

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

L. Risk Management:

The Iberia Parish Recreation and Playground Commission is covered by the Iberia Parish Government's self-insured plan, the Risk Management Fund. The Risk Management Fund was created in 1990 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 categories:

	Excessible	Coverage
General Liability	\$ 20,000	\$1,000,000
Auto	20,000	1,000,000
Errors and Omissions	20,000	1,000,000
Property	20,000	20,000
Workers Compensation	200,000	100,000
Aggregate Loss Fund	N/A	500,000

M. Memorandum only - total columns:

Total columns on the 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 or results of operations in conformity with generally accepted accounting principles. Neither is such data compared to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

N. 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 Commission's financial position and operations.

Note 2. Deposits and Investments

Under state law, the Commission 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 Commission 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 a component unit of the Iberia Parish Government, the Commission was covered by the Iberia Parish Government's fiscal agent agreement at December 31, 1990. At December 31, 1990, carrying value of cash and certificates of deposits owned by the Iberia Parish Recreation and Playground Commission consists of:

Cash	\$ 290,180
Certificates of Deposits	220,000
	<u>\$ 510,180</u>

OTHER SUPPLEMENTARY INFORMATION



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

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To the Iberia Parish Recreation
and Playground Commission
New Iberia, Louisiana

We have audited the general purpose and the combining, individual fund and account group financial statements of the Iberia Parish Recreation and Playground Commission, a component unit of the Iberia Parish Government, New Iberia, Louisiana, as of and for the year ended December 31, 1994, and have issued our report thereon dated March 7, 1995.

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

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

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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

Brothsard Powell Lewis & Thibeaux
New Iberia, Louisiana
March 7, 1995

In planning and performing our audit of the general purpose financial statements of the Iberia Parish Recreation and Playground Commission, for the year ended December 31, 1998, 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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

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

Brunard Aubrey Lewis, Jr.
New Iberia, Louisiana
March 7, 1997



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN ASPECT OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT ACCOUNTING STANDARDS**

To the Iberia Parish Recreation
and Playground Commission
New Iberia, Louisiana

We have audited the general purpose and the combining, individual fund and account group financial statements of the Iberia Parish Recreation and Playground Commission, a component unit of the Iberia Parish Government, New Iberia, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated March 7, 1997.

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Iberia Parish Recreation and Playground Commission 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 properly in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

COMPLIANCE AND OTHER COURT INFORMATION

IBERIA PAPER
REGISTRATION AND PLAYERS' UNION CONTRACT

STATEMENT OF GENERAL LONG-TERM DEBT
December 31, 1998
With Comparative Totals for December 31, 1997

	Accrued Compensated Absences	Totals	
		1998	1997
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT			
Amount to be provided for retirement of general long-term debt from Kaiser annual revenues	\$ 22,465	\$ 22,465	\$ 21,824
Total to be provided	\$ 22,465	\$ 22,465	\$ 21,824
GENERAL LONG-TERM DEBT PAYABLE			
Due after one year: accrued compensated absences	\$ 22,465	\$ 22,465	\$ 21,824
	\$ 22,465	\$ 22,465	\$ 21,824

See Notes to Financial Statements.

INDIA PARKS RECREATION AND PLANNING COMMISSION

GENERAL LONG-TERM DEBT ACCOUNT GROUP

This account for unsecured principal amounts on general long-term obligations expected to be financed from governmental-type funds. Payment of accrued compensated absences is accounted for in the governmental fund from which the employee's salary is normally paid.

IRANDA PARISH
RECREATION AND PLAYGROUND COMMISSION

STATEMENT OF GENERAL FIXED ASSETS
December 31, 1998 and 1999

	<u>1998</u>	<u>1999</u>
General fixed assets:		
Land	\$ 1,499,000	\$ 1,499,000
Land Improvements	876,388	876,388
Buildings	417,818	553,850
Household Improvements	259,133	159,233
Furniture and Equipment	<u>416,043</u>	<u>488,921</u>
Total general fixed assets	<u>\$ 3,468,382</u>	<u>\$ 3,577,392</u>
Investment in general fixed assets	<u>\$ 3,468,382</u>	<u>\$ 3,577,392</u>

See Notes to Financial Statements.

INDIA PARKS RECREATION AND PLAYGROUND COMMISSION

GENERAL FUND BARRER ACCOUNT SHEET

TO account for the fixed assets of the Commission.

NOTES TO FINANCIAL STATEMENTS

Note 9. Deferred Compensation Plan

The Iberia 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, as a component unit of the Iberia Parish government eligible employees of the Commission may participate. 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 to an amount equal to the fair market value of the deferred account 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 participant. As December 31, 1990, the market value of the plan assets was \$664,888.

Note 10. Postretirement Health Care and Life Insurance Benefits

The Iberia Parish Government provides certain medical 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 Recreation and Playground Commission has 2 employees receiving benefits. For the year ended December 31, 1990, the amount of benefits paid totaled \$2,773.

NOTES TO FINANCIAL STATEMENTS

Note B. Defined Benefit Pension Plan

All permanent employees of Iberia Parish Recreation and Playground Commission participate in the Periodical Employees' Retirement System (PERS) of Louisiana, a multiple-employer public employee retirement system. The payroll for the Commission's employees covered by the System for the year ended December 31, 1998 was \$198,197. The total payroll was \$279,199.

All permanent Commission employees who work at least 28 hours a week and are under 60 years of age are members of the plan. Members of the plan may retire with thirty years of creditable service regardless of age, with twenty-five years of service at age 55, and with 10 years of service at age 60. The retirement allowance is equal to 2% 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 creation date. Their retirement allowance 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 tax rolls of the Commission. State statute requires covered employees to contribute 0.50% of their earnings to the plan; the Commission contributes 7.75% of each employee's salary as an employer match. The total contributions for the year was \$13,199 which consisted of \$14,481 from the Commission and \$12,826 from its 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 Recreation and Playground Commission.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. As of this date, the most recent actuarial valuation was that of December 31, 1998. The pension benefit obligation at December 31, 1998, for the System as a whole, determined through actuarial valuation performed as of that date, was \$825,314,025. The System's net assets available for benefits at that date was \$694,734,311, leaving an unfunded pension benefit obligation of \$131,589,714.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1998 comprehensive annual financial report. The Iberia Parish Recreation and Playground Commission does not guarantee the benefits granted by the System.

2020 FISCAL
RECREATION AND PLAYGROUND COMMISSION

SCHEDULE OF EXPENDITURES
YEAR ENDED SEPTEMBER 30, 2020

With Comparative Totals for Year Ended December 31, 2019

	Administrative	Free Programs	General Recreation	Community Parks
Expenses:				
Current:				
Salaries and interest less				
Personnel services	\$ 162,580	\$ --	\$ 162,580	\$ 1,179
Personnel retirement system	5,287	--	7,477	--
Professional services	4,860	--	--	1,990
Interest	22,411	--	22,411	1,281
Utilities	--	--	2,589	2,594
Office supplies	2,174	--	--	--
Rent and subscriptions	5,467	--	--	--
Printing	580	--	--	--
Equipment rental	1,833	--	620	660
Vehicles and other equipment	373	--	24,908	--
Repairs and maintenance	130	--	14,385	1,331
Travel	12,029	--	--	--
Collection costs	12,182	--	--	--
Communications	7,028	--	457	125
Excise tax	7,396	--	--	--
Gift taxes	--	--	1,566	--
Education and recreation	24,026	--	--	--
Free program program	--	--	--	--
Hotel motor	1,488	--	325	--
	<u>\$ 426,432</u>	<u>\$ --</u>	<u>\$ 212,322</u>	<u>\$ 11,095</u>

NOTES TO FINANCIAL STATEMENTS

Note 1. Deposits and Investments

Under state law, the bank balances must be secured by federal deposit insurance or the pledged of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed 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. Based on documentation obtained from the Iberia Parish government, cash and time deposit bank balances of the Iberia Parish government which included the Iberia Parish Recreation and Playground Commission, were over secured at December 31, 1994 as follows:

Bank balances	\$ 14,484,809
Federal deposit insurance	1782,853
Pledged securities	121,360,829
(Over) secured	\$ 13,370,852

Note 2. Interfund Receivables/Payables

	Interfund Receivables	Interfund Payables
General Fund	\$ --	\$ 1,294
Special Revenue Funds:		
Parish Wide Drainage Maintenance	--	65
Recreation District No. 9	30,000	--
Internal Service Funds:		
Risk Management	--	75,199
Unemployment Compensation	--	1,508
Total	\$ 30,000	\$ 78,066

Note 3. Due from Other Governmental Units

Due from other governmental units consisted of the following at December 31, 1994:

Federal:	
Department of the Interior	\$ 0.490
Local:	
Iberia Parish School Board	2,808
Total	\$ 3,298

IBERIA PARISH RECREATION AND PLAYGROUND COMMISSION

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The Iberia Parish Recreation and Playground Commission is a component unit of the Iberia Parish Government, New Iberia, Louisiana, exercising authority for Iberia Parish, a political subdivision of the State of Louisiana, as authorized by the Constitution of the State of Louisiana. The Commission is managed by the Iberia Parish Recreation and Playground Board which consists of seven appointed members. These seven members serve without compensation and are appointed for a term of five years as follows:

- 1) The Iberia Parish Council appoints three members
- 2) The City of Jeanerette Board of Aldermen and/or Mayor appoints two members
- 3) The Town of Sulphur Board of Aldermen and/or Mayor appoints one member
- 4) The Village of Leesville Board of Aldermen and/or Mayor appoints one member

The Recreation and Playground Commission oversees 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.

The accounting and reporting policies of the Iberia Parish Recreation and Playground Commission conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:113 and to the guides set forth in the Louisiana Governmental Audit Guide, and to the Intergovernmental Guide, AGGREGATE STATE AND LOCAL GOVERNMENTAL UNITS.

The more significant of the Commission's accounting policies are described below.

A. Reporting entity:

GASB Statement No. 14 established criteria for determining the primary government and the component units that should be included within the primary government. Based upon the following criteria the Iberia Parish Government (the primary government) is considered to have financial accountability for the Iberia Parish Recreation and Playground Commission.

- 1) Appointment of governing board
- 2) Ability to impose tax (subject to Louisiana Revised Statute 2)
- 3) Not potential for financial burden

NOTES TO FINANCIAL STATEMENTS

Note 3. Summary of Significant Accounting Policies (continued)

G. 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. Donated fixed assets are stated at their estimated fair value on the date donated.

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

H. Compensated absences:

Permanent and probationary full-time employees earn vacation and sick leave based on their years of service. Employees may accrue up to 45 days of vacation leave.

Employees may also earn compensatory leave equal to the number of overtime hours worked. A maximum of 45 days of compensatory leave may be carried forward into any calendar year.

Upon retirement or voluntary separation, an employee shall be paid for accumulated annual vacation leave not to exceed 45 days.

The commission's liability for accumulated unpaid vacation and compensatory leave expected to be paid from future resources is recorded in the General Long-Term Debt Account Group.

I. 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.

J. Fund equity:

Designated fund balances represent tentative plans for future use of financial resources.

K. Interfund transactions:

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

NOTES TO FINANCIAL STATEMENTS

Note 3. Summary of Significant Accounting Policies (continued)

C. Basis of accounting:

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

The modified accrual basis of accounting is used by the Commission. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Sales taxes are considered "measurable" when in the hands of the Iberia Parish School Board and are recognized as revenue at that time. Expenditures are recorded when the related fund liability is incurred.

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

D. Budgetary practices:

The Iberia Parish Board of Supervisors and Playground Commission establishes a budget annually. This budget is submitted to the Iberia Parish Council for approval before adoption. The Commission has no authority to amend any budget item once approved by the Iberia Parish Council unless and until such item has been submitted to and approved by the Iberia Parish Council. Budgets are adopted on a basis consistent with generally accepted accounting principles.

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.

The Commission considers all highly liquid investments 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 Iberia Parish Recreation and Playground Commission and the Iberia Parish Government 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.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. Summary of Significant Accounting Policies (Continued)

Because of the above criteria, the Iberia Parish Recreation and Flagground Commission was determined to be a component unit of the Iberia Parish Government, the governing body of the Parish. The accompanying financial statements present information only on the fund maintained by the Iberia Parish Recreation and Flagground Commission and does not present information on the Iberia Parish Government, the general government services provided by that governmental unit, or the other governmental units that comprise the primary government.

B. Fund Accounting

The accounts of the Commission are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures, as appropriate. Revenues are accounted for in three individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds and account groups presented in the financial statements are described as follows:

Governmental Fund type:

General Fund -

The General Fund is the general operating fund of the Commission. It is used to account for all of the financial resources of the Commission.

Special Fund 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 control purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date of donation. No depreciation is recorded on general fixed assets.

General Long-Term Debt Account Group -

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

TREASURY PARKER
OPERATION AND PLANNING COMMISSION

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (OARF BILLS)
AND ACTUAL - GENERAL FUND

Year Ended December 31, 1995

With Comparative Totals for Year Ended December 31, 1994

	1995		Variances Favorable (Unfavorable)	1994
	Budget	Actual		Actual
Revenues:				
Taxes -				
Sales and use	\$ 79,875	\$ 80,170	\$ 295	\$ 79,170
Intergovernmental -				
Federal	--	--	--	29,370
State	--	--	--	100,000
Fees, charges, contributions	45,000	45,588	588	44,184
Interest	12,071	10,701	(1,370)	10,141
Miscellaneous	11,000	10,500	(500)	10,000
Total revenues	<u>158,946</u>	<u>197,029</u>	<u>138,508</u>	<u>263,865</u>
Expenditures:				
Current -				
Salaries and transactions				
Personnel services	156,171	204,770	49,599	200,500
Payroll retirement system	12,500	14,188	1,688	7,111
Professional services	21,000	20,207	(793)	20,444
Insurance	27,000	26,400	(600)	26,400
Utilities	27,000	25,500	(1,500)	25,000
Office supplies	3,000	2,500	(500)	2,000
Travel and subscriptions	2,000	2,500	500	2,000
Printing	1,000	700	(300)	900
Equipment rental	1,000	1,707	707	1,600
Materials and other equipment	20,144	27,000	6,856	21,200
Supplies and maintenance	20,200	14,000	(6,200)	21,200
Travel	10,000	11,500	1,500	10,000
Cellular phone costs	10,000	11,500	1,500	7,000
Communications	10,000	11,500	1,500	10,000
Contracting	10,000	1,000	(9,000)	10,000
Services	1,000	1,000	--	--
Education and recreation	10,000	10,000	--	11,200
Loan program contract payments	--	--	--	800
Capital outlay	<u>200,000</u>	<u>114,370</u>	<u>(85,630)</u>	<u>200,000</u>
Total expenditures	<u>1,200,000</u>	<u>814,738</u>	<u>(385,262)</u>	<u>814,738</u>
Excess (deficiency) of revenues over expenditures	<u>388,946</u>	<u>112,291</u>	<u>(276,655)</u>	<u>149,127</u>
Operating financing sources:				
Bonds:				
Operating transfer in	90,000	90,000	--	70,000
Operating transfer out	(7,000)	(7,000)	--	(5,000)
Write-off of prior year receivables	--	(200,000)	(200,000)	--
Total other financing sources	<u>83,000</u>	<u>83,000</u>	<u>--</u>	<u>65,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>471,946</u>	<u>195,291</u>	<u>(276,655)</u>	<u>214,127</u>
Fund balance, beginning		<u>217,500</u>		<u>302,000</u>
Fund balance, ending		<u>412,791</u>		<u>516,127</u>

See notes to financial statements.

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - CONDENSED)

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information listed as supplementary in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Delta Parish Recreation and Playground Commission. Such information has been subjected to the auditing procedures applied in the audit of general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Braswell, Smith, Lewis & Company

New Iberia, Louisiana

March 7, 1993



BERNARDINI, POCHEE, LEWIS & BERKMAN
CERTIFIED PUBLIC ACCOUNTANTS

501 Maple St.
 P.O. Box 9811
 New Orleans, Louisiana
 70116-9811
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**INDEPENDENT AUDITOR'S REPORT
 ON THE FINANCIAL STATEMENTS**

Client Office:

Country, LA
 7000 284 6616

Epitaph, LA
 7000 284 6611

St. Charles, LA
 7000 284 6607

Lafayette, LA
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Shreve Port, LA
 7000 284 6602

Bossier, LA
 7000 284 6603

James V. Bernardini, CPA
 Treasurer, V. Bernardini, CPA

Joseph J. Pochee, CPA
 Donald R. Lewis, CPA

Michael Thomas, R. CPA
 Carol A. Berger, CPA

Carol Margaret, CPA
 J. Mark White, CPA

Joseph H. Brock, CPA
 P. Michael Brock, CPA

Michael Brock, CPA
 Paul J. Robinson, CPA

Paul J. Brock, CPA
 Michael J. Brock, CPA

Joseph J. Berger, III, CPA
 Joseph J. White, CPA

Joseph H. Brock, CPA
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Joseph H. Brock, CPA
 Joseph H. Brock, CPA

To the Iberia Parish Recreation
 and Playground Commission
 New Iberia, Louisiana

We have audited the accompanying general purpose and the combining, individual fund and account group financial statements of the Iberia Parish Recreation and Playground Commission, a component unit of the Iberia Parish government, New Iberia, Louisiana, as of and for the year ended December 31, 1994. These general purpose financial statements are the responsibility of the Iberia Parish Recreation and Playground Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Iberia Parish Recreation and Playground Commission as of December 31, 1994, and the results of the operations 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 March 7, 1995 on our examination of the Iberia Parish Recreation and Playground Commission's internal control structure and a report dated March 7, 1997 on its compliance with laws and regulations.

C O N T E N T S

	EXHIBIT SCHEDULE*	Page
INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS		1 - 2
GENERAL PURPOSE FINANCIAL STATEMENTS		
Combined Balance Sheet	B	3
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (SMAP Basis) and Actual - Governmental Fund Type	B	5
Notes to Financial Statements		7-15
Statement of General Fund Assets	C	18
Statement of General Long-Term Debt	D	20
COMPLIANCE AND OTHER CRITICAL INFORMATION -		
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS		22-24
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS		25
OTHER SUPPLEMENTARY INFORMATION -		
Schedule of Expenditures	B-1*	28-31
Schedule of Expenditures - Budget (SMAP Basis) and Actual	B-2*	32-36

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INDIA PRISON REFORMATION
 AND REFORMATION COMMISSION
 NEW ORLEANS, LOUISIANA

FINANCIAL REPORT

DECEMBER 31, 1956

Under provisions of State law, this report is a public document. A copy of the report has been submitted to the court, the clerk, the reformatory, and other interested public officials. The report is posted for public inspection at the United States Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

APR 24 1957
 Reformatory Dept.

NOTES TO FINANCIAL STATEMENTS

Note 5. General Fixed Assets

The following is a summary of the changes in general fixed assets of the Commission during the year ended December 31, 1986:

	Balance, Beginning	Additions	Subtractions	Balance, Ending
Land	\$1,000,000	\$ 000	\$ 00	\$1,000,000
Improvements	676,100	00	00	676,100
Buildings	257,400	50,000	00	307,400
Leasehold				
Improvements	200,000	00	00	200,000
Fixed tools and equipment	100,000	7,100	00	107,100
	\$1,983,500	\$ 57,100	\$ 00	\$2,040,600

Note 6. Changes in Long-Term Debt

The following is a summary of the changes in long-term debt of the Commission during the year ended December 31, 1986:

	Balance, Beginning	Additions	Subtractions	Balance, Ending
Accrued Unpaid Bonds	\$ 21,000	\$ 000	\$ 000	\$ 21,000

Note 7. Sales and Use Taxes

The Iberia Parish Government is authorized and has levied the following sales and use tax which is the principal revenue source for the Iberia Parish Recreation and Playground Commission:

Year	Rate	Deduction
1986	.054	
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.

Revenues derived from the above levy totaled \$821,978 in 1986.

The above taxes are collected by the Iberia Parish School Board and are remitted to the Iberia Parish Recreation and Playground Commission periodically, net of an administrative fee.

WINDY PARK	LAURENCE BOULEVARD	ROBERTA PARK	WINDY PARK	WINDY PARK	WINDY PARK	WINDY PARK
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 11,000	\$ --
1,547	1,547	1,547	--	--	1,546	140
1,547	1,546	1,547	1,546	1,547	1,546	140
10,147	4,113	4,054	1,907	140	11,540	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	100	100	--	100	--	--
--	--	--	--	100	--	--
4,097	1,733	1,694	134	--	4,027	--
--	--	--	--	--	--	--
140	140	140	--	--	--	140
--	140	140	--	--	--	140
--	--	--	--	--	140	--
--	--	--	--	--	--	--
11,000	11,000	11,000	11,000	11,000	11,000	11,000
<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 11,000</u>

(Total Items)

1983-84 FISCAL
 BUDGETARY AND FINANCIAL COMMISSION
 BUREAU OF EXPENDITURE CONTROL
 YEAR ENDING DECEMBER 31, 1983
 with comparative totals for year ended December 31, 1982

	1983-84 FISCAL YEAR	1982-83 FISCAL YEAR	Net Change FISCAL
Expenditures:			
Current:			
Salaries and recreation:			
Personal services	\$ --	\$ --	\$ --
Personal retirement system	" --	" --	" --
Professional services	1,440	1,189	1,254
Insurance	1,887	1,278	1,733
Utilities	2,257	1,461	11,953
Office supplies	" --	" --	" --
Books and subscriptions	" --	" --	" --
Printing	" --	" --	" --
Equipment rental	" --	" --	" --
Miscellaneous and other equipment	" --	" --	" --
Repairs and maintenance	1,364	10,197	1,000
Travel	" --	" --	" --
Collection costs	" --	" --	" --
Communications	187	" --	187
Contracted	" --	" --	" --
Gifts	" --	" --	" --
Education and recreation	" --	" --	" --
Free program contract	" --	" --	" --
Capital outlay	1,220	" --	1,220
	<u>\$ 12,364</u>	<u>\$ 15,111</u>	<u>\$ 21,111</u>

Part VII Other Assets	Part VIII Other Liabilities	Total			
		2018		2017	
Book Value	Book Value	Book Value	Book Value	Book Value	Book Value
\$ 22,827	\$ 21,775	\$ 2,752	\$ --	\$ 24,579	\$ 24,579
545	600	--	--	14,481	15,732
2,419	4,558	--	--	34,837	31,456
6,449	6,529	1,260	--	55,428	59,478
2,334	2,442	2,294	--	19,388	22,854
--	--	--	--	2,276	2,276
--	--	--	--	3,527	3,527
--	--	--	--	762	762
508	--	--	--	5,127	5,127
--	11	--	--	27,181	25,344
3,873	2,044	19	--	66,333	66,333
--	--	--	--	78,329	78,329
--	--	--	--	15,152	7,990
655	1,716	155	--	15,366	15,030
--	--	--	--	7,422	19,452
--	--	--	--	1,184	--
--	--	--	--	28,084	11,217
--	--	--	--	--	199
--	--	2,024	111,458	144,121	249,121
\$ 36,221	\$ 33,262	\$ 11,028	\$ 111,458	\$ 364,121	\$ 364,121

STATE POLICE
REVENUE AND PURCHASING COMMISSION

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1995
WITH COMPARATIVE ANNUAL TOTALS FOR YEAR ENDED DECEMBER 31, 1994

	1995		variance favorable (unfavorable)	1994
	Budget	Actual		Actual
GENERAL SERVICES				
Current -				
Culture and recreation				
Personnel services	\$ 100,000	\$ 100,500	\$ (500)	\$ 100,000
Personnel retirement system	5,000	5,000	000	5,000
Professional services	5,000	4,800	200	5,000
Insurance	10,000	10,000	000	10,000
Utilities	5,000	5,000	000	5,000
Supplies and subscriptions	5,000	5,000	000	5,000
Printing	5,000	500	4,500	5,000
Equipment rental	5,000	5,000	000	5,000
Vehicles and other equipment	500	500	000	500
Repairs and maintenance	5,000	500	4,500	5,000
Travel	10,000	10,000	000	10,000
Cellular tele. costs	10,000	10,000	000	10,000
Communications	5,000	5,000	000	5,000
Concessions	10,000	7,000	3,000	10,000
Education and recreation	10,000	10,000	000	10,000
Capital outlay	5,000	5,000	000	5,000
	<u>220,000</u>	<u>226,800</u>	<u>(6,800)</u>	<u>211,500</u>
Law Enforcement				
Current -				
Culture and recreation				
Tree program contract	--	--	--	500
	<u>--</u>	<u>--</u>	<u>--</u>	<u>500</u>
GENERAL REVENUES				
Current -				
Culture and recreation				
Personnel services	100,000	111,000	11,000	100,000
Personnel retirement system	5,000	5,000	000	5,000
Professional services	500	70	430	--
Insurance	10,000	10,000	000	10,000
Utilities	5,000	5,000	000	5,000
Equipment rental	5,000	5,000	000	5,000
Vehicles and other equipment	500	500	000	500
Supplies and subscriptions	5,000	5,000	000	5,000
Communications	5,000	5,000	000	5,000
Cellular tele. costs	500	500	000	500
Concessions	--	--	--	500
Capital outlay	500	500	000	500
	<u>120,500</u>	<u>127,500</u>	<u>7,000</u>	<u>120,000</u>
				(over budget)

2025 BUDGET
OPERATIONS AND MAINTENANCE EXPENSES

SCHEDULE OF EXPENSE FUNDS
BUDGET FUND 00011 000 02700
Year Ended December 31, 1999

With Comparison With Actual 2000 For Year Ended December 31, 2000

	1999		2000	
	Budget	Actual	Percentage Excess over Budget 2000	Actual
Language Fund:				
Current -				
Culture and recreation:				
Professional services	\$ 1,907	\$ 2,119	\$ 212	\$ 2,119
Insurance	2,000	1,999	200	1,997
Insurance	1,200	1,201	101	121
Utilities	1,000	1,191	1,191	1,191
Equipment rental	500	500	500	500
Repairs and maintenance	1,150	1,150	1,150	1,150
Communications	200	200	200	200
	<u>11,457</u>	<u>12,359</u>	<u>702</u>	<u>12,359</u>
Other Fund:				
Current -				
Culture and recreation:				
Professional services	1,000	1,127	127	1,126
Insurance	1,000	1,000	--	1,000
Utilities	11,000	11,000	1,000	11,000
Repairs and maintenance	1,000	1,000	1,000	1,000
Communications	200	200	200	200
	<u>14,200</u>	<u>14,327</u>	<u>1,227</u>	<u>14,326</u>
Language, Science, Music, Art Fund:				
Current -				
Culture and recreation:				
Professional services	2,000	2,527	527	2,526
Insurance	1,000	1,000	--	1,000
Utilities	8,000	8,207	1,207	7,999
Equipment rental	500	500	500	500
Repairs and maintenance	2,200	1,700	500	1,499
Communications	1,000	1,000	1,000	1,000
Capital outlay	--	--	--	12,300
	<u>14,700</u>	<u>16,934</u>	<u>1,687</u>	<u>34,625</u>
Music Fund:				
Current -				
Culture and recreation:				
Professional services	1,000	1,200	200	1,199
Insurance	1,000	1,000	--	1,000
Utilities	8,000	8,000	1,000	7,750
Equipment rental	500	500	500	500
Repairs and maintenance	2,000	1,800	200	1,799
Communications	200	200	200	200
Capital outlay	--	--	--	12,300
	<u>12,700</u>	<u>13,700</u>	<u>1,000</u>	<u>34,748</u>

(Page 10 of 27)

STATE OF NEW YORK
 DEPARTMENT OF PLANNING CONSERVATION

SCHEDULE OF EXPENDITURES
 SUBJECT MATTER SALES AND ACTION
 YEAR ENDED DECEMBER 31, 1998
 With Comparative Actual Totals for Year Ended December 31, 1999

	1998		Variances Increase or Decrease (\$)	1999
	Budget	Actual		Actual
Madison Park				
Current -				
Delays and recreation				
Insurance	\$ 1,078	\$ 1,141	\$ 63	\$ --
Utilities	1,668	1,667	(1)	1,770
Repairs and maintenance	811	738	(73)	180
	<u>3,557</u>	<u>3,546</u>	<u>(11)</u>	<u>1,950</u>
Oliver Park				
Current -				
Culture and recreation				
Insurance	1,817	1,812	(5)	--
Utilities	180	180	--	180
Equipment rental	818	818	--	818
	<u>3,815</u>	<u>3,810</u>	<u>(5)</u>	<u>998</u>
William Wood Park				
Current -				
Culture and recreation				
Personal services	22,441	22,568	(126)	24,150
Professional services	1,400	1,264	136	1,400
Insurance	1,978	1,825	153	80
Utilities	12,000	12,141	(141)	11,688
Repairs and maintenance	4,168	4,547	(379)	4,468
Communications	--	11	(11)	978
Miscellaneous	80	80	--	--
	<u>44,067</u>	<u>44,516</u>	<u>(449)</u>	<u>44,264</u>
John Crowley				
Current -				
Delays and recreation				
Professional services	500	500	--	--
Insurance	408	408	--	--
	<u>908</u>	<u>908</u>	<u>--</u>	<u>--</u>
Landis Park				
Current -				
Culture and recreation				
Professional services	1,500	1,490	(10)	880
Insurance	1,817	1,812	(5)	41
Utilities	4,488	4,297	191	1,122
Repairs and maintenance	12,168	1,261	10,907	4,878
Communications	100	100	--	107
Equipment rental	4,422	4,558	(136)	--
	<u>26,495</u>	<u>27,518</u>	<u>(1,023)</u>	<u>7,028</u>

2004 Public
 UTILITIES AND TRANSPORTATION COMMISSION

SCHEDULE OF EXPENSES
 (PARTIAL 2004 BUDGET AND 2004
 YEAR END BALANCE SHEET)

With Comparative Actual Totals for Year Ended December 31, 2003

	2004		2003	
	Budget	Actual	Balance Forwarded	Actual
Administration (Class 100)				
Current -				
Office and recreation				
Professional services	\$ 1,000	\$ 1,100	\$ (100)	\$ 1,100
Insurance	1,000	1,150	-	100
Utilities	3,000	1,400	5,000	100
Repairs and maintenance	3,000	10,100	(7,100)	3,100
	<u>8,000</u>	<u>11,850</u>	<u>(2,100)</u>	<u>4,400</u>
Electric (Class 101)				
Current -				
Office and recreation				
Professional services	1,000	1,200	(100)	1,000
Insurance	1,500	1,000	50	50
Utilities	14,000	11,000	11,000	10,000
Repairs and maintenance	4,000	1,000	500	1,100
Communications	500	500	150	100
Capital outlay	<u>2,700</u>	<u>4,700</u>	<u>-</u>	<u>-</u>
	<u>20,200</u>	<u>20,900</u>	<u>(1,150)</u>	<u>17,900</u>
Gas (Class 102)				
Current -				
Office and recreation				
Professional services	20,100	20,000	(500)	20,000
Professional retirement system	500	500	50	500
Professional services	5,000	5,000	(500)	1,000
Insurance	6,500	6,000	100	1,000
Utilities	6,000	5,500	11,000	1,000
Equipment rental	500	500	-	-
Repairs and maintenance	1,100	2,000	500	1,500
Communications	500	500	50	50
	<u>50,200</u>	<u>46,000</u>	<u>(600)</u>	<u>41,000</u>
Gasoline (Class 103)				
Current -				
Office and recreation				
Professional services	14,000	21,000	24,000	21,000
Professional retirement system	1,000	500	2,000	1,000
Professional services	1,500	1,000	(1,000)	1,000
Insurance	10,000	8,000	4,000	1,000
Utilities	5,000	2,000	4,000	4,000
Equipment rental	500	-	500	-
Repairs and maintenance	1,000	1,000	400	500
Travel	-	-	-	50
Communications	1,000	1,000	100	1,000
Capital outlay	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
	<u>43,500</u>	<u>35,500</u>	<u>45,500</u>	<u>39,000</u>

(With Issues)

BEREA AREA
RECREATION AND PLAYGROUND COMMISSION

STATEMENT OF EXPENDITURES
BUDGET (COMP BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 1990
WITH COMPARED TO BUDGET TOTALS FOR YEAR ENDED DECEMBER 31, 1989

	1990		Variance Favorable Unfavorable	1989
	Budget	Actual		Budget
Current -				
Culture and Recreation				
Personnel services	\$ 6,800	\$ 5,910	\$ 890	\$ 5,675
Materials	1,000	1,367	367	--
Utilities	2,000	2,000	000	1,000
Repairs and maintenance	100	78	22	61
Communications	100	118	18	100
Capital outlay	2,000	2,000	--	--
	<u>12,000</u>	<u>12,475</u>	<u>475</u>	<u>7,836</u>
Capital Acquisition				
Capital outlay	100,000	111,600	11,600	100,000
Total Expenditures	<u>\$ 1,200,000</u>	<u>\$ 1,245,075</u>	<u>\$ 45,075</u>	<u>\$ 1,138,336</u>

INDIA PARKS
REGISTRATION AND PLANNING COMMISSION

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1995
With Comparative Totals for December 31, 1994

ASSETS	Governmental			Totals	
	Fund Type	Account Groups		Consolidation Only	
	General Fund	Fixed Assets	Long-Term Assets	1995	1994
Cash	\$ 290,100	\$ --	\$ --	\$ 290,100	\$ 267,147
Investments, at cost	70,000	--	--	70,000	--
Receivables	7,447	--	--	7,447	25,150
Due from other funds	10,000	--	--	10,000	--
Due from other governmental units	10,000	--	--	10,000	--
Fund assets, net	--	3,144,748	--	3,144,748	3,099,977
Amount to be provided for retirement of general long-term debt	--	--	31,668	31,668	21,534
Total assets	\$ 427,547	\$3,144,748	\$ 31,668	\$3,603,963	\$3,399,718
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts payable	\$ 16,187	\$ --	\$ --	\$ 16,187	\$ 15,134
Deferred payments	7,794	--	--	7,794	21,495
Due to other funds	50,000	--	--	50,000	27,943
Accrued compensated absences	--	--	22,444	22,444	21,256
Total liabilities	\$ 74,981	\$ --	\$ 22,444	\$ 97,425	\$ 65,828
Fund Balance					
Reserve in general fund assets	--	3,144,748	--	3,144,748	3,099,977
Designated for subsequent year to expend funds	64,721	--	--	64,721	97,000
Unexpended	117,800	--	--	117,800	228,902
Total Fund Balance	\$ 182,521	\$ 3,144,748	\$ --	\$ 3,327,269	\$ 3,425,879
Total liabilities and fund balance	\$ 257,502	\$3,144,748	\$ 22,444	\$3,424,694	\$3,491,707

See Notes to Financial Statements.