMPROVEMENT  
 CAPITAL PROJECTS AND  
 BOND INTERESTS IN PAYMENTS

EXHIBIT 1-2

STATEMENT OF REVENUE, EXPENDITURE  
 AND CHANGE IN FUND BALANCE - 800017 (LOCAL SALES) AND ACTUAL  
 FROM 1992 THROUGH DECEMBER 31, 1993  
 WITH COMPARATIVE ACCOUNT AMOUNTS FOR YEAR ENDED DECEMBER 31, 1992

	1993		1992	
	Budget	Actual	Balance Forwarded (Deficit/Excess)	Actual
<b>Revenues:</b>				
Intergovernmental -				
State:				
Other state funds	\$ --	\$ --	\$ --	\$ 5,000
Interest	30,000	30,000	3,750	30,000
Total revenues	30,000	30,000	3,750	35,000
<b>Expenditures:</b>				
Current operations -				
Public works:				
Highways, streets and roads -				
Administration and dues	--	--	--	500
Professional services	--	--	--	30,000
Architectural/engineering services	1,000	1,100	400	111,000
Maintenance of property	--	--	--	1,000
Laboratory testing services	500	500	500	41,000
Utilities location	--	--	--	21,000
Contract payments	50,000	46,400	194,500	5,177,000
Contingency	10,000	--	10,000	--
Total paid to vendors	60,500	57,900	300,000	5,188,000
Capital outlay	--	--	--	1,000
Total expenditures	60,500	57,900	300,500	5,698,000
Deficiency of revenues over expenditures	(30,500)	(27,900)	(296,750)	(2,143,000)
Other financing sources (uses):				
Operating transfers in	100,000	--	(100,000)	99,000
Operating transfers out	(200,000)	(200,000)	99,000	(150,000)
Proceeds from sale of certificates of indebtedness	--	--	--	5,121,000
Total other financing sources (uses)	(100,000)	(200,000)	(1,000)	5,070,000
Offsetting of revenues and other sources over expenditures and other uses	1,000,000	(200,000)	1,000,000	(7,551,000)
Fund balance, beginning		100,000		1,000,000
Fund balance, ending		1,000,000		1,000,000

See Notes to Financial Statements.

INTERNAL SERVICE FUNDS

Risk Management - The Risk Management Fund is used to account for the self-insurance program for the Parish. The Parish is self-insured for general liability, auto, errors and omissions, property and workers compensation.

Unemployment

Compensation - The Unemployment Compensation Fund is used to account for the Parish's unemployment compensation. The Parish's Unemployment Compensation fund is self-funded.

STATE OF CALIFORNIA  
 PUBLIC SERVICE COMMISSION

EXHIBIT 201

COMPILING BALANCE SHEET

December 31, 1994

With Comparative Totals for December 31, 1993

ASSETS	1994		1993	
	Actual	Compared to	Actual	Compared to
Cash and cash equivalents	\$ 188,788	\$ 58,178	\$ 154,566	\$ 200,443
Investments, at cost	271,000	44,000	275,000	55,000
Reservations	1,718	0	1,867	1,111
Due from other funds	15,111	1,094	21,018	27,097
Due from component units	11,100	1,880	38,250	50,121
<b>Total assets</b>	<b>\$ 497,717</b>	<b>\$ 65,952</b>	<b>\$ 490,641</b>	<b>\$ 584,772</b>
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts payable	\$ 10,144	\$ --	\$ 10,144	\$ 1,404
Unpaid payroll	--	11	--	64,385
Due to other funds	78,820	0	10,000	31,408
Total liabilities	88,964	11	20,144	97,207
Fund Equity				
Retained earnings				
Reserves	408,753	65,941	470,497	487,565
Total fund equity	408,753	65,941	470,497	490,565
<b>Total liabilities and fund equity</b>	<b>\$ 497,717</b>	<b>\$ 65,952</b>	<b>\$ 490,641</b>	<b>\$ 584,772</b>

See notes to financial statements.

UNITED STATES GOVERNMENT  
INTERNAL SECURITY - RUSSIA

FINANCIAL STATEMENT OF RECEIPTS AND EXPENSES AND  
BALANCE SHEET FOR THE YEAR ENDED DECEMBER 31, 1950

With Comparative Totals for the Year Ended December 31, 1949

	1950 Amount	1950 Equivalent	Totals	
			1949	1950
Operating revenues: Interdepartmental charges	\$ 562,158	\$ 79,443	\$ 462,751	\$ 446,475
Total operating revenues	562,158	79,443	462,751	446,475
Operating expenses: Administrative services	1,397	--	1,397	867
Professional fees	47,758	3,992	45,288	71,259
Printing	274,770	--	274,770	260,057
Insurance claims	102,180	2,397	107,667	177,488
Workshop operation claims	26,107	--	26,107	74,774
Capital outlay	400	--	400	--
Total operating expenses	452,912	6,389	459,292	554,425
Operating income	\$109,246	\$73,054	\$103,459	\$89,950
Nonoperating revenues: Interest	28,397	3,329	24,444	17,857
Insurance proceeds	74,388	--	74,388	21,775
Miscellaneous	34,222	--	34,222	--
Total nonoperating revenues	136,907	3,329	133,654	39,632
Excess of revenues over expenses	\$246,153	\$76,383	\$237,113	\$129,582
Other financing sources: Operating transfers (out)	\$1,500	\$1,500	\$1,500	\$1,424
Total other financing (out)	\$1,500	\$1,500	\$1,500	\$1,424
Net income	\$247,653	\$77,883	\$238,613	\$130,996
Retained earnings, beginning	238,572	81,738	236,822	282,483
Retained earnings, ending	\$486,225	\$159,621	\$475,435	\$413,479

See notes to financial statements.

WELLS FARGO BANKSHARES  
INTERNAL SERVICE FUND  
RISK MANAGEMENT FUND

STATEMENT OF REVENUES, EXPENSES AND  
TRANSFERS TO RELATED FUNDS - BUDGET STAFF BUDGET AND ACTUAL  
Year Ended December 31, 1998  
with Comparative Actual Results for the Year Ended December 31, 1997

	1998		1997	1997
	Budget	Actual	Variance Favorable Disadvantageous	
Operating revenues:				
Interdepartmental charges	\$ 565,117	\$ 565,116	\$	\$ 565,116
Total operating revenues	565,117	565,116		565,116
Operating expenses:				
Administrative services	5,100	5,107	1,703	807
Professional fees	70,000	67,108	21,892	71,609
Fees/dues	276,700	276,700		300,077
Insurance (other)	107,197	105,190	10,197	116,700
Workers' compensation claims	70,500	70,500	11,988	70,750
Capital surplus	800	800		
Total operating expenses	636,304	626,502	147,306	669,236
Operating Income (Loss)	(270,800)	(261,118)	(147,306)	(66,916)
Nonoperating revenues:				
Interest	70,500	70,507	174,000	71,714
Insurance proceeds	27,000	27,000	26,787	27,070
Miscellaneous	11,500	11,500		
Total nonoperating revenues	109,000	109,007	174,500	124,794
Excess of revenues over expenses	(161,800)	(152,111)	(176,806)	(68,224)
Other financing (usage):				
Operating transfers out	(14,500)	(14,500)		(14,500)
Total other financing (usage)	(14,500)	(14,500)		(14,500)
Net Income	\$ (176,300)	\$ (166,611)	\$ (176,806)	\$ (87,714)
Retained earnings, beginning		232,670		232,670
Retained earnings, ending		\$ 66,059		\$ 144,956

See notes to Financial Statements.



1990 FINANCIAL STATEMENT  
 NORMAL SERVICE FUND  
 EMPLOYMENT SEPARATION FUND

STATEMENT OF REVENUES, EXPENSES AND  
 CHANGES IN RETAINED EARNINGS - 2000 (GAAP BASIS) AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1990  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1989

	1990		Variance Favorable Unfavorable	1989
	Budget	Actual		Actual
Operating revenues:				
for organizational charges	\$ 70,000	\$ 70,000	\$ -	\$ 49,139
Total operating revenues	70,000	70,000	-	49,139
Operating expenses:				
administrative services	500	500	500	-
professional fees	4,000	4,000	4,000	1,877
insurance claims	70,500	7,500	63,000	1,500
Total operating expenses	75,000	12,000	63,000	4,000
Operating income	48,000	58,000	10,000	45,139
Nonoperating revenues:				
interest	500	1,139	639	1,139
Total nonoperating revenues	500	1,139	639	1,139
Excess of revenues over expenses	48,500	59,139	10,639	46,278
Other financing sources:				
operating transfers (out)	(11,500)	(11,500)	-	-
Total other financing (uses)	(11,500)	(11,500)	-	-
Net income	\$ 37,000	\$ 47,639	\$ 10,639	\$ 46,278
Retained earnings, beginning		21,500		21,500
Retained earnings, ending		\$ 69,139		\$ 67,778

See Notes to Financial Statements.

UNITED STATES GOVERNMENT  
INTERNAL SECURITY UNIT

EXHIBIT 2-B

COMBINED STATEMENT OF CASH FLOW  
Year Ended December 31, 1990  
With Comparative Totals for the Year Ended December 31, 1989

	1990 Dollars	1989 Dollars	Totals	
			1989	1990
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
Operating income	\$ 47,700	\$ 54,700	\$ 100,100	\$ 110,700
Adjustments to reconcile operating income to net cash provided by (used) by operating activities:				
Change in assets and liabilities:				
Increase (decrease) in:				
Accounts receivable	(2,700)	(200)	12,700	7,000
Due from other funds	--	(200)	(200)	(1,000)
Due from component units	--	(200)	(200)	(2,000)
Increase (decrease) in:				
Accounts payable	6,700	--	4,700	(21,000)
Liabilities payable	(100,000)	--	(100,000)	60,000
Due to other funds	7	200	200	(1,000)
Deferred revenue	--	--	--	(1,000)
Net cash provided by (used) in operating activities	____(120,000)	____(40,000)	____(40,000)	____(12,000)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Operating transfers (out)	(5,000)	11,000	10,000	10,000
Insurance proceeds	10,000	--	10,000	10,000
Miscellaneous proceeds	(5,000)	--	(5,000)	--
Net cash provided by (used) in financing activities	____(10,000)	____11,000	____10,000	____20,000
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of investments	(200,000)	(50,000)	(250,000)	--
Interest on investments	10,000	7,000	10,000	10,000
Net cash provided by (used) in investing activities	____(190,000)	____(43,000)	____(240,000)	____(10,000)
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(150,000)</b>	<b>7,000</b>	<b>(150,000)</b>	<b>60,000</b>
<b>CASH:</b>				
Beginning	____250,000	____20,000	____250,000	____200,000
Ending	<b>\$ 100,000</b>	<b>\$ 27,000</b>	<b>\$ 100,000</b>	<b>\$ 260,000</b>

SEE NOTES TO FINANCIAL STATEMENTS.

FIDUCIARY FUND TYPES

Agency Fund -

Employee Deferred  
Compensation Plan -

To account for income deferred by employees participating in Iberia Parish's deferred compensation plan. Amounts are withheld from employee paychecks and remitted to the plan administrator to invest until the appropriate time when benefits are paid.

Unexpended  
Trust Funds -

The unexpended trust funds are used to account for monies provided by private donors restricted to the purchase of books and publications. The principal amounts of the gifts are to be maintained intact and invested. Investment earnings are transferred to the Public Library fund and used to purchase books and publications.

Accountable Trust Funds				Totals	
Gen. Fund	Water- Utilities	Public Works	Fire-fighting Special	1993	1992
\$ 4,150	\$ 14,000	\$ 1,344	\$ 5,873	\$ 37,830	\$ 37,860
—	—	—	—	484,358	452,747
—	150	—	—	140	11
<u>\$ 4,150</u>	<u>\$ 14,150</u>	<u>\$ 1,344</u>	<u>\$ 5,873</u>	<u>\$ 38,368</u>	<u>\$ 38,618</u>
\$ 1,000	\$ 5,000	\$ 100	\$ 27	\$ 9,756	\$ 9,880
—	—	—	—	884,800	432,780
<u>1,000</u>	<u>5,000</u>	<u>100</u>	<u>27</u>	<u>994,556</u>	<u>442,660</u>
2,000	10,150	800	1,800	48,584	18,662
<u>\$ 3,000</u>	<u>\$ 15,150</u>	<u>\$ 2,004</u>	<u>\$ 3,627</u>	<u>\$ 569,148</u>	<u>\$ 479,322</u>

UNITED STATES GOVERNMENT  
 AGENCY FUND  
 EMPLOYEES DEFERRED COMPENSATION PLAN  
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 For the year ended December 31, 1996

EXHIBIT 9-2

ASSETS	Balance, Beginning	Additions	Deductions	Balance, Ending
Investment in deferred compensation plan assets, at period end	<u>\$ 11,113</u>	<u>\$ 11,000</u>	<u>\$ 1,000</u>	<u>\$ 21,113</u>
<b>LIABILITIES</b>				
Due to employees	<u>\$ 22,222</u>	<u>\$ 11,111</u>	<u>\$ 1,111</u>	<u>\$ 34,444</u>

See Notes to Financial Statements.

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1985A NORTH OREGON  
 WATERWORKS TRUST FUND

COMBINED STATEMENT OF REVENUES, EXPENSES  
 AND CHANGES IN FUND BALANCE  
 YEAR ENDED DECEMBER 31, 1986

With Comparative Totals for Year Ended December 31, 1985

	1986 Total 1986	1985 1985 1985	1985 1985 1985
Operating Revenues			
Interest	\$ 75	\$ 1,700	\$ 200
Contributions	—	—	—
Operating Income	75	1,700	200
Other Financing Sources			
Operating Transfers (Outs)	101	1,300	110
Total Other Financing Sources	101	1,300	110
Net Income	—	—	—
Fund Balance, Beginning	800	21,475	2,650
Fund Balance, Ending	\$ 875	\$ 23,175	\$ 2,760

See Notes to Financial Statements.





**UNITED STATES GOVERNMENT  
UNDEVELOPED TERRITORIES**

OPERATING STATEMENT OF CASH FLOWS  
Year ended December 31, 1966  
with comparative totals for Year ended December 31, 1965

	1966 Year ended December 31, 1966	1965 Year ended December 31, 1965	1964 Year ended December 31, 1964
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income	\$ 75	\$ 7,789	\$ 579
Adjustments to reconcile operating income to net cash provided by operating activities:			
Change in assets and liabilities:			
(Increase) decrease in:			
Receivables, net	..	..	..
Increase (decrease) in:			
Due to other funds	155	..	155
Net cash provided by operating activities	230	7,789	734
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Special transfers (out)	(230)	(11,280)	(1289)
Net cash used by noncapital financing activities	(230)	(11,280)	(1289)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of investments	..	..	..
Reversal of investments	5	..	5
Net cash provided by cash by investing activities	5	..	5
Net increase in cash	..	..	..
<b>CASH:</b>			
Beginning	20	20	20
Ending	\$ 20	\$ 20	\$ 20

See Notes to Financial Statements.



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GENERAL FIXED ASSETS ACCOUNT GROUP -

TO RECORD FOR THE Fixed assets of the Parish,

UNITED STATES GOVERNMENT

Form 9-71

STATEMENT OF GENERAL FUND ASSETS  
December 31, 1966 and 1965

	1966	1965
General fund assets:		
Land	\$ 564,787	\$ 877,004
Real Estate	17,079,008	16,979,532
Furniture and Equipment	4,437,789	4,211,668
Construction in progress	17,400	330,400
Total general fund assets	<u>\$ 22,098,984</u>	<u>\$ 22,398,604</u>
Investment in general fund assets	<u>\$ 22,098,984</u>	<u>\$ 22,398,604</u>

See Notes to Financial Statements.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unsecured principal amounts on general long-term obligations expected to be financed from governmental-type funds. Payment of maturing obligations, including interest, is accounted for in the debt service funds. Payment of accrued unamortized amounts is accounted for in the governmental fund from which the employee's salary is normally paid.

STATE OF NEW YORK  
 OFFICE OF THE COMPTROLLER  
 December 31, 1998  
 With Comparative Totals for December 31, 1997

	Certificates of Indebtedness	Accrued Expenses —Amount
<b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT</b>		
Amount available to date service funds	\$ 1,027,515	\$ ..
Amount to be provided for retirement of general long-term debt from:		
Unpaid principal balances	<u>1,344,880</u>	<u>700,000</u>
Total amount available and to be provided	<u>\$ 2,372,395</u>	<u>\$ 700,000</u>
<b>GENERAL LONG-TERM DEBT SERVICE</b>		
For within one year:		
Certificates of indebtedness	\$ 250,000	\$ ..
Capital bonds payable	..	..
For after one year:		
Certificates of indebtedness	1,335,000	..
Capital bonds payable	..	..
Unpaid principal balances	<u>1,344,880</u>	<u>700,000</u>
Total general long-term debt	<u>\$ 2,929,880</u>	<u>\$ 700,000</u>

See Notes to Financial Statements.

Capital Leases	Totals	
	1994	1995
\$ --	\$ 1,001,271	\$ 807,187
<u>10,000</u>	<u>2,499,000</u>	<u>2,441,233</u>
\$ <u>10,000</u>	\$ <u>2,509,000</u>	\$ <u>2,451,233</u>
\$ 10,000	\$ 201,000	\$ 200,000
10,000	1,000	10,000
--	1,100,000	1,100,000
1,000	1,700	17,000
<u>10,000</u>	<u>111,000</u>	<u>130,000</u>
\$ <u>10,000</u>	\$ <u>2,120,000</u>	\$ <u>2,451,233</u>



## COMPONENT FUNDS

### Fire Protection District Maintenance -

The Fire Protection District Maintenance fund accounts for the maintenance and upkeep of fire protection facilities, which are centrally located across the Parish to afford fire protection services to the residents of the Parish. Major means of financing is provided by ad valorem taxes, fire insurance premiums, state revenue sharing, and interest earned on investments.

### Communications District -

The Parish Communications District was created on February 28, 1989 for the purpose of establishing Enhanced Emergency 911 Service for Iberville Parish. Major means of financing is a service charge on local telephone service within the Parish.

### Recreation and Playground Board -

The Recreation and Playground Board fund accounts for recreational facilities and activities for residents of the Parish. Major means of financing is derived from a one-fourth of one percent sales tax levied in the unincorporated portions of the Parish, rental and deposit fees, transfers from other funds, and intergovernmental revenues from outside sources.

### Tourist Commission -

The Tourist Commission fund accounts for the operation of a tourist information center in the Parish. Major means of financing is provided by a tax per room tax on the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the Parish. The Parish is allowed to retain three per cent of gross collections as a collection fee, with the remainder going to the commission for operating purposes.

### Recreation District No. 8 -

#### General Fund

The General fund accounts for the maintenance of recreational facilities within the District. In 1991, the maintenance of the recreational facilities within the district was transferred to the Recreation and Playground Board fund.

#### Debt Service Fund

The Debt Service fund is used to accumulate monies for the retirement of general obligation public improvement bonds of Recreation District No. 8 in the amount of \$175,000 dated April 1, 1983. Financing is provided by a specific ad valorem tax. In addition, the fund receives revenue from interest earned on investments.

COMPONENT FUNDS (Continued)

Sewerage District No. 1 -

Debt Service Funds

Sewerage District

No. 1 - 1979 - The Sewerage District No. 1 1979 fund is used to accumulate monies for the payment of \$5,183,513 of sewerage certificates dated November 1, 1979. Financing is provided by assessments and interest earned on investments.

Sewerage District

No. 1 - 1983 - The Sewerage District No. 1 1983 fund is used to accumulate monies for the payment of \$1,933,800 of sewerage certificates dated December 1, 1983. Financing is provided by assessments and interest earned on investments.

Sewerage District

No. 2 - The Sewerage District No. 2 fund is used to accumulate monies for the payment of \$213,483 of sewerage certificates dated January 1, 1988. Financing is provided by assessments and interest earned on investments.

Sewerage District

No. 4 - The Sewerage District No. 4 fund is used to accumulate monies for the payment of \$977,775 of sewerage certificates dated November 1, 1979. Financing is provided by assessments and interest earned on investments.

Capital Project Funds

Sewerage District

No. 1 - 1979 - The Sewerage District No. 1 1979 fund provided \$3,143,513 of sewerage certificates dated November 1, 1979, for construction of the first phase of the district sewer system.

Sewerage District

No. 1 - 1983 - The Sewerage District No. 1 1983 fund provided \$1,943,800 of sewerage certificates dated December 1, 1983, for construction of the second phase of the district sewer system. Additional funds of \$8,775,139 were provided for construction by federal and local governments as well as private developers.

Sewerage District

No. 2 - The Sewerage District No. 2 fund provided \$213,483 of sewerage certificates dated January 1, 1988, for construction of the district's second system.

COMPONENT FUNDS (Continued)

Enterprise Funds

Sewerage District

No. 1 - The Sewerage District No. 1 fund is used to account for the operations of the sewerage system established for the benefit of the people of the District. The sewerage system operations is financed primarily through user charges.

Sewerage District No. 1 -

Port of

Iberia -

The Sewerage District No. 1 - Port of Iberia is used to account for the operation of the sewerage system at the Port of Iberia. The sewerage system operations is financed primarily through user charges.

Waterworks District

No. 1 -

The Waterworks District No. 1 Fund is used to account for the operations of the waterworks system established for the benefit of the people of the District. The waterworks system operations is financed primarily through user charges.

Iberia Parish Airport

Authority -

The Iberia Parish Airport Authority Fund is used to account for the operations of the Acadiana Regional Airport and the Lousiana Municipal Airport. Major financing is provided by fees and charges and rentals for airport services and intergovernmental revenues from outside sources.

Iberia General Hospital  
and Medical

CENTER -

The Iberia General Hospital and Medical Center fund is used to account for the costs of providing hospital and other medical services to the people of the Parish.

1983A WATER GOVERNMENT  
 AS COMBINED STATE

Statement of Cash (Cont.)  
 December 31, 1983  
 with Comparative Totals for December 31, 1982

ACCOUNTS	1983 Proportion to Total	1982 Proportion to Total	1983 Proportion to Total	1982 Proportion to Total
Cash and cash equivalents	\$ 267,887	\$ 10,548	\$ 269,580	\$ 45,790
Investments, all debt	505,000	--	108,000	275,000
Receivables, net	870,517	77,910	7,547	2,156
Due from primary government	--	7,123	--	494
Due from component units	--	--	50,000	--
Due from other governmental units	26,000	--	10,000	17,341
Due from third party agents	--	--	--	--
Dividends, et cetera	--	--	--	--
Real assets held for resale	--	--	--	--
Restricted assets	--	--	--	--
Fixed assets, net	2,808,000	188,918	2,786,518	21,801
Other assets	--	--	--	10,834
Amount available to debt service fund	--	--	--	--
Amount to be provided for retirement of general long-term debt	508,000	26,562	20,468	6,440
<b>1983 TOTAL</b>	<b>\$ 4,589,404</b>	<b>\$ 324,138</b>	<b>\$ 4,485,056</b>	<b>\$ 388,001</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Accounts payable	\$ 76,776	\$ 359	\$ 76,897	\$ 4,790
Current maturities of long-term debt	--	--	--	--
Current obligations under capital leases	--	--	--	--
Accrued salaries and payroll taxes	--	--	--	--
Payable from restricted assets - Current maturities of revenue bonds and notes payable	--	--	--	--
Due to primary government	7,654	470	58,006	--
Amounts from primary government	758,000	--	--	--
Due to component units	--	--	--	--
Due to other governmental units	--	--	--	--
Deferred revenues	--	--	--	7,588
Leasehold payable	--	--	5,000	--
Accrued compensated absences	5,000	--	70,440	6,447
Other accrued expenses	--	--	--	--
Capital lease payable	--	76,587	--	--
Certificates of indebtedness	505,000	--	--	--
Notes payable	--	--	--	--
General obligation bonds	--	--	--	--
Revenue bonds payable	--	--	--	--
Other liabilities	11	11	11	11
<b>Total Liabilities</b>	<b>138,447</b>	<b>27,567</b>	<b>81,302</b>	<b>12,588</b>

2023 12 31	2023 12 31	2023 12 31	2023 12 31	2023 12 31	2023 12 31	
					2023 12 31	2023 12 31
40,275	126,475	26,450	260,975	1,428,880	2,428,954	3,214,414
90,887	124,950	..	76,480	..	1,380,443	437,716
29,380	144,004	..	46,120	8,194,188	8,205,999	8,497,676
..	233	..	..	..	7,780	3,207
..	24,276	..	..	..	54,176	179,688
1,488	..	..	188,448	..	189,192	218,266
..	..	..	..	72,762	72,762	449,398
..	..	..	..	927,871	927,871	689,405
..	77,678	..	..	..	77,478	80,669
..	..	..	..	1,144,589	1,254,589	2,517,918
..	7,134,178	280,884	1,445,188	16,182,862	16,728,192	20,554,481
..	88	..	..	142,160	142,160	149,689
4,488	..	..	..	..	4,000	7,688
..	..	..	..	..	200,000	..
<b>2,378,447</b>	<b>1,814,28,288</b>	<b>2,312,288</b>	<b>2,1,212,116</b>	<b>2,27,212,212</b>	<b>22,222,212</b>	<b>22,421,212</b>
2,481	40,548	..	21,228	1,781,757	1,781,758	1,881,512
..	..	..	21,788	..	21,788	75,228
..	..	..	..	60,804	67,804	482,881
..	..	..	4,288	201,418	212,688	282,512
..	..	..	..	..	..	..
..	..	..	..	287,488	287,488	288,512
..	48,114	488	1,288	..	171,288	287,888
..	..	..	118,888	..	685,888	718,888
20,888	28,118	..	..	..	28,278	288,888
..	28,198	..	..	..	28,288	5,287
..	..	..	..	..	..	..
..	..	..	..	..	1,288	188
..	..	..	..	..	1,288	28,221
..	24,288	..	10,288	1,288,188	1,287,178	1,478,214
..	..	..	1,288	188,418	188,418	288,417
..	..	..	..	..	..	..
..	..	..	..	28,488	28,488	288,488
..	..	..	..	..	188,888	188,888
..	..	..	188,487	1,888,888	1,888,887	28,114
8,888	..	..	..	..	4,888	7,888
..	27,888	..	..	2,188,488	2,488,487	2,488,888
..	..	..	2,881	..	2,881	2,881
<b>28,448</b>	<b>28,228</b>	<b>481</b>	<b>28,218</b>	<b>28,288,212</b>	<b>28,288,212</b>	<b>28,288,212</b>

UNION PACIFIC CORPORATION  
 CONSOLIDATED  
 EARNINGS STATEMENT NO. 1

STATEMENT OF EARNINGS, CONSOLIDATED  
 COMPANY IN ACCORDANCE WITH  
 FORM NO. 100-100  
 Year Ended December 31, 1990

With Comparative Totals for Year Ended December 31, 1989

	Earnings 1990		Earnings 1989	
	Dollars Millions	Rs. 1 = Part of Rs. 100.00	1990	1989
<b>Operating revenues:</b>				
Charges for services	\$ 487,375	\$ 48,485	\$ 441,541	\$ 409,875
Maintenance	258	—	238	215
<b>Total operating revenues</b>	<b>487,633</b>	<b>48,485</b>	<b>441,779</b>	<b>410,090</b>
<b>Operating expenses:</b>				
<b>Overhead services -</b>				
Passenger services	55,743	55,808	111,588	142,614
Employee benefits	44,154	2,674	44,788	52,768
Advertising and other	785	—	785	1,007
Printing	48	48	78	180
Utilities	38,588	1,588	41,878	45,578
Communications	1,138	635	1,823	1,871
Rentals	1,713	384	1,797	4,111
Maintenance of equipment	40,889	4,818	40,657	44,787
Professional services	28,155	—	28,538	29,798
Laboratory testing services	2,779	1,328	4,288	1,141
Insurance	18,388	—	18,388	17,111
Office supplies	1,811	—	1,854	1,811
Travel	1,478	—	1,478	1,141
Capital lease payments	1,388	—	1,388	—
Other operating - City	136,455	—	144,418	121,111
<b>Total overhead services</b>	<b>488,111</b>	<b>61,988</b>	<b>511,878</b>	<b>485,741</b>
<b>Depreciation and amortization</b>	<b>382,388</b>	<b>—</b>	<b>381,388</b>	<b>388,781</b>
<b>Total operating expenses</b>	<b>870,499</b>	<b>61,988</b>	<b>893,266</b>	<b>874,522</b>
<b>Operating income (loss)</b>	<b>(382,866)</b>	<b>8,497</b>	<b>(451,487)</b>	<b>(464,432)</b>
<b>Nonoperating revenues (expenses):</b>				
Interest income	38,414	1,367	31,788	34,488
Interest expense	(21,588)	—	(11,588)	—
<b>Total nonoperating revenues (expenses)</b>	<b>16,826</b>	<b>1,367</b>	<b>20,200</b>	<b>34,488</b>
<b>Loss (before operating transfers)</b>	<b>(366,040)</b>	<b>9,864</b>	<b>(431,287)</b>	<b>(430,000)</b>
<b>Other financing income (expense):</b>				
Operating transfers (cost)	(5,888)	—	(5,888)	(1,881)
<b>Total other financing (cost)</b>	<b>(5,888)</b>	<b>—</b>	<b>(5,888)</b>	<b>(1,881)</b>
<b>Net income (loss)</b>	<b>(371,928)</b>	<b>9,864</b>	<b>(437,187)</b>	<b>(431,881)</b>
<b>Depreciation on fixed assets acquired with contributed capital from grants</b>	178,171	—	178,171	178,171
<b>Revised earnings (deficit), beginning</b>	<b>(593,759)</b>	<b>11,558</b>	<b>(594,759)</b>	<b>(574,641)</b>
<b>Revised equity transfer (cost)</b>	<b>(88,588)</b>	<b>—</b>	<b>(88,588)</b>	<b>—</b>
<b>Revised earnings (deficit), ending</b>	<b>\$ (582,176)</b>	<b>\$ (9,688)</b>	<b>\$ (711,176)</b>	<b>\$ (576,641)</b>

See notes to financial statements.

1981-82 INCOME STATEMENT  
 COMPANY INC.  
 WASHINGTON DISTRICT NO. 1

1981-82-13

STATEMENT OF REVENUES, EXPENSES AND  
 CHANGES IN NET ASSETS FURNISHED  
 YEAR ENDING DECEMBER 31, 1982

With Comparative Totals for Year Ended December 31, 1981

	<u>1982</u>	<u>1981</u>
Operating revenues:		
charges for services	\$ 2,780	\$ 28,149
Total operating revenues	<u>2,780</u>	<u>28,149</u>
Operating expenses:		
General and administrative -		
advertising and dues	75	--
professional fees	2,885	2,885
	<u>2,960</u>	<u>2,885</u>
Water services -		
water purchases	11	129,224
accounting and auditing	1,000	1,144
rental for phone	104	1,214
office supplies	--	944
Miscellaneous items -		
miscellaneous items	400	1,400
payroll taxes	80	414
salaries	1,400	1,400
miscellaneous	11	24
bank charges	10	--
	<u>2,901</u>	<u>129,816</u>
depreciation and amortization	7,880	7,880
Total operating expenses	<u>32,721</u>	<u>134,894</u>
Operating result	<u>(29,941)</u>	<u>(106,745)</u>
Nonoperating revenues:		
interest	441	441
Total nonoperating revenues	<u>441</u>	<u>441</u>
Net Change	(29,500)	(106,304)
Retained earnings, beginning	168,141	174,175
Retained earnings, ending	<u>\$ 138,641</u>	<u>\$ 67,871</u>

See Notes to Financial Statements.

UNITED STATES GOVERNMENT  
U.S. DEPARTMENT OF THE TREASURY

CONDENSED STATEMENT OF COST (1950 - AN OPERATING AND FINANCIAL  
YEAR ENDING DECEMBER 31, 1950  
WITH COMPARATIVE FIGURES FOR YEAR ENDING DECEMBER 31, 1949

	Operating Statement 1950	Operating Statement 1949
	Dollars	Dollars
<b>TOTAL COST FROM OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ (185,712)	\$ (19,517)
Adjustments to reconcile operating income (loss) to net cash provided by fund for operating activities:		
Depreciation and amortization	207,104	7,460
Amortization of bond issuance costs	..	..
Provision for doubtful accounts	..	..
Change in assets and liabilities:		
Increased (decreased) by:		
Receivables, net	(72,164)	11,767
Due from primary government	129	..
Due from other government units	56,508	..
Due from other governmental units	..	..
Due from third party papers	..	..
Inventory	..	..
Other assets	..	..
Decrease (increase) in:		
Accounts payable	(27,008)	(20,484)
Accrued payrolls and payroll taxes	..	1,044
Due to primary government	76,508	..
Due to other governmental units	20,552	..
Accrued compensated absences	5,940	..
Other accrued expenses	..	..
Net cash provided by fund for operating activities	<u>201,190</u>	<u>(19,517)</u>
<b>TOTAL COST FROM OPERATING AND FINANCIAL ACTIVITIES</b>		
Operating grants received	..	..
Other nonoperating income (expense)	..	..
Operating transfers in	..	..
Operating transfers out:	(5,400)	..
Revolving fund for transfers and I RAC and Reclamation distributions	(14,000)	..
Net cash used for nonoperating transactions	<u>(19,400)</u>	<u>..</u>



Short-Term Portfolios Investments	State General Fundamental and Mutual Funds	Totals	
		1994	1995
\$ 2,400	\$ 1,700,000	\$ 1,702,400	\$ 1,702,400
220,111	1,700,000	1,920,111	1,920,111
--	1,410	1,410	1,410
--	2,887,943	2,887,943	2,887,943
15,873	14,270,000	14,285,873	14,285,873
--	--	270	270
17,750	--	14,286	14,286
--	--	(10,770)	--
--	(100,000)	100,000	100,000
--	113,700	113,700	113,700
--	14,000	14,000	14,000
170,114	1,000,000	1,170,114	1,170,114
1,000,000	100,000	1,100,000	1,100,000
200	--	200	200
--	--	10,000	10,000
1,000	10,000	11,000	11,000
2,500	100,000	102,500	102,500
227,004	2,100,000	2,327,004	2,327,004
220,000	--	220,000	220,000
--	--	--	220,000
--	--	--	--
12,400	--	12,400	12,400
--	--	140,000	140,000
120,000	--	120,000	120,000
12,400	--	12,400	12,400
120,000	--	120,000	120,000
132,400	--	132,400	132,400

**IBERIA PAPER COMPANY\***  
**ALL COMPANY UNITS**

**CONDENSED STATEMENT OF CASH FLOWS - ALL DISCRETARY FUND TYPES**  
 Year Ended December 31, 1988  
 with comparative data for Year Ended December 31, 1987

	Average Share In	Average Share In
	<u>(\$, )</u>	<u>(\$, )</u>
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition of property, plants, and equipment	\$ 121,700	\$ --
Principal payments on capital leases	--	--
Principal payments on debts	--	--
Interest paid on notes and capital leases	41,000	--
Proceeds from long-term borrowings	--	--
Proceeds from finance lease	85,000	--
Revolving credit received	--	--
Dividends received	--	--
<b>Net cash used by capital and related financing activities</b>	<u>166,700</u>	<u>--</u>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Purchases of investments	640,000	--
Maturity of investments	--	--
Interest on investments	31,700	60
Net rental receipts (expense)	--	--
Other miscellaneous receipts	--	--
<b>Net cash provided by (used in) investing activities</b>	<u>131,700</u>	<u>60</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	170,000	(5,700)
<b>Cash and cash equivalents:</b>		
Beginning	121,700	21,000
Ending	<u>291,700</u>	<u>15,300</u>

See notes to Financial Statements.

Part II Part 501 Assets Addition	Part III General Account and Balance Sheet	Total	
		2009	2008
\$ 100,000	\$ 15,191,343	\$1,075,000	\$1,810,623
--	140,000	128,854	128,084
25,000	150,000	130,000	128,854
25,000	145,000	130,171	130,171
--	1,000,000	1,000,000	111,000
--	--	275,000	--
50,500	--	50,500	183,000
--	5,000	5,000	--
<u>150,500</u>	<u>17,076,343</u>	<u>11,288,525</u>	<u>11,288,688</u>
110,000	--	110,000	75,000
--	--	--	100,000
11,000	50,171	111,000	100,000
--	10,000	10,000	75,000
--	1,000	1,000	100,000
<u>131,000</u>	<u>110,171</u>	<u>131,000</u>	<u>100,100</u>
10,000	11,100,000	10,000,000	99,000
<u>150,000</u>	<u>17,186,343</u>	<u>11,318,525</u>	<u>11,318,688</u>
\$ 150,500	\$ 17,076,343	\$ 11,288,525	\$ 11,288,688

UNITED STATES GOVERNMENT  
 DEPARTMENT OF THE INTERIOR  
 BUREAU OF LAND MANAGEMENT

OPERATING STATEMENT OF CASH FLOWS - ALL PROGRAMS AND FUNDS  
 Year Ended December 31, 1980  
 With Comparative Totals For Year Ended December 31, 1979

	1980		1979	
	Amount	Percentage Change vs. 1979	Amount	Percentage Change vs. 1979
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Operating transfers (cash)	\$ 170,733	1	\$ 187,733	1
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation and amortization	207,284	--	207,284	218,770
Change in assets and liabilities:				
Decreased: decrease in:				
Receivables, net	117,000	400	117,000	684,470
Due from primary government	400	--	400	0790
Due from other government units	44,238	--	44,238	--
Increased: increase in:				
Accounts payable	47,456	(680)	47,456	3,494
Due to primary government	16,200	--	16,200	81,670
Due to other governmental units	30,133	--	30,133	112,870
Accrued compensated absences	3,138	-----	3,138	44,380
Net cash provided by operating activities	524,129	1,000	524,129	54,204
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Operating transfers (cash)	11,000	--	11,000	11,000
Included equity transfers (cash)	(14,530)	-----	(14,530)	-----
Net cash used for financial financing activities	(3,530)	-----	(3,530)	(3,530)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Purchase of property, plant and equipment	(121,780)	--	(121,780)	(28,777)
Interest paid	17,000	--	17,000	--
Proceeds from issuance of revenue bonds	170,000	-----	170,000	-----
Net cash used for capital and related financing activities	(34,780)	-----	(34,780)	(28,777)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of investments	(137,670)	(3,377)	(137,670)	(1,874)
Maturity of investments	--	-----	--	147,525
Receipts on investments	35,400	1,360	35,400	38,880
Net cash provided by cash for investing activities	(102,270)	(2,017)	(102,270)	(26,713)
<b>Net increase (decrease) in cash and cash equivalents</b>	184,329	1,000	184,329	(11,206)
<b>Cash and cash equivalents:</b>				
Beginning	311,360	-----	311,360	325,440
Ending	\$ 495,689	1,000	\$ 495,689	1,000

See Notes to Financial Statements.

CONCLUSIONS AND OTHER CRUCIAL INFORMATION



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
 STRUCTURE BASED ON AN ASPECT OF  
 FINANCIAL STATEMENTS PREPARED IN ACCORDANCE  
 WITH GOVERNMENT-RELATING STANDARDS**

To the Members of the Iberia Parish Council  
 New Iberia, Louisiana

We have audited the general purpose financial statements of the Iberia Parish Government, New Iberia, Louisiana, and the combining, individual fund and account group financial statements, as of and for the year ended December 31, 1996, and have issued our report thereon dated April 14, 1997.

We conducted our audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, Standards of Internal Control for Federal Organizations. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

In planning and performing our audit of the financial statements of the Iberia Parish Government, New Iberia, Louisiana for the year ended December 31, 1984, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and checked they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and NOT to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

This report is intended for the information of the management, the Iberia Parish Council and the Legislative Section. However, this report is a matter of public record and its distribution is not limited.

*Raymond P. Beck, Senior Accountant*

New Iberia, Louisiana

April 24, 1985



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**MEMBERS:**

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Donald W. Smith, CPA  
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William E. Gentry, CPA  
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**INTERIM AUDITOR'S REPORT ON THE INTERNAL  
 CONTROL STRUCTURE USED IN ADMINISTERING  
 FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Members of the Iberia Parish Council  
 New Iberia, Louisiana

We have audited the general purpose financial statements of the Iberia Parish Government, New Iberia, Louisiana, and the combining, individual fund and account group financial statements, as of and for the year ended December 31, 1994, and have issued our report thereon dated April 24, 1995. We have also audited the compliance of the Iberia Parish Government, New Iberia, Louisiana, with requirements applicable to major federal financial assistance programs and have issued our report thereon dated April 24, 1995.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the Iberia Parish Government, New Iberia, Louisiana, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1994, we considered the internal control structure of the Iberia Parish Government, New Iberia, Louisiana, in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements of the Iberia Parish Government, New Iberia, Louisiana, and on the compliance of the Iberia Parish Government, New Iberia, Louisiana, with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. Those report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated April 24, 1995.

\* A Certified Accounting Corporation.



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

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

**Account Controls**

- Cash receipts
- Cash disbursements
- Procuring
- Payroll
- Receivables
- Property and equipment
- Payables
- General ledger

**General Requirements**

- Political activity
- Civil Rights
- Cash management
- Federal financial reports
- Allowable cost/expense principles
- Drug-Free Workplace Act
- Administrative requirements

**Specific Requirements**

- Types of services allowed or disallowed
- Eligibility
- Matching, level of effort or earmarking
- Reporting
- Claims for advances and reimbursements

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

During the year ended December 31, 1998, the Iberia Parish Government, New Iberia, Louisiana, expended 88 percent of its total federal financial assistance under major federal financial assistance programs identified on the Schedule of Federal Financial Assistance.

We performed tests of controls, as required by GMR Circular 8-128, to evaluate the effectiveness of the design and operation of internal control structures and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Iberia Parish Government, New Iberia, Louisiana's major Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Iberia Parish Government, New Iberia, Louisiana's ability to administer Federal financial assistance programs in accordance with applicable laws and regulations.

#### **WFO Home Compliance Test**

##### **Findings:**

While testing the WFO Home Program for compliance for the year ended December 31, 1996, one instance was noted where the bid was inadvertently awarded to a bidder other than the low bidder but in an amount equal to the low bid. When personnel became aware of the situation, action was taken to remedy the situation. However, action could not provide written documentation signed by involved parties dictating remedy as of this report.

##### **Recommendation:**

Careful measures should be taken in the awarding of bids to the lowest responsible bidder. However, if the situation noted above occurs in the future, personnel should receive signed documentation stating remedy from all involved parties as of the date agreed.

##### **Response:**

Due to a typographical error on a bid tabulation form, the bid for the project in question was awarded to a bidder other than the low bidder. The Parish's consulting engineer met with the parties involved and negotiated a settlement in which the contractor agreed to allow the contract to remain an awarded bid in an amount equal to the low bid. Documentation has been provided by the consulting engineer in which all parties have indicated their concurrence.

#### **WFO Home Program**

##### **Findings:**

During 1996, the Parish established procedures to reconcile expenditures to requests for reimbursements. However, it was noted where certain administrative expenditures were not included on requests for reimbursements.

Also, during 1996, it was noted where the Parish failed to request approximately \$6,000 of expenditures from the WFO Home program. This resulted in the improper matching of revenues and expenditures during the year.



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  - James H. Hughes, CPA, FRCM
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- Member of National Institute of Certified Public Accountants  
 Member of Louisiana Certified Public Accountants

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

To the Members of the Iberia Parish Council  
 New Iberia, Louisiana

We have audited the general purpose financial statements of the Iberia Parish Government, New Iberia, Louisiana, and the combining, individual fund and account group financial statements, as of and for the year ended December 31, 1994, and have issued our report thereon dated April 14, 1995.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-129, Audits of State and Local Governments. These standards and OMB Circular A-129 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

The results of our tests disclosed the following instance of noncompliance that is required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the Parish's 1994 financial statements.

\* A Professional Accounting Corporation.

## DDO Receiving Loan Agreement

### Finding:

The Sewerage District No. 1 issued sewer revenue bonds dated March 1, 1986. The agreement between the District and the Louisiana Department of Environmental Quality requires that the District establish sinking and reserve funds. As of December 31, 1986, these requirements had not been fulfilled.

### Recommendation:

The District should take immediate action to establish sinking and reserve funds as required by the agreement.

### Response:

The executive director for Sewerage District No. 1 has stated that he intends to transfer \$94,048 from the 1986 Sinking Fund and \$18,000 from the Sewerage District No. 1 General Operating Fund. The Sewerage District No. 1 Board has approved these transfers. We are now in the process of working out the details and budget adjustments for presentation to the Iberia Parish Council for final approval.

These steps will provide sufficient sinking fund reserves through the construction phase of the project. Upon completion of construction, monthly transfers will be made into the sinking fund as required by the agreement with DEQ.

We considered this instance of noncompliance in forming our opinion on whether the Iberia Parish Government, New Iberia, Louisiana's financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated April 24, 1987 on these financial statements.

This report is intended for the information of management. The Iberia Parish Council and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*Brownwood, Betty Krueger, Director*  
New Iberia, Louisiana  
April 24, 1987



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

**TO THE MEMBERS OF THE Iberia Parish Council  
 New Iberia, Louisiana**

We have audited the general purpose financial statements of the Iberia Parish Government, New Iberia, Louisiana, and the combining, individual fund and activity group financial statements, as of and for the year ended December 31, 1994, and have issued our report thereon dated April 24, 1995.

We have applied procedures to test the Iberia Parish Government, New Iberia, Louisiana's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1994:

- Political activity
- Debarment laws
- Civil rights
- Cash management
- Federal financial reports
- Allowable cost-cost principles
- Drug-free workplace law
- Administrative requirements

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

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Iberia Parish Government, New Iberia, Louisiana, had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any material instances of noncompliance with those requirements.

This report is intended for the information of the management, the Thibodaux Parish Council and the legislative auditor. However, this report is a matter of public record and its distribution is not limited.

*Ernest R. Keith, Auditor*

New Iberia, Louisiana

April 24, 1997



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

**To: The Members of the Iberia Parish Council  
 New Iberia, Louisiana**

We have audited the general purpose financial statements of the Iberia Parish Government, New Iberia, Louisiana, and the combining, individual fund and account group financial statements, as of and for the year ended December 31, 1994, and have issued our report thereon dated April 14, 1995.

We have also audited the Iberia Parish Government, New Iberia, Louisiana's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or accounting; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of the major Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1994. The management of the Iberia Parish Government, New Iberia, Louisiana, is responsible for the Iberia Parish Government, New Iberia, Louisiana's compliance with these requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Iberia Parish Government, New Iberia, Louisiana's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any identified instances of noncompliance with the requirements referred to above.

In our opinion, the Iberia Parish Government, New Iberia, Louisiana, complied, in all material respects, with the requirements governing types of services allowed or unallowed, eligibility, matching, level of effort, or cost-sharing, reporting, claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to each of its major Federal financial assistance programs for the year ended December 31, 1976.

This report is intended for the information of management, the Iberia Parish Council and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*Raymond Paul Lewis, Director*

New Iberia, Louisiana

April 24, 1977





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

Date: 4/27/97

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**To the Members of the Iberia Parish Council  
 New Iberia, Louisiana**

We have audited the general purpose financial statements of the Iberia Parish Government, New Iberia, Louisiana, and the combining, individual fund and account group financial statements, as of and for the year ended December 31, 1996, and have issued our report thereon dated April 24, 1997.

In connection with our audit of the financial statements of the Iberia Parish Government, New Iberia, Louisiana, and with our consideration of the Iberia Parish Government, New Iberia, Louisiana's contract structure used to administer Federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments, we selected certain transactions applicable to certain OMB's Federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Iberia Parish Government, New Iberia, Louisiana's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Iberia Parish Government, New Iberia, Louisiana, had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

Raymond A. Bohannon, CPA  
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 Eugene T. Poché, CPA  
 Assistant State Auditor  
 Kenneth A. Lewis, CPA  
 Assistant State Auditor  
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 Stephen G. Landrum, CPA  
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 Frank S. Robinson, CPA  
 Assistant State Auditor

\* A Professional Service Corporation.

This report is intended for the information of management, the Iberia Parish Council and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*Orlando, Poch, Lewis & Cooney*

New Iberia, Louisiana

April 24, 1987

OTHER SUPPLEMENTARY INFORMATION

OTHER SUPPLEMENTARY INFORMATION

Federally Assisted.

Programs -

In accordance with the Single Audit Act of 1984 and Office of Management and Budget Circular 8-128, a schedule of Federal financial assistance is presented.

Compensation

Paid by Council

Members -

The schedule of compensation paid to Council members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 session of the Louisiana legislature. Compensation of the council members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 19:1873, the council members have elected the monthly payment method of compensation. Under this method, the members of the council receive \$800 per month.



GRAND TOTALS (Continued)  
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE (Continued)  
 Year Ended December 31, 1988

SOURCE OF FEDERAL ASSISTANCE (AGENCY NAME)	PROGRAM	FY88 NUMBER	AWARD NUMBER	AWARD AMOUNT	REVENUE PROCEEDS	FEDERAL MATCH/SHARE
U.S. Department of Health Education and Welfare Public Health Service Federal Office for Drug Abuse	Emergency Management Activities	62,523		11,184 11,184	28,280 2,987	87,288 14,171
Total U.S. Department of Health Education and Welfare Agency				21,168	31,267	118,459
U.S. Department of Transportation Coast Program	Federal Aviation Administration— Airport Improvements	20,159	504		28,137	28,138
Total U.S. Department of Transportation	40 TRNS Coastal	204	504		28,137	28,138
U.S. Department of Justice Coast Program	Coast Area Prevention Program	50	902000050	4,800		
Total U.S. Department of Justice				4,800		
Total Federal Financial Assistance				25,968	59,404	146,597

\* Includes a major program.

INDIA FARMER GOVERNMENT

EXHIBIT 2-1\*

SCHEDULE OF FEDERALLY ASSISTED PROGRAM ACTIVITY  
Year Ended December 31, 1966

Reconciliation of Federal Assistance	
Federal Assistance per schedule	\$ 11,783,383
Less dollar value of food stamps received	118,438,800
Less component units' operating grants	<u>      222,150</u>
Total Federal revenue received	<u>\$ 1,221,233</u>
Federal revenue received	
United States Department of Agriculture	\$ 76,400
United States Department of Housing and Urban Development	3,018,113
United States Department of Federal Emergency Management Agency	25,300
United States Department of Justice	<u>      10</u>
	<u>\$ 3,221,233</u>

INDIAN PRISON GOVERNMENT

EXHIBIT 3-51

SCHEDULE OF CONTRIBUTIONS PAID TO COUNCIL MEMBERS  
Year Ending December 31, 1946

Arthur Alexander	\$	4,785
Clifton August, Jr.		415
Carlisle J. Boudoin		7,000
Richard Buchanan		7,000
Cleaver Cannon		7,000
Ronald Dymond		4,785
Jerome Fitch		4,785
Ray Frenan, Jr.		7,000
Jacklin George - Ogishi		4,785
George T. Goss		7,000
TOBY HEDRICK		415
Henry Hahn		4,785
Carl Henke		415
Glenn E. Hovore		415
Ray Hovore		415
Ronald F. Ingers		7,000
Stanley C. Small		7,000
James Stein		4,785
Dr. Harry Verweil		7,000
ROY WILLIAMS Sr.		415
Total		<u>\$ 100,500</u>



IRVING PARKS GOVERNMENT  
 COMPOSTRY UNIT  
 WATERWORKS DISTRICT NO. 3

SCHEDULE OF CONTRIBUTION PAID TO MEMBERS  
 Year Ended December 31, 1936

Beadie Kaufmann	\$	50
Harold Sobole		50
Richard Thibodeaux		100
Wesley Maxwell		50
Wesley Maxwell		<u>50</u>
Total	\$	<u>400</u>

UNITED STATES GOVERNMENT  
 U. S. DEPARTMENT OF JUSTICE

COMMISSION ON ASBESTOS (CASA)

December 31, 1976

With comparative totals for December 31, 1975

	Five Years 1971-1975	Contributions 1971-1975	Received from CASA 1971-1975	Total 1971-1975
	-----	-----	-----	-----
Fixed Assets				
Invested in general Fixed assets	\$ 2,000,000	\$ 100,000	\$ 1,750,000	\$ 3,850,000
Area fund earnings				
Received	--	--	--	--
Disbursed	--	--	--	--
Fund balance				
Received	--	--	--	--
Disbursed -				
unexpended	--	--	--	--
expended	1,400,000	20,000	60,000	1,480,000
Total fund equity	1,599,999	79,999	1,689,999	3,369,997
Total liabilities and fund equity	\$ 1,599,999	\$ 79,999	\$ 1,689,999	\$ 3,369,997

See Notes to Financial Statements.

Department of Health —No. 2	Department of Public Works	Department of Social Services	State Department of Labor Industries	State Department of Education, and Social Welfare	Totals	
					1955	1956
—	\$ 4,734,108	\$ 140,000	\$ 2,922,082	—	\$12,552,149	\$12,004,070
—	—	—	—	—	4,190,738	4,042,755
—	25,000	—	—	—	820,829	1,514,717
—	184,213	100,000	200,000	12,730,700	12,752,109	11,590,438
4,000	—	—	—	—	4,000	3,000
—	—	—	—	—	40,000	371,000
121,304	138,352	—	—	—	4,138,292	4,042,228
—	1,872,879	200,000	1,400,000	14,582,000	16,654,900	14,971,000
1,150,000	4,475,000	3,720,000	4,122,082	14,872,875	\$11,020,268	\$11,020,268

1988-89 PUBLIC ACCOUNTS  
 COMMISSION REPORT  
 FIRE PROTECTION DISTRICT MAINTENANCE

BALANCE SHEET - ASSETS, FUND 1990 AND LIABILITIES AND FUND EQUITY  
 December 31, 1990  
 with Comparison for Items A, for December 31, 1989

	Governmental			Totals	
	Fund Type	Account Groups		1990	1989
	General	General Fixed Assets	Special Long-Term Debt		
<b>ASSETS</b>					
Cash and cash equivalents	\$ 841,881	\$ --	\$ --	\$ 841,881	\$ 867,770
Investments, all asset	700,000	--	--	700,000	475,000
Receivables	410,500	--	--	410,500	362,340
Due from other governmental units	50,000	--	--	50,000	75,000
Fixed assets	--	1,401,000	--	1,401,000	1,710,000
Amount to be provided for retirement of general long-term debt	--	--	140,211	140,211	300,000
<b>Total assets</b>	<b>\$ 1,401,000</b>	<b>\$ 1,401,000</b>	<b>\$ 140,211</b>	<b>\$ 2,982,592</b>	<b>\$ 3,360,070</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Accounts payable	\$ 70,700	\$ --	\$ --	\$ 70,700	\$ 91,750
Due to primary government	1,000	--	--	1,000	1,000
Advance from other governmental units	150,000	--	--	150,000	--
Contingencies of individuals	--	--	140,000	140,000	140,000
Accrued compensated absences	--	--	3,211	3,211	--
total liabilities	<u>321,700</u>	<u>--</u>	<u>143,211</u>	<u>464,911</u>	<u>472,750</u>
<b>Fund Equity</b>					
Investments in general fixed assets	--	1,001,000	--	1,001,000	1,710,000
<b>Fund Balance</b>					
unassigned	--	--	--	--	171,750
budgetary control project	1,401,000	--	--	1,401,000	1,401,000
total fund equity	<u>1,401,000</u>	<u>1,001,000</u>	<u>--</u>	<u>2,402,000</u>	<u>3,282,750</u>
<b>Total liabilities and fund equity</b>	<b>\$ 1,401,000</b>	<b>\$ 1,001,000</b>	<b>\$ 143,211</b>	<b>\$ 2,982,592</b>	<b>\$ 3,360,070</b>

See notes to Financial Statements.

MILWAUKEE COUNTY  
COMBINED CITY  
COMMERCIAL DISTRICT

**BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
December 31, 1990  
With Expenditures for December 31, 1990

	Governmental		Account Groups		Totals	
	Fund Type		General		Totals	
	General Fund	Fixed Assets	General Fund Assets	Long Term Debt	1990	1989
<b>ASSETS</b>						
Cash	\$ 65,668	\$ ..	\$ ..	\$ ..	\$ 65,668	\$ 65,177
Receivables	20,950	..	..	..	20,950	20,583
Due from primary government	7,121	..	..	..	7,121	633
Fixed assets	..	155,962	..	..	155,962	155,962
Amount to be provided for retirement of general long term debt	..	..	26,587	..	26,587	27,383
<b>Total assets</b>	<b>\$ 93,739</b>	<b>\$ 155,962</b>	<b>\$ 26,587</b>	<b>\$ ..</b>	<b>\$ 276,128</b>	<b>\$ 279,105</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities</b>						
Accounts payable	\$ 129	\$ ..	\$ ..	\$ ..	\$ 129	\$ 176
Due to primary government	471	..	..	..	471	438
ISAP 141 (Inter payees)	..	..	26,587	..	26,587	27,383
<b>Total Liabilities</b>	<b>\$ 600</b>	<b>\$ ..</b>	<b>\$ 26,587</b>	<b>\$ ..</b>	<b>\$ 27,187</b>	<b>\$ 28,997</b>
<b>Fund Equity</b>						
Investments in general fixed assets	..	155,962	..	..	155,962	155,962
<b>Fund balance</b>						
Unreserved -						
Assigned	..	..	..	..	..	0,000
Undesignated	60,433	..	..	..	60,433	64,619
Total Fund equity	60,433	155,962	..	..	216,395	229,619
<b>Total Liabilities and Fund Equity</b>	<b>\$ 60,433</b>	<b>\$ 155,962</b>	<b>\$ 26,587</b>	<b>\$ ..</b>	<b>\$ 242,982</b>	<b>\$ 258,616</b>

See Note 5 to Financial Statements.

**BILLIE TOWN GOVERNMENT**  
**General Fund**  
**RECEIPTS AND PLANNING BUDGET**

**BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**December 31, 1990**  
 with comparative figures for December 31, 1989

ACCOUNT	Governmental Fund Type		Account Groups		Totals	
	General Fund	General Fund assets	General Long Term Debt	1990	1989	
Cash	\$ 299,180	\$ ..	\$ ..	\$ 299,180	\$ 297,887	
Investments, at cost	100,000	..	..	100,000	..	
Receivables	7,587	..	..	7,587	33,838	
Due from component units	30,000	..	..	30,000	..	
Due from other governmental units	17,000	..	..	17,000	66,706	
Fixed assets	..	3,164,348	..	3,164,348	3,066,907	
Amount to be provided for retirement of general long-term debt	..	..	22,620	22,620	22,620	
<b>Total assets</b>	<b>\$ 453,667</b>	<b>\$ 3,164,348</b>	<b>\$ 22,620</b>	<b>\$ 3,663,635</b>	<b>\$ 3,377,958</b>	
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities</b>						
Accounts payable	\$ 16,887	\$ ..	\$ ..	\$ 16,887	\$ 31,376	
Due to primary government	58,144	..	..	58,144	17,763	
Retainage payable	1,000	..	..	1,000	17,470	
Accrued compensated absences	..	..	22,620	22,620	22,620	
Total liabilities	<u>76,031</u>	<u>..</u>	<u>22,620</u>	<u>99,371</u>	<u>112,229</u>	
<b>Fund Equity</b>						
Investment in general fixed assets	..	3,141,728	..	3,141,728	3,066,907	
<b>Fund balance</b>						
<b>Unreserved -</b>						
Designated for subsequent year's expenditures	66,571	..	..	66,571	90,116	
Undesignated	92,287	..	..	92,287	206,714	
Total fund equity	<u>158,858</u>	<u>3,141,728</u>	<u>..</u>	<u>1,588,858</u>	<u>3,257,734</u>	
<b>Total liabilities and fund equity</b>	<b>\$ 234,889</b>	<b>\$ 3,141,728</b>	<b>\$ 22,620</b>	<b>\$ 3,681,237</b>	<b>\$ 3,377,693</b>	

See Notes to Financial Statements.

STATE OF CALIFORNIA  
 DEPARTMENT OF  
 FINANCIAL SERVICES

STATEMENT OF ALL FUND TYPES AND ACCOUNT GROUPS  
 December 31, 1999  
 With Comparative Totals for December 31, 1998

	Governmental		Proprietary		Totals	
	Fund Totals		Fund Totals		Fund Totals	
	General Fund	General Fund	Enterprise Fund	Enterprise Fund	1999	1998
<b>ASSETS</b>						
Cash and cash equivalents	\$ 49,770	\$ --	\$ --	\$ --	\$ 49,770	\$ 41,702
Investments, all fees	297,000	--	--	--	297,000	320,000
Receivables	3,100	--	--	--	3,100	1,300
Due from primary government	434	--	--	--	434	4,203
Due from other governmental units	17,511	--	--	--	17,511	21,503
Fixed assets	--	21,800	--	--	21,800	7,700
Other assets	10,884	--	--	--	10,884	9,000
Amount to be provided for retirement of general long term debt	--	--	6,660	--	6,660	10,100
<b>Total assets</b>	<b>\$ 339,799</b>	<b>\$ 21,800</b>	<b>\$ 6,660</b>	<b>\$ --</b>	<b>\$ 368,259</b>	<b>\$ 395,505</b>
<b>LIABILITIES AND FUND EQUITY</b>						
Liabilities						
Accounts payable	\$ 4,770	--	--	--	\$ 4,770	\$ 1,100
Interest payable	7,800	--	--	--	7,800	--
Accrued compensated absences	--	--	6,660	--	6,660	10,100
<b>Total liabilities</b>	<b>\$ 12,570</b>	<b>\$ --</b>	<b>\$ 6,660</b>	<b>\$ --</b>	<b>\$ 19,230</b>	<b>\$ 11,300</b>
Fund equity						
Investment in general fixed assets	--	21,800	--	--	21,800	7,700
Fund balance (overhead) -						
not reported	2,585	--	--	--	2,585	--
underreported	277,244	--	--	--	277,244	286,400
<b>Total fund equity</b>	<b>\$ 280,029</b>	<b>\$ 21,800</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 301,829</b>	<b>\$ 384,100</b>
<b>Total liabilities and fund equity</b>	<b>\$ 302,599</b>	<b>\$ 21,800</b>	<b>\$ 6,660</b>	<b>\$ --</b>	<b>\$ 331,059</b>	<b>\$ 406,700</b>

See Notes to Financial Statements.

WISCONSIN PUBLIC SERVICE  
 COMPANY OF WISCONSIN  
 REGISTRATION STATEMENT, pp. 4

Continued

**Balance Sheet - All Fund Types and Account Types**  
 December 31, 1999  
 With Comparative Totals for December 31, 1998

ASSETS	Governmental Fund Types		Agency Group General Fund Trust Funds	Totals	
	1999	1998		1999	1998
Cash	\$ 24,855	\$ 280	\$ --	\$ 25,135	\$ 25,415
Investments	41,787	24,326	--	66,113	49,741
Receivables	29,592	--	--	29,592	27,447
Due from other governmental units	4,480	--	--	4,480	4,762
Amount withheld in debt service fund	--	--	4,000	4,000	4,000
<b>Total assets</b>	<b>\$ 100,714</b>	<b>\$ 29,606</b>	<b>\$ 4,000</b>	<b>\$ 178,444</b>	<b>\$ 181,365</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Accounts payable	\$ 3,422	\$ 2	\$ --	\$ 3,424	\$ 3,287
Due to primary government	580	--	--	580	580
Due to component units	20,000	--	--	20,000	--
General obligation bonds	--	--	4,000	4,000	4,000
<b>Total liabilities</b>	<b>\$ 24,002</b>	<b>\$ 2</b>	<b>\$ 4,000</b>	<b>\$ 48,004</b>	<b>\$ 8,867</b>
<b>Fund Equity</b>					
Fund balance					
Reserved		\$ 8,800	\$ --	\$ 8,800	\$ 7,600
Unreserved	--	--	--	--	20,000
Total fund equity	<b>\$ 24,002</b>	<b>\$ 8,800</b>	<b>\$ --</b>	<b>\$ 88,440</b>	<b>\$ 172,498</b>
<b>Total liabilities and fund equity</b>	<b>\$ 114,712</b>	<b>\$ 38,406</b>	<b>\$ 4,000</b>	<b>\$ 266,884</b>	<b>\$ 253,863</b>

See Notes to Financial Statements.



STATE FIDELITY GUARANTY  
 GUARANTY DISTRICT NO. 1

STATEMENT OF ALL FUND TYPES AND ACCOUNT GROUPS  
 December 31, 1968  
 with Comparative Totals for December 31, 1967

Governmental Fund Types

Long-Term

ACCOUNT	Coverage District			
	Dec. 31 - 1967	Dec. 31 - 1968	Dec. 31 - 1967	Dec. 31 - 1968
Cash and cash equivalents	\$ ..	\$ 7,763	\$ ..	\$ 17,111
Investments, at cost	..	76,300	..	..
Receivables, net	..	3,408	..	349
Due from primary government	..	..	..	..
Due from other component units	..	..	..	79,170
Fixed assets held for resale	..	3,400	5,750	14,500
Fixed assets, net	..	..	..	..
Other assets	..	..	..	..
<b>Total assets</b>	<b>\$ ..</b>	<b>\$ 90,871</b>	<b>\$ 6,750</b>	<b>\$ 108,130</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities				
Accounts payable	\$ ..	\$ ..	\$ ..	\$ ..
Due to primary government	..	..	11,500	39,500
Due to other component units	..	..	..	..
Due to other governmental units	..	..	..	..
Deferred revenues	..	..	..	..
Unearned compensation insurance	..	..	..	..
Revenue bonds payable	..	..	..	..
<b>Total liabilities</b>	<b>..</b>	<b>..</b>	<b>11,500</b>	<b>39,500</b>
Fund Equity				
Undistributed capital	..	..	..	..
Reserve fund earnings	..	..	..	..
Reserve	..	..	..	..
Reserve	..	..	..	..
Fund balance				
Unassigned -				
unassigned	..	30,000	11,750	61,790
<b>Total fund equity</b>	<b>..</b>	<b>30,000</b>	<b>11,750</b>	<b>61,790</b>
<b>Total liabilities and fund equity</b>	<b>\$ ..</b>	<b>\$ 30,000</b>	<b>\$ 23,250</b>	<b>\$ 101,290</b>

See notes to Financial Statements.

Capital Expenditures			Depreciable Asset Costs			
			Expenditures		Totals	
Average Balance 1961-1962	Average Balance 1961-1962	Average Balance 1961-1962	Average Balance 1961-1962	Average Balance 1961-1962	1961	1962
\$	\$	\$	\$	\$	\$	\$
---	---	---	528,888	15,148	556,427	579,587
---	---	---	137,720	8,884	567,195	17,387
---	---	---	135,258	8,583	648,894	154,285
---	---	---	273	---	273	587
---	---	---	---	---	26,116	174,000
---	---	---	---	---	27,147	50,000
---	---	---	7,726,179	---	7,726,179	7,821,000
-----	-----	-----	-----	-----	88	1,262
<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 8,390,555</b>	<b>\$ 44,622</b>	<b>\$ 8,392,528</b>	<b>\$ 8,377,662</b>
\$	\$	\$	\$	\$	\$	\$
---	---	---	44,871	588	45,459	48,071
---	---	---	17,375	773	45,156	130,896
---	---	---	15,176	---	54,374	174,000
---	---	---	---	---	---	---
---	---	---	21,399	---	21,399	5,000
---	---	---	330	---	330	500
---	---	---	24,750	2,000	27,000	25,000
---	---	---	475,000	---	475,000	---
-----	-----	-----	649,565	2,661	651,226	299,566
---	---	---	---	---	---	---
---	---	---	8,758,726	---	8,758,726	8,758,726
---	---	---	---	---	---	---
---	---	---	45,000	---	45,000	---
---	---	---	682,879	48,858	687,250	674,154
---	---	---	---	---	---	---
-----	-----	-----	-----	-----	78,114	10,114
---	---	---	7,752,582	48,858	7,800,250	7,800,250
<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 8,390,555</b>	<b>\$ 44,622</b>	<b>\$ 8,392,528</b>	<b>\$ 8,377,662</b>

**STATE OF MICHIGAN**  
**ALL COMPARTMENT FUNDS**

Financial Statement of REVENUES, EXPENDITURES AND BALANCE IN  
FUND BALANCE - ALL COMPARTMENT FUNDS 1993  
Year Ended December 31, 1993  
With Comparative Totals for Year Ended December 31, 1992

	1993 Fiscal Year ended by 12/31/1993	1992 Fiscal Year ended by 12/31/92
<b>REVENUES</b>		
Taxes -		
All revenues	\$ 864,808	\$ ..
Sales and use	..	..
Intergovernmental -		
Federal	..	..
State		
State revenue sharing, net	23,000	..
Other state funds	46,200	..
Other	..	7,800
Fees, charges, contribution	..	275,647
Interest	33,300	6,437
Miscellaneous	3,600	..
<b>Total revenues</b>	<u>900,908</u>	<u>389,884</u>
<b>EXPENDITURES</b>		
Current Operations -		
General government		
Personnel and administrative	..	..
Public safety	149,873	145,574
Public works	..	..
Culture and recreation	..	..
Community development and assistance	..	..
Debt service	..	78,210
Capital outlay	214,500	220
<b>Total expenditures</b>	<u>364,373</u>	<u>323,804</u>
<b>Excess of revenues over expenditures</b>	<u>536,535</u>	<u>66,080</u>
<b>Other financing sources (uses):</b>		
Transfers in from primary government	..	1,000
Transfers in from component units	..	1,000
Transfers (used) to primary government	(154,000)	(48,500)
Transfers (used) to component units	(5,000)	..
Withdrawal of prior year receivables	..	..
<b>Total other financing sources (uses)</b>	<u>(159,000)</u>	<u>(46,500)</u>
<b>Excess of revenues and other sources over expenditures and other uses</b>	<u>377,535</u>	<u>19,580</u>
Fund balances, beginning	1,278,757	51,900
Capital asset transfers in	..	..
Fund balances, ending	<u>\$ 1,656,292</u>	<u>\$ 71,480</u>

See Notes to Financial Statements.



**WINDY HILLS COMMUNITY**  
**EXPERIMENTAL UNIT**  
**THE PROTECTION DISTRICT BOARD**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**Year ended December 31, 1966**  
**with comparative totals for year ended December 31, 1965**

	1966	1965
<b>Revenues:</b>		
<b>Taxes:</b>		
ad valorem	\$ 895,348	\$ 750,775
<b>Intergovernmental:</b>		
State:		
State revenue sharing, net	67,492	107,263
Other state funds	18,700	61,788
<b>Grants:</b>		
Miscellaneous	50,778	54,478
	1,022,318	984,304
<b>Local revenues:</b>		
Local revenues	870,440	827,127
<b>Expenditures:</b>		
<b>Current operations -</b>		
<b>Paid to vendors:</b>		
<b>Fire protection -</b>		
General and administrative		
Fireman's services	128,667	117,186
Equipment services	26,777	27,492
Advertising and signs	2,486	5,156
Printing	292	451
Utilities	292	292
Communications	5,407	5,444
Equipment rental	5,356	5,188
Maintenance of property	5,437	4,381
Professional fees	8,478	8,490
Insurance	27,548	29,175
Office supplies	8,278	8,727
Utilities	7,666	--
Vehicle supplies	2,544	--
Travel	8,764	2,444
Contract payments	48,520	18,900
Assessor's compensation	21,276	21,994
New hire contribution	20,780	22,281
	468,521	442,531
<b>Local fire services</b>		
Utilities	5,298	4,446
Communications	297	368
Maintenance of property	22,274	2,847
Insurance	76	--
Office supplies	54	474
Fuel and oil	148	180
Travel	--	25
	28,147	5,430
	546,668	547,961
		Three months

STATE ROAD DISTRICT  
COMBINED UNIT  
FIRE PROTECTION DISTRICT BUDGETARY

STATEMENT OF REVENUE, EXPENDITURES AND  
SAVINGS IN FIVE SECTIONS  
FOR FISCAL YEAR ENDING 31, 1959  
WITH COMPARATIVE FIGURES FOR YEAR ENDING DECEMBER 31, 1958

	1959	1958
<b>Lytle Fire Station</b>		
Advertising and dues	26	26
Utilities	1,460	1,460
Communications	1,200	1,200
Maintenance of property	11,400	11,400
Insurance	--	--
Office supplies	--	217
Bunker gear	1,600	1,600
Travel	--	220
	<u>17,086</u>	<u>18,123</u>
<b>Spring Miller-Baldwin Fire Station</b>		
Utilities	1,100	1,100
Insurance	1,100	1,100
Maintenance of property	10,100	10,100
Office supplies	100	174
Insurance	25	--
Bunker gear	800	800
Travel	11	110
	<u>14,336</u>	<u>14,384</u>
<b>Speedy Fire Station</b>		
Utilities	1,100	1,100
Communications	1,400	1,400
Maintenance of property	11,200	11,200
Insurance	20	--
Office supplies	50	260
Bunker gear	670	700
Travel	--	20
	<u>14,540</u>	<u>15,780</u>
<b>Grand Woods Fire Station</b>		
Utilities	1,800	1,800
Communications	600	600
Maintenance of property	11,000	11,000
Insurance	25	--
Office supplies	--	670
Bunker gear	1,000	100
	<u>15,425</u>	<u>15,170</u>
<b>Capital Improvement</b>		
Maintenance of property	10,000	1,100
Office supplies	100	--
	<u>10,100</u>	<u>1,100</u>
<b>Sum of Sections Fire Station</b>		
Maintenance of property	10,100	10,100
Office supplies	--	17
Bunker gear	1,100	110
Insurance	10	--
Travel	20	230
	<u>11,230</u>	<u>10,577</u>
<b>City of Jewettville Fire Station</b>		
Maintenance of property	10,000	1,000
Bunker gear	600	--
Travel	100	800
	<u>10,700</u>	<u>1,800</u>
	<u>10,700</u>	<u>1,800</u>

1983A FUND BALANCE SHEET  
 UNRECORDED ASSETS  
 FIRE PROTECTION DISTRICT UNRECORDED

STATEMENT OF RECEIPTS, EXPENDITURES AND  
 CHANGES IN FUND BALANCE  
 Year Ended December 31, 1990  
 With Comparative Totals for Year Ended December 31, 1989

	1990	1989
<b>Village of Copenhagen Fire Station:</b>		
Utilities	\$ 50	\$ 183
Municipal bond	--	111
Rentals	161	70
Maintenance of property	11,000	500
Banker gear	1,000	--
Insurance	20	--
Travel	270	100
	<u>12,481</u>	<u>1,064</u>
<b>Garage Substation:</b>		
Maintenance of property	100	--
	<u>100</u>	<u>--</u>
<b>Fire District Station:</b>		
Advertising and mail	80	21
Utilities	1,000	1,000
Municipal bond	1,000	1,000
Maintenance of property	11,000	11,000
Banker gear	1,000	1,000
Travel	200	1,000
	<u>14,280</u>	<u>15,221</u>
<b>Quality Sub-station:</b>		
Utilities	1,000	800
Maintenance of property	1,000	100
	<u>2,000</u>	<u>900</u>
<b>Total public safety</b>	<u>100,533</u>	<u>100,274</u>
<b>Capital outlay</b>	<u>114,200</u>	<u>60,117</u>
<b>Total expenditures</b>	<u>214,733</u>	<u>160,391</u>
<b>Source of revenues over expenditures</b>	<u>140,500</u>	<u>61,721</u>
<b>Other financing (uses):</b>		
Operating transfers (out)	(114,200)	(112,500)
<b>Total other financing (uses)</b>	<u>(114,200)</u>	<u>(112,500)</u>
<b>Total (deficiency) of revenues over expenditures and other uses</b>	<u>26,300</u>	<u>49,221</u>
Carry balance, beginning	1,179,250	1,400,000
Carry balance, ending	<u>1,205,550</u>	<u>1,449,221</u>

See Notes to Financial Statements.

1981A PUBLIC GOVERNMENT  
COMPARISON 1981  
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EXHIBIT A-10

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
YEAR ENDING DECEMBER 31, 1980  
With Comparative Totals for Year Ending December 31, 1979

	1980	1979
<b>Revenues:</b>		
Intergovernmental - State	\$ 7,700	\$ --
Fees, charges, contributions	177,440	174,200
Interest	1,117	1,200
Miscellaneous	23	50
<b>Total revenues</b>	<b>186,280</b>	<b>175,450</b>
<b>Expenditures:</b>		
Current operations -		
Public safety -		
Communications -		
Telephone service	48	70
Advertising and news	816	1,326
Printing	29	70
Communications	888	1,000
Telephone services	87,717	87,811
Maintenance of property	20,000	20,178
Professional services	51,443	528
Insurance	1,000	1,326
Printing supplies	880	991
Travel	100	1,400
Utilities	20,000	20,000
<b>Total public safety</b>	<b>162,311</b>	<b>164,000</b>
Bond service -		
Printing payments	10,000	10,000
Production payments	1,200	1,200
Local bond service	20,000	20,000
Capital outlay	100	1,500
<b>Total expenditures</b>	<b>193,611</b>	<b>196,700</b>
<b>Excess of revenues over expenditures</b>	<b>92,669</b>	<b>78,750</b>
Other financing sources (uses):		
Operating transfers (out)	10,000	--
Operating transfers (in)	110,331	112,070
<b>Total other financing (uses)</b>	<b>120,331</b>	<b>112,070</b>
<b>Excess of revenues and other sources over expenditures and other uses</b>	<b>21,338</b>	<b>9,720</b>
Fund balance, beginning	87,983	82,500
Fund balance, ending	<b>109,321</b>	<b>92,220</b>

See notes to financial statements.



INTELLIGENCE BUDGETARY  
COMPONENT UNIT  
REVENUE AND EXPENDITURE STATEMENT

(Continued)

STATEMENT OF REVENUE, EXPENDITURES AND  
BALANCE IN FUND BALANCE  
FOR FISCAL YEAR ENDING 31, 1996  
with Comparative Totals for Year Ended December 31, 1995

	<u>1996</u>	<u>1995</u>
<b>Revenues:</b>		
Taxes:		
Sales and use	\$ 603,180	\$ 791,174
Intergovernmental:		
Federal	--	10,771
State	--	100,000
Other state funds		
Fees, charges, commodities	11,000	41,774
Interest	10,000	10,000
Miscellaneous	<u>10,000</u>	<u>10,000</u>
Total revenues	<u>634,180</u>	<u>963,649</u>
<b>Expenditures:</b>		
Current Operations:		
Contract and procurement	200,700	200,000
Personnel services	15,000	15,000
Personnel retirement system	20,000	20,000
Professional services	20,000	20,000
Insurance	20,000	20,000
Utilities	2,000	2,000
Office supplies	2,000	2,000
Data and telecommunications	1,000	1,000
Printing	200	200
Equipment rental	5,000	5,000
Mobile and other equipment	11,000	11,000
Repairs and maintenance	20,000	20,000
Travel	11,000	11,000
Indirect costs	11,000	11,000
Communications	11,000	11,000
Computers	2,000	2,000
Uniforms	1,000	1,000
Education and recreation	11,000	11,000
Free program contract payments	--	--
Total, current and related	<u>394,700</u>	<u>411,200</u>
Capital outlay	<u>144,200</u>	<u>144,200</u>
Total expenditures	<u>538,900</u>	<u>555,400</u>
Excess of revenues over expenditures	<u>95,280</u>	<u>408,249</u>
Other financing sources (uses):		
Operating transfers (out)	10,000	10,000
Operating transfers (into)	11,000	11,000
Withdrawal of prior year receivables	<u>(26,000)</u>	<u>--</u>
Total other financing sources	<u>15,000</u>	<u>21,000</u>
Excess of revenues and other sources over expenditures and other uses	<u>110,280</u>	<u>429,249</u>
Total balance, beginning	<u>117,100</u>	<u>117,100</u>
Total balance, ending	<u>227,460</u>	<u>227,460</u>
See Notes to Financial Statements.		

TRINITY UNITED GOVERNMENT  
COMPONENT UNIT  
FOURTH COMMISSION

000007 4-12

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
Year Ended December 31, 1999  
BGA Comparative Totals for Year Ended December 31, 1998

	<u>1999</u>	<u>1998</u>
<b>Revenues:</b>		
<b>Taxes -</b>		
Sales and use	\$ 33,500	\$ 31,875
<b>Intergovernmental -</b>		
State		
State revenue sharing, net	45,307	43,377
Grants	40,800	7,800
Miscellaneous	25	541
<b>Total revenues</b>	<u>120,432</u>	<u>123,693</u>
<b>Expenditures:</b>		
<b>Current operations -</b>		
<b>Economic development and assistance:</b>		
Personnel services	11,407	10,404
Employee benefits	5,747	5,750
Advertising and sale	2,894	7,750
Printing	1,500	447
Utilities	2,000	1,800
<b>Communications</b>	1,800	1,754
Maintenance of property	1,000	700
Professional services	300	300
Insurance	1,700	1,700
<b>Office supplies</b>	4,400	4,300
Travel	11,500	1,200
Publicity promotion	11,000	20,400
<b>Total economic development and assistance</b>	<u>67,050</u>	<u>80,000</u>
<b>Capital outlay</b>	<u>30,500</u>	<u>30</u>
<b>Total expenditures</b>	<u>97,550</u>	<u>80,130</u>
<b>Change of resources and expenditures</b>	<u>22,882</u>	<u>43,563</u>
<b>Other financing (use):</b>		
Operating transfers (out)	<u>(2,000)</u>	<u>(2,000)</u>
<b>Total other financing (use):</b>	<u>(2,000)</u>	<u>(2,000)</u>
<b>Effect of resources and expenditures and other uses</b>	<u>20,882</u>	<u>41,563</u>
<b>Fund balances, beginning</b>	<u>230,400</u>	<u>201,700</u>
<b>Fund balances, ending</b>	<u>\$ 251,282</u>	<u>\$ 243,263</u>

See notes to Financial Statements.

1981A Audit Statement  
 COMPLETED ON 1  
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EXHIBIT B-10

CONDENSED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUNDS 1981  
 Year Ended December 31, 1981  
 With Comparative Totals for Year Ended December 31, 1980

	1981			
	General Fund	Debt Service	1980	1980
<b>Revenues:</b>				
Taxes -				
All sources				
State Governmental -				
State	\$ 30,000	0	\$ 30,000	\$ 29,264
State revenue sharing, net	1,443	--	1,443	11,364
Interest	1,444	1,188	4,083	2,388
Miscellaneous	--	--	--	100
Total revenues	<u>\$ 32,887</u>	<u>\$ 1,188</u>	<u>\$ 35,526</u>	<u>\$ 43,116</u>
<b>Expenditures:</b>				
General Operations -				
General government:				
Finance and administration -				
Miscellaneous	1,000	0	1,000	1,000
Total general government	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
Culture and recreation:				
Administration	--	--	--	80
Services	--	--	--	80
Professional fees	276	--	276	180
Office supplies	800	--	800	100
Total culture and recreation	<u>1,076</u>	<u>0</u>	<u>1,076</u>	<u>340</u>
Debt service -				
Principal	11	1,000	1,000	1,000
Interest	--	888	888	50
Fiscal agent fees	--	--	--	--
Total debt service	<u>11</u>	<u>1,888</u>	<u>1,888</u>	<u>1,050</u>
Total expenditures	<u>2,087</u>	<u>1,888</u>	<u>4,864</u>	<u>2,370</u>
Excess of revenues over expenditures	30,800	0	30,662	40,746
<b>Other financing (uses):</b>				
Debt -				
Issuance of bonds	(30,662)	0	(30,662)	--
Total other financing sources (uses)	<u>(30,662)</u>	<u>0</u>	<u>(30,662)</u>	<u>0</u>
Excess of revenues over expenditures and other	0	0	0	40,746
Fund balance, beginning	34,880	21,700	56,580	84,000
Fund balance, ending	<u>\$ 34,880</u>	<u>\$ 21,700</u>	<u>\$ 56,580</u>	<u>\$ 124,746</u>

See Notes to Financial Statements.

UNITED STATES GOVERNMENT  
 CURRENT YEAR  
 THROUGH DECEMBER 31, 1950

Estimated Statement of Receipts, Disbursements  
 and Balance in Fund Number 1 - U.S. Governmental Fund Types  
 Year Ended December 31, 1950  
 With Comparative Totals for Year Ended December 31, 1949

	FISCAL SERVICE			
	Receipts in Supplies No. 1 - 1950	Receipts in Supplies No. 1 - 1949	Receipts in Supplies No. 2	Receipts in Supplies No. 2
<b>Receipts:</b>				
Fees, charges, commissions	\$ ..	\$ 188	\$ ..	\$ ..
Interest	..	1,795	..	1,795
Miscellaneous	..	..	..	1,000
Total Receipts	..	1,983	..	2,795
<b>Disbursements:</b>				
Current Operations -				
Paid in works	..	..	..	..
Beneficial -				
Professional services	..	..	..	..
Travel paid in works	..	..	..	..
Travel expenditures	..	..	..	..
Excess of revenues over expenditures	..	1,983	..	2,795
Other financing sources (credit)				
Operating transfers from primary government	..	..	1,985	19,850
Operating transfers from component units	..	..	..	1,950
Operating transfers from component units	..	..	(1,200)	..
Total other financing sources	..	..	1,785	21,750
Excess of revenues and other sources over expenditures and other uses	..	1,983	1,785	21,750
Fund balance (deficit), beginning	(500)	20,000	(18,400)	10,150
Statistical equity transfers in credit	500	(200)	11,000	..
Fund balance (deficit), ending	\$ ..	\$ 19,800	\$ 11,385	\$ 31,900

See Note to Financial Statements.

Capital Expenses			Totals	
Coverage District No. 1, 1977	Coverage District No. 1, 1982	Coverage District No. 1	1977	1982
\$ ---	\$ --	\$ ---	\$ 342	\$ 95
-----	-----	-----	3,495	1,000
-----	-----	-----	1,558	1,800
-----	-----	-----	5,395	3,745
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	5,142	3,745
-----	-----	-----	56,101	---
-----	-----	-----	1,000	---
-----	-----	-----	21,250	---
-----	-----	-----	58,351	---
-----	-----	-----	65,351	---
12,470	195,144	12,260	12,272	1,000
102,000	35,404	106,180	64,508	---
-----	-----	-----	176,860	11,000

1964 PUBLIC ACCOUNTS  
ALL COMPONENT UNITS

COMBINED STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN DEFERRED (ACCUMULATED) AND PROVISIONARY FUND BALANCE  
FOR YEAR ENDING DECEMBER 31, 1964  
WITH SUPPLEMENTARY DETAILS FOR YEAR ENDING DECEMBER 31, 1964

	1964 REVENUE	1964 EXPENSES
	SEC. 1	SEC. 2
<b>Operating revenues</b>		
Local revenue	\$ ..	\$ ..
Charges for services	624,544	3,780
Other revenues	248	..
<b>Total operating revenues</b>	<u>625,092</u>	<u>3,780</u>
<b>Operating expenses</b>		
Water services	..	3,780
Electricity	100,895	..
Salaries and related expenses	..	..
Maintenance	..	170
Professional fees	..	1,085
Construction fees	..	..
Supplies	..	..
Other services and expenses	..	..
Insurance	..	..
Repairs and maintenance	..	..
Utilities expense	..	..
Depreciation and amortization	107,384	1,085
Provision for doubtful accounts	..	..
<b>Total operating expenses</b>	<u>215,669</u>	<u>5,020</u>
<b>Operating profit (loss)</b>	<u>409,423</u>	<u>(1,240)</u>
<b>Nonoperating revenues (expenses)</b>		
Interest	11,786	617
Sales of assets	..	..
Operating grants	..	..
Other income (expense)	..	..
Interest expense	11,024	..
Grant expense	..	..
<b>Total nonoperating revenues (expenses)</b>	<u>10,762</u>	<u>617</u>
<b>Income (loss) before operating transfers</b>	<u>420,185</u>	<u>(523)</u>
<b>Other financing sources (uses)</b>		
Transfers in from primary government	..	..
Transfers (out) to primary government	15,000	..
<b>Total other financing (uses)</b>	<u>15,000</u>	<u>..</u>
<b>Net income (loss)</b>	<u>435,185</u>	<u>(523)</u>
Amortization on fixed assets acquired with contributed capital from grants	128,171	..
Residual surplus deficits, beginning	159,370	109,717
Residual operating transfers (out)	208,200	..
Residual surplus deficits, ending	<u>\$ 1,176,226</u>	<u>\$ 1,119,427</u>

See notes to financial statements.

