

**LOUISIANA CERTIFIED STRESS  
ANALYSTS BOARD  
DEPARTMENT OF PUBLIC  
SAFETY AND CORRECTIONS  
STATE OF LOUISIANA**

Notes to the Financial Statements (Continued)

**C. FUND ACCOUNTING**

The board uses a fund (General Fund) 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 relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

The General Fund of the board is classified as a governmental fund and is the general operating fund of the board and accounts for all financial resources. Revenues are accounted for in this fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. General operating expenditures are paid from this fund.

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of this fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

**Revenues**

Application and license fees, renewals, examination fees, registration of supervision fees, and re-issuance fees for lost or destroyed licenses are recorded in the year they are received, which approximates when measurable and available. Licenses must be renewed annually by January 1 or become lapsed. A lapsed license may be renewed upon payment of all fees in arrears and presentation of evidence of completion of the continuing education requirement.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**LOUISIANA CERTIFIED STRESS  
ANALYSTS BOARD  
DEPARTMENT OF PUBLIC  
SAFETY AND CORRECTIONS  
STATE OF LOUISIANA**

Notes to the Financial Statements (Continued)

**2. CASH**

At December 31, 1995, the board has cash (book balances) totaling \$4,457 in a noninterest-bearing demand account.

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of 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. At December 31, 1995, the board has deposit balances of \$4,457, which are fully secured from risk by federal deposit insurance (OASB Category 1).

**3. GENERAL FIXED ASSETS**

The Louisiana Certified Stress Analysts Board has no general fixed assets.

**4. LONG-TERM OBLIGATIONS**

The Louisiana Certified Stress Analysts Board has no long-term obligations.

**5. LEASE OBLIGATIONS**

The Louisiana Certified Stress Analysts Board has no capital leases or operating leases for office space at December 31, 1995.

**6. LITIGATION AND CLAIMS**

There is no pending litigation or claims against the board at December 31, 1995.

1995		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
10,000	10,000	(000)
200	80	115
2,000	2,250	(250)
1,500	2,000	(500)
500	(100)	(1,200)
5,000	5,000	(000)
50,000	54,700	(1,200)

LEGISLATIVE AUDITOR

LOUISIANA CERTIFIED STRESS  
ANALYSTS BOARD  
DEPARTMENT OF PUBLIC  
SAFETY AND CORRECTIONS  
STATE OF LOUISIANA

Compliance Report

April 10, 1997

Page 2

In our prior audit for the year ended December 31, 1996, we reported compliance findings relating to the annual financial report, annual budget, and public records. These findings have been resolved by management.

This report is intended for the information and use of the board and its management. By provisions of state law, this report is a public document, and it has been distributed to the appropriate public officials.

Respectfully submitted,



Daniel D. Kyle, CPA, CFE  
Legislative Auditor

LAJLR:dl

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EMILY G. KYL, FICB, CPA, CFE  
LEGISLATIVE AUDITOR

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April 15, 1997

**Independent Auditor's Report on Compliance With Laws and  
Regulations Material to the General Purpose Financial Statements**

LOUISIANA CERTIFIED STRESS  
ANALYSTS BOARD  
DEPARTMENT OF PUBLIC  
SAFETY AND CORRECTIONS  
STATE OF LOUISIANA  
Baton Rouge, Louisiana

We have audited the general purpose financial statements of the Louisiana Certified Stress Analysts Board, a component unit of the State of Louisiana, as of December 31, 1996, and for the two years ended December 31, 1996 and 1995, and have issued our report thereon dated April 15, 1997.

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

Compliance with laws and regulations applicable to the Louisiana Certified Stress Analysts Board is the responsibility of the board's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the board's compliance with certain provisions of laws and regulations. However, the objective of our audit of the general purpose 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 instances of noncompliance that are reported in Exhibit A of this report concerning the lack of documentation for travel expenses. Although not material to the financial statements, they are required to be reported herein under Government Auditing Standards.

We considered these instances of noncompliance in forming our opinion on whether the general purpose financial statements of the Louisiana Certified Stress Analysts Board are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated April 15, 1997, on those general purpose financial statements.

EXHIBIT B

LEGISLATIVE AUDITOR

LOUISIANA CERTIFIED STRESS  
ANALYSTS BOARD  
DEPARTMENT OF PUBLIC  
SAFETY AND CORRECTIONS  
STATE OF LOUISIANA  
Internal Control Report  
April 15, 1997  
Page 4

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being tested may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted that the inadequate segregation of duties resulting from the size of the board's operations is considered to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our tests of the financial statements of the Louisiana Certified Stress Analysts Board as of December 31, 1996, and for the years ended December 31, 1996 and 1995.

In our prior audit for the year ended December 31, 1994, we reported an internal control finding relating to the lack of records. This finding has been resolved by management.

This report is intended for the information and use of the board and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Daniel G. Kyle, CPA, CFE  
Legislative Auditor

LMU:JF:d

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## LEGISLATIVE AUDITOR

**LOUISIANA CERTIFIED STRESS  
ANALYSTS BOARD  
DEPARTMENT OF PUBLIC  
SAFETY AND CORRECTIONS  
STATE OF LOUISIANA  
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Page 3**

### Lack of Documentation for Travel Expenses

The Louisiana Certified Stress Analysts Board did not always have adequate support documentation for travel expense reimbursements and did not always reimburse travel expenses at the rates required by state travel regulations Policy and Procedures Memorandum (PPM) 49. Good internal control practices also require that proper documentation be provided for all expenditures.

Of 68 transactions examined by us, we determined that:

- Eleven (16 percent) of the travel expense transactions for mileage reimbursement exceeded the mileage rate allowed by state travel regulations. PPM 49 allows mileage reimbursement of 24 cents per mile when personally owned vehicles are used in the conduct of official state business. The board allowed 25 cents per mile for reimbursement of mileage.
- Proper documentation was not provided for 8 (9 percent) travel expense transactions, totaling \$1,280. There was no documentation regarding the place and time of departure, and charges for lodging was not evidenced by receipts as required by state travel regulations.
- One lodging receipt included telephone charges in the amount of \$117. No explanation was documented regarding the business nature of these telephone calls.

The lack of adequate support documentation results in noncompliance with PPM 49, and management does not have the assurance that proper amounts are being reimbursed for travel expenses.

The Louisiana Certified Stress Analysts Board should comply with state travel regulations and should ensure that all expenditures are evidenced by proper documentation. In a letter dated May 1, 1997, Mr. Hazekiah L. Clark, Jr., Secretary/Treasurer, concurred with the finding and recommendation and stated that the problem of paying excess mileage was corrected during the year and that procedures have been implemented to resolve the other weaknesses noted.

## LEGISLATIVE AUDITOR

**LOUISIANA CERTIFIED STRESS  
ANALYSTS BOARD  
DEPARTMENT OF PUBLIC  
SAFETY AND CORRECTIONS  
STATE OF LOUISIANA  
Internal Control Report  
April 15, 1987  
Page 3**

procedures and whether they have been placed in operation, and we assessed control to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

In our consideration of the internal control structure, we noted the size of the board's operations precludes an adequate segregation of duties and other features of an adequate internal control structure, although to employ such controls may not be cost beneficial, which along with the following matter, 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 board's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

### **Untimely Bank Deposit and Reconciliations**

The Louisiana Certified Stress Analyst Board did not deposit cash collections and did not reconcile its bank account timely. Good internal controls require that cash receipts be deposited in a timely manner, preferably the same day or the first day following receipt of funds, and that reconciliation of all bank accounts be prepared timely, preferably at the time monthly bank statements are received. Bank reconciliations provide management with a basis to ensure that all transactions that affect both the bank account and books are in agreement and no errors or irregularities have occurred.

Of 83 individual deposits examined by us, 49 (59 percent) deposits were made from 21 to 181 days after the date cash was received, and no bank account reconciliation was performed. Failure to deposit funds and reconcile bank accounts timely could lead to the misappropriation of state funds, the loss of interest earnings, and increased risk that errors or irregularities could occur and not be detected.

The Louisiana Certified Stress Analyst Board should deposit cash collections and reconcile its bank account timely. In a letter dated May 1, 1987, Mr. Hazekiah L. Clark, Jr., Secretary/Treasurer, concurred with the finding and recommendation and stated that corrective action has been taken.



**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and presents, where applicable, compliance matters that would be material to the presented financial statements.

**LOUISIANA CERTIFIED STRESS  
ANALYSTS BOARD  
DEPARTMENT OF PUBLIC  
SAFETY AND CORRECTIONS  
STATE OF LOUISIANA**

Notes to the Financial Statements (Continued)

**E. BUDGET PRACTICES**

The Board adopted and submitted its annual budgets to the Department of Public Safety and Corrections in accordance with R.S. 38:1331-1342 as follows:

	For the Year Ended	
	December 31, 1998	December 31, 1999
Date adopted	January 13, 1998	February 4, 1999
Date submitted	January 13, 1998	February 4, 1999

The adopted budgets were prepared and reported on a cash basis of accounting. Formal budget integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements represent the final amended budget.

The revenues and expenditures shown on Statement B are reconciled with amounts reflected on Statement C as follows:

	December 31, 1998	December 31, 1999
Statement B revenues	\$3,890	\$2,475
Add - current deferred revenue	(150)	(558)
Less - prior-year deferred revenue	100	180
Statement C receipts	<u>\$3,840</u>	<u>\$2,097</u>
Statement B expenditures	\$4,179	\$2,862
Statement C disbursements	<u>\$4,179</u>	<u>\$2,862</u>

**F. CASH**

Cash is comprised of demand deposits. Under state law, the Board may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States.

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Certified Stress  
Analysts Board  
Department of Public  
Safety and Corrections  
State of Louisiana  
Baton Rouge, Louisiana

June 11, 1987



*Financial and Compliance Audit Division*

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*Daniel G. Kyfe, Ph.D., CPA, CFE  
Legislative Auditor*

LOUISIANA CERTIFIED STRESS  
ANALYSTS BOARD  
DEPARTMENT OF PUBLIC  
SAFETY AND CORRECTIONS  
STATE OF LOUISIANA  
GOVERNMENTAL FUND - GENERAL FUND

Balance Sheet, December 31, 1998

<b>ASSETS</b>	
Cash (note 2)	<u>\$4,457</u>
<b>LIABILITIES AND FUND EQUITY</b>	
Liabilities - deferred revenues	\$100
Fund Equity - fund balance - unreserved - undesignated	<u>4,357</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$4,457</u>

The accompanying notes are an integral part of this statement.

**LOUISIANA CERTIFIED STRESS  
ANALYSTS BOARD  
DEPARTMENT OF PUBLIC  
SAFETY AND CORRECTIONS  
STATE OF LOUISIANA**

Notes to the Financial Statements  
As of December 31, 1990, and for the Years  
Ended December 31, 1990 and 1989

**INTRODUCTION**

The Louisiana Certified Stress Analysts Board is a component unit of the State of Louisiana created within the Louisiana Department of Public Safety and Corrections, as provided by Louisiana Revised Statutes (R.S.) 37:2885. The board is composed of six members who are citizens of the United States, residents of Louisiana for at least two years before appointment, and are actively engaged as certified stress analysts. The board members are appointed by the governor and are subject to Senate confirmation. The board regulates all persons who purport to be able to detect deception or to verify truth of statements through the use of emotional stress detectors. The board does not have any employees. As of December 31, 1989, there are 50 licensed professional analysts in the state.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements have been prepared in accordance with generally accepted accounting principles. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting principles and reporting standards.

**B. REPORTING ENTITY**

GASB Codification Section 2100 has defined the governmental reporting entity to be the State of Louisiana. The board is considered a component unit of the State of Louisiana because the state exercises oversight responsibility in that the governor appoints the board members and public service is rendered within the state's boundaries. The accompanying financial statements present information only as to the transactions of the programs of the Louisiana Certified Stress Analysts Board, a component unit of the State of Louisiana. Annually, the State of Louisiana issues general purpose financial statements, which include the activity contained in the accompanying financial statements.



OFFICE OF  
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STATE OF LOUISIANA  
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April 15, 1997

**Independent Auditor's Report on Internal Control Structure Based  
Solely on an Audit of the General Purpose Financial Statements**

**LOUISIANA CERTIFIED STRESS  
ANALYSTS BOARD  
DEPARTMENT OF PUBLIC  
SAFETY AND CORRECTIONS  
STATE OF LOUISIANA  
Baton Rouge, Louisiana**

We have audited the accompanying general purpose financial statements of the Louisiana Certified Stress Analysts Board, a component unit of the State of Louisiana, as of December 31, 1996, and for the years ended December 31, 1995 and 1996, and have issued our report thereon dated April 15, 1997.

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

Management of the Louisiana Certified Stress Analysts Board is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to 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 general purpose financial statements of the Louisiana Certified Stress Analysts Board for the years ended December 31, 1995 and 1996, 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

LOUISIANA CERTIFIED STRESS  
ANALYSTS BOARD  
DEPARTMENT OF PUBLIC  
SAFETY AND CORRECTIONS  
STATE OF LOUISIANA  
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
For the Years Ended December 31, 1998 and 1999

	<u>1998</u>	<u>1999</u>
<b>REVENUES</b>		
Licenses, permits, and fees	<u>\$2,900</u>	<u>\$2,475</u>
<b>EXPENDITURES</b>		
Public safety - other protection - examination of licensed occupations:		
Travel and other charges	4,069	3,787
Materials and supplies	112	85
Total expenditures	<u>4,181</u>	<u>3,872</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	(281)	(397)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>4,800</u>	<u>5,013</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$4,517</u>	<u>\$4,616</u>

The accompanying notes are an integral part of this statement.

**LEGISLATIVE AUDIT ADVISORY COUNCIL**

**MEMBERS**

**Representative Francis C. Thompson, Chairman**  
**Senator Ronald C. Moran, Vice Chairman**

**Senator Robert J. Barham**  
**Senator Wilson E. Fields**  
**Senator Thomas A. Greene**  
**Senator Craig P. Ramo**  
**Representative F. Charles McMaine, Jr.**  
**Representative Edwin R. Murray**  
**Representative Warren J. Triche, Jr.**  
**Representative David Viter**

**LEGISLATIVE AUDITOR**

**Daniel G. Ryle, Ph.D., CPA, CFE**

**DIRECTOR OF FINANCIAL AND COMPLIANCE AUDIT**

**Albert J. Robinson, Jr., CPA**



LEGISLATIVE AUDITOR

LOUISIANA CERTIFIED-STRESS  
ANALYSTS BOARD  
DEPARTMENT OF PUBLIC  
SAFETY AND CORRECTIONS  
STATE OF LOUISIANA  
Audit Report, December 31, 1998

We have also issued reports dated April 15, 1997, on internal control structure and compliance with laws and regulations, as required by Government Auditing Standards issued by the Comptroller General of the United States.

Respectfully submitted,



Daniel G. Kyle, CPA, CFE  
Legislative Auditor

LMJ:R:G

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EMILY S. KYLE, PH.D., CPA, CFE  
LEGISLATIVE AUDITOR

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April 15, 1997

**Independent Auditor's Report  
on the Financial Statements**

**LOUISIANA CERTIFIED STRESS  
ANALYSTS BOARD  
DEPARTMENT OF PUBLIC  
SAFETY AND CORRECTIONS  
STATE OF LOUISIANA  
Baton Rouge, Louisiana**

We have audited the accompanying general purpose financial statements of the Louisiana Certified Stress Analysts Board, a component unit of the State of Louisiana, as of December 31, 1996, and for the years ended December 31, 1995 and 1994, as listed in the foregoing table of contents. These financial statements are the responsibility of management of the Louisiana Certified Stress Analysts Board. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Louisiana Certified Stress Analysts Board as of December 31, 1996, and the results of operations for the years ended December 31, 1995 and 1994, in conformity with generally accepted accounting principles.

**LOUISIANA CERTIFIED STRESS  
ANALYSTS BOARD  
DEPARTMENT OF PUBLIC  
SAFETY AND CORRECTIONS  
STATE OF LOUISIANA**

General Purpose Financial Statements  
and Independent Auditor's Reports  
As of December 31, 1998, and for the Years  
Ended December 31, 1998 and 1999

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**LOUISIANA CERTIFIED STRESS  
ANALYSTS BOARD  
DEPARTMENT OF PUBLIC  
SAFETY AND CORRECTIONS  
STATE OF LOUISIANA  
Baton Rouge, Louisiana**

**General Purpose Financial Statements  
and Independent Auditor's Reports  
As of December 31, 1990, and for the Years  
Ended December 31, 1989 and 1988**

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

June 11, 1997

LOUISIANA CERTIFIED-STRESS  
 ANALYSTS BOARD  
 DEPARTMENT OF PUBLIC  
 SAFETY AND CORRECTIONS  
 STATE OF LOUISIANA  
 GOVERNMENTAL FUND - GENERAL FUND

Statement of Receipts, Disbursements, and  
 Changes in Cash Balance - Budget  
 (Cash Basis) and Actual  
 For the Years Ended December 31, 1988 and 1989

	1988		1989 FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<b>RECEIPTS</b>			
Licenses, permits, and fees	\$2,780	\$2,850	\$70
<b>DISBURSEMENTS</b>			
Supplies	100	110	10
Traavel and other	3,881	4,280	(399)
Total disbursements	3,981	4,390	(409)
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	(701)	(540)	(161)
<b>CASH BALANCE AT BEGINNING OF YEAR</b>	4,188	4,188	None
<b>CASH BALANCE AT END OF YEAR</b>	\$4,055	\$4,457	(382)

The accompanying notes are an integral part of this statement.