

TABLE 1000 - CONTINUED

COMPARISON OF BUDGETED AND ACTUAL - GENERAL, SPECIAL, BONDS,  
DEBT SERVICE AND CAPITAL PROJECT FUND TYPES  
Year Ended December 31, 1995

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance (Deficit/Excess)	Budget	Actual	Variance (Deficit/Excess)
<b>Revenues</b>						
<b>Taxes -</b>						
ad valorem	\$ 1,111,747	\$ 1,160,120	\$ 48,373	\$ 1,029,829	\$ 1,069,780	\$ 39,951
sales and use	--	--	--	2,667,889	2,638,711	(29,178)
licenses and gross ls.	501,761	509,340	7,579	--	--	--
<b>Intergovernmental -</b>						
Federal (state)	90,440	90,340	(100)	1,893,708	651,164	(1,242,544)
state	--	--	--	358,820	670,199	311,379
state revenue sharing, net	171,000	181,127	10,127	375,825	364,759	(11,066)
fines	121,828	127,347	5,519	--	--	--
blues	27,434	1,000	(26,434)	--	5,164	5,164
<b>Fees, charges, contributions</b>	667	2,380	1,713	117,627	178,953	61,326
<b>Fines and forfeitures</b>	24,100	22,878	(1,222)	22,429	22,129	(300)
<b>Interest</b>	151,133	149,872	(1,261)	249,374	278,120	28,746
<b>Miscellaneous</b>	48,222	41,482	(6,740)	208,120	209,854	1,734
<b>Total Revenues</b>	<u>2,397,621</u>	<u>2,453,687</u>	<u>56,066</u>	<u>3,213,622</u>	<u>3,714,688</u>	<u>501,066</u>
<b>Expenditures</b>						
<b>Current Operations -</b>						
General Government:						
legislative	280,466	276,497	(3,969)	--	--	--
executive	582,741	591,769	9,028	--	--	--
executive	276,779	275,329	(1,450)	--	--	--
election	137,538	89,674	(47,864)	--	--	--
finance and administration	158,197	129,260	(28,937)	--	--	--
other	188,723	129,277	(59,446)	--	--	--
Public safety	260,287	227,367	(32,920)	434,766	677,756	242,990
Public works	704,291	711,880	7,589	2,441,820	2,820,422	378,602
Health and welfare	188,598	174,270	(14,328)	1,686,871	1,686,170	(701)
Culture and recreation	101,120	90,269	(10,851)	438,721	602,126	163,405
Urban redevelopment and financing	--	--	--	411,028	281,182	(129,846)
Societal development and assistance	268,114	188,171	(80,943)	612,973	380,106	(232,867)
<b>Debt service</b>	16,121	17,081	960	--	--	--
<b>Capital outlay</b>	77,882	73,268	(4,614)	211,228	200,220	(11,008)
<b>Total Expenditures</b>	<u>3,202,724</u>	<u>3,025,176</u>	<u>(177,548)</u>	<u>3,925,624</u>	<u>4,764,822</u>	<u>839,198</u>

<u>State Services - Auto Loan</u>			<u>State Services - Fuel Loan</u>		
<u>Contract</u>	<u>Actual</u>	<u>Net Income (Revised)</u>	<u>Actual</u>	<u>Actual</u>	<u>Net Income (Revised)</u>
		<u>(2021-2022)</u>			<u>(2021-2022)</u>
1	1	1	1	1	1
2	2	2	2	2	2
3	3	3	3	3	3
4	4	4	4	4	4
5	5	5	5	5	5
6	6	6	6	6	6
7	7	7	7	7	7
8	8	8	8	8	8
9	9	9	9	9	9
10	10	10	10	10	10
11	11	11	11	11	11
12	12	12	12	12	12
13	13	13	13	13	13
14	14	14	14	14	14
15	15	15	15	15	15
16	16	16	16	16	16
17	17	17	17	17	17
18	18	18	18	18	18
19	19	19	19	19	19
20	20	20	20	20	20
21	21	21	21	21	21
22	22	22	22	22	22
23	23	23	23	23	23
24	24	24	24	24	24
25	25	25	25	25	25
26	26	26	26	26	26
27	27	27	27	27	27
28	28	28	28	28	28
29	29	29	29	29	29
30	30	30	30	30	30
31	31	31	31	31	31
32	32	32	32	32	32
33	33	33	33	33	33
34	34	34	34	34	34
35	35	35	35	35	35
36	36	36	36	36	36
37	37	37	37	37	37
38	38	38	38	38	38
39	39	39	39	39	39
40	40	40	40	40	40
41	41	41	41	41	41
42	42	42	42	42	42
43	43	43	43	43	43
44	44	44	44	44	44
45	45	45	45	45	45
46	46	46	46	46	46
47	47	47	47	47	47
48	48	48	48	48	48
49	49	49	49	49	49
50	50	50	50	50	50
51	51	51	51	51	51
52	52	52	52	52	52
53	53	53	53	53	53
54	54	54	54	54	54
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57	57	57	57	57	57
58	58	58	58	58	58
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61	61	61	61	61	61
62	62	62	62	62	62
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67	67	67	67	67	67
68	68	68	68	68	68
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72	72	72	72	72	72
73	73	73	73	73	73
74	74	74	74	74	74
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76	76	76	76	76	76
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79	79	79	79	79	79
80	80	80	80	80	80
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82	82	82	82	82	82
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87	87	87	87	87	87
88	88	88	88	88	88
89	89	89	89	89	89
90	90	90	90	90	90
91	91	91	91	91	91
92	92	92	92	92	92
93	93	93	93	93	93
94	94	94	94	94	94
95	95	95	95	95	95
96	96	96	96	96	96
97	97	97	97	97	97
98	98	98	98	98	98
99	99	99	99	99	99
100	100	100	100	100	100

(\$000 thousands)

**2019 FISCAL GOVERNMENT**

COMPARISON STATEMENT OF REVENUES AND EXPENDITURES -  
 Budget (GAAP Basis) and Actual - GENERAL, SPECIAL, SPECIAL,  
 1997 SERVICE AND CAPITAL FUNDS FOR YEAR  
 Year Ended December 31, 1999

	Special Fund			Special Revenue Fund		
	Budget	Actual	Balance Forward (Deficit)	Budget	Actual	Balance Forward (Deficit)
Excess (deficiency) of revenues over expenditures	\$ 1,200,421	\$ 24,110	\$ 485,326	\$ 1,181,490	\$ 252,427	\$ 411,889
Other financing sources (uses):						
Operating transfers to	20,110	11,262	(9,848)	911,089	926,880	141,080
Operating transfers from	(100,000)	100,000	--	(417,700)	(400,780)	16,920
Issuance of capital items proceeds from sale of	--	37,740	37,740	--	--	--
Cancellation of liabilities	--	--	--	--	--	--
Total other financing sources	20,110	149,002	27,892	493,389	526,100	157,900
Excess (deficiency) of revenues and other sources over expenditures and other costs	\$ 1,220,531	\$ 173,112	\$ 513,218	\$ 1,674,879	\$ 778,527	\$ 569,789
fund balance, beginning		\$ 1,170,000			\$ 5,721,888	
fund balance, ending		\$ 1,343,112			\$ 6,443,716	

See notes to financial statements.

Total Services Fund Type			Total All Projects Fund Type		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 1,016,111	\$ 1,028,520	\$ 12,409	\$3,186,780	\$2,872,111	\$ 3,096,269
749,767 (266,345)	888,447 (280,177)	138,680 --	1,407,376 (1,388,944)	1,311,081 (1,371,584)	116,295 (6,003)
--	--	--	--	--	--
--	--	--	3,121,000	3,200,000	79,000
266,345	200,000	266,345	714,680	566,131	148,549
\$ 1,016,502	1,449 762,000 1,368,600	\$ 266,600	\$3,186,780	1,449,000 3,670,000 3,680,000	\$ 3,186,500

2024 FINANCIAL STATEMENTS

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET/GRAND  
 ENDOWMENT FUND BALANCE - ALL PROPRIETARY FUND TYPES, REGULAR FUND TYPES  
 AND DISBURSEMENT PROGRAMS - COMMUNITY CARE  
 FISCAL YEAR ENDED DECEMBER 31, 2024  
 WITH COMPENSATING REVENUE FOR FISCAL YEAR ENDED DECEMBER 31, 2024

	Proprietary Fund Type Revenue Services	Regular Fund Type Non-Proprietary Revenue
<b>Operating revenues:</b>		
Fund Receipts	\$ --	\$ --
Charges for services	--	--
Interdepartmental charges	286,879	--
Interest	--	3,492
Contributions	--	--
Other Revenues	--	2,000
<b>Total operating revenues</b>	<u>286,879</u>	<u>5,492</u>
<b>Operating expenses:</b>		
Water services	--	--
Sewerage services	--	--
Salaries and related expenses	--	27
Professional fees	76,608	--
Repulsion fees	--	--
Supplies	--	--
Other services and expenses	--	--
Materials for services	882	--
Printing	262,677	--
Insurance claims	171,366	--
Market's contribution of cost	62,766	--
Interest	--	--
Repairs and maintenance	--	--
Utilities expense	--	--
Depreciation and amortization	--	27
Provision for doubtful accounts	--	27
<b>Total operating expenses</b>	<u>563,899</u>	<u>54</u>
<b>Operating income</b>	<u>286,879</u>	<u>5,438</u>
<b>Nonoperating revenues (expenses):</b>		
Interest	17,903	--
Sales of assets	--	--
Operating grants	--	--
Program proceeds	17,976	--
Other income (expenses)	--	--
Interest expense	--	--
Grant expense	--	--
<b>Total nonoperating revenues (expenses)</b>	<u>35,879</u>	<u>--</u>

Major Departmental Budget Primary Component	Department Totals	TOTAL Departmental Budget Excluding 1001's	
		1999	2000
0	\$ 476,254	\$ 476,254	\$ 488,661
...	27,894,194	27,894,294	28,119,438
644,470	...	684,879	707,493
...	...	2,447	2,764
2,470	...	...	289
...	...	...	267,897
...	432,022	432,022	432,022
687,720	28,751,588	28,682,117	28,892,117
...	117,474	117,474	107,156
...	489,742	489,742	507,111
...	12,036,150	12,036,150	12,036,150
11,488	1,248,146	1,248,146	1,217,133
...	1,426,144	1,426,144	1,426,144
...	4,448,117	4,448,117	4,413,488
...	447,199	447,199	448,282
682	...	...	2,124
...	...	100,077	100,124
388,877	...	177,144	16,442
176,144	...	70,721	74,144
58,144	...	30,721	34,144
...	349,480	349,480	349,441
...	447,480	447,480	447,117
...	489,474	489,474	507,111
...	2,236,452	2,236,452	2,236,452
...	1,466,116	1,466,116	1,466,116
...	26,273,254	26,273,254	26,273,254
373,880	...	3,465,111	3,465,111
311,880	...	...	...
17,442	117,444	117,444	117,178
...	124,242	124,242	124,242
...	857,438	857,438	857,438
11,474	...	17,474	20,111
...	18,144	18,144	18,111
...	1,044,111	1,044,111	1,044,111
...	1,027,822	1,027,822	1,027,822
21,528	1,475,111	1,475,111	1,475,111

1001's Included

Totals (Consolidated) 2011 2010 Adjusted	Component 2011	Totals Component 2011 2010	
		2011	2010
<u>\$ 21,826</u>	<u>\$ 1,041,529</u>	<u>\$ 1,011,028</u>	<u>\$ 26,211</u>
..	9,028	9,028	17,900
<u>21,826</u>	<u>1,050,557</u>	<u>1,020,056</u>	<u>44,111</u>
<u>21,826</u>	<u>1,147</u>	<u>21,250</u>	<u>111,821</u>
182,028	1,041,529	1,000,806	17,284
--	188,124	188,124	261,870
<u>203,156</u>	<u>1,229,653</u>	<u>1,188,930</u>	<u>43,954</u>
<u>\$ 421,982</u>	<u>\$ 2,279,210</u>	<u>\$ 2,169,960</u>	<u>\$ 283,065</u>

DEWIS PUBLIC UTILITIES

COMPARATIVE STATEMENT OF CASH FLOWS - ALL ACCOUNTS FROM 1990,  
SIMILAR FISCAL YEARS AND SEVERAL FISCAL PERIODS COMPLETED DURING  
YEAR ENDED DECEMBER 31, 1990  
With Comparative Totals for Year Ended December 31, 1989

	Fiscal Year 1990 (Actual)	Fiscal Year 1989 (Estimated)
	<u>1990,1991</u>	<u>1989</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating Income	\$ 138,796	\$ 1,732
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>		
Depreciation and amortization	..	..
Amortization of bond issuance costs	..	..
Provision for doubtful accounts	..	..
<b>Change in assets and liabilities:</b>		
<b>Liabilities decreased by:</b>		
Accounts Pay, 1991	7,327	(1,682)
Due from other funds	(2,342)	..
Due from equipment sales	3,444	..
Due from other governmental units	..	..
Due from third party payors	..	..
Inventory	..	..
Other assets	..	..
<b>Increased (decreased) by:</b>		
Accounts payable	(26,888)	..
Current assets	(6,592)	..
Accrued physical and thermal tests	..	..
Due to other funds	(2,077)	296
Due to equipment sales	..	..
Due to other governmental units	..	..
Deferred revenue	(7,576)	..
Compensation accruals	..	..
Other accrued expenses	..	..
<b>Net cash provided by operating activities</b>	<u>77,144</u>	<u>3,382</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Operating grants received	..	..
Other nonoperating income	..	..
Operating transfers in	..	..
Operating transfers out	(2,872)	(2,872)
Financing fees	..	..
Insurance proceeds	(2,822)	..
<b>Net cash provided by (used in) nonoperating financing activities</b>	<u>(5,722)</u>	<u>(5,722)</u>



Totals Operating Expenses to Date Investment	Totals Operating Exp'd Investing 12/31/14	
	2005	2004
\$ 111,800	\$ 1,565,440	\$ 1,603,124
..	1,376,204	1,376,204
..	18,236	18,236
..	1,844,950	1,844,950
1,914	11,428,000	11,421,000
(17,581)	6700	12,201
1,433	..	1,638
..	175,000	175,000
..	227,500	141,500
..	75,367	31,200
..	30,115	30,710
181,300	1700,104	1718,671
40,000	..	40,000
..	150,000	200,000
10,000	15,501	170,000
..	..	..
..	111,000	110,000
17,574	..	17,574
..	44,000	44,000
..	130,000	130,000
77,181	4,462,120	4,465,021
..	801,000	801,000
..	10,000	10,000
..	6,000	6,000
17,000	10,000	11,000
..	100,000	100,000
11,000	..	11,000
10,000	100,000	100,000

1000 funds

UNITED FRUIT COMPANY

CONDENSED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND UNITS,  
 COMMON TRUST FUNDS AND SEPARATELY PRESENTED COMPONENT UNITS  
 Year Ended December 31, 1995  
 with Comparative Results for December 31, 1994

	Proprietary Fund Type Investment Activities	Fiduciary Fund Type Non-proprietary Investment Activities
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Purchase of property, plants and equipments	\$ ---	\$ ---
Principal payments on capital leases	---	---
Transfer from discontinued assets	---	---
Principal payments on debts	---	---
Interest paid on notes and capital leases	---	---
Proceeds from sale of fixed assets	---	---
Proceeds from issuance of debt	---	---
Nonoperating grants received	---	---
Net cash (used in) capital and related financing activities	---	---
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of investments	---	(1,000)
Reductions of investments	---	---
Proceeds on investments	17,800	---
Net cash provided by (used in) investing activities	17,800	(1,000)
Net increase (decrease) in cash and cash equivalents	200,000	---
Cash and cash equivalents beginning	1,300,000	---
Ending	\$ 1,500,000	\$ ---
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTED AND FINANCING ACTIVITIES</b>		
Assets purchased under long-term obligations	\$ 1,000,000	\$ 1,000,000

See Notes to Financial Statements.

Totals (Preceding page) of this Statement	Totals (Preceding page) of this Statement		Totals (Preceding page) of this Statement	
	Component Total	Total	Total	Total
..	\$12,481,467	\$12,481,467	\$11,407,185	\$11,407,185
..	118,430	118,430	128,748	128,748
..	493,476	493,476	791,476	791,476
..	638,874	638,874	1,124,874	1,124,874
..	606,171	606,171	1,029,252	1,029,252
..	0,000	0,000	0,000	0,000
..	114,990	114,990	718,888	718,888
..	112,661	112,661	724,287	724,287
..	12,981,457	12,981,457	12,981,457	12,981,457
1184	71,870	71,870	11,263	11,263
11,263	187,121	187,121	147,121	147,121
11,263	762,184	762,184	762,184	762,184
11,263	582,112	582,112	582,112	582,112
200,000	1,966,038	1,966,038	1,966,038	1,966,038
764,112	1,081,682	1,081,682	1,081,682	1,081,682
\$ 112,444	\$ 1,194,166	\$ 1,194,166	\$ 1,194,166	\$ 1,194,166
..	..	..	..	..
..	..	..	..	..

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**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 provides 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:**

**Separately 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.

<u>COMPONENT UNIT</u>	<u>Fiscal Year End</u>
Five Precincts District	
Marshmoreau	12/31/99
Communications District	12/31/99
Recreation & Playground Board	12/31/99
Seismic Commission	12/31/99
Recreation District No. 6	12/31/99
Sewerage District No. 3	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

## NOTES TO FINANCIAL STATEMENTS

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

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 assumes 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 debt which the Parish assumes an 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.

#### 2. 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 reportable available financial resources.

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

Governmental funds are used to account for all or most of the Parish's general activities, including the collection and disbursement of unmarked taxes (special revenue funds), the acquisition or construction of general fund 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. 20, 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.

## NOTES TO FINANCIAL STATEMENTS

### Note 3. Summary of Significant Accounting Policies (continued)

GASB Statement No. 20 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 nonexpendable trust fund is used. The term "nonexpendable" 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 on 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.

#### 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 general 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 appreciation is recorded on general fixed assets.

##### General Long-Term Debt Account Group-

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 governmental 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 revenues (i.e., revenues and other financing sources) and expenses (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 measurable 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 Iberia Parish School Board and are recognized as revenues at that time. The Parish considers property taxes to be "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.

## NOTES TO FINANCIAL STATEMENTS

### Note 3. Summary of Significant Accounting Policies (continued)

In addition to property and sales taxes, those 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 because generally they are not measurable until received in cash.

The modified 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.

The Parish reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when revenues 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, including 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 Iberia 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 nonexpendable trust funds consider all highly liquid investments (including restricted amounts) 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."



## NOTES TO FINANCIAL STATEMENTS

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

#### 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.

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 shown.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, docks and piers, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are inseparable and of value only to the Parish.

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

#### I. Property, plant and equipment—proprietary funds:

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

Land and improvements	20-50 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.

#### J. Bond issuance costs:

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

#### K. 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 such leave accumulates and is available for employees when needed, it does not vest nor is it payable at termination of employment.

#### L. 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)

K. Fund equity:

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

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

L. Interfund transactions:

Quasi-internal transactions are accounted for as revenues, expenditures or deposits. 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-internal transactions and reimbursements, are reported as transfers. Monitoring or non-routine personnel 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 unit(s) are reported separately from other operating transfers.

M. 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 coverages:

	Recharitable	Nonrecharitable
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	\$10	500,000

The Parish has a contract for risk 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.

The Parish adopted the provisions of GARS Statement No. 10, "Accounting and Financial Reporting For Risk Financing and Related Unreported Risks." GARS No. 10 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, 1999, a claims liability of \$66,000 has been accrued in the financial statements based on reported claims. This liability is the Parish's best estimate given available information.

Additionally, the prior administrator computed \$112,144 to be the approximate amount of losses the Parish was supposed to pay for claims filed by December 31, 1999. Because actual claims liabilities depend on such complex factors as litigation, changes in legal doctrine 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.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. Summary of Significant Accounting Policies (continued)

F. Unemployment Compensation:

Effective July 1, 1984, the Parish began funding its 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. Benefit charges are charged to expense in the period the charge is determined.

G. Memorandum only - total columns:

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

H. 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 (i.e., 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 1984 financial statements have been reclassified to the 1983 presentation. Such reclassification had no material effect on fund equity as previously reported.

NOTE 2. Legal Compliance

A modified zero-based 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 Council for the State of Louisiana, who notifies 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.

NOTES TO FINANCIAL STATEMENTS

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 union, 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, 1998, 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 trusts are as follows:

Cash and cash equivalents	\$ 8,973,781
Certificates of deposits	<u>5,562,436</u>
Total carrying value	<u>\$14,536,217</u>

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, 1998, are also secured as follows:

Bank balances	\$14,083,287
Federal deposit insurance	100,000
Pledged securities	<u>11,383,827</u>
(Some) secured	<u>\$15,483,114</u>

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

NOTES TO FINANCIAL STATEMENTS

Note 4. Accounts Receivable

The balance of accounts receivable at December 31, 1999 consisted of the following:

Accounts receivable	1999		1998		Total 1999 Accounts receivable
	Balance	Total charges and collections for 1999	Balance	Total charges and collections for 1998	
General Fund	\$ 1,780,000	\$ 36,000	\$ 20,000	\$ 20,000	\$ 1,816,000
State Income Tax	1,075,360	20,770	20,000	20,000	1,116,130
State Income Tax	-	-	-	-	-
State Income Tax	-	-	14,270	14,270	14,270
State Income Tax	-	-	-	1,200	1,200
Total	\$ 2,855,360	\$ 56,770	\$ 54,270	\$ 55,470	\$ 2,911,830

Accounts Receivable

Accounts receivable	1999		1998		Total 1999 Accounts receivable
	Balance	Total charges and collections for 1999	Balance	Total charges and collections for 1998	
General Fund	\$ 1,780,000	\$ 36,000	\$ 20,000	\$ 20,000	\$ 1,816,000
State Income Tax	1,075,360	20,770	20,000	20,000	1,116,130
State Income Tax	-	-	-	-	-
State Income Tax	-	-	14,270	14,270	14,270
State Income Tax	-	-	-	1,200	1,200
Total	\$ 2,855,360	\$ 56,770	\$ 54,270	\$ 55,470	\$ 2,911,830

Accounts Receivable

Accounts receivable	1999		1998		Total 1999 Accounts receivable
	Balance	Total charges and collections for 1999	Balance	Total charges and collections for 1998	
General Fund	\$ 1,780,000	\$ 36,000	\$ 20,000	\$ 20,000	\$ 1,816,000
State Income Tax	1,075,360	20,770	20,000	20,000	1,116,130
State Income Tax	-	-	-	-	-
State Income Tax	-	-	14,270	14,270	14,270
State Income Tax	-	-	-	1,200	1,200
Total	\$ 2,855,360	\$ 56,770	\$ 54,270	\$ 55,470	\$ 2,911,830

NOTES TO FINANCIAL STATEMENTS

Note 8. Deferred Revenues/Payables

	Interest Receivable	Interest Payable
General Fund	\$ 200,788	\$ 18,074
Special Revenue Funds:		
Road District No. 10 Maintenance	58	3,115
Parish Wide Drainage Maintenance	3,798	4,037
Public Library	8,448	7,428
Sales Control Program	--	188
Health Unit Maintenance Program	--	3,281
Sales Tax	--	2,831
Morgue Contract	--	8,587
Medical Justice Facility	--	8,928
Off-Truck Setting	--	270
SWD Section 8 Certification Program	13,843	48,388
SWD Section 8 Voucher Program	27,688	33,071
SWD Home Program	20	82,275
Dietary Relief	--	208,080
Debt Service Funds:		
Bond Redemption	--	500
Capital Project Funds:		
Hogarty Road	208,000	--
Community Development Block Grant	--	500
Community Development Block Grant - Economic Recovery	--	32,388
Internal Service Funds:		
Risk Management	18,723	18,428
Unemployment Compensation	2,342	--
Nonspendable Trust Funds:		
Kenneth Duval Single	--	783
Avery-Bonjourin-Delellis-Landy	--	823
Earl James Ogles, III	--	3,188
Boudier-Burgain	--	5,255
Eugene Moron Foundation	--	580
Overlapping Memorial	--	50
Total Due from/to Other Funds	<u>\$ 478,442</u>	<u>\$ 478,442</u>
Primary Government (Due from/to component units) -		
General Fund	\$ 18,637	\$ 3,278
Special Revenue Funds:		
Parish Wide Drainage	65	--
Industrial Development	--	4,223
Debt Service Fund:		
Paving Certification Series 1970	68,182	--
Capital Project Fund:		
Hogarty Road	27,825	--
Internal Service Funds:		
Risk Management	18,187	--
Unemployment Compensation	2,320	--
Total Due from/to Component Units	<u>\$ 135,003</u>	<u>\$ 7,501</u>
Component Units (Due from/to primary government) -		
Fire Protection District Maintenance	\$ --	\$ 1,433
Communications District	572	818
Recreation and Playground Board	--	27,985
Tourist Commission	4,223	--
Recreation District No. 8	--	289
Recreation District No. 1	782	138,884
Maitland District No. 1	--	483
Iberville Parish Airport Authority	--	1,880
Total Due from/to Primary Government	<u>\$ 5,657</u>	<u>\$ 182,883</u>

NOTES TO FINANCIAL STATEMENTS

Note 6. Debt from Other governmental Units

Debt from other governmental units consisted of the following at December 31, 1993:

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Public Safety Encumbrance	Component Units	Total
<b>Federal</b>						
Department of Agriculture	\$ 4,000	\$ --	\$ --	\$ 4,000	\$ --	\$ 4,000
Department of Housing and Urban Development	--	66,703	14,609	81,312	--	81,312
Department of the Interior	--	--	--	--	37,700	37,700
Emergency Management Agency	4,200	--	--	4,200	--	4,200
<b>State</b>						
Department of Treasury	100,000	100,000	100,000	757,120	185,472	682,600
<b>Local</b>						
Iberia Parish School Board	--	6,000	--	6,000	10,000	16,000
Iberia Parish Assessor's Office	170,000	--	--	170,000	--	170,000
City of New Iberia	--	2,000	--	2,000	--	2,000
Inter	20,000	200	500	21,500	--	21,500
	<u>\$ 180,200</u>	<u>\$ 176,703</u>	<u>\$ 104,609</u>	<u>\$ 1,056,920</u>	<u>\$ 185,472</u>	<u>\$ 1,393,602</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	\$ 1,535,904
Plant replacement and expansion	209,921
Self-insurance arrangements	<u>264,822</u>
Total investments	\$ 1,810,647
Less: Liabilities payable from restricted assets	<u>524,380</u>
	<u>\$ 1,286,267</u>

BOOK TO FINANCIAL STATEMENTS

Book 3. Changes in General Fund Assets

The following is a summary of changes in the general fund assets account group during the fiscal year:  
Balance-Forward

	Balance, Beginning	Additions	Subtractions	Balance, Ending
Land	\$ 47,000	--	--	\$ 47,000
Buildings	49,926,452	28,878	--	50,000,000
Furniture and Equipment	1,179,717	611,218	--	1,790,935
Construction in Process	91,483	383,533	--	475,016
	<u>1,238,666,622</u>	<u>1,065,629</u>	<u>1,219,284</u>	<u>1,239,072,967</u>

CONCESSIONS

Fire Protection District, Maintenance =

Land	\$ 47,000	\$ 28,878	--	\$ 75,878
Buildings	49,926,452	288,858	--	50,215,310
Furniture and Equipment	1,179,717	433,252	49,284	1,652,693
	<u>1,238,666,622</u>	<u>751,088</u>	<u>49,284</u>	<u>1,288,054,991</u>

Competition Center -  
 Furniture and Equipment

	\$ 1,219,284	--	--	\$ 1,219,284
--	--------------	----	----	--------------

Recreation and Playground Board =

Land	\$ 956,146	\$ 838,494	--	\$ 1,794,640
Land and Improvements	678,214	--	--	678,214
Buildings	58,513	--	--	58,513
Furniture and Equipment	278,226	151,888	--	430,114
Construction in Process	717,576	96,876	87,877	836,575
	<u>2,388,775</u>	<u>1,093,258</u>	<u>87,877</u>	<u>3,569,910</u>

Trustees Commission =

Furniture and Equipment	\$ 1,219,284	--	--	\$ 1,219,284
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NOTES TO FINANCIAL STATEMENTS

NOTE 8.

Changes in General Fixed Assets (continued)

The following is a summary of proprietary fixed-type assets as December 31, 2008:

(amounts in \$MM)

	Reserve Account	Balance Carried Over	Acquired During Year	Disposal During Year	Transfer From Other Accounts	Transfer To Other Accounts	Total General Fixed Assets
Land and Depreciable Buildings and Improvements	\$15,412,720	\$ 384,258	\$ 3,496,222	\$ 2,394,781			\$ 17,587,981
Furniture and Equipment	35,515	--	13,678,521	28,822,254			34,927,612
Leasehold Improvements	377,823	--	942,289	24,257,759			14,929,488
Construction in progress	35,747,494	374,255	15,887,913	27,218,817			34,969,724
Less accumulated depreciation	1,421,452	273,729	21,245,828	14,221,279			16,862,428
	1,126,484	100,526	4,140,394	13,000,038			18,067,310
Equipment under capital lease	--	--	--	3,151,858			3,151,858
Less accumulated amortization	--	--	--	429,222			429,222
	--	--	--	2,722,636			2,722,636
Fixed assets, net	1,126,484	1,000,526	4,140,394	10,277,402			16,544,806

NOTES TO FINANCIAL STATEMENTS

Note 9. Due to Other Governmental Units

Due to other governmental units consisted of the following at December 31, 1990:

	Special Revenue Funds	Component Funds	
Federal: Department of Housing and Urban Development	\$ 142,966	\$ --	\$ 142,966
Local: City of New Iberia Other	--	1,067	1,067
	<u>10,325</u>	<u>--</u>	<u>10,325</u>
	<u>\$ 153,291</u>	<u>\$ 1,067</u>	<u>\$ 154,358</u>

Note 10. Long-Term Debt

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

	Balance, Beginning	Additions	Retirements	Balance, Ending
<b>Primary Government -</b>				
Certificates of Indebtedness	\$ 2,000,000	\$ 1,130,000	\$ 238,000	\$ 2,892,000
Compeanted advances	138,720	14,811	--	153,531
	<u>\$ 2,138,720</u>	<u>\$ 1,144,811</u>	<u>\$ 238,000</u>	<u>\$ 3,045,531</u>
<b>Component Units -</b>				
General obligation bonds	\$ 8,000	\$ --	\$ 1,000	\$ 7,000
Certificates of Indebtedness	645,000	--	88,000	557,000
Revenue bonds	--	--	--	--
payable	8,187,379	--	120,814	7,866,565
Notes payable	147,801	--	6,251	141,550
Compeanted advances	220,251	48,222	--	268,473
<b>Total Component Units</b>	<u>\$ 8,328,221</u>	<u>\$ 48,222</u>	<u>\$ 127,014</u>	<u>\$ 8,249,429</u>

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NOTES TO FINANCIAL STATEMENTS

Note 10. Long-Term Debt (continued)

General obligation and revenue bonds, special assessment obligations and notes payable at December 31, 1992, consisted of the following individual issues:

<u>Primary Agreement</u>	<u>1992 Date</u>	<u>Original Issue</u>	<u>Interest Rate</u>
<u>Certificates of Indebtedness</u>			
Road Construction Program	July 1, 1991	\$ 3,000,000	6.00%
Road Construction Program	May 1, 1992	1,000,000	6.75%
Total primary agreements			4,000,000
<u>Revenue Bonds</u>			
<u>General Obligation Bonds</u>			
Revenue District No. 2	April 1, 1992	100,000	6.00%
<u>Certificates of Indebtedness</u>			
Fire Protection District No. 1	July 1, 1992	600,000	6.75%
<u>Revenue Bonds</u>			
Water General Obligation	December 26, 1979		6.00%
Water General Obligation	December 26, 1982		6.00%
Total Revenue Bonds			12,000,000
<u>Notes Payable</u>			
Water Pollution Control Authority			1,000,000
Total reported notes			1,000,000

NOTES TO FINANCIAL STATEMENTS

<u>Payment</u> <u>2019</u>	<u>Balance,</u> <u>2018/2019</u>	<u>2018/2019</u>	<u>2018/2019</u>	<u>Balance,</u> <u>2019</u>
2019	\$ 1,000,000	\$ —	\$ 300,000	\$ 7,000,000
2020	<u>2,000,000</u>	<u>1,100,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
2021	\$ 1,000	\$ —	\$ 1,000	\$ 2,000
2022	<u>60,000</u>	<u>—</u>	<u>80,000</u>	<u>50,000</u>
2023	1,000,000	—	90,000	1,000,000
2024	<u>1,000,000</u>	<u>—</u>	<u>100,000</u>	<u>1,000,000</u>
	<u>1,000,000</u>	<u>—</u>	<u>100,000</u>	<u>1,000,000</u>
	<u>100,000</u>	<u>—</u>	<u>100,000</u>	<u>100,000</u>
	<u>1,000,000</u>	<u>—</u>	<u>100,000</u>	<u>1,000,000</u>

NOTES TO FINANCIAL STATEMENTS

Note 10. Long-Term Debt (continued)

The annual debt service requirements to maturity of all bond obligations outstanding at December 31, 1994, including interest payments of \$5,388,223 are as follows:

Maturity	General Obligation Bonds	Collateral of Indebtedness	Revenue Bonds	Total
1998	\$ 1,450	\$ 618,098	\$ 806,878	\$ 1,482,819
2003	1,450	614,065	805,009	1,471,494
2008	1,450	610,032	803,148	1,473,607
2013	1,350	606,000	801,288	1,476,432
2018	1,350	601,968	800,428	1,476,556
2021-2024	2,500	2,476,365	4,044,888	4,524,247
2026-2031	-----	-----	2,852,782	2,852,801
	<u>\$ 11,450</u>	<u>\$ 10,138,536</u>	<u>\$13,018,502</u>	<u>\$24,615,088</u>

Note 11. Capital Leases

The Iberia Parish Government has entered into two lease agreements as lessee for financing the acquisition of vehicles totaling \$43,843. 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. Finance Government:

Year Ending	
December 31,	
1994	\$1,814
1995	15,834
1996	1,348
	<u>19,000</u>
Less amount representing interest	<u>2,812</u>
Present value of future minimum lease payments	<u>\$ 16,188</u>

B. Component Units:

Communications District -

The Communications District has entered into a lease agreement as lessee for financing the acquisition of equipment totaling \$75,425. 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.

## NOTES TO FINANCIAL STATEMENTS

## Note 11. Capital Leases (continued)

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, 1995:

Year Ending December 31,	
1996	\$ 55,253
1997	<u>25,513</u>
	\$1,745
Less amount representing interest	<u>1,981</u>
Present value of future minimum lease payments	<u>\$ 79,530</u>

## Iowa General Hospital -

The hospital is obligated under capital leases that expires in four years for certain equipment.

The present value of future minimum capital lease payments as of September 30, 1995 are:

Year Ending September 30,	
1996	\$ 435,396
1997	134,378
1998	<u>28,882</u>
Total minimum lease payments	598,656
Less amount representing interest	<u>31,828</u>
Present value of minimum capital lease payments	566,828
Less current installments of obligations under capital lease	<u>408,623</u>
Obligations under capital lease, excluding current installments	<u>\$ 158,205</u>

Total rent expense for operating leases for the years ended September 30, 1995 and 1994 was \$184,846 and \$156,324 respectively.

## Note 12. Operating Leases

## Iowa Parish Airport Authority:

The primary business of the Iowa Parish Airport Authority is providing space and facilities for fixed base operations and private and public transportation. The Iowa Parish Airport Authority also leases various land to agricultural tenants. The revenues derived from the users of the Airport facilities are in the form of operating leases. Lease contracts include cashless clauses, options to renew, and payable minimums. The following schedule represents the future minimum lease payments due to the Airport Authority for contracts in effect as of December 31, 1995:

Year Ending	
1996	\$ 381,808
1997	369,387
1998	369,495
1999	368,213
2000	285,322
Thereafter	<u>5,388,212</u>
	\$7,002,435

NOTES TO FINANCIAL STATEMENTS

Note 12. Operating Leases (Continued)

In addition to the above operating leases, the Airport Authority also receives firewood fees based on a pre-negotiated percentage of income cost of aviation fuel and oil sold to Airport tenants. In 1978, firewood fees were \$46,712.

Agricultural leases in 1978 were \$71,015. 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 Iberia Parish Airport for contracts in effect as of December 31, 1978.

Year Ending	Amount
1979	\$24,812
1981	20,250
1982	208,343
1983	222,873
2000	247,810
Thereafter	8,336,245
	<u>\$9,269,333</u>

Lease payments billed to this tenant in the current year were \$208,818, which represented 88% of the total leases and rentals. As December 31, 1978, included in accounts receivable as due from this tenant were rents totaling \$24,252, all of which were subsequently collected. This tenant's major business is the repairing 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

Iberia Parish Airport Authority

By state law issuers 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 retained a year after the bid is accepted or immediately if the bid is not accepted. These bid securities are returned with an interest accrual.

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 Iberia Parish Airport Authority. After harvesting, the Iberia Parish Airport Authority returns the lesser of the minimum lease payment or the 1/3 to the tenant.



NOTES TO FINANCIAL STATEMENTS

NOTE 14. Contributed capital

Assets contributed to the airport, waterworks, and sewerage districts for acquisition or construction of fixed assets are recognized in their respective unit enterprise 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 charged to the appropriate contributed capital account and is reflected as an adjustment to net income.

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

	Sewerage District No. 1	Waterworks District No. 1	Airport Activities	Total
Grants				
Federal	\$ 6,375,783	\$ --	\$ 8,938,848	\$15,314,631
State	--	150,000	3,358,841	3,508,841
Local	84,433	--	883,443	967,876
City of New Haven				
Special	187,183	--	--	187,183
Assessments and other local funds	<u>3,884,121</u>	<u>--</u>	<u>--</u>	<u>3,884,121</u>
	10,400,784	150,000	14,998,139	25,548,923
Less amortization	<u>1,812,482</u>	<u>--</u>	<u>18,383,718</u>	<u>19,196,199</u>
	<u>\$ 8,588,302</u>	<u>\$ 150,000</u>	<u>\$ 3,614,421</u>	<u>\$12,352,723</u>

**NOTES TO FINANCIAL STATEMENTS**

**Note 15. Retained Earnings/Fund Balanceed Accounts**

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

	Portion of Reserve and Substitution	Gains Reserve	Capitalization Reserve
<b>Primary Accounts -</b>			
Special Revenue Fund			
Public Library	\$ 5,000	\$ _____	\$ _____
<i>Total Service Fund</i>			
Bond Refundation Fund	..	644,547	..
<i>Capital Project Fund</i>			
Bond Construction Projects	..	_____	50,000
<i>Special Service Funds</i>			
Waste Management	..	..	..
Unemployment Compensation	..	..	..
<i>Responsible Trust Funds</i>			
Donnell & Good & Right	600	..	..
Wynn Fund (to be received January 1980)	50,000	..	..
Wart - James Bridge, Ltd	6,650	..	..
Ruston Bridge	6,100	..	..
Cogan North Southwest	600	..	..
Overhauling Assets	1,200	..	..
_____	62,150	_____	_____
<i>Total primary accounts</i>	\$ 52,050	\$ 644,547	\$ 50,000
<b>Component Units -</b>			
Fund Balance			
Sanitation District No. 1	\$    ..	\$    1,000	\$    ..
Sanitation District No. 2	..	..	..
San to General Hospital and Medical Center	..	..	..
<i>Total component units</i>	\$    ..	\$    1,000	\$    ..

NOTES TO FINANCIAL STATEMENTS

(1991) BALANCE SHEET	Revenue from and Other Payable to Shareholders	Share of (Loss) or Profit	Shareholder Equity	Total
\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 4,000,000
100,000	100,000	100,000	100,000	400,000
200,000	200,000	200,000	200,000	800,000
300,000	300,000	300,000	300,000	1,200,000
400,000	400,000	400,000	400,000	1,600,000
500,000	500,000	500,000	500,000	2,000,000
600,000	600,000	600,000	600,000	2,400,000
700,000	700,000	700,000	700,000	2,800,000
800,000	800,000	800,000	800,000	3,200,000
900,000	900,000	900,000	900,000	3,600,000
1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
1,100,000	1,100,000	1,100,000	1,100,000	4,400,000
1,200,000	1,200,000	1,200,000	1,200,000	4,800,000
1,300,000	1,300,000	1,300,000	1,300,000	5,200,000
1,400,000	1,400,000	1,400,000	1,400,000	5,600,000
1,500,000	1,500,000	1,500,000	1,500,000	6,000,000
1,600,000	1,600,000	1,600,000	1,600,000	6,400,000
1,700,000	1,700,000	1,700,000	1,700,000	6,800,000
1,800,000	1,800,000	1,800,000	1,800,000	7,200,000
1,900,000	1,900,000	1,900,000	1,900,000	7,600,000
2,000,000	2,000,000	2,000,000	2,000,000	8,000,000
2,100,000	2,100,000	2,100,000	2,100,000	8,400,000
2,200,000	2,200,000	2,200,000	2,200,000	8,800,000
2,300,000	2,300,000	2,300,000	2,300,000	9,200,000
2,400,000	2,400,000	2,400,000	2,400,000	9,600,000
2,500,000	2,500,000	2,500,000	2,500,000	10,000,000
2,600,000	2,600,000	2,600,000	2,600,000	10,400,000
2,700,000	2,700,000	2,700,000	2,700,000	10,800,000
2,800,000	2,800,000	2,800,000	2,800,000	11,200,000
2,900,000	2,900,000	2,900,000	2,900,000	11,600,000
3,000,000	3,000,000	3,000,000	3,000,000	12,000,000
3,100,000	3,100,000	3,100,000	3,100,000	12,400,000
3,200,000	3,200,000	3,200,000	3,200,000	12,800,000
3,300,000	3,300,000	3,300,000	3,300,000	13,200,000
3,400,000	3,400,000	3,400,000	3,400,000	13,600,000
3,500,000	3,500,000	3,500,000	3,500,000	14,000,000
3,600,000	3,600,000	3,600,000	3,600,000	14,400,000
3,700,000	3,700,000	3,700,000	3,700,000	14,800,000
3,800,000	3,800,000	3,800,000	3,800,000	15,200,000
3,900,000	3,900,000	3,900,000	3,900,000	15,600,000
4,000,000	4,000,000	4,000,000	4,000,000	16,000,000
4,100,000	4,100,000	4,100,000	4,100,000	16,400,000
4,200,000	4,200,000	4,200,000	4,200,000	16,800,000
4,300,000	4,300,000	4,300,000	4,300,000	17,200,000
4,400,000	4,400,000	4,400,000	4,400,000	17,600,000
4,500,000	4,500,000	4,500,000	4,500,000	18,000,000
4,600,000	4,600,000	4,600,000	4,600,000	18,400,000
4,700,000	4,700,000	4,700,000	4,700,000	18,800,000
4,800,000	4,800,000	4,800,000	4,800,000	19,200,000
4,900,000	4,900,000	4,900,000	4,900,000	19,600,000
5,000,000	5,000,000	5,000,000	5,000,000	20,000,000
5,100,000	5,100,000	5,100,000	5,100,000	20,400,000
5,200,000	5,200,000	5,200,000	5,200,000	20,800,000
5,300,000	5,300,000	5,300,000	5,300,000	21,200,000
5,400,000	5,400,000	5,400,000	5,400,000	21,600,000
5,500,000	5,500,000	5,500,000	5,500,000	22,000,000
5,600,000	5,600,000	5,600,000	5,600,000	22,400,000
5,700,000	5,700,000	5,700,000	5,700,000	22,800,000
5,800,000	5,800,000	5,800,000	5,800,000	23,200,000
5,900,000	5,900,000	5,900,000	5,900,000	23,600,000
6,000,000	6,000,000	6,000,000	6,000,000	24,000,000
6,100,000	6,100,000	6,100,000	6,100,000	24,400,000
6,200,000	6,200,000	6,200,000	6,200,000	24,800,000
6,300,000	6,300,000	6,300,000	6,300,000	25,200,000
6,400,000	6,400,000	6,400,000	6,400,000	25,600,000
6,500,000	6,500,000	6,500,000	6,500,000	26,000,000
6,600,000	6,600,000	6,600,000	6,600,000	26,400,000
6,700,000	6,700,000	6,700,000	6,700,000	26,800,000
6,800,000	6,800,000	6,800,000	6,800,000	27,200,000
6,900,000	6,900,000	6,900,000	6,900,000	27,600,000
7,000,000	7,000,000	7,000,000	7,000,000	28,000,000
7,100,000	7,100,000	7,100,000	7,100,000	28,400,000
7,200,000	7,200,000	7,200,000	7,200,000	28,800,000
7,300,000	7,300,000	7,300,000	7,300,000	29,200,000
7,400,000	7,400,000	7,400,000	7,400,000	29,600,000
7,500,000	7,500,000	7,500,000	7,500,000	30,000,000
7,600,000	7,600,000	7,600,000	7,600,000	30,400,000
7,700,000	7,700,000	7,700,000	7,700,000	30,800,000
7,800,000	7,800,000	7,800,000	7,800,000	31,200,000
7,900,000	7,900,000	7,900,000	7,900,000	31,600,000
8,000,000	8,000,000	8,000,000	8,000,000	32,000,000
8,100,000	8,100,000	8,100,000	8,100,000	32,400,000
8,200,000	8,200,000	8,200,000	8,200,000	32,800,000
8,300,000	8,300,000	8,300,000	8,300,000	33,200,000
8,400,000	8,400,000	8,400,000	8,400,000	33,600,000
8,500,000	8,500,000	8,500,000	8,500,000	34,000,000
8,600,000	8,600,000	8,600,000	8,600,000	34,400,000
8,700,000	8,700,000	8,700,000	8,700,000	34,800,000
8,800,000	8,800,000	8,800,000	8,800,000	35,200,000
8,900,000	8,900,000	8,900,000	8,900,000	35,600,000
9,000,000	9,000,000	9,000,000	9,000,000	36,000,000
9,100,000	9,100,000	9,100,000	9,100,000	36,400,000
9,200,000	9,200,000	9,200,000	9,200,000	36,800,000
9,300,000	9,300,000	9,300,000	9,300,000	37,200,000
9,400,000	9,400,000	9,400,000	9,400,000	37,600,000
9,500,000	9,500,000	9,500,000	9,500,000	38,000,000
9,600,000	9,600,000	9,600,000	9,600,000	38,400,000
9,700,000	9,700,000	9,700,000	9,700,000	38,800,000
9,800,000	9,800,000	9,800,000	9,800,000	39,200,000
9,900,000	9,900,000	9,900,000	9,900,000	39,600,000
10,000,000	10,000,000	10,000,000	10,000,000	40,000,000

NOTES TO FINANCIAL STATEMENTS

Note 14. Designated Fund Balances

Fund balances have been designated for the following purposes:

Activity Accounting Line	Minimum Year LAPSED (Years)	Initial Balance	Final Balance
General Fund		\$ 1,365,560	\$ 1,365,560
Capital Reserve Funds			
Road District No. 10 Maintenance	198,184	---	---
Roadside Sign Reliance	77,774	---	---
Public Library	1,478	---	---
Public General Program	20,278	---	---
Roadside Signs Maintenance	21,285	---	---
Roadside Signs Maintenance Program	200,712	---	---
Roadside Signs Facility	102,460	---	---
Off-Road Parking	70,700	---	---
Industrial Development Fund	100	---	---
Transfer Fund	20,100	---	---
		<u>490,801</u>	<u>490,801</u>
Capital Projects Funds			
Capital Road	450,000	1,364,854	184,854
Road Construction Projects	143,386	---	---
		<u>1,364,854</u>	<u>184,854</u>
Total primary government		<u>1,114,316</u>	<u>1,114,316</u>
Component Unit(s)			
Fire Protection District	1,104,334	---	---
Community District	1,444	---	---
Recreation and Playground Fund	20,778	---	---
Recreation District No. 2	20,000	---	---
Total component units		<u>1,156,556</u>	<u>1,156,556</u>

NOTE TO FINANCIAL STATEMENTS

<u>Particulars</u>	<u>Total</u>
<u>\$ 1,576,851</u>	<u>\$ 1,776,792</u>
---	62,459
---	10,000
---	2,400
---	25,174
---	87,000
---	229,111
---	120,000
---	11,700
---	700
---	22,000
---	<u>687,844</u>
---	1,088,948
---	<u>100,000</u>
---	<u>2,000,000</u>
<u>\$ 1,576,851</u>	<u>\$ 3,001,000</u>
---	400,000
---	5,000
---	80,000
---	<u>200,000</u>
<u>\$ 1,576,851</u>	<u>\$ 3,001,000</u>

**NOTES TO FINANCIAL STATEMENTS**

**Note 17. Fund Definition**

The following individual funds of the Parish had deficit fund balances or retained earnings at December 31, 1995:

<u>Fund</u>	<u>DEFICIT AMOUNT</u>
<b>PRIMARY GOVERNMENT -</b>	
Special Revenue Funds EEO Race Program	\$ 2,445
<b>CONCURRENT FUNDS -</b>	
Coverage District No. 1 - 1979	596
Coverage DISTRICT NO. 2	10,657
Coverage DISTRICT NO. 3 - 1982	88,464
Coverage District No. 3	794,746

**Note 18. Ad Valorem Taxes**

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. During the various fiscal year, taxes were levied in October and were billed by the Iberia Parish Sheriff's Office to the taxpayer in November. Billed 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 Assessors of Iberia Parish and are collected by the Iberia Parish Sheriff's Office.

For the year ended December 31, 1995, taxes were levied as follows:

<u>Primary Government -</u>	<u>Rate</u>	<u>Assessed Valuation</u>
General Library	3.04	\$ 67,074,685
City/Board	1.70	72,429,642
Circuit Court	.88	72,429,642
Public Library	8.00	109,000,367
Parishwide Fireworks	4.00	188,000,367
Public Building Maintenance	4.76	188,000,367
Health Soil Maintenance	2.32	188,000,367
	<u>22.70</u>	
<b>CONCURRENT FUNDS -</b>		<b>Assessed Valuation</b>
Fire Protection District	8.50	\$ 87,061,646
Recreation District #8 - General Fund	<u>1.88</u>	<u>12,881,650</u>
	<u>10.38</u>	

Total ad valorem taxes levied were \$2,877,601. Taxes receivable at December 31, 1995 were \$4,681,731.

**MODEL TO FINANCIAL STATEMENTS**

**Note D7. Rates and Use Taxes**

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

<b>Year</b>	<b>Rate/Area</b>	<b>Description</b>
1979	2.00% 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.
1982	.35% Unincorporated areas	Contracting, acquiring, improving, maintaining and operating solid waste collection and disposal facilities in the unincorporated areas of the Parish.
1983	.35% Parishwide	To pay the cost of maintaining and operating a parishwide mosquito control program. The balance of the proceeds is to be divided equally, 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.
1986	.35% District No. 2	Maintenance and operation of recreational facilities in District No. 2 and for constructing, acquiring, and improving recreational facilities in District No. 2. District 2 includes all of Iberia Parish except for the incorporated area of the City of New Iberia.
1987	2.00% 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 to provide funds for industrial development and economic development in Iberia Parish through the Iberia Industrial Development Foundation.
1984	.35% Unincorporated 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, 1995 were as follows:

<u>Year</u>	<u>Rate</u>	<u>Exemption</u>	<u>Amount</u>
<u>Primary Government -</u>			
1992 and 1994	.58%	Solid waste and recycling	\$1,188,908
1993	.35%	Hospital alcohol	1,488,975
1997	3.00%	Industrial development	33,633
		Total primary government	<u>\$2,711,516</u>
<u>Component Units -</u>			
1979	3.00%	Hotel occupancy	\$ 73,833
1986	.35%	Amusement	793,118
		Total component units	<u>\$ 866,951</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 19. Defined Benefit Pension Plan**

All permanent employees of Iberia Parish Government participate in the Parishwide 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, 1995 was \$3,143,175. The total Parish payroll was \$3,658,583.

All permanent Parish employees who work at least 18 hours a week and are under 65 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 non-vested years of service to age 55, and with 30 years of service to 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 vesting 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 shown to be collectible by the law rolls of the Parish. State statute requires covered employees to contribute 8.50% of their earnings to the plan; the Parish contributes 1% of each employee's salary as an employer match. The total contribution for the year was 1401.617 which consisted of 1188.393 from the Parish and 213.224 from the employees.

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.



## NOTES TO FINANCIAL STATEMENTS

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

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 other-plan 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. Assumptions made in accumulating sufficient assets to pay benefits over time, and assumptions among PERA and employees. The System does not make separate measurements of interest and pension benefit obligations for individual employees. The pension benefit obligation as December 31, 1994, for the System as a whole, determined through actuarial valuations performed as of that date, was \$991,824,354. The System's net assets available for benefits as that date were \$991,824,354, leaving an extended pension benefit obligation of \$94,233,092.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits over time is presented in the System's December 31, 1994 comprehensive annual financial report. The Iberia Parish Government does not guarantee the benefits quoted 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 (until paid 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.

### Note 22. 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 Iberia Parish Government recognizes the cost of providing these benefits as an expenditure when paid. Currently the Iberia Parish Government has approximately 44 employees receiving benefits.

NOTES TO FINANCIAL STATEMENTS

Note 12. Interfund Operating Transfers

Individual fund operating transfers for fiscal year ending December 31, 1994, were as follows:

Fund	Transfers In	Transfers Out
General Fund	\$ 349,350	\$ 180,800
Special Revenue Funds -		
Road District No. 10 Maintenance	180,300	32,661
Water Wastewater Maintenance	350,117	51,147
Public Library	2,823	5,480
Rabies Control Program	32,461	327
Health Unit Maintenance Program	--	32,857
Sales Tax	--	31,044
Memphis Council	--	381,004
Original Justice Facility	480,680	7,680
Off-Track Betting	--	85,963
HSA Services & Capitalized Program	--	37,524
HSA Services & Insurance Program	--	28,230
HSA Bonus Program	--	5,426
Industrial Development Fund	--	1,447
Dinner Seated	32,080	--
Rabbit Service Funds -		
Road Reconstruction Fund	689,379	--
Racing Certifications Series A of 1978	--	64,480
Racing Certifications Series 1979	--	328,127
Capital Project Funds -		
Racing Certifications Series A of 1978	--	39,380
Racing Certifications Series 1979	--	483,124
Ropality Road	380,000	2,431,426
Tombaco Ropality Settlement	--	360,000
Road Development Projects	972,081	125,770
General Service Fund -		
Risk Management	--	5,470
Nonoperating Trust Funds -		
Rosen's Trust Funds	--	91
Avery-Cookson-Bastien-Labrey	--	1,875
Earl James Bagley, III	--	327
Boswell-Wilgots	--	166
Eugene Monroe Boudreau	--	60
Overlapping Memorial	--	23
<b>Primary Government - operating transfers in (out) from component units</b>		
General Fund	64,044	9,489
RSDA Service Fund -		
Road Reconstruction	128,082	--
Capital Project Fund -		
Ropality Road	--	18,080
<b>Component Units - operating transfers in (out) from primary government</b>		
Fire Protection District Maintenance	--	122,986
Communications District	--	42,684
Recreation and Playfield Board	18,080	5,812
Council Commission	--	2,099
Savoyards District, No. 1	--	2,883
Special Parish Airport Authority	2,480	2,388
	<u>\$ 1,3,392,122</u>	<u>\$ 1,3,389,127</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 20. 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, grantor 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 21. Food Stamp Program

The food stamp program is operated by the Parish under an agreement with the Louisiana Department of Health and Human Resources (LDHHR). The Parish is reimbursed 60 per cent of the operating costs by LDHHR 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 \$10,500,000, issued \$10,400,000 and had a balance of \$1,000,000 in food stamps in inventory at December 31, 1995, which is not reflected in the financial statements.

NOTE 22. Segment Information

The Parish is reporting five component units enterprise funds which provide health, water, sewerage, and transportation services. Segment information for these enterprise funds for the year ended December 31, 1995 is as follows:

Segment Information	Balance Sheet, Dec. 31	Operating Profit or Loss, Dec. 31	Assets, Dec. 31	Liabilities, Dec. 31	Parish Parish Assets	Parish Parish Liabilities	Total
Operating revenues	\$ 576,828	\$ 24,250	\$ 29,170	\$ 311,578	\$2,578,420	\$7,791,288	
Operating expenses	778,513	21,343	344,890	513,386	26,750,743	26,750,743	
Operating income (loss)	198,315	2,907	146,280	178,192	1,827,677	1,140,545	
Nonoperating revenues	21,283	1,143	144	12,820	125,823	143,250	
Nonoperating expenses	1,125,443	1,143	1,112,218	1,083,280	1,129,721	1,129,721	
Net working capital	\$ 451,153	\$ 11,067	\$ 37,146	\$ 138,286	\$ 4,593,122	\$ 7,111,362	
Total assets	\$ 2,400,119	\$ 21,067	\$ 225,140	\$ 2,274,066	\$2,727,242	\$24,721,897	
Long term liabilities	\$ 21,440	\$ 1,244	\$ -	\$ 210,229	\$ 2,192,711	\$ 2,424,200	
Total equity	\$ 2,378,679	\$ 19,823	\$ 225,140	\$ 2,063,837	\$ 2,534,531	\$22,297,697	

**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:

<u>Fund</u>	<u>Commodities</u>	<u>Appropriations</u>	<u>Excess</u>
General Fund -			
Mail service	\$ 17,080	\$ 39,375	\$ 4,706
Capital outlay	51,568	31,838	21,634
Special Revenue Funds:			
Mosquito-Control/Deinaseg Program-			
Mosquito control	502,808	501,375	21,229
Industrial Development Fund-			
Economic development and assistance	70,888	66,000	4,888
Capital Projects Funds:			
Royalty Fund -			
Other	128,890	118,987	12,899
	<u>\$ 821,624</u>	<u>\$ 745,485</u>	<u>\$ 72,343</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 an excess 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, 1998 there were several cases of pending litigation against the Hospital. The Louisiana Hospital Association Trust Fund covers the Hospital for the first \$200,000 of liability and an additional \$400,000 of coverage is provided through the State of Louisiana, Pelican's Compensation Fund. A recent court case has affirmed the constitutionality of the \$200,000 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 has received grants under the Federal Hill-Section 804 for equipment and construction of the Hospital, subject to an agreement that if, during a period of 10 years, there is an unapproved change in ownership, or the Hospital ceases to be a nonprofit entity, the grant will be repaid. The acceptance of this grant requires the Hospital to provide a reasonable amount of free or below-cost care to indigent patients.

As of June 30, 1998, the Hospital had a shortfall in the level of free or below-cost care provided of \$281,890 related to these grants. This deficit is to be returned through the Hospital providing free or below-cost care to indigent patients until the obligation is met.

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 incident and a \$1,000,000 aggregate liability limit per year.

NOTES TO FINANCIAL STATEMENTS

Note 28. Contingency (continued)

B. Iberia Parish Airport Authority:

The Iberia Parish Airport Authority has been notified by the Louisiana Department of Agriculture that it is a RFP (Potentially Responsible Party) for clean-up and other expenses related to property leased to a tenant at the Lemarre Municipal Airport, in Jeanerette. The Airport Authority hired a remediation consulting company to take and analyze samples from the property. It is the opinion of the company that the test results indicate a case can be made that no remediation is required. The Iberia Parish Airport Authority believes that no contamination will be found and thus no remediation will be required. As of the date of this audit report, there had not been any correspondence with the Department of Agriculture in the past three years and an understanding of liability and costs are not known at this time.

The Corps of Engineers are in the process of removing the underground storage tanks formerly constructed and used by the Department of Defense. Public Law 99-499 provides for environmental clean up in these cases. The Iberia Parish Airport Authority does not expect any liability or costs from this removal and clean up as it is their understanding the full costs will be absorbed by the Corps.

Note 29. Air Traffic Control Tower Services

The Iberia Parish Airport Authority was awarded an annual grant through September 30, 1994 for air traffic control (ATC) from the Federal Aviation Administration. The grant is currently for \$14,306 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 \$14,704 per month. For the current year grant revenues were \$173,145 and ATC costs were \$184,831.

Because the Airport Authority anticipates they would not incur the cost for ATC at the 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 1994. 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 30. Subsequent Events

Subsequent to year end, the Hospital's Board of Commissioners approved the formation of Iberia Health System, Inc. (the system), a non-profit organization. The system's Board members were selected from local health groups. The Hospital's management and System's Board anticipate signing an agreement whereby the system will direct the operations of the Hospital.

Also subsequent to year end, the Hospital issued \$10,000,000 of Hospital Revenue Bonds, Series 1994 (the 1994 Bonds) for the purpose of financing additions and improvements to the Hospital, purchasing equipment, and refunding the outstanding Hospital Revenue Bonds which were issued in 1979 and 1980. The proceeds from the issuance of the 1994 Bonds were deposited in an irrevocable escrow fund and are currently being held by a trustee until an operating agreement between the Hospital and the System is executed. If the operating agreement between the Hospital and the System is not delivered and accepted by March 31, 1995, the 1994 Bonds will be redeemed on March 30, 1995.

NOTES TO FINANCIAL STATEMENTS

Note 12. Subsequent Events (continued)

Additionally, the Council approved the issuance, sale and delivery of \$750,000 of semi revenue bonds of Sewerage District No. 1 for the purpose of reconstructing and acquiring improvements, extensions, and replacements, to the sanitary sewage collection and disposal system of the District, including apparatus, equipment, accessories and properties, both personal and real, and paying the costs of issuance of the bonds, which have been sold to the Louisiana Department of Environmental Quality.

FINANCIAL STATEMENTS  
OF INDIVIDUAL FUNDS

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(GENERAL FUND)

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

LIBERIA PARISH GOVERNMENT  
GENERAL FUND

EXHIBIT P-3

BALANCE SHEETS  
DECEMBER 31, 1975 AND 1974

ASSETS	<u>1975</u>	<u>1974</u>
Cash and bank equivalents	\$ 181,887	\$ 919,344
Investments, at cost	3,888,000	608,000
Receivables	4,237,833	1,273,331
Due from other funds	100,180	142,433
Due from component units	10,437	38,828
Due from other governmental units	380,278	432,346
Other assets	<u>87,352</u>	<u>200</u>
Total assets	<u>\$ 9,828,067</u>	<u>\$ 3,522,332</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 178,888	\$ 158,768
Due to other funds	19,071	18,768
Due to component units	3,278	429
Deferred revenues	<u>123,588</u>	<u>28,837</u>
Total liabilities	<u>324,825</u>	<u>206,802</u>
Fund Balance		
Assigned -		
designated	1,718,103	1,389,244
undesignated	<u>1,890,208</u>	<u>1,522,371</u>
Total Fund Balance	<u>3,618,311</u>	<u>3,311,615</u>
Total Liabilities and Fund Balance	<u>\$ 3,943,136</u>	<u>\$ 3,522,332</u>

See Notes to Financial Statements.

INDIA PACIFIC GOVERNMENT  
GENERAL FUND

EXHIBIT P-3

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1994  
With Comparative Actual Amounts for Year Ended December 31, 1993

	1994		1993	
	Budget	Actual	1993 Approved Budget/Actual	
<b>Revenues</b>				
Taxes -				
Ad valorem	\$ 1,555,797	\$ 1,365,122	\$ 48,222	\$ 1,327,407
Licenses and permits	542,151	528,222	7,224	528,222
Inter-governmental -				
Federal	92,422	122,222	72,222	72,222
State				
Waste revenue sharing, net	171,000	182,222	8,222	182,222
Other	27,222	2,222	(21,222)	2,222
Fees, charges, contributions	922	1,222	1,222	1,222
Fines and forfeitures	22,222	22,222	22,222	22,222
Interest	112,222	122,222	27,222	22,222
Miscellaneous	22,222	22,222	22,222	22,222
Total revenues	<u>2,322,222</u>	<u>2,222,222</u>	<u>(22,222)</u>	<u>2,222,222</u>
<b>Expenditures</b>				
Capital Operations -				
General Government				
Capital	222,222	222,222	22,222	222,222
Operating	222,222	222,222	22,222	222,222
Investive	222,222	222,222	22,222	222,222
Education	122,222	122,222	12,222	122,222
Finance and administrative				
Other	222,222	222,222	22,222	222,222
Public safety	122,222	122,222	22,222	122,222
Public works	122,222	122,222	22,222	122,222
Health and welfare	122,222	122,222	22,222	122,222
Business and recreation	22,222	22,222	22,222	22,222
Community development and assistance	22,222	22,222	22,222	22,222
Other services	22,222	22,222	22,222	22,222
Capital outlay	22,222	22,222	22,222	22,222
Total expenditures	<u>2,222,222</u>	<u>2,222,222</u>	<u>(22,222)</u>	<u>2,222,222</u>
Excess (deficiency) of revenues over expenditures	<u>(22,222)</u>	<u>22,222</u>	<u>22,222</u>	<u>(22,222)</u>
Other financing sources (uses)				
Operating transfers to				
Primary government	22,222	22,222	22,222	22,222
Component units	22,222	22,222	22,222	22,222
Operating transfers from				
Primary government	(22,222)	(22,222)	-	(22,222)
Component units	22,222	22,222	-	-
Issuance of capital bond	-	22,222	22,222	22,222
Total other financing sources	<u>(22,222)</u>	<u>(22,222)</u>	<u>(22,222)</u>	<u>(22,222)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (22,222)</u>	<u>22,222</u>	<u>\$ (22,222)</u>	<u>(22,222)</u>
Fund balances, beginning		2,222,222		2,222,222
Fund balances, ending		<u>\$ 2,222,222</u>		<u>\$ 2,222,222</u>
See Notes to Financial Statements.				

OFFICE OF THE COMPTROLLER  
STATE OF NEW YORK

EXHIBIT 1-27

OFFICE OF COMPTROLLER - BUDGET 2000-2001 STATE AND LOCAL  
YEAR ENDED DECEMBER 31, 1999  
WITH Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Percentage Increase/ Decrease	1998
	Budget	Actual		
<b>General government:</b>				
<b>Legislative:</b>				
Personal services	\$ 150,000	\$ 149,822	0	\$ 150,000
Employee benefits	14,000	14,000	0	14,000
Interest on long term debt	21,000	20,998	0	21,000
Printing	2,000	200	1,800	100
Communications	100	80	20	100
Materials	4,000	4,000	0	4,000
Maintenance of property	7,700	7,000	700	7,700
Professional services	5,000	700	4,300	500
Increase	10,100	10,500	0	10,100
Office supplies	7,000	5,000	2,000	7,000
Travel	17,000	16,500	500	17,000
<b>Total legislative</b>	<b>260,000</b>	<b>259,282</b>	<b>0</b>	<b>260,000</b>
<b>Judicial:</b>				
<b>State Trial Court:</b>				
Personal services	50,000	51,000	20	50,000
Employee benefits	15,000	15,000	0	15,000
Printing and sten	2,000	1,000	1,000	2,000
Communications	5,000	5,000	0	5,000
Materials	2,000	2,000	0	2,000
Maintenance of property	7,000	6,500	500	7,000
Professional services	10,000	20,000	10,000	10,000
Insurance	1,000	7,000	6,000	1,000
Office supplies	100	100	0	100
Jury and witness fees	10,000	10,000	0	10,000
	<b>123,000</b>	<b>129,600</b>	<b>6,600</b>	<b>123,000</b>
<b>State Bar Attorney:</b>				
Personal services	50,000	50,000	0	50,000
Employee benefits	20,000	20,000	0	20,000
Insurance	2,000	2,000	0	2,000
	<b>72,000</b>	<b>72,000</b>	<b>0</b>	<b>72,000</b>
<b>Clerk of court:</b>				
Printing	100	100	0	100
Materials	20,100	20,100	0	20,100
Maintenance of property	17,000	16,400	600	17,000
Office supplies	1,000	1,000	0	1,000
Court attendance	7,000	7,000	0	7,000
	<b>55,200</b>	<b>54,600</b>	<b>600</b>	<b>55,200</b>
<b>Local courts:</b>				
Personal services	25,000	27,000	800	25,000
Employee benefits	2,000	2,000	0	2,000
Increase	1,000	1,000	0	1,000
Travel	2,000	2,000	0	2,000
Jury and witness fees	2,000	2,000	0	2,000
	<b>32,000</b>	<b>35,000</b>	<b>3,000</b>	<b>32,000</b>
<b>Total judicial</b>	<b>380,000</b>	<b>396,200</b>	<b>16,200</b>	<b>380,000</b>

12/31/99 funds

STATE OF CALIFORNIA  
 COUNTY OF

STATE OF EXPENDITURES - BUDGET COMPARISONS AND VARIANCE  
 Year Ended December 31, 1999  
 With Comparative Actual Amounts for Year Ended December 31, 1998

Account for -	1999		1998	
	Budget	Actual	Available (Unencumbered)	Actual
<b>Account for -</b>				
<b>Personnel</b>				
Personnel services	\$ 182,321	\$ 182,320	\$ -	\$ 182,320
Employee benefits	26,190	26,507	40	26,840
Advertising and other printing	1,380	1,113	292	1,254
	1,300	1,244	186	1,342
<b>Contractual fees</b>				
Maintenance of property	17,000	16,184	884	16,184
Professional fees	1,000	1,000	1,000	1,000
Printing	1,000	880	100	-
Office supplies	10,000	10,290	7	10,290
	1,000	1,100	500	1,100
<b>Travel</b>				
	2,000	2,264	1,706	2,264
<b>Total available</b>	<u>216,000</u>	<u>210,384</u>	<u>4,802</u>	<u>209,760</u>
<b>Excesses -</b>				
<b>Excesses on contracts</b>				
Personnel services	20,200	20,200	2,194	20,200
Employee benefits	1,400	1,407	210	1,400
Advertising and other printing	1,270	1,244	260	1,287
	500	500	100	500
<b>Contractual fees</b>				
Maintenance	2,100	1,620	1,077	1,620
Printing	2,000	2,200	10	1,200
Maintenance of property	2,000	1,800	100	1,700
Professional services	100	100	100	100
<b>Insurance</b>				
	1,700	1,700	-	1,700
<b>Office supplies</b>				
	2,400	2,210	323	1,887
<b>Travel</b>				
	1,000	800	711	1,000
	20,000	20,000	1,736	20,000
<b>Excesses</b>				
Advertising and other printing	11,000	4,700	4,400	-
Printing	200	200	60	200
Maintenance of property	2,000	800	2,000	600
	400	-	400	1,100
<b>Professional fees</b>				
	1,000	1,211	889	-
<b>Insurance</b>				
	700	700	-	121
<b>Office supplies</b>				
	200	-	100	1,700
<b>Excesses equipment</b>				
	20,000	20,000	1,311	-
	11,200	11,111	1,300	1,200
<b>Total excesses</b>	<u>107,200</u>	<u>80,111</u>	<u>27,206</u>	<u>50,660</u>

(In thousands)

STATE OF CALIFORNIA  
GENERAL ACCOUNT

STATEMENT OF REVENUE  
Continued

OFFICE OF SUPERVISORS - BUDGET CODE 04010 AND OFFICE  
"02" Ended December 31, 1960  
With Comparative Actual Amounts for Year Ended December 31, 1959

	1960		1959	
	Budget	Actual	For Same Accountability	Actual
<b>Finance and administrative -</b>				
<b>General financial administration:</b>				
Personal services	\$ 117,231	\$ 117,588	\$ 115,826	\$ 122,562
Employee benefits	122,236	121,275	624	102,527
Advertising and data printing	3,000	2,788	1,000	4,507
	9,000	9,000	1,000	15,570
Contractual fees	5,100	5,078	488	7,522
Rentals	7,100	7,098	624	6,522
Maintenance of property	5,100	5,078	2,000	7,527
Professional services	10,100	10,107	1,000	17,006
<b>Insurance</b>	11,000	11,022	1,000	21,261
<b>Office supplies</b>	10,274	10,000	274	21,402
<b>Taxes</b>	3,000	3,100	800	2,800
	<u>418,135</u>	<u>418,273</u>	<u>6,132</u>	<u>408,172</u>
<b>Purchasing:</b>				
Personal services	21,100	21,100	1	20,100
Employee benefits	2,500	2,472	228	6,104
Advertising and data printing	100	100	114	111
	100	100	100	100
Contractual fees	100	78	78	78
Maintenance of property	100	100	100	100
Professional services	100	100	100	100
Insurance	1,100	1,100	100	1,200
<b>Office supplies</b>	100	100	100	100
<b>Taxes</b>	100	100	100	100
	<u>21,100</u>	<u>21,100</u>	<u>2,100</u>	<u>21,100</u>
<b>Editorial, editorial services:</b>				
Personal services	15,400	15,400	1	16,500
Employee benefits	6,078	6,000	78	6,400
Advertising and data printing	1,000	2,000	1,000	1,500
Contractual fees	100	100	100	100
Maintenance of property	100	100	100	100
Professional services	100	100	100	100
<b>Insurance</b>	1,000	1,000	100	1,000
<b>Office supplies</b>	1,000	1,000	100	1,000
<b>Taxes</b>	1,000	1,000	100	1,000
	<u>26,700</u>	<u>26,700</u>	<u>2,700</u>	<u>26,700</u>
<b>Taxation - Assessor:</b>				
Personnel compensation benefit	10,400	10,400	1,000	10,400
	10,400	10,400	1,000	10,400
	<u>20,800</u>	<u>20,800</u>	<u>2,000</u>	<u>20,800</u>
<b>Total Finance and administrative</b>	<u>548,435</u>	<u>548,435</u>	<u>9,132</u>	<u>538,732</u>

State funds

STATE OF NEW YORK  
 Albany, 1964

EXHIBIT 1-27  
 (State funds)

STATE OF EXPENDITURES - BUDGET FUND MONIES AND ACTS  
 YEAR ENDED DECEMBER 31, 1964  
 With Comparative Actual Amounts for Year Ended December 31, 1963

	1964		Difference Favorable (Adverse)	1963 Actual
	Budget	Actual		
Other general government -				
Filing and postage				
Advertising and news				
Professional fees	\$ 200	\$ 75	\$ 125	--
	<u>20,000</u>	<u>20,000</u>	<u>--</u>	<u>20,000</u>
	<u>20,200</u>	<u>20,075</u>	<u>125</u>	<u>20,000</u>
Courthouses				
Personal services	60,000	55,000	5,000	58,000
Employee benefits	20,000	17,000	3,000	17,000
Advertising and news	--	--	--	100
Utilities	100,000	100,000	0	99,500
Communications	5,000	5,000	0	5,000
Rentals	5,000	5,000	0	5,000
Reinsurance of property	100,000	101,000	1,000	100,000
Professional services	100	75	25	--
Insurance	18,000	18,000	0	18,000
Office supplies	500	11	489	--
	<u>211,500</u>	<u>202,100</u>	<u>9,400</u>	<u>207,500</u>
Arrest				
Utilities	20,000	20,000	0	20,000
Reinsurance of property	20,000	20,000	0	20,000
Insurance	5,000	5,000	0	5,000
	<u>45,000</u>	<u>45,000</u>	<u>0</u>	<u>45,000</u>
Reinsurance system (paid elsewhere)				
Contributions to pension	20,000	20,000	0	20,000
	<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
Total other general government	166,700	157,100	9,600	162,500
Total general government	3,216,200	3,197,850	18,350	3,179,500
Public safety:				
Sherriff -				
Advertising and news	--	50	50	11
Utilities	--	1,000	1,000	5,000
Court attendance	5,000	5,000	0	5,000
	<u>5,000</u>	<u>6,050</u>	<u>1,050</u>	<u>10,111</u>

(State funds)

STATE OF CALIFORNIA  
 State, 1994

EXHIBIT 1-27  
 (Cont'd from p. 1)

STATE OF EXPENDITURES - BUDGET (BASE SALARIES AND WAGES)  
 Year Ended December 31, 1994  
 With Comparative Actual Amounts for Year Ended December 31, 1993

	1993		Variance Favorable (Disfavored)	1994
	Budget	Actual		Actual
<b>General -</b>				
General services	\$ 34,000	\$ 34,931	\$ 931	\$ 20,000
Employee benefits	11,000	9,824	1,176	4,000
Advertising and mail	500	700	200	700
Printing	500	141	359	100
Communications	1,700	1,000	700	1,000
Rentals	1,000	1,000	--	1,000
Maintenance of property	--	--	--	500
Professional services	101,000	99,709	1,291	63,000
Insurance	4,000	1,881	2,119	4,000
Office supplies	1,000	1,111	111	1,000
Travel	500	100	400	500
	<u>146,500</u>	<u>150,100</u>	<u>3,600</u>	<u>90,700</u>
<b>Correction -</b>				
Subscriptions fees	--	--	--	21,000
				<u>21,000</u>
<b>Recreation -</b>				
Advertising and mail	500	500	--	70
Printing	800	500	300	1,000
Professional services	48,400	48,100	300	10,000
<b>Architectural engineering services</b>				
Insurance	25,000	25,000	--	17,000
Travel	1,000	1,000	--	1,000
	<u>26,000</u>	<u>26,000</u>	<u>---</u>	<u>18,000</u>
<b>Risk protection -</b>				
Emergency management	28,000	28,000	--	28,000
General services	11,000	10,000	1,000	20,100
Employee benefits	500	500	--	500
Advertising and mail	500	--	500	--
Printing	500	--	500	--
Communications	1,000	1,000	--	1,000
Maintenance of property	1,000	1,000	--	1,000
Professional services	500	500	--	500
Insurance	1,000	1,000	--	1,000
Office supplies	1,000	1,000	--	1,000
Travel	10,000	10,000	--	10,000
<b>Traffic engineering:</b>				
Maintenance of property	1,000	1,000	--	1,000
	<u>1,000</u>	<u>1,000</u>	<u>---</u>	<u>1,000</u>
<b>Total public safety</b>	<u>180,000</u>	<u>180,100</u>	<u>100</u>	<u>100,000</u>

(Cont'd from p. 1)



1982A FINANCIAL STATEMENTS  
GENERAL FUND

EXHIBIT 7-3  
Continued

DETAILS OF EXPENSES - BUDGET COMPARISON AND ACTUAL  
YEAR ENDING DECEMBER 31, 1982  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDING DECEMBER 31, 1981

Public works	1982		1981	1981
	Budget	Actual	Estimated Encumbrances	Actual
Public works administration -				
Personal services	\$ 75,152	\$ 75,425	\$ 100	\$ 68,586
Employee benefits	22,700	21,189	1,457	22,521
Advertising and dues	300	300	300	300
Printing	300	--	240	107
Communications	40	30	40	33
Services	400	380	30	400
Maintenance of property	5,474	5,078	507	4,711
Professional services	20,000	21,000	3,000	21,000
Insurance	4,175	4,100	0	4,100
Office supplies	100	120	1	80
Grants	1,000	881	100	200
	<u>124,241</u>	<u>124,171</u>	<u>7,425</u>	<u>100,027</u>
Highways, streets and roads -				
Utilities	400	377	41	381
Grants	50	50	50	50
Employee benefits	--	50	1,000	--
	<u>450</u>	<u>477</u>	<u>1,091</u>	<u>431</u>
Fleet General -				
Advertising and dues	50	50	0	50
Maintenance of property	10,000	10,000	1,000	1,000
Professional services	--	50	10,000	--
Grants	1,000	1,000	0	1,000
	<u>11,500</u>	<u>11,050</u>	<u>11,000</u>	<u>2,050</u>
Sanitation -				
Employee benefits	--	50	1,000	--
	<u>--</u>	<u>50</u>	<u>1,000</u>	<u>--</u>
Total public works	<u>236,431</u>	<u>236,871</u>	<u>20,921</u>	<u>102,508</u>

(1981 Actual)

UNITED STATES GOVERNMENT  
MEMORANDUM

Page 1 of 2  
Continued

DETAILS OF EXPENDITURES - BUDGET CATEGORY AND ACCOUNT  
Year Ended December 31, 1950  
With Comparison of Actual Amounts for Year Ended December 31, 1949

	1950			1949
	Budget	Actual	Variance Favorable or Unfavorable	
<b>Health and welfare</b>				
<b>Medicine -</b>				
Drugs	\$ 2,000	\$ 2,000	\$ --	\$ 2,000
Totals	<u>2,000</u>	<u>2,000</u>	<u>--</u>	<u>2,000</u>
<b>Medical -</b>				
Food stamp program:				
Personal services	10,000	26,000	7	10,000
Employee benefits	21,000	27,171	1,500	21,000
Advertising and dissemination	100	100	0	100
Miscellaneous	100	100	100	100
Maintenance of property:				
Professional services	1,000	500	750	500
Insurance	300	--	300	--
Office supplies	2,000	4,000	1	2,000
Travel	100	1,000	100	100
Totals	<u>13,500</u>	<u>32,871</u>	<u>2,151</u>	<u>13,500</u>
<b>Consulting -</b>				
Medical	2,000	2,000	--	2,000
Totals	<u>2,000</u>	<u>2,000</u>	<u>--</u>	<u>2,000</u>
<b>Research Station -</b>				
Advertising and dissemination	50	50	0	50
Medical	12,000	4,000	8,000	12,000
Miscellaneous	2,000	50	1,950	50
Totals	<u>14,500</u>	<u>4,500</u>	<u>10,000</u>	<u>14,500</u>
<b>Maintenance of property:</b>				
Professional services	5,000	2,700	4,300	1,100
Insurance	1,000	500	500	500
Office supplies	2,000	1,500	1,000	1,000
Travel	100	50	50	100
Totals	<u>8,100</u>	<u>4,750</u>	<u>3,800</u>	<u>3,100</u>
<b>Total Health and welfare</b>	<u>100,000</u>	<u>122,221</u>	<u>20,221</u>	<u>100,000</u>
<b>Other and recreation</b>				
<b>Personal services:</b>				
Employee benefits	1,000	7,000	10	1,000
Medical	2,000	2,000	100	2,000
Miscellaneous	45,000	24,000	4,000	45,000
Totals	<u>48,000</u>	<u>33,000</u>	<u>4,110</u>	<u>48,000</u>
<b>Maintenance of property:</b>				
Insurance	20,000	20,000	1,000	20,000
Travel	10,000	9,000	200	9,000
Totals	<u>30,000</u>	<u>29,000</u>	<u>1,200</u>	<u>29,000</u>
<b>Total other and recreation</b>	<u>120,000</u>	<u>100,000</u>	<u>15,520</u>	<u>120,000</u>

Continued

DETAILED FINANCIAL STATEMENTS  
GENERAL FUND

EXHIBIT 1-27  
STATE HOUSE

DETAILS OF EXPENDITURES - BUDGET BOARD 2002 to 2003  
Year Ended December 31, 2003  
With Comparative Actual Amounts for Year Ended December 31, 1999

	2002		Percentage Favorable (Disadvantage)	1999	
	Budget	Actual		Budget	Actual
<b>Economic development and assistance:</b>					
Economic development -					
Subsidies					
Administration and other	\$ 3,400	\$ 3,400	\$ 0.00	\$ 3,400	
Grants	289,000	289,000	--	2,267	
	<u>292,400</u>	<u>292,400</u>	<u>0.00</u>	<u>5,667</u>	
County Agents					
Personal services	--	--	--	3,400	
Employee benefits	35	35	--	35	
Communications	3,200	3,000	9.38	2,400	
Maintenance of property	2,000	870	43.50	1,200	
Insurance	600	600	--	600	
Office supplies	500	500	--	500	
Travel	500	500	--	500	
Grants	3,000	3,000	--	3,000	
	<u>17,300</u>	<u>17,300</u>	<u>0.00</u>	<u>17,300</u>	
Parish service office -					
Travel	2,000	2,000	--	2,000	
	<u>2,000</u>	<u>2,000</u>	<u>--</u>	<u>2,000</u>	
Food by Receipts:					
Federal services	68,200	68	99.99	68,200	
Employee benefits	15,800	15,200	3.80	17,000	
Advertising and plans	1,000	1,000	--	1,000	
Printing	100	100	--	100	
Communications	200	200	--	200	
Car allowances	2,000	200	90.00	2,000	
Maintenance of property	2,000	200	90.00	2,000	
Professional services	1,000	800	20.00	1,000	
Insurance	1,000	1,000	--	1,000	
Office supplies	2,000	1,800	10.00	2,000	
Travel	2,000	2,000	--	2,000	
	<u>100,000</u>	<u>97,000</u>	<u>3.00</u>	<u>100,000</u>	
Total economic development	<u>478,100</u>	<u>478,000</u>	<u>0.02</u>	<u>480,667</u>	
<b>Economic opportunities -</b>					
Youth work - training programs:					
Personal services	15,000	16,000	6.67	15,000	
Employee benefits	1,000	1,000	--	1,000	
	<u>16,000</u>	<u>17,000</u>	<u>6.25</u>	<u>16,000</u>	
Total economic development and assistance	<u>494,100</u>	<u>495,000</u>	<u>1.82</u>	<u>496,667</u>	
<b>Field services:</b>					
Personal	10,000	11,000	10.00	10,000	
Interest	1,000	1,000	--	1,000	
	<u>11,000</u>	<u>12,000</u>	<u>9.09</u>	<u>11,000</u>	
<b>Capital outlay</b>	<u>21,000</u>	<u>21,000</u>	<u>0.00</u>	<u>21,000</u>	
<b>Total expenditures</b>	<u>\$ 1,100,000</u>	<u>\$ 1,000,000</u>	<u>9.09</u>	<u>\$ 1,000,000</u>	

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IBERIA PARISH GOVERNMENT  
SPECIAL REVENUE FUNDS

Road District No. 10 Maintenance -

The Road District No. 10 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 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.

Saline Tax -

The Saline Tax fund accounts for the maintenance and operation of public waste collection and disposal facilities, including recycling, in the unincorporated areas of the Parish. Financing is provided primarily by two one-fourth of one per cent sales and use tax in the unincorporated areas of the Parish.

Mosquito Control/Drainage Program -

The Mosquito Control/Drainage Program accounts for the proceeds of a parish wide one-fourth of one per cent 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 equally 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.

IBERIA PARISH GOVERNMENT

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.

Off-Track Betting -

Off-Track Betting 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.

HHS Section 8 Certificate Program -

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

HHS Section 8 Voucher Program -

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

HHS Home Program -

The HHS Home Program 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 per cent 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 receipt of Emergency Management Assistance and the clean up costs resulting from Hurricane Andrew.

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UNITED STATES GOVERNMENT  
OFFICE OF THE COMPTROLLER

COMBINED BALANCE SHEET  
December 31, 1955

With Comparative Data for December 31, 1954

ASSETS	End	Period End	Fiscal
	Activity	Year-End	
	for 1955	for 1954	Year
	Balance	Balance	End
Cash and cash equivalents	\$ 207,320	\$ 250,712	\$ 207,320
Receivables, all year	475,000	480,000	--
Accruals	9,571	447,779	909,626
Due from other funds	50	1,500	0,000
Due from component units	--	--	--
Due from other governmental units	68,756	95,478	115,500
Other assets	--	--	--
<b>Total assets</b>	<b>\$ 760,697</b>	<b>\$ 1,274,869</b>	<b>\$ 1,232,446</b>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 21,500	\$ 80,250	\$ 100,776
Due to other funds	4,075	4,000	7,489
Due to component units	--	--	--
Due to other governmental units	--	--	--
Deferred revenue	--	--	--
Unassigned proceeds	--	--	--
Other liabilities	26,150	--	--
<b>Total liabilities</b>	<b>\$ 51,725</b>	<b>\$ 84,250</b>	<b>\$ 108,265</b>
Fund balances			
Reserved	--	--	0,000
Unreserved -			
Assigned	694,000	10,000	0,000
Unassigned	465,972	1,180,619	1,124,181
<b>Total fund balances</b>	<b>\$ 1,160,000</b>	<b>\$ 1,190,619</b>	<b>\$ 1,124,181</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,211,725</b>	<b>\$ 1,274,869</b>	<b>\$ 1,232,446</b>



2014 12/31/14	2013 12/31/13	2012 12/31/12	2011 12/31/11	2010 12/31/10	2009 12/31/09
\$ 47,880	\$ 478,880	\$ 117,738	\$ 168,495	\$ 111,121	\$ 59,560
10,000	400,000	110,000	150,000	---	50,000
15,278	267,280	7,438	1,501	111,121	9,560
---	---	---	---	---	---
---	---	---	---	---	---
3,602	51,600	6,698	9,393	26,608	---
---	---	---	---	---	---
<u>\$ 76,760</u>	<u>\$ 1,187,760</u>	<u>\$ 241,874</u>	<u>\$ 329,389</u>	<u>\$ 317,850</u>	<u>\$ 119,120</u>
\$ 1,408	\$ 24,000	\$ 79,000	\$ 76,000	\$ 40,900	\$ --
884	1,000	1,411	8,887	8,970	200
---	---	---	---	10,000	---
---	---	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	---
3,863	50,000	70,000	81,000	40,000	200
---	---	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	---
19,777	41,000	---	248,000	190,400	10,700
48,000	1,180,000	770,000	370,000	548,000	80,000
---	---	---	---	---	---
14,500	1,181,000	770,000	617,000	738,400	90,700
<u>1 36,280</u>	<u>\$ 1,362,760</u>	<u>\$ 770,874</u>	<u>\$ 1,017,389</u>	<u>\$ 1,017,250</u>	<u>\$ 100,700</u>

(Over 1 page)

UNITED STATES GOVERNMENT  
FINANCIAL STATEMENTS

COMPREHENSIVE ANNUAL REPORT  
December 31, 1994

with Comparative Totals for December 31, 1993

ASSETS	1994	1993	1992
	SECTION 5 PART I Program	SECTION 5 PART I Program	GAO Program
Cash and cash equivalents	\$ 24,207	\$ 154,199	\$ 25,247
Investments, as noted	--	--	--
Receivables	11	--	11
Due from other funds	12,841	21,684	36
Due from component units	--	--	--
Due from other governmental units	12,288	--	24,204
Other assets	50	21	41
<b>Total assets</b>	<b>\$ 49,997</b>	<b>\$ 279,904</b>	<b>\$ 49,509</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities			
Accounts payable	\$ --	\$ --	\$ 25,286
Due to other funds	21,288	22,071	87,179
Due to component units	--	--	--
Due to other governmental units	12,151	155,859	--
Deferred revenue	25,668	11	28,687
Net change, positive	--	--	--
Other liabilities	--	--	--
<b>Total liabilities</b>	<b>49,107</b>	<b>187,931</b>	<b>241,152</b>
Fund balances			
Reserved	--	--	--
Unreserved -			
Unexpended	11	11	11
Unassigned	11	11	21,688
<b>Total fund balances</b>	<b>22</b>	<b>22</b>	<b>21,700</b>
<b>Total liabilities and fund balances</b>	<b>\$ 49,129</b>	<b>\$ 187,953</b>	<b>\$ 262,852</b>

See notes to Financial Statements.

Industrial Group 1980	Consumer Retail	Totals	
		1979	1980
\$ 1,884	\$ 224,870	\$ 22,324,360	\$ 21,540,260
---	---	2,842,368	1,777,289
4,028	---	2,182,260	1,271,260
---	---	91,878	9,278
---	---	82	68
---	---	276,124	287,188
---	---	2,540	213
<b>\$ 6,912</b>	<b>\$ 224,870</b>	<b>\$ 27,647,132</b>	<b>\$ 24,638,267</b>
\$ 1,884	\$ ---	\$ 244,380	\$ 417,300
---	280,800	395,800	144,270
4,028	---	4,220	2,240
---	---	102,279	91,260
---	---	68,827	9,278
---	---	---	29,200
---	---	25,110	26,110
<b>6,912</b>	<b>280,800</b>	<b>5,121,606</b>	<b>328,412</b>
---	---	9,281	4,664
180	22,200	486,891	270,128
1,200	22,442	1,208,710	1,241,671
1,800	26,241	4,270,217	1,741,888
<b>2,980</b>	<b>70,883</b>	<b>6,065,918</b>	<b>3,253,787</b>

1981A FISCAL ACCOUNT  
SPECIAL REVENUE FUND

COMPARATIVE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR FISCAL YEAR ENDED DECEMBER 31, 1981

With Comparative Totals for Year Ended December 31, 1980

	Total Revenues No. 10	Participating Strategies No. 10/10/10/10	Public Utilities
<b>Revenues:</b>			
State:			
ad valorem	\$ ..	\$ 204,280	\$ 204,280
sales and use	..	..	..
Intergovernmental -			
Federal	..	..	..
State	..	..	..
Federal transportation funds	141,700	..	..
State revenue sharing, net	..	25,400	140,400
Other state funds	..	..	..
Other	..	..	..
Fees, charges, contributions	1,088	..	11,076
Fines and forfeitures	..	..	25,424
Interest	21,274	48,120	25,280
Miscellaneous	14,138	80,300	11,000
Total revenues	<u>178,230</u>	<u>358,100</u>	<u>3,217,460</u>
<b>Expenditures:</b>			
Current operating costs -			
Public safety	..	..	..
Public works	660,383	1,146,584	..
Health and welfare	..	..	..
Culture and recreation	..	..	625,286
Economic development and housing	..	..	..
Statistical development and assistance	..	..	..
Capital outlay	..	25,880	25,420
Total expenditures	<u>660,383</u>	<u>1,172,464</u>	<u>1,276,192</u>
Excess (deficiency) of revenues over expenditures	<u>117,847</u>	<u>185,636</u>	<u>941,268</u>
Other financing sources (uses):			
Operating transfers in	160,209	210,717	2,484
Operating transfers out	(11,413)	(20,147)	(2,484)
Total other financing sources (uses)	<u>148,796</u>	<u>190,570</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>166,643</u>	<u>376,206</u>	<u>941,268</u>
Fund balance, beginning	<u>381,081</u>	<u>1,508,128</u>	<u>472,880</u>
Fund balance, ending	<u>\$ 547,724</u>	<u>\$ 1,884,334</u>	<u>\$ 1,414,148</u>

Balance Control Program	Head of Unit's Residence	Balance Type	Amount in Unit's Balance Program	or Amount Available for Unit	Off-Track Balance
\$ ..	\$ 554,400	\$ ..	\$ ..	\$ 100,000	\$ ..
..	..	1,000,000	1,000,000	..	..
..	..	..	..	..	..
..	85,100	..	..	..	..
..	..	..	..	20,000	..
5,100	..	..	..	..	..
20,000	..	..	..	..	..
..	..	..	..	..	80,000
3,000	50,000	50,000	21,000	8,000	..
..	..	..	..	..	6,000
<u>82,000</u>	<u>480,000</u>	<u>1,050,000</u>	<u>1,020,000</u>	<u>108,000</u>	<u>86,000</u>
..	..	..	..	..	..
..	..	80,000	..	811,000	..
80,000	200,000	..	1,000,000	..	..
..	..	..	..	..	..
..	..	..	..	..	..
..	..	..	..	..	..
..	11,000	..	..	..	..
<u>21,000</u>	<u>211,000</u>	<u>380,000</u>	<u>1,000,000</u>	<u>811,000</u>	<u>..</u>
<u>100,000</u>	<u>200,000</u>	<u>380,000</u>	<u>101,000</u>	<u>1,000,000</u>	<u>80,000</u>
80,000	..	..	..	200,000	..
<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
11,000	80,000	500,000	60,000	51,000	70,000
27,000	1,000,000	100,000	100,000	200,000	80,000
<u>100,000</u>	<u>1,100,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>

(Cont'd)

STATE OF TEXAS  
 SPECIAL REVENUE FUNDS

COMPARATIVE STATEMENT OF REVENUES,  
 EXPENDITURES, AND BALANCE IN FUND BALANCE  
 YEAR ENDED DECEMBER 31, 1999

WITH SUPPLEMENTAL TOTALS FOR YEAR ENDED DECEMBER 31, 1998

	1999 SECTION 5 CERTIFICATE PROGRAM	1999 SECTION 5 CERTIFICATE PROGRAM	1998 FUND PROGRAM
<b>REVENUES:</b>			
<b>State:</b>			
Ad valorem	\$	\$	\$
Sales and use	..	..	..
<b>Intergovernmental:</b>			
Federal	96,878	210,426	210,426
State	..	..	..
Federal transportation funds	..	..	..
State highway sharing, net	..	..	..
Other state funds	..	..	..
Local	..	..	..
<b>Fees, charges, contributions</b>	..	..	..
Fees and forfeitures	..	..	..
Interest	..	..	..
Miscellaneous	..	..	..
<b>Total revenues</b>	<u>96,878</u>	<u>210,426</u>	<u>210,426</u>
<b>EXPENDITURES:</b>			
<b>Current operations:</b>			
Public safety	..	..	..
Public works	..	..	..
Health and welfare	..	..	..
Culture and recreation	..	..	..
Other (education and housing)	94,896	94,396	..
Economic development and assistance	..	..	210,426
<b>Capital outlay</b>	..	..	..
<b>Total expenditures</b>	<u>94,896</u>	<u>94,396</u>	<u>210,426</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>2,000</u>	<u>16,030</u>	<u>0</u>
<b>Other financing sources (uses):</b>			
<b>Transfers in:</b>			
Special transfers (net)	..	..	..
<b>Total other financing sources (uses)</b>	<u>17,800</u>	<u>16,030</u>	<u>0</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	..	..	0
<b>Fund balance, beginning</b>	..	..	0
<b>Fund balance, ending</b>	<u>2,000</u>	<u>16,030</u>	<u>0</u>

SEE NOTES TO FINANCIAL STATEMENTS.

SOUTH PART GOVERNMENT  
GENERAL FUNDING CODE  
ROAD DISTRICT NO. 50 - MAINTENANCE

PAGE 11 4-3

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET COMPARED WITH ACTUAL  
FOR FISCAL YEAR-END 31, 1994  
WITH COMPARATIVE BUDGET AMOUNTS FOR YEAR ENDING DECEMBER 31, 1993

	1994		1993	
	Budget	Actual	Budget Revised 2/24/1994	Actual
<b>Revenues:</b>				
<b>Intergovernmental -</b>				
State				
Parish transportation funds	\$ 150,000	\$ 470,000	\$ 48,000	\$ 140,000
<b>Local charges, contributions</b>	1,000	5,000	0	1,000
<b>Insurance</b>	20,000	45,470	2,000	27,000
<b>Miscellaneous</b>	20,000	20,000	---	1,000
<b>Total revenues</b>	<u>191,000</u>	<u>640,470</u>	<u>50,000</u>	<u>169,000</u>
<b>Expenditures:</b>				
<b>Current operations -</b>				
<b>Highway work:</b>				
Highway, streets and roads -				
Personnel services	70,000	60,000	3,000	100,000
Equipment benefits	20,000	32,000	4,000	17,000
Advertising and signs	5,000	1,000	100	500
Printing	500	500	500	40
Utilities	1,000	5,000	1,000	1,700
Supplies	1,000	2,000	1,000	4,700
Maintenance of property	20,000	14,000	1,000	20,000
Professional services	5,000	1,000	---	1,100
Insurance	10,000	10,000	---	10,000
Office supplies	5,000	1,000	---	5,000
Travel	500	---	---	500
Taxes charges	50	---	---	---
	<u>191,000</u>	<u>124,000</u>	<u>11,000</u>	<u>151,000</u>
<b>Other -</b>				
Personnel services	10,000	21,000	5,000	20,000
Equipment benefits	20,000	23,000	1,000	10,000
Advertising and signs	50	---	---	---
Printing	50	---	---	---
Utilities	1,000	500	5,000	1,700
Miscellaneous	1,000	1,000	---	1,000
Supplies	1,000	1,000	---	1,000
Maintenance of property	20,000	14,000	500	20,000
Professional services	500	50	---	50
Insurance	10,000	10,000	---	10,000
Travel	1,000	---	---	---
	<u>124,000</u>	<u>121,000</u>	<u>6,000</u>	<u>60,000</u>
<b>Total public works</b>	<u>315,000</u>	<u>345,000</u>	<u>17,000</u>	<u>211,000</u>
<b>Total expenditures</b>	<u>191,000</u>	<u>640,470</u>	<u>50,000</u>	<u>481,000</u>

(Continued)

THEIA HEALTH CORPORATION  
 20000 BURNING BAY  
 9000 UNIVERSITY BLVD. IN WASHINGTON

STATEMENT OF REVENUE, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET 2006 AND TO AND ACTUAL  
 YEAR 2006 December 31, 2006  
 WITH Comparison for Actual Activity For Year Ended December 31, 2005

	2006		Variance Favorable + (Unfavorable -)	2005
	Budget	Actual		Actual
Efficiency of revenues over expenditures	\$ 1,000,000	\$ 1,121,000	\$ 121,000	\$ 1,000,000
Other financing sources (uses):				
Specialing transfers to	370,000	400,000	30,000	65,000
Specialing transfers from	(100,000)	(100,000)	-	(100,000)
Total other financing sources	270,000	300,000	30,000	35,000
Overall efficiency of revenues and other sources over expenditures and other uses	\$ 1,270,000	1,421,000	\$ 151,000	105,000
Fund balance, beginning		820,000		820,000
Fund balance, ending		\$ 1,541,000		\$ 1,645,000

See Notes to Financial Statements.



UNION TRAILER COMPANY  
SPECIAL REVENUE FUND  
FOR THE 2004 FINANCIAL YEAR

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET (2004) AND ACTUAL  
YEAR ENDED DECEMBER 31, 2004  
with comparative actual amounts for year ended December 31, 2003

	2004		2003	
	Budget	Actual	Actual	Actual
<b>Revenues:</b>				
Taxes -				
Ad valorem	\$ 464,378	\$ 464,363	\$ 464,364	\$ 464,364
Intergovernmental -				
State				
State revenue sharing, net	75,000	75,423	937	75,660
Other	--	--	--	18,576
Interest	31,537	30,730	8,100	30,484
Miscellaneous	188,333	188,333	--	208,800
Total revenues	<u>859,248</u>	<u>858,849</u>	<u>480,461</u>	<u>907,884</u>
<b>Expenditures:</b>				
Current operations -				
Public works				
Highways, canals and roads -				
Maintenance of property	<u>8,187</u>	<u>8,187</u>	<u>8,200</u>	<u>8,200</u>
Bridges -				
Maintenance of property	--	4,743	24,760	8,890
Contract payments	<u>27,111</u>	<u>27,111</u>	<u>27,200</u>	<u>27,200</u>
Flood control -				
Operational services	362,121	338,448	4,000	377,953
Equipment services	166,949	162,887	16,800	161,200
Advertising and other	400	274	20	123
Printing	1,740	1,500	(80)	--
Utilities	7,800	8,344	1,200	4,100
Water/sewerage	70,400	70,200	1,200	70,100
Sanitary	20,400	20,600	4,300	20,143
Maintenance of grounds	402,727	407,874	13,211	394,740
Waste disposal services	25,800	24,600	500	23,668
Insurance	64,500	64,300	--	65,433
Office supplies	1,400	1,600	8	1,500
Fuel	1,000	700	88	1,000
Judgments and claims	1,000	--	1,000	--
Bank charges	700	--	700	700
Interest -				
Investment management	28,000	27,000	1,000	28,400
Contingent fees on general fund	22,000	20,270	7,171	22,500
Fund transfers	--	11,000	11,000	--
	<u>1,120,000</u>	<u>1,120,000</u>	<u>16,000</u>	<u>168,170</u>
Total public works	<u>1,120,000</u>	<u>1,120,000</u>	<u>16,000</u>	<u>168,170</u>
Capital outlay	30,000	23,000	4,400	--
Total expenditures	<u>1,150,000</u>	<u>1,143,000</u>	<u>20,400</u>	<u>168,170</u>

Fund balance

1993-94 FINANCIAL STATEMENTS  
SPECIAL REPORT CARD  
PARTIAL YEAR FINANCIAL STATEMENTS

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET COMPARE (A) (1) AND ACTUAL  
YEAR-TO-DATE (BUDGET VS. 1993)  
WITH COMPARATIVE ACTUAL FIGURES FOR YEAR-TO-DATE (BUDGET VS. 1994)

	1993		1994 Year-to-Date Available Budget/Actual	1994 Actual
	Budget	Actual		
Availability of revenues over expended funds	\$ 1,080,000	\$ 1,077,000	\$ 100,000	\$ 1,000,000
Other financing sources (uses):				
Operating transfers in	200,000	200,000	-	200,000
Operating transfers out	(100,000)	(100,000)	(20,000)	(100,000)
Total other financing sources	100,000	100,000	(20,000)	100,000
Excess (availability of revenues and other sources over expenditures and other uses)	\$ 1,180,000	\$ 1,177,000	\$ 100,000	\$ 1,000,000
Fund balance, beginning		1,000,000		1,000,000
Fund balance, ending		\$ 2,177,000		\$ 2,000,000

SEE NOTES TO FINANCIAL STATEMENTS.

1981A BAY ISLAND GOVERNMENT  
 BAY ISLAND, BRITAIN BAHAMAS  
 P.O. BOX 100000

EXHIBIT 2-1

STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET (1981 BAY ISL AND ACTUAL)  
 Year ended December 31, 1980  
 With Comparative Budget Amounts for Year Ended November 30, 1980

	1980		Percentage Increase (Decrease)	1979
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes -</b>				
ad valorem	\$ 495,547	\$ 494,400	\$ 11,240	\$ 480,100
intergovernmental -				
State	178,300	170,473	(7,827)	178,529
State revenue sharing, net				
Taxes, charges, commissions	75,000	77,776	2,776	75,000
Licenses and forfeitures	31,400	40,274	8,874	31,000
Interest	38,000	41,943	3,943	35,000
Miscellaneous	2,000	10,000	8,000	20,000
Total revenues	<u>740,247</u>	<u>735,093</u>	<u>(5,154)</u>	<u>729,629</u>
<b>Expenditures:</b>				
Current Operations -				
Culture and recreation				
Libraries -				
Personnel services	155,700	155,023	677	161,000
Employee benefit	121,000	111,138	9,862	121,000
Advertising and other	100	671	571	870
Printing	141	200	59	1,147
Utilities	47,500	44,886	2,614	51,770
Communications	25,100	30,440	(5,340)	27,700
Rentals	6,100	7,140	1,040	7,844
Maintenance of property	64,975	67,709	(2,734)	71,000
Professional services	8,100	8,806	706	8,500
Supplies	70,441	70,877	436	64,000
Office supplies	22,700	24,506	(1,806)	20,423
Travel	8,800	8,800	000	8,470
Bank charges	700	681	19	..
Baths	70,000	69,809	191	69,000
Photocopies and other media	20,500	21,767	1,267	20,000
Assessor's compensation	26,771	41,700	14,929	26,442
State transfer to general fund	20,000	20,000	000	20,770
Total culture and recreation	<u>508,217</u>	<u>497,200</u>	<u>11,017</u>	<u>500,000</u>
Capital outlay	80,000	140,673	(60,673)	80,000
Total expenditures	<u>588,217</u>	<u>637,873</u>	<u>(49,656)</u>	<u>580,000</u>
Change of revenues over expenditures	<u>152,030</u>	<u>97,220</u>	<u>54,810</u>	<u>149,629</u>
Other financing sources: Grants				
Spending transfers in	2,000	1,411	589	2,700
Spending transfers out	(1,000)	(1,000)	000	(1,000)
Total other financing source	<u>(1,000)</u>	<u>(1,000)</u>	<u>000</u>	<u>(1,000)</u>
Change of revenues and other sources over expenditures and other use	<u>\$ 141,030</u>	<u>\$ 95,220</u>	<u>\$ 45,810</u>	<u>\$ 148,629</u>
Fund balance, beginning		977,560		960,000
Fund balance, ending		<u>\$ 1,072,780</u>		<u>\$ 1,008,629</u>

See Notes to Financial Statements.

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IBERIA PARISH GOVERNMENT  
NEW ORLEANS, LOUISIANA

FINANCIAL REPORT

December 31, 1995

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

Release Date: SEP 11 1996

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**HOUSSAIE, POUCHER, LEWIS & BREAUX**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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801 Maple St.  
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 New Iberia, Louisiana  
 70564-0602  
 phone (337) 336-6111  
 fax (337) 336-6111

**INDEPENDENT AUDITOR'S REPORT  
 ON THE FINANCIAL STATEMENTS**

- Other Offices:
- Coupling, LA (337) 336-6000
  - Opheim, LA (337) 336-6111
  - Blainville, LA (337) 336-6000
  - Leblanc, LA (337) 336-6000
  - Church Point, LA (337) 336-6000
  - Imber, LA (337) 336-6111

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

We have audited the accompanying general purpose financial statements of the Iberia Parish Government, New Iberia, Louisiana, and the operating, individual fund, and account group financial statements, as of and for the year ended December 31, 1995, as listed in the table of contents. These financial statements are the responsibility of the Iberia Parish Government, New Iberia, Louisiana's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Iberia Parish Airport Authority which represents 10 percent and 2 percent, respectively, of the assets of the component units and revenues of the proprietary funds of the component units. These financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Iberia Parish Airport Authority, is based on the report of the other auditors. We also did not audit the financial statements of the Iberia General Hospital and Medical Center, which represents 32 percent and 70 percent, respectively, of the assets of the component units and revenues of the proprietary funds of the component units. These financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Iberia General Hospital and Medical Center, is based on the report of the other auditors.

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 the Office of Management and Budget Circular 9-128, Budget of State and Local Governments and the Louisiana Comprehensive Audit Guide. These standards and the OMB Circular 9-128 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 and the reports of the other auditors provide a reasonable basis for our opinion.

- Other Offices:
- Delcote, LA (337) 336-6000
  - John B. Fuchs, CPA (337)
  - James B. Brown, CPA (337)
  - John B. Nelson, CPA (337)
  - George A. Jones, CPA (337)
  - Richard J. Washburn, CPA (337)
  - Richard J. Dancy, CPA (337)
- Member of the Institute of Certified Public Accountants  
 Society of Accountants Certified Public Accountants

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, 1995, 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

*Legislatively Authorized  
 Legislative Auditor*  
 [Signature]

\* A Professional Accounting Corporation

generally accepted accounting principles. Also, in our opinion, the combining, individual fund, and account group financial statements reflected to above (other than the Iberia Parish Animal 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, 1984, 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.

In accordance with Government Auditing Standards, we have also issued a report dated April 29, 1985 on our consideration of the Iberia Parish Government's internal control structure and a report dated April 28, 1985 on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on combining, individual fund and account group financial statements. The financial information listed on "schedule" is 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 reports 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.

*Raymond B. Bell, Senior Accountant*

New Iberia, Louisiana  
April 28, 1985

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - CONDENSED)

WESTVA PACIFIC GOVERNMENT

COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS  
AND ACCOUNTS, FUNDING FOR OPERATIONS AS OF  
December 31, 1990  
With Comparison Totals for December 31, 1989

Revised/Amended Fund Tables

ACCOUNT	General	Special Revenue	Debt Service	Capital Projects
Cash and cash equivalents	\$ 121,807	\$ 1,000,767	\$ 150,788	\$ 1,075,158
Investments, all funds	1,050,000	1,562,768	128,341	2,741,109
Investment in deferred compensated plan assets, all funds	---	---	---	---
Receivables, net	1,117,000	1,134,203	4,109	16,081
Due from primary government	---	---	---	---
Due from other funds	205,700	54,870	---	750,000
Due from component units	18,000	25	58,101	17,624
Advance to component units	---	---	---	710,000
Due from other governmental units	280,000	179,173	---	267,777
Due from third party persons	---	---	---	---
Interfund, all funds	---	---	---	---
Due to (from) fund for assets	---	---	---	---
Restricted assets	---	---	---	---
Fixed assets, net	---	---	---	---
Other assets	47,503	1,548	---	---
Amount available to debt service funds	---	---	---	---
Amount to be provided for retirement of general long-term debt	---	---	---	---
<b>Total assets</b>	<b>3,532,087</b>	<b>3,534,131</b>	<b>2,743,137</b>	<b>3,495,137</b>

Fringe benefits Actual Total	Fringe benefits Budget Total	Account Types		Total Other Income Budget	Component Budget	Total as shown under (2) & (3) Budget Total 2007	
		General Fund Assets	General Fund Liabilities			FY07	FY08
\$ 220,411	\$ --	\$ --	\$ --	\$ 5,449,111	\$ 3,750,487	\$ 4,201,409	\$ 4,499,410
50,000	57,500	--	--	8,449,042	655,719	9,419,749	11,277,910
--	470,737	--	--	111,711	--	670,717	207,877
1,110	480	--	--	3,111,111	8,449,899	10,710,161	11,476,150
--	--	--	--	--	1,497	1,497	100,710
11,040	--	--	--	470,000	--	470,000	710,000
80,100	--	--	--	711,000	119,000	200,111	217,000
--	--	--	--	170,000	--	111,000	--
--	--	--	--	1,100,000	170,000	1,100,000	1,417,119
--	--	--	--	--	301,000	101,000	400,000
--	--	--	--	--	880,000	880,000	940,710
--	--	--	--	--	80,000	80,000	80,000
--	--	--	--	--	1,111,870	1,111,870	1,191,700
--	--	10,000,000	--	10,000,000	11,000,000	11,000,000	11,000,000
--	--	--	--	70,111	700,000	111,000	170,000
--	--	--	800,110	800,110	7,000	400,700	219,000
--	--	--	3,449,447	3,449,447	400,117	1,170,100	1,200,400
<u>1042,221</u>	<u>\$ 670,200</u>	<u>10,010,000</u>	<u>\$ 4,469,447</u>	<u>10,711,111</u>	<u>10,710,110</u>	<u>10,870,440</u>	<u>11,206,110</u>

(Continued)

2025A FINANCIAL STATEMENTS

COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS  
AND DISTRICTS' PORTFOLIO COMBINED UNITS  
December 31, 2020  
With comparative totals for December 31, 2019

Governmental Fund Types

LIABILITIES AND FUND EQUITY	2020	2019	2019	2019
<b>Liabilities</b>				
Accounts payable	\$ 181,488	\$ 141,162	\$ --	\$ 142,428
Notes payable	--	--	--	--
Current maturities of long-term debt	--	--	--	--
Current due to other funds' portfolio balances	--	--	--	--
Current due to other units and payroll taxes	--	--	--	--
<b>Payable from restricted assets -</b>				
Current maturities of various bonds and notes				
General	--	--	--	--
Due to public government	--	--	--	--
Due to other government	--	--	--	--
Due to other funds	95,000	95,000	1,000	95,000
Due to component units	1,000	1,000	--	--
Due to employees	--	--	--	--
Due to other governmental units	--	121,278	--	--
Deferred revenues	11,500	48,927	--	--
Intergovernmental	--	--	--	11,250
Unrecorded compensated absences	--	--	11	11
Other accrued expenses	--	--	--	--
Capital lease payable	--	--	--	--
Portion of other liabilities	--	--	--	--
Other payable	11	11	11	11
General obligation bonds	11	11	--	11
Revenue bonds	--	--	--	--
Other liabilities	--	26,728	--	--
<b>Total liabilities</b>	<b>132,188</b>	<b>1,113,486</b>	<b>1,111</b>	<b>248,699</b>
<b>Fund Equity</b>				
Fund financial capital	--	--	--	--
Investment in general fund assets	--	--	--	--
<b>Retained earnings</b>				
Reserved	--	--	--	--
Unreserved	--	--	--	--
<b>Fund balance</b>				
Reserved	--	1,111	111,111	11,111
Unreserved -				
Invested	1,111,111	881,111	--	1,111,111
Uninvested	1,111,111	1,111,111	11,111	1,111,111
<b>Total fund equity</b>	<b>1,111,111</b>	<b>1,111,111</b>	<b>111,111</b>	<b>1,111,111</b>
<b>Total liabilities and fund equity</b>	<b>1,111,111</b>	<b>1,111,111</b>	<b>1,111,111</b>	<b>1,111,111</b>

See Notes to Financial Statements.

Proprietary Fund Type	Proprietary Fund Name	Account Group		Total Operations Only		Totals (Operations/Other Account and Activity)	
		General Fund Account	General Fund Item 5000	Primary Encumbrance	Composed and is:	Total	
						1991	1990
\$ 3,076 \$	..	\$ ..	\$ ..	\$ 207,000	\$ 1,443,423	\$ 2,365,444	\$ 2,497,444
54,993	..	..	..	54,993	..	54,993	..
..	..	..	..	..	11,000	11,000	11,000
..	..	..	..	..	498,000	498,000	444,000
..	..	..	..	..	740,423	779,423	549,987
..	..	..	..	..	348,750	348,750	330,076
..	..	..	..	..	757,673	817,673	774,076
..	..	..	..	..	775,000	775,000	..
16,446	6,780	..	..	179,643	..	179,643	161,884
..	..	..	..	1,000	100,446	765,750	342,389
..	470,757	..	..	443,757	..	470,757	357,887
..	..	..	..	111,250	1,000	108,444	75,000
..	..	..	..	177,321	..	177,321	277,770
..	..	..	..	11,076	11,400	14,040	140,800
..	..	..	649,874	149,874	649,874	1,147,418	1,188,136
..	..	..	..	..	800,000	779,447	784,776
..	..	..	26,558	279,558	..	241,754	774,750
..	..	..	2,000,000	1,400,000	200,000	1,444,000	1,444,000
..	..	..	..	..	106,544	106,544	101,877
..	..	..	..	..	7,440	7,440	8,000
..	..	..	..	..	1,000,000	7,000,000	7,000,000
..	..	..	..	26,110	2,884	28,994	28,994
86,597	571,808	..	1,189,452	4,371,430	11,188,181	12,428,447	11,728,122
..	..	..	..	..	..	..	..
..	..	11,898,262	..	10,500,262	6,417,700	28,316,262	11,107,104
204,233	..	..	..	794,233	1,111,117	1,307,479	1,410,483
..	..	..	..	..	11,749,678	10,509,418	8,278,141
..	44,443	..	..	751,389	1,000	779,349	1,547,131
..	..	..	..	..	..	..	..
..	..	..	..	2,000,000	271,644	2,271,644	4,140,436
..	..	..	..	11,798,679	1,000,000	11,898,679	11,778,277
204,233	44,443	12,100,262	..	18,221,151	16,179,991	11,901,862	12,328,977
\$ 142,117	\$ 679,102	\$ 12,100,262	\$ 1,189,452	\$ 18,221,151	\$ 17,228,150	\$ 12,401,481	\$ 12,328,976

1981A PUBLIC GOVERNMENT

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - ALL GOVERNMENTAL FUND TYPES AND ACTIVITIES - FIVE YEAR PERIOD ENDS 12/31  
 Year Ending December 31, 1980  
 With Comparative Totals for Year Ending December 31, 1979

	<u>General</u>	<u>Special Accounts</u>
<b>Revenues:</b>		
<b>Taxes -</b>		
ad valorem	\$ 1,760,110	\$ 1,009,740
Sales and use	--	1,748,770
License and permit	509,560	--
<b>Intergovernmental -</b>		
Federal	160,140	401,000
State	--	413,299
Participating transferred-in funds	160,140	269,779
State revenue sharing, net	--	--
Other state funds	877,640	--
Local	7,480	1,000
Fees, charges, contributions	2,160	168,800
Fines and forfeitures	80,300	30,400
Interest	748,810	178,300
Miscellaneous	40,160	209,800
<b>Total revenues</b>	<u>2,809,680</u>	<u>1,959,600</u>
<b>Expenditures:</b>		
<b>Current Operations -</b>		
Local government:		
Legislative	250,000	--
Judicial	360,000	--
Executive	170,000	--
Education	80,000	--
Finance and administrative	500,000	--
Other	270,000	--
Public safety	330,000	411,500
Public works	150,000	1,833,000
Roads and highways	100,000	1,000,000
Housing and correction	90,000	970,000
Urban redevelopment and housing	--	261,000
Economic development and assistance	100,000	260,000
Other services	10,000	--
Capital outlay	50,000	222,000
<b>Total expenditures</b>	<u>1,870,000</u>	<u>4,061,000</u>



Date	Description	Totals		Totals	
		Debit	Credit	Debit	Credit
..	..	1,278,000	1,278,000	1,278,000	1,278,000
..	..	2,000,000	2,000,000	2,000,000	2,000,000
..	..	500,000	500,000	500,000	500,000
..	500,000	1,000,000	500,000	1,100,000	1,100,000
..	2,000,000	2,000,000	..	2,000,000	2,000,000
..	75,000	75,000	100,000	175,000	175,000
..	..	11,519	11,519	71,000	82,519
090	..	171,000	171,000	100,000	271,000
..	..	100,000	100,000	100,000	171,000
01,000	100,000	200,000	100,000	300,000	271,000
..	..	271,000	271,000	371,000	371,000
<u>10,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,371,000</u>	<u>2,371,000</u>	<u>2,371,000</u>
..	..	20,000	..	20,000	20,000
..	..	100,000	..	100,000	100,000
..	00	100,000	..	100,000	100,000
..	2,000	2,000	..	2,000	2,000
..	20,000	20,000	..	20,000	20,000
..	100,000	100,000	1,000	100,000	100,000
..	1,000,000	1,000,000	100,000	1,000,000	1,000,000
..	10,000	10,000	..	10,000	10,000
..	..	1,000,000	100,000	1,100,000	1,100,000
..	..	200,000	..	200,000	200,000
..	..	100,000	..	100,000	100,000
100,000	..	100,000	100,000	200,000	200,000
..	100,000	200,000	..	100,000	100,000
<u>100,000</u>	<u>1,000,000</u>	<u>1,100,000</u>	<u>2,371,000</u>	<u>2,371,000</u>	<u>2,371,000</u>

Total Group

SMITH HARBOR GOVERNMENT

COMBINED STATEMENT OF REVENUES, EXPENSES, FUNDS, AND CHANGES IN  
 FUND BALANCE - ALL GOVERNMENTAL FUNDS FROM AND TO FISCAL YEAR PRESENTED COMPARED WITH  
 Year Ended December 31, 1999  
 WITH COMPARATIVE FIGURES FOR YEAR ENDED DECEMBER 31, 1998

	<u>1999</u>	<u>1998</u>
Excess (deficiency) of revenues over expenditures	\$ 56,118	\$ 490,608
Other financing sources (uses):		
Operating transfers in	270,000	420,000
Operating transfers out	(190,400)	(600,000)
Issuance of capital lease	27,144	--
Increase (decrease) of contributions of contributions	--	--
Refunding of long-term debt	--	--
Total other financing sources (uses)	<u>106,744</u>	<u>(179,999)</u>
Excess (deficiency) of revenues and other sources over capital lease and other uses	290,000	310,609
Fund balance, beginning	2,111,000	1,790,000
Fund balance, ending	<u>\$ 2,401,000</u>	<u>\$ 2,100,609</u>

See Note to Financial Statements.

Total Assets	Capital Reserves	Total Liabilities		Total Assets	
		Current	Non-current	2007	2006
<u>\$ 1,500,438</u>	<u>\$2,807,111</u>	<u>\$2,260,411</u>	<u>\$ 246,700</u>	<u>\$2,261,000</u>	<u>\$ 1,182,470</u>
834,442	1,311,661	1,179,136	165,300	1,182,470	1,182,470
180,535	15,811,000	15,898,000	113,300	11,000,000	11,000,000
---	---	27,700	---	10,000	10,000
---	1,495,450	1,495,450	---	1,000,000	1,000,000
---	---	---	---	---	100,000
<u>802,422</u>	<u>396,717</u>	<u>1,264,186</u>	<u>178,600</u>	<u>1,182,470</u>	<u>1,182,470</u>
7,424	15,491,000	15,498,424	11,274	180,000	7,144,000
<u>192,498</u>	<u>1,412,338</u>	<u>16,111,411</u>	<u>1,011,174</u>	<u>12,181,000</u>	<u>11,000,000</u>
<u>\$ 192,498</u>	<u>\$ 1,412,338</u>	<u>\$ 16,111,411</u>	<u>\$ 1,011,174</u>	<u>\$ 12,181,000</u>	<u>\$ 11,000,000</u>

UNITED STATES GOVERNMENT  
 SPECIAL INVESTMENT FUND  
 CAPITAL GAINING PROGRAM

STATEMENT OF REVENUES, EXPENSES, AND  
 CHANGES IN FUND BALANCE - BUDGET CATEGORY 0405 AND 0406  
 Year Ended December 31, 1990  
 With Comparative Actual Results for Year Ended December 31, 1989

	1990		1989	
	Budget	Actual	Estimated	Actual
<b>Revenues:</b>				
Interagency/Contract -				
Blair	\$ --	\$ 3,134	\$ 3,134	\$ 3,410
Fees, charges, contributions	27,000	26,647	747	26,168
Interest	1,000	1,000	100	1,000
Total revenues	<u>28,000</u>	<u>29,781</u>	<u>4,981</u>	<u>30,578</u>
<b>Expenses:</b>				
Contract Services -				
Health and welfare:				
direct related -				
Personal services	14,400	14,324	4,350	14,375
Supplies materials	1,700	1,180	1,174	1,200
Advertising and mail printing	1,000	800	80	790
Utilities	1,000	1,100	1,400	2,700
Communications	1,175	1,100	50	1,400
Rentals	400	100	100	300
Maintenance of property	1,175	1,110	1,100	1,000
Professional services	100	100	100	1,000
Insurance	1,700	1,700	--	1,700
Office supplies	1,100	900	100	700
Travel	2,000	1,800	1,000	1,000
Fuel	100	50	100	--
Total Health and welfare	<u>27,440</u>	<u>29,504</u>	<u>10,000</u>	<u>31,000</u>
Capital outlay	1,560	--	1,560	--
Total expenditures	<u>28,999</u>	<u>29,504</u>	<u>11,560</u>	<u>31,000</u>
Deficiency of revenues over expenditures	<u>(999)</u>	<u>(723)</u>	<u>(1,579)</u>	<u>(10,422)</u>
<b>Other financing sources (credits):</b>				
Operating transfers in	10,422	10,422	1	10,422
Operating transfers out	(10,422)	(10,422)	--	(10,422)
Total other financing sources	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>\$ (999)</u>	<u>17,998</u>	<u>\$ (11,559)</u>	<u>10,422</u>
Fund balance, beginning		11,033		10,717
Fund balance, ending		<u>\$ (1,000)</u>		<u>\$ (10,295)</u>

See Notes to Financial Statements.

STATE OF MICHIGAN  
SPECIAL REVENUE FUND  
HEALTH CARE MAINTENANCE

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET BASIS, BUDGET AND ACTUAL,  
YEAR ENDED DECEMBER 31, 1995  
WITH SUPPLEMENTAL FUND BALANCE FOR FISCAL YEAR ENDED DECEMBER 31, 1994

	1995		Variance Favorable (Unfavorable)	1994
	Budget	Actual		
<b>Revenues:</b>				
<b>Funds -</b>				
<b>HEALTH CARE</b>	\$ 278,424	\$ 274,442	\$ 3,982	\$ 279,778
<b>Intergovernmental -</b>				
<b>State</b>				
State revenue sharing, net	85,200	85,779	579	85,844
<b>Transfer</b>				
<b>Total revenues</b>	<u>363,624</u>	<u>360,221</u>	<u>3,403</u>	<u>365,622</u>
<b>Expenditures:</b>				
<b>Current Operations -</b>				
<b>Health and welfare:</b>				
<b>Health care:</b>				
Personal services	14,200	14,446	246	14,800
Employee benefits	19,711	20,644	933	19,978
Advertising and other	200	-	(200)	-
Printing	200	49	(151)	200
<b>Utilities</b>	2,100	2,177	77	2,200
<b>Supplies</b>	2,700	2,814	114	2,970
<b>Maintenance of property</b>	4,000	2,883	(1,117)	4,071
<b>Professional services</b>	2,100	810	(1,290)	2,100
<b>Insurance</b>	2,400	2,607	207	2,475
<b>Office supplies</b>	4,200	3,206	(894)	4,275
<b>Accessories/Computer/eq.</b>	10,000	11,409	1,409	11,474
<b>Grant/contract to other gov. fund</b>	20,000	18,400	(1,600)	21,170
<b>Grants</b>	100,000	110,700	10,700	100,400
<b>Other</b>	100,000	100,000	-	100,000
<b>Total health and welfare</b>	<u>200,100</u>	<u>219,179</u>	<u>19,079</u>	<u>200,100</u>
<b>Capital outlay</b>	20,000	21,000	1,000	20,000
<b>Total expenditures</b>	<u>220,100</u>	<u>240,179</u>	<u>20,079</u>	<u>220,100</u>
<b>Excess of revenues over expenditures</b>	<u>143,524</u>	<u>120,042</u>	<u>(23,482)</u>	<u>145,522</u>
<b>Other financing sources:</b>				
<b>Operating transfers (out)</b>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>(10,000)</u>
<b>Total other financing (uses)</b>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>(10,000)</u>
<b>Excess of revenues over expenditures and other uses</b>	<u>\$ 133,524</u>	<u>\$ 110,042</u>	<u>\$ 23,482</u>	<u>\$ 135,522</u>
<b>Fund balance, beginning</b>		<u>1,000,000</u>		<u>880,500</u>
<b>Fund balance, ending</b>		<u>\$ 1,130,042</u>		<u>\$ 1,000,000</u>

See notes to financial statements.

LIBERIA POLICE DEPARTMENT  
SOCIAL SERVICE BUREAU  
\$420,000

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - SOCIAL SERVICE BUREAU AND ACTION  
Year Ended December 31, 1990  
With Comparative Actual Amounts for Year Ended December 31, 1989

	1990		1989	
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Fees -				
Police and civil	\$ 1,000,000	\$ 1,166,669	\$ 166,669	\$ 1,060,669
Interest	27,500	26,788	6,712	10,560
Miscellaneous	---	---	---	---
Total revenues	<u>1,027,500</u>	<u>1,193,457</u>	<u>173,381</u>	<u>1,071,229</u>
<b>Expenditures:</b>				
Current operations -				
Fund for workers				
Salaries -				
Police	60	--	60	60
Maintenance of property	81,000	81,111	26,787	81,000
Selling fees	1,000	1,000	--	--
Miscellaneous services	1,000	1,743	7,443	1,000
Insurance	6,400	6,400	--	6,360
Cost of collection	10,000	10,000	10,000	8,000
Total public works	<u>99,000</u>	<u>99,254</u>	<u>20,000</u>	<u>96,320</u>
Total expenditures	<u>99,000</u>	<u>99,108</u>	<u>20,000</u>	<u>96,320</u>
Excess of revenues over expenditures	<u>928,500</u>	<u>109,349</u>	<u>233,381</u>	<u>974,909</u>
Other financing sources:				
Operating transfers (out)	<u>111,260</u>	<u>111,260</u>	---	<u>111,260</u>
Total other financing sources	<u>111,260</u>	<u>111,260</u>	---	<u>111,260</u>
Excess of revenues over expenditures and other uses	<u>\$ 106,240</u>	<u>106,679</u>	<u>\$ 113,381</u>	<u>106,609</u>
Fund balance, beginning		<u>106,679</u>		<u>106,609</u>
Fund balance, ending		<u>\$ 213,358</u>		<u>\$ 213,218</u>

See Notes to Financial Statements.

WISCONSIN TRUCK UTILIZATION  
SPECIAL FUND FUND  
ROADWAY CONTROL/MAINTENANCE PROGRAM

STATEMENT OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET COMPARISONS AND ACTUALS  
FOR FISCAL YEAR-END 2011, 2012  
with Comparative Actual amounts for Year Ended December 31, 2008

	2011		2012 FUND BALANCE DEFICIT/SURPLUS	2008	
	BUDGET	ACTUAL		BUDGET	ACTUAL
<b>Revenues:</b>					
Taxes:					
Sales and use	\$ 1,400,000	\$ 1,485,971	\$ 85,971	\$ 1,499,663	
Interest	31,000	31,438	1000	30,880	
Total revenues	<u>1,431,000</u>	<u>1,517,409</u>	<u>86,971</u>	<u>1,530,543</u>	
<b>Expenditures:</b>					
Current Operations -					
Roads and utilities					
Roadway control -					
Paving	500	--	500	579	
Maintenance of property	495,000	505,150	105,150	502,740	
Professional services	1,700	1,887	187	1,628	
Insurance	8,000	8,000	--	7,750	
Cost of collection	31,000	31,500	10,000	30,000	
	<u>335,700</u>	<u>346,937</u>	<u>10,000</u>	<u>332,717</u>	
Source reduction -					
Roads	1,000	1,250	250	874	
Maintenance of property	311,000	311,000	1,000	308,500	
	<u>312,000</u>	<u>312,250</u>	<u>1,250</u>	<u>309,374</u>	
Bridges -					
Roads	275,000	275,000	--	265,000	
	<u>275,000</u>	<u>275,000</u>	<u>--</u>	<u>265,000</u>	
Local health and welfare	1,325,000	1,325,000	(25,750)	1,325,000	
Total expenditures	<u>1,333,000</u>	<u>1,369,687</u>	<u>(25,750)</u>	<u>1,332,391</u>	
Excess of revenues over expenditures	<u>98,000</u>	<u>147,722</u>	<u>112,721</u>	<u>198,152</u>	
<b>Other financing sources:</b>					
Operating transfers (out)	(100,000)	(100,000)	--	(100,000)	
Total other financing sources	<u>(100,000)</u>	<u>(100,000)</u>	<u>--</u>	<u>(100,000)</u>	
Excess of revenues over expenditures and other uses	<u>\$ (2,000)</u>	<u>\$ 47,722</u>	<u>\$ 112,721</u>	<u>\$ 98,152</u>	
Fund balance, beginning		50,313		60,880	
Fund balance, ending		<u>\$ 48,313</u>		<u>\$ 59,028</u>	

See Notes to Financial Statements.

STATE OF ALABAMA GOVERNMENT  
 SPECIAL REVENUE FUND  
 GENERAL JUSTICE FACILITY

EXHIBIT 1-10

Statement of REVENUES, EXPENDITURES, AND  
 BALANCE IN FUND ACCOUNT - BUDGET YEAR 2010-2011 AND ACTUAL  
 YEAR ENDED DECEMBER 31, 2010  
 With Comparison Budget Amounts For Year Ended December 31, 1999

	2010		Variance Favorable (Unfavorable)	1999
	Budget	Actual		
<b>Revenues:</b>				
1999 -				
All values	\$ 121,400	\$ 121,926	\$ 526	\$ 120,888
Intergovernmental -				
State:				
State revenue sharing, net	41,700	39,949	1,751	40,600
Grants	7,400	8,410	910	5,544
Miscellaneous	30	30	0	30
Total revenues	<u>170,530</u>	<u>170,825</u>	<u>295</u>	<u>172,662</u>
<b>Expenditures:</b>				
Current: Special 1999 -				
Pub 11 (24474)				
Aut. and long-term maintenance -				
Construction:				
Perman. services	55,490	55,490	--	51,871
Employee benefits	27,200	29,524	2,324	11,360
Printing	700	540	160	700
Utilities	56,444	57,768	1,324	121,794
Contracted for:				
Books	100	700	600	70
Materials	4,740	3,099	1,641	1,000
Repairs and maintenance of property	10,000	24,871	14,871	24,717
Professional services	1,700	1,269	431	1,140
Insurance	10,000	10,000	--	10,417
Office supplies	1,000	899	101	1,000
Assessor's compensation	1,000	1,000	--	7,500
Contributions to pension fund	4,000	1,200	2,800	4,000
	<u>160,500</u>	<u>171,260</u>	<u>10,760</u>	<u>207,171</u>
Personnel:				
Prothonotary fees	10,000	14,497	4,497	3,487
Mythriam and clerical services	17,000	14,664	2,336	17,000
Security service	4,000	1,440	2,560	1,400
Office supplies	100	77	23	100
Medical supplies	47,000	50,581	3,581	41,300
Travel	3,500	2,775	725	1,700
Retention base fees	70,000	70,548	548	--
Printing expenses	70,700	65,708	4,992	100,000
Printer's compensation	20,000	20,800	800	20,000
	<u>250,000</u>	<u>278,913</u>	<u>28,913</u>	<u>311,100</u>
<b>Total public safety</b>	<b>410,740</b>	<b>411,760</b>	<b>1,020</b>	<b>518,871</b>
Capital outlay	--	--	--	30
Total expenditures	<u>410,740</u>	<u>411,760</u>	<u>1,020</u>	<u>518,901</u>
Excess (shortage) of revenues over expenditures	<u>129,790</u>	<u>129,065</u>	<u>725</u>	<u>129,072</u>

Cont. next



2000a Public Accounts  
SPECIAL REVENUE FUND  
CRIMINAL JUSTICE FUNDING

Statement of REVENUES, EXPENDITURES, and  
CHANGES IN FUND BALANCE - SPECIAL CLASS FUNDING and OTHERS  
Year Ended December 31, 1999  
With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance Revenue Expenditures	1998
	Budget	Actual		Actual
Other financing sources (debits):				
Operating transfers in	\$ 440,000	\$ 440,000	\$ --	\$ 447,000
Operating transfers out:	<u>17,000</u>	<u>17,000</u>	<u>--</u>	<u>18,000</u>
Total other financing sources	<u>423,000</u>	<u>423,000</u>	<u>--</u>	<u>429,000</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ 35,000</u>	<u>\$ 35,100</u>	<u>\$ 10,100</u>	<u>\$ 35,100</u>
Fund balance, beginning		<u>307,100</u>		<u>307,000</u>
Fund balance, ending		<u>\$ 342,200</u>		<u>\$ 342,100</u>

144 Return to Financial Statements.

DEBRA RAY OR COUNTY  
 SPECIAL REVENUE FUND  
 BY-BYARD METHOD

STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET VERSUS BUDGET AND ACTUAL  
 Year Ended December 31, 1999  
 With Comparative Actual Records for Year Ended December 31, 1998

	1999		Variance Favorable (Unfavorable)	1998
	Budget	Actual		Actual
<b>Revenues:</b>				
Fees, charges, commissions	\$ 44,000	\$ 40,000	\$ 4,000	\$ 37,000
Interest	0,000	1,000	000	0,000
Total revenues	<u>44,000</u>	<u>41,000</u>	<u>(3,000)</u>	<u>37,000</u>
<b>Other financing sources:</b>				
Operating transfers (out)	<u>(40,000)</u>	<u>(40,000)</u>	<u>000</u>	<u>(40,000)</u>
Total other financing sources	<u>(40,000)</u>	<u>(40,000)</u>	<u>000</u>	<u>(40,000)</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ <u>4,000</u>	\$ <u>1,000</u>	\$ <u>3,000</u>	\$ <u>0</u>
Fund balance, beginning		<u>30,000</u>		<u>30,000</u>
Fund balance, ending		<u>\$ 31,000</u>		<u>\$ 30,000</u>

See notes to financial statements.

STATE OF MICHIGAN  
 DEPARTMENT OF TREASURY  
 THE SECTION 5-CERTIFICATE PROGRAM

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

	1990		1989	
	Budget	Actual	Budget Enclosed Certificate	Actual
<b>Revenues:</b>				
Intergovernmental -				
Federal	\$ 771,850	\$ 761,478	\$ 11,330	\$ 76,444
Total revenues	771,850	761,478	11,330	76,444
<b>Expenditures:</b>				
Current Operations -				
Urban redevelopment and bond up				
bonding and finance accounts	71,400	61,790	11,400	76,700
total urban redevelopment	61,400	60,000	11,400	76,000
and financing				
Total expenditures	71,400	61,790	11,400	76,700
Excess of revenues over expenditures	69,450	71,688	1,930	0,744
<b>Other financing (source):</b>				
Issuing transfers (out)	(12,000)	(11,400)	(1,400)	(20,500)
Total other financing (source)	(12,000)	(11,400)	(1,400)	(20,500)
<b>Excess of revenues over expenditures</b>				
<b>and other uses</b>	\$ 57,450	\$ 60,288	\$ 500	\$ (19,756)
<b>Fund balance, beginning</b>				
<b>Fund balance, ending</b>				

See notes to financial statements.

TEXAS A&M UNIVERSITY  
 STATE & FEDERAL FUNDS  
 THE NATIONAL 5-YEAR PLAN

STATEMENT OF REVENUE, EXPENDITURE, AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 Year Ended December 31, 1995  
 With Comparison of Actual Results for Year Ended December 31, 1994

	1995		1994	
	Budget	Actual	GAAP Basis	Actual
<b>Revenues:</b>				
Intergovernmental -				
Federal	\$ 325,000	\$ 323,000	\$ 325,000	\$ 325,000
Total revenues	325,000	323,000	325,000	325,000
<b>Expenditures:</b>				
Current Operations:				
Other national support and housing				
Meeting assistance payments	211,000	195,000	195,000	195,000
Total other national support and housing	211,000	195,000	195,000	195,000
Total expenditures	211,000	195,000	195,000	195,000
Excess of revenues over expenditures	114,000	128,000	130,000	130,000
<b>Other financing items:</b>				
Spending transfers (out)	(128,000)	(128,000)	0,000	(128,000)
Total other financing items	(128,000)	(128,000)	0,000	(128,000)
Excess of revenues over expenditures and other uses	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000
Fund balance, beginning				
Fund balance, ending				

See Notes to Financial Statements.

STATE OF CALIFORNIA  
 DEPARTMENT OF REVENUE  
 AND GENERAL SERVICES

STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES - BUDGET COMPARISONS AND DEFICIT  
 Year Ended December 31, 1993  
 With Comparison Totals for Year Ended December 31, 1992

	1993		1992	
	Budget	Actual	Budget	Actual
<b>Revenues:</b>				
Intergovernmental -				
Federal	\$ 440,000	\$ 417,138	\$ 430,000	\$ 407,107
Total revenues	440,000	417,138	430,000	407,107
<b>Expenditures:</b>				
Current Operations -				
Economic development and assistance				
Economic Development -				
Personal services	--	7,700	17,700	31,500
Employee benefits	--	--	--	800
Advertising and sales	--	25	170	50
Printing	--	47	140	100
Auto allowance	7,400	2,150	900	--
Operations and maintenance	1,700	100	1,500	--
Travel and postage	10,373	270,881	205,270	243,400
Professional services	12,000	17,173	5,200	26,270
Printing supplies	1,000	100	2,000	400
Travel	2,000	1,000	1,000	800
Total economic development and assistance	54,473	710,110	304,270	444,070
Capital outlay	20,700	2,770	20,700	1,000
Total expenditures	75,173	712,880	324,970	445,070
Excess (deficiency) of revenues over expenditures	364,827	414,258	105,030	16,037
Other financing sources (uses):				
Financing transactions in operating fund(s)	(20,300)	(1,000)	11,000	100
Total other financing sources (uses)	(20,300)	(1,000)	11,000	100
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 344,527	413,258	\$ 116,030	16,137
Fund balance, beginning		11,000		5,000
Fund balance, ending		\$ 424,258		\$ 21,137

See notes to financial statements.

1960 to 1961 comparison  
 SPECIFIC Medical Fund  
 MEMPHIS, MISSISSIPPI Fund

STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET COMPARISON STATEMENT  
 Year ended December 31, 1961  
 With Comparative Actual Results for Year Ended December 31, 1960

	1961		1960	
	Budget	Actual	Budget	Actual
<b>Revenues:</b>				
<b>Gifts -</b>				
<b>Notes and cash</b>	\$ 17,000	\$ 71,553	\$ 6,800	\$ 66,000
<b>Interest</b>	100	138	100	100
<b>Total revenues</b>	<u>17,100</u>	<u>71,691</u>	<u>6,900</u>	<u>66,100</u>
<b>Expenditures:</b>				
<b>Current operations -</b>				
<b>Research development and materials:</b>				
Printing	100	--	500	21
Professional services	100	710	100	100
Fuel for propulsion	25,700	75,000	24,000	24,175
<b>Total economic development and materials</b>	<u>26,100</u>	<u>75,710</u>	<u>24,500</u>	<u>24,396</u>
<b>Total expenditures</b>	<u>26,100</u>	<u>75,710</u>	<u>24,500</u>	<u>24,396</u>
<b>Excess of revenues over expenditures</b>	<u>1,000</u>	<u>1,981</u>	<u>400</u>	<u>1,704</u>
<b>Other financing needs:</b>				
Operating transfers credit	11,000	11,000	11,000	11,000
<b>Total other financing needs</b>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
<b>Excess of revenues over expenditures and other uses</b>	<u>\$-----</u>	<u>981</u>	<u>\$-----</u>	<u>604</u>
<b>Fund balance, beginning</b>		<u>1,500</u>		<u>1,000</u>
<b>Fund balance, ending</b>		<u>\$ 2,481</u>		<u>\$ 1,604</u>

See Notes to Financial Statements.

INDIA WATER GOVERNMENT  
 FINANCIAL STATEMENT  
 FINANCIAL STATEMENT

EXHIBIT 6-16

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		Variance Favorable Unfavorable	1989
	Budget	Actual		Actual
<b>Revenues:</b>				
Intergovernmental -				
State	\$ --	\$ --	\$ --	\$ 100,000
Other				
Interest	11,000	10,000	1,000	11,000
Total revenues	11,000	10,000	1,000	111,000
<b>Expenditures:</b>				
Current Operations -				
Public works				
Construction				
Bonds	--	--	--	874
Professional services	10,000	10,000	1,000	1,000
Total public works	10,000	10,000	1,000	1,874
Capital outlay	--	--	--	1,000
Total expenditures	10,000	10,000	1,000	2,874
Excess (deficiency) of revenues over expenditures	11,000	10,000	1,000	108,126
<b>Other financing sources (uses):</b>				
Operating transfers in	50,000	50,000	--	--
Operating transfers out	--	--	--	100,000
Total other financing sources (uses)	50,000	50,000	--	100,000
<b>Excess of revenues and other sources over expenditures</b>	\$ 11,000	\$ 10,000	\$ 1,000	\$ 108,126
<b>Fund balance, beginning</b>		76,800		(118,250)
<b>Fund balance, ending</b>		\$ 24,800		\$ 10,876

See Notes to Financial Statements.

DEBT SERVICE FUNDS

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 1980 by the Fire Protection District. The proceeds were used to acquire fire protection vehicles and equipment.

Paving Certificates

Series A

of 1978 -

The Paving Certificates Series A of 1978 fund is used to accumulate monies for the payment of \$400,000 of paving certificates dated September 3, 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 \$1,817,750 of paving certificates dated October 3, 1979. Financing is provided by assessments and interest earned on investments.



SENIO FINANCIAL GOVERNMENT  
 1947 SERVICE YEAR

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 Year Ended December 31, 1947  
 With Comparative Totals for Year Ended December 31, 1946

	1947	1946	1945
	Actual	Estimated	Actual
	1947	1946	1945
<b>Revenues:</b>			
taxes, charges, commissions	\$ --	\$ 50	\$ 50
interest	--	1,051	11,342
<b>Total revenues</b>	<u>--</u>	<u>1,101</u>	<u>11,392</u>
<b>Expenditures:</b>			
Service operations -			
Public works			
Professional services	--	50	65
Public Service -			
Principal	175,000	--	--
Interest	228,500	--	--
<b>Total expenditures</b>	<u>403,500</u>	<u>50</u>	<u>65</u>
Excess (deficiency) of revenues over expenditures	<u>403,500</u>	<u>1,051</u>	<u>11,327</u>
<b>Other financing sources (uses):</b>			
Transfers in from primary government	491,370	--	--
Transfers in from component units	174,660	--	--
Transfers back to primary government	--	141,000	125,117
<b>Total other financing sources (uses)</b>	<u>666,030</u>	<u>141,000</u>	<u>250,217</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>1,069,530</u>	<u>142,051</u>	<u>1,582,544</u>
Fund balances, beginning	<u>221,800</u>	<u>60,700</u>	<u>200,000</u>
Fund balances, ending	<u>\$ 1,291,330</u>	<u>\$ 282,751</u>	<u>\$ 1,782,544</u>

SEE ALSO THE FINANCIAL STATEMENTS.

Totals

<u>1999</u>	<u>1998</u>
\$ 193	\$ 1,006
<u>79,122</u>	<u>32,052</u>
<u>79,315</u>	<u>33,058</u>
578	1,153
371,888	71,000
<u>372,466</u>	<u>72,153</u>
<u>674,781</u>	<u>105,211</u>
679,379	271,838
119,664	78,808
<u>799,043</u>	<u>350,646</u>
7,008	47,447
<u>806,051</u>	<u>398,093</u>
<u>1,505,827</u>	<u>1,496,309</u>

STATE OF NEW YORK  
 STATE SERVICE FUND  
 FISCAL YEAR END 1960

EXHIBIT #1

STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET COMPARED TO ACTUAL  
 YEAR ENDED DECEMBER 31, 1959  
 WITH COMPARATIVE AMOUNTS FOR YEAR ENDED DECEMBER 31, 1958

	1959		1958	
	Budget	Actual	Budget Availability	Actual
<b>Revenues:</b>				
Fees, charges, rentals and interest	\$ --	\$ --	\$ --	\$ --
Total revenues	-----	-----	-----	-----
<b>Expenditures:</b>				
State Service -				
Salaries	714,000	710,000	--	71,000
Interest	200,000	200,000	--	21,000
Total expenditures	914,000	910,000	-----	92,000
Deficiency of revenues over expenditures	-----	-----	-----	-----
Other financing sources:				
Transfers in from primary government	280,000	280,000	280,000	281,000
Transfers in from component units	100,000	100,000	-----	100,000
Total other financing sources	380,000	380,000	280,000	381,000
Excess of revenues and other sources over expenditures	-----	520,000	560,000	560,000
Fund balance, beginning		201,000		
Fund balance, ending		721,000		721,000

See Notes to Financial Statements.

WYOMING ENERGY CORPORATION  
 1988 ANNUAL REPORT  
 ANNUAL CERTIFICATION REPORT A OF 1988

EXHIBIT D-4

Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget Year Ending and Actual  
 Year Ending December 31, 1988  
 With Comparative Actual Amounts for Year Ended December 31, 1987

	1988		Variance Favorable (Unfavorable)	1987	
	Budget	Actual		Budget	Actual
<b>Revenues:</b>					
Fees, charges, donations	\$ --	\$ 24	\$ 24	\$ --	\$ 24
Interest	--	1,181	1,181	--	1,181
Total revenues	--	1,205	1,205	--	1,205
<b>Expenditures:</b>					
Current operations -					
Public works:					
Professional services	--	789	1,201	--	1,201
Total expenditures	--	789	1,201	--	1,201
Balance of transfers over expenditures	--	4,166	4,166	--	4,166
<b>Other financing (uses):</b>					
Transfers (out) to primary government	124,200	124,200	--	--	--
Total other financing (uses)	124,200	124,200	--	--	--
Excess (deficiency) of revenues over expenditures and other uses	\$ 124,200	\$ 4,166	\$ 1,205	\$ 1,181	\$ 1,181
Fund balance, beginning		66,729			66,729
Fund balance, ending		\$ 70,895			\$ 67,910

See Notes to Financial Statements.

1983A FISCAL AGREEMENT  
 1981 SCHOOL YEAR  
 Period commencing 08/01/80

EXHIBIT D-2

STATEMENT OF REVENUE, EXPENDITURE, AND  
 CASH ON HAND BALANCE - School's operating and utility  
 fund ended December 31, 1980.  
 With Comparative Actual Results for Year Ended December 31, 1979

	1980		1979	
	Budget	Actual	Percentage Expenditures	Actual
<b>Revenues:</b>				
Fees, charges, contributions	\$ --	\$ 194	\$ 100	\$ 194
Interest	--	17,187	17,187	17,187
<b>Total revenues</b>		<u>17,381</u>	<u>17,287</u>	<u>17,381</u>
<b>Expenditures:</b>				
Current operations -				
Public works:				
Professional services	--	832	832	832
Total expenditures		<u>832</u>	<u>832</u>	<u>832</u>
<b>Excess of revenues over expenditures</b>		<u>16,549</u>	<u>16,455</u>	<u>16,549</u>
<b>Other financing sources:</b>				
Transfer (cost) to primary government	(216,131)	(216,131)	--	--
Total other financing (uses)	<u>(216,131)</u>	<u>(216,131)</u>	<u>--</u>	<u>--</u>
<b>Excess (deficiency) of revenues over expenditures and other uses</b>	<u>\$ (150,582)</u>	<u>199,518</u>	<u>\$ 17,133</u>	<u>16,549</u>
Fund balance, beginning		<u>361,636</u>		<u>(30,421)</u>
<b>Fund balance, ending</b>		<u>\$ 211,054</u>		<u>\$ 135,128</u>

See Notes to Financial Statements.

CAPITAL PROJECTS FUND

- Spring Certificates  
Series A of 1978 - The Spring Certificates Series A of 1978 fund provided \$483,375 of spring certificates dated September 1, 1978, for street improvements.
- Paving Certificates  
Series 1978 - The Paving Certificates Series 1978 fund provided \$2,817,730 of paving certificates dated October 1, 1978, for street and road improvements.
- Royalty Road - The Royalty fund (Royalty Road fund) is used for road improvements, drainage, and other local projects as may be necessary. Revenues are derived from royalties from mineral leases on State-owned land within the Parish, State grants and other sources.
- Community Development  
Block Grant - The Community Development Block Grant is used to account for a CDCM utility improvement grant.
- Community Development  
Block Grant -  
Disaster Recovery - The Community Development Block Grant - Disaster Recovery is used to account for a \$488,080 CDCM road improvement grant.
- Texas Royalty  
Settlement - The Texas 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 Texas for oil and gas royalties.
- Road Construction  
Projects - The Road Construction Projects fund is used to account for the \$3,080,000 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.

TERRELL PARKER GOVERNMENT  
CAPITAL PROJECTS FUND

COMBINED BALANCE SHEET

December 31, 1983

With Comparative Totals for December 31, 1982

ASSETS	Funding Certificates Issued & at 1983	Funding Certificates Issued 1982	Assets Total
Cash and cash equivalents	\$ 280	\$ 0	\$ 280,000
Investments, all cash	..	..	894,000
Receivables	..	..	31,000
Due from other funds	..	..	894,000
Due from support units	..	..	37,000
Advance to support units	..	..	191,000
Due from other governmental units	..	..	311,000
Total assets	<u>\$ 280</u>	<u>\$ 0</u>	<u>\$ 2,017,000</u>
LIABILITIES AND FUND BALANCE			
<b>Liabilities</b>			
Accounts payable	\$ ..	\$ ..	\$ 14,000
Due to other funds	..	..	..
Due to other support units	..	..	..
Deferred revenue	..	..	..
Retainable payable	..	..	11,000
Total liabilities	<u>..</u>	<u>..</u>	<u>25,000</u>
<b>Fund balance</b>			
Assigned	..	..	..
Unassigned -			
Assigned	..	..	1,094,000
Unassigned	280	0	311,000
Total Fund Balance	<u>280</u>	<u>0</u>	<u>1,992,000</u>
Total liabilities and fund balance	<u>\$ 280</u>	<u>\$ 0</u>	<u>\$ 2,017,000</u>

See Notes to Financial Statements.

Community Development Fund, Local	Community Development Fund, State Enterprise Ficiary	Texas Fund for Affordable Housing	Real Estate Fund for Affordable Housing	Total	
				1995	1996
\$ 500	\$ 500	\$ 688,354	\$ 422,200	\$ 1,697,898	\$ 1,409,498
---	---	1,287,893	89,878	4,747,499	4,489,589
---	---	19,158	2,109	19,267	19,196
---	---	---	---	199,900	159,869
---	---	---	---	37,895	37,895
---	---	---	---	119,260	---
---	---	---	---	269,262	269,262
<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 1,100,220</u>	<u>\$ 1,793,898</u>	<u>\$ 6,490,257</u>	<u>\$ 6,275,109</u>
---	---	---	---	---	---
500	12,500	---	140,000	117,076	454,170
---	---	---	---	21,897	220
---	---	---	---	---	100,000
---	---	---	---	---	75,000
---	---	---	---	78,176	78,700
<u>500</u>	<u>12,500</u>	---	<u>140,000</u>	<u>240,899</u>	<u>603,870</u>
---	---	---	---	---	---
---	---	---	50,000	10,116	1,407,499
---	---	---	428,194	1,969,467	3,789,464
---	---	1,491,320	150,157	1,951,325	2,131,128
---	---	---	---	---	---
---	---	1,491,320	142,861	1,699,398	1,499,188
<u>\$ 500</u>	<u>\$ 12,500</u>	<u>\$ 1,491,320</u>	<u>\$ 1,713,617</u>	<u>\$ 6,490,257</u>	<u>\$ 6,275,109</u>



1982-83 Finance Department  
CAPITAL FINANCING STATEMENT

COMBINED STATEMENT OF RECEIPTS, EXPENDITURES  
AND BALANCE BY FUND BALANCE  
Year ended December 31, 1982  
NYC Department for Social & Home Care United December 31, 1982

	Fiscal Certification Series 4 of 1982	Fiscal Certification Series 1982	Reporting Fund
<b>Receipts:</b>			
Intergovernmental -			
Federal	\$ --	\$ --	\$ 10,000
State	--	--	--
Federal transportation funds	--	--	1,000,410
Other state funds	--	--	--
Other	--	--	--
Interest	888	775	112,961
Total receipts	<u>888</u>	<u>775</u>	<u>1,112,961</u>
<b>Expenditures:</b>			
Current operations -			
General government:			
Judicial	--	--	--
Executive	--	--	871
Finance	--	--	2,171
Finance and judicial services	--	--	17,881
Other	--	--	108,800
Public safety	--	--	31,000
Public works	--	--	11,270
Health and welfare	--	--	10,000
Capital outlay	--	--	281,500
Total expenditures	<u>--</u>	<u>--</u>	<u>254,022</u>
Excess (deficiency) of resources over expenditures	<u>888</u>	<u>775</u>	<u>858,939</u>
Other financing sources: Grants			
Operating transfers to	--	--	100,000
Special transfers (out)	(20,700)	(400,000)	(7,411,254)
Receipts from sale of certificates of indebtedness, bonds, other financing sources (out)	<u>(20,700)</u>	<u>(400,000)</u>	<u>11,000,000</u>
Excess (deficiency) of receipts and other sources over expenditures and other uses	<u>188,600</u>	<u>680,000</u>	<u>100,000</u>
Fund balance, beginning	<u>10,000</u>	<u>100,000</u>	<u>1,000,000</u>
Fund balance, ending	<u>\$ 198,600</u>	<u>\$ 780,000</u>	<u>\$ 1,100,000</u>

See notes to financial statements.



1991-92 FINANCIAL STATEMENT  
 CAPITAL EXPENDITURE FUND  
 BAYVIEW DISTRICT (LOCAL GOVERNMENT) OF 1991

STATEMENT OF REVENUES, EXPENDITURES  
 AND FINANCES BY FUND BOARD - BAYVIEW (LOCAL GOVERNMENT) ACTUAL  
 YEAR ENDED DECEMBER 31, 1991  
 WITH Comparative Actual amounts for Year Ended December 31, 1990

	1991		Percentage Increase/ Decrease	1990
	Budget	Actual		Actual
<b>Revenues:</b>				
Interest	\$ ---	\$ 225	\$ 225	\$ --- (0%)
Total revenues	---	225	225	---
<b>Transfers of revenues over expenditures</b>	---	895	895	---
<b>Other financing (costs):</b>				
Operating transfers (costs)	(128,134)	(128,280)	(11,850)	---
Total other financing (costs)	(128,134)	(128,280)	(11,850)	---
<b>Transfers participations of revenues over expenditures and other financing costs</b>	\$ (128,134)	128,280	\$ 1,146	---
Fund balance, beginning		58,825		58,825
Fund balance, ending		\$ 128,280		\$ 79,650

NEW YORK STATE GOVERNMENT  
 CAPITAL PROJECTS FUND  
 FISCAL YEAR ENDED 1999

STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1998  
 With Comparative Totals for Year Ended December 31, 1997

	1998		1997 FUND BALANCE UNAVAILABLE	1997
	BUDGET	ACTUAL		
Revenues:				
Interest	\$ _____	\$ _____	\$ _____	\$ _____
Total revenues	_____	_____	_____	_____
Excess of revenues over expenditures	_____	_____	_____	_____
Other financing sources:				
Operating transfers (out)	_____	_____	_____	_____
Total other financing sources	_____	_____	_____	_____
Excess (deficiency) of revenues over expenditures and other financing uses	\$ _____	\$ _____	\$ _____	\$ _____
Fund balance, beginning		_____		_____
Fund balance, ending		\$ _____		\$ _____

1981A FINANCIAL STATEMENTS  
 CAPITAL PROJECTS FUND  
 BUDGET YEAR

EXHIBIT 1-1

STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET (YEAR BEGINS) AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1991  
 WITH COMPARISON OF ACTUAL RESULTS FOR YEAR ENDED DECEMBER 31, 1990

	1991		Variance (Favorable Unfavorable)	1990
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Federal	\$ 17,000	\$ 17,000	\$ --	\$ 17,000
State				
Public Transportation Fund	900,000	1,091,437	191,437	1,210,700
Other state funds	--	--	--	210,944
Other	--	--	--	--
Miscellaneous	--	21,750	21,750	20,000
<b>Total revenues</b>	<u>917,000</u>	<u>1,130,187</u>	<u>214,187</u>	<u>1,458,644</u>
<b>Expenditures:</b>				
<b>General operations:</b>				
General government:				
Public safety	--	--	--	--
Office supplies	--	--	--	100
Printing	--	--	--	100
Maintenance of property	300	300	--	--
Professional fees	500	500	--	--
Travel	800	800	--	--
Rentals	--	8,000	8,000	--
Maintenance of equipment	--	8,000	8,000	--
Finance and administrative:				
Maintenance of property	10	10	--	100
Professional services	11,000	10,000	1,000	11,000
Office supplies	2,000	2,000	--	--
Utilities	10,000	9,000	1,000	1,000
Travel	--	--	--	1,000
Bond charges	300	0	300	--
Grants	21,000	17,000	4,000	21,000
Other:				
Personal services	20,000	21,000	1,000	40,000
Employee benefits	12,700	12,000	700	12,000
Advertising and public	--	500	500	100
Architectural and engineering services	10,000	10,000	--	--
Repairs	3,000	3,000	--	2,000
Maintenance of property	20,000	20,000	--	20,000
Professional services	10,000	10,000	--	10,000
<b>Total general government</b>	<u>100,300</u>	<u>100,300</u>	<u>---</u>	<u>100,300</u>
<b>Public safety:</b>				
Services:				
Grants	10,000	10,000	--	10,000
Interest	10,000	10,000	--	10,000

(Cont. next)

STATE OF NEW YORK  
 CAPITAL PROJECTS FUND  
 1986-87 YEAR

EXHIBIT 10  
 (Cont'd)

STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - 1986/87 (CAP) FUND: AM. WATER  
 Year Ended December 31, 1986  
 With Comparison of Actual Amounts for Year Ended December 31, 1985

	1986		Percent Increase (Decrease)	1985
	Budget	Actual		Actual
<b>Other Expenses:</b>				
Advertising and sales	\$ 667	\$ 666	\$ --	\$ 750
Real estate	10,583	10,271	80	1,000
Professional services	10,754	--	10,754	--
Travel	1,688	166	1,522	80
Grants	1,000	1,000	--	1,000
	<u>26,692</u>	<u>12,103</u>	<u>54,432</u>	<u>2,830</u>
Total public safety	<u>36,837</u>	<u>21,002</u>	<u>42,682</u>	<u>32,854</u>
<b>Public works:</b>				
Highways, streets and roads				
Advertising and sales	104	207	(103)	109
Real estate of property	3,180	3,090	--	3,000
Professional services	3,180	3,090	--	14,000
Contract payments	167,197	161,969	54,578	166,886
Architectural and engineering services	75,000	75,000	--	111,000
	<u>185,561</u>	<u>183,356</u>	<u>26,562</u>	<u>305,095</u>
Flood Control				
Advertising and sales	--	--	--	75
Real estate of property	44,994	10,717	34,277	107,280
Office supplies	420	470	--	--
Professional fees	50	50	--	--
Grants	10	10	--	--
Real water fees	14,500	1,400	14,900	--
Contract payments	8,500	--	8,500	--
	<u>67,000</u>	<u>12,600</u>	<u>54,400</u>	<u>107,280</u>
Sanitary				
Real estate	3,400	3,400	--	--
Professional services	47,157	26,820	20,337	1,440
	--	--	--	14,000
Advertising and sales	100	100	--	--
Laboratory testing services	--	--	--	1,000
Grants	--	--	--	1,000
	<u>50,557</u>	<u>29,320</u>	<u>21,137</u>	<u>28,440</u>
Total (public) works	<u>304,072</u>	<u>214,276</u>	<u>292,002</u>	<u>562,680</u>
Health and welfare:				
Grants	60,000	60,000	--	20,000
Total health and welfare	<u>60,000</u>	<u>60,000</u>	<u>--</u>	<u>20,000</u>
Capital outlay	<u>176,610</u>	<u>171,200</u>	<u>280,000</u>	<u>100,750</u>
Total expenditures	<u>1,488,447</u>	<u>921,186</u>	<u>308,072</u>	<u>1,418,730</u>

(Cont'd)

1992-93 FINANCIAL STATEMENTS  
 CAPITAL PROJECTS FUND  
 STREET 3048

EXHIBIT 1-1  
 (Continued)

STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET (1992) (ACTUAL) AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1992  
 WITH COMPARATIVE BUDGET AMOUNTS FOR YEAR ENDED DECEMBER 31, 1991

	1992		1991 Actual	1991 Budget
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$ 2,263,440	\$ 1,118,500	\$ 485,100	\$ 1,425,500
Other financing sources (used):				
Operating transfers in -				
Primary government	148,110	200,100	148,000	148,110
Component units	..	..	..	1,360
Operating transfers out -				
Primary government	11,811,700	11,181,150	107,000	1400,250
Component units	110,000	110,000	..	..
Total other financing sources	159,910	110,100	148,000	149,410
Net (increase) of revenues and other sources over capital funds and other uses	\$1,302,640	\$100,700	\$437,100	\$1,475,410
Fund balance, beginning		\$ 1,025,300		\$ 1,025,300
Fund balance, ending		\$ 2,028,000		\$ 2,500,710

See Notes to Financial Statements.

UNITED STATES GOVERNMENT  
OFFICE OF PUBLIC WORKS  
COMMUNITY DEVELOPMENT BLOCK GRANT - DEPARTMENT OF HOUSING

FORM 471-6

STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGE IN FUND BALANCE - HOUSEY (HAWK) BLOCK GRANT ACTIVITY  
Year Ended November 30, 1968  
With Comparison to Budget Amounts for 1967 Ended December 31, 1966

	1968		1967	
	Budget	Actual	Percent Expenditures Unencumbered	Actual
<b>Revenues:</b>				
<b>Intergovernmental -</b>				
Federal				
Total revenues	\$ 40,000	\$ 37,000	\$ 100,000	\$ 91,000
<b>Expended Funds:</b>				
<b>Public works:</b>				
Highways, streets and roads -				
Advertising and other	80	80	--	20
Printing	--	--	--	80
Professional services	36,700	36,700	--	14,000
Office supplies	--	--	--	500
Travel (public works)	2,500	2,500	25,000	2,500
Total (public works)	39,200	39,200	25,000	17,000
<b>Total expenditures</b>	39,200	39,200	100,000	81,000
<b>Deficiency of revenues over expenditures</b>	800	--	10,000	--
<b>Other financing sources:</b>				
Spending transfers in	2,000	--	10,000	--
Total other financing sources	2,000	--	10,000	--
<b>Excess of revenues and other sources over expenditures</b>	\$ 2,800	\$ --	\$ 10,000	\$ --
<b>Fund balance, beginning</b>				
<b>Fund balance, ending</b>				

See Notes to Financial Statements.



BRITISH ISRAELI GOVERNMENT  
 CAPITAL PROJECTS FUND  
 (UNAUDITED ACCOUNTS)

EXHIBIT 1-7

STATEMENT OF EXPENDITURE, REVENUES AND  
 NET CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1999  
 WITH COMPARATIVE ACTUAL RESULTS FOR YEAR ENDED DECEMBER 31, 1998

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Intergovernmental -				
State				
Federal transportation funds	\$ 1,560,000	\$ 980,907	\$ (579,093)	\$ 2,700,122
Interest	50,000	50,000	0	50,000
Total revenues	<u>1,610,000</u>	<u>1,030,907</u>	<u>(579,093)</u>	<u>2,750,122</u>
<b>Expenditures:</b>				
Current operations -				
State government				
Finance and administrative -				
professional services	--	--	--	507
state services charges	50	50	0	50
Total general government	<u>50</u>	<u>50</u>	<u>0</u>	<u>557</u>
Total expenditures	<u>50</u>	<u>50</u>	<u>0</u>	<u>557</u>
Excess of revenues over expenditures	<u>1,555,000</u>	<u>980,857</u>	<u>(574,143)</u>	<u>2,694,565</u>
<b>Other financing funds:</b>				
Operating statement trust	110,000	110,000	0	--
Total other financing funds	<u>110,000</u>	<u>110,000</u>	<u>0</u>	<u>0</u>
Excess of revenues over expenditures and other uses	<u>\$ 1,665,000</u>	<u>109,857</u>	<u>\$ (1,555,143)</u>	<u>2,694,565</u>
Fund balance, beginning		2,200,000		--
Fund balance, ending		<u>2,309,857</u>		<u>2,694,565</u>

See Notes to Financial Statements.

2024 FISCAL YEAR  
 CAPITAL PROJECTS  
 ROAD CONSTRUCTION PROJECTS

EXHIBIT 1-B

STATEMENT OF REVENUES, EXPENSES  
 AND CHANGES IN FUND BALANCE - ROAD (ROAD BUDGET) AND OTHER  
 FUND (ROAD BUDGET) 11, 2024  
 with comparative actual amounts for Year Ended December 31, 2023

	2024		2023	
	Budget	Actual	Variances Favorable (Disfavorable)	Actual
<b>Revenues</b>				
Intergovernmental -				
STATE				
Other state funds	\$ --	\$ 75,000	\$ 75,000	\$ --
Interest	75,000	75,000	10,000	75,000
Total revenues	<u>75,000</u>	<u>75,000</u>	<u>85,000</u>	<u>75,000</u>
<b>Expenditures</b>				
Current operations -				
Public works				
Salaries, benefits and costs -				
Advertising and data	750	750	--	750
Professional services	10,700	10,700	--	10,700
Non-financial employment services	200,000	217,000	1,000	200,000
Maintenance of property	1,000	1,000	0	--
Laboratory testing services	41,000	41,000	0	41,000
Utility payments	27,000	24,000	--	--
Contract payments	5,424,000	5,017,000	407,000	400,000
Contingency	100,000	--	100,000	--
Total public works	5,800,000	5,508,000	292,000	501,000
Capital outlay	1,000	1,000	--	1,000
Total expenditures	<u>5,801,000</u>	<u>5,509,000</u>	<u>292,000</u>	<u>502,000</u>
Deficiency of revenues over expenditures	<u>5,726,000</u>	<u>4,834,000</u>	<u>892,000</u>	<u>120,000</u>
Other financing sources (uses)				
Grants transferred in	970,700	970,000	700	--
Grants transferred out	(100,000)	(100,000)	0	(100,000)
Proceeds from sale of certificates of indebtedness	1,000,000	1,000,000	--	1,000,000
Total other financing sources	<u>870,700</u>	<u>870,000</u>	<u>700</u>	<u>900,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>11,000,000</u>	<u>15,441,000</u>	<u>9,000,000</u>	<u>1,000,000</u>
Fund balance, beginning		<u>1,000,000</u>		--
Fund balance, ending		<u>1,000,000</u>		<u>1,000,000</u>

See Notes to Financial Statements.

INTERNAL SERVICE FUNDS

Risk Management - The Risk Management fund is used to account for the self-insurance programs 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.

LIBERIA PAPER GOVERNMENT  
INTERNAL SERVICE FUNDS

EXHIBIT C-1

COMPARATIVE BALANCE SHEET  
December 31, 1995  
With Comparative Totals for December 31, 1994

ASSETS	1995 (\$ thousands)	1994 (\$ thousands)	Totals	
			1995	1994
Cash and cash equivalents	\$ 202,600	\$ 88,180	\$ 290,780	\$ 290,780
Investments, at cost	50,000	--	50,000	50,000
Receivables	7,500	--	7,500	7,500
Due from other funds	78,778	2,547	81,325	78,778
Due from component units	20,327	2,482	22,809	22,175
<b>Total assets</b>	<b>\$ 359,205</b>	<b>\$ 93,209</b>	<b>\$ 452,414</b>	<b>\$ 483,733</b>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 2,576	\$ --	\$ 2,576	\$ 22,942
Claims payable	46,700	--	46,700	--
Due to other funds	14,028	--	14,028	18,881
Deferred revenue	--	--	--	2,072
<b>Total liabilities</b>	<b>\$ 63,304</b>	<b>\$ --</b>	<b>\$ 63,304</b>	<b>\$ 43,895</b>
Fund Equity:				
Retained earnings	295,901	93,209	389,110	439,838
<b>Total fund equity</b>	<b>\$ 295,901</b>	<b>\$ 93,209</b>	<b>\$ 389,110</b>	<b>\$ 439,838</b>
<b>Total liabilities and fund equity</b>	<b>\$ 359,205</b>	<b>\$ 93,209</b>	<b>\$ 452,414</b>	<b>\$ 483,733</b>

See Notes to Financial Statements.

1988A AND 1988B CONTRACTS  
1988A AND 1988B YEARS

OPERATING STATEMENT OF REVENUES, EXPENSES, AND  
CHANGE IN NETWORTH (BALANCE)  
FOR 1988A AND 1988B YEARS

With Depreciation Totals for the Year 1988B December 31, 1988

	198A (\$/contract)	198B (\$/contract)	Totals	
			198A	198B
<b>Operating revenues</b>				
Interdependent financial charges	\$ 422,726	\$ 47,187	\$ 469,913	\$ 469,913
<b>Total operating revenues</b>	<u>422,726</u>	<u>47,187</u>	<u>469,913</u>	<u>469,913</u>
<b>Operating expenses:</b>				
Administrative services	882	---	882	2,027
Professional fees	11,829	2,427	14,256	25,712
Fees/ins.	300,877	---	300,877	300,877
Insurance claims	126,793	2,973	129,766	36,881
Workers compensation claims	39,226	---	39,226	75,385
<b>Total operating expenses</b>	<u>479,807</u>	<u>2,400</u>	<u>482,207</u>	<u>441,282</u>
<b>Operating income</b>	<u>44,919</u>	<u>44,787</u>	<u>89,706</u>	<u>2,631</u>
<b>Compensating revenues:</b>				
Interest	15,720	2,278	17,998	7,488
Insurance proceeds	21,979	---	21,979	25,383
<b>Total compensating revenues</b>	<u>37,699</u>	<u>2,278</u>	<u>39,977</u>	<u>32,871</u>
<b>Income of contract cost expenses</b>	<u>66,226</u>	<u>66,829</u>	<u>133,055</u>	<u>68,080</u>
<b>Other financing income:</b>				
Operating transfers (costs)	<u>(15,121)</u>	<u>---</u>	<u>(15,121)</u>	<u>(15,121)</u>
<b>Total other financing income</b>	<u>(15,121)</u>	<u>---</u>	<u>(15,121)</u>	<u>(15,121)</u>
<b>Net income</b>	<u>97,714</u>	<u>113,894</u>	<u>211,608</u>	<u>41,269</u>
<b>Retained earnings, beginning</b>	<u>122,621</u>	<u>17,282</u>	<u>139,903</u>	<u>152,266</u>
<b>Retained earnings, ending</b>	<u>\$ 219,428</u>	<u>\$ 131,176</u>	<u>\$ 350,604</u>	<u>\$ 193,535</u>

See Notes 15- 17 and (c) Statements.

STATE OF NEW YORK GOVERNMENT  
 OFFICE GENERAL FUND  
 616 RECEIPTS FUND

STATEMENT OF REVENUES, EXPENSES, AND  
 AMOUNTS OF FINANCED DEFICITS - BUDGET (2007) (2008) AND ACTUAL  
 YEAR ENDED DECEMBER 31, 2008  
 With Comparative Actual Amounts for the Year Ended December 31, 2009

	2007		Variance (Favorable Disfavorable)	2008
	Budget	Actual		Actual
<b>Operating revenues:</b>				
Interdepartmental charges	\$ 211,300	\$ 211,300	\$ —	\$ 211,300
<b>Total operating revenues</b>	<u>211,300</u>	<u>211,300</u>	<u>—</u>	<u>211,300</u>
<b>Operating expenses:</b>				
Administrative services	1,850	850	1,000	1,175
Professional fees	1,000	75,000	74,000	75,000
Printing	500,000	500,000	—	500,000
Insurance claims	75,000	100,000	25,000	50,000
Workers' compensation claims	100,000	20,000	80,000	20,000
<b>Total operating expenses</b>	<u>1,176,850</u>	<u>1,106,850</u>	<u>70,000</u>	<u>1,106,850</u>
<b>Operating income (loss)</b>	<u>(965,550)</u>	<u>(895,550)</u>	<u>70,000</u>	<u>(895,550)</u>
<b>Nonoperating revenues:</b>				
Interest	10,000	75,000	65,000	75,000
Insurance proceeds	1,000	10,000	9,000	10,000
<b>Total nonoperating revenue</b>	<u>11,000</u>	<u>85,000</u>	<u>74,000</u>	<u>85,000</u>
<b>Excess of revenues over expenses</b>	<u>(954,550)</u>	<u>(810,550)</u>	<u>144,000</u>	<u>(810,550)</u>
<b>Other financing (total):</b>				
Operating transfers (out)	(8,000)	(8,000)	—	(8,000)
<b>Total other financing (total)</b>	<u>(8,000)</u>	<u>(8,000)</u>	<u>—</u>	<u>(8,000)</u>
<b>Net income</b>	<u>\$ (962,550)</u>	<u>\$ (818,550)</u>	<u>\$ 144,000</u>	<u>\$ (818,550)</u>
<b>Residual earnings, beginning</b>		<u>(10,000)</u>		<u>(10,000)</u>
<b>Residual earnings, ending</b>		<u>\$ (10,000)</u>		<u>\$ (10,000)</u>

See Notes to Financial Statements.

CONDOT FUNDING AGREEMENT  
 FEDERAL SERVICE FUND  
 EMPLOYMENT RESTORATION FUND

STATEMENT OF REVENUES, EXPENSES, AND  
 CHANGES IN NET ASSETS - CONDOT (1984-1985) AND 1986  
 Year Ended December 31, 1986  
 With Comparative Actual Amounts for Year Ended December 31, 1985

	1985		For 1986 Estimated Reconciliation	1986
	Budget	Actual		Actual
Operating revenues:				
Interdepartmental charges	\$ 55,000	\$ 55,100	\$ 542	\$ 55,642
Total operating revenues	<u>55,000</u>	<u>55,100</u>	<u>542</u>	<u>55,642</u>
Operating expenses:				
Allocated for services	--	--	--	45
Professional fees	4,500	5,077	429	5,506
Contract - items	25,000	2,323	2,387	2,386
Total operating expenses	<u>29,500</u>	<u>7,400</u>	<u>2,816</u>	<u>7,937</u>
Operating income	<u>25,500</u>	<u>47,700</u>	<u>2,726</u>	<u>47,705</u>
Nonoperating revenues:				
Interest	50	2,238	1,500	21
Total nonoperating revenues	<u>50</u>	<u>2,238</u>	<u>1,500</u>	<u>21</u>
Net income	<u>\$ 25,550</u>	<u>49,938</u>	<u>\$ 4,226</u>	<u>47,726</u>
Revised earnings, beginning		25,552		--
Revised earnings, ending		<u>\$ 75,490</u>		<u>\$ 75,490</u>

See Notes to Financial Statements.

1985 to 1986 to 1987  
 1986 to 1987 to 1988

Exhibit 4-5

STATEMENT OF CASH FLOWS  
 Year Ended December 31, 1989  
 With Comparison of Results for the Year Ended December 31, 1988

	1989 Dollars	1988 Dollars	1988	
			1989	1988
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Operating Income	\$ 44,478	\$ 43,478	\$ 449,794	\$ 7,079
Adjustments to reconcile operating income to net cash provided by operating activities (change in assets and liabilities):				
(Increase) decrease in:				
Receivables	5,100	--	7,133	3,000
Due from other Funds	--	55,849	17,443	--
Due from component units	4,400	17,880	1,400	14,370
Inventory (decrease) in				
materials provided	55,700	180	10,360	11,493
other provided	55,700	--	54,393	--
Due to other Funds	17,449	17,880	11,337	4,400
Due to component units	--	--	--	11,500
Deferred revenue	17,124	--	17,500	--
Net cash provided by operating activities	79,151	14,887	73,267	48,372
<b>CASH FLOWS FROM FINANCIAL ACTIVITIES</b>				
Operating Lease Cash Costs	16,174	--	16,470	16,470
Financial proceeds	17,100	--	21,400	11,860
Net cash provided by financing activities	1,926	--	5,930	28,330
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Repayment of investments	--	--	--	16,000
Interest on investments	15,111	2,218	37,400	7,400
Net cash provided by investing activities	15,111	2,218	37,400	23,400
Net increase in cash	96,188	17,105	156,067	106,132
<b>CASH:</b>				
Beginning	186,307	21,400	186,307	21,370
Ending	\$ 282,495	\$ 38,505	\$ 342,374	\$ 127,502

See Notes to Financial Statements.



FINANCIAL FUND TYPES

Agency Fund -

Employee Deferred  
Compensation Plan -

TO account for income deferred by employees participating in Illinois Public'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.

Nonexpendable  
Trust Funds -

The nonexpendable 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.

LIBERIA PARISH GOVERNMENT  
FINANCIAL STATEMENTS

COMBINING BALANCE SHEET  
December 31, 1984

With Comparative Totals For December 31, 1984

ASSETS	1984 Employee Retirement Contribution Plan	Current Fund Totals	1983 Current Fund Totals
Investments, at cost	\$ --	\$ 1,000	\$ 50,000
Investment in deferred compensation plan assets, at market	412,702	--	--
Reserve	--	--	--
<b>Total assets</b>	<b>\$ 412,702</b>	<b>\$ 1,000</b>	<b>\$ 50,000</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities			
Due to other funds	\$ --	\$ 700	\$ 700
Due to employees	412,702	--	--
<b>Total liabilities</b>	<b>412,702</b>	<b>700</b>	<b>700</b>
Fund balance			
Reserve			
Purchase of books and publications	--	300	300
<b>Total liabilities and fund balance</b>	<b>\$ 412,702</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>

See Note 6 to Financial Statements.

CONSOLIDATED INCOME STATEMENT				TOTAL	
Year ended	Balance Sheet	Expense Statement	Consolidating Statement	1999	2000
\$1,000,000	\$ 10,000	\$ 1,000	\$ 1,000	\$ 50,000	\$ 40,000
--	--	--	--	400,000	300,000
<u>\$ 1,000</u>	<u>\$ 11,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 450,000</u>	<u>\$ 340,000</u>
\$ 1,700	\$ 0,000	\$ 700	\$ 10	\$ 0,000	\$ 0,000
--	--	--	--	410,000	300,000
<u>1,700</u>	<u>0,000</u>	<u>700</u>	<u>10</u>	<u>410,000</u>	<u>300,000</u>
2,000	10,100	800	1,000	80,000	60,000
<u>2,000</u>	<u>10,100</u>	<u>800</u>	<u>1,000</u>	<u>80,000</u>	<u>60,000</u>
<u>\$ 1,000</u>	<u>\$ 11,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 450,000</u>	<u>\$ 340,000</u>

BUDGET FUND OF GOVERNMENT  
 PENSION FUND  
 EMPLOYEE DEFERRED COMPENSATION PLAN

EXHIBIT A-2

STATEMENT OF ASSETS, LIABILITIES AND LIABILITIES  
 Year Ended December 31, 1993

ASSETS	<u>Balance,</u> <u>Beginning</u>	<u>Contributions</u>	<u>Investment</u>	<u>Reversion</u> <u>Expenses</u>
Investment in deferred compensation plan assets, at market	<u>\$ 33,802</u>	<u>\$ 75,353</u>	<u>\$ 11,001</u>	<u>\$ 122,737</u>
<b>LIABILITIES</b>				
Due to employees	<u>\$ 33,802</u>	<u>\$ 75,353</u>	<u>\$ 11,001</u>	<u>\$ 122,737</u>

See Notes to Financial Statements.

WETA Radio Company  
 CONSOLIDATED Financial Statements

CONSOLIDATED STATEMENT OF REVENUES, EXPENSES,  
 AND INCOME IN FUND BALANCE  
 FOR FISCAL YEAR-END 1960  
 With Comparative Details for year ended December 31, 1959

	1960 Fund Balance	1959 Comparative Fund Balance	Fund Balance
Operating revenues (Operating)	\$ 70	\$ 1,000	\$ 100
Contributions	—	—	—
Operating income	70	1,000	100
Other Financing Credits (Operating Expenses Cont'd) (Less) Other Financing Credits	(111) (111)	(2,000) (2,000)	(200) (200)
Net Income	—	—	—
Fund balance, beginning	—	21,000	2,000
Fund balance, ending	\$ 70	\$ 21,000	\$ 2,000

See Notes to Financial Statements.

Income- Statement	Expense Statement	Overhead Exp. Statement	Totals	
			1955	1956
\$ 750	\$ 60	\$ 00	\$ 1,442	\$ 1,500
-----	-----	-----	-----	-----
750	60	00	1,442	1,500
-----	-----	-----	-----	-----
1,500	120	120	31,870	31,100
1,500	120	120	32,370	31,220
---	---	---	---	500
15,120	500	1,100	68,600	69,100
<u>\$ 15,120</u>	<u>\$ 500</u>	<u>\$ 1,100</u>	<u>\$ 68,600</u>	<u>\$ 69,100</u>

DEER HALL GOVERNMENT  
 DISTRICT 1871  
 COMBINED STATE REPORT

EXHIBIT B-10

Statement of Receipts, Disbursements, and  
 Changes in Fund Balances  
 Year Ending December 31, 1999  
 With Comparative Totals for Year Ended December 31, 1998

	1999	1998
<b>Revenues:</b>		
Taxes, charges, contributions	\$ 249,100	\$ 261,886
Interest	1,000	1,700
Miscellaneous	200	-
<b>Total revenues</b>	<u>250,300</u>	<u>263,586</u>
<b>Expenditures:</b>		
Current operations -		
Public safety		
Communications -		
Employee benefits	111	-
Advertising and Sign	1,800	710
Printing	100	100
Communications	1,000	1,000
Telephone services	65,000	65,000
Maintenance of property	20,000	20,000
Professional services	100	90
Insurance	1,000	1,000
Office supplies	50	100
Travel	1,000	1,000
Interest	-	1,000
Grants	20,000	20,000
Total public safety	<u>89,061</u>	<u>91,800</u>
Auto service -		
In-house payments	60,000	67,000
Third-party payments	1,000	1,000
Total auto service	<u>61,000</u>	<u>68,000</u>
Capital outlay	1,000	11,700
Total expenditures	<u>151,061</u>	<u>169,500</u>
Excess (deficiency) of revenues over expenditures	99,239	94,086
Other financing sources (uses):		
Specialing Transfers: 1997	(21,000)	100,000
Exhaustion of capital lease	-	100,000
Refinancing of long-term obligations	-	100,000
Total other financing sources (uses)	<u>(21,000)</u>	<u>200,000</u>
Excess of revenues and other sources over expenditures and other uses	78,239	11,086
Fund balances, beginning	30,000	30,100
Fund balances, ending	<u>\$ 108,239</u>	<u>\$ 41,186</u>

See notes to financial statements.

1988A PUBLIC UTILITIES  
COMPANY (INC)  
MICHIGAN AND FLORIDA BOND

STATEMENT OF REVENUES, EXPENDITURES, AND  
SAVINGS IN FUND BALANCE  
YEAR ENDED DECEMBER 31, 1988  
WITH APPROPRIATE NOTES FOR YEAR ENDED DECEMBER 31, 1988.

	<u>1988</u>	<u>1988</u>
Revenues:		
Fund -		
State and sea	\$ 525,157	\$ 485,687
Inaugural -		
Federal	58,575	57,000
Other state funds	68,688	-
Gas, charges, connections	67,556	67,888
Interest	78,744	77,000
Miscellaneous	12,820	32,888
Total revenues	<u>751,540</u>	<u>720,563</u>
Expenditures:		
Current operations -		
Salaries and retirement	398,578	398,500
Personnel services	67,710	67,525
Purchased equipment system	38,188	38,188
Professional services	94,088	91,625
Insurance	71,256	80,500
Utilities	2,375	2,800
Fuel and subscriptions	688	2,000
Printing	1,470	1,700
Equipment rental	62,256	61,600
Telephone and other equipment	25,388	66,887
Supplies and maintenance	11,875	11,700
Declarations costs	1,888	1,800
Communications	15,200	15,500
Commissions	11,554	11,675
Education and recreation	-	100,000
Taxes program (state) interest	-	100,000
Taxes culture and recreation	233,211	-
Capital saving	282,533	282,888
Total expenditures	<u>1,051,562</u>	<u>1,051,088</u>
Excess (deficiency) of revenues over expenditures	<u>300,000</u>	<u>300,000</u>
Other financing sources (uses):		
Operating transfers in	10,000	-
Operating transfers out	(11,000)	(11,000)
Total other financing sources (uses)	<u>(1,000)</u>	<u>(11,000)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>299,000</u>	<u>289,000</u>
Fund balance, beginning	502,000	502,400
Fund balance, ending	<u>\$ 801,000</u>	<u>\$ 791,400</u>

See Notes to Financial Statements.



STATE OF CALIFORNIA  
 OFFICE OF THE  
 COMPTROLLER

STATE OF CALIFORNIA

STATEMENT OF REVENUES, EXPENDITURES, AND  
 EXCESS (OR FUND BALANCE)  
 YEAR ENDED DECEMBER 31, 1966  
 WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1965.

	<u>1966</u>	<u>1965</u>
<b>Revenues</b>		
Taxes -		
State and local	\$ 21,800	\$ 46,867
Intergovernmental -		
State		
State revenue sharing, net	65,370	65,360
Interest	1,000	1,800
Miscellaneous	500	1,200
Total revenues	<u>88,670</u>	<u>115,227</u>
<b>Expenditures</b>		
Current operations -		
Research, development, and operations		
Research, salaries	41,400	34,000
Employee benefits	1,100	1,700
Administrative and other	1,200	1,700
Printing	400	500
Utilities	1,000	2,700
Communications	1,100	1,500
Maintenance of property	100	2,500
Professional services	100	100
Insurance	1,100	2,000
Office supplies	1,100	1,500
Travel	8,000	4,000
Public utility charges	20,000	20,000
Total scientific development and maintenance	<u>74,100</u>	<u>70,000</u>
Capital outlay	100	1,500
Total expenditures	<u>84,200</u>	<u>81,500</u>
Excess of revenues over expenditures	<u>4,470</u>	<u>33,727</u>
Other financing sources		
Operating transfers out	11,000	11,000
Total other financing sources	<u>11,000</u>	<u>11,000</u>
Excess of revenues over expenditures and other uses	15,470	44,727
Fund balance, beginning	144,700	11,000
Fund balance, ending	<u>\$ 160,170</u>	<u>\$ 56,727</u>
See notes to financial statements.		

TABLE 100 (Continued)  
 GENERAL FUND  
 REVENUE AND EXPENSE STATEMENT

EXHIBIT 11

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND FUNDS  
 Year Ended December 31, 1990  
 With Comparison for Total of 1991 Year Ended December 31, 1990

	General Fund	Total Services	Notes	
			1990	1991
Revenues:				
Taxes:				
all sources	\$ 21,280	\$ --	\$ 21,280	\$ 20,388
Intergovernmental:				
State				
State revenue sharing, net	10,784	--	10,784	2,404
Interest	1,794	1,794	2,604	2,884
Miscellaneous	--	282	882	--
Total revenues	\$ 33,758	\$ 2,076	\$ 35,550	\$ 26,676
Expenditures:				
Current Operations:				
General government:				
Finance and administrative -				
debtors' fees and collection	1,344	1	2,244	2,427
Total general government	1,344	1	2,244	2,427
Culture and recreation:				
administration	--	--	--	288
Electrical	--	--	--	1,288
Administration	288	--	288	728
Facilities expense	--	--	--	1,274
Insurance	--	--	--	--
Audit fees	--	11	--	271
Printing	--	--	--	128
Professional fees	78	--	28	--
Office supplies	242	--	192	--
Travel and hotel and recreation	288	--	288	--
Total culture and recreation	596	11	508	2,488
Debt service:				
Principal	--	1,800	1,800	1,800
Interest	--	748	748	888
Fixed asset fees	--	--	--	18
Total debt service	--	2,548	2,548	2,696
Total expenditures	1,940	2,559	5,300	5,619
Excess of revenues over expenditures	\$ 31,818	\$ 417	\$ 30,250	\$ 21,057
Fund balance, beginning	91,382	25,728	24,288	24,288
Fund balance, ending	\$ 123,198	\$ 26,145	\$ 54,538	\$ 45,345

See Notes to Financial Statements.

INTELLIGENCE DIVISION  
 ANNUAL REPORT  
 FEDERAL BUREAU OF INVESTIGATION

FINANCIAL STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES  
 YEAR ENDED DECEMBER 31, 1965  
 With Supplemental Detail for Year Ended December 31, 1964

	1965 Activity			
	Total for District No. 1, 1965	Average District No. 1, 1965	Total for District No. 1, 1964	Average District No. 1, 1964
<b>Revenues:</b>				
Fees, charges, interest on deposits	\$ --	\$ 617	\$ --	\$ --
Dividends	--	718	--	5,667
Miscellaneous	--	--	--	3,880
Total revenues	-----	1,335	-----	9,547
<b>Capital items:</b>				
Outlays: Operations -				
Public works				
Maintenance				
Professional services	-----	362	-----	--
Total public works	-----	362	-----	--
Total expenditures	-----	362	-----	--
Excess of revenues over expenditures	---	973	---	9,547
Fund balance (deficit), beginning	-----	24,653	-----	29,853
Fund balance (deficit), ending	\$ -----	\$ 25,626	\$ -----	\$ 39,400

See Notes to Financial Statements.

1962-63 Expenditures			1963-64	
Operating Expenditures Mo. 1 - 1962	Operating Expenditures Mo. 1 - 1963	Operating Expenditures Mo. 1 -	1963	1964
\$ ---	\$ ---	\$ ---	\$ 1,442	\$ 1,442
---	---	---	7,488	7,488
---	---	---	2,859	2,859
---	---	---	3,342	3,342
---	---	---	582	1,428
---	---	---	582	2,428
---	---	---	582	3,428
---	---	---	2,960	6,388
50,000	100,000	75,000	7,312	116
\$ 10,000	\$ 100,000	\$ 75,000	\$ 10,312	\$ 1,312

STATE OF CALIFORNIA  
ALL INFORMATION CONTAINED  
HEREIN IS UNCLASSIFIED

**COMBINED STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN RELATED FUNDS - ALL PROPRIETARY FUND TYPES  
Year Ended December 31, 1999  
With Comparison Totals for Year Ended December 31, 1998**

	Revenue Budget 1999	Revenue Budget 1998
	<u>1999</u>	<u>1998</u>
<b>Operating revenues:</b>		
Fund revenue	\$ 11	\$ 11
Charges for services	100,500	100,500
Other revenues	177	--
<b>Total operating revenues</b>	<u>100,688</u>	<u>100,611</u>
<b>Operating expenses:</b>		
Water services	11	107,004
Sewerage services	180,143	11
Salaries and related expenses	11	11
Professional fees	11	11
Office fees	11	11
Travel fees	11	11
Other services and expenses	11	11
Insurance	11	11
Repairs and maintenance	11	11
Utilities expense	11	11
Depreciation and amortization	118,791	7,488
Provision for doubtful accounts	11	11
<b>Total operating expenses</b>	<u>300,308</u>	<u>136,600</u>
<b>Operating Income (Loss)</b>	<u>(199,620)</u>	<u>(35,989)</u>
<b>Nonoperating revenues (expenses):</b>		
Interest	19,100	100
Sales of assets	11	11
Operating grants	11	11
Water income (expense)	11	11
Interest expense	11	11
Grant expense	11	11
<b>Total nonoperating revenues (expenses)</b>	<u>19,136</u>	<u>146</u>
<b>Income (Loss) before operating transfers</b>	<u>(180,484)</u>	<u>(36,143)</u>
<b>Other financing sources (uses):</b>		
Transfers in from primary government	11	11
Transfers (uses) to primary government	(2,880)	11
<b>Total other financing sources (uses)</b>	<u>(2,869)</u>	<u>22</u>
<b>Net Income (Loss)</b>	<u>(183,353)</u>	<u>(36,121)</u>
<b>Appropriation in fiscal years required with current fiscal capital from grants</b>	118,071	11
<b>Required savings DEFICIT, beginning</b>	<u>165,282</u>	<u>17,910</u>
<b>Required savings DEFICIT, ending</b>	<u>\$ 176,929</u>	<u>\$ 54,031</u>

See Notes to Financial Statements.

Health Plan Member Subtotal	Due to General Hospital and Medical Center	Totals	
		1992	1991
\$ 436,000	\$ ..	\$ 436,000	\$ 436,000
..	26,267,196	26,267,196	26,267,196
41,000	156,317	197,317	197,317
337,139	26,423,513	26,760,652	26,464,513
..	..	..	..
..	..	..	..
142,442	42,367,449	42,509,891	42,509,891
4,739	7,200,764	7,205,503	7,205,503
..	7,426,114	7,426,114	7,426,114
33,854	9,411,417	9,445,271	9,445,271
27,877	442,501	470,378	470,378
27,441	24,476	51,917	51,917
62,411	246,000	308,411	308,411
26,146	681,000	707,146	707,146
27,134	1,091,177	1,118,311	1,118,311
..	1,652,718	1,652,718	1,652,718
171,486	24,792,792	24,964,278	24,964,278
171,486	7,706,419	1,781,647	1,781,647
76,360	142,441	218,801	218,801
..	142,441	142,441	142,441
897,100	..	897,100	897,100
..	27,260	27,260	27,260
111,144	244,800	355,944	355,944
1,077,443	..	1,077,443	1,077,443
117,273	626,419	743,692	743,692
141,280	7,497,111	7,638,391	7,638,391
9,449	..	9,449	9,449
27,260	..	27,260	27,260
7,447	..	7,447	7,447
144,172	1,247,440	1,391,612	144,172
246,500	..	246,500	246,500
259,141	21,421,440	21,680,581	21,680,581
1,469,317	252,417,411	253,886,728	253,886,728

1981a Public Information  
 General and  
 Economic District No. 1

1981-82-10

STATEMENT OF REVENUES, EXPENSES AND  
 CHANGES IN NET ASSETS - GENERAL  
 FISCAL YEAR ENDED DECEMBER 31, 1981  
 WITH COMPARATIVE DATA FOR FISCAL YEAR ENDED DECEMBER 31, 1980

	General Economic Dist. No. 1	General Economic Dist. No. 1 - Part of	
		1981	1980
Operating revenues:			
Charges for services	\$ 576,147	\$ 24,326	\$ 499,875
Miscellaneous	277	---	277
Total operating revenues	576,424	24,326	500,152
Operating expenses:			
Sewerage services:			
Industrial services	76,488	25,728	144,644
Residential services	25,195	2,990	54,256
Advertising and other	7,120	---	7,120
Printing	250	26	280
Utilities	27,862	2,427	48,179
Contributions	1,827	---	2,827
Rentals	2,865	928	4,255
Maintenance of property	42,278	1,507	44,222
Professional services	28,798	---	28,798
Laboratory testing services	2,578	978	2,520
Insurance	11,270	---	12,171
Office supplies	3,877	---	3,497
Travel	1,247	---	1,247
Plant operation - city	22,728	---	22,728
Plant operation - sewerage services	226,827	24,222	188,711
Regulation and maintenance	218,720	---	218,221
Total operating expenses	728,622	29,222	607,531
Operating losses	152,198	4,896	107,379
Nonoperating revenues:			
Interest	11,220	1,111	28,488
Total nonoperating revenues	11,220	1,111	28,488
Loss before operating transfers	140,978	3,785	78,891
Other financing sources (uses):			
Special tax transfers - 1%	---	---	---
Special tax transfers - 10%	11,883	---	11,883
Total other financing (uses)	11,883	---	11,883
Net change	(129,095)	(3,674)	(67,008)
Appropriation to fund assets approved at its contribution capital from grants	129,077	---	129,077
Retained earnings (deficit), beginning	(128,623)	11,548	(128,623)
Retained earnings (deficit), ending	\$ (129,095)	\$ (3,674)	\$ (129,095)

See notes to financial statements.

1993A annual company's  
 COMPANY'S ONLY  
 ACCOUNTING STATEMENT NO. 1

STATEMENT OF REVENUES, EXPENSES AND  
 CHANGES IN NETWORTH (EQUITY)  
 Year Ended December 31, 1993  
 with comparative totals for Year Ended December 31, 1992

	<u>1993</u>	<u>1992</u>
Operating Revenues:		
Charges for services	\$ 136,125	\$ 128,267
Total operating revenues	<u>136,125</u>	<u>128,267</u>
Operating expenses:		
Under services -		
Water protection	671,497	714,188
Accounting and auditing	7,328	7,197
Professional fees	6,128	..
Office supplies	558	588
Directors' fees	2,400	2,400
Repairs and maintenance	..	7,797
Payroll taxes	444	444
Depreciation	6,100	6,100
Miscellaneous	87	87
Bank charges	..	227
	<u>127,534</u>	<u>127,738</u>
Repairs, maintenance and amortization	7,880	7,880
Total operating expenses	<u>135,414</u>	<u>135,618</u>
Operating Income (Loss)	<u>678</u>	<u>649</u>
Nonoperating revenues:		
Interest	558	558
Total nonoperating revenues	<u>558</u>	<u>558</u>
Net Income (Loss)	<u>1,236</u>	<u>1,207</u>
Retained earnings, beginning	<u>128,267</u>	<u>128,267</u>
Retained earnings, ending	<u>\$ 129,503</u>	<u>\$ 129,474</u>

See notes to financial statements.



STATE OF TEXAS GOVERNMENT  
 ALL COMPONETS 2013

COMPARATIVE STATEMENT OF CASH FLOWS - ALL APPROPRIATED FUND TYPES  
 Year Ended December 31, 2013  
 WITH SUPPLEMENTAL DETAILS FOR YEAR ENDED DECEMBER 31, 2012

	Operating Activities 2013	Operating Activities 2012
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating (Income) Loss	\$ (208,760)	\$ (176,764)
Adjustments to reconcile operating (Income) Loss to net cash provided by (used in) operating activities:		
Depreciation and amortization	54,791	7,888
Amortization of bond issuance costs	..	..
Provision for doubtful accounts	..	..
Change in assets and liabilities:		
(Increase) decrease in:		
Receivables, net	100,433	1,034
Due from primary government	1,843	..
Due from other governmental units	..	..
Due from third party payor	..	..
Inventory	..	..
Other assets	..	..
Increase (decrease) in:		
Accounts payable	1,090	823
Accounts payable and payroll taxes due to primary government	73,390	18,873
Due to other governmental units	143,663	..
Accrued compensated absences	24,560	..
Other accrued expenses	..	..
Net cash provided by (used in) operating activities	<u>\$1,000</u>	<u>\$1,837</u>
<b>CASH FLOWS FROM CAPITAL AND FINANCING ACTIVITIES</b>		
Operating grants (cost) and	..	..
other nonoperating (income) expense	..	..
Operating transfers in	..	..
Operating transfers (out)	(5,880)	..
NET AND RECONCILING DISCREPANCY	<u>..</u>	<u>..</u>
Net cash provided by (used in) operating and financing activities	<u>\$1,000</u>	<u>\$1,837</u>

Year to Date Account Available	Yours Estate Benefit and Retired Salary	Total	
		1990	1991
		\$ 1,111,218	\$ 1,008,876
111,100	1,000,776	1,110,596	1,007,366
---	2,118	2,448	2,628
---	1,644,716	1,669,156	1,175,332
42,771	11,412,382	11,455,051	11,479,524
337	---	10,781	2,424
111,100	---	111,100	---
---	322,565	317,503	111,100
---	70,862	75,807	9,201
207	28,862	30,100	184,286
91,444	1,071,283	1,162,364	536,880
1,184	156,287	156,286	287
17,111	---	18,387	8,444
---	---	111,100	217
---	58,798	64,566	154,207
122,862	18,420	141,282	17,981
---	6,102,167	6,092,107	1,150,730
871,830	---	882,200	368,576
---	19,862	17,262	66,716
9,400	---	7,400	17,886
12,384	---	11,262	---
122,862	---	127,332	125,776
---	---	---	228,100
211,552	18,862	230,412	7,182

1991 (fixed)

1999A Public Employees  
 All Component Units

COMBINED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES  
 Year Ended December 31, 1999  
 With Comparative Data for Year Ended December 31, 1998

	1999 Budget No. 1	1998 Actual No. 1
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Purchase of property, plant and equipment	\$ (20,173)	\$ ..
Principal payments on capital leases	..	..
Transfer from designated accounts	..	..
Principal payments on debt	..	..
Interest paid on notes and capital leases	..	..
Proceeds from sale of fixed assets	..	..
Proceeds from long-term borrowings	..	..
Unexpended grants received	..	..
<b>Net cash (used for) capital and related financing activities</b>	<b>20,173</b>	<b>..</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of investments	(7,074)	..
Maturity of investments	367,707	..
Interest on investments	28,880	440
<b>Net cash provided by (used for) investing activities</b>	<b>329,513</b>	<b>440</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>309,340</b>	<b>(7,560)</b>
<b>Cash and cash equivalents:</b>		
Beginning	105,440	113,000
Ending	<u>\$ 414,780</u>	<u>\$ 105,440</u>
<b>NONCASH DISBURSEMENTS OF DEBTARY SECURITIES AND FINANCIAL ACTIVITIES</b>		
Debt purchased under grant agreement	<u>\$ ..</u>	<u>\$ ..</u>

See Notes to Financial Statements.

State portion All 1967 Available	State General Hospital and Medical Service	Totals	
		1966	1965
\$ 1403,780	\$2,228,734	\$3,632,514	\$1,761,760
..	128,281	128,281	128,780
..	871,275	871,275	308,285
18,184	128,470	146,654	158,148
131,144	144,870	276,014	188,424
..	3,388	3,388	1,555
111,568	..	111,568	115,568
<u>111,568</u>	<u>..</u>	<u>111,568</u>	<u>111,568</u>
\$111,280	\$2,750,191	\$2,861,471	\$1,978,820
..	..	..	..
..	..	17,871	1071,380
76,581	121,811	198,392	..
..	..	117,344	101,588
16,581	121,811	138,392	128,131
14,100	1,482,717	1,496,817	178,430
138,802	726,121	1,064,923	1,011,817
<u>\$ 231,082</u>	<u>\$ 2,876,302</u>	<u>\$ 3,096,384</u>	<u>\$ 1,981,817</u>
.....	.....	.....	\$ 1,482,188

SANTA FE PUBLIC UTILITIES  
 COMPANY (INCORPORATED)  
 SCHEDULE DISTRICT NO. 1

FORM NO. 1 - 12

CONSOLIDATED STATEMENT OF CASH FLOWS - ALL REPRESENTATIVE FUND TYPES  
 YEAR ENDED DECEMBER 31, 1995  
 WITH COMPARATIVE DATA FOR YEAR ENDED DECEMBER 31, 1994

	Balance Sheet		Totals	
	1995 No. 1	1994 No. 1	1995	1994
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Operating (Loss)	\$ (205,764)	\$ (4,764)	\$ (200,760)	\$ (110,760)
Adjustments to reconcile operating (Loss) to net cash provided by (used in) operating activities:				
Depreciation and amortization	\$18,791	"	\$18,791	\$18,668
Change in assets and liabilities (Increase) decrease in:				
Receivables, net	\$6,570	\$2,890	\$6,570	\$4,000
Due from primary government	1791	"	1791	1,891
Increase (decrease) in:				
Accounts payable	1,111	1,111	1,111	1,111
Due to other governments	\$2,180	770	\$2,180	4,311
Due to other governmental units	\$70,181	"	\$70,181	67
Accrued compensated absences	\$2,000	2,000	\$2,000	1,111
Net cash provided by (used in) operating activities	\$ (171,812)	\$ (2,874)	\$ (168,941)	\$ (62,628)
<b>CASH FLOWS FROM NONCAPITAL FINANCED ACTIVITIES</b>				
Operating transfers to	"	"	"	\$1,000
Operating transfers from	\$2,890	"	\$2,890	\$12,300
Net cash from (to) noncapital financing activities	\$2,890	"	\$2,890	\$13,300
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCIAL ACTIVITIES</b>				
Purchase of property, plant and equipment	\$28,000	"	\$28,000	\$11,000
Net cash used (to) capital and related financing activities	\$28,000	"	\$28,000	\$11,000
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of investments	"	\$1,000	\$1,000	\$10,000
Rebate of investments	\$97,101	"	\$97,101	"
Interest on investments	\$2,000	1,000	\$2,000	\$4,000
Net cash provided by (used in) investing activities	\$99,101	\$2,000	\$101,101	\$14,000
Net (decrease) in cash and cash equivalents	\$ (70,611)	\$ (2,874)	\$ (67,737)	\$ (38,628)
Cash and cash equivalents:				
Beginning	\$ 1,100	\$2,000	\$1,100	\$11,111
Ending	\$ (69,511)	\$ (4,874)	\$ (74,381)	\$ (27,517)
<b>Supplemental information on operating activities and related activities</b>				
Assets purchased under grant agreement	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000,000

See Notes to Financial Statements.

COMPLIANCE AND OTHER GRANT INFORMATION



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE 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, 1995, and have issued our report thereon dated April 29, 1996.

We have conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of "Office of Management and Budget Circular R-128, 'Audit of State and Local Governments.'" These standards and OMB Circular R-128 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, projection of any weaknesses of the structure in 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, 1995, 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 whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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 entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a satisfiable low level the risk that errors or 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.

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 the following matter involving the internal control structure and its operation that we considered to be a material weakness as defined above. This condition was considered in obtaining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the Iberia Parish Government, New Iberia, Louisiana, for the year ended December 31, 1990.

#### Test of Occupational Licenses

##### Findings:

This is the first year that the Iberia Parish Government collects its own occupational licenses. Control procedures are in the early stages of implementation. However, during our test of occupational licenses, we noted the following:

1. None of the businesses' occupational license applications did not contain a figure for annual sales.
2. One business computed the license fee incorrectly.
3. Several businesses did not have an occupational license in which one was probably required.

##### Recommendation:

The Parish should establish procedures whereby all applications are reviewed for mathematical accuracy and all necessary information is obtained before issuing the license. The sales reported on the application should be compared to the total sales reported on the sales tax returns filed during the year. Applications should be reviewed to ensure that the correct tax table was used. Additionally, a system should be devised and implemented to check on businesses operating in the Parish without an occupational license.

##### Response:

1. Some 50% of the annual applications were received by mail between January 1st and February 15th. In some of these instances, for whatever reason, the applicant entered only the amount of tax owed (usually based on what was paid the previous year). Through an agreement with the Iberia Parish Tax Collector, we now receive an analysis of sales by businesses who deal in retail sales. This list, however, does not include all of the people that are required to have an occupational license. This list is usually available to us around February 15th.

In the future, when we receive a retinal application which does not include sales figures, we will attempt to obtain this information by telephone. If we are unsuccessful, we will process the application and payment and verify the accuracy when we receive our sales information from the Iberia Parish Tax Collector. If there are any discrepancies, we will involve the business for any underpayments.



2. All applications will be reviewed for accuracy before processing and initiated by the reviewer. As stated previously, the sales figures will be verified before processing.
3. As mentioned in the findings, Iberia Parish government began collecting occupational licenses on July 2, 1984 and we are still implementing procedures to assure that all businesses who are required to obtain a license do so. Some of the procedures are:
- a) To attend as many training sessions as possible to become familiar with the occupational license law and to know which businesses are subject to being licensed;
  - b) To develop a good working relationship with the Iberia Parish Tax Collector since we basically deal with the same people;
  - c) To develop a relationship with the State Licensing Board for contractors as they provide us with lists of all licensed contractors in Iberia Parish;
  - d) To rely on the Police Jury Association when questions arise as to whether a certain business should be licensed;
  - e) To develop a relationship with local municipalities as they can supply valuable information;
  - f) To work closely with the parish permit and inspection department as they deal with the local contractor;
  - g) To utilize the local phone book to cross check against our listing of licensed businesses;
  - h) To utilize the parish public works department to advise us when they see any new business activity;
  - i) To perform periodic field inspections by our office staff.

These procedures will be modified and/or expanded as the need arises to allow us to do the best job that we can in the area of occupational licenses.

It should also be noted that, since Iberia Parish Government began collecting occupational licenses, our annual cash flow from this revenue source has increased by approximately \$200,000.

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

*Constance A. Kelly Lewis, Manager*  
New Iberia, Louisiana  
April 29, 1984



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**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL  
 CONTROL STRUCTURE OVER IS ADMINISTRATION  
 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, 1995, and have issued our report thereon dated April 29, 1996. 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 29, 1996.

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 requirements, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1995, we considered the 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. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated April 29, 1996.

The Management of the Iberia Parish Government, New Iberia, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimation 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 operations in 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 CATEGORIES**

- Cash receipts
- Cash disbursements
- Purchasing
- Payroll
- Reimbursables
- Property and equipment
- Expenses
- General ledger

**General Requirements**

- Political activities
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs-cost 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, 1989, the Iberia Parish Government, New Iberia, Louisiana, expended 84 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 SAS Circular 4-100, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching items not 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 issued a certain matter involving the internal control structure and its operation that we consider to be a reportable condition 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.

## Food Stamp Program

### Findings:

During our audit, we noted where the amount claimed for reimbursements from the Department of Health and Human Services for indirect costs was incorrect. The amount of indirect costs reflected on the requests for reimbursements was lower than the indirect costs allocation plan.

### Recommendations:

The Iberia Parish Government has a cost allocation plan prepared each year by an outside consultant. The indirect costs, as determined by this plan, should be used on the requests for reimbursements.

### Response:

There was an apparent miscommunication between our office and the consultants who prepared the OMB Circular E-PT Cost Allocation Plan concerning the application of the indirect cost rate. We contacted the food stamp program office in Baton Rouge and received instructions for obtaining the difference identified by the auditors. The necessary documents were mailed on May 10, 1978 and we are currently waiting for the reimbursement.

A material weakness is a reportable 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 noncompliance with laws and regulations that would be material to a Federal financial assistance program 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 policies and procedures used in administering Federal financial assistance 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 believe that of the reportable conditions described above is a material weakness.

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.

*Brown and Smith, Inc. by B. Brown*  
New Iberia, Louisiana  
April 28, 1978



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
 BASED ON AN ASSESS 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, 1995, and have issued our report thereon dated April 29, 1996.

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 #112, "Audits of State and Local Governments." These standards and OMB Circular #112 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:

**Sinking Fund Requirements**

**Findings**

The Parish sold certificates of indebtedness in 1995. The ordinance providing for the financing of the debt required that the Parish establish a sinking fund. Quarterly payments equal to one-fifth of the net required interest payment and one-fourth of the net required principal payment are to be deposited in this sinking fund. As of December 31, 1995, the sinking fund was underfunded.

Recommendation:

We suggest that the PARISH bring the sinking fund up to the required balance. Steps should be taken to ensure that the required quarterly payments are being made into the sinking fund.

Response:

The first installment on the certificate of indebtedness sold in 1985 was due on November 1, 1995. The deposit made into the bond redemption fund was for the amount indicated by Iberia Savings Bank -- \$26,077.98. This amount, according to the contract requirements should have been \$28,188.78, a difference of \$2,110.80. We have transferred this difference to the Bond Redemption Fund. A deposit schedule has been set up to ensure that the proper quarterly amounts are transferred into the Bond Redemption Fund.

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 28, 1994 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.

*Donald P. Portz, Louis J. Boudry*

New Iberia, Louisiana

April 29, 1995

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH THE FEDERAL 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 account group financial statements, as of and for the year ended December 31, 1995, and have issued our report thereon dated April 19, 1996.

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

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Federal financial reports
- Allowable cost/limit principles
- Drug-free workplace
- Administrative requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Recipients 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 listed, 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 immaterial instances of noncompliance with those requirements.

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

*Broussard, Poché, Lewis & Breaux*  
New Iberia, Louisiana  
April 19, 1996

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR  
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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 29, 1996.

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 earmarking; reporting; claims for advances and reimbursements; amounts claimed or used for matching; and certain special requirements that are applicable to each of its major Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1996. 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 these 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-128, "Measures of State and Local Governments." These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the 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 immaterial 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 earmarking; reporting; special tests and provisions; 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, 1996.



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

*Bryant, Poché, Lewis & Aronson*

New Orleans, Louisiana  
April 29, 1990



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

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 combined, individual fund and account group financial statements, as of and for the year ended December 31, 1995, and have issued our report thereon dated April 29, 1996.

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 general structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular 4-129, "Coding of State and Local Governments," as amended, certain transactions applicable to certain federal financial assistance programs for the year ended December 31, 1995.

As required by OMB Circular 4-129, 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 those 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 material instances of noncompliance with those requirements.

This report is intended for the information of management, the Iberia Parish Council and the legislative bodies. However, the report is a matter of public record and the distribution is not limited.

*Bousard, Pochie, Lewis & Breaux*  
 New Iberia, Louisiana  
 April 29, 1996

\* A full schedule for auditing/inspections.

OTHER SUPPLEMENTARY INFORMATION

SUPPLEMENTAL INFORMATION SCHEDULE

Federally Assisted

Programs -In accordance with the Single Audit Act of 1984 and Office of Management and Budget Circular A-109, a schedule of federal financial assistance is presented.

Compensation

Paid to Council

Members - The schedule of compensation paid to Council members is presented in compliance with House Concurrent Resolution No. 53 of the 1978 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 15:2213, the council members have elected the monthly payment method of compensation. Under this method, the members of the council receive \$200 per month.

**UNITED STATES GOVERNMENT**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCES**  
 For the Year Ending December 31, 1968

<u>SOURCE OF FEDERAL ASSISTANCE/ Agency Code</u>	<u>PROGRAM</u>	<u>CYCLE NUMBER</u>	<u>ANNUL NUMBER</u>	<u>ANNUAL AMOUNT</u>	<u>REVENUE RECORDED</u>	<u>REVENUE EXPENDITURES</u>
U. S. Department of Health, Federal Agency for Title Operations, of Health and Human Services	• Post (Open) Program	1-031	21-031-801	\$ 12,000,000	12,000,000	12,000,000
	• Administration Staff	1-031	21-031-801		90,712	90,712
<b>Total U. S. Department of Agriculture</b>					<u>12,090,712</u>	<u>12,090,712</u>
U. S. Department of Housing and Urban Development (Title III)(Title I)	• Green Income Housing Assistance - Certificate Program	1-170	14-48-1701-001	\$ 10,000	99,500	99,500
	• Tenants Program	1-170	14-48-1701-200	970,498	310,000	144,000
<b>Total through other local housing agencies</b>		1-170			4,070	4,070
Federal through the State Department of Housing and Urban Development - HUD Apartment Program		1-120	480-24-17-000	400,000	1,174	48,204
			480-24-17-000	400,000	865,411	197,200
Federal through the State Division of Administration, Community Development Block Grant Reiter Grant - (Title III)(Title I)		1-120	10-000	50,000	9,100	370,000
			10-000	497,400	--	--
Federal through the State Department of Social Services	Emergency Shelter Grant	1-121	401-200404	30,000	4,600	1,000
			401-100000	31,400	13,200	14,400
Federal through DHEW	Emergency Shelter Grant	1-121			9,000	1,000
					<u>10,000</u>	<u>1,000</u>
<b>Total U. S. Department of Housing and Urban Development</b>					<u>17,660,712</u>	<u>18,100,712</u>

(Continued)

State Fiscal Conditions

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE (Continued)  
 Year Ended December 31, 1985

SOURCE OF FUNDS, ASSISTANCE AGENCY NAME	PROGRAM	FY85 FEDERAL SHARES	FEDERAL SHARES	AMOUNT AVAILABLE	FEDERAL SHARES	FEDERAL SHARES
U.S. Department of the Interior Bureau of Reclamation of Cotton, Recreation and Tourism	Land and Water Conservation	0.00	0-0078.4	0.00	0.00	0.00
<b>Total U.S. Department of the Interior</b>						
U.S. Department of Justice Emergency Management Agency of Public Safety	Emergency Management Center	0.00		17.04	0.00	0.00
<b>Total U.S. Department of Justice (Emergency Management Agency)</b>						
U.S. Department of Transportation Federal Highway Administration	Federal Highway Administration - Apex Interchanges	20.00		17.04	0.00	0.00
	A Traffic Control Study Program	0.0		17.04	0.00	0.00
<b>Total U.S. Department of Transportation</b>						
Federal Energy Regulatory Commission of Transportation and Navigation	Federal Highway Administration	0.00	100-00-000	0.00	0.00	0.00
<b>Total U.S. Department of Transportation</b>						
<b>Total Federal Financial Assistance</b>					<b>0.00</b>	<b>0.00</b>

\* Includes a major program.

IRENIA PARSONS GOVERNMENT

EXHIBIT B-2

SCHEDULE OF FEDERALLY ASSISTED PROGRAM ACTIVITIES  
Year Ended December 31, 1972

Reconciliation of Federal Assistance	
Federal Assistance per schedule	\$ 28,221,803
Less dollar value of food stamps received	(20,804,906)
Less companies units' operating profits	<u>(183,713)</u>
Total Federal revenue received	<u>\$ 7,213,184</u>
Federal revenue received	
United States Department of Agriculture	\$ 55,700
United States Department of Housing and Urban Development	914,250
United States Department of the Interior	59,515
Federal Emergency Management Agency	37,384
United States Department of Transportation	<u>22,800</u>
	<u>\$ 1,122,649</u>

IRVING PARKS GOVERNMENT

EXHIBIT 3-2

SCHEDULE OF COMPENSATION PAID TO COUNCIL MEMBERS  
 YEAR ENDED December 31, 1945

Clifton August, Sr.	\$	7,200
Bertie J. Woodriss		7,200
Richard Brownard		7,200
Charles Comstock		7,200
Ray Francis, Jr.		7,200
George T. Goss		7,200
Lee Ray Hartman, S.		7,200
Tracy Roberts		4,800
Carl Sachs		7,200
Clara P. Rogers		7,200
Harry Rogers		7,200
Donald F. Rogers		7,200
Stanley S. Small		7,200
D. Harry Vester		7,200
		<hr/>
Total	\$	<u>98,800</u>



INDIA FISHING GOVERNMENT  
COMPONENT (SUT)  
WATERWAYS DISTRICT NO. 3

SCHEDULE OF COMPENSATION PAID TO DIRECTORS  
Year Ended December 31, 1970

Wenig Swoboda	\$	500
Harold Dubois		500
Richard Whitbeck		1,000
Mary Veit		500
Neil Veit		500
		<hr/>
Total	\$	<u>2,500</u>



IBERIA PARISH GOVERNMENT  
GENERAL FUND ASSETS ACCOUNT CHECK

To account for the flood assets of the Parish.

TERRA PACIFIC CORPORATION  
 STATEMENT OF GENERAL FIXED ASSETS  
 December 31, 1993 and 1994

EXHIBIT 1-1

	1993	1994
General fixed assets:		
Land	\$ 877,000	\$ 877,000
Buildings	16,875,122	26,829,892
Furniture and Equipment	4,213,848	3,879,717
Construction in process	259,613	93,408
Total general fixed assets	<u>\$ 22,225,683</u>	<u>\$ 31,679,917</u>
Investment in general fixed assets	<u>\$ 22,225,683</u>	<u>\$ 31,679,917</u>

SEE NOTES TO FINANCIAL STATEMENTS.

IRISH PUBLIC GOVERNMENT  
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 compensated absences is accounted for in the governmental fund from which the employee's salary is normally paid.

GENERAL AND/OR SPECIAL  
 STATEMENT OF GENERAL LONG-TERM DEBT  
 AS OF DECEMBER 31, 1999  
 With Comparative Balance for December 31, 1998

	Certificates of Indebtedness	Accrued Committed Amounts
<b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT</b>		
Amount available to date service type	\$ 541,587	\$ --
Amount to be provided for retirement of general long-term debt from: Special project revenues	<u>3,138,833</u>	<u>162,026</u>
Total amount available and to be provided	<u>\$ 3,680,420</u>	<u>\$ 162,026</u>
<b>GENERAL LONG-TERM DEBT Payable</b>		
<b>Due within one year:</b>		
Certificates of indebtedness	\$ 300,000	\$ --
Capital leases payable	--	--
<b>Due after one year:</b>		
Certificates of indebtedness	3,370,000	--
Capital leases payable	--	--
Accrued commitment amounts	--	<u>70,026</u>
Total general long-term debt	<u>\$ 3,670,000</u>	<u>\$ 70,026</u>

See Notes to Financial Statements.

Capital Leases	Totals	
	2005	2004
\$ --	\$ 607,167	\$ 391,886
<u>34,500</u>	<u>3,426,443</u>	<u>2,706,222</u>
<b>\$ 34,500</b>	<b>\$ 4,033,610</b>	<b>\$ 3,108,108</b>
\$ --	\$ 100,000	\$ 100,000
10,000	79,107	6,747
--	1,750,000	2,714,000
10,000	11,300	6,500
<u>11</u>	<u>240,304</u>	<u>131,250</u>
<b>\$ 20,011</b>	<b>\$ 2,091,611</b>	<b>\$ 2,748,000</b>

**GENERAL FUND**

**FIRE PROTECTION DISTRICT MAINTENANCE -**

The Fire Protection District Maintenance fund accounts for the maintenance and upkeep of fire protection stations, 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 an ad valorem tax, fire insurance premiums, state revenue sharing, and interest earned on investments.

**COMMUNICATIONS DISTRICT -**

The Iberia Parish Communications District was created on February 14, 1980 for the purpose of establishing Enhanced Emergency 911 Service for Iberia 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 accounted for the maintenance of recreational facilities within the district. In 1990, 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 \$270,000 dated April 1, 1982. Financing is provided by a specific ad valorem tax. In addition, the fund receives revenue from interest earned on investments.



**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 \$1,143,513 of sewerage certificates dated November 1, 1979. Financing is provided by assessments and interest earned on investments.

**Sewerage District**

No. 2 - 1980 - The Sewerage District No. 1 1980 fund is used to accumulate monies for the payment of \$1,854,808 of sewerage certificates dated December 1, 1980. Financing is provided by assessments and interest earned on investments.

**Sewerage District**

No. 3 - The Sewerage District No. 2 fund is used to accumulate monies for the payment of \$119,482 of sewerage certificates dated January 1, 1980. 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 \$277,975 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 \$1,143,513 of sewerage certificates dated November 1, 1979. For construction of the first phase of the district sewer system.

**Sewerage District**

No. 1 - 1980 - The Sewerage District No. 1 1980 fund provided \$1,854,808 of sewerage certificates dated December 1, 1980. For construction of the second phase of the district sewer system. Additional funds of \$4,796,456 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 \$119,482 of sewerage certificates dated January 1, 1980. For construction of the district's sewer system.

1981A PUBLIC ACCOUNTS  
 ALL COMPARED DATES

2000 to 2001, 2002 to 2003  
 December 31, 2001  
 With Comparative Totals for December 31, 2000

	1979 Practical Assets Reimbursements	Contractual Liabilities	Reservations and Provisional Items	Net Total Assets/Liabilities
<b>Fund Equity</b>				
Contributed Capital				
Investment in general fund assets	\$ 2,718,000	\$ 188,000	\$ 2,530,000	\$ --
<b>Retained earnings</b>				
Reserve	--	--	--	--
Unreserved	--	--	--	--
<b>Fund balances</b>				
Reserved	--	--	--	--
Unreserved				
Assigned	100,000	0,000	100,000	--
Unassigned	1,000,000	50,000	950,000	100,000
<b>Total fund equity</b>	<u>4,818,000</u>	<u>238,000</u>	<u>4,580,000</u>	<u>100,000</u>
<b>Total liabilities and fund equity</b>	<u>\$ 5,200,000</u>	<u>\$ 426,000</u>	<u>\$ 4,774,000</u>	<u>\$ 426,000</u>

See Notes to Financial Statements.

Amount in Statement No. 1	Coverage Period No. 1	Amount in Statement No. 1	Amount in Statement No. 1	Amount in Statement No. 1	Totals	
					2007	2008
\$ --	\$ 0,000,000	\$ 100,000	\$ 0,000,000	\$ --	\$ 0,000,000	\$ 100,000
--	--	--	--	--	--	--
--	(764,854)	148,857	448,328	1,121,757	1,121,757	1,121,757
2,000	--	--	--	--	2,000	62,750
20,000	--	--	--	--	20,000	200,000
80,000	80,000	--	--	--	80,000	800,000
107,000	1,071,146	118,857	4,116,328	5,336,131	5,336,131	5,336,131
\$ 107,000	\$ 1,071,146	\$ 118,857	\$ 4,116,328	\$ 5,336,131	\$ 5,336,131	\$ 5,336,131

Financial statements  
 prepared in accordance with  
 GASB standards

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 December 31, 1999  
 WITH COMPARATIVE FIGURES FOR DECEMBER 31, 1998

	Governmental			Totals	
	Fund Type	Account Group		1999	1998
	General Fund	General Liability Account	General Long-Term Debt		
<b>ASSETS</b>					
cash and cash equivalents	\$ 142,713	\$ --	\$ --	\$ 142,713	\$ 162,088
investments, at cost	275,888	--	--	475,000	575,000
receivables	752,270	--	--	752,270	707,084
due from primary government	--	--	--	--	71
due from other governmental and its fund accounts	73,476	--	--	73,476	67,380
amount to be provided for retirement of general long-term debt	--	1,718,932	--	1,718,932	2,376,287
Total assets	<u>\$ 1,244,267</u>	<u>\$ 1,718,932</u>	<u>\$ 186,000</u>	<u>\$ 3,239,201</u>	<u>\$ 3,988,830</u>
<b>LIABILITIES AND FUND EQUITY</b>					
liabilities					
accounts payable	\$ 81,752	\$ --	\$ --	\$ 81,752	\$ 76,228
due to primary government	1,000	--	--	1,000	887
DEFICIT/IN SURPLUS	--	--	186,000	186,000	662,880
Total liabilities	<u>\$ 82,752</u>	<u>\$ --</u>	<u>\$ 186,000</u>	<u>\$ 268,752</u>	<u>\$ 745,995</u>
Fund Equity					
Investment in general fund assets	--	1,718,932	--	1,718,932	2,376,287
Fund Reserves					
Unassigned	176,176	--	--	176,176	201,184
Undesignated	<u>1,118,000</u>	<u>1,718,932</u>	<u>--</u>	<u>2,836,932</u>	<u>3,177,103</u>
Total fund equity	<u>\$ 1,294,176</u>	<u>\$ 1,718,932</u>	<u>\$ 186,000</u>	<u>\$ 3,209,108</u>	<u>\$ 3,574,474</u>
Total liabilities and fund equity	<u>\$ 1,376,928</u>	<u>\$ 1,718,932</u>	<u>\$ 372,000</u>	<u>\$ 3,487,860</u>	<u>\$ 4,320,469</u>

See NOTES TO FINANCIAL STATEMENTS.

STATE OF CONNECTICUT  
EDUCATION and  
COMMUNICATIONS BOARD

EXHIBIT A-2

**BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
December 31, 1995  
With Comparative Items for December 31, 1994

	Governmental Fund Type			Totals	
	General Fund	Special Funds		1995	1994
		General Fund/Agency	Capital Long-Term Debt		
Cash	\$ 44,000	\$ --	\$ --	\$ 44,000	\$ 47,000
Receivables due to primary government	55,000	--	--	55,000	55,000
	500	--	--	500	--
Total assets	--	100,000	--	100,000	102,000
Amount to be provided for retirement of general long-term debt	--	--	75,000	75,000	100,000
Total Liabilities	\$ 50,000	\$ 100,000	\$ 75,000	\$ 125,000	\$ 200,000
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts payable due to primary government	\$ 400	\$ --	\$ --	\$ 400	\$ 400
Capital lease payable	500	--	--	500	5,000
	--	--	75,000	75,000	100,000
Total Liabilities	\$ 1,100	--	75,000	80,500	105,400
Fund Equity					
Investment in general fund assets	--	100,000	--	100,000	100,000
Fund balances:					
Unreserved -					
Designated	9,900	--	--	9,900	--
Undesignated	10,100	--	--	10,100	10,000
Total fund equity	20,000	100,000	--	120,100	110,000
Total Liabilities and fund equity	\$ 21,100	\$ 100,000	\$ 75,000	\$ 195,600	\$ 215,400

See notes to financial statements.

INDIA PUBLIC GOVERNMENT

ANNEXURE 1

COMPARISON (CONT)

REVENUE AND FINANCIAL STATE

ANNEXURE 1B - BALANCE SHEET AND LIABILITIES AND ASSETS STATEMENT  
 December 31, 1990  
 With Comparative Figures for December 31, 1989.

ASSETS	1990		1989		Totals	
	Local Rupee		US Dollar		1990	1989
	General Fund	General Fund Assets	General Fund Assets	General Liabilities	1990	1989
Cash	\$ 187,287	\$ --	\$ --	\$ --	\$ 187,287	\$ 277,778
Investments, at cost	--	--	--	--	--	14,288
Investments	22,819	--	--	--	22,819	14,288
Due from primary government	--	--	--	--	22,819	7,294
Due from other governmental units	--	--	--	--	--	168,206
Due from other governmental units	86,776	--	--	--	86,776	16,287
Other assets	--	--	--	--	--	2,777
Fund assets	--	3,094,907	--	--	3,094,907	3,094,907
Amount to be provided for retirement of general long term debt	--	--	21,281	21,281	21,281	28,117
Total assets	<u>\$ 296,882</u>	<u>\$ 3,094,907</u>	<u>\$ 21,281</u>	<u>\$ 21,281</u>	<u>\$ 3,414,050</u>	<u>\$ 3,154,305</u>
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts payable	\$ 21,126	\$ --	\$ --	\$ --	\$ 21,126	\$ 71,288
Due to primary government	27,943	--	--	--	27,943	26,773
Deferred revenues	--	--	--	--	--	168,206
Accounts payable	17,470	--	--	--	17,470	16,126
Amounts accrued	--	--	21,281	21,281	21,281	16,117
Total liabilities	<u>\$ 66,539</u>	<u>\$ --</u>	<u>\$ 21,281</u>	<u>\$ 21,281</u>	<u>\$ 86,820</u>	<u>\$ 212,400</u>
Fund Equity						
Investment in general fund assets	--	3,094,907	--	--	3,094,907	3,094,907
Fund balances						
Reserved -						
Reserved for construction contracts	--	--	--	--	--	168,206
Unreserved -						
Fund provided for subsequent year's expenditures	86,776	--	--	--	86,776	171
Under liquidated	126,700	--	--	--	126,700	162,288
Total fund equity	<u>\$ 213,476</u>	<u>\$ 3,094,907</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,308,382</u>	<u>\$ 3,257,166</u>
Total liabilities and fund equity	<u>\$ 280,015</u>	<u>\$ 3,094,907</u>	<u>\$ 21,281</u>	<u>\$ 21,281</u>	<u>\$ 3,314,500</u>	<u>\$ 3,414,305</u>

See Note 3 - Financial Statements.

STATE FINANCIAL STATEMENT  
 FINANCIAL STATEMENTS  
 FINANCIAL OPERATIONS

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 December 31, 1999  
 With comparative totals for December 31, 1998

ASSETS	Governmental		Blended	
	Fund Type		Account	
	General	Special	General	Special
	1999	1998	1999	1998
Cash and cash equivalents	\$ 56,152	\$ --	\$ 56,152	\$ 71,275
Investments, at cost	185,000	--	185,000	49,580
Receivables	5,584	--	5,584	78
Due from primary government	4,137	--	4,137	3,854
Due from other governmental units	25,165	--	25,165	24,487
Fixed assets	--	7,954	7,954	7,954
Other assets	2,600	--	2,600	2,855
<b>Total assets</b>	<b>\$ 232,537</b>	<b>\$ 7,954</b>	<b>\$ 240,447</b>	<b>\$ 179,953</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities				
Accounts payable	\$ 1,100	\$ --	\$ 1,100	\$ 499
Due to primary government	--	--	--	28
Total liabilities	<u>1,100</u>	<u>--</u>	<u>1,100</u>	<u>527</u>
Fund equity				
Investment in general fixed assets	--	7,954	7,954	7,954
Fund balances				
Unreserved -				
Assigned	226,437	--	226,437	169,722
Total fund equity	<u>226,437</u>	<u>7,954</u>	<u>234,391</u>	<u>177,726</u>
<b>Total liabilities and fund equity</b>	<b>\$ 227,537</b>	<b>\$ 7,954</b>	<b>\$ 235,491</b>	<b>\$ 178,253</b>

See Notes to Financial Statements.

1983A Police Department  
 COMBINED UNIT  
 ASSOCIATION DISTRICT NO. 8

EXHIBIT TWO

BALANCE SHEET - ASSETS FROM 1983A AND ASSOCIATED UNITS  
 December 31, 1983  
 WITH SUPPLEMENTARY ITEMS FOR DECEMBER 31, 1984

ASSETS	Governmental Fund Types		Special Assess- ment Fund - 1983-1984	Totals	
	General Fund	Debt Service		1983	1984
Cash	\$ 34,774	\$ 700	\$ --	\$ 35,474	\$ 35,474
Investments	--	21,000	--	21,000	--
Receivables	21,487	--	--	21,487	10,000
Due from other governmental units	4,100	--	--	4,100	--
Amount available in debt service fund	--	--	7,000	7,000	8,000
<b>Total assets</b>	<b>\$ 60,361</b>	<b>\$ 21,700</b>	<b>\$ 7,000</b>	<b>\$ 89,061</b>	<b>\$ 53,474</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Accounts payable	\$ 1,500	\$ --	\$ --	\$ 1,500	\$ 1,000
Due to primary government	200	--	--	200	200
General obligation bonds	--	--	7,000	7,000	7,000
<b>Total Liabilities</b>	<b>\$ 1,700</b>	<b>\$ --</b>	<b>\$ 7,000</b>	<b>\$ 8,700</b>	<b>\$ 9,200</b>
<b>Fund Equity</b>					
Fund balances:					
Assigned	--	7,000	--	7,000	8,000
Designated	50,000	--	--	50,000	8,000
Undesignated	10,361	14,700	--	25,061	37,474
<b>Total Fund Equity</b>	<b>\$ 60,361</b>	<b>\$ 21,700</b>	<b>\$ --</b>	<b>\$ 82,061</b>	<b>\$ 53,474</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 60,361</b>	<b>\$ 21,700</b>	<b>\$ 7,000</b>	<b>\$ 89,061</b>	<b>\$ 53,474</b>

See Notes to Financial Statements.



STATE OF CALIFORNIA  
 GENERAL ACCOUNT  
 BUREAU OF FINANCE

BALANCE SHEET - ALL FUND TYPES AND FUND GROUPS  
 December 31, 1964  
 with comparative totals for December 31, 1963

Investments, Fund Funds

BY FUND TYPE

ASSETS	Investment Portfolio		Investment Portfolio	
	Dec. 31 - 1963	Dec. 31 - 1964	Dec. 31 - 1963	Dec. 31 - 1964
Cash and cash equivalents	\$ --	\$ 5,100	\$ --	\$ 21,150
Investments, all funds	--	76,100	--	--
Receivables, all	--	4,250	--	600
Due from private government	--	--	--	--
Due from other component units	--	100	--	24,275
Due interest held for resale	--	5,100	13,000	24,250
Fixed assets, net	--	--	--	--
Other assets	2,500	2,500	2,500	2,500
<b>Total assets</b>	<b>\$ 2,500</b>	<b>\$ 26,150</b>	<b>\$ 15,500</b>	<b>\$ 53,975</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Due to private government	--	--	13,000	41,000
Due to other component units	100	--	6,250	--
Due to other governmental units	--	--	--	--
Deferred revenues	--	--	--	--
Accrued compensated absences	20	20	20	20
<b>Total liabilities</b>	<b>100</b>	<b>20</b>	<b>19,270</b>	<b>41,020</b>
<b>Fund Equity</b>				
Contributed capital	--	--	--	--
Unassigned earnings	--	--	--	--
Reserves	--	--	--	--
Unreserved	--	--	--	--
<b>Fund Reserves</b>				
Investment -				
Investment	2,500	21,100	13,000	21,100
Other fund equity	2,500	4,250	2,500	4,250
<b>Total liabilities and fund equity</b>	<b>\$ 2,500</b>	<b>\$ 26,150</b>	<b>\$ 15,500</b>	<b>\$ 53,975</b>

See Notes to Financial Statements.

2002-03 Projects			2002-03 Total Expenditures		Totals	
Number of Projects	Average Size (M)	Average Size (M)	Number of Projects	Number of Projects	2002	2003
No. of Projects	No. of Projects	No. of Projects	No. of Projects	No. of Projects		
0	0	0	111,000	10,400	575,700	600,000
..	..	..	..	3,300	27,000	117,000
..	..	..	100,000	2,000	100,000	10,000
..	..	..	700	..	..	..
50,000	..	10,000	40,000	..	100,000	100,000
..	..	..	..	..	20,000	20,000
..	..	..	7,000,000	..	7,000,000	7,000,000
..	..	..	..	..	3,000	3,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>111,000</u>	<u>0</u>	<u>1,075,000</u>	<u>1,000,000</u>
0	..	0	10,000	1,000	10,000	11,000
..	..	..	7,000	700	10,000	10,000
..	10,000	..	20,000	..	100,000	100,000
..	..	..	..	..	5,000	10,000
..	..	..	100	..	100	100
..	..	..	<u>10,000</u>	<u>1,000</u>	<u>100,000</u>	<u>100,000</u>
..	..	..	..	..	..	..
..	..	..	5,000,000	..	5,000,000	5,000,000
..	..	..	..	..	..	10,000
..	..	..	100,000	10,000	100,000	100,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>1,000,000</u>	<u>100,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>111,000</u>	<u>0</u>	<u>1,075,000</u>	<u>1,000,000</u>

MIRAGE FUNDING AGREEMENT  
 611 (FORMER) 1987E

CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - ALL GOVERNMENTS, FUND TYPES  
 Year ended December 31, 1994  
 with comparative totals for Year Ended December 31, 1993

	1994 FUNDING STATEMENT MICHIGAN	1993 FUNDING STATEMENT MICHIGAN
<b>Revenues</b>		
Taxes -		
Ad valorem	\$ 771,933	\$ ..
Sales and use	..	..
Intergovernmental -		
Federal	..	..
State		
State revenue sharing, net	107,943	..
Other state funds	45,996	..
Fees, charges, licenses	..	208,268
Interest	16,404	7,488
Miscellaneous	2,122	122
<b>Total revenues</b>	<u>905,502</u>	<u>224,886</u>
<b>Expenditures</b>		
Current Operations -		
General Government		
Finance and Administrative	..	..
Public safety	666,249	564,888
Public works	..	..
Culture and recreation	..	..
Sports, development and conference	..	..
Solid service	..	97,392
Capital outlay	421,202	1,232
<b>Total expenditures</b>	<u>1,087,451</u>	<u>663,512</u>
<b>Excess of revenues over expenditures</b>	<u>181,551</u>	<u>156,431</u>
<b>Other financing sources (uses)</b>		
Transfers to from primary government	..	..
Transfers from to primary government	111,285	143,494
Issuance of capital lease	..	..
Refunding of long-term obligations	..	..
<b>Total other financing sources (uses)</b>	<u>111,285</u>	<u>143,494</u>
<b>Excess (application) of revenues and other sources over expenditures and other uses</b>	<u>292,836</u>	<u>300,025</u>
<b>Fund balance, beginning</b>	<u>3,166,611</u>	<u>28,322</u>
<b>Fund balance, ending</b>	<u>\$ 3,459,467</u>	<u>\$ 388,347</u>

See Notes to Financial Statements.

Description and Programmed Amount	Priority Commitment	Description of Expenditure No. 2	Description of Expenditure No. 3	Total	
				1990	1991
\$ 20,119	\$ 71,883	\$ 21,242	\$ --	\$ 717,787	\$ 584,408
				717,787	584,408
\$9,318	--	--	--	29,275	87,288
--	\$9,318	11,381	--	384,484	478,771
100,000	--	--	--	102,588	26,277
41,334	--	--	557	81,734	88,200
14,747	7,993	2,991	1,995	58,878	52,444
<u>14,008</u>	<u>211</u>	<u>708</u>	<u>1,998</u>	<u>23,775</u>	<u>27,117</u>
<u>784,787</u>	<u>173,289</u>	<u>24,950</u>	<u>3,996</u>	<u>2,329,877</u>	<u>2,725,189</u>
--	--	1,588	--	1,588	1,489
--	--	--	--	107,288	584,708
--	--	--	183	182	1,489
409,888	--	708	--	402,779	788,413
--	\$6,289	--	--	\$6,180	11,521
--	--	1,758	--	37,003	58,278
<u>409,888</u>	<u>689</u>	<u>1,758</u>	<u>--</u>	<u>447,862</u>	<u>847,282</u>
<u>555,731</u>	<u>58,773</u>	<u>4,266</u>	<u>182</u>	<u>2,112,329</u>	<u>2,881,789</u>
<u>1,882</u>	<u>76,721</u>	<u>12,218</u>	<u>1,808</u>	<u>171,853</u>	<u>211,885</u>
18,000	--	--	--	81,888	--
11,5311	(2,660)	--	--	111,282	(171,889)
--	--	--	--	--	52,488
--	--	--	--	--	288,824
<u>1,288</u>	<u>11,061</u>	<u>--</u>	<u>--</u>	<u>183,170</u>	<u>388,383</u>
18,000	18,000	81,888	2,768	59,400	371,108
<u>367,888</u>	<u>367,773</u>	<u>91,688</u>	<u>2,768</u>	<u>2,081,718</u>	<u>2,728,688</u>
<u>1,217,787</u>	<u>1,138,687</u>	<u>1,117,648</u>	<u>1,18,812</u>	<u>1,2,08,864</u>	<u>1,2,888,143</u>

STATE OF NEW YORK  
 GOVERNMENT AND  
 FINANCIAL CONTROL BOARD

EXHIBIT 6-9

STATEMENT OF REVENUE, EXPENDITURE, AND  
 CHANGE IN FUND BALANCE  
 Year Ended September 30, 1961  
 With Comparative Totals for Year Ended September 30, 1960

	1961	1960
Revenues:		
Taxes -		
ad valorem	\$ 751,485	\$ 746,582
Inter-governmental -		
State:		
State general sharing, net	161,643	76,871
Other state funds	12,906	26,177
Federal:		
Miscellaneous	16,499	27,472
Miscellaneous	6,500	6,882
Total revenues	829,133	884,004
Expenditures:		
Current operations -		
Public safety:		
Fire protection -		
General and administrative:		
Personnel services	127,266	76,452
Telephone services	52,460	42,628
Printing and office	1,776	1,296
Advertising and other	407	762
Travel	260	262
Communications	1,224	1,256
Equipment, rental	2,228	2,779
Maintenance of property	4,381	7,267
Professional fees	1,000	1,000
Insurance	21,175	17,262
Office supplies	1,305	1,312
Utilities	--	414
Vehicle supplies:		1,226
Travel	2,448	1,162
Fuel and payments	16,000	16,000
Miscellaneous compensation	22,769	26,274
Vandalism compensation	22,127	22,124
Total	827,130	896,136
Other fire stations:		
Utilities	4,126	4,871
Communications	228	211
Maintenance of property	2,267	26,266
Office supplies:		
Supplies	670	710
Paper	560	1,700
Travel	70	202
Total	834,453	928,205

(Cont'd Page 2)

STATE OF NEW YORK  
COMPTROLLER'S OFFICE  
FISCAL PERFORMANCE OBJECTIVE REPORT

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
YEAR ENDED DECEMBER 31, 1995  
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1994

	1995	1994
<b>Police Fire Stations</b>		
Advertising and other	\$ 24	\$ --
Printing	--	88
Utilities	1,478	1,525
Communications	1,289	1,474
Maintenance of property	11,901	11,791
Insurance	--	38
Office supplies	243	211
Travel gear	1,008	1,173
Travel	285	283
	<u>17,228</u>	<u>18,583</u>
<b>Police/Police-Marshals Fire Stations</b>		
Utilities	2,486	2,126
Communications	1,107	1,116
Maintenance of property	11,100	10,188
Office supplies	224	228
Travel gear	168	1,068
Travel	113	121
	<u>15,208</u>	<u>15,847</u>
<b>Hydrex Fire Stations</b>		
Advertising and other	--	11
Utilities	5,177	5,471
Communications	1,118	1,271
Maintenance of property	16,185	16,777
Insurance	--	20
Office supplies	799	--
Travel gear	180	1,708
Travel	28	286
	<u>23,577</u>	<u>25,284</u>
<b>State Marine Fire Stations</b>		
Utilities	2,488	2,748
Communications	486	519
Maintenance of property	2,888	2,868
Insurance	--	26
Office supplies	671	--
Travel gear	627	1,423
Travel	28	283
	<u>11,156</u>	<u>13,807</u>
<b>Tactical Support Unit</b>		
Maintenance of property	1,199	1,201
	<u>1,199</u>	<u>1,201</u>
<b>Team of Detectives Fire Station</b>		
Maintenance of property	1,473	1,468
Office supplies	11	--
Travel gear	99	1,194
Travel	--	111
Travel	21	21
	<u>1,504</u>	<u>2,895</u>
<b>Top of Schoharie Fire Station</b>		
Maintenance of property	1,844	1,714
Travel	188	1,188
	<u>2,032</u>	<u>2,902</u>

2025 BUDGET GOVERNMENT  
Department 001  
FIRE PROTECTION DISTRICT BOUNDARY

STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN FUND BALANCE

Year Ended December 31, 1995

With Comparative Totals for Year Ended December 31, 1994

	1995	1994
<b>Usage of Lanesville Fire Station</b>		
Utilities	\$ 765	\$ 895
Telephone/Internet	178	76
Rentals	36	76
Maintenance of property	126	4,177
Travel	--	226
Supplies	230	220
	<u>1,435</u>	<u>5,595</u>
<b>Usage Administration</b>		
Maintenance of property	--	1,000
		<u>1,000</u>
<b>Fire Station Station</b>		
Advertising and other	21	226
Utilities	5,822	5,821
Communications	1,000	826
Maintenance of property	10,000	10,477
Office supplies	--	100
Travel (200)	5,100	4,427
Travel	2,001	2,127
	<u>20,944</u>	<u>23,703</u>
<b>Special Administration</b>		
Utilities	227	122
Utilities	111	2,000
Maintenance of property	5,000	2,000
	<u>5,338</u>	<u>4,122</u>
<b>total public works</b>	<u>66,719</u>	<u>67,525</u>
<b>Capital outlay</b>	<u>628,757</u>	<u>702,457</u>
<b>total expenditures</b>	<u>695,476</u>	<u>769,982</u>
<b>Source of revenues over expenditures</b>	<u>61,750</u>	<u>367,899</u>
<b>Other financing (income)</b>		
Operating transfers (out)	<u>(152,000)</u>	<u>(152,000)</u>
<b>total other financing (cost)</b>	<u>(152,000)</u>	<u>(152,000)</u>
<b>net change (decrease) of revenues over expenditures and other (cost)</b>	<u>(90,250)</u>	<u>215,899</u>
<b>Fund balance, beginning</b>	<u>1,480,477</u>	<u>1,264,578</u>
<b>Fund balance, ending</b>	<u>\$1,390,227</u>	<u>\$1,480,477</u>

See Notes to Financial Statements.