

20-0000 P. 1 of 30

Comprehensive Annual Financial Report



OFFICIAL
FILE COPY

DO NOT REMOVE

Please returning
copies from this
copy and PLACE
BACK IN FILE

For The Year Ended
December 31, 1968

Terrebonne Parish Consolidated Government

Thibodaux, Louisiana

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

Prepared by:

Finance Department, Division of Accounting

Release Date JUN 23 1969

INTRODUCTORY SECTION

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Township of Paris (Consolidated View only)

October 31, 2008

TABLE OF CONTENTS

	Table	Page No.
UNRESERVED SECTION		
Table of Contents		i
Letter of Transmittal		ii
Principal Officials		iii
Organizational Chart		iv-v
Certificate of Achievement for Excellence in Financial Reporting		viii
FINANCIAL SECTION		
GOVERNMENT-WIDE FINANCIAL REPORTS		1
GENERAL PURPOSE FINANCIAL STATEMENTS		3
Combined Balance Sheet - All Fund Types and Account Groups and University Personnel Component Units	1	4
Combined Statement of Revenues, Expenditures and Changes in Fund/Balances - All Governmental Fund Types and University Personnel Component Units	2	6
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual		
Governmental Special Revenue Funds	3	10
Combined Statement of Revenues, Expenditures and Changes in Fund/Balances - All Proprietary Fund Types and University Personnel Component Units	4	11
Combined Statement of Changes in Plant/Asset Assets		
Private Fund Funds	5	12
Combined Statement of Cash Flows - All Regulatory Fund Types and University Personnel Component Units	6	12
Combining Balance Sheet - Component Units	7	14
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Component Units	8	16
Combining Statement of Revenues, Expenditures and Changes in Assets/Liabilities/Fund Balances - Component Units	9	17
Combining Statement of Cash Flows - Component Units	10	17
Notes to Financial Statements	11	25
REQUIRED SUPPLEMENTARY INFORMATION FOR ALL FUNDS		24
Year 2008 Supplementary Information/Statistical	12	32
SUPPLEMENTARY INFORMATION SECTION		35
	Statement	
COMBINING AND CONSOLIDATED FINANCIAL STATEMENTS		
Governmental Fund Types		
General Fund		37
Balance Sheet	A-1	38
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	A-2	39
Schedule of Revenues Compared to Budget	A-3	39
Schedule of Expenditures Compared to Budget	A-4	40
Schedule of Other Funds by Source/Use Compared to Budget	A-5	40
Special Revenue Funds		40
Combining Balance Sheet	B-1	40
New Pension Plan/Retiree Maintenance Funds		
Combining Balance Sheet	B-2	40

	Statement	Page No.
Special Revenue Funds - (Continued)		
Board Lighting District Maintenance Funds		
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	0-1	101
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	0-4	102
Fire Protection District Maintenance Funds		
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	0-5	103
Board Lighting District Maintenance Funds		
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	0-6	103
Ballfield Emergency Fund		
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	0-7	103
El James Assembly Recreation Fund		
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	0-8	103
Transitway Assembly Recreation Fund		
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	0-9	104
Public Storage Fund		
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	0-00	105
Public Utility Fund		
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	0-01	106
New Electric Recreation Fund		
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	0-02	106
Local Law Enforcement Block Grant Fund		
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	0-03	106
Senior Recreation Fund		
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	0-04	106
State of Louisiana Division of All Forest Fund		
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	0-05	108
City Maintenance		
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	0-06	109
Department of Health Services Fund		
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	0-07	110
Family Independence (Welfare Program Fund)		
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	0-08	110
Department of Labor Fund		
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	0-09	110
Section B Housing Fund		
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	0-10	110
Section B Shelter Fund		
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	0-11	111
Senior Feeding Program Fund		
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	0-12	111
Urban Square Grant Fund		
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	0-13	111

	Statement	Page No.
Special Revenue Funds - (Continued)		
Housing and Urban Development Grant Fund Statement/Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-04	100
Urban and Community Affairs Grant Fund Statement/Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-05	101
Department of Educational Hospitals Grant Fund Statement/Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-06	102
Sub-Grant Fund Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-07	103
Department of Transportation - Library Program Fund Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-08	104
FDA Public Health System Fund Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-09	105
Seawater Desalination (MSB) Fund Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-10	106
EMMII Grant Fund Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-11	107
FEMA Emergency Fund/Other Fund Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-12	108
Department of Culture and Recreation/Grant Fund Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-13	109
Public Transportation Fund Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-14	110
Board and Bridge Maintenance Fund Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-15	111
Highways Maintenance Fund Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-16	112
Sanitation Maintenance Fund Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-17	113
Water - Tax Capital Improvement Fund Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-18	114
Board Street/Plz. 4 (Maintenance) Fund Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-19	115
Fire Protection District No. 1, 2 and 3 Maintenance Fund Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-20	116
Fire Protection District No. 1 (Maintenance) Fund Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-21	117
Fire Protection District No. 1 (Maintenance) Fund Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-22	118
Fire Protection District No. 1 (Maintenance) Fund Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-23	119
Fire Protection District No. 1 (Maintenance) Fund Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	01-24	120

	<u>Estimated</u>	<u>Page</u>
Proprietary Fund Types		
Enterprise Funds:		100
Combining Balance Sheet	0-1	100
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	0-2	101
Combining Statement of Cash Flows	0-3	102
Utilities Fund		
Schedule of Revenues, Expenses and		
Changes in Retained Earnings - Budget and Actual	0-0	104
Sewerage Fund:		
Schedule of Revenues, Expenses and		
Changes in Retained Earnings - Budget and Actual	0-0	105
Civic Center Fund:		
Schedule of Revenues, Expenses and		
Changes in Retained Earnings - Budget and Actual	0-0	106
Internal Service Funds:		107
Combining Balance Sheet	1-0	108
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	1-2	109
Combining Statement of Cash Flows	1-3	110
Revenue Control Fund		
Schedule of Revenues, Expenses and		
Changes in Retained Earnings - Budget and Actual	1-0	111
Crew Charge Incentive Fund		
Schedule of Revenues, Expenses and		
Changes in Retained Earnings - Budget and Actual	1-0	112
Human Resources Fund		
Schedule of Revenues, Expenses and		
Changes in Retained Earnings - Budget and Actual	1-0	113
Capitalized Purchasing Fund		
Schedule of Revenues, Expenses and		
Changes in Retained Earnings - Budget and Actual	1-2	114
Information Systems Fund:		
Schedule of Revenues, Expenses and		
Changes in Retained Earnings - Budget and Actual	1-0	115
Fidelity Fund Types:		117
Combining Balance Sheet	1-1	118
Combining Statement of Changes in Assets and		
Liabilities - an Agency Fund	0-1	119
Pension Trust Funds:		
Combining Statement of Changes in Plan Net Assets	0-0	121
General Fund Assets Account Group:		123
Schedule of General Fund Assets by Source	0-1	124
Schedule of General Fund Assets - By Function and Activity	0-2	127
Schedule of Changes in General Fund Assets - By Function and Activity	0-3	131
OTHER SUPPLEMENTARY INFORMATION SECTION	Schedule	131
Schedule of Compensation Paid to Council	1	130
Schedule of Property, Plant and Equipment - Utilities Fund	2	131
Schedule of Incentives to Crews - Utilities Fund (Revolving)	3	132
Schedule of Entry Customers - Water Services Service - Utilities Fund (Revolving)	4	133
SUPPLEMENTARY INFORMATION SECTION	Table	
Chart of Governmental Expenditures	1	134
Chart of Governmental Expenses by Source	2	135
Chart of Governmental Tax Revenues By Source	3 A	136
Property Tax Levies and Anticipation Tax Collections	3	137
Anticipated Estimated Actual Values of Taxable Property	4	140
Property Tax Rates - Urban and Developing Governments (Per \$1,000 of Assessed Value)	5	141

STATISTICAL INFORMATION BY TOWN (Continued)

	Table	Page
		No.
Wages/Taxpayers	6	[93]
Special Assessments, Billings, and Collections	7	[93]
Comparison of Total Debt/Single - Ad Valorem Tax Bonds	8	[94]
Ratio of Ad Valorem Tax (Before-Assessed Value) and Net Ad Valorem Tax Debt to Assessed Value	9	[93]
Ratio of Assessed Value Service (Responsibility) to Ad Valorem Tax (Debt) Total General Governmental Expenditures	10	[94]
Comparison of Taxes and Overlapping General Debt Ad Valorem Tax Bonds	11	[93]
Necessity of Utility System Bond Coverage	12	[93]
Demographic Statistics	13	[93]
Property Value and Characteristics	14	[93]
Municipalities Statistics	15	[93]



PO BOX 10070

TERREBONNE, LOUISIANA 70304 TERREBONNE, LOUISIANA 70304

804-335-5451



PO BOX 10070

TERREBONNE PARISH CONSOLIDATED GOVERNMENT

June 18, 1999

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

The Comptroller's Annual Financial Report of the Terrebonne Parish Consolidated Government (Parish Government) for the year ended December 31, 1998, is hereby submitted as mandated by the Home Rule Charter. The Home Rule Charter requires that the council shall provide for an annual independent audit, and such additional audits as it deems necessary, of the accounts and other evidence of financial transactions of the Parish Government, including those of all Parish Government departments, offices or agencies. Audits may be performed by the firm or the Council may designate a private auditor to perform such audits. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the included data is accurate in all material respects and is reported in a manner that presents fairly the financial position and results of operations of the various funds, account groups and component units of the Terrebonne Parish Consolidated Government. All disclosures necessary to enable the reader to gain an understanding of the Terrebonne Parish Consolidated Government's activities have been included.

THE REPORT

The Comptroller's Annual Financial Report is designed to assist and guide the reader in understanding its contents. The report is presented in five sections:

1. **The Introductory Section**, which is unaudited, includes the letter of transmittal, an organizational chart and a list of the Terrebonne Parish Consolidated Government's elected officials, appointed officials, and accounting division staff.
2. **The Financial Section** includes the Independent Auditor's Report, and Parish Government's general purpose financial statements, including explanatory notes thereto.
 - a. **The Financial Supplementary Information Section** includes the Year 2000 Supplementary Information.
 - b. **The Supplemental Information Section**, includes the combining, individual fund and account group financial statements.
 - c. **The Other Supplementary Information Section** contains various schedules of the following: General Fund Assets; Comptroller Fund to the Parish Council; for the Utilities Fund: Property, Plant and Equipment, Insurance in Force and Utility Customers.
3. **The Statistical Section**, which is unaudited, includes selected financial and demographic information, generally presented on a multi-year basis.

The Terrebonne Parish Consolidated Government is required to provide for an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and the U.S. Office of Management and Budget's Circular A-133, *Audit of States, Local Governments and Non-Profit Organizations*. Information related to this single audit, including a schedule of expenditures of federal awards, and the independent auditor's reports on internal controls and compliance with applicable laws and regulations is included in a separately issued Single Audit Supplementary Financial Report.

THE REPORTING ENTITY

The Terrebonne Parish Consolidated Government includes all the funds and account groups of the Primary Government (i.e., the Terrebonne Parish Consolidated Government as legally defined), as well as all of its component units. Component units are legally separate entities for which the Primary Government is financially accountable. The Primary Government includes the financial activities of the Parish Administration, Public Works (Government Buildings, Pollution Control, Sanitary Centers, Solid Waste, Drainage, and Roads & Bridges), Human Resources, Utilities (Electric and Gas), City Police, City Fire, Finance (Accounting), Customer Service, Information Systems, and Purchasing), Recreation, Risk Management, Civic Center, Juvenile Services, and Planning & Economic Development. A complete discussion of the Terrebonne Parish reporting entity is provided in the Notes to the Financial Statements (Note 1, "Summary of Significant Accounting Policies").

The Parish of Terrebonne is a local governmental subdivision which operates under a Home Rule Charter and, subject to said Charter, is authorized as hereinafter provided to exercise any power and perform any function necessary, requisite or proper for the management of its local affairs. The plan of government provided by this Home Rule Charter shall be known as the "President-Council" form of government.

Terrebonne Parish is the second largest parish in Louisiana, and is situated in the southern part of the state, in the heart of Cajun country. Terrebonne Parish has a total area of 1,261 square miles consisting of 981 square miles of land and 280 square miles of water. The latest census of 1990 reports a population of 96,982.

The Management: Effective in 1996, at the general election of 1993, the legislative power of the parish government is vested in nine officers-to-serve members elected to a four (4) year term, with a maximum of three consecutive terms. One (1) council member is elected from each district. The Parish President is an elected official serving as the chief executive officer over all departments, offices and agencies of the Parish Government, except as otherwise provided by the Charter. The President is elected at large for a four-year term, with a maximum of three consecutive terms.

The Parish President appoints department heads subject to the approval of the Parish Council for the following major departments, and shall serve at the pleasure of the President:

- Department of Public Works
- Department of Human Resources
- Department of Utilities
- Department of City Police
- Department of City Fire
- Department of Finance
- Department of Recreation
- Department of Risk Management
- Department of Planning & Economic Development
- Department of Civic Center
- Department of Juvenile Services

Department of Public Works: This department oversees the administration of Government Buildings, Engineering/Sanitary Center, Pollution Control, Solid Waste, Drainage, and Roads & Bridges. This department employs 244 individuals who are responsible for various maintenance and improvements of Terrebonne Parish facilities and infrastructure.

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

Department of Utilities. - This department provides electric and gas services to designated areas of our Parish. The divisions of Administrative Support, Gas Procurement Distribution, and Electric Production Distribution consist of 38 employees.

Department of City Safety. - This department employs a total of 81 individuals, including both civilian and civil service employees. This department is responsible for enforcing our laws criminal and traffic statutes within the urbanized area of Bossier.

Department of City Fire. - This department employs 75 full and part time individuals including civilian and civil service employees responsible for the urbanized area of Bossier fire protection.

Department of Finance. - The Accounting, Information Systems, Customer Service and Purchasing Divisions employ a total of 66 individuals, who provide for services both internally and to the public, including financial administration, information systems, revenue collection, and contractual purchasing.

Department of Recreation. - A total of 63 employees are responsible for the recreation program for children and adults, parks and grounds, and for two municipal auditoriums.

Department of Risk Management. - Terrebonne Parish creates self-insurance for general liability, auto liability, worker's compensation, employee group health benefits and property insurance at the highest practical level. Eight employees are responsible for an organized and aggressive loss control program, safety management, and accident/injury prevention program.

Department of Planning & Economic Development. - This department is divided into 3 major areas: Planning, Economic Development, and Federal Programs Management. A total of 77 employees provide zoning, subdivision review, permits, and building inspections; management of an aggressive economic development program; and site selection of various Federal programs including Community Development Block Grants, Section 8 programs, Federal Transit System, and other social service programs.

The role of the Economic Development Program involves two related functions. The first is to provide leadership in economic development endeavors within Terrebonne Parish by establishing the overall framework within which the comprehensive efforts of the community towards economic development can be organized and accomplished in accordance with defined short and long range goals. The second function impacts the community through the tasks performed within the Planning Department in the provision of technical and/or financial qualified individuals interested in creating or expanding their private businesses, thereby increasing local job opportunities.

Department of Civic Center. - A new department in 1996, the three divisions of Marketing, Operations and Business Management has a current staff of 16. The Houma-Terrebonne Civic Center opened to the public in January 1999 with its event-filled calendar. The facility has been stimulating the economy while improving the quality of life for its citizens. In addition to creating jobs and generating sales tax, the facility brings visitors from out of town into Terrebonne Parish to spend money in local hotels, restaurants and attractions to generate new tourism dollars for the community.

Department of Juvenile Services. - This department was created in 1971 with a current staff of 41 providing rehabilitation programs for the youth entering the juvenile justice system.

Parish Executive (Administrative). - Under the direction of the Parish President exists his administration and two divisions created for special purposes; Community Relations Subcom and Office of Emergency Preparedness.

The *Office of Community Problem Solver* provides to the public a centralized answering point for complaints and follow-up procedures. In 1998, there were 1,700 inquiries made for drainage, roads and bridges, utilities, garbage pick-up, and code regulations, tall grass, junk and debris complaints. This division is responsible for receiving and documenting all incoming complaints from citizens and coordinating and directing the information to the proper departments. With a staff of three, they are responsible for updated management reports and public response when possible.

The *Office of Emergency Preparedness* responds to natural disasters and emergencies, and hazardous material incidents as well as preventive supervision. Trowhamo Parish has three major transportation thoroughfares, the Intracoastal Waterway, U.S. Highway 90, and the Southern Pacific Railway in which large amounts of extremely hazardous substances travel on a daily basis. Two of the thoroughfares pass through populated areas of the City of Houma. With a staff of six, this division directs day-to-day and emergency operations of the Government to ensure compliance with state and federal guidelines; provide technical assistance in an emergency, and serves as a focal point for managing special event details.

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

Governmental Funds:

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

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

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

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

Proprietary Funds:

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

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

Fiduciary Funds:

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

General Fixed Assets Account Group

Fixed assets of the Parish, other than those accounted for in the proprietary funds, are accounted for in the General Fixed Assets Account Group. General Fixed Assets in the amount of \$67,875,831, as included in this report, exclude the Parish's infrastructure.

General Long-Term Obligations Account Group

All long-term obligations of the Parish, except that accounted for in the proprietary funds, is accounted for in this account group. These obligations include bonds (payable of \$38,123,414), the landfill closure of \$3,998,641 and compensated absences of \$495,160 due to employees in non-proprietary funds.

Basis of Accounting: The basis of accounting used by the Parish is in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units and is consistent with GAAP Codified Section 100, "Basis of Accounting". All governmental funds are accounted for using the flow of current financial resources measurement focus. The modified accrual basis of accounting is utilized for the governmental and agency funds. Revenues are recognized when they are susceptible to receipt, that is, both measurable and available. Expenditures are recognized when the related liability is incurred, except for interest on long-term obligations which is recorded when due. Budgets are adopted on a basis consistent with GAAP.

A complete discussion of the Parish's accounting basis is provided in Note 1 to the General-Purpose Financial Statements.

ECONOMIC OUTLOOK

SUMMARY OF LOCAL ECONOMY

The Parish has been in a period of renewal and expansion for Terrebonne Parish. We have recognized the unique potential of our area, and efforts are in place to preserve our culture and heritage even as we look to share it with the rest of the country. The major industries including the oil field, seafood, tourism, shipbuilding and medical care (except addition to major states) have enjoyed the impressive growth in the Parish since 1983. These industries are major employers of the Parish's labor force.

Terrebonne Parish has created an Advisory Board whose mission is to explore and implement innovative ways to spur new development and strengthen the existing economy of the Parish. As a result, many new projects have been proposed and are currently in the process of becoming reality.

FUTURE ECONOMIC OUTLOOK

Some of economic indicators below have reflected the past growth and future potential growth our Parish:

Year	Accounts Required			Crews		
	Sales Tax Permits	Annual % Growth	Occupational Licenses	Annual % Growth	Sales Tax Collections	Annual % Growth
1993	3,583		4,024		\$27,888,295	
1994	3,679	0.47%	4,518	2.19%	30,117,936	18.12%
1995	3,786	3.13%	4,838	7.09%	32,354,545	7.39%
1996	3,926	3.74%	4,590	-4.99%	48,881,330	8.16%
1997	4,021	1.88%	4,738	3.16%	35,899,836	15.84%
1998	6,174	2.54%	4,110	-8.13%	63,239,238	7.89%

^{**} In 1996, the Terrebonne Parish School Board levied a 1% sales tax which generated gross collections of \$8,991,236 in 1996, \$14,121,373 in 1997 and \$13,075,168 in 1998. This tax was not included in the formula calculating the annual percentage of growth for 1996 through 1998.

^{***} In 1995, the Terrebonne Parish Sheriff's Office levied a 1/8% sales tax which generated \$644,700 in 1997 and \$7,162,678 in 1998. This tax was not included in the formula calculating the annual percentage of growth for 1997 and 1998.

^{****} In 1998, the Terrebonne Parish Consolidated Government levied a 1/4% sales tax which generated \$1,668,158. This tax was not included in the formula calculating the annual percentage of growth for 1998.

According to the Louisiana Department of Labor, the annual average rate of local unemployment continues to fall in 1998, as reflected in the following chart. Along with an increase in the work force, we have also had a steady increase in building permits issued (a indication of new construction and reworking).

Year	Average Labor Force *	Unemployment Rate †	Building Permits Issued **
1993	40,100	7.00%	418
1994	42,100	7.10%	426
1995	43,600	6.70%	433
1996	44,500	5.40%	491
1997	44,800	6.00%	462
1998	50,000	5.00%	526

Source: * Louisiana Department of Labor

** Terrebonne Parish Consolidated Government (Planning Department)

MAJOR INITIATIVES

CRUISEY AND YACHT CLUBS (1998-2001)

Yacht Anchorage Project I-1B: A multi-year phase project, the I-1B project area encompasses approximately 16.5% acres. Geographically, the project is located between the natural ridges of Bayou Terrebonne to the west and Bayou L'Anse-au-Loup to the east. The purpose of the project is to prevent local flooding due to excessive rainfall and tidal surges from the Gulf of Mexico through the Houma Navigation Canal. It is not unusual for both of these conditions to occur simultaneously. Weather conditions are not necessary to influence strong tidal fluctuations. Current funding of \$11,734,268 includes the following sources: \$3,994,596 (General Fund); \$1,169,458 (i.e. Dep. of Transportation and Development); \$1,158,246 (Capital Sales Tax Fund); \$768,169 (Parishwide Strategy); \$110,818 (Federal Revenue Sharing); \$622,806 (Interest).

Greenfield City Center: Construction of the Houma Terrebonne Civic Center was completed in January 1998 with a kick-off of activities beginning with a grand opening weekend that drew nearly 180,000 people. Those attending enjoyed the experience of concerts, festival rides and exhibits that were showcased in and around the 186,000 square foot facility. The center is a public assembly facility consisting of a 71,000 square foot exhibit hall with concert seating capacity of 5,000, theatrical seating for up to 1,500 and a meeting room wing with over 10,000 square feet of divisible space. The exhibit hall can accommodate up to 144 trade show booths including electric, water and communications services. In addition, the center consists of administrative offices, showing rooms, a full service kitchen, spacious lobby and 1,680 parking spaces. Target market events will be local community events, concerts, conventions, trade and consumer shows, sporting events, theatrical performances, Mardi Gras activities, fairs, festivals, banquets, graduations, receptions, conferences, and religious services.

The funding of \$18,899,723 included the following sources: 25,407,133 (proceeds of bond issuance), 18,167,411 (General Fund), \$1,171,115 (Capital Sales Tax Fund), and \$2,154,064 (Interest).

Downtown Revitalization. Downtown Thibodaux, like many other communities, was hard hit by the economic downturn in the energy industry in the 1980's. Coupled with the trend of suburban shopping malls and the development of other residential neighborhoods, the downtown area's once leading commercial center now contains vacant and deteriorating buildings and empty areas. Thibodaux being designated as a Main Street community in January of 1990 was the first step towards revitalization of Downtown by capitalizing on the 605 Cajun, Native-American and African American cultures which give Thibodaux Parish its unique, outstanding heritage.

Realizing the unique potential of its downtown area, the Parish formed a non-profit corporation named the Thibodaux Downtown Development Corporation (TDDC) whose mission is the redevelopment of the central business district. Under their direction was born the Thibodaux Waterfront Museum. Scheduled for completion in July 1998, the \$1,118,000 facility will bring tourists and activities to the Downtown area.

The Parish Government and TDDC have applied to the Louisiana MainStreet Program for technical and strategic assistance to redeveloping the downtown area into a community center for culture, entertainment, education and tourism. With funds provided by the Parish Government totaling \$1,513,000, along with private donations, a downtown festival, and selling bonds for the walkway, redevelopment commission is under way with the conversion of an existing building in the Historic District into a cultural museum, construction of a public park, and a boardwalk along Bayou Thibodaux.

Port Facility. A 400 acre port located off Industrial Boulevard near the waterway section of the Houma Marginal Canal and Intracoastal Canal has become a reality. With the Parish no longer having rail access, the port can provide alternate links to industry in the Parish. When completed, the port will have an inland slip 3,760 feet long, 400 feet wide and depth of 15 feet. In addition, the port will have unlimited overhead clearance and subtidal stream protection. Half of the projected \$7.8 million cost will be provided by state capital money funds with a Parish match through general funds and bond issues.

The port is expected to be filled with an industrial park and facilities for shipbuilding and repair, fabrication, machining, low and large repair, boat building and maintaining inventory and other machine services.

The current adopted funding of \$1,455,000 includes the following sources: General Fund (\$388,000), Thibodaux Waterways Association (\$5,000), and State of Louisiana Facility Planning and Control (\$1020,000).

Hwy 92. The construction of a "state-of-the-art" facility is replacing the inadequate merger. The \$211,833 facility is being funded by General Fund (\$288,810), Thibodaux General Medical Center (\$118,000) and interest (\$15,000). The 2,640 square foot building includes an autopsy room, cadaver storage and receiving and holding area. In addition to working with funding a portion of the facility, Thibodaux General Medical Center donated the land.

Juvenile Detention Center. Thibodaux Parish was in need of a juvenile detention facility that would avoid and afford opportunities to children who enter the juvenile justice system to become productive, law abiding citizens of the community by the establishment of rehabilitative programs. When Thibodaux Parish did not have this facility, the children were sent outside the Parish for rehabilitation. The 1988 completed facility of 72 beds had a cost of \$1,544,178. The funding sources were as follows: \$1,655,995 (General Fund), \$578,000 (Juvenile Detention Aid Veterans Trust), \$961,000 (State of Louisiana Grant), and \$75,815 (Municipalities).

DEPARTMENT ACCOMPLISHMENTS

Public Works The Department's Buildings Division is continuing with repairs to meet Allied requirements for the handicapped. Lancaster's video share police revenues generated from the operation of video poker devices has afforded Trumbull Parish the ability to upgrade our public buildings so as to make them more accessible to our handicapped citizens.

The Drainage Division decreased its completed work orders in 1998 due to the transfer of the grant-writing function to the Road and Bridge Division. A plan to work towards automated forced drainage pump station status reports through satellite and telephone equipment is underway, with computerized remote control capabilities following. The Parish currently maintains over 55 forced drainage pump stations throughout the Parish.

The Road and Bridge Division completed 14,531 work orders in 1998 which incorporated repairs and improvements to various streets and bridges. Currently, there are approximately 1,400 potholes and strips in Trumbull Parish, 743 in rural areas and 658 in the urban areas, totaling more than 475,233 miles or 498 lane miles. The bridge inventory for 1998 consists of 74 pavements, of which 13 are movable (8 measured 24 hours per day). The Falgout Canal Road Pontoon Bridge, owned and maintained by the Parish, is known to be the largest of its kind within the United States.

The Pollution Control Division completed 1,241 work orders in 1998 which maintains two major treatment facilities, seven holding basins, several package treatment plants and over 145 pump systems. In order to more closely monitor their operations, a telemetry system has been installed and is in the process of being fine tuned. The telemetry system is designed to report various operational parameters of the system and display them in graphical form on computers that have been networked together. This allows field and office personnel to see live updates of the system status.

Human Resources Our Human Resources Department has made great strides this last year in building an extensive in-house library of books, video tapes, and reference materials. A full day of coloration provides new employees with information and education on Parish rules, regulations, and benefits. An in-depth assessment of the design and operational aspects of the present day compensation and benefits program was completed. The newly designed and installed program resulted in an improved compensation plan, which can readily be adjusted to reflect economic grants and prevailing wage markets. In addition to providing services to employees and assisting management in creating a climate that enhances employee efficiency, the Human Resources Department strives to develop strategies which promote positive employee-employer relationships.

LEADS The Utilities Department continued to experience substantial growth in the electric system due to favorable economic conditions. The electric system ended 1998 with active rates of 265,367,898 kWh, up 6.82% from 1997 rates of 249,508,222kwh.

The Electric Distribution Division expanded the new fiber optic cable system from Norman Street to the Newton Generating Station to connect the downtown Generating Center and Information Systems Department (City Hall), thus completing the backbone of the planned fiber optic network. The completed network will serve as a multi purpose communications link for electric system monitoring/control and computer networking for the GIS server and A/S/MS.

The Electric Generation Division off system sales for the summer produced gross revenues of approximately \$2,219,267. Where sales are anticipated for the 1999 peak season.

The Gas Distribution Division has completed Phase IV and has begun on Phase V of its continuing program of sand iron pipe replacement. Other projects completed include the 140' 310' and Madam Road Regulator Station improvement.

City Police. An on-going successful program, born from an idea coming from the community, curbs the problem of juvenile crime in Terrebonne Parish by enforcing curfew laws. In a partnership formed with City Police, City Court, City Marshal, Parish District Attorney, and Parish Sheriff, law enforcement officials occupy parks, streets, yards and parking lots to supervise city operations. Juveniles accused receive community service, probation, counseling or time in juvenile detention. The parents are also required to come to court. By allowing their child to break curfew, and face jail time and/or fines. The success of this program has diminished the night crime of juveniles and increased their own safety.

Utility Department. The Information Systems Division is continuing the upgrade of the Parish's main computer system in addition to completing final stages of the Year 2000 compliance. The upgraded system increases the main memory, disk storage, and system performance. It functions as a main file server for various PC networks, allowing users to exchange data between networks and the AS/400.

Risk Management. Over several years, the Risk Management Department has met with various experts provided by our insurance consultants, the purpose being to review our liability claims, loss reserves, and audit to identify allocating provisions by adjustments based on loss history and exposure. The result is continued healthy loss reserves and various cost savings that will be returned to those departments with less exposure and claims history.

Planning & Economic Development. The Public Transit Division began operations at the end of 1998 with the arrival of seven buses to meet the increasing mobility needs of the Parish. The Parish Transit Administration provides up to 80% of the funding for capital expenditures, and 50% of the funding needed for routine operating costs. The Parish is responsible for any local match funding for operating deficits and capital and planning spending.

The transit system is slated to expand in 1999 with a connecting route to Nicholls State University in the neighboring parish of Labadieville. This will be the first across-parish service in the Parish.

The Main Street Division, created in 1996, approaches downtown revitalization as a comprehensive, first point approach focusing on the areas of Design, Organization, Promotion, and Economic Encouraging incorporation of all aspects of the urban environment. Accomplishments to date and currently in progress are the May Fest, Historic Main Street program, Fitness Walk through Downtown, new business recruitment, and landscaping in Courthouse Square. Since designated a Main Street Community, the State of Louisiana, through the office of the Lieutenant Governor recognized the Historic Main Street Program in the first round of Louisiana Main Street Awards Presentation."

FINANCIAL INFORMATION

INTERNAL CONTROL

The Parish Administration is responsible for establishing and maintaining an internal control designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the valuation of costs and benefits implies estimates and judgments by management.

As a recipient of federal, state and local financial assistance, the Parish is also responsible for ensuring that an adequate internal control is in place to ensure and document compliance with applicable laws and regulations related to these programs.

BUDGETARY CONTROLS

The Parish maintains extensive budgetary controls, including an encumbrance system, with legal provisions embedded in the annual operating budget and five-year capital outlay budget, approved by the Parish Council. Activities of the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Proprietary Funds are included in the annual appropriated operating budget. Capital and long-term projects are prepared for the five-year capital outlay budget.

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

The level of budgetary control under the Parish President allows the transfer of part or all of any unencumbered appropriation within departments. Any amendment involving the transfer of monies from one department to another or exceeding amounts estimated must be approved by the Council. Further explanations can be found in the Notes to the Financial Statements (No. 1, "Summary of Significant Accounting Policies").

GENERAL GOVERNMENT FUNCTIONS

General Government Summary: Revenues of the primary government for general governmental functions (exclusive of policy financing sources) totaled \$67,558,379 in 1998, an increase of \$2,193,066, or 3.27%, over 1997's \$65,365,313. Revenues from major sources and their increase (decrease), compared with the previous year, are summarized in the following table. The "Percent of Total" for each item relates to the total revenues for that year.

Sources of Revenue	1998		1997		Increase (Decrease) (over 1997)	
	Revenue	Percent of Total	Revenue	Percent of Total		
Taxes	\$31,889,029	53.13%	\$31,883,790	55.05%	\$	5,239
Licenses and permits	1,469,049	2.18%	1,697,526	2.59%		12,486
Intergovernmental revenues	19,533,621	28.92%	17,284,126	26.59%	1,849,495	
Charges for services	4,836,879	7.16%	3,084,009	4.72%	1,752,870	
Fees and royalties	2,089,490	3.09%	2,046,915	3.05%	42,575	
Miscellaneous revenues	4,649,611	6.88%	4,789,287	7.32%		(139,676)
Total	\$67,558,379	100.00%	\$65,365,313	100.00%	\$2,193,066	

Tax revenues for 1998 accounted for 53.13% of total governmental revenues. This includes ad valorem of \$13,872,341, sales taxes of \$21,263,226, special assessment taxes of \$486,247, and other taxes of \$6,288,465. An increase in sales tax revenues of 2.89% reflects some economic growth in Terrebonne Parish.

Intergovernmental revenues increased by \$1,849,495 in 1998. Grants totaling \$4,184,508 from the U.S. Housing and Urban Development Department (HUD) were received in 1998 (over the \$2,993,112 received) in 1997. The 46% increase was substantially due to the construction of major sewerage projects for which the projects were funded with HUD revenues. The L-15 Drainage Construction project received funding from the State of Louisiana in excess of \$1.3-million.

The state-shared revenue received for video-drive poker fees increased by \$124,508 from \$1,219,265 in 1997 to \$1,343,773 in 1998. This funding fee is collected by the state on all video poker devices and is shared with the parishes.

Expenditures for general governmental operations of the primary government increased by \$11,200,761 or 14.65% in 1998 over 1997.

Function	1998		1997		Increase (Decrease) Over 1997
	Expenditure	Percent of Total	Expenditure	Percent of Total	
General Government	\$ 8,928,145	12.84%	\$11,216,855	18.99%	\$ (2,288,710)
Public Safety	32,153,458	44.75%	18,895,812	30.61%	1,257,588
Streets and Drainage	11,770,783	16.29%	18,318,547	30.87%	1,862,196
Sanitation	6,267,425	8.61%	3,288,330	5.58%	1,879,094
Health and Welfare	4,776,277	6.59%	4,151,792	6.93%	624,483
Park Service	11,831,282	16.33%	3,688,658	6.05%	7,734,633
Culture and Recreation	3,542,134	4.86%	2,278,793	3.80%	123,341
Education	34,124	0.05%	24,161	0.04%	(77)
Economic Development	2,844,271	3.91%	1,683,137	2.75%	1,161,134
Urban redevelopment and housing	711,936	0.97%	484,721	0.80%	226,850
Capital Outlay	29,288,660	40.67%	11,485,477	19.01%	8,858,225
Total	\$62,182,197	100.00%	\$64,311,496	100.00%	\$21,298,799

General government expenditures decreased by a total of \$1,228,710 or 11.82%, over 1997 due to the completion of the Terrebonne Juvenile Detention Center expended in a Special Revenue Fund.

Public safety expenditures increased by \$1,257,588 or 11.55% over 1997 due substantially from the operations and maintenance of the Gretnole Detention Center.

Streets and Drainage increased \$1,862,196, or 14.16% over 1997 from major construction projects of new roads and drainage systems.

Sanitation expenditures increased in 1998 by \$1,879,094 or 57.62% over 1997 due substantially to the projects started for the landfill closure.

Health and Welfare increased in 1998 by \$624,483 or 15.02% due to a special allocation from the LORICAP funding used for low income residents in the extremely high temperature months. In addition, an increase in 1998 related to services and charges to fund the Terrebonne Association for Retarded Children, Inc.

Park Service expenditures increased by \$7,734,633, or 213.27%, from the abandonment and retirement of various public improvement and environment issues in addition to the issuance of new public improvement bonds. See Note 8 "Long-Term Obligations" for details.

Arts and Development expenditures increased by \$1,261,234, or 74.93% due mainly to major coverage projects in the Smithdale and Leveeview areas of the Parish. These projects are accounted for in Special Revenue Funds.

Adult redevelopment and housing expenditures increased by \$236,893, or 46.67% due substantially to a new program that funds the purchase, rehabilitation and reselling of program eligible houses as a benefit to the targeted low-income areas of the Parish.

Capital chiefly includes expenditures in the Capital Projects Funds. The increase of \$8,898,223 or 71.18% is mainly attributable to the ongoing construction of the Bienville-Terrebonne Child Center and its component projects. The expenditures in the Capital Project Funds are non-recurring in nature, therefore will fluctuate from year to year.

Property Assessments and Tax Rates The assessed value of property amounted to \$312,794,347 parishwide in 1998, representing an increase of \$29,282,667, or 9.52%. The City of Houma's assessed value of \$66,985,883 in 1998 represents an increase of \$5,848,798 or 9.27% over 1997.

The allocation of property tax levies for parishwide and special districts for 1998 and the three preceding years is as follows:

	Mills Per Dollar of Assessed Valuation				
	1998	1997	1996	1995	1994
City					
Maintenance	28.15	28.49	28.49	28.49	18.49
Parishwide					
Edis Service	2.14	2.38	2.58	2.95	6.31
Maintenance	36.87	39.74	38.74	39.74	39.74
Districts					
Edis Service	14.54	20.25	18.79	29.50	28.48
Maintenance	262.56	241.74	211.99	208.50	216.86

General Fund Fund Balance Terrebonne Parish maintains a prudent fund balance for the General Fund due to conservative budgetary practices and long-term planning. For the period ending December 31, 1998, the fund balance decreased to \$4,873,468, from \$16,796,488 for the period ending December 31, 1997. In 1994, Terrebonne Parish received \$8.9 million from the State of Louisiana, representing the first installment of a settlement with France for disputed annual royalty payments. This caused an unusually high fund balance in 1994. In March 1995 and March 1996, the Parish received an additional \$2,979,589 for each year totaling \$4,959,088. The majority of the funds have since been allocated to various non-recurring projects from 1994 through 1998.

In 1996, the Utility Revenue Fund began transferring a "payment in lieu of taxes" to the General Fund. This transfer is in accordance with the provisions of the 1992 Utility Bond Ordinance. The following summary is made for the dedicated purpose of current and future unbonded expenditures:

Year	Amount
1994	\$ 250,000
1995	775,841
1996	257,813
1997	1,348,630
1998	1,055,120

FINANCIAL OPERATIONS

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

Utility Fund: The Utility Fund includes the production and distribution of electricity and the procurement and distribution of gas. In 1998, the Utility Fund had a net income of \$3,513,982 compared to 1997 of \$4,174,158.

Sewerage Fund: The Sewerage Fund realized a net loss of \$488,140 in 1998 in comparison to the net loss of \$307,549 in 1997. In 1998, the parish administration presented a rate rate adjustment to the Council which will allow the Sewerage Fund to begin adequately recovering annual operating costs (including depreciation). In the interim, the Parish is making provisions for supplementing the Sewerage Fund from the General Fund.

Civic Center Fund: In the pre-opening second year, the Civic Center Fund realized a net income of \$508,607 over the first year of \$288,543.

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

	Insurance Control Fund	Group Health Insurance Fund	Human Resources Fund	Centralized Purchasing Fund	Information Systems Fund
Beginning Retained Earnings	\$ 837,817	\$2,938,877	\$ 154,180	\$ 215,817	\$ 99,589
Net Income (Loss)	(364,721)	142,533	(59,322)	11,666	(68,880)
Ending Retained Earnings	\$ 473,096	\$3,081,410	\$ 94,858	\$ 227,483	\$ 30,709

FINANCIAL OPERATIONS

Private Trust Fund Operations: Disclosure information can be found in the Notes to the Financial Statements (No. 25, "Private Trusts").

DEBT ADMINISTRATION

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

Public Improvement	\$28,665,000
General Obligation	8,357,150
Special Assessment	398,238
Revenue Bonds	14,985,000

Further disclosure information can be found in the Notes to the Financial Statements (No. 8, "Long-Term Obligations").

CASH MANAGEMENT

The investment objectives of the Parish are to obtain the most favorable rate of return while maintaining enough liquidity to meet the operating requirements of the Government. Primary emphasis is placed upon the safety of such funds in an effort to minimize risk while earning maximum return. As of December 31, 1998, the Parish's cash resources were divided between cash and investments as follows:

	1998	
	Amount	Average Percent
Cash on hand	\$ 3,444	0.00%
Certificates of deposit	31,276,628	35.00%
Investments	81,790,371	41.87%
Total	\$114,626,493	100.00%

All funds managed and invested by the Parish are done so in accordance with Louisiana Revised Statutes, Title 26, Chapter 7, and the Terrebonne Parish Consolidated Government Plans. Kato Charis, section 4-84.

Any institution issuing certificates of deposits or maintaining an interest bearing checking account in excess of the FDIC insurance will be required to pledge collateral to secure the investments. The collateral pledged must be held by a third party bank serving as custodian. Further explanation and details can be found in the Notes to the Financial Statements (No. 3, "Deposits and Investments").

RISK MANAGEMENT

The Parish's comprehensive risk management program includes property, liability, safety, worker's compensation, health, life, and dental. The self-insured policies are further explained in the Notes to the Financial Statements (No. 20, "Risk Management").

OTHER INFORMATION

INDEPENDENT AUDIT

The Parish's Home Rule Charter requires a comprehensive annual audit to be performed by the state or the Council may designate a private-certified public accountant or firm of such accountants.

In addition, the audit also meets the requirements of the Federal Single Audit Act of 1984 and related OMB Circular A-133. The auditor's reports related specifically to a single audit are issued under separate cover.

AWARDS

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

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

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

ACKNOWLEDGEMENT

We wish to express our appreciation to all the members of the Division of Administration and Council Staff who assisted and contributed to the preparation of this report. Special acknowledgment is due to the staff of the Accounting Division, whose dedicated efforts resulted in the successful completion of the report.

In addition, we express our appreciation to the President and Parish Council for their continuing interest and support in planning and conducting the financial affairs of the Parish in a responsible and progressive manner.

Respectfully submitted,



Doug Miller, CPA
Chief Administrator and Financial Officer



James J. Olson
Parish Comptroller

TEHERONNE PARISH CONSOLIDATED GOVERNMENT**1998 PRINCIPAL OFFICIALS**

Parish President	Parishwide	Darryl P. Boudreau
Parish Council	District 1	Ferry G. Gabriel, Jr.
	District 2	Wayne J. Thibodeaux
	District 3	Ray B. Boudreau, Sr. (Vice-Chairman)
	District 4	Thomas M. D'Aquila
	District 5	Joseph B. Deane, Jr.
	District 6	Harold P. Lagreps
	District 7	Cynthia D. Higgins
	District 8	Carl J. Chauvin
	District 9	David D. Henry (Chairman)
		Council Clerk
	Council Fiscal Officer	Wanda M. LeCompte, CPA
Administration	Chief Administrative and Financial Officer	Doug Males, CPA
	Public Works Director	Al Laverne
	Utilities Director	Thomas K. Boney
	Risk Management Director	Darryl Desrosiers
	Planning/Economic Development Director	Pat Gardner
	Fire Chief	John Vojcik
	Police Chief	Orville Callahan
	Human Resources Director	Dale Norwood
	Recreation Director	Pat Patterson
	Civic Center Director	Linda McCurdy
	Sanitary Inspection Director	Jason Hutchings

FOR ACCOUNTING DIVISION STAFF

Accounting Division	Comptroller	Jeanie J. Elbert
	Assistant Comptroller	Donald Pizzo
	Investment Officer	Susan DeBoscovich
	Budget Officer	Bill D. Arvonneau
	Accountant	Kayla Hoops
	Accountant (Federal Grants)	Pauline-Tamara, CPA
	Accountant (Contracts)	Julie Roudsman
	Payroll Clerk (Fiscal Agents)	Anita Pasch
	Accounts Receivable Clerk	Bill Hornel
	Accounts Receivable Clerk	Eric Fontana
	Accounts Payable Clerk	Shelia Roudsman
	Accounts Payable Clerk	Wanda Romanic
	Accounts Payable Clerk	Mary Ann Klingman
	Accounting Clerk	Faggy Pitts
	Grant Accounting Clerk	Susan Cudde
	Grant Accounting Clerk	Terry Richardson/Kathy LaCompte
	Executive Secretary	Trudy Triche
	Receptionist/Secretary	Lorretta Johnson
	Secretary/Receptionist	Felicia Albert
	Accounting Clerk	Lamar Gaudreau
	Accounting Intern	Diana Williams
	Accounting Intern	Eric Maguire

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Terrebonne Parish
Consolidated Government,
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1997

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



Douglas R. Eldersworth
President

Jeffrey L. Eason
Executive Director



FINANCIAL SECTION



Louisiana Senator

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying general-purpose financial statements of Terrebonne Parish Consolidated Government (a political subdivision of the State of Louisiana) as of and for the year ended December 31, 1998, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Terrebonne Parish Consolidated Government's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the Terrebonne General Medical Center, Houma-Terrebonne Airport Commission, Houma-Terrebonne Tourist Commission, Houma-Terrebonne Regional Planning Commission, Houma-Terrebonne Public Trust Financing Authority, Terrebonne Parish Coroner, City Court of Houma, District Attorney, Clerk of Court, Assessor, Terrebonne Parish Recreation District No. 11, Bayou Care Fire Protection District and the Judicial District Court Law Clerk Fund. The financial statements of the aforementioned funds reflect 67% and 85% of discretely presented component unit funds' assets and revenues, respectively. These financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on the general-purpose financial statements, insofar as it relates to the amounts included for these discretely presented component units, is based solely on the reports of the other auditors.

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

In our opinion, based upon our audit and the reports of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Terrebonne Parish Consolidated Government as of December 31, 1998, and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated April 23, 1999 on our consideration of the Terrebonne Parish Consolidated Government's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The year 2000 supplementary information on page 82 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that Terrebonne Parish Consolidated Government is or will become year 2000 compliant, that Terrebonne Parish Consolidated Government's year 2000 consultation efforts will be successful in whole or in part, or that parties with which Terrebonne Parish Consolidated Government does business are or will become year 2000 compliant.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of Terrebonne Parish Consolidated Government taken as a whole. The combining statements and individual fund and account group schedules and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Terrebonne Parish Consolidated Government. Such information, except for the Schedules of Insurance in Force and Utility Customers marked "Unaudited", in which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements, and, in our opinion, based upon our audit and the reports of other auditors, the information is fairly presented in, all material respects, in relation to the general-purpose financial statements taken as a whole.

Respectfully submitted,



Certified Public Accountants

Houma, La.,
April 23, 1999.

GENERAL PURPOSE FINANCIAL STATEMENTS

Primary Fund Code	Account Group		Total (Millions)	Component Code	Total (Millions)
	General Fund Accts.	Special Revenue (Millions)	Only (Millions)		Only (Millions)
1 10-401			1,324,000	1 10-401-00	1,324,000
			19,500,000		19,500,000
			20,824,000		20,824,000
			1,343,500		1,343,500
			22,167,500		22,167,500
			1,343,500		1,343,500
			23,511,000		23,511,000
			1,343,500		1,343,500
			24,854,500		24,854,500
			1,343,500		1,343,500
			26,198,000		26,198,000
			1,343,500		1,343,500
			27,541,500		27,541,500
			1,343,500		1,343,500
			28,885,000		28,885,000
			1,343,500		1,343,500
			30,228,500		30,228,500
			1,343,500		1,343,500
			31,572,000		31,572,000
			1,343,500		1,343,500
			32,915,500		32,915,500
			1,343,500		1,343,500
			34,259,000		34,259,000
			1,343,500		1,343,500
			35,602,500		35,602,500
			1,343,500		1,343,500
			36,946,000		36,946,000
			1,343,500		1,343,500
			38,289,500		38,289,500
			1,343,500		1,343,500
			39,633,000		39,633,000
			1,343,500		1,343,500
			40,976,500		40,976,500
			1,343,500		1,343,500
			42,320,000		42,320,000
			1,343,500		1,343,500
			43,663,500		43,663,500
			1,343,500		1,343,500
			45,007,000		45,007,000
			1,343,500		1,343,500
			46,350,500		46,350,500
			1,343,500		1,343,500
			47,694,000		47,694,000
			1,343,500		1,343,500
			49,037,500		49,037,500
			1,343,500		1,343,500
			50,381,000		50,381,000
			1,343,500		1,343,500
			51,724,500		51,724,500
			1,343,500		1,343,500
			53,068,000		53,068,000
			1,343,500		1,343,500
			54,411,500		54,411,500
			1,343,500		1,343,500
			55,755,000		55,755,000
			1,343,500		1,343,500
			57,098,500		57,098,500
			1,343,500		1,343,500
			58,442,000		58,442,000
			1,343,500		1,343,500
			59,785,500		59,785,500
			1,343,500		1,343,500
			61,129,000		61,129,000
			1,343,500		1,343,500
			62,472,500		62,472,500
			1,343,500		1,343,500
			63,816,000		63,816,000
			1,343,500		1,343,500
			65,159,500		65,159,500
			1,343,500		1,343,500
			66,503,000		66,503,000
			1,343,500		1,343,500
			67,846,500		67,846,500
			1,343,500		1,343,500
			69,190,000		69,190,000
			1,343,500		1,343,500
			70,533,500		70,533,500
			1,343,500		1,343,500
			71,877,000		71,877,000
			1,343,500		1,343,500
			73,220,500		73,220,500
			1,343,500		1,343,500
			74,564,000		74,564,000
			1,343,500		1,343,500
			75,907,500		75,907,500
			1,343,500		1,343,500
			77,251,000		77,251,000
			1,343,500		1,343,500
			78,594,500		78,594,500
			1,343,500		1,343,500
			79,938,000		79,938,000
			1,343,500		1,343,500
			81,281,500		81,281,500
			1,343,500		1,343,500
			82,625,000		82,625,000
			1,343,500		1,343,500
			83,968,500		83,968,500
			1,343,500		1,343,500
			85,312,000		85,312,000
			1,343,500		1,343,500
			86,655,500		86,655,500
			1,343,500		1,343,500
			88,000,000		88,000,000
			1,343,500		1,343,500
			89,343,500		89,343,500
			1,343,500		1,343,500
			90,687,000		90,687,000
			1,343,500		1,343,500
			92,030,500		92,030,500
			1,343,500		1,343,500
			93,374,000		93,374,000
			1,343,500		1,343,500
			94,717,500		94,717,500
			1,343,500		1,343,500
			96,061,000		96,061,000
			1,343,500		1,343,500
			97,404,500		97,404,500
			1,343,500		1,343,500
			98,748,000		98,748,000
			1,343,500		1,343,500
			100,091,500		100,091,500
			1,343,500		1,343,500
			101,435,000		101,435,000
			1,343,500		1,343,500
			102,778,500		102,778,500
			1,343,500		1,343,500
			104,122,000		104,122,000
			1,343,500		1,343,500
			105,465,500		105,465,500
			1,343,500		1,343,500
			106,809,000		106,809,000
			1,343,500		1,343,500
			108,152,500		108,152,500
			1,343,500		1,343,500
			109,496,000		109,496,000
			1,343,500		1,343,500
			110,839,500		110,839,500
			1,343,500		1,343,500
			112,183,000		112,183,000
			1,343,500		1,343,500
			113,526,500		113,526,500
			1,343,500		1,343,500
			114,870,000		114,870,000
			1,343,500		1,343,500
			116,213,500		116,213,500
			1,343,500		1,343,500
			117,557,000		117,557,000
			1,343,500		1,343,500
			118,900,500		118,900,500
			1,343,500		1,343,500
			120,244,000		120,244,000
			1,343,500		1,343,500
			121,587,500		121,587,500
			1,343,500		1,343,500
			122,931,000		122,931,000
			1,343,500		1,343,500
			124,274,500		124,274,500
			1,343,500		1,343,500
			125,618,000		125,618,000
			1,343,500		1,343,500
			126,961,500		126,961,500
			1,343,500		1,343,500
			128,305,000		128,305,000
			1,343,500		1,343,500
			129,648,500		129,648,500
			1,343,500		1,343,500
			130,992,000		130,992,000
			1,343,500		1,343,500
			132,335,500		132,335,500
			1,343,500		1,343,500
			133,679,000		133,679,000
			1,343,500		1,343,500
			135,022,500		135,022,500
			1,343,500		1,343,500
			136,366,000		136,366,000
			1,343,500		1,343,500
			137,709,500		137,709,500
			1,343,500		1,343,500
			139,053,000		139,053,000
			1,343,500		1,343,500
			140,396,500		140,396,500
			1,343,500		1,343,500
			141,740,000		141,740,000
			1,343,500		1,343,500
			143,083,500		143,083,500
			1,343,500		1,343,500
			144,427,000		144,427,000
			1,343,500		1,343,500
			145,770,500		145,770,500
			1,343,500		1,343,500
			147,114,000		147,114,000
			1,343,500		1,343,500
			148,457,500		148,457,500
			1,343,500		1,343,500
			149,801,000		149,801,000
			1,343,500		1,343,500
			151,144,500		151,144,500
			1,343,500		1,343,500
			152,488,000		152,488,000
			1,343,500		1,343,500
			153,831,500		153,831,500
			1,343,500		1,343,500
			155,175,000		155,175,000
			1,343,500		1,343,500
			156,518,500		156,518,500
			1,343,500		1,343,500
			157,862,000		157,862,000
			1,343,500		1,343,500

Exhibit 1
Continued

Industry Location Fiscal Year	Market Share		Total Attendance (thou)	Percentage Share	Total Attendance (thou)
	Actual Share	Control Log-Size Adjustment			
<u>6/1/02</u>		<u>46.460%</u>	<u>175,260</u>	<u>8.142%</u>	<u>212,402.14</u>
	<u>8.854%</u>		<u>127,402</u>	<u>5.914%</u>	<u>212,402.14</u>
			<u>1,000.00</u>	<u>1.000%</u>	<u>2,000.00</u>
			<u>1,000.00</u>	<u>20.00%</u>	<u>5,000.00</u>
			<u>10,000</u>	<u>1.000%</u>	<u>10,000.00</u>
			<u>100,000</u>	<u>17.521%</u>	<u>568,000.00</u>
			<u>500,000</u>	<u>28.0%</u>	<u>2,500,000.00</u>
			<u>1,000,000</u>	<u>20.0%</u>	<u>5,000,000.00</u>
<u>1,000,000</u>			<u>1,000,000</u>	<u>10.0%</u>	<u>10,000,000.00</u>
			<u>5,000</u>	<u>0.00%</u>	<u>5,000.00</u>
			<u>10,000</u>	<u>0.00%</u>	<u>10,000.00</u>
			<u>50,000</u>	<u>0.00%</u>	<u>50,000.00</u>
			<u>1,000,000</u>	<u>0.00%</u>	<u>1,000,000.00</u>
			<u>100,000</u>	<u>0.00%</u>	<u>100,000.00</u>
			<u>10,000</u>	<u>0.00%</u>	<u>10,000.00</u>
			<u>1,000</u>	<u>0.00%</u>	<u>1,000.00</u>
			<u>100</u>	<u>0.00%</u>	<u>100.00</u>
			<u>10</u>	<u>0.00%</u>	<u>10.00</u>
			<u>1</u>	<u>0.00%</u>	<u>1.00</u>
			<u>0.1</u>	<u>0.00%</u>	<u>0.10</u>
			<u>0.01</u>	<u>0.00%</u>	<u>0.01</u>
			<u>0.001</u>	<u>0.00%</u>	<u>0.001</u>
			<u>0.0001</u>	<u>0.00%</u>	<u>0.0001</u>
			<u>0.00001</u>	<u>0.00%</u>	<u>0.00001</u>
<u>1,000,000</u>	<u>10,000,000</u>		<u>20,000,000</u>	<u>22.000%</u>	<u>100,000,000</u>
<u>8.142%</u>	<u>8.854%</u>	<u>46.460%</u>	<u>46,460,000</u>	<u>8.142%</u>	<u>568,000,000</u>

**FINANCIAL STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND DEPENDENT FUNDS FOR FISCAL YEAR 2008**

Fireman's Park (Sanitary) Commission

For the year ended December 31, 2008

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenues			
Taxes and special assessments	\$ 1,270,000	\$ 12,000,000	\$ 10,730,000
Fees and charges	50,000	70,000	20,000
Intergovernmental	5,000,000	5,187,000	187,000
Grants for projects	0,000	1,703,000	1,703,000
Fines and penalties	30,000	1,000,000	970,000
Miscellaneous	10,000	1,000,000	990,000
Total revenues	<u>6,390,000</u>	<u>21,663,000</u>	<u>15,273,000</u>
Expenditures			
Current			
General government	3,000,000	4,000,000	1,000,000
Public safety	400,000	1,000,000	600,000
Public utilities	400,000	1,000,000	600,000
Sanitation	0,000	0,000,000	0,000,000
Public works	0,000	4,000,000	4,000,000
Public administration	0,000	1,000,000	1,000,000
Debt retirement and financing	0,000	0,000,000	0,000,000
Debt service	0,000	0,000,000	0,000,000
Capital projects	0,000	0,000,000	0,000,000
Capital assets	0,000	0,000,000	0,000,000
Other	0,000	0,000,000	0,000,000
Total expenditures	<u>3,800,000</u>	<u>10,000,000</u>	<u>6,200,000</u>
Transfers (receipts) of revenues and expenditures	<u>2,590,000</u>	<u>1,663,000</u>	<u>927,000</u>
Other Financing Sources (Used)			
Proceeds from general bond issuances			1,000,000
Proceeds from special bond issuances			1,000,000
Capital leases			0,000,000
Proceeds from other bond issuances	0,000,000	1,000,000	1,000,000
Operating transfers in	10,000,000	(10,000,000)	0,000,000
Operating transfers out	(10,000,000)	(10,000,000)	0,000,000
Total other financing sources (used)	<u>0,000,000</u>	<u>0,000,000</u>	<u>0,000,000</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>2,590,000</u>	1,663,000	927,000
Fund Balances			
Beginning of year, un-audited	10,700,000	10,700,000	0,000,000
Contributions made	0,000,000	0,000,000	0,000,000
Total year	<u>\$ 10,700,000</u>	<u>\$ 10,700,000</u>	<u>\$ 0,000,000</u>

See notes to financial statements

COMPARISON TABLE OF REVENUES, EXPENDITURES AND CARRYOVERS FOR FINANCIAL YEAR 2014-15 (GENERAL AND SPECIAL REVENUES ONLY)

Washington State Department of Commerce

Dolls per month/December 31, 2014

Revenue	General Fund		Various	Special Revenue Funds		Various
	Budget	Actual	Revenues	Budget	Actual	Revenues
			(Deficit/Excess)			(Deficit/Excess)
Revenues						
Taxes	\$ 1,484,400	\$ 1,501,400	\$ (17,000)	\$ 36,000,000	\$ 35,900,000	\$ 100,000
Income (corporation)	480,000	501,000	21,000	20,000	19,000	10,000
Intergovernmental	480,000	490,000	10,000	14,000,000	14,000,000	0
Federal Government	280,000	280,000	0	1,000,000	1,000,000	0
Federal Maritime	200,000	210,000	10,000	1,000,000	1,000,000	0
Miscellaneous	0	0	0	0	0	0
Statewide	0	0	0	0	0	0
Total taxes	1,480,000	1,501,000	21,000	36,000,000	35,900,000	100,000
Other	0	0	0	0	0	0
Licenses and fees	0	0	0	0	0	0
Fines and penalties	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Dividends	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Total revenues	1,480,000	1,501,000	21,000	36,000,000	35,900,000	100,000
Expenditures						
Salaries	\$ 400,000	\$ 400,000	\$ 0	\$ 4,000,000	\$ 4,000,000	\$ 0
Personnel services	400,000	400,000	0	4,000,000	4,000,000	0
Travel	0	0	0	0	0	0
Telephone	0	0	0	0	0	0
Printing	0	0	0	0	0	0
Postage	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Total salaries	400,000	400,000	0	4,000,000	4,000,000	0
Contractual services	0	0	0	0	0	0
Travel	0	0	0	0	0	0
Telephone	0	0	0	0	0	0
Printing	0	0	0	0	0	0
Postage	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Total contractual services	0	0	0	0	0	0
Total expenditures	400,000	400,000	0	4,000,000	4,000,000	0
Transfers to other agencies	0	0	0	0	0	0
Total expenditures	400,000	400,000	0	4,000,000	4,000,000	0
Other financing sources (fund)						
Proceeds from bond	0	0	0	0	0	0
Grant	0	0	0	0	0	0
Proceeds from sale	0	0	0	0	0	0
Proceeds from lease	0	0	0	0	0	0
Total other financing sources	0	0	0	0	0	0
Transfers to other agencies						
General Fund	0	0	0	0	0	0
Special Revenue Funds	0	0	0	0	0	0
Total transfers	0	0	0	0	0	0
Net change						
General Fund	\$ 80,400	\$ 100,400	\$ 20,000	\$ 0	\$ 0	\$ 0
Special Revenue Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total net change	\$ 80,400	\$ 100,400	\$ 20,000	\$ 0	\$ 0	\$ 0

By order of the Department:

**COMPANY STATEMENT OF OPERATIONS, EXPENSES AND INCREASES OR DECREASES IN EQUITY (CONTINUED) - BALANCE SHEET
ALL FIGURES ARE IN U.S. DOLLARS AND ARE UNAUDITED EXCEPT WHERE SHOWN OTHERWISE**

Variable Equity Classified Statement

For the year ended December 31, 2013

	Proprietary Fund Equity		Total	
	Proprietary	Subordinated	Equity	Equity
			Unrestricted	Restricted
Operating Revenues				
Revenues from utility and service charges	\$ 33,854,871	\$ 8,045,709	\$ 41,900,580	\$ 10,000,000
Other operating revenues	796,133		796,133	1,000,000
Total operating revenues	<u>34,651,004</u>	<u>8,045,709</u>	<u>42,697,713</u>	<u>11,000,000</u>
Operating Expenses				
Personnel services	4,551,136	1,074,287	5,625,423	10,000,000
Supplies and materials	889,261	10,021	899,282	20,000,000
Utilities and other charges	3,683,687	8,086,029	11,769,716	20,000,000
Depreciation and maintenance		4,281	4,281	4,281
Energy purchases	16,493,683		16,493,683	16,493,683
Expatriation and administration	3,005,684	14,227	3,020,911	10,000,000
Total operating expenses	<u>28,623,451</u>	<u>16,204,625</u>	<u>44,828,076</u>	<u>56,493,683</u>
Operating Income (Loss)	<u>5,998,553</u>	<u>(8,158,916)</u>	<u>(2,160,363)</u>	<u>(54,493,683)</u>
Non-Operating Revenues (Expenses)				
Interest income	1,764,661	416,474	2,181,135	5,000,000
Other non-operating revenues	14,799		14,799	10,000,000
Intergovernmental	888,914		888,914	1,000,000
Gifts from non-governmental related parties	145,213	(2,442)	142,771	100,000
Interest on related charges	(989,349)		(989,349)	(2,943,409)
Other non-operating expenses	(33,329)		(33,329)	(10,000,000)
Total non-operating revenues (expenses)	<u>1,687,409</u>	<u>414,032</u>	<u>2,101,441</u>	<u>(1,843,409)</u>
Income (Loss) Before Income and extraordinary items	<u>3,481,144</u>	<u>(7,744,884)</u>	<u>(4,263,740)</u>	<u>(56,493,683)</u>
Variable Participation Funds	<u>1,676,126</u>		<u>1,676,126</u>	<u>1,676,126</u>
Variable (Not-For-Profit) Funds	<u>(1,688,126)</u>		<u>(1,688,126)</u>	<u>(1,676,126)</u>
Net Income (Classification) attributable to:	<u>3,479,144</u>	<u>(7,744,884)</u>	<u>(4,265,740)</u>	<u>(56,493,683)</u>
Other revenues from:				
Loss on extinguishment of bonds				2,000,000
Net Income (Loss)	<u>3,479,144</u>	<u>(7,744,884)</u>	<u>(4,265,740)</u>	<u>(54,493,683)</u>
Expenses (Classified as Contributed Capital)	<u>1,700,000</u>		<u>1,700,000</u>	<u>1,700,000</u>
Net Income (Loss) Classified as:				
Income of Variable Fund Holders	4,882,720	(679,792)	4,202,928	6,000,000
Income of Non-Variable Fund Holders	<u>(1,403,576)</u>	<u>(1,070,092)</u>	<u>(2,473,668)</u>	<u>(1,000,000)</u>
Expenses of year	<u>\$ 43,773,320</u>	<u>\$ 1,070,092</u>	<u>\$ 44,843,412</u>	<u>\$ 1,000,000</u>

See notes to financial statements.

**MEMBER RELATIONSHIP AND INVESTMENT TRANSACTIONS
FINANCIAL STATEMENTS**

Trustees' Public Investment Statement

For the year ended December 31, 2008

Additions	
Contributions	\$ 44,654
Investment income	<u>204,456</u>
Total additions	<u>249,110</u>
Deductions	
Dividends	149,624
Administrative expenses	
Professional fees	3,400
Other	<u>264</u>
Total deductions	<u>153,288</u>
Net Increase	95,822
Net Assets Available From the Pension Benefits Beginning of year	<u>2,853,277</u>
Ended year	<u>\$ 2,949,099</u>

See notes to financial statements.

	Furniture Plant/Type		Total	Equipment	Total
	Equipment	Other	Assets		Assets
Acquisition of Furniture:					
Depreciated cost	10,000.00	4,000.00	14,000.00	2,000.00	16,000.00
End of year	<u>\$ 10,000.00</u>	<u>\$ 4,000.00</u>	<u>\$ 14,000.00</u>	<u>\$ 2,000.00</u>	<u>\$ 16,000.00</u>
Supplies Inventory:					
Equipment - Also accumulated				10,000.00	
Equipment - Accumulated				10.00	
Equipment - Accumulated				<u>10,010.00</u>	
Cost of equipment as reported in Exhibit 1				<u>\$ 10,010.00</u>	
Research Operating Expense with Non-Expendable Assets:					
See footnote 1 for details regarding this asset and equipment financing in Exhibit 1 as well as equipment financing					
Acquisition of Equipment from year 20,000 in the Exhibit 1					

By order of the Board of Directors



Commercial Land Taxes

Public Revenues, Districts									
Sec. 1	Sec. 4	Sec. 5	Sec. 6	Sec. 7	Sec. 8	Sec. 9	Sec. 10	Sec. 11	
1	20,000	\$ 20,420	\$ 4,900	\$ 5,850	\$ 4,907	\$ 50,000	\$ 40,481	\$ 100,000	\$ 100,000
	8,100	20,480	8,700	20,250	19,800	100,000	8,483	100,000	100,000
				1,000	50				500
	40,000	80,000	40,000	40,000	30,000	1,000	1,000,000	100,000	8,000
	100,000	100,000	100,000	100,000	100,000		100,000	1,000,000	200,000
								100,000	
		40,000		10,000			10,000		
<u>1</u>	<u>100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,200,000</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>
1	500	\$ 1,000	\$ 100	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 100	\$ 1,000
				10,000	10,000	10,000			10,000
	1,000	100	100	100	1,000	100	100	100	10,000
								10,000	
		10,000		10,000					
	1,000	1,000	10,000	10,000	10,000	1,000	10,000	10,000	10,000

Continued

COMMERCIAL BANKING - FINANCIAL STATEMENTS

Business Credit/Commercial/Consumer

Exhibit B, F08

Balance Sheet - Total Assets

ASSETS AND OTHER DEBITS	TOTAL ASSETS AND OTHER DEBITS					
	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006
Assets						
Cash and cash equivalents			\$ 1,487	\$ 31,373	\$ 3,324	\$ 1,837
Securities	\$ 185,371	\$ 193,836	195,287	481,769	484,939	
Loans						
Term	93,749	97,730	205,696	375,374	383,511	32,792
Other						
Other	49					
Buyer/Seller Bank						
Buyer/Seller Government/State	1,763	1,878	1,740	5,000	8,000	63,857
Other Government			149			
Federal/State						
Trust and trust agreements						
Insurance						
Derivatives						
Other						
Business - net	49,076	1,893	15,463	121,389	20,663	19,440
Business financing and						
Other Assets						
Market securities in Sales Agreement/Trade Agreement in the period/for the period	66,711			1,700	16,711	
Original Eq. Interest/Agreement	19,189			1,000	11,074	
Total assets and other debits	\$ 370,386	\$ 395,544	\$ 413,673	\$ 1,195,435	\$ 1,017,567	\$ 117,926

LIABILITIES, EQUITY AND OTHER CREDIT

Liabilities						
Accounts payable and accrued liabilities						
Accounts payable	\$ 1,700		\$ 1,400	\$ 1,000	\$ 11,374	\$ 1,400
Accounts payable - non-reciprocal/for contract						
Equity Investments/Dividends						
Dividend payable and accrued						
Dividends payable						
Liability for stock repurchase - equity						
Bank payable/for sale price						
Contract/other deposits						
Other	19,189	\$ 44,734	191,759	18,000	42,500	
Buyer/Seller Government/State						
Buyer/Seller						
Buyer/Seller Government/State	19,189	44,734		18,000	1,400	
Trust and trust agreements						
Insurance						
Derivatives						
Other						
Business financing and						
Other						
Buyer/Seller Government/State						
Buyer/Seller						
Buyer/Seller Government/State						
Trust and trust agreements						
Insurance						
Derivatives						
Other						
Business financing and						
Other						
Total liabilities	\$ 20,878	\$ 46,518	\$ 193,159	\$ 19,000	\$ 53,274	\$ 1,400

Continued

COMMONWEALTH BANKSHARES - CONSOLIDATED BALANCE SHEET

Consolidated Balance Sheet - Consolidated Statement

December 31, 2008

Consolidated Fund Types

	Common Fundships and For the Futures	Common Consolidated Agg. Bal.	Other Common Aggreg. Common	Total Common	
				\$ Mil.	\$ Bil.
Fund balances:					
(Small funds):	<u>14,982,000</u>	<u>19,980</u>	<u>1,000</u>	<u>14,983</u>	<u>19,980</u>
Equity and other credits:					
Common capital					
Income (expense) for funds	1,817,000	1,817,000	1,000	3,634	3,634
Retained earnings:					
Retained investment					
Income (loss)					
Income (expense)					
Dividends					
Fund balances:					
Retained					
Equity (losses)					
For assets					
Investments					
Futures (expenses)					
Income					
Dividends					
Income (expense)					
Income (expense)					
Dividends					
Total equity and other credits	<u>1,817,000</u>	<u>1,817,000</u>	<u>1,000</u>	<u>3,634</u>	<u>3,634</u>
Fund balances, equity and other credits	<u>\$ 16,799,000</u>	<u>\$ 21,797,000</u>	<u>\$ 1,000</u>	<u>\$ 18,617</u>	<u>\$ 23,614</u>

See notes to financial statements.

Continued

Governmental Fund Types

POLICE RESERVING BUDGETS								
2011	2012	2013	2014	2015	2016	2017	2018	2019
1,041	1,402	1,670	1,879	2,088	2,297	2,506	2,715	2,924
23,693	24,128	24,568	24,998	25,428		25,858	26,287	26,717
		15,000					15,000	15,000
24,734	25,530	26,138	26,877	27,516	22,297	28,364	29,002	29,641
25,775	26,932	27,808	28,776	29,544	22,297	29,366	30,217	31,072
<u>\$ 50,509</u>	<u>\$ 52,462</u>	<u>\$ 53,946</u>	<u>\$ 55,653</u>	<u>\$ 57,060</u>	<u>\$ 44,594</u>	<u>\$ 57,730</u>	<u>\$ 59,219</u>	<u>\$ 60,713</u>

Governmental Fund Types							
General Fund	Local Public Fund	Revenue Funds Other than Local Public Fund	Special Funds Other than Local Public Fund	Judicial Funds Other than Local Public Fund	Fund Balance		
					Unassigned	Assigned	Committed
1,144	1,144	1,144	1,144	1,144	1,144	1,144	1,144
1,144	1,144	1,144	1,144	1,144	1,144	1,144	1,144
		1,144					
1,144	1,144	1,144	1,144	1,144	1,144	1,144	1,144
1,144	1,144	1,144	1,144	1,144	1,144	1,144	1,144
1,144	1,144	1,144	1,144	1,144	1,144	1,144	1,144

STATE OF CALIFORNIA DEPARTMENT OF FINANCE

Revenue and Expenditure Statement

December 31, 1991

Governmental Fund Types

	Transitional Fiscal Year 1991/1992					
	1991/1992	1990/1991	1989/1990	1988/1989	1987/1988	1986/1987
Total Revenues (budgeted)	1,094,000	81,000	100,000	80,000	204,000	600
Expenses and Other Credits						
Contracted support						
Account support (last year)	20,000	1,000	10,000	10,000	20,000	10,000
Revenues						
Interest on investments						
Interest on loans						
Interest on investments						
Miscellaneous						
Capital assets	400,000					
Debt service	50,000		5,000	20,000	30,000	
Trust activities						
Budgetary operations						
Miscellaneous						
Interest						
Intergovernmental						
Local operations	10,000	10,000	10,000	10,000	10,000	10,000
Subgrants						
Total expenses and other credits	1,094,000	11,000	19,000	40,000	70,000	20,000
Transfers in, gifts and other funds	0	0	0	0	0	0
Total revenues, gifts and other funds	1,094,000	81,000	100,000	80,000	204,000	600

Nonrenewable Fuel Costs	Renewable Fuel Costs						Total
	Consolidated Nonrenewable Fuel Costs (Col. 1)	Production Credits (Col. 2)	Energy Preference Credits (Col. 3)	Alternative Fuels Credits		Total	
				Alternative Fuels Credits (Col. 4)	Alternative Fuels Credits (Col. 5)		
	26,000,000	19,375,000	25,000	40,000	1,000,000	21,110,000	
	40,000,000		1,000,000			41,000,000	
	1,000,000					1,000,000	
	27,000,000					27,000,000	
	1,000,000	24,375,000	1,000,000			26,375,000	
					24,000	24,000	
						24,000	
						24,000	
						24,000	
						24,000	
<u>\$ 0.00</u>					<u>74,000</u>	<u>74,000</u>	
<u>0.00</u>	<u>46,000,000</u>	<u>24,375,000</u>	<u>1,000,000</u>		<u>24,000</u>	<u>21,800,000</u>	
<u>\$ 0.00</u>	<u>\$ 26,000,000</u>	<u>\$ 19,375,000</u>	<u>\$ 1,000,000</u>	<u>\$ 40,000</u>	<u>\$ 1,000,000</u>	<u>\$ 48,000,000</u>	

**COMMENTS TO MEMBERS OF THE LEGAL EXPENSE BOARD
(PART OF FINANCIAL STATEMENTS - CONSOLIDATED)**

Trustees Fund-Capitalized Expenses

Dollar figures in thousands of dollars

	Trustees Fund Amount incurred this Department	Trustees Fund Amount incurred in Other Departments	Basic Trustees Fund Expense Committee	Total	
				2011	2010
Revenues					
Fees	\$ 29,120	\$ 29,228		\$ 58,348	\$ 58,348
Interest on deposits	12,800				
Investment income		29,024		29,024	29,024
Change in net assets	24,727	4,079	\$ 58,710	5,000	
From contributions					
Miscellaneous	27,424	180,758	1,450	8,224	182,856
Total revenues	<u>84,071</u>	<u>314,089</u>	<u>60,160</u>	<u>101,616</u>	<u>315,705</u>
Expenses					
General					
General operations	85,780		21,420	6,420	113,620
Public safety					
Publicized writing		1,250,000		1,020,000	89,977
Professional services					
Investment management performance					
Capitalizing		700,000			
Information					
Miscellaneous					24,600
Interest and bank charges					
Total expenses	<u>85,780</u>	<u>1,250,000</u>	<u>21,420</u>	<u>1,026,420</u>	<u>113,620</u>
Trustee (affiliated) expenses for expenses					
	<u>0</u>	<u>244,000</u>	<u>15,000</u>	<u>10,000</u>	<u>259,000</u>
Other Financing Source (FAO)					
Receipts of general trust administration					
Expenses		24,400			
Operating benefits		(274,000)			
Operating benefits net					
Total other financing source benefit		<u>0</u>			
Excess (deficiency) of Restricted Office Source Over Expenditures and FAO Tax	<u>0</u>	<u>24,400</u>	<u>2,000</u>	<u>10,000</u>	<u>(234,000)</u>
Fund Balance:					
Beginning of year amount	0	1,507,400	42,000	10,000	1,559,400
Residual equity transfer					
End of year	<u>0</u>	<u>1,531,800</u>	<u>44,000</u>	<u>20,000</u>	<u>1,575,800</u>

See notes to financial statements.

Continued

**CONSOLIDATED STATEMENT OF REVENUES EXPENDITURES AND
CASH AND CASH EQUIVALENTS - CONTINUED (IN \$)**

Revenue-Related Fundraising Activities

For the year ended December 31, 2018

	Transfer/ Activities in Special Accounts, Net	State Transfer/ Social Contributions	Transfer/ State Contributions/ Special	Transfer/ Fund Income	The Fund of State	Money Market
Revenues						
Taxes		\$ 48,289				
License and permits						
Intergovernmental	\$ 2,112,847			\$ 207,794	\$ 47,538	\$ 136,637
Transfer from another	1,055,628		\$ 44,880	84,750	88,478	
Fines and forfeitures						82,420
Miscellaneous	88,230	18,784	17,880	4,489	15,811	38,556
Transfers from	<u>3,256,732</u>	<u>69,953</u>	<u>62,760</u>	<u>306,823</u>	<u>151,817</u>	<u>1,743,643</u>
Expenditures						
Current						
General government					68,688	68,688
Public safety				32,481		
Health and welfare	4,275,841		68,241			
Culture and recreation						
Economic development and services		27,048				
Capital outlay					15,487	15,487
Public services						
Physical education						
Interest and bond charges						
Total expenditures	<u>4,275,841</u>	<u>27,048</u>	<u>68,241</u>	<u>32,481</u>	<u>102,263</u>	<u>103,562</u>
Transfers to other governmental units (non-expenditures)	592,758	284,437	19,271	25,242	1,044	273,138
Other Financing Sources (Uses)						
Proceeds of governmental securities						
Capital items						
Monetary transfer in	1,117,668					
Reporting transfer out	(1,117,668)					
Total other financing sources (uses)	<u>0</u>					
Change (decrease) in Cash and Cash Equivalents from Expenditures and Other Sources than Expenditures and Other Uses	<u>130,641</u>	<u>66,432</u>	<u>18,278</u>	<u>24,842</u>	<u>1,044</u>	<u>573,118</u>
Fund Balance						
Beginning of year, audited	2,472,707	408,549	384,131	13,240	71,481	613,880
Reconciliation items					25,801	
Total year	<u>\$ 2,603,354</u>	<u>\$ 474,981</u>	<u>\$ 384,131</u>	<u>\$ 4,000</u>	<u>\$ 103,126</u>	<u>\$ 1,187,888</u>

See notes to financial statements.

(Continued)

Index of States from 1984 to 2004	Population in 1984 or 2004	Population in 2004	State Growth Rate	Population Growth by Region				
				Midwest	South	West	North	Other
		1,000,000		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	1,000,000	1,000,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	10,000	10,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	20,000	20,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	30,000	30,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	40,000	40,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25	50,000	50,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	60,000	60,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	70,000	70,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	80,000	80,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	90,000	90,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
50	1,000,000	1,000,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
55	1,000,000	1,000,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
60	1,000,000	1,000,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
65	1,000,000	1,000,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
70	1,000,000	1,000,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
75	1,000,000	1,000,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
80	1,000,000	1,000,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
85	1,000,000	1,000,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
90	1,000,000	1,000,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
95	1,000,000	1,000,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
100	1,000,000	1,000,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

COMPRESSIVE ELEMENTS OF BUDGETARY EXPENSES (REVENUE AND CHARGES IN FUNDAL ACCOUNTS - CONTINGENT LIABILITIES)

Continental Period (Fiscal Year) Representation

Dollar per month (October 31, 1968)

	Fiscal Year (October 31, 1968)				Total Contingent Liabilities	Total
	Oct. 31	Nov. 1	Dec. 1	Jan. 1		
Revenues:						
State	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000		\$ 400,000
Revenue accounts						50,000
Intergovernmental	50,000	50,000	50,000	50,000		200,000
Intergovernmental services		5,000				5,000
State contributions	50,000	50,000	50,000	50,000	\$ 4,000	200,000
Total revenues	<u>250,000</u>	<u>255,000</u>	<u>250,000</u>	<u>250,000</u>	<u>4,000</u>	<u>1,000,000</u>
Expenses:						
Current:						
General government	1,000	1,000	1,000	1,000		4,000
Public safety	200,000	200,000	200,000	200,000		800,000
Education						500,000
Cultural activities						500,000
Business development and services					\$	200,000
Capital outlay						500,000
Gifts						50,000
Public assistance	500	500	500	500		2,000
Interest and discounts	500	500	500	500		2,000
Total expenses	<u>201,500</u>	<u>202,000</u>	<u>201,500</u>	<u>201,500</u>	<u>\$</u>	<u>1,000,000</u>
Excess (deficiency) of revenues over expenses	<u>58,500</u>	<u>53,000</u>	<u>48,500</u>	<u>48,500</u>	<u>4,000</u>	<u>1,000,000</u>
Other financing resources (funds):						
Proceeds of general fund note disposition				5,000		5,000
Capital loans						50,000
Contingencies in						500,000
Contingencies in						500,000
Total other financing resources				<u>5,000</u>		<u>1,000,000</u>
Excess (deficiency) of revenues and other financing resources over expenses and other funds	<u>58,500</u>	<u>53,000</u>	<u>48,500</u>	<u>53,500</u>	<u>4,000</u>	<u>1,000,000</u>
Total balance:						
Beginning of year amount	100,000	100,000	100,000	100,000	1,000	400,000
Initial adjustments						50,000
Total of year	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 1,000</u>	<u>\$ 400,000</u>

**COMPARISON OF STATE OF MICHIGAN, BAYVIEW-FLORISSANT BRANCH
BUDGET PERFORMANCE FOR FISCAL YEAR 2014-2015**

Revenue/Paid/Unavailable/Encumbered

October 31, 2014

	Available Revenue to Date (to 1)	Revenue Actual (Actual/Total)	Revenue Encumbered Amount Committed	Revenue Unavailable FPA's Total (Working Inventory)	Total
Operating Revenue					
Revenue Available and Available to Date	\$ 1,000,000	\$ 1,000,000	\$ 800,000		\$ 1,000,000
After spending transfer	(250,000)	750,000	500,000	\$ (250,000)	1,000,000
Total operating revenue	750,000	750,000	500,000	(250,000)	1,000,000
Operating Expenses					
Personnel services	1,000,000	1,000,000	10,000		1,000,000
Supplies and materials	800,000	800,000	10,000		800,000
Utilities and other charges	1,000,000	1,000,000	10,000	10,000	1,000,000
Depreciation and amortization	1,000,000	1,000,000	10,000	10,000	1,000,000
Total operating expenses	3,800,000	3,800,000	40,000	30,000	3,870,000
Operating income (loss)	1,000,000	1,000,000	500,000	(250,000)	1,000,000
Non-Operating Revenue/Expenses					
Interest income	10,000	100,000	100,000		100,000
Other non-operating revenue	100,000				100,000
Interest and bond charges	(100,000)				(100,000)
Other non-operating expenses	(100,000)				(100,000)
Total non-operating revenue/expenses	10,000	100,000	100,000		100,000
Revenue/Expenses available to date	1,000,000	1,000,000	600,000	(250,000)	1,000,000
Encumbrances/Total					
Total on balance sheet		(1,000,000)			(1,000,000)
Revenue Total	1,000,000	1,000,000	600,000	(250,000)	1,000,000
Expenditure Encumbrances/Committed Capital					
			100,000		100,000
Balance Sheet Encumbrances					
Other Encumbrances/Total Balance	1,000,000	1,000,000	100,000	(250,000)	1,000,000
Revised Available/Available					
Revenue of year	1,000,000	1,000,000	1,000,000	(100,000)	1,000,000
Revised year	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ (100,000)	\$ 1,000,000

No other financial interests

FINANCIAL STATEMENTS OF SAN JUAN COUNTY, COMPARED 2009

Statement of Cash Flows - Condensed Statement

Periods presented December 31, 2009

	Capitalized Warrants Issued	Transfer Inward	State Transfer Asset Contributions	Other Transfer Other Financing Activities	Total
	Net	Net	Net	Net	Net
Cash Flows from Operating Activities (negative cash flow)	\$ 1,300,000	\$ 30,000,000	\$ 1,000,000	\$ 20,000	\$ 31,320,000
Accounts receivable (including notes) (decrease and provision) (including operating activities)					
Accounts and receivables	100,000	0,000,000	100,000	0,000	1,200,000
Other assets	0,000				0,000
Accounts receivable				100,000	100,000
Intercompany to bank				100,000	100,000
Payable from and with mortgage loan				0,000	0,000
Other (decrease) or other					
Inventory	100,000	1,000,000	0,000		1,100,000
Inventory	100,000	0,000,000			100,000
Other asset note	0,000	0,000,000	0,000		0,000,000
Other governmental note	0,000				0,000
Inventory (decrease) or other					
Accounts payable (including intercompany to other agencies)	0,000	0,000,000	0,000	0,000	0,000,000
Other payable	0,000				0,000
Payable to other agencies					
Total adjustments	1,000,000	1,000,000	100,000	0,000	2,100,000
Net cash provided by operating activities	3,000,000	30,000,000	1,100,000	20,000	34,120,000
Cash Flows from Noncapital Financing Activities Proceeds from investments Interest on notes				100,000	0,100,000
				1,000,000	1,100,000
Net cash provided by noncapital financing activities				1,100,000	1,200,000
Cash Flows from Funded Capital Financing Activities Acquisition of investments of capital assets Contributions to self-insurances Bond proceeds Bond conversions Proceeds from interagency loans Proceeds from borrowing with Other notes	(1,000,000)	1,100,000	100,000		1,200,000
	1,000,000				1,000,000
	0,000,000				0,000,000
	1,000,000	1,000,000			2,000,000
	1,000,000				1,000,000
	1,000,000				1,000,000
Net cash provided by fund financing activities	1,000,000	1,100,000	100,000		2,200,000
Cash Flows from Investing Activities Purchase of investments Maturity of investments Purchase notes Investments from field activities Marketplace investment and other Other notes	(1,000,000)	1,000,000	1,000,000		1,000,000
	1,000,000	1,000,000	0,000		2,000,000
	1,000,000	1,000,000	0,000		2,000,000
	1,000,000	1,000,000	0,000		2,000,000
	1,000,000	1,000,000	0,000		2,000,000
	1,000,000	1,000,000	0,000		2,000,000
Net cash provided by investing activities	1,000,000	1,000,000	1,000,000	0,000	3,000,000
Net Increase (Decrease) in Cash and Cash Equivalents	4,000,000	32,100,000	2,200,000	20,000	36,320,000
Revised Cash Equivalents Beginning of year	1,000,000	1,000,000	1,000,000	0,000	3,000,000
End of year	\$ 5,000,000	\$ 13,100,000	\$ 3,200,000	\$ 20,000	\$ 11,320,000

See notes to financial statements.

CONTENTS OF NOTES TO FINANCIAL STATEMENTS**Townhouse Parks Consolidated Government**

December 31, 1996

	<u>Page</u> <u>Number</u>
Note 1 - Summary of Significant Accounting Policies:	
A. Reporting Entity and Individual Component Unit Disclosure	36
B. Fund Accounting	39
C. Basis of Accounting	40
D. Use of Estimates	41
E. Budgets	42
F. Cash and Investments	42
G. Accounts Payable	43
H. Insurance	43
1. Fixed Assets	43
J. Accumulated Vacation and Sick Leave	44
K. Long-Term Obligations	45
L. Bond Discount and Issuance Costs	45
M. Retained Equity Transfers	45
N. Fund Equity	45
O. Interfund Transactions	46
P. GASB Provisions	46
Q. Reconciliation	46
R. Interstatement Only - Total Column	46
Note 2 - Property Taxes	46
Note 3 - Deposits and Investments	48
Note 4 - Unmatured Marketable Securities	51
Note 5 - Due To and From Other Governments of Units	51
Note 6 - Restricted Assets	53
Note 7 - Changes in Fixed Assets	54
Note 8 - Long-Term Obligations	56
Note 9 - Interfund Receivables and Payable Balances	60
Note 10 - Segment Information	62
Note 11 - Major Suppliers - Hospitality Fund	63
Note 12 - Investment in LPGA	64
Note 13 - Interdepartmental - Utilities Usage	67
Note 14 - Capital Budget Capital	67
Note 15 - Fund Deficits	68
Note 16 - Reconciliation of Operating Transfers	68
Note 17 - Deposits/Investments - Budget and Actual	68
Note 18 - Current Year Refunding of Debt	69
Note 19 - Lease Commitments	69
Note 20 - Risk Management	70
Note 21 - Commitments and Contingencies	71
Note 22 - Post-employment Benefits and L&E Insurance Benefits	71
Note 23 - Pension Plans	72
Note 24 - Employed Component Plan	77
Note 25 - Liability Classify and Post-employment Care Cost	77
Note 26 - Supplemental Pay	78
Note 27 - Reporting Changes	79
Note 28 - Subsequent Events	79

NOTES TO FINANCIAL STATEMENTS

Tirebeaux Parish Consolidated Government

December 31, 1998

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Tirebeaux Parish Consolidated Government (the Parish) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Reporting Entity and Individual Component Unit Disclosure

In July 1983, the voters of the City of Houma and Tirebeaux Parish adopted a Parish Home Rule Charter pursuant to which the governmental functions of the City of Houma and the Tirebeaux Parish Police Jury were to be consolidated as the new Tirebeaux Parish Consolidated Government effective January 1, 1984.

The Utility Fund provides electric services to customers within the city limits of the City of Houma. As indicated in note 12, electricity is also sold to customers outside the City of Houma. The Sewerage Fund and Consolidated Waterworks District provide sewerage services and water services, respectively, for customers in Tirebeaux Parish.

Effective January 1, 1994 the Utility Fund and the Parish Gas Distribution Fund consolidated, creating a combined gas service delivery area encompassing the city limits of the City of Houma, and several outlying areas of Tirebeaux Parish.

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for general purpose financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial interrelationship. In addition, an organization which is financially dependent on the primary government should be included in its reporting entity.

As required by generally accepted accounting principles, these financial statements present the Tirebeaux Parish Consolidated Government (the primary government) and its component units. The component units discussed below are included in the Parish's reporting entity because of the significance of their operations or financial relationships with the Parish.

Blended Component Units

These component units, although legally separate entities, are, in substance, part of the Parish's operations and so data from these units are combined with data of the primary government.

State 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Home Community Mixed Lease (the "HCML") - The HCML was created to establish the City of Houston, subsequently the Terrebonne Parish Consolidated Government, as an agent of certain property owners to annually distribute mixed royalties provided. The Committee's presently appointed members are the President (formerly the Mayor), and the Terrebonne Parish Council Members (formerly City Board of Aldermen). Fiscal dependency exists since the Parish provides office space, personnel, and related expenditures in its capacity as agent.

Police Pension & Relief Board and Firemen's Pension & Relief Board - Imposition of will exists because the Boards consist of Parish officials (elected and appointed), and employees of the related police and fire departments. In addition, a financial burden exists because the Parish is obligated for the unfunded future liability over the employees/employees' regular contribution. The Parish also provides actuarial and accounting services for the Pension Boards.

Discrete Component Units

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

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

Terrebonne Parish Indirect Delinquent (the "ID") and the Judicial Law Clerk (the "JLC") - The ID Board and JLC are part of the operations of the district court system. The ID and JLC's office space, utilities, and telephone expenses are provided by the Parish as required, which creates a fiscal dependency.

Terrebonne Parish Clerk of Court (the "Clerk") (since 30, 1990) and the Terrebonne Parish Tax Assessor (the "Assessor") - The Clerk and the Assessor are separately elected officials. Fiscal dependency exists since the Parish provides and maintains the offices of the Clerk and Assessor. Title to real property is in the name of the Parish. The substance of the relationship between these officials and the Parish is that the Parish has approval authority over the officials' capital budgets. State law allows that the Terrebonne Parish Assessor be audited every other fiscal year. The audited financial statements of the Terrebonne Parish Assessor as of December 31, 1998, are included in a component unit.

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

Table 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Terrebonne Parish Censor (the "Censor") - The Censor is a separately elected official. The Parish is responsible for paying fees to the Censor for services provided to the public. There is a fiscal dependency since the Parish must approve the rates set by the Censor.

Terrebonne Parish Post-Compensation (the "Commission") - The Commission is provided by a separate seven member board of which five members are appointed by the Parish President and the Parish Council and three members are nominated by the Chamber of Commerce and appointed by the Parish Council. Although the Commission is legally separate, the Parish provides office space, personnel, and accounting services. These expenditures are provided for in the annual operating and capital budgets of the Parish. Separate financial statements are not issued on the Commission since it has been historically included as a fund within the Parish's financial statements.

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

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

Other Special Districts - There is a number of special districts located in the Parish that each provide services to a limited number of parish citizens. The Parish appoints all board members of these districts, can remove appointed members of the boards at will and has a financial benefit/burden or dependency relationship with the special districts. Therefore, the Parish can impose its will on these districts. While these districts are responsible for obtaining voter approval for the levy of taxes or debt issues, all related Louisiana State Board/Commission approvals must be obtained through the Parish. Certain agencies have different year ends as indicated. These agencies are:

- Consolidated Waterworks District No. 1 - June 30, 1998
- Parish Excavation District No. 1 - 11
- Parish Fire Protection Districts No. 4A, 4, 7, and 18, Bayou Cane Fire District,
Bellevue Fire District, Bayou Blue Fire District, Cotton Fire District,
Village East Fire District
- Houma-Terrebonne Regional Planning Commission
- Terrebonne Parish Library
- Terrebonne General Medical Center - March 31, 1998
- Houma-Terrebonne Public Transit Financing Authority - March 31, 1998

In addition, there are special districts whose board members are appointed with "special circumstances." That is, some members may be appointed by separate organizations, or the Parish Council will appoint the members from lists of nominations from separate organizations. Certain special districts have different year ends as indicated. Each of these special districts have a financial benefit or burden to the Parish and/or a fiscal dependency on the Parish.

Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Houma-Terrebonne Senior Commission
Houma-Terrebonne Airport Commission – June 30, 1998
Terrebonne Association for Retarded Children – June 30, 1998
Terrebonne Council on Aging – June 30, 1998

Complete financial statements of the individual component units may be obtained from their respective administrative offices or from the Terrebonne Parish Consolidated Government at the Executive Center, 309 Goodie Street, Houma, Louisiana 70360.

Component units generally follow the same accounting policies as the Primary Government, with the exception of various recognitions for all subsequent years. Terrebonne Parish Recreation Districts No. 20, 4, 5, 8 and 11 and Five Districts No. 4A, 4, 7, Bayou Cade, Schriever, Dupuis Hill, Caneau, and Village East use the same revenue recognition as the Primary Government and budget current year taxes as levied for next year. All other component units recognize all revenues issued during the year ended.

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

B. Fund Accounting

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

The Parish has the following fund types and account groups:

Governmental Funds

General Fund – The General Fund is the general operating fund of the Parish. It is used to account for all financial resources except those that are required to be accounted for in another fund.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds – Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds – Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Enterprise Funds).

Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting (Continued)

Proprietary Funds

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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

Fiduciary Funds

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the Funds in a fiduciary capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include expendable Trust, Nonexpendable Trust, Pension Trust, and Agency Funds. Nonexpendable Funds and Pension Trust Funds are accounted for in essentially the same manner as Proprietary Funds since capital maintenance is critical. Agency Funds are controlled in nature (users equal liability) and do not involve measurement of results of operations.

Account Groups

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

General Long-Term Obligations Account Group - The General Long-Term Obligations Account Group is used to account for general long-term debt and certain other liabilities that are not specific liabilities of proprietary or trust funds.

C. Basis of Accounting

Basis of accounting refers to what revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement bases applied.

Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting (Continued)

All Governmental Funds and Agency Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available (i.e. not on an assets (exceptible to account). Ad valorem taxes and the related state revenue sharing (intergovernmental revenues) are recorded as revenues of the period for which levied, thus the current year property taxes which are being levied to finance the subsequent year's budget are recorded as revenues for the subsequent fiscal year. The 1998 tax levy is recorded as deferred revenue in the Parish's 1998 financial statements. Sales taxes are considered "measurable" when in the hands of merchants and are recognized as revenue at that time. Special assessments for the Street Improvement and Parking Sinking Funds are recognized as revenues when installments are billed and unpaid amounts are reported as delinquent revenues. Intergovernmental revenues (federal and state grants) are recorded as revenues when the Parish is entitled to the funds. Licenses and permits, fees and royalties, and miscellaneous revenues are recorded as revenues when received in cash by the Parish or an intermediary collecting agency because they are generally not measurable until actually received. Charges for services are recorded when earned since they are measurable and available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (I) the amount of claims, judgments, and compensated absences recorded as expenditures shall be the amount accrued during the year that would normally be liquidated with expendable available financial resources; and (II) principal interest on general long-term debt which is recognized when due.

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

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

All Proprietary Funds, Nonspendable Trust and Pension Trust Funds are accounted for using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Services for electricity, gas, and water are recorded as revenues as billed to customers on a monthly cycle reading cycle. At the end of the year, utilities services which have been rendered from the latest date of each meter reading cycle to year-end, which are unbilled, are accrued for financial reporting purposes.

The cost of fuel for electric generation and the cost of gas is charged to expenses as delivered to the distribution system. The total cost of generation and the purchase of power is recovered through a fuel and purchased power cost charged to the customer. The variance between actual cost and charges is reported as modified receivables or deferred revenues and will be adjusted on subsequent billings.

D. Use of Estimates

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

Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets

The Parish adheres to the following procedures in establishing the budgetary data reflected in the financial official statements:

- (1) Prior to October 1, the President submits to the Council a proposed operating budget for the year commencing on following January 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) Public hearings are conducted to obtain taxpayer comments.
- (3) All actions necessary to adopt and otherwise finalize and implement the budget for an ensuing year are taken prior to the last regular meeting of the year in progress. The budget is legally enacted through passage of an ordinance.
- (4) The level of budgetary control is at the fund, department or project level and any amendment involving the transfer of monies from one fund, department or project to another or any amendment for amounts exceeding any current expenditure account budgeted must be approved by the Council. Any transfer of unencumbered appropriations within departments is allowed to be controlled by the Parish President.
- (5) All budgeted amounts which are not expended, or obligated through contracts, lapse at year end.
- (6) Budgets for all governmental fund types are adopted on a basis consistent with generally accepted accounting principles.

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

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

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in the fund general ledger, is utilized by the Parish for budgetary control throughout the year. Encumbrances lapse at year end.

F. Cash and Investments

Cash includes amounts in regular and money market accounts.

As required by GASB No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, investments are reported at fair value for Pension Trust Funds. Short-term investments are reported at market value when published prices are available, or at cost, which approximates fair value.

Note 8 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Investments (Continued)

Investments are stated at fair value as established by open markets, except for the Louisiana Asset Management Pool (LAAMP). LAAMP is an external pool which is operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Rule 2a7 allows SEC-registered mutual funds to use amortized cost rather than market value to report net assets in complete when prices of certain securities are not.

During the year the Proprietary and Internal Service Funds' cash and cash equivalents included certificates of deposit and money funds with maturities of three months or less.

Investments during the year consisted of the following:

- U.S. Treasury Bills
- Federal Home Loan Bank Notes
- Federal Home Loan Mortgage Corporation (FHLMC) Notes
- Treasury Valley Authority Bonds
- Federal National Mortgage Association (FNMA) Notes
- Louisiana Asset Management Pool (LAAMP)
- Federal Farm Credit Bank Notes

G. Accounts Receivable

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

H. Inventories

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

I. Fixed Assets

General Fund 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 Fund Assets Account Group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend useful lives are not capitalized.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are inconvertible and of value only to the government.

Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. Fixed Assets (Continued)

Interest is capitalized on proprietary fund assets acquired with long-term debt. The amount of interest to be capitalized is calculated by allocating interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period. Interest on bond proceeds used for construction in all Enterprise Funds was not capitalized prior to 1988. Interest is not capitalized for the Parish's General Fund Assets.

All Proprietary Funds and Pension Trust Funds are accounted for on a cost of services or "capital maintenance" measurement basis. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. For all Proprietary Funds, their reported fund equity (net total assets) is segregated into accumulated capital and retained earnings components. Proprietary Fund type operating statements present revenues (revenues and discounts/impound) in net total assets.

Assets in the General Fund Assets Account Group are not depreciated. Depreciation of all depreciable fixed assets used by Proprietary and Internal Service Funds are charged to an expense against their operations. Accumulated depreciation is reported on Proprietary and Internal Service Fund balance sheets.

Depreciation on fixed assets of the Enterprise and Internal Service Funds has been computed under the straight-line method based on the estimated useful lives of the individual assets. The depreciation rates for the major classifications of assets are as follows:

Type of Fixed Asset	Annual Rate
Buildings and Structures	2 - 10%
Communication Systems	4 - 10%
Furniture and Equipment	4 - 20%

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

Certain assets in various Enterprise Funds have been contributed or acquired substantially with contributions in all of construction. Not because includes depreciation on assets acquired from contributions. However, certain depreciation applicable to assets acquired from contributions is transferred to the related contribution account rather than retained earnings.

2. Accumulated Vacation and Sick Leave

Accumulated vacation and sick leave are recorded in an expenditure of the period in which paid in all Governmental Funds. The Proprietary Funds accrue benefits in the period which they were earned.

Employees of the Primary Government can earn 96 hours or 126 hours of vacation leave, depending on their length of employment. Accumulated vacation leave is due to the employee at the time of termination or death. The vacation policy provides that employees are to take vacation within one year of being earned, with no carryforward provisions. Hours forfeited are transferred to retirement for participants of the Parishwide Employees' Retirement System.

Employees of the Parish can 48 hours sick leave per year and are permitted to accumulate a maximum of 432 hours. Upon retirement, sick leave is treated differently depending on the employee's retirement system as indicated on the following page.

Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Accumulated Vacation and Sick Leave (Continued)

- (1) Municipal Employees' Retirement System (MERS) - participants in this system are paid one-half of their accumulated sick leave to a maximum of 240 hours.
- (2) Parochial Employees' Retirement System (PERS) - participants in this system are paid for one-half of their accumulated sick leave to a maximum of 240 hours. The hours greater than the 240 hours are used in the computation of monthly retirement benefits.
- (3) Civil Service - Police and Fire Retirement Systems - participants in these systems receive no benefit for unused sick leave either through payment or computation of monthly retirement benefits.

In the Governmental Funds, all vacation leave and only one-half of sick leave benefits relating to employees are accrued and reported as a liability in the General Long-Term Debt account Group.

K. Long-Term Obligations

Long-term debt is recognized as a liability of a Governmental Fund when due, or when resources have been accumulated in the Debt Service Fund for payments early in the following year. For other long-term obligations, only that portion expected to be financed from unexpended available financial resources is reported as a fund liability of a Governmental Fund. The remaining portion of such obligations is reported in the General Long-Term Obligations Account Group. Long-term liabilities expected to be financed from Proprietary Fund operations are accounted for in those funds.

L. Bond Discount and Issuance Costs

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

M. Restricted Equity Transfers

Restricted equity transfers are accumulating or associative transfers of equity between funds. Transfers of equity from a Governmental Fund Type to a Proprietary Fund Type are accounted for as a contribution to contributed capital. A subsequent return of all or part of such contributions by a Proprietary Fund Type would be accounted for as a reduction of contributed capital.

N. Fund Equity

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

The reserve for capital contracts represents the estimated amount of the expenditures ultimately in result of unperformed contracts at year end are completed.

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

The reserve for maintenance of Woodstone trees in the General Fund consists of a donation for the specific purpose of maintaining trees in Woodstone subdivision.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Interfund Transactions

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

All other interfund transactions, except quasi-internal transactions and reimbursements, are reported as transfers. Nonreciprocal or concessive permanent transfers of equity are reported as restricted equity transfers. All other interfund transfers are reported as operating transfers.

F. GASB Pronouncements

Governmental Accounting Standards Board (GASB) Statement No. 30 "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," provides that Proprietary Funds may apply all GASB pronouncements, as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, Statements and interpretations of the Financial Accounting Standards Board (FASB), Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB's) of the Committee on Accounting Procedures. The Parish has elected to apply only GASB, APB and ARB standards issued on or before November 30, 1989 to the Proprietary Funds and component units.

Q. Reclassification

For purposes of the cash flow statement, \$10,386,708 of U.S. Government-backed money market funds held by Terrebonne General Medical Center at March 31, 1998 were reclassified as restricted cash or cash-equivalents in order to conform to presentation at March 31, 1998.

E. Miscellaneous Only - Total Expenses

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

Note 2 - PROPERTY TAXES

Property taxes are levied each November 1 on the assessed value listed as of the prior January 1 for all real property, merchandise and movable property located in the Parish. Assessed values are established by the Terrebonne Parish Assessor's Office and the State Tax Commission as percentages of actual value as specified by Louisiana Law. A recalculation of all property is required to be completed no less than every first year. The last recalculation was completed for the list of January 1, 1996. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which the taxes have not been paid are sold for the amount of the taxes. The assessed values upon which the 1998 levy was based, are indicated on the following page:

Note 2 – PROPERTY TAXES (Continued)

Location	Assessed Value	
	Total Value	Homestead Exemption
City of Houma	\$ 181,679,100	\$ 33,281,000
All other property for local purposes	377,296,221	70,903,412
Totals	\$ 558,975,321	\$ 104,184,412

The 1974 Louisiana Constitution, Article 7, Section (B) provided that land and improvements for residential purposes be assessed at 10% of fair market value; other property and electric cooperative properties, including land, are to be assessed at 15%; and public service properties, including land, are to be assessed at 25% of fair market value. Fair market value is determined by the stated amount of the parcel on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission (LRS 47:197). The constitution of assessment by the assessor is subject to the review and certification by the Louisiana Tax Commission.

The Parish and its component units have levied property taxes for payment of principal and interest on long-term debt and for special purposes. The various tax rates for the year ended December 31, 1998 were as follows:

Description	Tax Rate Per \$1,000
City	
Maintenance	\$ 28.25
Parishwide	
Debt Service	2.24
Maintenance	36.27
Districts	
Debt Service	14.51
Maintenance	172.36
Total	\$ 133.63

The calculation is the summation of tax rates for all Districts. The maximum currently levied in any one District is \$33.47 per \$1,000 of assessed valuation on property. This maximum includes 14.24 mills for the Terrebonne Parish School Board, 7.34 mills for the Special Law Enforcement District, 4.89 mills for the Lower District and 1.96 mills for the Assessor's District.

As indicated in Note 1c, property taxes are recorded as revenues by the Parish in the year the taxes become delinquent or expirations. Property taxes which are paid under protest are recorded as revenues in the year the taxes are collected.

Note 3 - DEPOSITS AND INVESTMENTS

Primary Government

The Parish maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "cash and investments."

Bank Deposits

State Law requires deposits (cash and certificates of deposits) of all political subdivisions to be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision, or with an unaffiliated bank, or with a trust company for the account of the political subdivision. In accordance with state law all cash and deposits were collateralized.

Cash and deposits are categorized into three categories of credit risk.

Category 1 includes deposits covered by federal depository insurance or by collateral held by the Parish or its agent, in the Parish's name.

Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department, or its agent in the Parish's name.

Category 3 includes deposits covered by collateral held by the pledging financial institution, or its trust department or agent but not in the Parish's name.

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

	Bank Balances Risk Category			Bank Balance
	1	2	3	
Cash	\$ 781,773		\$ 4,081,548	\$ 4,863,321
Carry forward of deposit	668,278		41,691,184	42,359,462
Totals	\$1,450,051	\$ -	\$42,772,732	\$43,812,783

As of December 31, 1988, cash and certificates of deposit in excess of the FDIC insurance were collateralized by securities held by unaffiliated banks for the account of the depositors. The Governmental Accounting Standards Board (GASB), which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities unaffiliated. Even though the pledged securities are considered unaffiliated under the provisions of GASB Statement 3, Louisiana Revised Statute 79:1779 imposes a statutory requirement on the collateral bank to advertise and sell the pledged securities within 30 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds upon demand.

Note 3 – DEPOSITS AND INVESTMENTS (Continued)

Investments:

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

The Parish's investments are categorized to give an indication of the level of risk assumed by the entity at year end.

Category 1 includes investments that are insured or registered or for which the securities are held by the Parish or its agent in the Parish's name.

Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the Parish's name.

Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty or by its trust department or agent, but not in the Parish's name.

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

	Risk Category			Carrying Amount
	1	2	3	
Investments subject to categorization:				
Federal Home Credit Bank Notes	\$ 1,894,865			\$ 1,894,865
Federal National Mortgage Association (FNMA) Notes	\$ 18,148,711			\$ 18,148,711
Federal Home Loan Mortgage Corporation (FHLMC) Notes	8,058,895			8,058,895
Federal Home Loan Bank Notes	31,263,835			31,263,835
Tennessee Valley Authority Bonds	152,400			152,400
Totals	\$ 49,518,706	\$ -	\$ -	\$ 49,518,901

Investments not subject to categorization:

Louisiana Asset Management Pool (LAMF)	\$ 11,880,675
Total investments	\$ 61,399,576

Note 3 – DEPOSITS AND INVESTMENTS (Continued)

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

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

Cash on hand	\$	8,418
Carrying amount of deposits		51,278,639
Carrying amount of investments		83,188,771
Total	\$	134,628,639
Cash and cash equivalents	\$	15,116,418
Cash and cash equivalents-restricted		3,188,798
Investments		83,188,188
Investments-restricted		16,255,856
Total	\$	134,628,639

Component Units

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

	Bank Balance Risk Category			Bank Balance
	1	2	3	
Deposits	<u>\$ 41,706,618</u>	<u>\$ 34,997,800</u>	<u>\$ 32,083,618</u>	<u>\$ 76,629,771</u>

Note 5 – DEPOSITS AND INVESTMENTS (Continued)

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

	Risk Category			Carrying Amount
	1	2	3	
Investments subject to categorization:				
U.S. Treasury Notes		\$ 40,743,857		\$ 40,743,857
U.S. Treasury Bills	\$ 500,000	3,091,659		3,591,659
Government National Mortgage Association (GNMA) Notes		3,137,889	\$ 315,600	3,453,488
Federal National Mortgage Association (FNMA) Notes	1,127,417	12,807,500	2,993,818	16,928,735
Federal Home Loan Mortgage Corporation (FHLMC) Notes	76,800	14,767,573	1,586,967	16,431,340
Federal Home Loan-Bank Notes	58,800		141,800	199,600
Other U.S. Government Securities			654,789	654,789
Total	\$ 1,549,427	\$ 81,404,879	\$ 3,544,832	\$86,509,138
Investments not subject to categorization:				
Equities-Asset Management Fund (EAMF)				1,843,073
Total investments				\$ 88,352,211

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

Cash on hand	\$ 3,139
Carrying amount of deposits	36,879,771
Carrying amount of investments	99,609,680
Total	\$ 139,512,590
Cash and cash equivalents	\$ 39,012,910
Cash and cash equivalents-restricted	55,125,710
Investments	18,009,418
Investments-restricted	83,922,614
Bank overdraft	(65,748)
Total	\$ 186,004,314

Note 4 - ESTIMATED UNCOLLECTIBLE RECEIVABLES

Receivables and the applicable allowances for uncollectibles at December 31, 1998 are as follows:

Fund Type/Service	Amount	Allowance for Uncollectibles	Net Receivables
Governmental Fund Types:			
General Fund:			
Taxes	\$ 856,148		\$ 856,148
Accounts	265,890	\$ 207,127	58,763
Other	319,241		319,241
Special Services Funds:			
Taxes	12,889,756		12,889,756
Accounts	398,118	31,289	366,829
Other	54,708		54,708
Economic Loans	1,983,185		1,983,185
Field Service Funds:			
Taxes	799,584		799,584
Accounts	14,280		14,280
Other	7,687		7,687
Accruals/Other	395,494		395,494
Capital Projects:			
Accounts	1,890		1,890
Accruals/Other	2,348		2,348
Other	3,224		3,224
Proprietary Fund Types:			
Enterprise Funds:			
Accounts	2,707,281	547,649	2,159,632
Other	487,181	221	486,960
Equitized	264,283		264,283
Internal Services Funds - other	175,144		175,144
Fiduciary Fund Types:			
Agency Funds - other	16,815		16,815
Total	\$21,668,979	\$ 856,882	\$20,812,098

Accounts receivable in the Enterprise Funds include amounts for unbilled services as of December 31, 1998 of \$5,165,100.

Note 5 - DEBT TO AND FROM OTHER GOVERNMENTAL UNITS

Accounts due from other governmental units at December 31, 1998 consisted of the following:

Uncollected:	
Federal Government	
Grant monies	\$1,129,668
State of Louisiana:	
Grant monies	496,260
State revenue sharing	661,392
Other	1,468,500
Other governmental units	<u>4,588,814</u>
Total	<u>\$9,237,634</u>
Restricted:	
State of Louisiana:	
Grant monies	\$ 149,423
Other governmental units	<u>11,316</u>
Total	<u>\$ 160,739</u>

Accounts due to other governmental units at December 31, 1998 consisted of the following:

Federal government	\$ 14,893
State of Louisiana	151
Other governmental units	<u>1,367,811</u>
Total	<u>\$1,382,855</u>

Note 6 - RESTRICTED ASSETS

Restricted assets in the General Fund consists of \$183,372 dedicated to the maintenance of monies in Reinsurance Subdivisions and \$24,797 for prior period insurance claims.

Restricted assets in the Special Revenue Fund are \$1,869,820 dedicated for specific classes as described in Note 25, \$20,082 for the Family Self Reliance Program, \$831 for housing rehabilitation courses and \$740 for Transitional Housing Shelter.

The various bond indentures contain significant limitations and restrictions on annual debt service requirements, maintenance of and flow of monies through various restricted accounts, minimum amounts to be maintained in various sinking funds, and minimum coverage bond coverages. The Fund is in compliance with all such significant limitations and restrictions. A summary of Enterprise Fund restricted assets at December 31, 1998 is indicated on the following page:

Note 6 - RESTRICTED ASSETS (Continued)

	Balance Fund
Fund ending accounts	\$ 1,267,761
Fund start-up accounts	1,733,349
Depreciation and contingency accounts	66,288,517
Customer deposits	727,734
Total	\$ 19,809,361

Note 7 - CHANGES IN FIXED ASSETS

Primary Government

A summary of changes in fixed assets is as follows:

	Balance January 1, 1998	Adjustments	Additions	Deductions	Balance December 31, 1998
Land and buildings	\$ 30,083,050		\$ 1,470,761	\$ 3,581	\$ 31,550,230
Equipment	23,823,148	\$ (187,997)	2,379,271	1,887,518	24,786,804
Construction in progress	8,799,944	162,432	13,068,852	1,548,815	20,482,413
Totals	\$ 42,706,142	\$ (125,565)	\$ 16,918,884	\$ 3,639,914	\$ 45,079,551

Adjustments are based on the valuation of physical inventory.

A summary of Enterprise Funds' and Internal Service Funds' property, plant and equipment at December 31, 1998 follows:

	Enterprise Funds	Internal Service Funds
Electric system	\$ 62,804,940	
Gas distribution system	11,818,020	
Power system	63,603,820	
Miscellaneous equipment and buildings	11,679,140	\$ 498,530
Construction in progress	3,576,569	
Totals	153,472,489	498,530
Less accumulated depreciation	21,765,849	173,861
Totals	\$ 131,706,640	\$ 324,669

Item 7 - CHANGES IN FIXED ASSETS (Continued)

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

Utilities Fund	\$ 1,271,273
Revenue Fund	232,984
Totals	\$ 1,504,257

Component Units

A summary of changes in fixed assets is as follows:

	Beginning Balance	Adjustments	Additions	Deletions	Ending Balance
Land and buildings	\$ 18,818,587		\$ 271,781	\$ 42,989	\$ 19,047,379
Improvements not in building	738,658		182,140		920,798
Equipment	13,188,475	\$ (195,349)	1,598,573	458,225	14,143,474
Construction in progress	66,544		248,866	51,052	264,358
Totals	\$ 33,792,064	\$ (195,349)	\$ 2,221,260	\$ 502,266	\$ 35,795,689

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

	Consolidated Waterworks District No. 1	Township General Medical Center	Illiana Township Airport Construction
Property, plant and equipment	\$ 81,829,888	\$ 179,431,889	\$ 12,443,641
Construction in progress	991,837	17,811,338	158,498
Totals	\$ 82,821,725	\$ 197,243,227	\$ 12,602,139
Less accumulated depreciation	28,842,831	66,116,179	4,121,334
Totals	\$ 53,978,894	\$ 131,127,048	\$ 8,480,805

Note 8: LONG-TERM OBLIGATIONS

Primary Government

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

	Payable January 1, 1993	Obligations Retired	New Issues	Payable December 31, 1993
Bonds:				
Public Improvement	\$11,823,880	\$ 4,151,088	\$21,998,000	\$ 29,670,792
General Obligation	9,626,733	399,377	-	9,227,356
Special Assessment	499,413	189,163	-	310,250
Revenue	13,745,800	760,880	-	12,984,920
Retirement systems	5,819,930	1,834,930	-	-
Compensated absence	399,216	-	95,429	494,645
Landfill closure	3,640,362	606,917	2,917,786	5,951,231
Totals	348,562,322	\$ 13,809,419	\$25,013,215	\$ 359,800,118

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

Compensated absence (as discussed in Note 3) and landfill closure (as discussed in Note 2).

The annual requirements for debt (except in connection with long-term obligations outstanding as December 31, 1993) and their compensated absence and landfill closure are as follows:

Maturity	Public Improvement Bonds	General Obligation Bonds	Special Assessment Bonds	Revenue Bonds
1998	\$ 1,099,425	\$ 898,813	\$ 123,868	\$ 1,796,899
2000	2,899,062	891,573	117,450	3,908,085
2001	2,473,964	890,897	84,889	3,445,750
2002	2,376,944	891,481	78,512	3,346,937
2003	2,261,449	877,911	71,851	3,211,211
2004-2008	11,816,831	4,802,154	60,633	16,679,618
2009-2013	12,070,129	3,941,882	-	16,012,011
2014-2018	8,989,744	1,458,909	-	10,448,653
2019-2023	279,247	53,159	-	332,406
Totals	44,379,865	13,899,807	661,381	59,080,669
Lease				
Interest	15,718,905	4,628,658	67,815	20,415,378
Net amount	\$ 28,660,960	\$ 9,271,149	\$ 393,156	\$ 14,665,291

Table B - LONG-TERM DEBT MATURITIES (Continued)

Bonds payable are represented by the following included issues:

	Authorized (\$1,000,000)	Original Amount Outstanding	Interest Rate(s)	Maturity Date	Callable
Public Improvement Bonds					
2004 Ohio County Sewerage	1,000,000	88,000	5.00 - 10.00	2-01-2014	5 1,000,000
2004 Five-County	700,000	64,000	5.00	1-01-2009	275,000
2006 Sewerage	2,000,000	54,000	5.00-6.00	2-01-2010	1,000,000
2006 Sewerage Refunding	2,000,000	440,000	5.00 - 7.00	2-01-2010	2,000,000
2006 Refunding Certificates of Anticipation	2,000,000	20,000	4.00	1-01-2011	2,000,000
2008 Refunding Certificates of Anticipation	2,000,000	10,000	5.00 - 6.00	1-01-2011	2,000,000
					<u>75,000,000</u>
Capital Improvement Bonds					
2002 Gas	40,000	12,000	4.00 - 5	01-01-2010	12,000
2002 Road Reconstruction	400,000	370,000	6.00 - 11.00	1-01-2004	400,000
2002 Parking	500,000	25,000	6.25 - 11.00	1-01-2008	250,000
2004 Sewerage	1,000,000	25,000	4.75 - 11.00	1-01-2008	1,000,000
2004 Sewerage	1,000,000	1,000	5.70 - 12.00	1-01-2009	1,000,000
2004 Parking	1,000,000	1,000	5.50 - 10.00	1-01-2009	1,000,000
2004 Parking	1,000,000	1,000	4.00 - 10.00	1-01-2011	1,000,000
2004 Sewerage	1,000,000	1,000	4.00 - 10.00	1-01-2011	999,000
					<u>6,000,000</u>
Capital Financial Bonds					
Bridge Refunding					
Certificates					
2000	200,000	20,000	5.00 - 11.00	4-01-2000	20,000
2001	1,000,000	11,000	5.00 - 10.00	4-01-2000	40,000
2001	200,000	19,700	5.00 - 10.00	1-01-2000	19,700
2002	1,000,000	10,000	5.00 - 4.50	1-01-2000	10,000
2004	1,000,000	11,000	5.00 - 5.00	1-01-2000	10,000
2006	1,000,000	11,500	5.00 - 5.00	1-01-2000	10,000
					<u>100,000</u>
Revenue Bonds					
Lottery Revenue					
2002	1,000,000	500,000	4.00 - 6.25	1-01-2011	1,000,000
					<u>5 10,000,000</u>
Total bonds payable					<u>75,000,000</u>

Note 6- LONG-TERM OBLIGATIONS (Continued)

Component Units

Several component units have year ends which are different from the reporting entity. The following summarizes of bond transactions, annual debt requirements, and bonds payable by individual issues aggregated as of and for the various year ends of the component units.

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

	Beginning Balance	Obligations Incurred	New Issues	Adjustment	Ending Balance
Bonds:					
Public Improvement	\$ 620,880	\$ 30,880			\$ 650,880
General Obligation	1,715,880	180,000			1,895,880
Revenue	40,245,290	2,817,293	\$ 8,890,000		43,852,583
Capital Issues	99,597	35,176	111,290		245,711
Notes payable	5,848,102	2,714,731			8,562,833
Competitioned advances	319,832	23,836		\$ (80,000)	263,668
Totals	268,599,207	4,662,526	9,001,290	\$ (80,000)	282,181,124
Less:					
Bond discount on revenue bonds					3,191,880
Total					\$ 278,989,244

The annual requirements including interest to amortize all long-term obligations outstanding other than competitioned advances is as follows:

Maturity	Public Improvement Bonds	General Obligation Bonds	Revenue Bonds	Capital Issues	Notes Payable
1999	\$ 170,539	\$ 193,081	\$ 5,999,296	\$ 83,890	\$ 1,172,817
2000	110,430	112,139	4,778,983	28,288	1,652,657
2001	309,475	83,884	4,779,543	88,212	170,850
2002	115,776	88,108	4,199,800	38,711	58,359
2003	116,775	82,516	5,713,247	38,211	15,388
2004-2008	113,850	482,512	38,341,217	99,596	64,325
2009-2013		386,151	28,778,433		15,688
2014-2018		319,836	12,886,320		3,798
Totals	874,428	1,502,007	102,520,548	316,398	3,603,801
Less:					
Interest	174,824	571,087	48,898,348	68,500	**
Plus:					
Principal amount of Bonds-Tributor					
Public Trust Financing Authority			1,502,893	**	
Net amount	\$ 500,000	\$ 1,818,880	\$ 47,081,893	\$ 266,201	\$ 3,515,431

Note B – LONG-TERM OBLIGATIONS (Continued)

²¹ A schedule of maturities and interest requirements for all bonds for each of the next five years is not presented since the amount of maturities is not fixed and determinable on an annual basis for the Series 2002, Class B-1 bond.

²² Several Recreation Districts issue non-interest-bearing loans and Trumbull General Medical Center did not disclose the amount of interest in their financial statements.

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

	Authorized and Issued	Range of Annual Installments	Interest Rate (%)	Maturity Date	Outstanding			
Public Improvement Bonds								
Recreation District								
No. 10 - 2001	100,000	10,000 -	100,000	0.01 -	0.00	3.00.2014	0	100,000
General Obligation Bonds								
City Recreation District								
No. 6 - 2001	100,000	10,000 -	10,000	0.50 -	0.00	3.00.2009	0	100,000
No. 7 - 2001	100,000	10,000 -	30,000	0.00 -	3.01	3.00.2009	0	100,000
Trumbull General District	600,000	20,000 -	10,000	0.00 -	0.00	3.00.2011	0	600,000
								1,000,000
System Bonds								
City District	11,000,000	800,000 -	3,000,000	0.01 -	7.00	4.00.2014	0	10,000,000
Water Treatment Plants								
New Financing Authority:								
Funding Authority:								
Series 2002-2004 (1)	3,000,000			7.00	4.00.2011		1,300,000	
Series 2003-2004 (1)	200,000			6.00	7.00.2014		200,000	
Series 2005-2007 (1)	4,000,000			7.00	7.00.2014		4,000,000	
Waterworks:								
Series 2008	10,100,000	100,000 -	1,000,000	0.00 -	6.00	10.01.2014	0	10,000,000
Series 2008	2,000,000	100,000 -	200,000	0.01 -	0.00	10.01.2014	0	2,000,000
								12,000,000
Total bonds payable							0	14,700,000

Note B - INTERFUND RECEIVABLE AND PAYABLE BALANCES

Individual Funds	Interfund Receivables	Interfund Payables
General Fund	\$ 4,346,091	\$ 2,832,187
Special Revenue Funds:		
Dedicated/Emergency Fund		258,825
St. James Archdiocese Recreation Fund		11,154
Northwest Jewish Education Fund	9,298	990,979
Public Welfare Fund	18,798	96,187
Public Safety Fund	4,073,117	213,651
West District Recreation Fund		83,820
Local Law Enforcement Block Grant Fund		87,805
State of Louisiana Division of Art Grant Fund		64,842
City Market Fund		21,711
Department of Health Services Fund	387	880
Family Independence Work Program Fund	66,806	23,982
Department of Labor Fund		1,064
Division B Housing Fund	90,991	3,894
Division B Welfare Fund	3,540	62,991
Summer Feeding Program Fund	3,540	562
Urban Systems Grant Fund	31	12,124
Housing and Urban Development Grant Fund	36	1,733,274
Urban and Community Affairs Grant Fund		3,686
Department of Health and Hospitals-Grant Fund	88	473
Sub-Grant Fund		166,870
Department of Transportation - Library Program Fund	36	36
FVA Public Transit System Fund	14,706	1,267,348
Transportation Research Station Fund	212,080	3,876
BOMB - Grant Fund		962,148
FEMA Emergency Food/Relief Fund	64	66
Department of Culture and Recreation Grant Fund	8,428	999
Road and Bridge Maintenance Fund	671,623	1,744,997
Bridges Maintenance Fund	433,889	916,788
Facilities Maintenance Fund	611,238	73,178
Lake Tex. Capital Improvement Fund		1,000,822
West District No. 4 Maintenance Fund		878
Fire Protection District Maintenance Fund	1,702	149,289
Road Lighting District Maintenance Fund	86,117	41,778
Health Unit Fund	3,898	8,493
Hemlock Canoe Fund		8,239
Parks/Recreation Fund	13,124	22,760
Mental Health Fund	33,587	5,281
Bayou (Archdiocese) Relay 500 Mission Fund	12,978	
Criminal Court Fund	822	33,788
Total Special Revenue Funds	9,481,478	18,796,427

Note 9 – INTERFUND RECEIVABLE AND PAYABLE BALANCES (continued)

	Interfund Receivables	Interfund Payables
Debt Service Funds:		
Public Safety Pension Debt Service Fund		80,208
Road and Bridge Bond Sinking Fund		50,170
Capital Improvement Bond Sinking Fund		154,770
Public Works Drainage Bond Sinking Fund	50,170	
Street Improvement and Parking Sinking Funds:		
Mated February 1, 1980		140
Narramore St. Sewerage	26,708	
J of K Road/May 1, 1980		26
Myrtle Street		11,554
Preston Gardens		100
Angus Road		44,114
Kays St/Street Sewerage		4,370
Kubota Street 1980		4,380
Haystack Drive	624	
Cotton Road		1,640
Kendall Drive		1,640
Solomon Street		403
Henry Clay Street		1,932
Cottonwood Drive Sewerage		19,800
Meady Street Sewerage		300
	<u>64,555</u>	<u>171,133</u>
Total Debt Service Funds		
Capital Projects Funds:		
City Paving Project/Construction Fund	6	
Public Works Drainage Construction Fund	1,116,000	801
Public Works Sewerage Construction Fund	77,485	303
Capital Projects/General Fund		211,321
Road and Bridge Construction Fund	900,771	1,800
City Center/Administration Building		
Construction Fund	473,156	100,626
LIFE Construction Fund	76,789	
Repairable Drive Construction Fund		1,320
1988 Public Improvement Construction Fund	248,601	1,204
	<u>4,829,607</u>	<u>273,782</u>
Total Capital Projects Funds		
Enterprise Funds:		
Utilities Fund	1,931,184	1,680,803
Sewerage Fund	49,113	176,826
City Center Fund	100	21,102
	<u>1,980,397</u>	<u>1,878,731</u>
Total Enterprise Funds		

Note 9 – INTERFUND RECEIVABLE AND PAYABLE BALANCES (Continued)

	Interfund Receivables	Interfund Payables
Interest/Service Funds:		
Insurance Control Fund	1,478,691	199,810
Group Health Insurance Fund	283,498	112,489
Human Resources Fund	69,839	61,246
Centralized Purchasing Fund	217,438	1,282,719
Information Systems Fund	3,863	152,794
Total Interest/Service Funds	2,053,339	1,809,058
Utility Funds:		
Agency Funds:		
Inventory Clearing Fund	138,688	218,218
Payroll Clearing Fund	4,232	9,589
Employee Fund	1,839,409	2,892,333
Control On Aging Fund		811
Total Utility Funds	1,982,329	2,921,951
Total from Centralized Purchasing Dept	\$ 2,168,139	\$ 26,883,029

Note 10 – SEGMENT INFORMATION

Primary Government

The Parish maintains three enterprise funds. The **Stewerage Fund** accounts for sewer services for approximately 64 percent of the Parish's jurisdiction. The **Civic Center Fund** accounts for the activities of the Human Resources/Civic Center. The **Utilities Fund** accounts for gas distribution services and electric generation and distribution services to most villages within the boundaries of the City of Bossier.

Selected segment information for the Stewerage, Civic Center and Utilities Funds for the year ended December 31, 1998, is as follows:

	Utilities Fund			Stewerage Fund	Civic Center Fund
	Electric	Gas	Total		
Operating revenues	\$ 11,335,138	\$ 8,146,414	\$ 20,481,552	\$ 1,278,880	
Operating expenses:					
Depreciation	1,666,558	371,766	1,938,324	1,208,028	\$ 11,817
Utilities	14,566,655	1,148,558	15,715,213	1,201,274	564,771
Operating income (loss)	5,101,925	625,110	5,727,035	(1,130,422)	(180,549)
Non-operating revenues:					
Investment net	276,697	107,344	384,041	469,221	31,111
Transfer from (to)/other funds	(758,585)	(196,514)	(955,100)	592,578	1,106,000
Net income (loss)	4,619,937	535,980	5,155,917	(69,623)	106,662
Current capital contributions	3,688	1,479	5,167	723,271	
Fund asset additions	4,687,363	538,137	5,225,500	2,326,270	141,750
Fund asset reductions				487,758	
Total assets			49,873,498	57,138,413	1,459,981
Long-term liabilities			14,388,695		
Total equity			49,733,344	56,780,664	459,176
Net working capital			5,089,948	7,333,414	466,260

Note 18 - SEGMENT INFORMATION (Continued)

Component Units

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

Selected segment information for component units for the year ended December 31, 1998, is as follows:

	Consolidated Waterworks District No. 1	Tyroneboro General Medical Center	Home- Tyroneboro Airport Commission
Operating revenue	\$ 9,346,175	\$ 121,889,294	\$ 471,124
Operating expenses:			
Depreciation	1,791,140	8,499,492	405,714
All other	3,475,528	192,649,894	465,024
Operating income	1,779,507	18,740,308	11,386
Non-operating revenues (expenses) and Net income	(334,121)	4,820,130	466,619
Current capital contributions			471,766
Fund/equity additions	3,363,499	9,715,980	19,023
Fund/equity reductions	36,084		
Total assets	21,943,007	221,348,272	94,471,909
Long-term liabilities	23,289,156	58,206,261	2,98,960
Total equity	49,714,773	164,144,009	94,738,681
Net working capital	4,476,881	6,999,115	5,761,677

Note 19 - MAJOR SUPPLIERS - ENTERPRISE PURSES

Expenses for purchases of energy from the five major suppliers at December 31, 1998, were:

	Purchases
Supplier A	\$ 1,116,830
Supplier B	3,311,296
Supplier C	98,213
Supplier D	1,835,638
Supplier E	8,120,797
Total	\$ 13,482,774

Table 12 - INVESTMENT BY LEPA

The Louisiana Energy and Power Authority (LEPA), was created as a political subdivision of the State of Louisiana. Nineteen Louisiana municipalities currently are members of LEPA, and are joined together to provide a reliable and economic supply of electric power and energy to member municipalities. LEPA is a 20% co-owner under the Joint Ownership Agreement, of a 500 MW coal-fired steam electric generating plant, the Redwoodch Unit No. 2. The Agreement will remain in effect as long as the unit is useful for the generation of electricity or for a period of 35 years, whichever is less. Central Louisiana Electric Company, Inc. (CLECO) and Lafayette Public Power Authority (LPPA) have ownership interests of 30% and 50%, respectively.

In October, 1982, the City of Bossier (through the Utilities Fund), entered into a Power Sales Contract with the Louisiana Energy and Power Authority (LEPA) to purchase output from the Redwoodch No. 2 generating facility located in Bossier, Louisiana. Five other Louisiana municipal electric utilities and LEPA members entered into similar agreements. The facility, which has a rated net capacity of 504 MW, is jointly owned by the Lafayette Public Power Authority (LPPA), the Central Louisiana Electric Co. (CLECO), and LEPA in respective ownership proportions of 50%, 30% and 20%. The terms of the agreements are such that each city is required to purchase its respective entitlement share of generated electricity from the facility. The aggregate entitlement shares of all the cities equals 100% of LEPA's 20% or 100.8 MW ownership, of which the Utilities Fund share is 21.7% or 22.7 MW. Each city is required to pay monthly for its entitlement share of power capability and energy on a take-or-pay basis. Under existing law, the rates charged by the participants to their customers are not subject to regulation by any federal or state authority. Each participant is obligated to establish rates and charges sufficient to pay all of its obligations to LEPA. Payments to be made by participants are payable monthly solely from the revenues of the participant's utilities system.

Long-term debt of LEPA consisted of the following, at December 31, 1998:

Serial Bonds, 1991 Series, 5.60% - 6.80% due January 1, 1993 to 2001	\$ 31,589,000
Term Bonds, 1981 Series, 6.75% due January 1, 2008	29,068,000
Term Bonds, 1981 Series, 6.88% due January 1, 2015	48,045,000
Serial Bonds, 1998 Series, 4.5% - 6% due July 1998 to 2005	<u>3,208,000</u>
	110,910,000
Less:	
Current maturities	4,070,000
Original issue discount	<u>4,125,650</u>
Total	<u>\$102,714,350</u>

In 1982, LEPA issued \$109,512,000 of Power Project Revenue Bonds (Redwoodch Unit No. 2) 1982 Series, to fund its share of the estimated costs of acquisition and construction of the Project and to pay other related costs, including acquisition of coal inventory, debt insurance costs and to establish various funds required by the bond resolution. The 1982 Series Bonds were issued to advance refund the 1982 Series Power Project Revenue Bonds.

Part 11: INVESTMENT IN LEPA (Continued)

In 1991, LEPA issued \$14,178,000 of Power Project Refunding Revenue Bonds (Bondsmaster Unit No. 2), 1990 Series with an original issue discount of \$6,250,542, to advance refund \$10,273,000 of the \$18,135,000 1985 Series Power Project Refunding Revenue Bonds outstanding. The proceeds of the 1991 Series Bonds, net of financing costs and bond insurance premiums (\$10,300,847), and certain amounts available in LEPA's funds and accounts (\$2,979,311) were deposited into an irrevocable escrow account maintained by a trustee. The funds were leveraged by the trustee to meet obligations of the United States Government in order to pay, at maturity, the 1985 Series Bonds maturing on January 1, 1993, January 1, 1994, and January 1, 2043. The 1985 Series Bonds maturing after January 1, 1993 were redeemed on January 1, 1995. LEPA received approximately \$47,000 in funds remaining after redemption.

LEPA incurred a loss of approximately \$16,650,000 in connection with the advance refunding, which, in addition to losses incurred in a 1985 refunding, has been deferred and is being amortized over the life of the 1991 Series Bonds. LEPA also incurred \$2,817,366 of expenses related to the issuance of the 1991 Series Bonds which have been deferred and are being amortized over the life of the 1991 Series Bonds.

In 1998, LEPA issued \$1,200,000 of Construction Bonds, 1998 Series, to fund the acquisition of the equipment and to pay other related costs, including debt insurance costs and to establish various funds required by the bond resolution.

The 1991 Series Bonds and the 1998 Series Bonds are payable solely from the revenues of LEPA and the funds pledged as established with the bond resolutions. The payments of principal and interest on the bonds have been guaranteed by Financial Guaranty Insurance Company (FGIC). The insurance policies between LEPA and FGIC are noncancelable. The policies were prepaid with proceeds from refinancings and are nonrefundable.

Summary financial information of Louisiana Energy and Power Authority as of December 31, 1998 and for the year then ended follows:

BALANCE SHEET

December 31, 1998

Assets

Utility plant - net of accumulated depreciation of \$36,491,260	\$ 58,740,124
Central dispatch facility - net of accumulated depreciation of \$1,491,824	329,492
Special deposits	18,258,564
Current assets	18,498,182
Deferred charges	<u>28,922,199</u>
Total	<u>\$121,899,561</u>

Note 12 - INVESTMENT IN LIPA (Continued)

Capitalization and Liabilities

Capitalization - Revenue Bonds	\$188,528,058
Equity	18,843,113
Current liabilities	14,533,773
Total	<u>\$121,837,398</u>

STATEMENT OF REVENUES, EXPENSES AND EQUITY

For the year ended December 31, 1998

Operating revenues - power sales	\$ 56,897,117
Operating expenses - power purchases	<u>51,493,528</u>
Net operating revenues	5,403,578
Total other expenses	<u>5,064,268</u>
Net revenues	<u>339,310</u>
Equity at beginning of year, as previously stated	9,503,773
Restatement as a result of adoption of GASB No. 31	<u>1,183,658</u>
Equity at beginning of year, after restatement	<u>10,687,431</u>
Equity at end of year	<u>\$ 10,843,113</u>

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

<u>Calendar Year</u>	
1998	\$ 4,673,000
2000	4,980,000
2001	5,381,000
2002	5,690,000
2003	6,021,000
Thereafter	<u>31,291,000</u>
	100,035,000
Less original issue discount	<u>4,721,000</u>
Total	<u>\$105,294,000</u>

Expenses for the Utilities Fund's entitlement share of power capacity and energy for the year ended December 31, 1998 amounted to \$3,917,408. The Utilities Fund's investment in LIPA of \$705,800 is recorded based on audited financial statements as of December 31, 1998.

Note 12 - INVESTMENT IN LCPA (Continued)

LCPA issues a publicly available financial report that includes financial statements and other required supplementary information. The report may be obtained by writing to Louisiana Electric Power Authority, 200 Veterans Way, Lakeview, Louisiana, 70001-1509.

Note 13 - INTERDEPARTMENTAL - UTILITIES USAGE

The Utilities Fund records all net sales and purchases of natural gas between departments. The Gas Utility Department reports as revenue the sale of natural gas to the Electric Utility Department. The Electric Utility Department records these purchases as operating expenses. For the year ended December 31, 1998, these interdepartmental transactions amounted to \$1,490,096. Interdepartmental sales of electricity and gas to various departments amounted to \$13,276. No consolidating or other eliminating entries was made in arriving at the above figures.

Note 14 - CONTRIBUTED CAPITAL

A cumulative summary of the Electric Funds' contributed capital at December 31, 1998 is as follows:

	Sewerage Fund	Utilities Fund
Federal grants	\$ 42,212,933	
City of Bossier		\$ 1,200,000
Transwestern Parish Gas		3,810,911
Distribution Systems Fund		2,400,668
Contributions in aid of construction	31,847,983	
	<u>74,060,876</u>	<u>7,412,219</u>
Less depreciation on assets constructed substantially from funds supplied by contribution in aid of construction	(17,943,127)	
Total	<u>\$ 56,118,749</u>	<u>\$ 7,412,219</u>

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

	Sewerage Fund	Utilities Fund
Contributed capital at beginning of year	\$ 23,993,352	\$ 7,412,219
Additions:		
Federal grants	1,094,356	
Donations	487,196	
Grants	2,773	
State of Louisiana		3,814
Less:		
Depreciation	(1,776,938)	
Contributed capital at end of year	<u>\$ 56,118,749</u>	<u>\$ 7,412,219</u>

Note 15 – FUND DEFICITS

Special Revenue Funds:

The deficit in the Criminal Court Fund of \$11,000 is expected to be eliminated by operations in 1999.

Note 16 – RECONCILIATION OF OPERATING TRANSFERS

A reconciliation of operating transfers for the year ended December 31, 1998 is as follows:

	Operating Transfers	
	In	Out
Primary Government		
Governmental Fund Types	\$ 18,314,061	\$ 18,940,819
Proprietary Fund Types	1,679,510	1,833,000
	<u>\$ 19,993,571</u>	<u>\$ 20,773,819</u>
Component Units		
Governmental Fund Types	\$ 2,291,350	\$ 2,291,350

Note 17 – EXPENDITURES/EXPENSES – BUDGET AND ACTUAL

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

	Budget	Actual	Unfavorable Variance
Special Revenue Funds:			
City Marshal Fund	\$ 446,835	\$ 455,208	\$ 8,373
Section 8 Housing Fund	648,236	672,841	(24,605)
Section 8 Voucher Fund	492,202	519,178	(26,976)
Summer Feeding Program Fund	58,004	68,782	(10,778)
Food Lighting District No. 1 Maintenance Fund	188,181	188,282	(101)
Food Lighting District No. 12 Maintenance Fund	113,208	113,660	(452)
Foodborne Recreations Fund	1,002,112	1,002,156	(44)
Mental Health Fund	285,008	296,004	(10,996)
Intergovernmental Funds:			
Insurance Control Fund	3,482,000	3,800,247	(318,247)
Group Health Insurance Fund	4,760,188	4,864,382	(104,194)

Note 18 - CURRENT YEAR REFUNDING OF BOND

On November 5, 1998, the Parish issued \$2,715,000 in Public Improvement Sewer Refunding Bonds, Series 1998 with an average interest rate of 8.79 percent to advance refund \$1,349,000 of outstanding Public Improvement Sewer Bonds, Series 1990 with an average interest rate of 7.21 percent and \$3,600,000 of outstanding Public Improvement Sewer Refunding Bonds, Series 1992 with an average interest rate of 7.58 percent. The net proceeds of \$3,155,619 (after payment of \$19,361 of issuance cost) plus an additional \$632,861 of existing sinking fund monies and \$1,018,526 of existing bond reserve monies were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1991 and 1992 Series bonds. As a result, the 1991 and 1992 Series bonds are considered to be delinquent and the liability for those bonds have been removed from the General Long-Term Obligations Account Group. The Parish advance refunded the 1991 and 1992 Series bonds to reduce its total debt service payments over the next eight years by approximately \$174,800 and to obtain an approximate economic gain (difference between the present values of the debt service payments on the old and new debt) of \$121,080.

On November 24, 1998, the Parish issued \$1,285,000 in Refunding Certificates of Indebtedness, Series 1998A with an average interest rate of 4.30 percent to refund \$1,105,000 of an outstanding police retirement system obligation with an interest rate of 7.98 percent. The net proceeds of \$2,178,577 (after payment of \$48,427 of issuance cost) were used to pay off the outstanding retirement system obligation. As a result, the police retirement system obligation is considered to be refunded and the liability for this obligation has been removed from the General Long-Term Obligations Account Group. The Parish refunded the police retirement system obligation to reduce its total debt service payments over the next fifteen years by approximately \$44,806 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$315,800.

On November 24, 1998, the Parish issued \$1,770,000 in Refunding Certificates of Indebtedness, Series 1998B with an average interest rate of 6.79 percent to refund \$3,311,305 of an outstanding firefighter retirement system obligation with an interest rate of 7.98 percent. The net proceeds of \$3,609,257 (after payment of \$115,360 of issuance cost) were used to pay off the outstanding retirement system obligation. As a result, the firefighter retirement system obligation is considered to be refunded and the liability for this obligation has been removed from the General Long-Term Obligations Account Group. The Parish refunded the firefighter retirement system obligation to reduce its total debt service payments over the next twenty one years by approximately \$1,198,677 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$41,271.

Note 19 - LEASE COMMITMENTS

The Parish has various operating leases. These operating leases are for services, property and buildings and boat landings. Some leases are on a double ended basis, some are monthly and others are on a yearly basis. The longest time period the Parish is under contract is for a lease expiring in the year 2011 for a park at a yearly fee of \$30. Since 1989 the Parish has been providing in-kind services to the Bienville-Terrebonne Airport Commission in exchange for property leased by the Recreation Tax Fund. The lease, which expired on June 30, 1995, has operated on a month to month basis from 1995 to 1998. Management has determined the in-kind services of Police and Fire Protection and Roads and Drainage have more than compensated for the outstanding, liability, and past and future obligations have and will be offset by in-kind services from the Parish to the Airport Commission.

rental expense for all operating leases for the year ended December 31, 1998 totaled approximately \$182,314.

Note 19 - LEASE COMMITMENTS (Continued)

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

Year Ending December 31	Amount
2009	\$ 91,723
2010	93,500
2011	93,485
2012	93,469
2013	9,694
Thereafter	1,488
Total	\$285,182

Note 20 - RISK MANAGEMENT

The Parish is exposed to various risks of loss related to general liability, auto liability, workers' compensation, property and group health benefits. Various suits and claims arising from personal injury and property damage, some for substantial amounts, are pending against the Parish, its insurers and others. In accordance with Statement of Financial Accounting Standards No. 5, the Parish's Internal Service Fund has provided for, in its financial statements, estimated losses from the aforementioned pending suits and claims on the estimated ultimate cost of settling the claims, considering the effects of inflation, recent claim settlement trends and other social and economic factors, including the effects of specific incremental claim adjustment expenses, salvage and subrogation. The Parish believes the ultimate settlement costs will not materially exceed the amounts provided for the claims.

Under the Parish's limited risk management program, premiums are paid into the Internal Service Funds by all participating funds and are available to pay claims, claim reserves and administrative costs of the program. The total charge by the Internal Service Funds in the other funds is based on an actuarial method and adjusted over a reasonable period of time so that Internal Service Fund revenues and expenses are approximately equal.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The liability for claims and judgments is reported in the Internal Service Funds.

The Parish is self-insured for the first \$200,000 of each claim relating to general liability and employee liability. The Parish is covered under various insurance contracts for the excess liability up to \$2,000,000. Any claim in excess of \$2,000,000 is covered by another insurance contract for the umbrella liability up to \$3,000,000 (subject to a self-insurance retention of \$10,000 if there is no underlying insurance). If a claim or suit is settled or adjudicated for a sum greater than the self-insured retention, the co-insurer will pay claim expenses in the ratio that their liability for the judgment rendered or settlement made bears to the whole amount of such judgment or settlement (exclusive of the applicable self-insured retention). The co-insurer will pay their share of claim expenses in addition to the applicable limits of insurance. Any claim in excess of the \$6,000,000 are to be paid by the Parish. The Parish was self-insured for the first \$200,000 of each claim relating to general liability of the Blood and Gas Systems. The Parish is covered under an insurance contract for the excess liability up to \$20,000,000. Any claim in excess of \$20,000,000 are to be paid by the Parish.

Note 10 - RISK MANAGEMENT (Continued)

The Parish is self-insured for the first \$150,000 of each claim relating to auto insurance. The Parish is covered under an insurance contract for the excess liability up to \$1,000,000 and the deductible liability up to \$5,000,000 (subject to a self-insurance retention of \$50,000 if there is no underlying insurance). If a claim or suit is settled or adjudicated for a sum greater than the self-insured retention, the co-insurer will pay claim expenses in the ratio that their liability for the judgment rendered or settlement made bears to the whole amount of such judgment or settlement (inclusive of the applicable self-insured retention). The co-insurer will pay their share of claims expenses in addition to the applicable limits of insurance. Any claims in excess of \$6,150,000 are to be paid by the Parish.

The Parish is self-insured for the first \$300,000 of each claim relating to workers' compensation insurance. The Parish is covered under an insurance contract for the excess liability with policy limits being statutory and the employees' liability being \$1,000,000.

The Parish is self-insured for the first \$100,000 of each claim relating to property insurance except for windstorm losses which will be two percent (2%) of the value at the time of loss of each separate building or \$150,000, whichever is greater. If two or more deductible amounts in this policy apply to a single occurrence, the total amount to be deducted shall not exceed the largest deductible applicable. The Parish is covered under an insurance contract for the excess liability up to \$81,000,000. Any claims in excess of \$82,000,000 are to be paid by the Parish.

The Parish is self-insured for the first \$215,000 of each claim relating to group health insurance. The aggregate deductible for all group claims relating to group insurance for 1998 was \$9,217,912. The Parish is covered under an insurance contract for the excess liability up to \$1,000,000 on individual claims. Any claims in excess of \$1,000,000 are to be paid by the Parish.

As December 31, 1998, the Parish has outstanding claims in the amount of \$77,897 for employment practice liabilities for which the Parish was fully self-insured prior to 1998. Beginning January 1, 1998, the Parish is self-insured for the first \$50,000 of each claim relating to employment practice liability. The Parish is covered under an insurance contract for the excess liability up to \$1,000,000. Any claims in excess of \$1,000,000 are to be paid by the Parish.

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

As December 31, 1998, the amount of liability for unpaid claims was \$5,646,516 for the Insurance Control Fund and \$1,080,112 for Group Health Insurance Fund. These liabilities are the Parish's best estimate based on available information. Changes in the reported liabilities during the past two years are as follows:

Insurance Control Fund

	Unpaid Claims January 1,	Incurred Claims (Including EQOs)	Claim Payments	Unpaid Claims December 31,
1997	\$ 3,751,415	\$ 1,962,486	\$ 1,030,791	\$ 4,683,110
1998	\$ 4,640,570	\$ 1,970,488	\$ 1,010,742	\$ 5,646,516

Note 20 - RISK MANAGEMENT (Continued)

<u>Group Health Insurance Fund</u>					
	<u>Unpaid Claims January 1,</u>	<u>Incurred Claims (Including IBCRs)</u>	<u>Claims Payments</u>	<u>Unpaid Claims December 31,</u>	
1997	\$ 878,507	\$ 4,176,640	\$ 4,118,698	\$ 975,449	
1998	\$ 975,449	\$ 4,396,418	\$ 4,298,779	\$ 1,043,112	

Note 21 - COMMITMENTS AND CONTINGENCIES

The Parish received funding under grants from various federal and state governmental agencies. The agency grants specify the purpose for which the grant monies are to be used; the grants are subject to audit by the granting agency or its representative.

On December 31, 1998, the Parish had \$28,220,418 in public work contracts of which \$9,893,897 was incomplete.

Note 22 - POSTRETIREMENT HOSPITALIZATION AND LIFE INSURANCE BENEFITS

The Parish provides for the payment of hospitalization and life insurance premiums for retired employees as approved by the Parish Council. The Parish will fund the entire premium for all employees retiring with at least ten years service or retiring from the federal retirement system. A retired employee may provide dependent hospitalization coverage at a cost ranging from \$48 to \$44 per month depending on their retirement date. The cost of providing these benefits is recognized as an expense as premiums are paid. For the year ended December 31, 1998, these costs amounted to \$264,261.

Future liabilities under the Parish's plan for potentially eligible employees are dependent upon the age and length of service to those employees. The average employee age and service years are not available. As December 31, 1998, the average hospitalization and life insurance costs per retired employee was approximately \$152 per month and the average number of retired employees was 115.

Note 23 - PENSION PLANS

Employees of the Primary Government (except for policemen and firemen of the City of Bossier are members of the Parochial Employees' Retirement System (PERS). Employees of the Primary Government (except for policemen and firemen) who were employed by the City of Bossier prior to September 1, 1994 were members of the Municipal Employees' Retirement System (MERS) of the State of Louisiana until February 24, 1996. On February 26, 1996, these employees' memberships were transferred to PERS. The Parish's contribution to MERS for the year ended December 31, 1996 was \$8,991, equal to the required contribution.

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

Part 23 - PENSION PLANS (Continued)

Effective January 1, 1988, new Firemen are covered under the Firefighters' Retirement System (FRS) of the State of Louisiana. The Parish maintains a trust (Firemen's Pension and Relief Fund) for Firemen hired prior to January 1, 1988. On March 28, 1996, the City of Houma Firemen's Pension Plan entered into a merger agreement with the Firefighters' Retirement System of the State of Louisiana. The merger was effective July 1, 1995.

Detailed information for each system or plan follows:

a) Parochial Employees' Retirement System

Plan Description - The Parish contributes to Plan B of the Parochial Employees' Retirement System of Louisiana (the System), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS), which is controlled and administered by a separate Board of Trustees. The System provides retirement, deferred and disability benefits, survivor's benefits and cost of living adjustments to plan members and beneficiaries. Act 305 of the 1970 Louisiana Legislative Session established the plan. The System is governed by Louisiana Revised Statutes 11:1801 through 11:2015, specifically, and other general laws of the State of Louisiana. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, P. O. Box 14619, Baton Rouge, Louisiana 70804.

Funding Policy - Plan members are required to contribute 1.00% of their annual covered salary less \$100 per month and the Parish is required to contribute at an actuarially determined rate. The current rate is 2.5% of annual payroll. In addition, the System also receives a percentage of tax revenues from various taxing bodies. The contribution requirements of plan members and the Parish are established and may be amended by state statute. The Parish's contributions to the System for the years ending December 31, 1998, 1997, and 1996 were \$281,178, \$302,035, and \$311,449, respectively, equal to the required contributions for each year.

b.) Municipal Police Employees' Retirement System

Plan Description - The Parish contributes to the Municipal Police Employees' Retirement System of Louisiana (the System), a cost-sharing multiple-employer defined benefit public employee retirement system, which is controlled and administered by a separate Board of Trustees. The system provides retirement, deferred and disability benefits, survivor's benefits and cost of living adjustments to plan members and beneficiaries. Act 189 of the 1975 Louisiana Legislative Session established the plan. The System is governed by Louisiana Revised Statutes 11:2211 through 11:2274, specifically, and other general laws of the State of Louisiana. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to Municipal Police Employees' Retirement System of Louisiana, P.O. Box 94005, Baton Rouge, Louisiana 70804-0005.

Funding Policy - Plan members are required to contribute 1.00% of their annual covered salary and the Parish is required to contribute at an actuarially determined rate. The current rate is 9.88% of annual payroll excluding overtime but including state supplemental pay. In addition, the System also receives a percentage of insurance premiums. The contribution requirements of plan members and the Parish are established and may be amended by state statute. The Parish's contributions to the System for the years ending December 31, 1998, 1997, and 1996 were \$241,874, \$377,299, and \$179,678, respectively, equal to the required contributions for each year.

Not 12 - PENSION PLANS (Continued)

a.) Firefighters' Retirement System

Plan Description - The Parish contributes to the Firefighters' Retirement System of Louisiana (the System), a cost-sharing multiple-employer defined benefit public retirement system, which is controlled and administered by a separate Board of Trustees. The System provides retirement, deferred and disability benefits, survivor's benefits and cost of living adjustments to plan members and beneficiaries. Act 414 of the 1978 Louisiana Legislative Session established the plan. The System is governed by Louisiana Revised Statutes 11:2251 through 11:2269, specifically, and other general laws of the State of Louisiana. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to Firefighters' Retirement System of Louisiana, 2051 Silverdale Drive, Suite 208, Baton Rouge, Louisiana 70808-0246.

Funding Policy - Plan members are required to contribute 8.00% of their annual covered salary and the Parish is required to contribute at an actuarially determined rate. The current rate is 5.00% of annual covered payroll. The contribution requirements of plan members and the Parish are established and may be amended by state statute. The Parish's contributions to the System for the years ending December 31, 1998, 1997, and 1996 were \$148,836, \$946,582, and \$125,174, respectively, equal to the required contributions for each year.

d.) City of Houma Police Pension and Relief Fund

Plan Description - The Parish contributes to the City of Houma Police Pension and Relief Fund (the Fund), a single-employer defined benefit pension plan, which is controlled and administered by a separate Board of Trustees. The Fund merged into the Municipal Police Employees' Retirement System (MPERS) effective October 1, 1983. The Fund still has a vesting liability for certain police officers who retire before age 50. The only officers eligible for benefits are those employed by the City prior to the merger with MPERS on October 1, 1983 who still participate in the Fund because membership into the Fund is now closed. The Fund provides retirement benefits based on the Fund's benefits until the retiree reaches age 58. After the retiree reaches age 58, the Fund's benefits cease and the MPERS' benefits begin. All death and disability benefits are assumed by MPERS. The Fund is governed by Louisiana Revised Statutes 11:3302 through 11:3311, specifically, and other general laws of the State of Louisiana. The Fund issues a publicly available financial report that includes financial statements and required supplementary information for the Fund. The report may be obtained by writing to the City of Houma Police Pension and Relief Fund, Terrebonne Parish Consolidated Government, Post Office Box 2764, Houma, Louisiana 70061.

Funding Policy - The Parish contributions are established biennially by an actuary in the actuarial report for the City of Houma Police Pension and Relief Fund. The Aggregate Actuarial Fund Method was used and the actuarial assumed liability is equal to the actuarial value of assets, therefore there is no unfunded actuarial assumed liability. It was determined that there was an unfunded present value of contingent benefits in excess of assets in the amount of \$211,434 based on the December 31, 1996 actuarial valuation. In May 1999 the Fund received the December 31, 1998 actuarial valuation, which resulted in a decrease in the unfunded liability amount of \$49,859 for a total unfunded liability of \$161,575. Furthermore the required contribution decreased to \$22,982 and the Fund anticipates funding of the required level in further years.

Part 11 - PENSION PLANS (Continued)

4.) City of Houston Police Pension and Relief Fund (Continued)

Annual Pension Cost and Net Pension Obligation - The annual required contribution for the current year was determined to be \$34,804 as part of December 31, 1996 actuarial valuation using the Aggregate Actuarial Cost Method. The aggregate cost method does not identify or separately measure unfunded actuarial liabilities. Assets of the plan are reported at market value. The Net Pension Asset as calculated by the actuary was \$12,281 for 1996. The amortization information was not made available by the actuary, but the amount is considered to be immaterial. Actuarial assumptions used include the following:

Investment rate of return	5% per year compounded annually.
Mortality	Based on the 1983 Group Annuity Mortality Table for Males and Females.
Termination, disability and retirement	Rate of withdrawal and termination from active service before retirement for reasons other than death (based on a table in the actuarial report which is used in the system) and rates of disability (based on the Illinois Actuarial Valuation of the Railroad Retirement System).
Salary increases	Vary according to age ranging from 7% (age 55) to 6.7% (age 75) per year compounded annually.
Cost-of-living adjustments	Adjusted for projected increase in the standard of living.

Three-Year Trend Information - Police Pension

Year Ending	Annual Pension Costs	Percentage Of Pension Cost Contributed	Net Pension Asset
1996	\$34,804	100.00%	\$12,281
1997	35,189	100.00%	12,281
1998	34,781	100.00%	12,281

Notes 23 - PENSION PLANS (Continued)

a.) City of Houma Firemen's Pension and Relief Fund

Plan Description - The Parish contributes to the City of Houma Firemen's Pension and Relief Fund (the Fund), a single-employer defined benefit pension plan, which is controlled and administered by a separate Board of Trustees. The Fund was established for members of the City of Houma Fire Department in 1971 under the provisions of Act 139 of the Louisiana Legislature. As of January 1, 1980, new members of the City of Houma are covered under the Firefighters' Retirement System (FRS) of the State of Louisiana. The Fund covers members hired prior to January 1, 1980 and is closed to new members. The Fund entered into a merger agreement with the Firefighters' Retirement System effective July 1, 1999. The Parish has agreed that the members of the Fund would not lose any benefits they presently have under the Fund because they merged with FRS. Members remaining in the Fund after the merger became effective to be utilized to make up for any lost benefits. The Fund has made provisions to cover any benefits not provided by FRS that was previously covered by the Fund which includes retirement, death and disability benefits. The Fund is governed by Louisiana Revised Statutes 11:1410 through 11:1471, specifically, and other general laws of the State of Louisiana. The Fund issues a publicly available financial report that includes financial statements and required supplementary information for the Fund. The report may be obtained by writing to the City of Houma Firemen's Pension and Relief Fund, Terrebonne Parish Consolidated Government, Post Office Box 2568, Houma, Louisiana 70462.

Funding Policy - The Parish contributions are established by an actuary in the valuation report for the City of Houma Firemen's Pension and Relief Fund. The Aggregate Actuarial Cost Method was used and the actuarial accrued liability is equal to the actuarial value of assets. Therefore there is no unfunded actuarial accrued liability. It was determined that there was an unfunded percent value of contingent benefits in excess of assets in the amount of \$47,658 based on the December 31, 1996 actuarial valuation. In May 1999 the Fund received the December 31, 1998 actuarial valuation, which resulted in an increase in the unfunded liability amount of \$140,800 for a total unfunded liability of \$188,458. Furthermore the required contribution increased to \$66,785 and the Fund anticipates meeting at the required level in future years.

Annual Pension Cost - There was a required contribution in the amount of \$35,995 for the current year as part of the December 31, 1996 actuarial valuation. The aggregate cost method does not identify or separately measure unfunded actuarial liabilities. Assets of the plan are reported at market value. Actuarial assumptions used include the following:

Investment rate of return	7% per year compounded annually.
Mortality	Based on the 1945 Group Annuity Mortality Table for Males and Females
Termination, disability and retirement	Rates of withdrawal and termination from active service before retirement for reasons other than death based on a table in the actuarial report which is used in similar systems and rates of disability based on the experience of other fire systems in the state.
Salary increases	Very according to age ranging from 7% (age 35) to 4.4% (age 75) per year compounded annually.
Cost-of-living adjustments	Adjusted for projected increase in the number of living.

Note 23 - PENSION PLANS (Continued)

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

Three-Year Trend Information - Firemen's Pension

Year Ending	Annual Pension Costs	Percentage Of Pension Cost Contributed	Net Pension Asset
1996	"	"	n/a
1997	36,828	100.00%	n/a
1998	31,582	100.00%	n/a

* No required contributions

Note 24 - DEFERRED COMPENSATION PLAN

Due to the enactment of the Small Business Job Protection Act of 1996 (the Act), the Parish is no longer required to report the assets of its Internal Revenue Code Section 457 plan. Prior to the Act, Section 457 allowed the deferral of taxes on deferred compensation plans only if the plans assets were solely the property of the government employer and subject to the employer's general creditors. The Act now requires that amounts deferred under a Section 457 plan be held in trust for the exclusive benefit of participating employees and not be accessible by the government or its creditors.

Note 25 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST

State and federal laws and regulations require the Parish to phase a final cover on its Ashland Landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. As of December 31, 1998 the Louisiana Department of Environmental Quality (LDEQ) had ordered the landfill closed. The Parish continues to operate the landfill subsequent to December 31, 1998 in anticipation of being granted an operating extension until June 30, 1999. Although closure and postclosure care costs will be paid over or after the date that the landfill stops accepting waste, the Parish accrues these closure and postclosure care costs as a liability in the General Long-Term Obligations Account Group. The \$5.9 million reported as landfill closure and postclosure care liability at December 31, 1998 represents the total estimated cost of closure and postclosure care. These amounts are based on what it would cost to perform all closure and postclosure care in 1998 and includes parish wide clean up costs projected to the LDEQ in the extension negotiations. Actual cost may be higher due to inflation, changes in technology or changes in regulations.

As of December 31, 1998, the Parish has set aside \$2,400,823, and plans to set aside \$300,000 in 1999 and subsequent years to cover the cost of closure and postclosure care. These are reported as restricted assets on the balance sheet. The Parish expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by changes to future landfill fees or from future tax revenues.

The landfill recognized \$66,917 in current expenditures which is included in the operating statement captioned capital expenditures, while reporting a net increase of \$2,158,679 in the liability in the General Long-Term Obligation Account Group.

Note 16 - SUPPLEMENTAL PAY

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

As per Louisiana Revised Statute 33:2805, any full-time, regular employee of the parish fire protection district who is hired after March 31, 1986, who has passed a certified fireman's training program equal to the National Fire Protection Association Standard 1001 and who is paid three hundred dollars per month from parish funds is eligible for supplemental pay. Those full-time employees are entitled to the payroll paid from funds of the parish obtained through locally adopted local taxes or locally assessed taxes, either directly or through a bond or contribution set up by law or ordinance. Employees employed by the Parish are not eligible for supplemental pay if they are presently drawing a retirement or disability pension, clerical employees and mechanics and for those employees who have not passed a certified fireman's training program but are hired after March 31, 1986. State supplemental pay for firefighters must be taken into account in calculating firefighters longevity pay, holiday pay and vacation pay. The period of service for computing additional compensation includes prior service of employees who have returned or who hereafter return to such service provided that service in any parish or fire protection district fire department shall be used in computing such prior service which includes full-time employees of a volunteer fire department.

As per Louisiana Revised Statute 33:2208.2, any employee who devotes his or her full working time to law enforcement, who is hired after March 31, 1986 and who has completed a annual certified training program as provided in Louisiana Revised Statute 40:2801 and is paid a salary of not less than three hundred fifty dollars per month shall be paid by the state extra compensation. A police officer entitled to additional pay out of state funds includes any person employed on a full-time basis who works as a duly commissioned law enforcement officer for the performance of primary duties which encompass the enforcement of state laws, supervisory police work, provides necessary services to fire officers, tank operators or identification technician or a full-time radio dispatcher. Any person who received additional pay out of state funds shall continue to receive said additional state pay during any period of disability resulting from any injury sustained in the line of duty. The additional pay out of state funds shall continue to be paid to such person until such time that said person is determined to be permanently disabled and no longer able to return to work.

As per Louisiana Revised Statute 33:2218.2, any deputy marshal who is employed on a full-time basis and whose major source of income from public employment is derived from and paid by a municipality is eligible to receive state supplemental pay. Any person who was sworn in as an elected marshal on January 1, 1991, who had retired from a position as a duly commissioned law enforcement officer and who was receiving supplemental pay out of state funds prior to his retirement, is entitled to receive supplemental pay out of state funds beginning on January 1, 1991, which shall be computed including prior years of law enforcement service completed, and shall not be required to complete a peace officer training program, notwithstanding any interruption in service between his retirement as a peace officer and his election to the office of marshal.

As of December 31, 1998, the Parish has recognized revenue and expenditures of \$417,450 in salary supplements which include the fire, police and Marshal that the State of Louisiana has paid directly to the Parish's employees.

Note 21 - REPORTING CHANGES

In 1998, The Wapak Connection became a component unit of Lafayette Parish Council. Therefore, the financial statements of The Wapak Connection are not included in the Parish's financial statements for the year ended December 31, 1998.

Note five allows that the Terrebonne Parish Assessor be audited every other year. Therefore there was no audit for the year ended December 31, 1999. The audited financial statements of the Terrebonne Parish Assessor as of December 31, 1998 have been included.

Total Fund Balances of Component Units -	
Governmental Fund Types, December 31, 1997, as previously reported	\$ 14,224,000
Additions:	
Terrebonne Parish Assessor -	
Fund Balance, December 31, 1997	809,440
Less:	
Terrebonne Parish Assessor -	
Fund Balance, December 31, 1998	310,150
The Wapak Connection -	
Fund Balance, December 31, 1997	<u>179,410</u>
Fund Balances of Component Units -	
Governmental Fund Types, December 31, 1997, as revised	<u>\$ 14,183,910</u>

Note 26 - SUBSEQUENT EVENTS

On January 26, 1999, Terrebonne Parish Recreation District No. 10 (the District) passed a resolution to hold an election May 1, 1999 for voters to approve the issuance of 15 year bonds in the amount of \$240,000 for various repairs and improvements and to be payable from additional ad valorem taxes. Also, at the January 26 meeting, the District approved a resolution for the May 1 ballot for approval of a 10 year 10 mill property tax for acquiring, constructing, improving, maintaining and operating recreation facilities, including the purchase of equipment. The proposed millage will replace existing operations and maintenance millages and is anticipated to generate approximately \$748,000 per year.

On February 9, 1999, Terrebonne Parish Fire District No. 10 (the District) passed a resolution to hold an election May 1, 1999 for voters to approve the issuance of 15 year bonds in the amount of \$800,000 for the purpose of acquiring buildings, machinery and equipment, including both real and personal property and to be payable from additional ad valorem taxes. Also, at the February 9 meeting, the District approved a resolution for the May 1 ballot for approval of a 10 year additional 4.41 mill property tax for acquiring, constructing, improving, maintaining and operating fire protection facilities and paying the cost of obtaining water for fire protection purposes including charges for fire hydrant rentals and services. The additional millage is anticipated to generate approximately \$78,000 per year.

On March 15, 1999, Terrebonne Parish Fire District No. 8 called for redemption \$48,000 of outstanding general obligation bonds maturing on March 1 of the years 2000 through 2009. These bonds were redeemed at a price of par plus accrued interest.



REQUIRED SUPPLEMENTARY INFORMATION SECTION

**YEAR 2000 ISSUES
FINANCIAL GOVERNMENT**

Toronto Park Board Consolidated Government

December 31, 1999
(Amended)

In October 1998, the Government Accounting Standards Board (GASB) issued Technical Bulletin 99-1, *Disclosure about Year 2000 Issues*. The provisions of the GASB Technical Bulletin, effective for financial statements in which the auditor's report is dated after October 30, 1998, require the Park Board to make disclosures about its state of readiness in addressing Year 2000 issues for its internal computer systems and equipment. On March 28, 1999, GASB issued Technical Bulletin 99-1 which amended the previously issued disclosure requirements allowing for the disclosure to be made in the required supplementary information (RSI). "This note is written pursuant to the Year 2000 Information and Readiness Act, Public Law No. 105-271, 112 Statute 2486 (1998)."

The Year 2000 issue is the result of shortcomings in electronic data-processing systems and other equipment that may adversely affect operations in the year 1999 and beyond.

The following stages have been identified by the GASB to be necessary to implement a Year 2000-compliant system:

Awareness Stage – In this first stage, an organization establishes a budget and project plan (for example, a time line or chart setting major tasks and due dates) for dealing with the Year 2000 issue.

Assessment Stage – While in this stage, an organization begins the actual process of identifying all of its systems (preparing an inventory) and individual components of the systems. An organization may decide to review all system components for Year 2000 compliance or, through a risk analysis, identify only mission-critical systems and equipment—systems and equipment critical to conducting operations to check compliance.

Remediation Stage – During this stage, an organization actually makes changes to systems and equipment. This stage involves the technical issues of converting existing systems, or switching to compliant systems. Decisions are made on how to make the system or processes Year 2000 compliant, and the required system changes are made.

Validation/Testing Stage – At this stage, an organization validates and tests the changes made during the conversion process. The development of test data and test scripts, the running of test scripts, and the review of test results are crucial for this stage of the conversion process to be successful. If the testing reveals these anomalies, the tested area needs to be corrected and re-tested.

To address Year 2000 issues the Park Board appointed the Information Systems Division (ISD) to review and oversee the Departments of Finance, Public Works, Public Safety, Correctional Facilities, Planning and Economic Development, Human Resources, Recreation, Risk Management, Civic Centre and Utilities.

Park Board departments and divisions were then requested to inventory all mission critical equipment. The information was then collected by the ISD to review and analyze.

Major Systems

ISD has been working to bring major systems into Year 2000 compliance since 1995. All major applications in the mid-range computer system have been converted and tested. The departments and divisions listed on the next page reflect the major applications that are in the validation/testing stage, except where otherwise noted, and are expected to be completed by September 30, 1999.

**YEAR 2000 INDEX
PRIMARY GOVERNMENT**

Terrebonne Parish Consolidated Government

December 31, 1998
(Continued)

Major Systems (continued)

Finance Department

Accounting Division - payroll, investments, accounts payable and receivable, budget, check reconciliation, paying and receiving statements, fixed assets (all converted and tested).

Purchasing Division - inventory control, procurement system, acquisition and purchase order system.

Customer Service - hand held meter reading systems, utility billing system.

Information Systems Division - mid range-computer systems (converted and tested), GIS mapping system.

Public Works Department

Divisions - work order systems, vehicle maintenance.

Drainage - pump stations (SCADA and telemetry systems).

Government Buildings - airhandling systems (converted and tested), elevators (converted and tested), alarm systems (converted and tested), phone systems.

Pollution Control - sewerage pump stations and collection and treatment systems.

State Parks - weight and billing systems at landfill.

Road and Bridge - bridge mechanisms.

Public Safety Department

Police Department - Biometric Automated Police System (fingerprint, tracking, warrant control).

Fire Department - incident reporting.

Correctional Facilities

Jails - Prisoner tracking and tracking system, security and alarm systems.

Juvenile - Security and alarm systems.

Human Resources - Employee history files (converted and tested).

Risk Management - Loss run reporting, safety and accident tracking.

Child Care - A new facility opened in January 1999 and was designed and furnished using systems and equipment compliant for year 2000 issues.

Utilities

The Parish has contracted with a private consultant to perform Year 2000 related services for the Parish in the Electric Production and Distribution and Gas Procurement Distribution Divisions. The services include an inventory, assessment, and a report of the Year 2000 concerns, which will be used to reconstitute, validate and test the divisions by September 30, 1999.

Other

Various departmental network hardware, personal computers and software are currently being inventoried, assessed and recommended by the ISD. Additionally, individual departments have submitted lists of devices and equipment (embedded devices) considered essential to operations. These devices are assessed, reconstituted, validated and tested as they arise.

YEAR 2000 ISSUE
PRIMARY GOVERNMENT

Terrebonne Parish Consolidated Government

December 31, 1998

(Amounts in \$)

Funding

Substantial funding for computer systems has been provided in recent years to the Parish's computerized systems, which are controlled by the Information Systems Division. Significant costs can be attributed to needed advancements in technology to provide government services. Those needed technological advancements included Year 2000 issues. The 1998 expenditures for equipment and software totaled \$376,853 and the 1999 budget includes \$911,379 for equipment and software. The 1999 budget also includes \$40,000 for utility systems' Year 2000 consulting contracts. At December 31, 1998, the Parish was committed for computer equipment, software and consultant services of approximately \$145,000.

Because of the accelerated nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully demonstrable until the year 2000 and thereafter. Parish Administration cannot assure that the Parish is or will be Year 2000 ready, that the Parish's remediation efforts will be successful in whole or in part, or that parties with whom the Parish does business will be year 2000 ready.

SUPPLEMENTARY INFORMATION SECTION



GENERAL FUND

The General Fund is used to account for all financial resources except for those required to be accounted for in another fund.

BALANCE SHEET
GENERAL FUND

Township Public Classification Government

December 31, 2004

Assets		
Cash	\$	85,004
Investments		1,004,500
Receivable (inter-agency) of (allowance for doubtful) (other)		
Taxes - all values		850,400
Accounts		13,004
Other		200,000
Due from other funds		6,280,000
Due from other governmental units		
Federal (1) accounts		1,000,000
Federal investments		11,000
Other local governmental units		400,000
Investments		13,000
Other current assets		1,000
Investments (other)		
Cash		54,200
Investments		183,200
		<u>11,880,400</u>
Total assets	\$	<u>11,880,400</u>
Liabilities		
Accounts payable and accrued expenditures	\$	600,000
Liability for work completed-in-process		10,000
Unfunded warrants		800,000
Deposits		60,000
Due to other funds		3,000,000
Due to other governmental units		
Other local governmental units		<u>500</u>
		<u>4,460,000</u>
Total liabilities		<u>4,460,000</u>
Fund Balance		
Reserved		
Self-insurance		80,000
Long term investments		200,000
Maintenance of Roadway laws		183,200
Capital expenditures		3,000,000
Unreserved - undesignated		<u>1,300,000</u>
		<u>3,863,200</u>
Total fund balance		<u>3,863,200</u>
Total liabilities-and-fund-balance	\$	<u>8,323,200</u>

**RECAPITULATION OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND**
Township of East Windsor, New Jersey

For the year ended December 31, 1998

	Budget	Actual	Percent Variance (Unfavorable)
Revenues			
Fees	\$ 1,094,000	\$ 1,094,000	\$ (0.000)
Administrative services	266,000	307,000	58.0%
Intergovernmental	1,022,400	1,045,000	100.0%
Change in reserves	308,317	310,000	28.0%
State and federal grants	100,000	100,000	(0.000)
Miscellaneous	207,000	205,000	(0.980)
Total revenues	<u>2,827,717</u>	<u>2,961,000</u>	<u>100.000</u>
Expenses			
General			
General government	1022,274	1,045,000	1,000.0%
Public safety	440,000	440,000	(0.000)
Health and welfare	500,000	490,000	(9.000)
Education	100,000	111,000	(10.000)
Total expenses	<u>2,062,274</u>	<u>2,086,000</u>	<u>1,000.000</u>
Transfers to fund of another town/department	200,000	200,000	(0.000)
Other (Operating Reserve Fund)			
Reserve of general fund/other department	11,000	11,000	(0.000)
Operating transfers in	1,015,000	1,000,000	(0.000)
Operating transfers out	(1,015,000)	(1,015,000)	(0.000)
Total other financing sources/uses	<u>(0.000)</u>	<u>(0.000)</u>	<u>(0.000)</u>
Deficiency of Revenues and Other Sources over Expenditures and Other Uses	<u>(0.000)</u>	<u>(0.000)</u>	<u>(0.000)</u>
Fund Balance			
Beginning of year	<u>10,700,000</u>	<u>10,700,000</u>	<u>(0.000)</u>
End of year	<u>\$ 10,700,000</u>	<u>\$ 10,700,000</u>	<u>\$ (0.000)</u>

**MICHIGAN GOVERNMENT EMPLOYERS' RETIREMENT
GENERAL FUND**

Trustee's Period Consolidated Statement

For the year ended December 31, 2008

	Budget	Actual	Variance (Favorable) (Unfavorable)
Income			
Ad valorem	\$ 176,807	\$ 182,183	\$ 5,376
Transfer	176,800	181,884	15,084
	<u>1,479,687</u>	<u>1,479,687</u>	<u>(18,452)</u>
Interest and dividends			
Investment Services	20,000	19,580	(420)
Occupational Services	20,000	20,797	797
State and local payments	17,000	16,888	(112)
Buildings/rentals	17,000	16,790	(210)
Other	1,700	1,601	(99)
	<u>(68,000)</u>	<u>(71,100)</u>	<u>(3,100)</u>
Intergovernmental			
Student Assessment			
Funding provisions	20,000	19,607	(393)
Office of Technology Preparedness	20,000	11,888	(8,112)
TEMA administration		4,700	4,700
State of Michigan			
Supplemental pay		11,700	11,700
School supplies	4,000,000	4,702,400	702,400
Security loans	10,000	(9,000)	(1,000)
Services sharing	47,000	45,608	(1,392)
State form fee	10,000	10,700	700
Value-added taxes	1,200,000	1,182,700	(17,300)
Transportation/insurance grant		1,400	1,400
Miscellaneous	8,000	1,500	(6,500)
	<u>6,675,000</u>	<u>6,762,100</u>	<u>87,100</u>
Changes for reserves			
Building reserve	1,000	10,200	9,200
Class calling fees	(6,400)	10,700	17,100
Fire - letters of no objection	17,000	16,000	(1,000)
Sale of miscellaneous services and items	8,000	9,900	1,900
Inspection payment fees	(8,000)	10,700	18,700
Other	(17,700)	10,000	(7,700)
	<u>49,900</u>	<u>66,800</u>	<u>16,900</u>
Fees and Subsidies			
Trust fees	(6,400)	10,200	16,600
Building reserve fees		1,600	1,600
	<u>(6,400)</u>	<u>11,800</u>	<u>5,400</u>
Miscellaneous			
Miscellaneous	10,000	10,200	200
Miscellaneous	10,000	10,000	(200)
Other	(10,000)	10,000	20,000
	<u>(10,000)</u>	<u>10,400</u>	<u>(19,600)</u>
Total Income	<u>\$ 1,479,687</u>	<u>\$ 1,479,687</u>	<u>\$ (18,452)</u>

**SCHEDULE OF EXPENSES COMPARED TO BUDGET
GENERAL FUND**

Terrace Park Consolidated Government

For the year ended December 31, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
GENERAL SUPERVISORY			
Legislative			
Board Council			
Personal services	\$ 115,501	\$ 111,241	\$ 4,260
Supplies and materials	55,481	65,349	9,868
Other services and charges	54,031	44,056	9,975
Repairs and maintenance	3,400	40	3,360
Capital expenditures	64,827	-	64,827
Allocations/allowances -			
services performed by			
other departments	(249,800)	(244,700)	5,100
	<u>58,840</u>	<u>21,646</u>	<u>37,194</u>
Council Staff			
Personal services	114,176	114,244	68
Supplies and materials	30,131	44,561	14,430
Other services and charges	(1,400)	14,440	15,840
Repairs and maintenance	400	184	216
Capital expenditures	35,007	1,400	33,607
Allocations/allowances -			
services performed by			
other departments	(2,30,000)	(2,30,000)	-
	<u>137,184</u>	<u>94,829</u>	<u>42,355</u>
Legislative - Other			
Other services and charges	204,400	167,870	36,530
Allocated expenditures -			
services performed by			
other departments	(175,000)	(174,870)	130
	<u>29,400</u>	<u>(7,000)</u>	<u>36,400</u>
Total Legislative	<u>867,185</u>	<u>807,176</u>	<u>60,009</u>
Admin			
City Staff			
Personal services	307,465	309,036	(1,571)
Supplies and materials	4,700	5,805	1,105
Other services and charges	30,017	25,400	4,617
Repairs and maintenance	370	140	230
	<u>342,552</u>	<u>340,381</u>	<u>2,171</u>
Board Staff			
Personal services	19,074	19,447	(3,373)
Supplies and materials	10,000	11,128	(1,128)
Other services and charges	79,078	63,600	15,478
Repairs and maintenance	1,000	2,700	(1,700)
Capital expenditures	13,478	1,000	12,478
	<u>123,630</u>	<u>107,875</u>	<u>15,755</u>

(Continued)

Statement A-1
(Continued)

	2014	2013	Percent Increase/ Decrease
GENERAL GOVERNMENT PROGRAMS			
Administrative			
Personal services	50,179	53,147	(5.6%)
Other services and charges	1,000	1,000	0%
	<u>51,179</u>	<u>54,147</u>	<u>(5.0%)</u>
Plant and Equip.			
Supplies and materials	50,000	50,000	0%
Other services and charges	7,400	20,000	(63.5%)
Capital expenditures	70,000	70,000	0%
	<u>127,400</u>	<u>140,000</u>	<u>(9.0%)</u>
Water Costs			
Personal services	104,291	104,704	(0.4%)
Other services and charges	1,000	1,000	0%
	<u>105,291</u>	<u>105,704</u>	<u>(0.4%)</u>
Interest - Other			
Supplies and materials	1,000	100	90%
Other services and charges	100,000	100,000	0%
	<u>101,000</u>	<u>100,100</u>	<u>0.9%</u>
Total Admin.	<u>1,184,549</u>	<u>1,203,051</u>	<u>(1.5%)</u>
Firefighting			
Personal services	401,404	399,946	0.4%
Supplies and materials	10,400	11,111	(6.3%)
Other services and charges	41,000	41,000	0%
Repairs and maintenance	2,000	1,000	100%
Capital expenditures	11,000	11,000	0%
Allocated expenditures - services performed by other departments	250,000	251,100	(0.4%)
	<u>715,804</u>	<u>715,157</u>	<u>0.1%</u>
Total Firefighting	<u>715,804</u>	<u>715,157</u>	<u>0.1%</u>
Utilities			
Personal services	40,404	40,404	0%
Supplies and materials	2,000	1,500	33%
Other services and charges	40,000	40,000	0%
Repairs and maintenance	0	100	(100%)
Capital expenditures	100	100	0%
	<u>82,504</u>	<u>82,104</u>	<u>0.5%</u>
Total Utilities	<u>82,504</u>	<u>82,104</u>	<u>0.5%</u>
General and Financial Administration			
Finance			
Personal services	210,000	201,000	4%
Supplies and materials	20,000	20,000	0%
Other services and charges	20,000	20,000	0%
Repairs and maintenance	1,000	1,000	0%
Capital expenditures	50,000	50,000	0%
Allocated expenditures - services performed by other departments	200,000	180,000	11%
	<u>481,000</u>	472,000	2%

Continued

Statement A-1
 (Continued)

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

	2016	2015	Percent Change (Increase)
Legal Services			
Personal services	21,000	21,431	6.3%
Other services and charges	75,240	73,136	(2.8)%
	<u>96,240</u>	<u>94,567</u>	<u>1.8%</u>
Total General and Financial Administration	<u>3,811.0</u>	<u>3,761.0</u>	<u>1.3%</u>

General

Printing/Other Administration			
Personal services	26,367	6,326	3.0%
Supplies and materials	7,400	7,700	(4.0)%
Other services and charges		2,500	(2.5)%
Repairs and maintenance		4	10.0
Capital expenditures	28,000	1,800	26.0%
	<u>61,767</u>	<u>16,330</u>	<u>37.8%</u>

Planning and Economic Development

Personal services	418,340	661,586	26.6%
Supplies and materials	66,440	69,000	(5.1)%
Other services and charges	68,347	697,907	67.8%
Repairs and maintenance	4,000		4.0%
Capital expenditures	1,256,120	1,044,420	1,061.0%
	<u>2,013,247</u>	<u>2,472,913</u>	<u>1,228.6%</u>

Government Buildings

Personal services	247,176	320,210	29.6%
Supplies and materials	10,600	16,330	25.6%
Other services and charges	677,000	477,000	29.0%
Repairs and maintenance	400,000	440,000	44.0%
Capital expenditures	1,300,000	695,000	1,481.0%
	<u>2,364,776</u>	<u>2,048,540</u>	<u>1,154.6%</u>

General - Other

Other services and charges	248,000	416,340	67.5%
Capital expenditures - professional			
Other	10,000	10,000	60.0%
	<u>258,000</u>	<u>426,340</u>	<u>64.5%</u>

Total General

	<u>4,086,000</u>	<u>3,671,000</u>	<u>1,114.0%</u>
--	------------------	------------------	-----------------

Total General/Government

	<u>8,897.0</u>	<u>8,482.0</u>	<u>1,059.1%</u>
--	----------------	----------------	-----------------

PUBLIC SAFETY
Police

Other services and charges	21,644	21,000	(2.5)%
----------------------------	--------	--------	--------

Emergency Preparedness

Personal services	14,700	14,700	11.0%
Supplies and materials	14,000	1,500	1.0%
Other services and charges	10,254	20,000	20.0%
Repairs and maintenance	300	1,800	(2.0)%
Capital expenditures	26,100	10,000	11.0%
	<u>65,354</u>	<u>68,000</u>	<u>14.0%</u>

Total Public Safety

	<u>49,998</u>	<u>49,000</u>	<u>(1.0)%</u>
--	---------------	---------------	---------------

(Continued)

Statement A-1
(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE AND RECEIPTS			
Service Contract Administration			
Fees/contractors	284,125	284,301	176
Supplies/materials	40,000	40,347	347
Other services and charges	103,070	125,126	22,056
Repairs and maintenance	15,000	16,000	1,000
Expenses/positions	100,000	97,000	(3,000)
Allocated expenditures:			
Services performed:			
By other departments	(484,000)	(484,000)	(84,000)
By other departments	11,000	11,000	(1,000)
Total Service and Storage	<u>295,175</u>	<u>401,724</u>	<u>106,549</u>
REVENUE AND RECEIPTS			
Other services and charges	14,954	14,185	(769)
Repairs and maintenance	<u>1,700</u>	<u>1,744</u>	<u>(56)</u>
Total Revenue/Other	<u>16,654</u>	<u>15,929</u>	<u>(725)</u>
EXPENSES			
Other services and charges	<u>11,000</u>	<u>14,124</u>	<u>3,124</u>
Variance/positions by function	<u>\$ 11,000,000</u>	<u>\$ 14,000,000</u>	<u>\$ 3,000,000</u>

**STATEMENT OF OPERATIONS - FINANCIAL STATEMENTS TO MEMBERS
GENERAL FUND**

Financial Period Commencing September 1, 2009

for the year period December 31, 2009

	Actual	Actual	Member Premiums (Reimbursable)
CHARGES TO THE GENERAL FUND FOR FINANCING			
Periodical general fund contributions	<u>\$ 11,000</u>		<u>\$ 11,000</u>
Operating transfers:			
Kew-Forest Acoustic Extension Fund	500,000	\$ 500,000	
New York State Supplemental Fund	4,000,000	4,000,000	400,000
Utilities Fund	1,000,000	1,000,000	
Commuter Allowance Program (Reimbursable)	10,000	10,000	
New York State Savings (Reimbursable)	10,000	10,000	
New York State Bond (Reimbursable)	10,000	10,000	
Telephone Fund (Reimbursable)	10,000	10,000	
Railroad Comm. 500 (Reimbursable)	5,000	5,000	
Rapid Comm. Savings (Reimbursable)	5,000	5,000	
Municipal Police (Reimbursable)	5,000	5,000	
Mass. Fire Dept (Reimbursable)	10,000	10,000	
	<u>4,115,000</u>	<u>4,585,000</u>	<u>400,000</u>
Operating reimbursements:			
Dedicated Emergency Fund	(495,000)	(495,000)	(50,000)
New York State Disaster Fund	(500,000)	(500,000)	
Earthquake Fund	(1,000,000)	(1,000,000)	
New York State Reserve Fund	(750,000)	(750,000)	
City Municipal Fund	(175,000)	(175,000)	
Water System/Grant Fund	50,000	50,000	4,000
Housing and Rehab/Workforce Development Fund	(5,000)	(5,000)	
Transportation/Bus Rapid Transit Fund	(50,000)	(50,000)	
NYMT/Grant Fund	(100,000)	(100,000)	10
Department of Culture and Recreation Grant Fund	(50,000)	(50,000)	
Road and Bridge Maintenance Fund	(1,000,000)	(1,000,000)	
Parkways Development	(100,000)	(100,000)	
Riverside Parkways Mobility Master Plan	25,000	25,000	
Savings Fund	(75,000)	(75,000)	
Vista Center Fund	(75,000)	(75,000)	
Vista East Hotel (Reimbursable)	(1,000)	(1,000)	20
Parkways System/Construction Fund	(100,000)	(100,000)	
Capital Budget/Grant Fund	(1,000,000)	(1,000,000)	
Road and Bridge Construction Fund	(500,000)	(500,000)	
City Council/Administration Building Construction Fund	(2,450,000)	(2,450,000)	
Various Fund Fund	(100,000)	(100,000)	
	<u>11,470,000</u>	<u>11,480,000</u>	<u>10,000</u>
Total operating investments	<u>\$ 11,470,000</u>	<u>\$ 11,480,000</u>	<u>\$ 10,000</u>
Total other financing sources (used)	<u>\$ 11,000,000</u>	<u>\$ 11,000,000</u>	<u>\$ 400,000</u>



SPECIAL REVENUE FUNDS

Dedicated Emergency Fund - An appropriation of \$200,000 or 2% of General Fund Revenue based on previous years audited revenues, whichever is greater, is transferred for the purpose of emergency expenditures.

B. James Juvenile Detention Fund - Monies in this Fund were received from the proceeds of all valuations assets received by the Parish. Proceeds from the tax were used for the purpose of entering into a participation agreement with St. James Parish, subdividing a portion of the youth center and providing care and maintenance of juveniles from the Parish of Terrebonne at the center. This tax expired in 1998.

Terrebonne Juvenile Detention Fund - Monies in this Fund are received from the proceeds of all valuations assets received by the Parish. Proceeds from these assets shall be used for the purchase or otherwise acquire, construct, reconstruct, rehabilitate, improve, repair, operate, lease or lease or license, manage and maintain or enter into contracts for the management, administration, and operation of a Youth Center.

Parish Prisoners Fund - Monies in this Fund are received from the Terrebonne Parish Sheriff for the operation and maintenance of the Criminal Justice Complex.

Public Safety Fund - Monies in this Fund are revenues dedicated to the City of Houma. Proceeds are used for operating, maintaining, and purchasing any necessary equipment for the police and fire departments.

Non-District Recreation Fund - Monies in this Fund are primarily from the General Fund. Proceeds are used in provide playgrounds and other facilities which promote recreation and the general health and well being of the City's youth.

Local Law Enforcement Block Grant Fund - Monies in this Fund are received from the U.S. Department of Justice, Office of Justice to reduce local crime and improve public safety.

Thomas Keycamp Fund - Monies in this Fund are received from the United Way. This fund pays the salaries for the summer help provided to care for the children at the camp.

State of Louisiana Division of Art Grant Fund - Monies in this fund are received from the State of Louisiana Division of Art for the purpose of assisting community organizations in developing art projects the grant application for the Decentralized Arts Funding Program.

City Marshal Fund - Monies in this Fund are received from city court and the General Fund for the operation and maintenance of the City Marshal.

Department of Health Services Fund - Monies in this Fund are received from the State of Louisiana Department of Health and Human Resources. This Fund provides job education training.

Family Independence Work Program Fund - Monies in this Fund are received from U.S. Department of Health and Human Services through the State of Louisiana, Department of Social Services, for the provision of Literacy/WRITING/Pre-GED education services.

Department of Labor Fund - Monies are allocated for the provision of literacy services to persons participating in rehabilitation programs mandated by the Office of Workers' Compensation Programs for injured workers. These monies are received through a service provider agreement between the Louisiana State Department of Labor and the Terrebonne Parish Consolidated Government.

Section 8 Housing Fund - Monies in this Fund are received from the U.S. Department of Housing and Urban Development. This Fund provides subsidies (Housing Assistance Payments) to participating lower income families in approved housing.

SPECIAL REVIEWED FUNDS (Continued)

Section 8 Voucher Fund - Monies in this Fund are received from the U.S. Department of Housing and Urban Development. This Fund provides subsidies (Housing Assistance Payments) to participating lower income families.

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

Urban Systems Grant Fund - Monies in this Fund are received from the U.S. Department of Transportation, Federal Highway Administration through the State of Louisiana, Department of Transportation and Development for the development of the urban transportation planning program in the Orleans suburban area.

Housing and Urban Development Grant Fund - Monies in this Fund are received from the U.S. Department of Housing and Urban Development. The primary objectives are the provision of decent housing, suitable living environment and expanding economic opportunities for persons of low and moderate income.

Urban and Community Affairs Grant Fund - Monies in this Fund were received from the U.S. Department of Housing and Urban Development through the State of Louisiana, Department of Urban and Community Affairs to provide for rehabilitation of owner occupied and rental units, demolition of dilapidated units and acquisition of land in the community.

Department of Health and Hospitals Grant Fund - Monies in this Fund are received from the U.S. Department of Energy by the State Department of Social Services, Office of Community Services. This Fund provides assistance to low-income families, particularly the elderly and handicapped, in reducing the impact of high fuel costs by making their homes more energy efficient.

Sub-Grant Fund - Monies in this Fund are received from the State of Louisiana, Department of Health and Human Resources to provide utility assistance to eligible participants enrolled in the Low Income Housing Assistance Program.

Department of Transportation - Library Program Fund - Monies are provided by the Louisiana State Department of Transportation and Development, for library services to low-income employees of the Department.

FTA Public Transit System Fund - Monies in this Fund are received from the U.S. Department of Transportation, Federal Transit Administration for the implementation and operation of a public transit system in Terrebonne Parish.

Economic Homeless Shelter Fund - Funds are received from the U.S. Department of Housing and Urban Development through the State of Louisiana, Department of Social Services, Office of Community Services for the provision of shelter and other essential services to needy homeless individuals and families in the area. Direct contribution funds are also received from the U.S. Department of Housing and Urban Development for the provision of shelter and essential services to the needy homeless individuals and families.

HOPE Grant Fund - Monies are received from the U.S. Department of Housing and Urban Development to expand the supply of decent, affordable housing for the low and very-low income families, and also to provide for coordinated assistance to state and local participants in the development of low-income housing stock.

FEMA Emergency Food/Shelter Fund - Funds are provided from the Federal Emergency Management Agency through the Emergency Food and Shelter National Board Program, for the provision of emergency assistance rent or mortgage payments for needy low-income families identified through referral and/or outreach channels.

SPECIAL SEVEN-FUND (Continued)

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

Parish Transportation Fund - Monies in this Fund are primarily from the State's Parish Transportation System. Proceeds are used for operating, maintaining and reconstructing roads and bridges.

Road and Bridge Maintenance Fund - Monies in this Fund are primarily from the proceeds of a dedicated 10% sales tax, with a supplemental transfer from the General Fund. Proceeds are used for operating, maintaining, and reconstructing roads and bridges.

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

Sanitation Maintenance Fund - Monies in this Fund are primarily from the proceeds of ad valorem taxes assessed by the Parish. The Parish also collects a monthly garbage collection fee from each household. Proceeds from the tax and collection fee shall be used for the purpose of providing and maintaining garbage collection and disposal services, and purchasing any necessary equipment.

Sales Tax Capital Improvement Fund - All revenues from the collection of all sales taxes are collected and disbursed from this Fund. The taxes include, the City's and the Parish's portion of the 7% Sales Tax, the 1% Drainage and the 1% Road and Bridge operation and maintenance sales tax, and the 1% sales tax for the retirement of the 1994 Civic and Community Center Bonds and the 1998 Public Improvement Bonds. The City's tax supports Public Safety, the Parish's tax is dispersed to General Fund, and the Drainage and Road and Bridge taxes are dispersed respectively. The 1% and the Parish's portion of the 7% Sales Taxes have an irrevocable pledge to the outstanding bonds. On a monthly basis a portion of the 1% tax is transferred to the Debt Service Fund. Monies remaining in the Sales Tax Capital Improvement Fund after debt service requirements are met, may be used by the Parish for the purposes for which the "Capital Improvement Sales Tax" and the "Parish Sales Tax" were authorized.

Road District No. 6 Maintenance Fund - To accumulate funds to maintain the roads in Ward 6. Monies in the fund primarily from the proceeds of ad valorem taxes assessed by the Parish.

Fire Protection District Maintenance Funds - Monies in these Funds are primarily from the proceeds of ad valorem taxes (in their respective Districts) assessed by the Parish. Proceeds from the taxes shall be used for the purpose of operating, constructing, maintaining, and operating said District's fire protection facilities and paying the cost of obtaining water for protection purposes.

Road Lighting District Maintenance Funds - Monies in these Funds are primarily from the proceeds of ad valorem taxes (in their respective Districts) assessed by the Parish. Proceeds from the taxes shall be used for the purpose of providing and maintaining electric lights on the streets, roads, highways, alleys, and public places in said Districts.

Health Unit Fund - Monies in this Fund are received from the proceeds of ad valorem taxes assessed by the Parish. Proceeds from the tax shall be used for the purpose of operating and maintaining the Terrebonne Parish Health Unit.

SPECIAL REVENUE FUNDS (Continued)

Retarded Citizens Fund - Monies in this Fund are primarily from the proceeds of all valorem taxes assessed by the Parish. Proceeds from the tax shall be used for the purpose of operating, maintaining, and constructing schools for the mentally retarded, and to administer to the health and educational requirements of trainable and below trainable mentally retarded individuals in the Parish.

Parishwide Recreation Fund - Monies in this Fund are primarily from the proceeds of all valorem taxes assessed by the Parish. Proceeds from the tax will be used for the purpose of constructing, maintaining, and operating recreation facilities.

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

Dryden Sarrubeno Wharf's Museum Fund - To account for the operations and maintenance of the museum funded by various private donations, memberships and grants in addition to a supplement from General Fund.

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



**COMMON BALANCE SHEET
STATE GOVERNMENT**

Tennessee Public Employees' Retirement

December 31, 1995

	Defined Membership Fund	IR Asset Accounts Funds	Tennessee Roth IRA Accounts Fund	Bank Accounts Fund	Other Assets Fund	Investment Accounts Fund
Assets						
Cash					\$ 2,712	\$ 1,000
Investments	\$ 4,789,971	\$ 11,778	\$ 487,000	\$ 487,000	\$ 1,071,570	\$ 48,241
Receivables:			487,000		1,071,570	
Taxes						4,800
Accounts Payable					1,200	1,200
Investment Loans			1,200	1,200	1,071,570	
Due from other governmental units:						
Federal Government			31,000		26,600	
State of Tennessee			31,000		34,800	
Other State Governmental units			31,000	41,875	14,811	1,700
Intergovernmental assets						
Investment assets						
Financial assets						
Cash						
Investments						
Due from other funds:						
Total assets	\$ 4,789,971	\$ 11,778	\$ 1,037,000	\$ 914,875	\$ 2,150,050	\$ 51,741
Liabilities						
Accounts payable and accrued liabilities:			\$ 487,000	\$ 487,000	\$ 1,071,570	\$ 1,000
Liability to state governmental units:			175,000			
Federal Governmental units						
State Governmental units						
Liability to other governmental units:			487,000		1,071,570	
Intergovernmental			487,000		1,071,570	
Due to other funds:	\$ 1,071,570	\$ 11,778	487,000	914,875	1,071,570	48,241
Due to other governmental units						
Total liabilities	2,143,140	\$ 11,778	1,037,000	1,416,875	2,143,140	51,241
Fund Balance (Equity)						
Investment Accounts:						
Unexpended					1,152,960	48,241
Expended (for other governmental units)					1,071,570	
Investment	1,616,441		14,040	914,875	1,152,960	1,000
Total fund balance	1,616,441		14,040	914,875	2,305,920	1,000
Total liabilities and fund balance	\$ 2,143,140	\$ 11,778	\$ 1,037,000	\$ 1,416,875	\$ 2,305,920	\$ 52,241

Continued

**COMMUNITY DEVELOPMENT
FUNDING AGREEMENT**

Financial Performance Statement

December 31, 2010

	Balance Sheet 2010	Balance Sheet 2009	Total Balance Sheet 2010	Revolving and Other Development Funds	Advanced Community Development Funds	a portion of State and Federal Grant Funds
Assets						
Cash		\$ 3,917		\$ 69,380	\$ 48,000	
Revolving						\$ 100
Advanced						
Other						
Revolving	\$ 1,000			1,000		
Advanced				28,200	67,800	
Partners other than	1,100	1,000	\$ 20	\$		\$0
Partners other governmental units						
Part of Government	70,000			69,000		60
Other governmental units			15,000			60
Other assets						
Partners						
Partners				600		
Partners						
Partners						
Total Assets	\$ 74,107	\$ 26,917	\$ 101,024	\$ 1,069,680	\$ 116,800	\$ 120
Liabilities						
Accounts payable and other liabilities	\$ 1,700		\$ 10	\$ 44,000	\$ 10	
Partners other than				44,000		
Partners other than	1,000			60		
Partners other than						
Partners other than	2,000			28,000	10,000	
Partners other than	42,700	\$ 100	\$ 43	1,077,680	2,000	\$ 100
Partners other than						
Total Liabilities	47,400	100	47,443	1,150,080	12,010	110
Fund balance in deficit						
Partners other than						
Partners other than						
Partners other than	267	1,000			11,000	
Partners other than	15,833	25,917		28,000	67,800	
Total fund balance in deficit	16,100	26,917		28,000	78,800	
Total fund balance in deficit	\$ 16,100	\$ 26,917	\$ 47,443	\$ 1,178,680	\$ 195,610	\$ 230

Continued

De-Costs (Cost)	Department of Transportation, License Regain Cost	DTA PADA Costs (Cost)	Transportation License Cost	Total Cost (Cost)	DTA Emergency Fund (Cost)	Department of Transportation Fund (Cost)	Fund Transportation Fund
		\$ 10,000 1,000,000	\$ 100 20,000	\$ 110,000	\$ 0		\$ 110,000 (110,000)
\$ 5,000		2,200		5,200			
	\$ 0	48,000	10,000	58,000	0	\$ 5,000	
10,000		2,000 75,000	10,000	85,000		1,000	
			0				
<u>\$ 15,000</u>	<u>\$ 0</u>	<u>\$ 1,050,000</u>	<u>\$ 30,000</u>	<u>\$ 1,080,000</u>	<u>\$ 0</u>	<u>\$ 6,000</u>	<u>\$ 1,086,000</u>
\$ 4,000		\$ 25,000	\$ 5,000	\$ 30,000		\$ 0	\$ 30,000
			0				
10,000	\$ 0	1,000,000	5,000	1,005,000 100,000	\$ 0	4,000 0	
<u>10,000</u>	<u>0</u>	<u>1,000,000</u>	<u>5,000</u>	<u>1,005,000</u>	<u>0</u>	<u>4,000</u>	<u>100,000</u>
		10,000 1,000,000	10,000	1,010,000		4,000	1,014,000
		20,000	20,000	40,000		4,000	1,018,000
<u>\$ 15,000</u>	<u>\$ 0</u>	<u>\$ 1,020,000</u>	<u>\$ 30,000</u>	<u>\$ 1,050,000</u>	<u>\$ 0</u>	<u>\$ 8,000</u>	<u>\$ 1,026,000</u>

**GENERAL BALANCE SHEET
STATE OF MISSISSIPPI**

Financial Position as of December 31, 2008

December 31, 2008

	Real and Other Estimate Fund	General Maintenance Fund	Debt Service Fund	State and Capital Improvement Fund	Real Estate and Miscellaneous Fund	For Purchase of State Admission Fees
Assets						
Cash	\$ 88		\$ 14,200			\$ 88
Accounts receivable	100,000	\$ 5,000,000	4,000,000	\$ 1,475,000	\$ 50,000	1,000,000
Notes receivable		1,000,000	1,000,000			
Other receivables	80	24	10,000			
Other		500	100			
Inventory items						
Real estate other than land	40,000	40,000	10,000			1,000
Land other than government-owned						
Land owned	1,000	10,000				
State and local government-owned	1,000	10,000	10,000		1,000	10,000
Other land government-owned	1,000		10,000	1,000,000		
Other investments	50					50
Invested assets						
Cash			1,000,000			
Investments			10,000			
Real estate other than land						
Liabilities						
Accounts payable and accrued liabilities	\$ 10,000	\$ 10,000	\$ 40,000		\$ 10	\$ 10,000
Liability for work completed on contracts	10,000		10,000			
Payroll taxes and related amounts						
Unpaid income taxes						
Liability for work completed on contracts			10,000			
Liability for work completed on contracts		1,000,000	1,000,000		10,000	100,000
Payroll taxes and related amounts	1,000,000	10,000	10,000	\$ 1,000,000	100	100,000
Liability for work completed on contracts						100,000
Net Assets	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>50,000</u>	<u>100,000</u>
Investments (including Government Securities Account)			1,000,000			
Assigned to subsequent priorities	1,000,000	1,000,000	1,000,000	1,000,000	100,000	100,000
Unassigned	100,000	100,000	100,000	100,000	100,000	100,000
Net Assets (including Investments)	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>200,000</u>	<u>200,000</u>
Total Assets with Investments	<u>\$ 1,100,000</u>	<u>\$ 1,100,000</u>	<u>\$ 1,100,000</u>	<u>\$ 1,100,000</u>	<u>\$ 250,000</u>	<u>\$ 200,000</u>

FINANCIAL STATEMENTS
THE FINANCIAL INSTITUTIONS OF THE STATE OF CALIFORNIA

Statement of Financial Position

December 31, 2019

	No. 1 <u>2019</u>	No. 2	No. 3	No. 4	Total
ASSETS					
Cash			\$ 10		\$ 10
Securities:			20,513		20,513
Fixed-rate	\$ 14,400	\$ 27,214	101,548	\$ 43,162	\$ 146,324
Floating-rate		8,700	1,000	10,400	10,400
Other	50		1,250	50	1,350
Fixed-rate government securities					
State of California		9,000	3,000	12,000	12,000
Other government securities			(80)		(80)
Total	<u>\$ 14,450</u>	<u>\$ 35,914</u>	<u>\$ 102,748</u>	<u>\$ 53,612</u>	<u>\$ 156,724</u>
Total securities					
Total	<u>\$ 14,450</u>	<u>\$ 35,914</u>	<u>\$ 102,748</u>	<u>\$ 53,612</u>	<u>\$ 156,724</u>
LIABILITIES					
Accounts payable and accrued liabilities		\$ 3,074	\$ 6,074	\$ 1,074	\$ 10,296
Deferred income		10,000	10,000	10,000	30,000
Due to the public	\$ 14,100	1,100	40	2,000	17,240
Due to the government of California					1,500
Total	<u>\$ 14,100</u>	<u>\$ 12,174</u>	<u>\$ 16,074</u>	<u>\$ 13,074</u>	<u>\$ 36,418</u>
Net Position					
Unassigned					
Budgetary (unassigned)			1,514	8,000	14,514
Total	<u>\$ 0</u>	<u>\$ 10,100</u>	<u>\$ 14,514</u>	<u>\$ 18,574</u>	<u>\$ 33,298</u>
Assigned					
Total	<u>\$ 0</u>	<u>\$ 10,100</u>	<u>\$ 14,514</u>	<u>\$ 18,574</u>	<u>\$ 33,298</u>
Total net position	<u>\$ 0</u>	<u>\$ 10,100</u>	<u>\$ 14,514</u>	<u>\$ 18,574</u>	<u>\$ 33,298</u>
Total liabilities and net position	<u>\$ 14,100</u>	<u>\$ 46,084</u>	<u>\$ 116,762</u>	<u>\$ 71,686</u>	<u>\$ 190,002</u>



CONDENSED BALANCE SHEET
FOR THE QUARTER ENDED 31 MARCH 2018

FINANCIAL STATEMENTS

March 31, 2018

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Assets				
Investments	\$ 421,239	\$ 34,834	\$ 156,214	\$ 166,700
Receivables - fees	(3,081)	30,837	(9,925)	36,839
Due from affiliates				
Due from other governmental units				
Due to customers	11,730	1,384	7,730	1,881
Total assets	<u>\$ 429,888</u>	<u>\$ 67,055</u>	<u>\$ 154,019</u>	<u>\$ 206,220</u>
Liabilities				
Accounts payable and accrued liabilities	\$ 11,039	\$ 3,637	\$ 11,340	\$ 1,680
Deferred income	(5,553)	(6,018)	(6,330)	(6,707)
Due to other funds	5,881	3,171	4,380	4,982
Total liabilities	<u>\$ 11,367</u>	<u>\$ (2,255)</u>	<u>\$ 9,390</u>	<u>\$ (7,725)</u>
Net Position				
Reserves				
Expended for subsequent				
year expenditures	4,000	60		(4,310)
Unassigned	(3,019)	(3,019)	(3,019)	(3,552)
Total net position	<u>\$ 418,521</u>	<u>\$ 69,310</u>	<u>\$ 144,629</u>	<u>\$ 213,945</u>
Total liabilities and net position	<u>\$ 429,888</u>	<u>\$ 67,055</u>	<u>\$ 154,019</u>	<u>\$ 206,220</u>

<u>Dec. 31</u>	<u>Dec. 31</u>	<u>Dec. 31</u>	<u>Dec. 31</u>	<u>Dec. 31</u>	<u>Dec. 31</u>	<u>Total</u>
1. 10,000 100%	2. 10,000 100%	3. 10,000 100%	4. 10,000 100%	5. 10,000 100%	6. 10,000 100%	7. 60,000 100%
<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>60,000</u>
1. 10,000	2. 10,000	3. 10,000	4. 10,000	5. 10,000	6. 10,000	7. 60,000
1. 1000 100%	2. 1000 100%	3. 1000 100%	4. 1000 100%	5. 1000 100%	6. 1000 100%	7. 6000 100%
<u>1000</u>	<u>1000</u>	<u>1000</u>	<u>1000</u>	<u>1000</u>	<u>1000</u>	<u>6000</u>
1. 1000	2. 1000	3. 1000	4. 1000	5. 1000	6. 1000	7. 6000
<u>1000</u>	<u>1000</u>	<u>1000</u>	<u>1000</u>	<u>1000</u>	<u>1000</u>	<u>6000</u>
1. 10000	2. 10000	3. 10000	4. 10000	5. 10000	6. 10000	7. 60000
<u>10000</u>	<u>10000</u>	<u>10000</u>	<u>10000</u>	<u>10000</u>	<u>10000</u>	<u>60000</u>
1. 10000	2. 10000	3. 10000	4. 10000	5. 10000	6. 10000	7. 60000
<u>10000</u>	<u>10000</u>	<u>10000</u>	<u>10000</u>	<u>10000</u>	<u>10000</u>	<u>60000</u>

**FINANCIAL STATEMENTS OF THE BOARD OF SUPERVISORS AND FINANCIAL STATEMENTS OF THE COUNTY OF SAN DIEGO
SOCIAL SERVICES DIVISION**

Financial Statements Summary

For the year ended December 31, 2010

	Unaudited Encumbrance \$MM	B. State General Debit \$MM	Transfer From Encumbrance Fund	Fund Revenue Fund	Fund Other Fund	Non-Fund Revenue Fund
Revenue:						
Transfers		\$ 19,400	\$ 19,400		\$ 1,000.00	
Encumbrance					10.00	
Unexpended		2,900	28.00	\$ 1,000.00	41.00	
Change in encumbrance			40.00	1.00	11.00	\$ 10.00
State and Federal:					24.00	
Match/Offset	\$ 4,000	5,000	10,000	17,000	10.00	10,000
Total revenue	4,000	27,300	39,400	18,000	100.00	20,000
Expenditures:						
Transfers						
State/Department		10.00	10.00	100.00	10.00	
Encumbrance			100.00	100.00	100.00	
Transfer						
Match/offset						
State and Federal						
Other federal grants and funding						1,000.00
Business development/contracting						
Information						
Match/offset						
Match/offset change						
Total expenditures	100.00	10.00	110.00	110.00	110.00	1,000.00
Encumbrance/offset of encumbrance via expenditure	100.00	10.00	110.00	110.00	110.00	1,000.00
Other financing transactions:						
Encumbrance transfer in	100.00		100.00	1,000.00	1,000.00	100.00
Transfer/encumbrance	100.00		100.00		100.00	
Total other financing activity (net)	200.00		200.00	1,000.00	1,100.00	100.00
Change in Net Position of Encumbrance/offset of Encumbrance via Expenditure and Other Use:	100.00	10.00	110.00	100.00	1,000.00	1,000.00
Non-Fund Revenue starting						
Encumbrance/offset	1,000.00	1.00	1,000.00	10.00	100.00	10.00
Total fund	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00

Continued

Local 644 Reference Fund Total Fund	Class Equity Fund	City of Lawrence Division of Art Museum Fund	City 644640 Fund	Department of Public Works Fund	Public Indebtedness Miscellaneous Fund	Department of Public Works Fund	Division 2 Museum Fund
\$ 20,00		\$ 20,00	\$ 20,00	\$ 20,00	\$ 10,000	\$ 1,00	\$ 21,00
			10,000				1,00
4,00	\$ 40	4,00	400				400
20,00	0	20,00	11,000	20,00	10,000	1,00	21,00
			20,00				
20,00						1,00	21,00
		20,00		20,00	10,000		
20,00		20,00	20,00	20,00	10,000	1,00	21,00
20,00	0	0	20,000	0	0	0	20,00
20,00			20,00				
20,00			20,00				
20,00	0	0	20,000	0	0	0	20,00
20,00	0	0	20,000	0	0	0	20,00
\$ 20,00	\$ 0	\$ 0	\$ 20,000	\$ 0	\$ 0	\$ 0	\$ 20,00

Continued

**LONGVIEW ENERGY SERVICES, INC. CONSOLIDATED FINANCIAL STATEMENTS
BY STATEMENT ELEMENT**

Financial Data Consolidated Statement

For Years ended December 31, 2011

	Balance Sheet Year-End	Income Statement Year-End	Other Balance Sheet End	Earnings and Other Development Year-End	Other and Contractual Adjust Year-End	Earnings in Equity and Other Year-End
Revenue						
Cost						
Expenses						
Intangible Asset	\$ 100.00	\$ 00.00	\$ 00.00	\$ 1,000.00		\$ 00.00
Provision for doubtful accounts						
Provision for bad debts	0.0			0.00	0.00	
Total revenue	<u>100.00</u>	<u>00.00</u>	<u>00.00</u>	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>
Expenses						
Cost						
General provisions			1,000			
Provision for bad debts						
Provision for doubtful accounts	100.00	00.00				0.00
Other development and other				1,000.00	0.00	
Provision for bad debts						
Total expenses	<u>100.00</u>	<u>00.00</u>	<u>1,000</u>	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>
Other (provision) and						
contractual adjustments	0.00	0.00	0.00	0.00	(0.00)	0.00
Other (provision) and (cost)						
Provision for bad debts			0.00	0.00		
Provision for doubtful accounts				(0.00)		
Total other (provision) and (cost)			<u>0.00</u>	<u>0.00</u>		
Other (provision) and (cost) and other						
Provision for bad debts and other	0.00	0.00	0.00	0.00	(0.00)	0.00
Total (provision) and (cost)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Other (provision) and (cost)						
Provision for bad debts	0.00	0.00	0.00	0.00	0.00	0.00
Total (provision) and (cost)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Continued

State Assets Fund	Expenses of Corporation Library Support Fund	FMA State Trust Support Fund	Tombstone Division Budget Fund	State Trust Fund	FMA Emergency Fund State Fund	Department of Education and Revenue State Fund	Fund Transfers Fund
\$ 10,000	\$ 1,000	\$ 4,120 10,000	\$ 50,000	\$ 40,000	\$ 1,000	\$ 15,000	\$ 10,000
		30,000	5,000	100,000			10,000
10,000	1,000	30,000	10,000	100,000	1,000	15,000	1,000,000
		10,000					1,000,000
10,000	1,000		100,000		1,000	15,000	
				100,000			
10,000	1,000	30,000	10,000	100,000	1,000	15,000	1,000,000
\$	\$	30,000	10,000	100,000	\$	15,000	10,000
		10,000	1,000	100,000		15,000	
		10,000	1,000	100,000		15,000	
\$	\$	10,000	10,000	\$	\$	1,000	10,000
\$	\$	10,000	10,000	10,000	\$	10	1,000,000
\$	\$	\$ 10,000	\$ 10,000	\$ 10,000	\$	\$ 1,000	\$ 1,000,000

**FINANCIAL STATEMENT OF RECEIVABLES, DEFERRED FINANCING CHARGES AND RELATED
LIABILITIES FOR 2008**

Financial Period: Fiscal Year 2008

For the year ended December 31, 2008

	Budget Administration Fund	Bridge Administration Fund	Autism Administration Fund	State Tax Incentive Administration Fund	Real Estate Tax Administration Fund	Fire Insurance Trust Administration Fund
Revenues:						
Fines		\$ 2,000.00	\$ 2,000.00	\$ 20,000.00	\$ 0.00	\$ 0.00
Donations						
Intergovernmental	\$ 0.00	0.00	0.00	0.00	0.00	0.00
Grants for services			2,000.00			
State and local taxes						
Miscellaneous	10,000.00	0.00	0.00	0.00	11.00	0.00
Total revenues	10,000.00	2,000.00	2,000.00	20,000.00	11.00	0.00
Expenditures:						
Current:						
General government		0.00	0.00		0.00	0.00
Public safety			0.00			0.00
Health and housing	4,000.00	4,000.00	4,000.00		0.00	
Education						
Health and welfare						
Other social services						
Other self-help and housing						
Intergovernmental administration			0.00			
Information:						
Capital outlay						0.00
Miscellaneous fund						0.00
Total expenditures	4,000.00	4,000.00	4,000.00		0.00	0.00
Transfers (inflow) of current year expenditures	6,000.00	0.00	0.00	0.00	0.00	0.00
Total financing sources (flow)	16,000.00	2,000.00	2,000.00	20,000.00	11.00	0.00
Effect financing sources (flow)	12,000.00	0.00	0.00	0.00	0.00	0.00
Operating revenues	12,000.00	0.00	0.00	0.00	0.00	0.00
Operating expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Total other financing sources (flow)	4,000.00	2,000.00	2,000.00	20,000.00	11.00	0.00
Transfers (inflow) of current year and other financing sources (flow)	0.00	0.00	0.00	0.00	0.00	0.00
Fund balance (profit/loss)						
Beginning of year	0.00	0.00	0.00	0.00	0.00	0.00
End of year	\$ 12,000.00	\$ 2,000.00	\$ 2,000.00	\$ 20,000.00	\$ 11.00	\$ 0.00

Continued

Real Estate Development Fund	State Fund	General Fund	Financial Services Fund	State Bond Fund	Open Enrollment Waiver Mental Health Fund	Control Fund	Total
\$ 1,000,000	\$ 800,000	\$ 1,500,000	\$ 800,000	\$ 100,000			\$ 4,200,000
10,000	40,000	100,000	50,000	10,000			210,000
50,000	70,000	40,000	100,000	10,000	\$ 4,000	10,000	230,000
1,050,000	910,000	1,540,000	850,000	110,000	4,000	20,000	3,684,000
10,000	10,000	100,000	10,000	100		100,000	230,100
1,060,000	920,000	1,640,000	860,000	110,100		100,000	3,694,100
	10,000	1,700,000	870,000	110,200	10,000		3,700,200
1,070,000	110,000	1,800,000	880,000	110,300	10,000	100,000	3,710,300
10,000	10,000	100,000	10,000	100		100,000	230,100
1,080,000	120,000	1,900,000	890,000	110,400		100,000	3,720,400
10,000	10,000	100,000	10,000	100		100,000	230,100
1,090,000	130,000	2,000,000	900,000	110,500		100,000	3,730,500
10,000	10,000	100,000	10,000	100		100,000	230,100
1,100,000	140,000	2,100,000	910,000	110,600		100,000	3,740,600
10,000	10,000	100,000	10,000	100		100,000	230,100
1,110,000	150,000	2,200,000	920,000	110,700		100,000	3,750,700

**COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FINANCIAL POSITION
 (CONTINUED) - FUNDAMENTAL BALANCE SHEET**

Year-to-date Periods Ended December 31, 1998

See the period ended December 31, 1997

	No. 1 Fund 1		No. 2	No. 3	No. 4	Total
	\$	\$	\$	\$	\$	\$
Revenues						
Taxes	5,100,000	4,400,000	4,200,000	5,200,000	5,200,000	19,100,000
Intergovernmental	10,000	10,000	10,000	10,000	10,000	40,000
Miscellaneous	10,000	10,000	10,000	10,000	10,000	40,000
Total revenues	<u>5,210,000</u>	<u>4,520,000</u>	<u>4,320,000</u>	<u>5,320,000</u>	<u>5,320,000</u>	<u>19,580,000</u>
Expenses:						
Current:						
General government		4,000,000	4,000,000	4,000,000	4,000,000	16,000,000
Public safety		10,000	10,000	10,000	10,000	40,000
Education			10,000			10,000
Physical welfare			10,000			10,000
Interest on bonded debt			10,000			10,000
Total expensures		<u>4,120,000</u>	<u>4,130,000</u>	<u>4,110,000</u>	<u>4,110,000</u>	<u>16,500,000</u>
Capital construction expenditures	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Other financing						
Operating transfers out	(1,000,000)					(1,000,000)
Net change (decrease) of revenues						
Other expenditures with other funds	(1,000,000)	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Fund balance (deficit)						
Beginning of year	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Total year	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>4,000,000</u>



**COMPARISON STATEMENT OF REVENUES, EXPENDITURES, AND RESOURCES FOR BARRIERS
REMOVAL PROJECTS WITH FUND BALANCE 31.10.2019**

San Antonio Public/Parishwide Government

For the year ended December 31, 2019

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Revenues					
Taxes	\$ 85,546	\$ 88,588	\$ 90,739	\$ 88,075	\$ 85,841
Intergovernmental	7,487	7,488	15,441	9,075	88,764
Other revenues	<u>83,059</u>	<u>96,076</u>	<u>106,180</u>	<u>97,150</u>	<u>174,605</u>
Total revenues	<u>176,092</u>	<u>192,152</u>	<u>212,360</u>	<u>194,300</u>	<u>349,210</u>
Expenditures					
Current					
General government	1,788	4,577	14,600	4,988	13,451
Barriers and drainage	<u>175,052</u>	<u>89,083</u>	<u>175,864</u>	<u>189,484</u>	<u>101,778</u>
Total expenditures	<u>176,840</u>	<u>93,660</u>	<u>190,464</u>	<u>194,472</u>	<u>115,229</u>
Carry Over Balance (and Reserve Over Expenditures)	<u>(84,748)</u>	<u>15,797</u>	<u>14,737</u>	<u>(84,976)</u>	<u>81,882</u>
Final Balance (to date) Beginning of year	<u>87,084</u>	<u>107,189</u>	<u>81,647</u>	<u>109,324</u>	<u>87,927</u>
Total of year	<u>\$ 84,336</u>	<u>\$ 108,518</u>	<u>\$ 96,214</u>	<u>\$ 124,348</u>	<u>\$ 169,000</u>

No. 4	No. 7	No. 8	No. 9	No. 10	Total
\$ 144,700	\$ 143,197	\$ 497,510	\$ 54,207	\$ 94,552	\$ 1,809,067
7,971	14,403	3,897	7,983	3,200	44,111
7,981	9,971	49,130	49,004	7,276	141,361
149,650	167,571	547,537	110,294	104,028	2,094,549
7,487	13,444	10,600	3,490	5,000	40,021
149,789	183,734	558,137	113,784	109,028	2,134,570
150,376	197,178	568,737	117,274	114,028	2,174,591
93,134	93,034	93,130	93,130	193,130	93,134
57,000	56,130	1,000,000	70,541	90,898	2,000,000
\$ 49,230	\$ 130,044	\$ 347,660	\$ 500,504	\$ 47,000	\$ 2,070,000

**RELA IRENE CHRISTENSEN ESTATE TRUST (SIC) FINANCIAL STATEMENT - BALANCE SHEET AND ACTUAL
 CASH FLOW STATEMENT - 2020**

Trustee Period Commenced 12/31/2019

For the year ended December 31, 2020

	Budget	Actual	Variance (Excess/ Deficiency)
Revenues:			
Miscellaneous Interest earned	<u>\$ 14,000</u>	<u>\$ 10,000</u>	<u>\$ 4,000</u>
Other Financing Sources (Used):			
Capital Transfers from:			
General Fund	400,000	400,000	0.00
Capital Transfers from:			
Parkville Building Construction Fund	<u>200,000</u>	<u>200,000</u>	<u>0.00</u>
Total other financing sources:	<u>600,000</u>	<u>600,000</u>	<u>0.00</u>
Revenues and financing sources over other uses:	<u>614,000</u>	<u>610,000</u>	<u>4,000</u>
Asset Balances:			
Beginning of year	<u>1,700,000</u>	<u>1,700,000</u>	<u>0.00</u>
End of year	<u>\$ 1,700,000</u>	<u>\$ 1,690,000</u>	<u>\$ 10,000</u>

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE - DEPARTMENTAL
 (1) - GENERAL FUND - DISTRICT OF COLUMBIA**

Year Ended Fiscal Year/ended December 31, 2020

For the year ended December 31, 2020

	Budget	Actual	Variance (excess/ deficiency)
			(\$ Amount)
Revenue			
Taxes - all classes	\$ 10,000	\$ 9,676	\$ 324
Intergovernmental - other than State	5,000	5,000	(0)
Other Revenue - interest earned	700	700	(0)
Total revenue	<u>15,700</u>	<u>15,376</u>	<u>324</u>
Expenses			
General			
General - other			
Int. revenue for distribution	5,000	5,000	(0)
Int. revenue for adjustment	1,000	1,000	(0)
Miscellaneous expenditures for services performed by other departments			
Police - general	500	500	0
Consolidated	1,000	900	100
Legislative - other	400	400	0
Police - general	1,500	1,500	0
Finance	400	375	25
Contingencies		0	0
Interest - (miscellaneous)			
Other services or charges	700,000	699,500	500
Total expenses	<u>7,600</u>	<u>7,675</u>	<u>75</u>
Balance of Revenue Over / Expenses	<u>8,100</u>	<u>7,701</u>	<u>399</u>
Fund Balance			
Beginning of year	0	0	
End of year	<u>\$ 8,100</u>	<u>\$ 7,701</u>	<u>\$ 399</u>

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE - BUDGETARY ACCOUNTING
LEHIGH COUNTY, PENNSYLVANIA (2010)**

Transportation Public Facilities (Continued)

For the year ended December 31, 2010

	2010	2009	Percent Change (2010-09)
	(\$,000)	(\$,000)	%
Revenues			
Transfers in excess	\$ 151,400	\$ 158,075	-4.34%
Intergovernmental state contract sharing	(5,000)	(5,000)	0%
Charges for services	542,750	48,500	1,014.85%
Miscellaneous			
Interest earned	16,750	16,400	2.14%
Other	70,000	74,000	-5%
Subtotal	<u>785,900</u>	<u>798,075</u>	<u>-1.53%</u>
Expenditures			
Current:			
General government:			
Allocations for deficiencies	12,000	12,000	0%
Allocations for adjustments	4,000	4,000	0%
Total general government	<u>16,000</u>	<u>16,000</u>	<u>0%</u>
Public facility:			
Security services			
Contract services	445,000	445,000	0%
Supplies and materials	10,000	10,000	0%
Other contractual charges	144,000	105,761	35.97%
Operational maintenance	14,000	7,000	100%
Capital expenditures	1,000,000	600,000	66.67%
Administrative expenses for services performed by other departments:			
Public works	4,000	4,000	0%
Council clerk	4,000	4,000	0%
Legislative - other	2,000	2,000	0%
Public protection	4,000	4,000	0%
Finance	2,000	4,000	-50%
Customer service		100	0%
Other		100	0%
Total public facility	<u>1,575,000</u>	<u>1,176,000</u>	<u>33.92%</u>
Total expenditures	<u>1,591,000</u>	<u>1,192,000</u>	<u>33.46%</u>
Excess (or deficit) of revenues over expenditures	<u>(805,100)</u>	<u>(393,925)</u>	<u>50.82%</u>
Other financing sources (or used)			
Operating transfers in:			
Council fund	626,000	626,000	
Operating transfers out:			
Council fund	(200,000)	(200,000)	
Park Enterprise Fund	(8,000)	(1,000)	
Total other financing sources	<u>(58,000)</u>	<u>(74,000)</u>	
Excess (or deficit) of Revenues and Other Sources over Expenditures and Other Uses	<u>(863,100)</u>	<u>(467,925)</u>	
Fund Balance			
Beginning of year	1,000,000	1,000,000	
End of year	<u>\$ 136,900</u>	<u>\$ 532,075</u>	

**MALDENBOROUGH REGIONAL DISTRICT FINANCIAL STATEMENTS - BUDGET AND ACTUAL
COMPARISON TABLE**

Township Parks-Care/Maint/Operations

For the year ended December 31, 2008

	Budget	Actual	Variance Favorable Disfavorable
Revenues			
Intergovernmental / Township Parks Board	\$ 141,100	\$ 133,000	\$ (8,100)
(Change for services)		5,100	5,100
Miscellaneous:			
Referral earned	0,000	0,000	0,000
Other	0,000	0,000	0,000
Total revenues	<u>141,100</u>	<u>138,100</u>	<u>(3,000)</u>
Expenditures			
Current:			
Utility utility:			
Public Services:			
General services	400,000	425,000	25,000
Supplies and materials	100,000	100,000	0,000
Other maintenance charges	1,200,000	1,200,000	0,000
Expenses and maintenance	100,000	100,000	0,000
Capital expenditures	150,000	80,000	70,000
Allocated expenditures for services provided by other departments:			
Parks board	0,000	0,000	0,000
Parks Dept	0,000	0,000	0,000
Expenses - other	0,000	0,000	0,000
Parks provided	0,000	0,000	0,000
Parks	0,000	0,000	0,000
Construction	0	0	0
Services water	0,000	0,000	(0,000)
Total expenditures:	<u>1,850,000</u>	<u>1,835,000</u>	<u>15,000</u>
(Gain/Loss of revenue over expenditures)	<u>(1,408,900)</u>	<u>(1,496,900)</u>	<u>88,000</u>
Other Financing Sources			
Operating transfer in:			
General Fund	1,500,000	1,500,000	0,000
Township Parks-Care/Maint/Board	100,000	100,000	0,000
Total other financing sources	<u>1,600,000</u>	<u>1,600,000</u>	<u>0,000</u>
Revenue (shortfall)/ Surplus and Other Non-Other Expenditures	<u>(3,000)</u>	<u>10,000</u>	<u>13,000</u>
Fund Balance			
Beginning of year	1,000,000	1,000,000	0,000
End of year	<u>\$ 997,000</u>	<u>\$ 1,010,000</u>	<u>\$ 13,000</u>

**STATEMENT OF REVENUES, EXPENDITURES AND CLOSING IN THE BALANCE SHEET ACCOUNTS
PUBLIC SAFETY FUND**

Washington County Consolidated Government

For the period ended December 31, 2008

	Budget	Actual	Variance Amount Favorable
Revenues			
Taxes			
Ad valorem	\$ 1,270,000	\$ 1,271,494	\$ 14,494
Other	7,000	104,400	97,400
License and permits			
Business licenses	200,000	204,500	4,500
Occupational licenses	200,000	182,100	(17,900)
Specialty license permits	25,000	26,000	1,000
Management fee			
State of Louisiana			
Supplemental pay		27,400	27,400
Travel pay	20,000	19,000	(1,000)
Risk insurance fee	20,000	21,900	1,900
Interest investment			
Open Fund Investment grant	40,000	41,000	1,000
Other investment		10,400	10,400
Charge Revenues	10,000	11,000	1,000
Fees and Incentives - over the			
budget	10,000	11,700	1,700
License renewal	80,000	80,000	00,000
Other	200	1,000	700
Total revenues	<u>2,075,000</u>	<u>2,088,094</u>	<u>13,094</u>
Expenditures			
Personnel			
General government			
Salary - City cost			
Other services and charges	24,000	24,000	00,000
General - other			
Other services and charges	80,000	81,440	1,440
Utilities and telephone	400,000	404,000	4,000
Utilities fee adjustment	20,000	20,000	00,000
Total general government	<u>324,000</u>	<u>330,440</u>	<u>6,440</u>
Public safety			
Police			
Travel services	1,000,000	1,000,000	000,000
Supplies and contract	100,000	101,000	1,000
Other services and charges	200,000	202,400	2,400
Equipment maintenance	50,000	50,000	00,000
Capital expenditures	200,000	200,000	00,000
Total police	<u>1,550,000</u>	<u>1,553,400</u>	<u>3,400</u>
Fire			
Personnel	1,000,000	1,000,000	00,000
Supplies and contract	10,000	10,000	00,000
Maintenance and charges	100,000	100,000	00,000
Supplies and maintenance	50,000	45,000	(5,000)
Capital expenditures	1,000,000	1,000,000	00,000
Total fire	<u>2,150,000</u>	<u>2,155,000</u>	<u>5,000</u>

Continued

Statement 11.53
Continued

	Dollars	Dollars	Values Percent (Reference)
Major expenditures for water			
provided by other departments			
Public works	20,000	21,514	0.000
Construction	20,000	21,904	0.000
Legislation - other	20,000	22,124	0.000
Public projects	20,000	22,024	0.000
Finance	20,000	22,024	0.000
Contract works	20,000	21,514	0.000
Grants	20,000	22,024	0.000
	<u>200,000</u>	<u>200,000</u>	<u>100.000</u>
	<u>200,000</u>	<u>200,000</u>	<u>100.000</u>
Total public utility	<u>2,520,000</u>	<u>2,520,000</u>	<u>100.000</u>
Total expenditures	<u>2,520,000</u>	<u>2,520,000</u>	<u>100.000</u>
Availability of revenues and expenditures	<u>2,520,000</u>	<u>2,520,000</u>	<u>100.000</u>
Other financing sources (flow)			
Operating (available for)			
Tuition for Capital Improvement Fund	4,000,000	4,000,000	0.000
Non-Expendable Fund No. 1, 2, and 3 Maintenance Fund	200,000	200,000	
Public Utility Finance/Other Service Fund	2,227	2,227	
Operating (available for)			
Total Operating (available for) Total Fund	4,202,227	4,202,227	100.000
Public Utility Finance/Other Service Fund	<u>200,000</u>	<u>200,000</u>	
Total other financing sources	<u>4,402,227</u>	<u>4,402,227</u>	<u>100.000</u>
Revenues (Availability) of the non-expendable	<u>2,000,000</u>	<u>2,000,000</u>	<u>100.000</u>
Non-expendable	<u>2,000,000</u>	<u>2,000,000</u>	<u>100.000</u>
Fund Balance	<u>4,202,227</u>	<u>4,202,227</u>	
End of year	<u>\$ 2,444,901</u>	<u>\$ 2,444,901</u>	<u>\$ 2,444,901</u>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - BUREAU OF PUBLIC WORKS
FOR THE YEAR ENDED DECEMBER 31, 2008**

Various Fund Classified Statement

For the year ended December 31, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charitable services	\$ 45,114	\$ 45,213	\$ 99
Miscellaneous			
Miscellaneous	4,400	4,627	227
Gifts	2,000	2,200	200
Miscellaneous	33,714	38,386	4,672
Subtotal	<u>36,114</u>	<u>45,216</u>	<u>9,102</u>
Subtotal	<u>\$ 81,228</u>	<u>\$ 90,429</u>	<u>\$ 9,201</u>
Expenses			
Travel			
Uniform and maintenance			
Personal services	47,444	47,440	(4)
Supplies and materials	10,400	10,410	10
Other services contracts	170,000	169,807	(193)
Repairs and maintenance	111,700	107,000	(4,700)
Printing expenses	100,000	98,000	(2,000)
Miscellaneous expenses for services performed by other departments			
Fuel contract	2,000	2,001	1
Contractual	2,000	2,010	10
Expenses - other	5,000	5,000	-
Travel permits	4,000	4,000	-
Taxes	8,000	8,011	11
Communications	100	100	-
Supplies	30,000	30,000	-
Subtotal	<u>62,440</u>	<u>62,472</u>	<u>32</u>
Subtotal	<u>109,884</u>	<u>1,100,982</u>	<u>991,098</u>
Subtotal	<u>110,884</u>	<u>1,100,982</u>	<u>990,152</u>
Other Financing Sources			
Operating transfer in:			
General Fund	770,000	770,000	-
Inter-Fund/Capital Improvements	133,000	133,000	-
Subtotal	<u>903,000</u>	<u>903,000</u>	<u>-</u>
Balance of Revenues and Other Financing Sources	<u>107,444</u>	<u>107,447</u>	<u>3</u>
Feed Balance			
Beginning of year	431,000	431,000	-
End of year	<u>\$ 438,444</u>	<u>\$ 438,447</u>	<u>\$ 3</u>

**STATEMENT OF FINANCIAL PERFORMANCE AND CHANGES FUND BALANCE - FUND AND ACTIVITY,
LOCAL GOVERNMENT GENERAL FUND, FUND**

Thurston Public Communities Government

For the year ended December 31, 2020

Revenue	Budget	Actual	Variance Favorable (Unfavorable)
Intergovernmental - Federal grants:			
Total intergovernmental - fiscal year	\$ 19,422	\$ 19,592	\$ 1,170
Miscellaneous - interest earned	<u>3,000</u>	<u>4,074</u>	<u>1,074</u>
Total revenue	<u>22,422</u>	<u>23,666</u>	<u>1,244</u>
Expenditures			
Current:			
Public Safety			
Personnel services	65,621	65,651	30
Supplies and materials	17,756	1,607	(16,149)
Other services and charges	30,000	32	(29,968)
Capital expenditures	<u>65,180</u>	<u>65,074</u>	<u>106</u>
Total expenditures	<u>168,557</u>	<u>132,364</u>	<u>36,193</u>
Refunding of previous			
year expenditures	<u>(13,625)</u>	<u>(1,760)</u>	<u>13,465</u>
Other financing sources:			
Operating transfers-in			
Public Safety Fund	<u>24,000</u>	<u>14,000</u>	<u>10,000</u>
Increase (decrease) of Revenue and Other Sources Over Expenditures	\$ 14,894	\$ 1,001	\$ 13,893
Residuals:			
Beginning of year	<u>16,000</u>	<u>16,000</u>	<u>0</u>
End of year	<u>\$ 30,894</u>	<u>\$ 17,001</u>	<u>\$ 13,893</u>

STATEMENT OF REVENUE EXPENSES AND CHANGES IN FUND BALANCE - BONDY AND ACTIVE
(Continued)

Township Public Conditional Document

For the year ended December 31, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Miscellaneous - Interest earned		<u>\$ 00</u>	<u>\$ 00</u>
Grant Revenues:			
Beginning of year	<u>\$ 000</u>	<u> 000</u>	<u> 00</u>
End of year	<u>\$ 000</u>	<u>\$ 000</u>	<u>\$ 00</u>

**STATEMENT OF REVENUES, EXPENSES, TRANSFERS AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FISCAL YEAR 2010/2011 (UNION OF BRUNSWICK)**

Transfer Fund Classified Statement

For the year ended December 31, 2010

	Budget	Actual	Variance (Favourable)
Revenues			
Intergovernmental - other grants			
Grants related to 2010	\$ 142,400	\$ 144,200	\$ 1,800
Grants related to 2011	7,000	6,871	(1,129)
Miscellaneous - Miscellaneous	5,000	4,121	(879)
Total grants	<u>154,400</u>	<u>155,192</u>	<u>(792)</u>
Expenses			
Current			
Capital and operations			
Grants related to 2010	500	500	0
Supplies and materials	19,000	18,581	419
Other services and charges	5,000	4,500	500
Grants related to 2011	<u>500</u>	<u>500</u>	<u>0</u>
Supplies and materials	1,000	7,101	(6,101)
Other services and charges	1,000	7,281	(6,281)
Total expenses	<u>35,000</u>	<u>33,383</u>	<u>1,617</u>
Excess of Revenues from Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance			
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**STATEMENT OF RECEIPTS, EXPENDITURES AND FINANCIAL POSITION BALANCE SHEET, BUDGET AND ACTUAL
 ALL AMOUNTS IN \$**
Various Funds Consolidated Statement
For the period October 01, 2009

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - state expenditures		\$ 64,200	\$ 64,200
Fees and balances			
Unfunded state costs	\$ 70,500	69,653	847
No-fee	16,000	15,113	887
Commission expenditures	24,000	1,993	22,007
Miscellaneous			
Interest earned	1,000	3,294	2,294
Other		1,127	1,127
Total revenues	101,500	131,387	29,887
Expenditures			
Current			
Intergovernmental			
Federal - City Market			
Personnel	100,000	100,000	0
Supplies and materials	10,000	11,000	1,000
Travel services and charges	10,000	10,000	0
Supplies and maintenance	5,000	5,000	0
Capital expenditures	5,000	5,000	0
Allocated expenditures (various performed by other departments)			
Materials	1,000	500	500
Contract work	1,000	999	1
Legislative - other	500	500	0
Miscellaneous	1,000	1,000	0
Miscellaneous	1,000	1,000	0
Contract work		50	50
Other	1,000	17	983
Total expenditures	140,000	153,006	12,996
Excess of revenues expenditures	(38,500)	(21,619)	16,881
Other financing items			
Operating transfer to General Fund	70,000	133,000	63,000
Excess of Revenues and Other Income Over Expenditures	140,000	111,481	28,481
Fund Balance			
Beginning of year	70,000	141,000	
End of year	\$ 140,000	\$ 282,481	\$ 142,481

**STATEMENT OF REVENUES, EXPENDITURES AND FINANCIAL POSITION BALANCE - BUDGET AND ACTUAL
PERIOD ENDING DECEMBER 31, 2008**

Yorkshire Public Consolidated Statement

for the year ended December 31, 2008

	Budget	Actual	Variance (Favorable/ Unfavorable)
Revenues			
Intergovernmental - Subsidies/grants			
Learners Job/On-the-Job Training	<u>\$ 49,188</u>	<u>\$ 346,881</u>	<u>\$ (349,693)</u>
Expenditures			
Class			
Program development and activities			
Classroom services	294,654	1,124,479	1,019,179
Inpatient activities	81,708	2,100	83,808
Other classroom charges	184,184	23,887	208,071
Registered activities	1,000	897	103
Capital expenditures	<u>11,000</u>	<u>80</u>	<u>10,920</u>
Total expenditures	<u>672,546</u>	<u>1,151,333</u>	<u>1,019,221</u>
Cross-subsidization/Other Expenditures	0	0	0
Fund Balance			
Beginning of year	0	0	0
Total/Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FISCAL YEAR ENDED DECEMBER 31, 1990

Transportation Fund Capitalized Expenditures

For the year ended December 31, 1990

	Budget	Actual	Variance Deductible Favorable
Revenues			
Improvements:			
Federal Grants:			
Family Independence work program	\$ 200,000	\$ 225,700	\$ 25,700
Old-Forest Environmental Fund		7,000	7,000
Finance Planning Authority			
Total revenues	<u>200,000</u>	<u>232,700</u>	<u>32,700</u>
Expenditures			
Capital:			
Business development and assistance:			
Construction	107,500	108,000	500
Supplies and materials	1,000	2,700	1,700
Other services and charges	6,000	10,000	14,000
Depreciation and maintenance	900	100	800
Total expenditures	<u>115,400</u>	<u>120,800</u>	<u>5,400</u>
Change of Revenues Over Expenditures	<u>84,600</u>	<u>111,900</u>	<u>27,300</u>
Fund Balance			
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
End of year	<u>\$ 84,600</u>	<u>\$ 111,900</u>	<u>\$ 27,300</u>

**STATEMENT OF FINANCIAL EXPENDITURE AND BALANCE, BUDGET AND ACTUAL,
 (REVENUES) ON LABOR 1950**

Transfers Public-Confidential-Coverage

For the year ended December 31, 1950

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Improvement-Related			
Experiment Labor	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ (1,000)</u>
Expenditures			
Current			
Fuels and utilities	1,000	1,000	000
Personnel and supplies and materials	<u>000</u>	<u>000</u>	<u>000</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Unrecovered Revenues Over Expenditures	0	0	0
Fund Balance			
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
Total year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

STATEMENT OF EXPENSES, ENCUMBRANCES AND CHANGES IN RESERVE ACCOUNT AND ACCUMULATED DEFICIT
Non-Debt Proceeds-Based Financial

For the year ended December 31, 2020

	Budget	Actual	Variance Encumbr \$ Amount
Revenues			
Intergovernmental - State/Local:			
Existing activities	\$ 140,750	\$ 177,834	\$ 37,084
Miscellaneous:			
Interest earned		7	7
Other		1,481	1,481
Total revenues	<u>140,750</u>	<u>179,322</u>	<u>38,572</u>
Expenditures			
Direct:			
Health and welfare			
Prescription drug	10,434	10,284	150
Supplies and materials	4,480	5,814	1,334
Miscellaneous and charges			
Travel and related payments	140,137	175,733	35,596
Other	30,000	18,794	11,206
Equip and maintenance	<u>500</u>	<u>41</u>	<u>459</u>
Total expenditures	<u>145,411</u>	<u>190,676</u>	<u>45,265</u>
Variances Between Class Expenditures	0	4,887	4,887
Fund Balance			
Beginning of year	30,430	30,430	
Fund year	<u>30,430</u>	<u>35,794</u>	<u>5,364</u>

**STATEMENT OF FINANCIAL EXECUTIVE PAY AND COMPENSATION - BUDGET AND ACTUAL
 BY CATEGORY**
Executive Payroll Classified Overview

For the year ended December 31, 2010

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Improvements, Mileage/Hours			
Vendor program	\$ 403,000	\$ 404,701	\$ 1,701
Miscellaneous - other		301	301
Total revenues	<u>403,000</u>	<u>405,002</u>	<u>2,002</u>
Expenditures			
Direct			
Health and welfare			
Professional fees	34,470	34,400	70
Supplies and materials	2,000	2,074	74
Miscellaneous and charges			
Traveling expenses - personal	472,210	463,404	8,806
Other	12,000	12,000	000
Capital expenditures	3,320	3,521	201
Total expenditures	<u>492,000</u>	<u>495,409</u>	<u>(3,409)</u>
Non-voting Revenue Over Expenditures	9,000	7,600	1,400
Fund Balance -			
Beginning of year	21,000	13,600	
End of year	<u>\$ 29,000</u>	<u>\$ 21,200</u>	<u>\$ 7,800</u>

**BALANCE SHEET, EXPENDITURE AND CHANGES IN BALANCE SHEET AND ACTUAL
BUDGET PERFORMANCE**

Non-Financial Performance Statement

For the year ended December 31, 2020

	Budget	Actual	Variance (Excess/ Deficiency)
Revenues			
Intergovernmental - Subsidies			
Business training program	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Expenditures			
Current			
Health and welfare:			
Professional services	2,770	4,000	(1,230)
Supplies and materials	21,000	14,700	6,300
Maintenance and repairs	<u>3,000</u>	<u>3,000</u>	<u>0</u>
Total expenditures	<u>26,770</u>	<u>21,700</u>	<u>5,070</u>
Change of Business Class Expenditures	0	1,000	1,000
Total Expenditures	<u>26,770</u>	<u>22,700</u>	<u>4,070</u>
Net Balance			
Expenditure in excess	<u>15,000</u>	<u>11,000</u>	<u>4,000</u>
Total year	<u>\$ 25,000</u>	<u>\$ 23,000</u>	<u>\$ 2,000</u>

**FINANCIAL STATEMENTS, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 (UNAUDITED AND UNVERIFIED)**

Fire Service Fund - Fire and Police Department

For the year ended December 31, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - Federal grants			
Metropolitan Planning (MPO)	\$ 11,000	\$ 10,800	\$ (200)
Metropolitan Planning (MPO)	40,000	37,800	(2,200)
FIS - Section 8775(B)	7,000	6,800	(200)
FIS - Section 8785(B)	30,000	29,000	(1,000)
Total revenues	<u>88,000</u>	<u>84,400</u>	<u>(3,600)</u>
Expenditures			
Current			
Public Safety			
Metropolitan Planning (MPO)			
Personnel services	40,000	40,000	0
Supplies and materials	1,000	1,000	0
Other services and charges	1,000	1,700	700
Total	<u>42,000</u>	<u>42,700</u>	<u>700</u>
Metropolitan Planning (MPO)			
Personnel services	41,000	40,000	(1,000)
Supplies and materials	1,000	0	(1,000)
Other services and charges	1,000	2,000	1,000
Total	<u>43,000</u>	<u>42,000</u>	<u>(1,000)</u>
FIS - Section 8775(B)			
Personnel services	11,000	10,000	(1,000)
Supplies and materials	0	0	0
Other services and charges	0	0	0
Total	<u>11,000</u>	<u>10,000</u>	<u>(1,000)</u>
FIS - Section 8785(B)			
Personnel services	17,000	16,000	(1,000)
Supplies and materials	0	0	0
Other services and charges	0	0	0
Total	<u>17,000</u>	<u>16,000</u>	<u>(1,000)</u>
Total expenditures	<u>113,000</u>	<u>110,700</u>	<u>(2,300)</u>
Indefinite allotments over expenditures	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
Other Financing Sources			
Operating transfers in:			
General Fund	30,000	30,000	0
State of Revenue and			
Other Interfund Expenditures	0	0	0
Fund Balance:			
Beginning of year	0	0	0
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**STATEMENT OF RECEIPTS, EXPENDITURES AND CHANGES IN FUND BALANCE—HUMAN AND COMMUNITY DEVELOPMENT
FUNDING AND LOCAL DEVELOPMENT FUND FIDUCIARY**

Fundwide (Wide) Combined Statement

For the period ended December 31, 2024

Account	Budget	Actual	Variance Amount (Favorable)
Revenues			
Intergovernmental – Federal grant CDBG Entitlement	\$ 1,629,000	\$ 1,614,760	\$ (14,240)
Miscellaneous			
Interest earned	14,000	14,000	0.00
Other		14,000	14,000
Miscellaneous grants	14,000	14,000	0.00
Total revenues	<u>1,657,000</u>	<u>1,656,760</u>	<u>(234.00)</u>
Expenditures			
Local			
Economic development activities			
Personal services	104,000	111,240	(7,240)
Supplies and materials	11,700	11,600	100.00
Office services and charges	1,144,000	1,144,000	0.00
Operational maintenance	1,000	100	900.00
Capital expenditures	<u>1,181,000</u>	<u>1,181,000</u>	<u>0.00</u>
Total expenditures	<u>1,447,700</u>	<u>1,448,000</u>	<u>300.00</u>
Excess (Deficiency) of revenues over expenditures	<u>(210,700)</u>	<u>(210,240)</u>	<u>460.00</u>
Other financing transactions			
Issuance of bonds			
General fund	1,000	1,000	0.00
Issuance of bonds			
Community Economic Stabilization Fund	(25,000)	(25,000)	0.00
FD of Public Trustee System Fund	<u>(1,000)</u>	<u>(1,000)</u>	<u>0.00</u>
Total other financing transactions	<u>(25,000)</u>	<u>(25,000)</u>	<u>0.00</u>
Excess (Deficiency) of Revenues and Other Resources over Expenditures and Other Uses	<u>(135,700)</u>	<u>(135,240)</u>	<u>460.00</u>
Fund Balance			
Beginning of year	<u>135,700</u>	<u>(135,240)</u>	<u>460.00</u>
End of year	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 REVENUE AND EXPENDITURE - WILLAMETTE COUNTY FUND**

Transportation Public Financial Statement

for the period ended December 31, 2018

	Budget	Actual	Variance (Over/Under) (Difference)
Revenue:			
Motor Vehicle:			
Interest earned	\$ 1,000	\$ 1,000	\$ 1,000
Other	1,000	10,000	9,000
Telephone	1,000	10,000	9,000
Expenses:			
Travel:			
Personnel development and education:			
Personnel services		50	50
Supplies and materials	1,000		1,000
Travel services subcharge	10,000	11,000	1,000
Total expenses:	11,000	11,050	50
Excess of Revenue Over Expenditures:	1,000	-4,050	-5,050
Fund Balance			
Beginning of year	70,000	70,000	
End of year	\$ 71,000	\$ 65,950	\$ -5,050

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - HOSPITALS/ACTIVITIES
 DEPARTMENT OF HEALTH SERVICES AND COMMUNITY CARE**

Financial Period: Quarterly Comparison

For the year ended December 31, 1990

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Expenditures/1- Subfund/101			
1 x 01 - maintenance/101-01	\$ 26,000	\$ 26,000	\$ (0,000)
1 x 01 - maintenance/101-02	11,000	8,000	3,000
Total revenues	<u>\$37,000</u>	<u>\$34,000</u>	<u>\$3,000</u>
Expenditures			
101-01			
Health and welfare:			
1 x 01-01 - maintenance/101-01	1,000	1,000	0,000
1 x 01-02 - medical services	11,000	10,000	1,000
Other personnel charges	10,000	11,000	1,000
Total	<u>22,000</u>	<u>22,000</u>	<u>0,000</u>
101-02			
Personnel services:			
Other personnel charges	1,000	3,000	4,000
Total	<u>1,000</u>	<u>3,000</u>	<u>2,000</u>
Total expenditures	<u>\$23,000</u>	<u>\$25,000</u>	<u>\$2,000</u>
Change in Reserve from Expenditures	0	0	0
Fund Balance			
Beginning of year	0	0	
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**STATEMENT OF FINANCIAL POSITION - FUND BALANCE - BUDGET AND ACTUAL
FOR COUNCIL DISTRICT**

Three-Year Period-Cumulative Government

For the year ended December 31, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental- Education			
CDEI 98	\$ 143,300	\$ 210,760	
L&I 98 99	403,680	395,000	\$(8,320)
Total revenues	<u>546,980</u>	<u>605,760</u>	<u>58,780</u>
Expenditures			
Current			
Health and welfare			
CDEI 98 0000			
Personnel services	140,000	160,000	20,000
Supplies and materials	7,500	6,000	(1,500)
Other services and charges	140,000	160,000	20,000
Depreciation and maintenance	3,000	0	(3,000)
Capital expenditures	<u>0</u>	<u>14,000</u>	<u>14,000</u>
Total current	<u>290,500</u>	<u>340,000</u>	<u>49,500</u>
L&I 98 99 00			
Personnel services	30,000	17,000	(13,000)
Supplies and materials	134,000	95,000	(39,000)
Other services and charges	<u>100,000</u>	<u>100,000</u>	<u>0</u>
Total expenditures	<u>264,000</u>	<u>312,000</u>	<u>100,000</u>
Excess of Revenues Over Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance			
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
Fiscal year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**STATEMENT OF REVENUES AND EXPENSES AND FUND BALANCES - BUDGET AND ACTUAL
 (STATEMENT OF FINANCIAL POSITION - LIABILITIES AND FUND BALANCE)**
Yorkshire Public Trustee's Commission

For the year ended December 31, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Major accounts - other grants			
Library program FY-22	\$ 2,500	\$ 2,491	\$ (9)
Library program FY-21	1,500		1,500
Total revenues	<u>4,000</u>	<u>2,491</u>	<u>(1,509)</u>
Expenses:			
General			
Health and welfare			
Library Program FY-22			
Personal services	1,700	1,700	0
Other supplies and charges	400	491	91
	<u>2,100</u>	<u>2,191</u>	<u>91</u>
Library Program FY-21			
Personal services	1,600		1,600
Other supplies and charges	300		300
	<u>1,900</u>	<u>1,900</u>	<u>0</u>
Total expenses	<u>4,000</u>	<u>2,491</u>	<u>1,509</u>
Source of Revenue Over Expenses	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance			
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
End of year	<u>0</u>	<u>0</u>	<u>0</u>

**STATEMENT OF FINANCIAL EXPENDITURES AND CHANGES IN FUND BALANCE - BONDY AND ASSOCIATES,
FOR THE FISCAL YEAR ENDED 2010**

Town of Bondy, Connecticut Government

For the year ended December 31, 2010

	Debit	Credit	Balance Forward Credit/Debit
Revenues			
Intergovernmental:			
Federal Government			
National N. P. & S. Grant	6,100,000	6,100,000	6,100,000
State Government:			
State Public Transportation Fund	90,000	90,000	90,000
Change in reserves	90,000	90,000	9,000
Miscellaneous:			
Interest earned	1,000	1,000	1,000
Other	_____	_____	_____
Total revenues	6,281,000	6,281,000	625,000
Expenditures			
Current:			
Public safety:			
Personnel services	260,700	260,700	260,700
Supplies and materials	20,000	20,000	20,000
Other services and charges	261,000	261,000	261,000
Repairs and maintenance	11,000	11,000	11,000
Capital expenditures	60,300	60,300	60,300
Total expenditures	613,000	613,000	613,000
Inclusion of unencumbered expenditures	<u>(24,000)</u>	<u>(24,000)</u>	<u>(24,000)</u>
Other financing sources:			
Operating transfers in:			
Housing and Urban Development Grant Fund	_____	61,000	61,000
Delivery of Services and Other Sources Other Expenditures	200,000	200,000	200,000
Net Increase			
Expanding 0/0/0	_____	200,000	_____
Total year	6,157,000	6,157,000	6,157,000

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - PUBLIC ACQUISITION
 (UNAPPORTIONED TO OTHER FUNDS)**
Total Public Acquisition Component

For the year ended December 31, 2000

	Budget	Actual	Variance Amount (Favorable)
Revenues			
Intergovernmental - Federal grants			
DOT Emergency Shelter Grant Funds	\$ 133,800	\$ 134,000	\$ (200)
Miscellaneous			
Interest earned		5,000	5,000
Other	87,500	640	(86,860)
Total revenues	<u>221,300</u>	<u>139,640</u>	<u>(81,660)</u>
Expenses			
Current			
Health and welfare			
Professional fees	80,000	44,444	35,556
Supplies and materials	70,000	5,100	64,900
Other services and charges	140,000	44,000	96,000
Repairs and maintenance	30,000	1,000	29,000
Capital expenditures	50,000	50,000	0,000
Total expenses	<u>270,000</u>	<u>144,544</u>	<u>125,456</u>
Refund of unexpended expenditures	(25,000)	(25,000)	0,000
Other Financing Sources			
Operating transfer in:			
General Fund	75,000	50,000	25,000
Bonding and Other Development Account	10,000	10,000	0
Total other financing sources	<u>85,000</u>	<u>60,000</u>	<u>25,000</u>
Change/Reversal of Revenues and Other Sources Over Expenditures	(29,660)	(4,904)	(24,756)
Fund Balance			
Beginning of year	20,000	20,000	0
End of year	<u>\$ (9,660)</u>	<u>\$ (24,904)</u>	<u>\$ (15,244)</u>

**BALANCE SHEET, EXPENDITURES AVAILABLE FOR BALANCE - BUDGET AND ACTUAL -
BURLINGTON, IOWA**

WATER SERVICE FUND (Continued)

For the year ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Investmental - Subsidies			
Trust Investment Funds and Program Funded	\$ 1,701,000	\$ 448,800	\$ (1,252,200)
Miscellaneous - other	11,000	100,000	89,000
Total revenues	<u>1,712,000</u>	<u>548,800</u>	<u>(1,163,200)</u>
Expenditures			
Current			
Water development authority:			
Personnel services	19,000	60,000	41,000
Supplies and materials	700	500	(200)
Travel services and charges	1,100,000	470,000	630,000
Repairs and maintenance		800	(800)
Total expenditures	<u>1,119,700</u>	<u>531,300</u>	<u>588,400</u>
Deficiency of revenues over expenditures	<u>(167,700)</u>	<u>(282,500)</u>	<u>(114,800)</u>
Other financing sources			
Operating activities:			
Miscellaneous	100,000	170,000	70,000
Over/(Deficiency) of Revenues and Other Sources Over Expenditures	<u>(67,700)</u>	<u>87,500</u>	<u>155,200</u>
Fund Balance			
Beginning of year	41,400	40,400	
Total year	<u>\$ -1,700</u>	<u>\$ 70,800</u>	<u>\$ 72,500</u>

**STATEMENT OF REVENUES, EXPENSES AND FINANCIAL POSITION BALANCE - BUDGET AND ACTUAL
 (FUND-SPECIFIC) SCHEDULE FOR FUND**

Trustees Public Construction Services

For the year ended December 31, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - School grants			
Operating Fund and Boiler Program	<u>\$ 11,000</u>	<u>\$ 8,800</u>	<u>\$ (2,200)</u>
Expenses			
Current			
Health and welfare			
Other personnel charges	<u>11,000</u>	<u>8,800</u>	<u>2,200</u>
Excess of Revenues Over Expenses	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance			
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
End of year	<u>0</u>	<u>0</u>	<u>0</u>

STATEMENT OF REVENUES, EXPENSES AND OTHER FINANCIAL FLUX BALANCES - BUREAU OF REALTY
 (REVENUE) IN FISCAL YEAR AND BUDGETARY BALANCE FLUX

Township Public Facilities Department

For the year ended December 31, 2020

	Actual	Budget	Variance Revenue (Adverse)
Revenues			
Intergovernmental			
Federal Government			
Main Street Program	\$ 14,000	\$ 14,000	\$ -0.00
State of Vermont		4,000	4,000
Federal Infrastructure Program			
Total revenues	<u>14,000</u>	<u>18,000</u>	<u>4,000</u>
Expenses			
Personnel			
Federal Infrastructure			
Main Street Program			
Personnel services	10,480	10,274	2,207
Supplies and materials	1,000	800	2,000
Other services and charges	5,720	5,720	-0.00
Total expenses	<u>17,200</u>	<u>16,794</u>	<u>4,000</u>
Public Infrastructure Program			
Other services and charges		4,000	(4,000)
Total expenses	<u>17,200</u>	<u>20,794</u>	<u>4,000</u>
Inclusion of revenues over expenses	<u>(29,200)</u>	<u>(29,000)</u>	<u>4,000</u>
Other Financing Sources			
Granting monies to Special Fund	10,000	10,000	
Change in Revenues and Other Sources Over Expenses	0	4,000	4,000
Fund Balance			
Beginning of year	0	0	
Total year	<u>0</u>	<u>4,000</u>	<u>4,000</u>

**STATEMENT OF REVENUES, EXPENSES, TRANSFERS, CHANGES IN FUND BALANCE, DEBT AND ASSET
LIABILITY FUND BALANCE**

Terrace Park Classified Services

For the year ended December 31, 1999

	Budget	Actual	Variance Percent (In Percent)
Revenues			
Intergovernmental - state's profit corporation and miscellaneous interest earned	\$ 592,491	\$ 592,491	
	<u>592,491</u>	<u>592,491</u>	
Total revenues	<u>592,491</u>	<u>592,491</u>	
Expenses			
Current:			
debt and charges:			
depreciated equipment	1,741,179	873,239	\$ 1,741,179
capital expenditures	293,486	293,486	100%
total expenditures	<u>2,034,665</u>	<u>1,166,725</u>	<u>1,791,600</u>
other than current expenditures	1,791,600	893,380	1,791,600
Total Expenditures	<u>3,826,265</u>	<u>2,060,105</u>	
Change in fund balance	<u>1,766,226</u>	<u>3,862,386</u>	
Total year	<u>\$ 5,358,717</u>	<u>\$ 4,652,876</u>	<u>\$ 1,791,600</u>

STATEMENT OF FINANCIAL POSITION AND CLASSIFICATION BALANCE SHEET - SUMMARY
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2011
For the Year Ended December 31, 2011

For the year ended December 31, 2011

Item	Budget	Actual	Variance Favorable Unfavorable
Revenue			
Admission (Student) Revenue			
FICA contribution		\$ 3,000	\$ 3,000
Miscellaneous			
Interest earned	\$ 70,000	153,000	83,000
Other		300	300
Total revenue	<u>70,000</u>	<u>153,300</u>	<u>83,300</u>
Expenditures			
Current			
Faculty salaries			
Personal services	1,813,000	1,813,000	0.000
Supplies and materials	800,000	800,000	0.000
Other contractual charges	670,000	670,000	0.000
Systems and maintenance	1,270,000	1,270,000	0.000
Capital expenditures	100,000	100,000	0.000
Administrative expenses (to services rendered by other departments)		700,000	700,000
Books and mail	10,000	12,000	2,000
Contract work	20,000	20,000	0.000
Expenses - other	20,000	20,000	0.000
Fund operations	10,000	10,000	0.000
Interest	20,000	200,000	180,000
Contingencies	200	400	200
Service costs	110,000	100,000	10,000
Total expenditures	<u>3,793,000</u>	<u>3,675,000</u>	<u>118,000</u>
Administrative expenses and operations	<u>1,000,000</u>	<u>1,011,000</u>	<u>11,000</u>
Other financing sources/uses			
Operating activities			
Unrestricted	1,000,000	1,000,000	0.000
State Tax - Capital Improvement Bond	1,000,000	1,000,000	0.000
Operating activities total	<u>2,000,000</u>	<u>2,000,000</u>	<u>0.000</u>
Non-Operating Activities			
Bond and Other Capital Expenditures	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>0.000</u>
Total other financing sources	<u>1,000,000</u>	<u>1,000,000</u>	<u>0.000</u>
Balance of Revenue and Other Sources Over Expenditures Available for	<u>1,000,000</u>	<u>1,000,000</u>	<u>0.000</u>
Fund Balance			
Operating of year	<u>1,000,000</u>	<u>1,000,000</u>	<u>0.000</u>
Total year	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 0.000</u>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - FUND ADMINISTRATION
(GENERAL FUND - FUND 001)**

Continuum Parks/Classical Conservancy

For the year ended December 31, 2009

	Budget	Actual	Variance (Favorable/ Unfavorable)
Revenues			
State - all sources	\$ 2,000,000	\$ 2,193,000	\$ 193,000
Federal grants/contracts			
Federal (Transportation)		13,000	13,000
State grants during	80,000	82,700	2,700
Miscellaneous:			
Interest earned	1,000	311,300	310,300
Other		1,000	1,000
Total revenues	<u>2,081,000</u>	<u>2,600,300</u>	<u>519,300</u>
Expenses			
Classroom:			
Classroom personnel	70,000	68,111	11,889
Instructional materials	30,000	14,000	16,000
Total classroom personnel	<u>100,000</u>	<u>82,111</u>	<u>17,889</u>
Instructional supplies:			
General supplies	2,000,000	1,899,000	101,000
Supplies maintenance	50,000	50,000	0
Other instructional supplies	1,500,000	1,640,000	(140,000)
Supplies maintenance	100,000	100,000	0
Capital equipment:			
allocated expenses to various			
personnel by other departments:			
Professional	10,000	10,000	0
Classroom staff	10,000	10,000	0
Legislative - other	10,000	10,000	0
Public personnel	10,000	10,000	0
Finance	10,000	10,000	0
Customer service	100	100	0
Service center	100,000	100,000	0
Total direct and indirect	<u>4,210,000</u>	<u>4,007,000</u>	<u>203,000</u>
Total expenses	<u>4,310,000</u>	<u>4,089,111</u>	<u>220,889</u>
Deficiency of revenues over			
expenses	<u>(229,000)</u>	<u>(488,811)</u>	<u>259,811</u>
Other Financing Sources (Uses)			
Operating transfer to:			
State Tax Credit Improvement Fund	1,000,000	1,114,000	114,000
Operating transfer to:			
Parishou Strategic Partnership Fund	(1,000,000)	(1,000,000)	0
Total other financing sources	<u>0</u>	<u>114,000</u>	<u>114,000</u>
Revenue (Excess/Deficit) Revenues and Other	<u>(229,000)</u>	<u>625,489</u>	<u>854,489</u>
Initial Balance			
Beginning of year	<u>4,800,000</u>	<u>4,714,511</u>	
Total year	<u>\$ 4,571,000</u>	<u>\$ 5,340,000</u>	<u>\$ 769,000</u>

**STATEMENT OF FINANCIAL EXPENSES AND CHANGES IN FUND BALANCE - BUDGETARY ACCOUNTS
 BOSTON EDUCATION FINANCE FUND**

Various Public Capital Fund Government

Fiscal year ended December 31, 2008

	Budget	Actual	Variance Favorable Unfavorable
Revenues			
Transfer reimbursements	\$ 5,000,000	\$ 5,750,000	\$ 750,000
Inter-governmental			
Federal Government		600,000	600,000
State and local government			
State of Louisiana			
State revenue sharing	200,000	200,000	(2,000)
State bond refinancing		400,000	400,000
Charge for services			
Service collection and installation	5,000,000	5,750,000	750,000
Installation for operations	5,000	25,000	20,000
Miscellaneous			
Miscellaneous	575,000	600,000	25,000
Other		25,000	25,000
Total revenues	<u>5,750,000</u>	<u>5,750,000</u>	<u>0,000</u>
Expenses			
General			
General government			
All reimbursements	575,000	575,000	0,000
All reimbursements adjustment	50,000	25,000	25,000
Provision for benefits	5,000	55,000	50,000
Total general government	<u>630,000</u>	<u>655,000</u>	<u>25,000</u>
Capital			
Capital collection			
Interest on bonds	575,000	575,000	0,000
Capital materials	50,000	45,000	5,000
Other services and charges	600,000	4,000,000	3,400,000
Supplies and maintenance	1,000,000	700,000	300,000
Capital expenditures	2,500,000	390,000	2,110,000
Miscellaneous expenditures services			
provided by other departments			
Public works	10,000	10,000	0,000
Construction	10,000	10,000	0,000
Legislative - other	10,000	50,000	40,000
Public provision	50,000	10,000	40,000
Finance	10,000	10,000	0,000
Customer services	50,000	1,000	49,000
Books and video		1,000	1,000
Other	500	2,000	1,500
Total capital	<u>3,885,000</u>	<u>4,880,000</u>	<u>995,000</u>
Total expenses	<u>1,115,000</u>	<u>1,135,000</u>	<u>20,000</u>
Actual deficit	<u>540,000</u>	<u>630,000</u>	<u>90,000</u>
Provision for benefits	5,000	55,000	50,000
Supplies and materials	1,000	10,000	9,000
Miscellaneous and charges	15,000	20,000	5,000
Repairs and maintenance	5,000	5,000	0,000
Capital expenditures	50,000	400,000	350,000
Total available	<u>70,000</u>	<u>330,000</u>	<u>260,000</u>
Total available	<u>1,185,000</u>	<u>1,465,000</u>	<u>280,000</u>

Continued

	2017	2016	Balance Carried Forward
Economic development and assistance Public assistance activities Other activities and charges	1,000	2,500	000
Total expenditures	<u>12,364,287</u>	<u>11,764,286</u>	<u>5,000,000</u>
Excess (deficiency) of revenues over expenditures	<u>(6,769,212)</u>	<u>1,024,751</u>	<u>1,070,070</u>
Other financing sources (a) Bonding transactions (b) State and Capital Improvement Fund	<u>20,000</u>	<u>100,000</u>	
Excess (deficiency) of revenues and other financing over expenditures	<u>(6,749,212)</u>	<u>1,124,751</u>	<u>1,070,070</u>
Fund balance Beginning of year	<u>6,997,000</u>	<u>6,997,000</u>	<u>_____</u>
Total year	<u>\$ 2,247,788</u>	<u>\$ 3,121,502</u>	<u>\$ 1,140,140</u>

**STATEMENT OF REVENUES, EXPENSES AND RESOURCES SUPERFUNDATION, BUDGET AND ACTUAL
SALES TAX CAPITAL IMPROVEMENT FUND**

Twelve-Month Classified Statement

For the year ended December 31, 2016

	Budget	Actual	Variance Amount (Excess/Deficit)
Revenues:			
Taxes - state and local	\$ 80,000,000	\$ 78,300,000	\$ 1,700,000
Miscellaneous - interest earned	50,000	70,000	20,000
Total revenues	<u>80,500,000</u>	<u>78,370,000</u>	<u>2,130,000</u>
Other financing flow:			
Operating/Investment:			
General Fund	(\$400,000)	(\$400,000)	\$0.000
Public Safety Fund	(\$200,000)	(\$200,000)	\$0.000
Ohio Electric Transmission Fund	0	1,000,000	
National Safety Maintenance Fund	(\$500,000)	(\$500,000)	\$0.000
Emergency Management Fund	(\$500,000)	(\$500,000)	\$0.000
Capital Improvement Fund/Highway Fund	(\$200,000)	(\$200,000)	0.000
Fire/Police Training/Construction Fund	(\$200,000)	(\$200,000)	
Fire/Police Training/Construction Fund	(\$200,000)	(\$200,000)	
National Maintenance Fund	(\$200,000)	(\$200,000)	
Total other financing use	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>\$0.000</u>
Excess (or shortage) between other items flow	0.000	50,000	50,000
Total balance:			
Beginning of year	<u>2,000,000</u>	<u>2,000,000</u>	
End of year	<u>\$ 2,000,000</u>	<u>\$ 2,050,000</u>	<u>\$ 50,000</u>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - (BUDGET AND ACTUAL)
GENERAL FUND - BARRINGTON TOWN**

Town of Barrington Fund-Classified Government

For the year ended December 31, 2010

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - all sources	\$ 44,750	\$ 50,000	\$ 5,250
Intergovernmental - state income sharing	1,000	1,000	-
Miscellaneous - interest earned	4,000	4,170	170
Total revenues	<u>49,750</u>	<u>55,170</u>	<u>5,420</u>
Expenses			
General			
General government			
All salaries and benefits	3,700	3,820	120
All salaries and adjustment	100	200	100
Total general government	<u>3,800</u>	<u>4,020</u>	<u>220</u>
Police and Sheriff's			
Police services and charges	200	0	200
Expenses and maintenance	285,970	285,970	-
Allocated expenditures for services performed by other departments:			
Police services	100	100	-
Council clerk	100	100	-
Inspection - other	100	100	-
Township services	100	0	100
Fireman	200	100	100
Customer service	50	0	50
Total police and sheriff's	<u>286,270</u>	<u>286,100</u>	<u>170</u>
Total expenses	<u>290,070</u>	<u>290,120</u>	<u>50</u>
Excess/(Deficit) of Revenues Over Expenses	<u>10,780</u>	<u>10,770</u>	<u>10</u>
Fund Balance			
Beginning of year	20,800	20,800	-
Total year	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>

**STATEMENT OF REVENUES, EXPENSES, AND LAND ACQUISITION FOR THE ANNUAL REPORTING PERIOD
 (FUNDING BY THE UNIVERSITY OF CALIFORNIA)**

Transfer from Fund Classified Statement

For the year ended December 31, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
State - all sources		\$ 75	\$ 75
Miscellaneous - other	\$ 1,401	1,475	74
Total revenues	<u>1,401</u>	<u>1,550</u>	<u>149</u>
Other Financing Uses			
Operating transfer out			
Fellow (scholarship)	(135,175)	(135,004)	
Excess of Revenues Over Other Uses	<u>126,226</u>	<u>135,546</u>	<u>930</u>
Fund Balance			
Beginning year	(126,752)	(126,752)	
End of year	<u>\$ 0</u>	<u>\$ 930</u>	<u>\$ 930</u>

**STATEMENT OF RECEIPTS, EXPENSES AND CHANGES IN FUND BALANCE - BUREAU AND ACTUAL
FUND FINANCIAL STATEMENT - REAL MAINTENANCE FUND**

Year-end/Paid Funded Statement

For the period ended December 31, 2008

	Dollar	Dollar	Values Transfer (Reference)
Revenues			
Transfers of revenues	0	00,000	0
Unexpended			
From other funds:			
Appropriation	0,000	0,000	0,000
Other revenues	0,000	0,000	0
From accounts for	0,000	0,000	0,000
Miscellaneous:			
Interest earned	0,000	0,000	0,000
Other	0	0	0
Total revenues	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>
Expenditures			
Current			
General government:			
Ad revenues not collected	0,000	0,000	0,000
Ad revenues not collected	0,000	0,000	0,000
Total general government	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>
Other utility			
Personal services	0,000	0,000	0,000
Supplies and materials	0,000	0,000	0,000
Other services and charges	0,000	0,000	0,000
Special assignments	0,000	0,000	0,000
Contractual services	0,000	0,000	0,000
Allocated expenditures to services provided by other departments:			
Personnel	0	0	0
Construction	0	0	0
Equipment - other	0	0	0
Funds provided	0	0	0
Interest	0	0	0
Contract services	0	0	0
Total utility	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>
Total expenditures	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>
Net Change (Increase) Between Other Expenditures	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>
Reconciliation			
Beginning of year	0,000	0,000	
End of year	<u>0</u>	<u>0</u>	<u>0</u>

STATEMENT OF REVENUES, EXPENSES, FUND AND CHANGES FROM BALANCE - BUDGET AND ACTUAL
 PERIODS 10-1-2010 TO 9-30-2010 (UNAUDITED)

Department Public-Civil/Health Commission

Fiscal year ended December 31, 2009

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Transfers of resources	\$ 20,000	\$ 20,000	\$ 0
Intergovernmental			
State of T. counties		1,000	1,000
Repayments pay	1,000	1,000	0
Other revenue during	1,000	1,000	0
Fine/interest fee		1,000	1,000
Miscellaneous			
Interest earned	1,000	1,000	0
Total revenues	<u>22,000</u>	<u>23,000</u>	<u>1,000</u>
Expenditures			
Current			
Intergovernmental			
All categories - benefits	1,000	1,000	0
All categories - adjustment	0	0	0
Total intergovernmental	<u>1,000</u>	<u>1,000</u>	<u>0</u>
Public safety			
Personnel services	10,000	10,000	0
Supplies and materials	10,000	10,000	0
Other services and charges	10,000	10,000	0
Repairs and maintenance	10,000	10,000	0
Capital expenditures	10,000	10,000	0
Contracted expenditures for services performed by other departments			
Police/contract	1,000	1,000	0
Contractual	1,000	1,000	0
Legislative - other	1,000	1,000	0
Field/department	1,000	1,000	0
Finance	1,000	1,000	0
Contract services	1,000	1,000	0
Total public safety	<u>36,000</u>	<u>36,000</u>	<u>0</u>
Other services			
Contract adjustment	10,000	10,000	0
Interest and bond charges	1,000	1,000	0
Total other services	<u>11,000</u>	<u>11,000</u>	<u>0</u>
Total expenditures	<u>47,000</u>	<u>47,000</u>	<u>0</u>
Transfers (allocations) of resources - Other Expenditures	<u>(25,000)</u>	<u>(24,000)</u>	<u>(1,000)</u>
Fund Balance			
Beginning of year	20,000	20,000	0
Total impact	<u>\$ (5,000)</u>	<u>\$ (16,000)</u>	<u>\$ (11,000)</u>

**STATEMENT OF EXPENSES AND OTHER FINANCIAL OPERATIONS BY FUNDING AGENCY - HONOLULU AND ATLAS
FUNDING (FUND 1000000000) - FISCAL YEAR 2015**

Transportation Classified Expenditures

For the year ended December 31, 2015

	Budget	Actual	Percent Fulfilled (Actual/Budget)
Revenues			
Transfers-in (interagency)	\$ 200,000	\$ 190,000	95
State of Louisiana			
Supplemental pay	5,000	5,000	100
State income sharing	5,000	5,000	100
Toll revenues (net)	75,000	75,000	100
Total revenues	<u>285,000</u>	<u>285,000</u>	<u>100</u>
Expenditures			
Current			
General government			
of education activities	1,000	1,000	
of education activities	3,000	3,000	100
Total general government	<u>4,000</u>	<u>4,000</u>	<u>100</u>
Public safety			
General services	30,000	30,000	100
Supplies and materials	11,000	10,000	91
Other services and charges	11,250	10,000	89
Signage and maintenance	35,200	35,000	99
Capital expenditures	100,000	95,000	95
Allocated expenditures for services			
police and other departments			
Fuel account	500	500	100
Commodities	600	500	83
Logistics - other	600	500	83
Fuel account	600	500	83
Fines	1,000	500	50
Contingencies	1,000	1,000	100
Total public safety	<u>183,050</u>	<u>171,000</u>	<u>93</u>
Total expenditures	<u>187,050</u>	<u>175,000</u>	<u>93</u>
State Allocation of Revenues Over Expenditures	<u>\$ 97,950</u>	<u>\$ 110,000</u>	<u>112</u>
Fund Balance			
Beginning of year	375,000	375,000	
Total change	<u>\$ 97,950</u>	<u>\$ 110,000</u>	<u>112</u>

FINANCIAL STATEMENTS OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN JOAQUIN, CALIFORNIA
Financial Position - Balance Sheet

For the year ended December 31, 2008

	2008	2007	2006
Assets			
Cash & cash equivalents	\$ 54,000	\$ 52,000	\$ 48
Investment - state securities clearing	2,000	1,000	0
Miscellaneous - interest earned	30,000	30,000	3,000
Total assets	<u>86,000</u>	<u>83,000</u>	<u>5,048</u>
Liabilities			
Current			
General government			
Accounts payable	200	1,000	1,000
Accounts receivable	0	0	0
Total general government	<u>200</u>	<u>1,000</u>	<u>1,000</u>
Debt and Savings			
Debt	0	0	0
Savings	0	0	0
Miscellaneous	0	0	0
Total debt and savings	<u>0</u>	<u>0</u>	<u>0</u>
Other Liabilities			
Accounts payable	0	0	0
Accounts receivable	0	0	0
Miscellaneous	0	0	0
Total other liabilities	<u>0</u>	<u>0</u>	<u>0</u>
Total liabilities	<u>200</u>	<u>1,000</u>	<u>1,000</u>
Total liabilities	<u>200</u>	<u>1,000</u>	<u>1,000</u>
Net Position or Net Assets (Liabilities)	<u>85,800</u>	<u>82,000</u>	<u>4,048</u>
Other Information			
Funding of year	40,000	40,000	
Total year	<u>\$ 126,800</u>	<u>\$ 122,000</u>	<u>\$ 4,048</u>

**STATEMENT OF REVENUES, EXPENSES, TRANSFERS, CHANGES IN DEFERRED ASSETS, DEFERRED LIABILITIES,
AND FUND BALANCES - GOVERNMENTAL FUNDS**

Township of York Classified Statement

For the year ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - all sources	\$ 74,775	\$ 84,000	\$ 9,225
Intergovernmental - state - nonmatching	7,000	7,000	000
Miscellaneous - interest earned	4,000	4,000	000
Total revenues	<u>85,775</u>	<u>95,000</u>	<u>9,225</u>
Expenses			
General			
County government			
Adjustment for deficiency	4,000	4,000	000
Adjustment for adjustment	4,000	000	4,000
Total general government	<u>8,000</u>	<u>4,000</u>	<u>4,000</u>
Special Activities			
General services	4,000		4,000
Supplies and materials	800		800
Other miscellaneous charges	80,000	79,000	1,000
Repairs and maintenance	4,000		4,000
Interest expenditures on securities			
payments by other departments			
Public works	100	100	000
Communications	500	100	400
Legislative - other	100	100	000
Public projects	400	400	000
Finance	200	000	200
Planning and economic development		100	100
Commodities		000	000
Total special activities	<u>88,200</u>	<u>89,100</u>	<u>900</u>
Total expenditures	<u>96,200</u>	<u>93,100</u>	<u>3,100</u>
Transfers (to) and other resources from (to) expenditures	(10,425)	11,000	11,425
Fund Balance			
Beginning of year	275,044	275,044	
Total year	<u>\$ 265,350</u>	<u>\$ 286,900</u>	<u>\$ 21,550</u>

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCE SHEET - BOND AND OTHER FUNDS
FOR THE FISCAL YEAR ENDING DECEMBER 31, 1960**

Trustees Fund - Capitalized Debt

For the year ended December 31, 1960

	Budget	Actual	Percent Fulfilled (Estimated)
Receipts			
Total - all sources	\$ 104,000	\$ 106,170	101.99
Intergovernmental, state commission	20,000	20,000	100
Miscellaneous - interest earned	84,000	86,170	102.59
Total receipts	<u>104,000</u>	<u>106,170</u>	<u>101.99</u>
Expenditures			
Current			
General government			
Advances for deficits	11,000	11,000	100.00
Advances for equipment	1,000	1,000	100.00
Total general government	<u>12,000</u>	<u>12,000</u>	<u>100.00</u>
Special services			
General services	1,000	1,000	100.00
Supplies and materials	1,000	1,000	100.00
Other miscellaneous charges	170,000	170,000	100.00
Repairs and maintenance	4,000	4,000	100.00
Capital expenditures	4,100	4,100	100.00
Allocated expenditures - various			
public utility - other departments			
Public council	100	100	100
Circuit judge	900	900	100
Legislative - other	800	800	100
Public prosecutor	1,000	1,000	100
Finance	1,000	1,000	100
Planning and economic development	500	500	100
Circuit services	1,000	1,000	100.00
Total debt and savings	<u>176,000</u>	<u>176,000</u>	<u>100.00</u>
Total expenditures	<u>188,000</u>	<u>188,000</u>	<u>100.00</u>
Transfers (including all transfers from Capitalized Debt)	(84,700)	(84,700)	100.00
Fund Balance			
Beginning of year	104,000	104,000	100.00
End of year	<u>\$ 104,700</u>	<u>\$ 104,700</u>	<u>100.67</u>

**STATEMENT OF REVENUES, EXPENSES, TRANSFERS, CHANGES IN FUND BALANCES, DEBT AND CAPITAL
 APPROPRIATIONS, RESERVE FUND, AND FINANCIAL POSITION**
Governmental Funds/Quasi-Independent Organizations

Parks (as audited December 31, 1995)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
State - All sources	\$ 76,761	\$ 81,119	\$ 4,358
Intergovernmental - state nonmatching	6,000	4,652	(1,348)
Miscellaneous - interest earned	16,000	16,811	811
Total revenues	<u>98,761</u>	<u>102,582</u>	<u>3,821</u>
Expenses:			
Current:			
General government:			
All administrative salaries	1,700	4,171	2,471
All salaries (see effort/effort)	1,700	800	(900)
Total general government	<u>3,400</u>	<u>4,971</u>	<u>1,571</u>
Debt and debtings:			
Alterations and repairs	107,700	114,500	6,800
Allocated expenditures for services performed by other departments:			
Public works	200	117	(83)
General stock	200	100	(100)
Regulatory - other	400	400	—
Public recreation	650	600	(50)
Electric	700	741	41
Planning and economic development	200	20	(180)
Contract services	—	10	10
Total debt and debtings	<u>110,000</u>	<u>116,490</u>	<u>6,490</u>
Total expenditures	<u>113,400</u>	<u>121,461</u>	<u>8,061</u>
Excess of Revenues Over Expenditures	<u>(14,639)</u>	<u>(18,879)</u>	<u>(4,240)</u>
Transfers:			
Repayment of loan	790,000	806,611	16,611
Total year	<u>\$ (14,639)</u>	<u>\$ (18,879)</u>	<u>\$ (4,240)</u>

**STATEMENT OF REVENUES, EXPENSES AND FUND BALANCES - BUDGET AND ACTUAL
 BARRINGTON TOWNSHIP LOCAL GOVERNMENT FUND**

Township Wide Funded Expenses

For the period ended December 31, 2009

	Budget	Actual	Variance (favorable/ adverse)
Revenues			
State contributions	\$ 15,071	\$ 15,071	\$ 0
Intergovernmental contributions during	19,500	19,500	0
Miscellaneous - interest earned	5,000	5,138	138
Subtotal	<u>39,571</u>	<u>39,709</u>	<u>138</u>
Expenses			
General government			
Salaries and benefits	5,000	4,904	96
Salaries and adjustment	2,000	208	1,792
Total general government	<u>7,000</u>	<u>5,112</u>	<u>1,888</u>
Special charges			
Other non-recurring charges	15,000	15,000	0
Expenses and maintenance	0	0	0
Miscellaneous expenses for services performed by other departments			
Police services	0	75	75
Construction	0	65	65
Legislative - other	0	10	10
Public projects	0	104	104
Finance	0	100	100
Physical and economic development	0	10	10
Ordinance number	0	75	75
Total special charges	<u>15,000</u>	<u>35,754</u>	<u>20,754</u>
Total expenses	<u>22,000</u>	<u>40,866</u>	<u>18,866</u>
Excess contributions over Expenses	17,571	11,843	5,728
Fund Balance			
Beginning of year	17,000	17,000	0
Total year	<u>\$ 34,571</u>	<u>\$ 28,843</u>	<u>\$ 5,728</u>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - HIGHER LEARNING
 (YEAR ENDING 30 SEPTEMBER, RESPECTIVE FINANCIAL YEAR)**

Teachman Park/Childcare Agreement

Periods ended December 31, 2000

	Budget	Actual	Percent Fulfilled (Column 2/3)
Revenues			
State - all sources	\$ 101,000	\$ 144,000	\$ 1,00%
Intergovernmental - state grants during	3,700	3,700	100
Memberships - miscellaneous	4,000	3,000	75%
Total revenues	<u>108,700</u>	<u>150,700</u>	<u>1,00%</u>
Expenses			
Contract			
General government			
all educational activities	4,000	4,000	100%
all educational activities	500	500	100
Total general government	<u>4,500</u>	<u>4,500</u>	<u>100%</u>
Statewide activities			
State contract activities	100,000	100,000	1,00%
allocated positions for services performed by other departments			
Fundamental	500	750	175
Contractual	500	500	100
Legislative - other	500	400	80%
Fundamental	600	400	66%
Transfer	400	300	75
Planning and economic development	500	50	10
Miscellaneous	500	50	10%
Total state activities	<u>102,500</u>	<u>102,500</u>	<u>1,00%</u>
Total expenditures	<u>107,000</u>	<u>107,000</u>	<u>1,00%</u>
Excess of Revenues over Expenditures	1,700	43,700	2,57%
Fund Balance			
Beginning of year	50,000	50,000	
Total of year	<u>\$ 51,700</u>	<u>\$ 93,700</u>	<u>\$ 1,81%</u>

STATEMENT OF FINANCIAL POSITION (BUDGET) - BARRINGTON TOWNSHIP BOARD OF EDUCATION - BARRINGTON AND-AT-DELAWARE (2014-2015) (2014-2015) (2014-2015) (2014-2015)

Township Fund-Conditioned Component

Funds year ended December 31, 2015

	Budget	Actual	Variance Favorable (Adverse)
Revenues			
Taxes - all sources	\$ 184,000	\$ 182,189	\$ 1,811
Intergovernmental - state sources sharing	14,000	14,880	880
Miscellaneous - miscellaneous	4,000	4,880	880
Total revenues	<u>202,000</u>	<u>201,949</u>	<u>1,051</u>
Expenditures			
Current			
General government			
All administrative functions	4,000	5,277	(1,277)
All administrative services	3,000	3,277	(277)
Total general government	<u>7,000</u>	<u>8,554</u>	<u>(1,554)</u>
Direct expenditures			
Personal services	600		600
Supplies and materials	600		600
Other services and supplies	136,000	136,600	(600)
Capital expenditures	600		600
Allocated expenditures for various			
public utility other departments			
Park services	600	200	400
Construction	600	200	400
Lighting - other	600	600	
Public projects	500	400	100
Pensions	600	600	
Planning and community development	500	500	
Telecommunications		500	(500)
Total direct expenditures	<u>134,000</u>	<u>134,300</u>	<u>(300)</u>
Total expenditures	<u>241,000</u>	<u>244,854</u>	<u>(3,854)</u>
Excess of Revenues Over Expenditures	<u>61,000</u>	<u>57,095</u>	<u>3,905</u>
Fund Balance:			
Beginning of year	76,730	76,870	
Total change	<u>\$ 61,000</u>	<u>\$ 59,494</u>	<u>\$ 1,506</u>

STATEMENT OF RECEIPTS, EXPENSES, FINANCIAL POSITION BY FUND AND BY DEPARTMENTAL CLASS
FOR THE YEAR ENDING 1957

Territorial Parks Consolidated Government

For the year ended December 31, 1957

	Budget	Actual	Percent Fulfilled (Actual/Budget)
Receipts			
Transfers of value	\$ 44,000	\$ 47,500	108
Intergovernmental - state income sharing	1,000	1,400	140
Miscellaneous - miscellaneous	4,000	11,700	293
Total receipts	<u>49,000</u>	<u>60,600</u>	<u>124</u>
Expenses			
General government			
(24 administrative objectives)	1,000	1,400	140
(24 administrative objectives)	1,000	1,000	100
Total general government	<u>2,000</u>	<u>2,400</u>	<u>120</u>
State and drainage			
State services and drainage	40,000	58,200	146
Allocated expenditures by various partments by other departments			
Parks control	500	500	100
Construction	500	1,000	200
Legislation - other	500	500	100
Parks projects	1,000	1,000	100
Parks	400	500	125
Planning and economic development	500	500	100
Public relations	500	700	140
Total state and drainage	<u>43,500</u>	<u>61,900</u>	<u>142</u>
Total expenditures	<u>45,500</u>	<u>64,300</u>	<u>141</u>
Excess of Receipts Over Expenditures	<u>3,500</u>	<u>16,300</u>	<u>470</u>
Fixed Assets			
Depreciation of year	10,000	10,000	100
Total of year	<u>\$ 59,000</u>	<u>\$ 76,900</u>	<u>130</u>

**FINANCIAL STATEMENTS, EXPENDITURES AND REVENUES STATE BALANCE - BUREAU OF ACTING
 STATE LIBRARIAN, FISCAL MANAGEMENT DIVISION**
Statewide Public Financial Statements

For the year ended December 31, 1998

	Budget	Actual	Variance Favorable (Disadvantage)
Revenues:			
State - all sources	\$ 15,000	\$ 15,000	\$ 000
Intergovernmental - state administering	0.00	0.00	0.00
Intergovernmental - interest earned	0.00	0.00	0.00
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>0.00</u>
Expenditures:			
Personnel			
Contract personnel			
All salaries for distribution	0.00	0.00	0.00
All salaries for collection	0.00	.00	0.00
Total contract personnel	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
State and feeings	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Allocated expenditures (activities performed by other departments)			
Development	00	00	00
General staff	00	00	00
Legislative - other	00	00	00
Technology	00	00	00
Training	00	00	00
Printing and communications	00	00	0
Contract services	00	00	00
Total state and feeings	<u>15,000</u>	<u>15,000</u>	<u>000</u>
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>0.000</u>
Fiscal Balance After Expenditures	0.00	0.000	0.000
Fund Balance			
Beginning of year	11,000	11,000	
End of year	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 0.000</u>

**STATEMENT OF RECEIPTS, EXPENDITURES AND FINANCIAL POSITION - PROJECT AREA AT LARGE,
 BRIDGE LANE DISTRICT - T. 9S, R. 36E, S. 34N, CO. 10, NE**

Township Public/Quasi-Public Statement

Period ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Receipts:			
State aid grants:			
State aid grants	\$ 88,884	\$ 90,333	\$ 1,449
Enterprise fund - state grants sharing	1,700	1,873	173
Miscellaneous - miscellaneous	4,000	5,776	1,776
Total receipts	<u>94,584</u>	<u>97,982</u>	<u>3,398</u>
Expenditures:			
General:			
General government			
All administrative activities	4,000	4,000	000
All administrative adjustment	000	475	475
Total general government	<u>4,000</u>	<u>4,475</u>	<u>475</u>
State aid sharing			
Other services and charges	113,280	118,807	5,527
Eggsie's maintenance	000	000	000
Allocated expenditures for services			
public utility - other departments			
Public works	000	000	000
Fire/ID-Sub	000	000	000
Legislative - other	000	000	000
Event projects	000	427	427
Finance	000	000	000
Planning and economic development	000	000	000
Public works	000	000	000
Total state aid sharing	<u>113,280</u>	<u>119,234</u>	<u>5,954</u>
Total expenditures	<u>117,280</u>	<u>123,709</u>	<u>6,429</u>
Balance at December 31st - Open orders	21,800	21,800	000
Fund Balance:			
Beginning of year	00,000	00,000	000
Total items	<u>\$ 121,884</u>	<u>\$ 121,982</u>	<u>\$ 998</u>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES FUND BALANCE - BUDGET AND ACTUAL
RESULTS FOR 2008**

Transportation Fund (continued)

For the year ended December 31, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes - all revenues	\$ 451,000	\$ 454,000	\$ 3,000
Intergovernmental, state contracts/grants	4,000	4,000	-
Miscellaneous:			
Interest earned	3,000	3,000	-
Other	-	-	-
Total revenues	<u>458,000</u>	<u>461,000</u>	<u>3,000</u>
Expenses:			
Contract:			
General government:			
Allowance for depletion	27,700	27,700	-
Allowance for adjustment	2,000	2,000	-
Total general government	<u>29,700</u>	<u>29,700</u>	<u>-</u>
Health and welfare:			
Professional fees	54,000	54,000	-
Supplies and materials	11,904	10,500	1,404
Fees on claims and charges	476,816	483,025	-6,209
Depreciation maintenance	1,000	1,000	-
Capital expenditures	52,500	52,500	-
Allowance for depreciation for services provided by other departments:			
Health contract	1,000	975	25
Contract audit	1,000	1,213	-213
Expensive - other	1,000	700	300
Health provided	1,000	1,200	-200
Honoraria	1,000	1,000	-
Contract audit	50	100	-50
Total health and welfare	<u>611,000</u>	<u>613,104</u>	<u>-2,104</u>
Total expenses	<u>640,700</u>	<u>644,804</u>	<u>-4,104</u>
Change (Deficiency) of Revenue Over Expenses	<u>(182,700)</u>	<u>(183,804)</u>	<u>1,104</u>
Fund Balance -			
Beginning balance	414,304	414,304	-
Total year	<u>\$ 231,604</u>	<u>\$ 230,500</u>	<u>\$ 1,104</u>

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - BUDGET ADOPTION
 BELLEVILLE COLLEGE (10-0000-0000)

Continuing Fund-Balanced Government

Fiscal Year ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - all classes	\$ 1,514,000	\$ 1,517,000	\$ 3,000
Intergovernmental - state grants/other	101,000	101,000	000
Miscellaneous - interest/rent	48,000	44,751	(3,249)
Total revenues	<u>1,763,000</u>	<u>1,762,751</u>	<u>249</u>
Expenses:			
Current:			
General government:			
ad valorem taxation	25,000	26,000	(1,000)
ad valorem adjustment	11,700	10,000	1,700
allocated expenditures for services			
performance/other departments			
Public works	6,000	5,000	1,000
Fire/Police	6,000	5,000	1,000
Legislative - other	6,000	5,500	500
Public provision	6,000	6,000	000
Finance	500	500	000
Communications	500	500	000
Total general government	<u>111,500</u>	<u>108,500</u>	<u>3,000</u>
Student activities			
Other services and charges	<u>1,790,000</u>	<u>1,790,000</u>	<u>000</u>
Total expenses	<u>1,901,500</u>	<u>1,901,000</u>	<u>500</u>
Debtary differences from transactions	<u>(137,000)</u>	<u>(137,000)</u>	<u>000</u>
Fund Balance:			
Beginning of year	<u>115,000</u>	<u>115,000</u>	<u>000</u>
Total of year	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 000</u>

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PUBLIC WORKS FUND
 (ASSETS AND LIABILITIES)**

Township Public Works Fund Statement

For the year ended December 31, 2008

	Budget	Actual	Variance Amount (Excess/Def)
Revenues			
Fees - utilities	\$ 42,000	\$ 40,000	\$ 2,000
Interpretation - other water utility	50,000	50,700	700
Transfer-in	50,000	50,000	0
Other Revenues:			
Interest earned	50,000	50,000	0
Other	1,400	1,400	0
Total revenues	<u>193,400</u>	<u>192,100</u>	<u>1,300</u>
Expenditures			
Current			
General government:			
Ad valorem - education	50,000	50,000	0
Ad valorem - other	5,000	5,000	0
Personnel - full-time	1,000	1,000	0
Total general government	<u>56,000</u>	<u>56,000</u>	<u>0</u>
Public and utilities:			
Personnel services	10,000	9,500	500
Supplies and materials	100,000	100,000	0
Other services contracts	10,000	10,000	0
Depreciation	5,000	5,000	0
Capital expenditures	4,000	4,000	0
Allocated expenditures for services performed by other departments:			
Professional	1,000	1,000	0
Contractual	1,000	1,000	0
Legal fees - other	1,000	1,000	0
Printing/graphics	1,000	1,000	0
Travel	1,000	1,000	0
Telephone services	500	500	0
Transfer costs	1,000	1,000	0
Other	1,000	1,000	0
Total other utilities	<u>133,000</u>	<u>133,600</u>	<u>600</u>
Total expenditures	<u>189,000</u>	<u>190,100</u>	<u>1,100</u>
Balance of unencumbered expenditures	<u>4,400</u>	<u>2,000</u>	<u>2,400</u>
Other Financing Sources:			
Operating transfer in from fund	50,000	50,000	0
Balance of Revenues and Other Financing over Expenditures	<u>64,400</u>	<u>62,000</u>	<u>2,400</u>
Fund Balance			
Beginning of year	20,000	20,000	0
End of year	<u>\$ 84,400</u>	<u>\$ 82,000</u>	<u>\$ 2,400</u>

FINANCIAL PERFORMANCE REPORT: FINANCIAL STATEMENTS AND FINANCIAL DATA FOR THE YEAR ENDED 31 MARCH 2020

Financial Performance Statement

For the year ended 31 March 2020

	Budget	Actual	Variance Favourable Unfavourable
Revenue			
Sales - all sources	\$ 1,627,000	\$ 1,626,800	\$ 200
Governmental			
Federal Government			
Federal Grants/Programs	140,000	144,204	(24,400)
Other contributions	10,000	10,704	(174)
Other income sharing	10,000	10,490	(200)
Corporate Services			
Interlocal services	1,000	1,000	0
Other	1,000	1,000	0
Total revenue	<u>1,648,000</u>	<u>1,644,204</u>	<u>3,796</u>
Expenditures			
Current			
General government			
All salaries and benefits	1,000	1,000	0
All salaries and benefits	1,000	1,000	0
Total general government	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Health and welfare			
Professional fees	100,000	100,000	0
Supplies and materials	11,000	11,000	0
Office services and charges	10,000	10,000	0
Equipment and supplies	10,000	10,000	0
Adjusted expenditures for services provided by other departments			
Public works	400	400	0
General services	400	400	0
Landscape - other	400	400	0
Public works	400	400	0
Finance	400	400	0
Communications	400	400	0
Total health and welfare	<u>112,800</u>	<u>112,800</u>	<u>0</u>
Total current	<u>114,800</u>	<u>114,800</u>	<u>0</u>
Total (All/None) other services/Other Expenditures	<u>(11,000)</u>	<u>(11,000)</u>	<u>0</u>
Final Balance			
Beginning of year	0	0	0
Total year	<u>\$ 1,537,000</u>	<u>\$ 1,537,000</u>	<u>\$ 0</u>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - WATER AND SEWER
FUND - 1100000000 WATER UTILITY FUND**

Transfer Funds Committee Comments

For the year ended December 31, 2020

	Budget	Actual	Percent Variance (Decrease)
Revenues:			
Inflow/interfund interest earned		<u>\$ 4,000</u>	<u>\$ 4,000</u>
Expenses:			
Utilities:			
Water and sewerage		1,739	(1.74)
Sewerage materials	\$ 1,000	1,431	1.43
Water services and charges	14,000	14,316	1.42
Utility expenditures	<u>15,000</u>	<u>16,166</u>	<u>1.08</u>
Total expenditures	<u>15,000</u>	<u>18,105</u>	<u>2.13</u>
Relinquishment of interest			
water expenditures	<u>10,000</u>	<u>10,104</u>	<u>1.01</u>
Other Financing by Sources:			
Capital transfers from			
Governmental	<u>10,000</u>	<u>10,000</u>	
Change of Revenues And Other Financing Over Expenditures	<u>0</u>	<u>0,004</u>	<u>0.04</u>
Residuals:			
Expending of same	<u>0</u>	<u>0</u>	
Total year	<u>\$ 0</u>	<u>\$ 0,004</u>	<u>\$ 0.04</u>

**STATEMENT OF REVENUES, EXPENSES, FEES AND CHARGES BUDGET BALANCE - BUREAU OF HEALTH CARE
CUMULATIVE FISCAL YEAR**

Transitional Care Fund-Budget Statement

For the year ended December 31, 2008

	Budget	Actual	Variance Favorable Unfavorable
Revenues			
Fees and collections:			
Miscellaneous:	\$ 2,000.00	\$ 2,114.00	\$ 114.00
Miscellaneous:		1,000	1,000
Miscellaneous:	1,000	24,000	23,000
Miscellaneous:			
Total revenues	<u>2,000.00</u>	<u>2,114.00</u>	<u>114.00</u>
Expenses			
Personnel:			
Special assignment:			
Special Clinical Case:			
Personnel:	600.00	600.00	600.00
Supplies and materials:	50.00	50.00	50.00
Miscellaneous and charges:	1,000.00	1,000.00	1,000.00
Supplies and maintenance:	2,000	2,000	2,000
Capital expenditures:	40,000		40,000
Allocated expenses for services performed by other departments:			
Personnel:		1,000	(1,000)
Contract services:		500	(500)
Total expenses:	<u>2,000.00</u>	<u>2,000.00</u>	<u>0.00</u>
Balance of unencumbered expenditures	<u>(200,000)</u>	<u>(200,000)</u>	<u>0.00</u>
Other Financing Sources			
Transferring funds to: Special Fund	<u>200,000</u>	<u>200,000</u>	
Sum of Revenues and Other Financing Sources	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fund Balance			
Beginning of year	<u>(200,000)</u>	<u>(200,000)</u>	
End of year	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>	<u>\$ 0.00</u>

DEBT SERVICE FUNDS

Road/Tread Fund - To accumulate funds which the paying agent bank has returned to the Parish Government. These funds are for coupons and bonds which have matured beyond the ten year holding period for the bank.

Public Safety Pension Debt Service Fund - In 1998 the City of Houma refinanced their liabilities to the Municipal Police Employees Retirement System (MPERS) and the Firefighters Retirement System (FRS) of the State of Louisiana. Refinancing issues were \$2,265,880 Refunding Certificate of Indebtedness for the MPERS obligations and \$2,775,000 Taxable Refunding Certificate of Indebtedness for the FRS. The bonds are secured by and payable solely from a pledge and dedication of the moneys of annual revenues of the issuer above statutory, necessary and usual charges in each of the fiscal years during which the Series 1998 Certificates are outstanding.

Road and Bridge Bond Sinking Fund - To provide for the accumulation of monies for the retirement of the \$600,000 1993 Paving Bonds, \$1,600,000 1993A Paving Bonds, \$2,500,000 1994 Paving Bonds and \$1,000,000 1996 Drainage Bonds. These bonds will be retired from ad valorem tax assessments.

Capital Improvement Bond Reserve Fund - To account for \$1,916,817 of bond proceeds from the \$16,000,000 1998 Public Improvement Bonds and 1994 \$6,000,000 Civic and Community Center Bonds. Amounts equal to the highest combined principal and interest requirement in any succeeding calendar year on bonds payable from sales tax revenues are deposited to be held in reserve.

Capital Improvement Bond Sinking Fund - To accumulate monies for payment of the 1994 \$6,000,000 Civic and Community Center Bonds and the 1998 \$16,000,000 Public Improvement Bonds. The 1991 \$1,675,000 Sewer Bonds and the 1992 \$1,181,000 Sewer Refunding Bonds were refunded with part of the proceeds from the 1992 Public Improvement Bonds. Financing is to be provided from an irrevocable pledge and dedication of the Parish's portion of the one percent parishwide sales and use tax and the one-fourth of one percent sales and use tax levied for the Parish.

Parishwide Sewerage Bond Sinking Fund - To accumulate monies for payment of \$7,880,000 of 1976 Sewer Bonds. The Bonds are to be retired from ad valorem tax assessments. This issue was retired in 1986.

Parishwide Drainage Bond Sinking Fund - To provide for the accumulation of monies for the retirement of the 1990 \$1,680,000 Drainage Bonds, \$2,480,000 1993B Drainage Bonds and \$1,000,000 1996 Drainage Bonds. These bonds will be retired from ad valorem tax assessments.

Deep Water Bond Sinking Fund - To accumulate monies for the payment of \$3,400,000 of 1958 Deep Water Channel Bonds. The bonds were retired from a parishwide ad valorem tax assessment.

Parish Jail Bond Sinking Fund - To accumulate monies for the payment of \$68,000 of General Obligation Bonds of the State of Louisiana. The Parish has contracted with the State of Louisiana to pay the debt service requirements for its share (30%) of a \$200,000 State Bond issue to be used for the preliminary costs of constructing a Parish jail.

Road District No. 4 Bond Sinking Fund - To accumulate monies for the payment of \$450,000 of 1989 Road District No. 4 Bonds. The bonds are to be retired by ad valorem tax assessments from Road District No. 4.

2007 SHERVILL FUNDS (Continued)

Water Improvement and Sewer Sliding Funds - To accumulate monies for the payment of special assessment bonds. These bonds were used to finance public improvements or services deemed to benefit the properties against which the costs are assessed. The costs of the projects are estimated and property owners are assessed their proportionate share, i.e., estimated cost per linear foot times front footage. The property owner either pays the assessment within 60 days or over a 18-year period. Interest is charged on the unpaid assessments usually at rates equal to the interest on the related bonds. Bond principal and interest are paid with the monies provided by payments on the assessments and related interest.



**CONDENSED BALANCE SHEET
AS AT 31.03.2020**

New River (Public) Consolidated Statement

December 31, 2020

	Bills		Total net debt	Capital structure	
	Total	Payable		Equity	Total equity
		Payable	Equity		
Assets					
Cash					
Accounts receivable	\$ 4,000	\$ 75,000	\$ 79,000	\$ 100,000	\$ 1,000,000
Prepaid expenses					
Other - off-balance sheet					
Other		1,000			
Special investments					
Property					
Intangible					
Other					
Total Assets					
Liabilities					
Accounts payable	\$ 1,700				\$ 1,000
Other					
Other		\$ 80,000	\$ 81,700		\$ 100,000
Total Liabilities	<u>1,700</u>	<u>80,000</u>	<u>81,700</u>		<u>101,000</u>
Equity					
Equity		1,000	100,000	\$ 1,000,000	\$ 1,001,000
Reserves					
Other					
Total Equity	<u>1,000</u>	<u>1,000</u>	<u>100,000</u>	<u>1,000,000</u>	<u>1,001,000</u>
Total Liabilities and Equity	<u>\$ 2,700</u>	<u>\$ 81,000</u>	<u>\$ 181,700</u>	<u>\$ 1,000,000</u>	<u>\$ 1,102,000</u>

Available Account Fund Balance	Available Exchange Fund Balance	Open Water Fund Balance	Public Jail Fund Balance	Road District No. 1 Fund Balance	State Investment and Parking Building Fund	Total
\$ 76,000	\$ 236,000			\$ 60,000	\$ 80	\$ 601,080
	272,000			60,000	14,000	396,000
					10,000	10,000
					50,000	50,000
					200,000	200,000
	20,000				10,000	30,000
<u>\$ 76,000</u>	<u>\$ 498,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 120,000</u>	<u>\$ 204,000</u>	<u>\$ 898,000</u>
	\$ 272,000			\$ 60,000	\$ 80	\$ 332,080
					14,000	14,000
					10,000	10,000
					50,000	50,000
					200,000	200,000
	20,000				10,000	30,000
<u>\$ 76,000</u>	<u>\$ 498,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 120,000</u>	<u>\$ 204,000</u>	<u>\$ 898,000</u>

**VERBODEN INZACHTEN
BANK ENDOORSLUITING EN TOEGANGSRECHTEN**

Bankoverzicht Classificatie Overzicht

December 31, 2008

	Banking Transacties				
	Eind Juli 1, 2008	Eind Februari 1, 2009	In Plus en In Min Items (toeslag) Eind Febr.	Eind Juli 1, 2008	Wisselen Na Toeslag (post)
ASSETS					
Bank					
Overloopt	\$ 807	\$ 2070	\$ 883	\$ 1,807	
Overloopt toeslag		1,270		1,270	\$ 400
Special transacties					
Toeslag	34	130	140	117	400
Overloopt	883	1,870	883	1,884	6,900
Overloopt other bank					19,000
toeslag	<u>\$ 807</u>	<u>\$ 2,440</u>	<u>\$ 1,023</u>	<u>\$ 4,981</u>	<u>\$ 7,300</u>
LIABILITIES					
Overloopt en overloopt toeslag		\$ 80		\$ 80	\$ 80
Overloopt toeslag					
toeslag		<u>80</u>		<u>80</u>	<u>80</u>
Bank balans					
Overloopt other bank					
Overloopt toeslag	<u>\$ 807</u>	<u>1,940</u>	<u>\$ 1,023</u>	<u>4,901</u>	<u>19,000</u>
toeslag	<u>807</u>	<u>1,940</u>	<u>1,023</u>	<u>4,901</u>	<u>19,000</u>
toeslag en bank balans	<u>\$ 807</u>	<u>\$ 3,880</u>	<u>\$ 2,046</u>	<u>\$ 9,802</u>	<u>\$ 30,000</u>

Continued

Sinking Fund

1 of 15 Bond Maturity 1, 1994	2 of 15 1960's Maturity 3, 1992	3 of 15 Maturity Over	1 of 15 Bond Maturity 1, 1994	2 of 15 1960's Maturity 1, 1994	3 of 15 1960's Maturity 1, 1994	Number Bonds	Face Amount
\$ 4,000		\$ 4,000	\$ 4,000	\$ 500	\$ 3,500		\$ 16,000
	\$ 3,481	1,000					
433	1,488	1,000			100	5 20	
2,567	12,891	3,000			2,000	8 17	
270	200	1,213					
<u>\$ 10,470</u>	<u>\$ 17,961</u>	<u>\$ 5,213</u>	<u>\$ 4,000</u>	<u>\$ 500</u>	<u>\$ 3,500</u>	<u>5 37</u>	<u>\$ 16,000</u>
	\$ 199	\$ 173					
	20	11,511				5 00	
<u>\$ 170</u>	<u>200</u>	<u>1,324</u>					
<u>170</u>	<u>200</u>	<u>1,500</u>				<u>5 37</u>	
<u>10,640</u>	<u>18,161</u>	<u>6,534</u>	<u>\$ 4,000</u>	<u>\$ 500</u>	<u>\$ 3,500</u>	<u>11</u>	<u>\$ 16,000</u>
<u>12,000</u>	<u>20,157</u>	<u>7,534</u>	<u>4,000</u>	<u>500</u>	<u>3,500</u>	<u>11</u>	<u>16,000</u>
<u>\$ 10,640</u>	<u>\$ 18,161</u>	<u>\$ 6,534</u>	<u>\$ 4,000</u>	<u>\$ 500</u>	<u>\$ 3,500</u>	<u>5 37</u>	<u>\$ 16,000</u>

Continued

**COMPASS BALANCED BILLS
DEPARTMENT OF REVENUE AND PUBLIC DEFENSE FUND**

Taxation for the Consolidated Government

December 31, 1998

Jointing Funds

	Balance Carry	Change Fund	Early draw/ refunded	Balance/ Repayment	Open Order Settlement	Balance Close 1998
Assets						
Cash		\$ 1	\$ 1		\$ 1	
Investments	\$ 812	48,754	27,727	\$ 48,755	808	\$ 812
Receivables						
Payables	1,403			426	1,308	
Special accounts:						
Funds		3,471	625	4,096	3,476	3,480
Refundable		11,749	1,408	13,257	10,846	11,749
Refused		14,284	13,124	11,261	13,820	14,284
Non-refundable funds						
Investments	\$ 3,501	\$ 21,588	\$ 48,750	\$ 48,755	\$ 18,914	\$ 31,934
Liabilities						
Contingent liability and surety bonds	\$ 83					
Due to other funds		\$ 14,111			\$ 14,111	\$ 14,111
Refund reserve		14,284	\$ 13,124	\$ 11,261	13,820	14,284
Investments	83	14,391	13,148	11,261	14,363	14,391
Fund Balances						
Non-refundable funds		43,743	34,743	44,478		
Investment - contingent	2,317					2,317
Investment - refund	2,317	43,743	34,743	44,478		2,317
Investment and fund balance	\$ 2,317	\$ 43,743	\$ 34,743	\$ 44,478	\$ 11,811	\$ 25,334

Mining Funds

<u>Revenue</u> <u>Item</u>	<u>Volume</u> <u>Revd</u>	<u>Market</u> <u>Price</u>	<u>Quantity</u> <u>Revd</u>	<u>Heavy</u> <u>City</u> <u>Revd</u>	<u>Western</u> <u>State</u> <u>Revd</u>	<u>Common</u> <u>State</u> <u>Revd</u>	<u>Heavy</u> <u>State</u> <u>Revd</u>	<u>Total</u>
\$ 24	\$ 782							\$ 467
10,000	14,000	\$ 2,800	5 00		5 17,000	5 14,000		142,126
								94,000
078	1,175		144	\$ 400	2,000	000	\$ 500	32,500
082	4,000		200	1,000	1,400			76,000
10,000	10,000	5,000	3,000	10,000	40,000	14,000	11,000	207,427
074								27,000
<u>\$ 10,000</u>	<u>\$ 14,000</u>	<u>\$ 8,000</u>	<u>\$ 3,000</u>	<u>\$ 10,000</u>	<u>\$ 40,000</u>	<u>\$ 14,000</u>	<u>\$ 11,000</u>	<u>\$ 142,126</u>
								\$ 478
\$ 10,000	\$ 14,000	\$ 8,000	\$ 3,000	\$ 10,000	\$ 40,000	\$ 14,000	\$ 11,000	142,126
10,000	10,000	5,000	3,000	10,000	40,000	14,000	11,000	207,427
								27,000
10,000	10,000				10,000			142,126
								27,000
<u>10,000</u>	<u>10,000</u>				<u>10,000</u>			<u>142,126</u>
<u>\$ 10,000</u>	<u>\$ 14,000</u>	<u>\$ 8,000</u>	<u>\$ 3,000</u>	<u>\$ 10,000</u>	<u>\$ 40,000</u>	<u>\$ 14,000</u>	<u>\$ 11,000</u>	<u>\$ 142,126</u>

**COMPARISON OF CURRENT YEAR EXPENSES, ENCUMBRANCES AND CHANGES IN FUND BALANCES
FOR FISCAL YEAR 2020**

Transportation Public Credit Authority

Fiscal year ended December 31, 2020

	Budget Total	FMO: Actual Program Total	Budget and Encumbr Total	Capital Improvement	
				Budget Total	Actual Total
Revenue					
State					
Institutions			1,400,000		
Special assessment					
Miscellaneous - interest earned	1,200	1,200	10,000	1,000,000	1,000,000
Encumbrances	<u>200</u>	<u>200</u>	<u>100,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
Expenses					
Current					
Encumbrances					
Reserve for bad debt			2,000		
Ad valorem tax delinquency			2,000		
Ad valorem tax adjustments			<u>10,000</u>		
Encumbrances			<u>14,000</u>		
Self service					
General expenses		1,000,000	1,000,000		1,000,000
Interest and bond charges		100,000	100,000		100,000
Repairs and maintenance					1,000,000
Printing and postage					10,000
Encumbrances		<u>1,100,000</u>	<u>1,100,000</u>		<u>2,100,000</u>
Capital improvement					
Encumbrances	<u>200</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>2,000,000</u>
Other Financing Resources					
Public improvement investments		1,000,000			
Private activity bonds					1,000,000
Payments in advance bond proceeds				1,000,000	1,000,000
Operating activities net		<u>100,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	
Encumbrances		<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
State (Recovery of Revenue and Other) Source Item					
Expenses attributable to	200	2,000	2,000	10,000	200,000
Fund Balance					
Beginning of year	200	0	100,000	1,000,000	1,000,000
End of year	<u>1,200</u>	<u>1,200</u>	<u>1,400,000</u>	<u>2,100,000</u>	<u>2,100,000</u>

Expenses for General Fund-Making Fund	Expendable Reserve Fund-Making Fund	Other State Fund Making Fund	State and Local Fund Making Fund	State General Fund-Making Fund	State Appropriation and Salary Making Fund	Fund
	\$ 299,379			\$ 109,889		\$ 409,268
\$ 9,000	55,800		1,144	1,000	50,000	119,044
5,000	103,000		11	103,000	50,000	1,000,000
					1,000	1,000
	14,000			1,000		15,000
	1,000			400		1,400
	14,000			1,400	1,000	16,400
	103,000		1,155	104,000	50,000	1,000,000
	104,000		1,156	105,000	50,000	1,000,000
						10,000
	404,100		1,166	106,000	100,000	1,000,000
5,000	108,000		1,167	107,000	100,000	1,000,000
			1,000			1,000,000
		\$ 1,000			10,000	1,000,000
		1,000	1,000			1,000,000
1,000	109,000	1,000	1	1,000	10,000	1,000,000
10,000	100,000		1	10,000	10,000	1,000,000
\$ 10,000	\$ 100,000	\$ 1,000	\$ 1	\$ 10,000	\$ 10,000	\$ 1,000,000

**COMPARATIVE STATEMENT OF REVENUES, EXPENSES, FUND BALANCE CHANGES, AND FUND BALANCES
GENERAL FUND - FISCAL YEAR ENDING DECEMBER 31, 2008**

Revenues/Expenditures Funded Expenditures

For the year ended December 31, 2008

	Dollars in Thousands				
	Total July 1, 2008	Total October 1, 2008	Net to Date Change Fund	Total July 1, 2008	Percent Change Fund
Revenues					
State capital investment	\$ 35		\$ 35		
Intelligence					
Interest on investments	54	\$ 74	20		
Intelligence investments	1	33	32	\$ 74	\$ 100
Total revenues	<u>90</u>	<u>107</u>	<u>17</u>	<u>74</u>	<u>100</u>
Expenditures					
Current					
General government					
Personnel			2,000		
Materials					
Printing					
Travel					
Telephone					
Utilities					
Miscellaneous					
Capital equipment					
Debt service					
Intelligence			2,000		
Intelligence capital equipment					
Intelligence materials	74	104	30	74	74
Other financing uses					
Operating transfers out					
Excess (deficiency) of revenues					
Over Expenditures and Other Uses	74	104	30	74	100
Net Increase					
Beginning of year	800	1,000	200	1,000	100.0
Total of year	<u>\$ 874</u>	<u>\$ 1,104</u>	<u>\$ 230</u>	<u>\$ 1,230</u>	<u>\$ 100.0</u>

Continued

**CONDENSED STATEMENTS OF FINANCIAL POSITION, EXPENSES (LOSS) AND LIQUIDATION BALANCES
DEVELOPMENT AND FUND BALANCE FUND**

Town of North Ferris Consolidated Government

For the year ended December 31, 2010

In thousands of dollars

	Balance 1/1/10	Assets Real	Liabilities/Assets/ Deferred	Assets/ Depreciated	Assets/ Net Change	Balance 12/31/ 2010
Revenues						
Taxes - special assessments		\$ 18,264	\$ 4,789	\$ 14,885	\$ 1,612	\$ 1,612
Licenses		1,761	1,681	1,681	684	1,761
Interest	\$ 25	1,230	1,637	1,781	199	473
Total revenues	25	21,255	7,107	18,347	2,495	3,845
Expenses						
General government						
Accounts payable						
Depreciation						
Capital expenses		16,410	1,979	16,410		
Interest without debt		1,176	1,176	1,176		
Interpretation		11,450	10,111	10,275		
Contingency/retirement and expenses	100	2,144	17,288	17,176	1,165	1,165
Total Expenses	100	19,780	29,554	28,971	1,165	1,165
Other Financing/Use						
Equity transfers in					19,170	19,170
Transfers from other funds	170	17,040	17,040	17,040	17,040	17,040
Residuals						
Beginning of year	1,175	14,561	27,011	18,024	1,685	4,176
End of year	\$ 1,175	\$ 17,040	\$ 17,040	\$ 18,024	\$ 1,685	\$ 4,176

Working Papers

Depositor Name	Fixed Fund	Reserve Fund	Interest Fund	Other Fdg Fund	Reserve Fund	Financial Risk Adjustment	State Share Account	Total
A. 123	\$ 5,000	\$ 5,000	\$ 1,000	\$ 1,000	\$ 11,000	\$ 10,000	\$ 2,000	\$ 19,000
1,000	5,000	750	500	1,000	1,000	1,000	1,000	9,000
1,000	500	250	500	1,000	1,000	1,000		6,500
1,000	10,000	5,000	1,000	2,000	13,000	14,000	3,000	33,000
								5,000
10,000	10,000			11,000	14,000			45,000
1,000	5,000			1,000				7,000
1,000	10,000			11,000				32,000
10,000	10,000	5,000	1,000	11,000	14,000	14,000	3,000	68,000
		5,000	1,000	11,000		14,000	3,000	34,000
10,000	10,000	0	1,000	11,000	14,000	14,000	0	60,000
10,000	10,000	0	1,000	11,000	14,000	14,000	0	60,000
\$ 10,000	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 14,000	\$ 0	\$ 0	\$ 24,000



CAPITAL PROJECTS FUNDS

City Paving Project Continuation Fund - To account for the cost of paving the streets, and installing the sewer system in certain areas within the City of Houma. Financing was provided by the sale of Special Assessment Bonds, State Grants and General Fund Revenues.

Fire Protection District No. 1, 2 and 3 Construction Fund - To account for the construction of fire stations, installation of fire hydrants and purchase of fire protection equipment for the three districts. Financing was provided by General Obligation bond proceeds.

Parishwide Drainage Construction Fund - To account for the construction and improvements to Terrebonne Parish's Flood Drainage system. Financing was provided by General Obligation and Public Improvement bond proceeds.

Parishwide Sewerage Construction Fund - To account for the construction and improvements of Terrebonne Parish's sewer treatment facilities and collection system. Financing was provided by Federal Grants, General Obligation and Public Improvement bond proceeds.

Capital Projects Capital Fund - To account for construction and improvements for all capital projects. Financing was provided by State of Louisiana Grants, Project Revenue (Sharing Funds), Federal Grants, General Fund Revenues, Capital Bond Construction Revenues and Capital Improvements Sales Tax Revenues.

Road and Bridge Construction Fund - To account for construction, improving and maintaining of streets and bridges in the parish. Financing was provided by General Obligation bond proceeds.

Civic Center/Administrative Building Construction Fund - To account for the construction of a civic center and parish administrative building. Financing will be provided by General Obligation bond proceeds and a Public Trust Authority Grant with partial financing by the Parish.

I-10 Construction Fund - To account for the construction of the I-10 drainage project. Financing was provided by a Department of Transportation Grant with partial financing by the Parish.

Bayouville Drive Construction Fund - To account for the cost of paving Bayouville Drive. Financing was provided by special assessment proceeds with partial funding by the Parish.

1998 Public Improvement Construction Fund - To account for the cost of various paving and sewer projects within the Parish. Financing was provided by the sale of \$15,000,000 Public Improvement Bonds.

**CITY OF CHICAGO
CAPITAL PROJECTS FUND**

Revenues (Funds) Committed Reserves

December 31, 2018

	City Fund Committed Fund	City Fund Committed Fund	City Fund Committed Fund	Capital Projects Committed Fund	Capital Projects Committed Fund
Assets					
Cash					
Accounts receivable	\$ 20	\$ 6,000	\$ 6,000,000	\$ 62,277	
Inventory	400				
Special accounts - interest				1,000	
Other					
Capital assets:	1		1,004,000	19,000	
Depreciable capital assets					
Land					
Other land			14,000		
Other land governmental aids					
Total assets	\$ 20	\$ 6,000	\$ 7,004,000	\$ 81,277	
Liabilities					
Accounts payable and accrued liabilities			\$ 15,000	\$ 2,000	
Liability for work completed contracts			288,000		
Unbonded bonds				1,000	
Due to other funds			80	90	
Total liabilities			303,080	3,090	
Net Position					
Revolving capital account		\$ 6,000	1,000,000	17,000	
Reserve for contingencies	\$ 1,000	1,000		1,000	
Total liabilities	1,000	7,000	1,000,000	18,090	
Total liabilities and net position	\$ 1,000	\$ 7,000	\$ 7,004,000	\$ 81,277	

**COMPREHENSIVE STATEMENT OF REVENUES, EXPENSES AND CAPITAL GAIN/LOSS BALANCES
CAPITAL PROJECTS FUND**

Township of East Windsor Government

For the year ended December 31, 2019

	Fin Proj Capital Construction Fund	Fin Housing Habitat No. 1 Fund 1 Construction Fund	Public Works Capital Construction Fund	Capital Improvement Construction Fund
Revenues				
Fees - permit/licensing				1,000
Intergovernmental				
School grants				
State of NJ grants			6,800	
Other local government grants				
Miscellaneous				
Interest	1,000	1,000	200,000	8,000
Total revenues	1,000	1,000	200,000	8,000
Expenses				
Capital Outlay				
Construction			1,000,000	
Public works/outlay				10,000
Utilities outlay				
Interest on securities				
Miscellaneous				
Historic development contribution				
Total expenses			1,000,000	10,000
Contingencies/retention reserves				
Contingencies	1,000	100	(2,000,000)	(2,000)
Other Financing Sources (Uses)				
Public improvement investments			1,000,000	8,000
Operating revenues in				
Operating revenues out				
Total other financing transactions			1,000,000	8,000
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,000	100	1,000,000	10,000
Fund Balances				
Beginning of year	1,000	1,000	1,000,000	1,000,000
End of year	<u>2,000</u>	<u>1,100</u>	<u>2,000,000</u>	<u>1,010,000</u>

**QUALITY OF LIFE FUND
LARGE CAPITAL FUND**

Financial Performance Statement

for the period ended December 31, 2008

	Reserve Budget Construction Fund	Reserve Arrows Construction Fund	Capital Project Fund	Reserve Bridge Construction Fund	City Staff Administrative Building Construction Fund	F-1 B Construction Fund	2007 Public Improvement Construction Fund
Class of Investment							
Capital expenditures					<u>\$ 11,495.04</u>		
Residential Housing							
Bids received and accepted	<u>\$ 1,175.04</u>		<u>\$ 45.00</u>	<u>\$ 1,795.04</u>		<u>\$ 1,175.00</u>	<u>\$ 45.00</u>
Total bids submitted	<u>1,175.04</u>		<u>45.00</u>	<u>1,795.04</u>		<u>1,175.00</u>	<u>45.00</u>
Sanitation							
Bids received and accepted		<u>\$ 1.00</u>					<u>\$ 1.00</u>
Capital expenditures		<u>1,000.00</u>					<u>1,000.00</u>
Total accepted		<u>1,001.00</u>					<u>1,001.00</u>
Health and Welfare							
Bids received and accepted			<u>1.00</u>				
Capital expenditures			<u>10,000.00</u>				
Total bid/accepted offers			<u>10,001.00</u>				
Other Infrastructure							
Capital expenditures			<u>154.79</u>				
Recreation							
Capital expenditures			<u>1.00</u>				
Economic Development and Initiatives							
Bids received and accepted			<u>375.00</u>				<u>\$ 3.04</u>
Capital expenditures			<u>375.00</u>				<u>3.04</u>
Total accepted development initiatives			<u>375.00</u>				<u>3.04</u>
Total expenditures	<u>\$ 1,175.04</u>	<u>\$ 1,001.00</u>	<u>\$ 1,215.00</u>	<u>\$ 1,795.04</u>	<u>\$ 11,495.04</u>	<u>\$ 1,175.00</u>	<u>\$ 1,051.08</u>

ENTERPRISE FUNDS

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

Wastewater Fund - To account for sewer services to Tarrant County. All activities necessary to provide such services are accounted for in this Fund, including, but not limited to, operations, construction and maintenance charges.

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

**COMBINED FINANCIAL STATEMENTS
 YEAR-END 2019-2020**
Yorkshire Park/Consolidated Government

December 31, 2020

	Million Dollars	Average Dollars	Only Dollars	Total
ASSETS				
Current				
Cash and cash equivalents	\$ 1,581,680	\$ 1,899,679	\$ 1,523,287	\$ 3,973,646
Investments	1,001,830	820,000		1,821,830
Receivables (net, where applicable of nonresidential) - accounts				1,601,000
Utilities	881,974	771,276		1,653,250
Federal entities	97,856	268,689		366,545
Other	121,980	1,034,035	\$1,000	881,515
Due from other funds	1,011,154	10,000	200	1,021,354
Due from other governmental units				100,000
Federal government	1,000	100,000		101,000
Other local governmental units	700			700
Inventory	13,000			13,000
Other current assets	400,000	0	\$1,000	401,000
Total current assets	<u>4,128,494</u>	<u>3,730,394</u>	<u>\$1,525,287</u>	<u>9,384,175</u>
Restricted				
Cash and cash equivalents	1,101,600			1,101,600
Investments	14,281,991			14,281,991
Receivables	281,300			281,300
Due from other funds	1,000			1,000
Due from other governmental units				100,000
State of Louisiana	100,000			100,000
Other local governmental units	0			0
Total restricted assets	<u>15,765,891</u>			<u>15,765,891</u>
Property, Plant and Equipment				
Property, plant and equipment	13,800,000	14,000,000	10,000	27,810,000
Construction in progress	1,100,000	100,000		1,200,000
	<u>14,900,000</u>	<u>14,100,000</u>	<u>10,000</u>	<u>29,010,000</u>
Accumulated depreciation	<u>8,100,000</u>	<u>7,800,000</u>	<u>10,000</u>	<u>15,910,000</u>
Net property, plant and equipment	<u>6,800,000</u>	<u>6,300,000</u>	<u>0</u>	<u>13,100,000</u>
Other				
Deferred financing costs	400,000			400,000
Investment in joint venture	100,000			100,000
Total other assets	<u>500,000</u>			<u>500,000</u>
Total assets	<u>\$ 22,214,885</u>	<u>\$ 21,830,394</u>	<u>\$ 1,535,287</u>	<u>\$ 45,580,566</u>

Continued

	2006 Total	2005 Total	2004 Total	Total
LIABILITIES				
Current				
Payable to current assets				
Accounts payable and accrued expenses	\$ 1,875,000	\$ 180,000	\$ 904,000	\$ 3,759,000
Due to other funds	25,000	750,000	133,000	908,000
Total current liabilities	<u>1,900,000</u>	<u>830,000</u>	<u>1,037,000</u>	<u>3,767,000</u>
Payable from restricted assets				
Accounts payable and accrued expenses	150,000			150,000
Liability for bond redemption payments	25,000			25,000
Bonds payable - public law fund	800,000			800,000
Payables within 60 days	80,000			80,000
Due to other funds	1,075,000			1,075,000
Total payable from restricted assets	<u>1,030,000</u>	<u></u>	<u></u>	<u>1,030,000</u>
Total current liabilities	<u>2,930,000</u>	<u>830,000</u>	<u>1,037,000</u>	<u>4,800,000</u>
Long-term				
Bonds due	<u>14,000,000</u>	<u></u>	<u></u>	<u>14,000,000</u>
Total liabilities	<u>14,930,000</u>	<u>830,000</u>	<u>1,037,000</u>	<u>16,800,000</u>
EQUITY				
Unrestricted Capital				
	<u>1,075,000</u>	<u>36,100,000</u>	<u></u>	<u>37,175,000</u>
Reserve of Savings (R/S)				
Restricted savings				
Reserve:				
In cash fund (interfund)	1,700,000			1,700,000
In cash fund (employment)	15,075,000			15,075,000
Restricted	<u>13,000,000</u>	<u>500,000</u>	<u>800,000</u>	<u>13,800,000</u>
Total restricted savings	<u>19,775,000</u>	<u>500,000</u>	<u>800,000</u>	<u>20,775,000</u>
Total equity	<u>19,775,000</u>	<u>36,600,000</u>	<u>800,000</u>	<u>57,175,000</u>
Total unrestricted equity	<u>\$ 19,775,000</u>	<u>\$ 37,136,000</u>	<u>\$ 1,000,000</u>	<u>\$ 57,911,000</u>

**COMBINED STATEMENT OF ACTIVITIES, EXPENSES AND CHANGES IN NET ASSETS OR FUND BALANCES
FOR FISCAL YEAR 2009**

Transportation Trusts Fund - Combined Statement

For the year ended December 31, 2009

	Lafayette Fund	Beverage Fund	Cash Claims Fund	Total
Operating Revenues				
Revenues authorized and amounts charged	\$ 26,670,540	\$ 3,447,774		\$ 30,118,314
Other operating revenues	50,000	90,000		140,000
Total operating revenues	<u>26,720,540</u>	<u>3,537,774</u>		<u>30,258,314</u>
Operating Expenses				
Personnel services	3,026,376	2,754,300	\$ 240,777	6,021,453
Supplies and materials	150,476	159,680	351,300	461,456
Office supplies and charges	2,975,674	3,651,638	99,096	6,726,408
Charge purchase	66,896,627			66,896,627
Depreciation and amortization	1,779,476	1,750,120	1,640,777	5,170,373
Total operating expenses	<u>74,728,599</u>	<u>8,315,738</u>	<u>1,491,940</u>	<u>84,536,277</u>
Operating income (loss)	<u>6,991,941</u>	<u>(4,777,964)</u>	<u>(1,491,940)</u>	<u>721,037</u>
Non-Operating Revenues (Expenses)				
Investment income	1,255,450	14,160	12,000	1,281,610
Other non-operating revenues	78,400	3,400	1,200	83,000
Management fee	54,733	180,788		235,521
Gifts or miscellaneous fund assets		184,284		184,284
Interest and bond charges	(240,000)			(240,000)
Other non-operating expenses	(151,379)			(151,379)
Total non-operating revenues (expenses)	<u>892,104</u>	<u>468,732</u>	<u>13,200</u>	<u>1,374,036</u>
Income (loss) before transfers	<u>7,884,045</u>	<u>(4,309,232)</u>	<u>(1,478,740)</u>	<u>2,106,073</u>
Transfers from Other Funds				
General Fund	<u>(1,661,476)</u>			<u>(1,661,476)</u>
Transfers from Other Trusts				
General Fund		171,100	976,000	1,147,100
Public Public/Technical/Health/Community Fund			170,000	170,000
Total transfers from other funds		<u>171,100</u>	<u>1,146,000</u>	<u>1,317,100</u>
Net income (loss)	<u>6,222,569</u>	<u>(4,138,232)</u>	<u>(322,740)</u>	<u>1,761,597</u>
Expenses for Transfers to Contributors of Capital		<u>1,070,500</u>		<u>1,070,500</u>
Net income Transferred to Multiple Fundings	<u>5,151,964</u>	<u>(5,208,732)</u>	<u>(322,740)</u>	<u>(379,508)</u>
Income (Expense) for Fund				
Beginning of year	66,896,627	(68,896,777)	891,341	68,891,191
End of year	<u>\$ 72,048,591</u>	<u>\$ (74,105,509)</u>	<u>\$ (431,399)</u>	<u>\$ (2,488,317)</u>

**COMMONWEALTH OF MASSACHUSETTS
BUDGETARY FUNDS**

Year-to-Date Consolidated Statement

For the period ended December 31, 2008

	Initial Fund	Revised Fund	Final Fund	Total
Code Five Base Operating Activities				
Operating income (loss)	<u>\$ 1,892,041</u>	<u>\$ 1,892,042</u>	<u>\$ 1,892,042</u>	<u>\$ 1,892,042</u>
Adjustments to arrive at operating income (loss) as set forth in the consolidated operating activities:				
Depreciation and amortization	1,071,000	1,120,000	1,120,000	1,071,000
Other income	10,000	5,000	5,000	10,000
Insurance received	2,000	10,000	10,000	2,000
(Interest) Expense income				
Amortization	910,000	4,000	400,000	910,000
One-time other funds	1,000,000	(4,000)	4,000	1,000,000
Security	1,000	1,000	1,000	1,000
Other interest income	(2,000)		100,000	(2,000)
Other governmental aids	100,000	100,000		100,000
Income statement adjustments				
Accounts payable and accrued expenses	1,000,000	1,000,000	1,000,000	1,000,000
Other accruals	10,000			10,000
One-time other funds	1,700,000	(2,000,000)	700,000	1,700,000
Subtotal adjustments	<u>4,483,000</u>	<u>4,489,000</u>	<u>4,489,000</u>	<u>4,483,000</u>
Net code five base operating operating activities	<u>\$ 6,375,041</u>	<u>\$ 6,381,042</u>	<u>\$ 6,381,042</u>	<u>\$ 6,375,042</u>
Code Three Base Noncapital Financing Activities				
Transfer to other funds	1,000,000			1,000,000
Transfer from other funds		700,000	1,000,000	1,700,000
Net code three base non-capital financing activities	<u>1,000,000</u>	<u>700,000</u>	<u>1,000,000</u>	<u>2,700,000</u>
Code Three Base Capital and Related Financing Activities				
Proceeds from sale of assets		100,000		100,000
Amortization and contribution of capital assets	(2,000,000)	(2,000,000)	(100,000)	(2,000,000)
Proceeds from sale of investments	200,000			200,000
Interest and dividend earnings	200,000			200,000
Contributions to all of investments	1,000			1,000
Net code three base capital and related financing activities	<u>1,400,000</u>	<u>100,000</u>	<u>100,000</u>	<u>1,400,000</u>
Code Three Base Financing Activities				
Transfer of investments	2,100,000	2,000,000	100,000	2,100,000
Transfer of investments	1,000,000	5,000,000	100,000	2,000,000
Transfer of income	1,000,000	500,000	50,000	1,550,000
Net code three base financing activities	<u>4,100,000</u>	<u>7,500,000</u>	<u>250,000</u>	<u>11,850,000</u>
Net Income (Loss) and Net Change in Capitalization	<u>\$ 1,875,041</u>	<u>\$ 4,880,042</u>	<u>\$ 6,631,042</u>	<u>\$ 19,075,042</u>
Code and Code Equivalents				
Beginning of year	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
End of year	<u>\$ 2,875,041</u>	<u>\$ 5,880,042</u>	<u>\$ 7,631,042</u>	<u>\$ 12,075,042</u>
Source Operating, Capital and Other Financing Activities				
Net Income (Loss) and Net Change in Capitalization resulting in \$2,875,041 in additional capital contribution				
Amortization related financing activities (see E.2) for the Initial Fund				

**STATEMENT OF RECEIVABLES, INVENTORY, AND FINANCIAL INSTRUMENTS - MARKET AND ACTIVITY
RELEVANT**

Transaction/Trade Classified Statement

For the year ended December 31, 2000

	2000	2001	Balance December 31/2000
Operating Revenue			
Change in revenue:			
Volume	\$ 26,012,000	\$ 26,000,000	\$ 24,470,000
Value	400,000	100,000	21,000
Total operating revenue	<u>26,412,000</u>	<u>26,100,000</u>	<u>24,491,000</u>
Operating Expenses			
Personnel salaries	1,000,000	1,000,000	100,000
Supplies and materials	200,000	200,000	100,000
Other variable overheads	1,000,000	1,000,000	1,000,000
Energy purchase	50,000,000	50,000,000	1,000,000
Depreciation	1,700,000	1,500,000	277,000
Total operating expenses	<u>23,900,000</u>	<u>23,700,000</u>	<u>3,487,000</u>
Operating income	<u>2,512,000</u>	<u>2,400,000</u>	<u>1,004,000</u>
Non-Operating Revenue (Expense)			
Investment income	400,000	1,000,000	100,000
Other non-operating revenue	10,000	20,000	200
Foreign exchange	1,000,000	1,000,000	1,000
Interest and Divid. change	(200,000)	(200,000)	0
Other non-operating expense	(400,000)	(100,000)	(1,000)
Total non-operating (income/expense)	<u>1,000,000</u>	<u>1,000,000</u>	<u>100,000</u>
Income before transfer	<u>1,512,000</u>	<u>1,400,000</u>	<u>1,104,000</u>
Transfer (To) Other Funds			
Reclassified	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-----</u>
Net Income	<u>512,000</u>	<u>400,000</u>	<u>1,004,000</u>
Revised Earnings			
Recovery of cost	<u>(500) 000</u>	<u>50,000,000</u>	<u>-----</u>
Total year	<u>\$ 1,012,000</u>	<u>\$ 450,000</u>	<u>\$ 1,004,000</u>

**INCOME BY BUSINESS, DEPARTMENT AND CHANGES IN BALANCE SHEET COMPONENTS - REPORT AND ACTUAL
FOR YEAR END 1990**

Trustee's Partial Consolidated Statement

For the year ended December 31, 1990

	Budget	Actual	Variance (Favorable Disfavorable)
Operating Revenues			
Charge Revenues			
Fees	\$ 3,449,647	\$ 3,487,777	\$ 38,130
Other	13,600	99,300	85,700
Total operating revenues	<u>3,463,247</u>	<u>3,587,077</u>	<u>123,830</u>
Operating Expenses			
Personnel	3,475,500	3,709,800	(234,300)
Supplies and materials	400,000	329,400	70,600
Office expense and postage	3,449,700	3,633,600	(183,900)
Depreciation	3,400,000	3,700,500	(300,500)
Total operating expenses	<u>10,725,200</u>	<u>11,373,300</u>	<u>(648,100)</u>
Operating loss	<u>(7,261,953)</u>	<u>(7,786,223)</u>	<u>524,270</u>
Non-Operating Revenues			
Investment income	440,000	551,500	(111,500)
Other non-operating revenues	80,000	5,000	75,000
Intergovernmental	10,000	140,500	(130,500)
Other as disposition of fixed assets		100,000	100,000
Total non-operating revenues	<u>530,000</u>	<u>897,000</u>	<u>367,000</u>
Loss before transfers	<u>(6,731,953)</u>	<u>(6,889,223)</u>	<u>157,270</u>
Transfer From Other Funds			
General Fund	700,000	700,000	
Net Loss	<u>(6,031,953)</u>	<u>(6,189,223)</u>	<u>157,270</u>
Depreciation % available to Constrained Capital	<u>3,350,000</u>	<u>3,350,000</u>	<u>0,000</u>
Net Income (Loss) Transferred to Retained Earnings	<u>(2,681,953)</u>	<u>(2,839,223)</u>	<u>157,270</u>
Retained Earnings (deficit)			
Beginning of year	213,000	213,000	
End of year	<u>\$ (2,468,953)</u>	<u>\$ (2,626,223)</u>	<u>157,270</u>

**STATE OF NEW YORK OFFICIALS' COMPENSATION BOARD - BUDGET AND ACTUAL
 FISCAL YEAR 2018-19**
Transferable Public-Related Expenses

For the year ended December 31, 2018

	Budget	Actual	Excess/ Favorable Unfavorable
Operating Expenses			
Personnel services	\$ 246,000	\$ 246,110	\$ 110
Supplies and materials	500,000	478,000	22,000
Communications and postage	200,000	190,000	10,000
Expatriation	10,000	10,000	0
Total operating expenses	<u>956,000</u>	<u>924,110</u>	<u>31,890</u>
Operating fee	<u>(950,000)</u>	<u>(950,000)</u>	<u>6,000</u>
Net Operating Expenses	<u>6,000</u>	<u>(25,890)</u>	<u>31,890</u>
Investments income	1,000	1,000	0
Other nonoperating revenue	1,000	1,000	0
Total nonoperating revenue	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Residual transfer	<u>(932,000)</u>	<u>(947,890)</u>	<u>15,890</u>
Transfer From Other Funds			
General Fund	176,000	176,000	0
Child Care/Child Maintenance Building/Construction Fund	1,000,000	1,000,000	0
Total transfer from other funds	<u>1,176,000</u>	<u>1,176,000</u>	<u>0</u>
Net Income	<u>134,000</u>	<u>134,000</u>	<u>0</u>
Residual Transfer			
Resigning of year	<u>(10,000)</u>	<u>(10,000)</u>	<u>0</u>
Total year	<u>\$ 124,000</u>	<u>\$ 124,000</u>	<u>\$ 0</u>

INTERNAL SERVICE FUNDS

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

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

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

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

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

COMBINED BALANCE SHEET
GENERAL INVESTMENT FUND

For the Period Ended December 31, 2011

December 31, 2011

	Assets Held Fund	Other Assets Held Fund	Receivables Fund	Payables Held Fund	Liabilities Held Fund	Total
ASSETS						
Current						
Government securities:						
Treasury:	\$ 1,449,907	\$ 1,008,447	\$ 89,490	\$ 2,194	\$ 89,490	\$ 2,557,338
Municipal:	1,003,940	1,044,440				2,048,380
Corporate:	65,781	89,813	10		6,601	155,605
Mortgage-backed:	1,148,857	85,664	69,881	10,000		1,314,302
Other government securities:						
Other investments held for the long-term:	58,401		1,361			59,762
Other investments:				1,819,768		1,819,768
Prepaid interest:	61,440					61,440
Cash equivalents:	1,044,000	1,000,000	10,000	1,000,000	10,000	3,054,000
Property, Plant and Equipment						
Property, plant and equipment:	48,101		14,401	10,000	10,000	82,502
Less accumulated depreciation:	79,440		79,440	40,000	40,000	158,880
Net property, plant and equipment:	14,661		14,401	14,000	10,000	53,062
Total assets:	\$ 3,678,801	\$ 2,092,894	\$ 113,881	\$ 3,204,000	\$ 1,839,768	\$ 9,923,244
LIABILITIES						
Current						
Accounts payable and accrued expenses:	\$ 2,000,000	\$ 1,000,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 3,030,000
Accounts payable:	800,000	1,000,000	10,000	1,000,000	10,000	2,820,000
Total liabilities:	2,000,000	1,000,000	10,000	1,030,000	20,000	3,060,000
EQUITY						
Retained Earnings:						
Retained:		1,000,000	10,000	10,000		1,020,000
Investment fees:	10,000		10,000	10,000		30,000
Investment fees accrued:			10,000	10,000	10,000	30,000
Total retained earnings:	10,000	1,000,000	30,000	30,000	20,000	1,080,000
Total liabilities and equity:	\$ 4,678,801	\$ 3,092,894	\$ 143,881	\$ 4,234,000	\$ 1,859,768	\$ 9,923,244

COMBINED BALANCE SHEET (CONTINUED), AS AT FISCAL YEAR-END, 2019 AND 2018, AND BALANCE SHEET (CONTINUED) AS AT FISCAL YEAR-END 2017

Financial Position (continued) - Consolidated

For the period ended December 31, 2019

	Revenue From Fund	Other Revenues From Fund	Other Revenues From Fund	Transfered From Fund	Transfered From Fund	Total
Operating Revenue						
Revenue	\$ 298,870	\$ 408,000	\$ 388,870	\$ 471,700	\$ 481,770	\$ 1,649,210
Non-revenue surpluses/deficits						132,800
Transfer to government	(229,840)	408,000	388,870	471,700	481,770	1,649,510
Operating Expenses						
Revenue production	1,270,074	200,007	4,500			1,474,581
Other	(174,800)	(4,889,874)	4,500	810,000	810,000	(4,244,174)
Special services	801,500		800,000	11,500	11,500	1,614,500
Supplies and materials	20,500		8,000	11,500	11,500	51,500
Intercommunal and charges	100,000	104,000	12,000	7,500	80,000	307,500
Repairs and maintenance	700		400	1,000	700	2,100
Depreciation	4,000		4,000	10,000	10,000	28,000
Administrative expenses						
Service produced for other departments by other departments	(80,000)					(80,000)
By other departments	80,000	140,000	140,000	1,000	1,000	361,000
Transferring expenses	(200,000)	(200,000)	(200,000)	(80,000)	(80,000)	(660,000)
Operating maintenance	(200,000)	(24,000)	(200,000)	1,000	(80,000)	(403,000)
Net Operating Revenue (Expense)						
Revenue from	100,000	208,000	393,370	7,200	11,000	619,570
Less or in addition to that from	(1,000)					(1,000)
Transferring revenue	(89,000)	(200,000)	(200,000)	7,500	(1,000)	(382,500)
Net Revenue (Cost)	10,000	8,000	193,370	14,700	10,000	306,070
Unrealized Gains/Losses						
Depreciating of year	(4,000)	(100,000)	(100,000)	(1,000)	(1,000)	(206,000)
Reserves	\$ 10,000	\$ 100,000	\$ 100,000	\$ 11,000	\$ 10,000	\$ 306,070

**COMPARING FINANCIAL RESULTS TO DATE
PERIODS AND FISCAL YEARS**

Financials Fully Consolidated Document

For Months ended December 31, 2008

	Revenue For the Period	Cost of Sales, Expenses For the Period	Other Revenue For the Period	Debit/Red For the Period	Debit/Red For the Period	Total
Total Revenue from Operating Activities (Including revenue from)	<u>\$ 1,079,000</u>	<u>\$ 884,000</u>	<u>\$ 107,000</u>	<u>\$ 1,000</u>	<u>\$ 200,000</u>	<u>\$ 1,377,000</u>
Adjustments to revenue from operating activities (due to non-representative financial) reporting activities:						
- Acquisition and maintenance - Insurance/retirement costs:	0.00		0.00	1,100	0.00	1,100
- Donations:	1,600	214,000	0.00		21,000	186,600
- For other other health - Insurance:	270,000	280,000	0.00	200,000	0.00	1,750,000
- Health:					200,000	200,000
- Other government/health:	200,000	0.00	0.00		0.00	200,000
- Insurance/retirement in liabilities:						
- Acquisition profile and - current expense:	1,000,000	0.00	0.00	10,000	0.00	1,010,000
- For other health:	0.00	200,000	0.00		0.00	200,000
- Total adjustments:	<u>271,600</u>	<u>280,000</u>	<u>0.00</u>	<u>211,100</u>	<u>21,000</u>	<u>763,700</u>
- Net cost probability (including - opening balance):	<u>270,000</u>	<u>280,000</u>	<u>0.00</u>	<u>210,000</u>	<u>21,000</u>	<u>763,700</u>
Total Revenue from Operating and Related Reporting Activities				<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Revenue from Reporting Activities (Including adjustments)	<u>1,350,600</u>	<u>1,164,000</u>	<u>107,000</u>	<u>0.00</u>	<u>221,000</u>	<u>1,784,600</u>
Revenue from operations:	1,079,000	884,000	107,000	0.00	200,000	1,466,000
Revenue from other:	271,600	280,000	0.00	0.00	21,000	552,600
Net adjustment for reporting activities:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>21,000</u>	<u>21,000</u>
Performance (including) and Related Fund Adjustments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total and Total Reporting Reporting of Date	<u>1,350,600</u>	<u>1,164,000</u>	<u>107,000</u>	<u>0.00</u>	<u>242,000</u>	<u>1,784,600</u>
Total of year	<u>\$ 1,350,600</u>	<u>\$ 1,164,000</u>	<u>\$ 107,000</u>	<u>\$ 0.00</u>	<u>\$ 242,000</u>	<u>\$ 1,784,600</u>

**MEMORIAL UNIVERSITY OF NEWFUNDLAND COLLEGE OF HEALTH SCIENCES - 2019/2020 AND 2020/2021
OPERATING EXPENSES STATEMENT**

The Prince Public Health Unit

for the period October 01, 2020

	Budget	Actual	Variance (Favourable/ Unfavourable)
Operating Revenue			
Revenues	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 0.00</u>
Operating Expenses			
Personnel expenses	1,750,000	1,675,000	75,000
Travel	1,000,000	2,514,000	(1,514,000)
Professional fees	500,000	400,000	100,000
Supplies and materials	\$ 14,000	80,500	(66,500)
Utilities and charges	500,000	500,000	0.00
Repairs and maintenance	80,000	700	79,300
Depreciation	80,000	80,000	0.00
Allocated capital costs			
- Gordon purchase			
- Fit other department	(800,000)	(800,000)	0.00
- By other departments	80,000	70,000	10,000
Total operating expenses	<u>3,000,000</u>	<u>3,000,000</u>	<u>0.00</u>
Operating loss	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>0.00</u>
Non-Operating Revenue (Expenses)			
Investment income	800,000	700,000	100,000
Loss on disposition of fixed assets	(800,000)	(7,000)	(793,000)
Total non-operating revenue	<u>0.00</u>	<u>(7,000)</u>	<u>793,000</u>
Net Loss	<u>(2,000,000)</u>	<u>(2,007,000)</u>	<u>7,000</u>
Reserve/Carrying			
Expenses of 2020	<u>883,000</u>	<u>883,000</u>	<u>0.00</u>
Net 2020	<u>\$ 1,117,000</u>	<u>\$ 1,117,000</u>	<u>\$ 0.00</u>

**FINANCIAL STATEMENTS, EXPENSES AND REVENUE FROM OPERATIONS – HEALTH CARE ACTIVITY
(NON-FINANCIAL INFORMATION)**

Non-Financial Performance Information

For the year ended December 31, 2012

	Budget	Actual	Variance Favourable (Unfavourable)
Operating Revenues			
Tuition	<u>\$ 400,000</u>	<u>\$ 4,000,000</u>	<u>\$ 3,600,000</u>
Operating Expenses			
Instructor salaries	100,000	100,000	(0,000)
Class	4,000,000	4,000,000	(0,000)
Other materials and charges (allocated expenses) (Instructor salaries)	10,000	10,000	(0,000)
By other departments	<u>10,000</u>	<u>10,000</u>	<u>0,000</u>
Total operating expenses	<u>4,120,000</u>	<u>4,120,000</u>	<u>(0,000)</u>
Operating Income (Loss)	280,000	(120,000)	(400,000)
Non-Operating Revenues			
Investment income	<u>10,000</u>	<u>10,000</u>	<u>0,000</u>
Net Income	290,000	(110,000)	(400,000)
Retained Earnings			
Beginning year	<u>1,000,000</u>	<u>1,000,000</u>	<u>0,000</u>
End of year	<u>\$ 1,290,000</u>	<u>\$ 1,890,000</u>	<u>\$ 600,000</u>

**FINCH HARBOR HOLDINGS, LIMITED (REPLACES FINCH HARBOR HOLDINGS PUBLIC ACQUISITION
CORPORATION)**

Income Statement-Condensed

For the year ended December 31, 2000

	Actual	Actual	Variance Favorable (Unfavorable)
Operating Revenues:			
Revenues	<u>\$ 288,000</u>	<u>\$ 288,000</u>	<u>\$ —</u>
Operating Expenses:			
Costs	11,000	4,781	11,000
Depreciation	176,700	196,201	19,501
Amortization	40,000	4,000	36,000
Other non-recurring charges	10,000	11,000	1,000
Expatriation settlements	1,000	—	1,000
Depreciation	15,000	4,000	4,000
Administrative expenses:			
Inventories			
By other departments	<u>34,000</u>	<u>34,000</u>	<u>—</u>
Total administrative expenses	<u>44,000</u>	<u>38,000</u>	<u>6,000</u>
Operating loss	<u>(100,000)</u>	<u>(100,000)</u>	<u>—</u>
Non-Operating Revenues:			
Revenues	<u>1,000</u>	<u>10,000</u>	9,000
Net Loss	<u>(99,000)</u>	<u>(90,000)</u>	<u>9,000</u>
Reserve of Earnings			
Beginning of year	<u>10,000</u>	<u>10,000</u>	<u>—</u>
End of year	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

**WHEELABRATOR RECEIVED, EXPENSED AND CHANGED BY BUYER'S EARNING, BUDGET AND ACTUAL
COSTS AND REVENUE CHANGES**

Tennesson/Verde Classified Contract

For the year ended December 31, 2007

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Operating Revenues			
Revenues from contract changes	<u>\$ 489,000</u>	<u>\$ 451,134</u>	<u>\$ 37,866</u>
Operating Expenses			
Payroll/contract	101,260	100,410	850
Supplies and materials	15,480	15,190	290
Overhead and charges	45,514	46,642	1,128
Repairs and maintenance	1,000	1,000	-
Depreciation	40,000	40,000	-
Allocated expenses contract performed			
By other departments	<u>11,800</u>	<u>11,800</u>	<u>0</u>
Contracting expenses	<u>400,000</u>	<u>420,000</u>	<u>20,000</u>
Operating income (loss)	<u>\$ 8,740</u>	<u>\$ 1,734</u>	<u>\$ 7,006</u>
Non-Oper. charges/credits			
Contract/contract	<u>0</u>	<u>0</u>	<u>0</u>
Net Revenue (Loss)	<u>\$ 8,740</u>	<u>\$ 1,734</u>	<u>\$ 7,006</u>
Related Savings			
Expenses of year	<u>185,437</u>	<u>205,407</u>	<u>19,970</u>
Total gain	<u>\$ 294,277</u>	<u>\$ 278,065</u>	<u>\$ 16,212</u>

**MIDDLEBURY COLLEGE FUND FOR COLLEGE INTERCOURSE PURPOSES - BUDGET AND ACTUAL
PERFORMANCE INFORMATION**

Transfer Funds Performance Statement

For the year ended December 31, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
Operating Expenses			
Executive fees and other charges	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ (80,000)</u>
Operating Expenses			
Fare and mileage	475,134	174,546	300,588
Supplies and materials	80,000	81,000	(1,000)
Other services and charges	80,000	104,250	(24,250)
Regulatory administration	10,000	700	9,300
Depreciation	20,000	24,000	(4,000)
Allocated expenditures:			
Services performed			
By other departments	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Unreimbursed expenses	<u>80,000</u>	<u>104,000</u>	<u>(24,000)</u>
Operating Expenses	<u>720,134</u>	<u>692,596</u>	<u>27,538</u>
Less Operating Revenues			
Investment income	<u>2,000</u>	<u>11,000</u>	9,000
Net Loss	<u>\$ 698,134</u>	<u>\$ 681,596</u>	<u>\$ 16,538</u>
Net Asset Funding			
Beginning of year	<u>90,000</u>	<u>90,000</u>	<u>0</u>
End of year	<u>\$ 888,134</u>	<u>\$ 871,596</u>	<u>\$ 16,538</u>



FINANCIAL FUND TYPES

Agency Funds

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

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

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

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

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

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

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

Pension Trust Funds

Police Pension and Relief Fund and Firemen's Pension and Relief Fund - To account for the accumulation of resources to be used for retirement payments to policemen and firemen (first paid in January 1, 1988) at appropriate amounts and times in the future. Resources are contributed by employees as set forth by law and by the Public Safety Fund in amounts determined by the Parish Council.

**UNEMPLOYMENT INSURANCE
EMPLOYERS FUND**

For those Periods and Month Enclosed

March 31, 1988

A. G. R. I. C. U. N. I. O. N.

	<u>Balance Carrying Fund</u>	<u>Balance Carrying Fund</u>	<u>Deposit During Period</u>	<u>(Withdrawal) Fund</u>	<u>Balance Fund</u>
Assets:					
Cash	\$ 13,840		\$ 6,663	\$ 190,000	\$ 1,066,823
Receivables					
Receivables - other					
Due Receivable fund	<u>100,000</u>		<u>9,750</u>	<u>1,810,000</u>	
Total assets	<u>\$ 203,840</u>	<u>\$ 0</u>	<u>\$ 16,413</u>	<u>\$ 1,990,000</u>	<u>\$ 1,066,823</u>
Liabilities:					
Accounts payable	\$ 44,374		\$ 663		
Other property claims					
Other participation fund					
Other other funds	<u>100,000</u>		<u>1,000</u>	<u>\$ 1,000,000</u>	
Other other governmental units					
Unemployment Insurance Fund					
New Jersey Public Safety					\$ 1,000,000
New Jersey Transit or NJTA, Inc					
Other local governmental units				<u>500</u>	
Total liabilities	<u>\$144,374</u>		<u>\$1,663</u>	<u>\$1,000,500</u>	<u>\$1,000,000</u>
Surpluses:					
Reserve for employer contributions					
Total liabilities and fund balances	<u>\$ 144,374</u>	<u>\$ 0</u>	<u>\$ 16,413</u>	<u>\$ 1,000,500</u>	<u>\$ 1,066,823</u>

Municipal Employees' Fund			Municipal Employees' Fund		
Industrial Development Fund Fund	Fund or Sub-Fund	General Community Development Fund	Police Department Sub-Fund	Fire Department Sub-Fund	Total
\$ 10,000	\$ 100,000	\$ 10,000 75,000 15,000	\$ 10,000 6,000,000	\$ 100,000 1,000,000	\$ 10,000 1,000,000 10,000 1,000,000
\$ 10,000	\$ 100,000	\$ 10,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
		\$ 10,000	\$ 0	\$ 0	\$ 10,000 10,000 10,000 10,000
\$ 10,000	\$ 0			\$ 0	\$ 0 10,000 10,000 10,000
	\$ 0				\$ 0
\$ 10,000	\$ 100,000	\$ 10,000	\$ 0	\$ 0	\$ 10,000
			\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
\$ 10,000	\$ 100,000	\$ 10,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000

COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES FOR ALL FUNDS - 1998

Trustees Fund-Cumulative Operations

For the period ended December 31, 1998

	Balance January 1, 1998	ADDITON	DEDUCTION	Balance December 31, 1998
Resources-Cumulative Fund Assets				
Cash	\$ 16,781	\$ 1,661,067	\$ 1,661,071	\$ 1,684,777
Due from other funds	0	1,291,088	1,291,091	1,290,997
Total assets	<u>\$ 16,781</u>	<u>\$ 2,952,155</u>	<u>\$ 2,952,162</u>	<u>\$ 2,945,774</u>
Liabilities				
Accounts payable	\$ 16,781	\$ 0	\$ 1	\$ 16,781
Due to other funds	78,801	607,617	0	686,418
Total liabilities	<u>\$ 95,582</u>	<u>\$ 607,617</u>	<u>\$ 1</u>	<u>\$ 703,199</u>
Investment-Cumulative Fund Assets				
Cash	\$ 0	\$ 50,000,000	\$ 50,000,000	\$ 0
Liabilities	<u>\$ 0</u>	<u>\$ 50,000,000</u>	<u>\$ 50,000,000</u>	<u>\$ 0</u>
Proprietary-Cumulative Fund Assets				
Cash	\$ 164,600	\$ 14,895,489	\$ 15,060,089	\$ 14,995
Due from other funds	0	4,701	0	4,701
Total assets	<u>\$ 164,600</u>	<u>\$ 14,899,190</u>	<u>\$ 15,060,089</u>	<u>\$ 19,696</u>
Liabilities				
Accounts payable	\$ 0	\$ 13,044,617	\$ 13,044,619	\$ 0
Due to other funds	161,700	61,714,011	61,714,014	161,700
Due to other governmental units	19,900	0	19,900	0
Total liabilities	<u>\$ 181,600</u>	<u>\$ 74,758,628</u>	<u>\$ 74,778,533</u>	<u>\$ 161,700</u>
Miscellaneous Fund Assets				
Cash	\$ 284,801	\$ 190,516,062	\$ 190,736,613	\$ 191,031
Due from other funds	1,211,601	42,861,111	44,067,719	1,209,610
Due from other governmental units	0	63,749	63,749	0
Total assets	<u>\$ 1,496,402</u>	<u>\$ 353,893,822</u>	<u>\$ 355,868,071</u>	<u>\$ 391,641</u>
Liabilities				
Due to other funds	\$ 1,496,402	\$ 1,448,487	\$ 1,471,690	\$ 1,496,402
Due to other governmental units	71,500	64,001	67,000	71,500
Total liabilities	<u>\$ 1,567,902</u>	<u>\$ 1,512,488</u>	<u>\$ 1,538,690</u>	<u>\$ 1,567,902</u>
Library Fund Assets				
Investment - related	\$ 1,000,000	\$ 7,204,076	\$ 7,204,086	\$ 1,004,076
Liabilities	<u>\$ 1,000,000</u>	<u>\$ 719,100</u>	<u>\$ 0</u>	<u>\$ 1,004,076</u>

Continued

	Balance January 1, 2022	2022	2022	Balance December 31, 2022
Industrial Development Board Fund				
Assets				
Investments - asset	\$ 15,911	\$ 79	\$ 0	\$ 15,990
Liabilities				
Due to other governmental units	\$ 15,911	\$ 80	\$ 0	\$ 15,991
Accounting Aging				
Assets				
Investments - asset	\$ 267,090	\$ 424,028	\$ 264,590	\$ 755,618
Liabilities				
Due to other funds	\$ 52,074	\$ 0	\$ 19,400	\$ 51,674
Due to other governmental units	264,016	424,028	0	688,044
Total liabilities	\$ 316,090	\$ 424,028	\$ 19,400	\$ 759,518
Industrial Cooperative Fund				
Assets				
Investments - asset	\$ 1,063,704	\$ 0	\$ 1,063,704	\$ 0
Liabilities				
Due to Industrial Cooperative Programs	\$ 1,063,704	\$ 0	\$ 1,063,704	\$ 0
Home Community Revolving Fund				
Assets				
Cash	\$ 71,777	\$ 271,000	\$ 287,728	\$ 530,497
Investments - asset	479,600	252,710	51,770	784,080
Investments - other	26,071	26,071	26,071	78,212
Total assets	\$ 777,448	\$ 549,781	\$ 865,527	\$ 1,392,789
Liabilities				
Due to property owners	\$ 777,448	\$ 0	\$ 0	\$ 777,448
Public - All Agency Fund				
Assets				
Cash	\$ 275,830	\$ 1,019,000	\$ 1,019,000	\$ 1,313,830
Investments - asset	290,538	5,773,800	5,773,800	6,368,168
Investments - other	26,271	26,271	26,271	52,542
Due from other funds	1,261,500	920,170	41,000,000	1,281,670
Due from other governmental units	0	200,000	200,000	0
Total assets	\$ 3,854,139	\$ 8,139,241	\$ 8,049,071	\$ 9,016,218
Liabilities				
Accounts payable	\$ 14,000	\$ 5,760,000	\$ 5,760,000	\$ 5,824
Due to property owners	70,600	27,000	27,000	70,600
Due to Industrial Cooperative Programs	1,063,704	0	1,063,704	0
Due to other funds	1,261,500	920,170	94,281,200	1,281,670
Due to other governmental units	27,000	1,943,600	400,000	1,970,600
Total liabilities	\$ 3,466,804	\$ 8,750,770	\$ 8,197,904	\$ 9,173,104

**COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
CENTRAL BURLINGTON**

For the period from 1 January 2018 to 31 December 2018

For the period ended 31 December 2018

	Public Funds Revolving Fund	Private Funds Revolving Fund	Total
Assets			
Contributions	\$ 11,001	\$ 18,000	\$ 29,001
Investment Income	11,001	101,400	112,401
Total additions	<u>22,002</u>	<u>119,400</u>	<u>141,402</u>
Debitures			
Benefits	10,000	100,000	110,000
Administrative expenses	1,000	1,000	2,000
Professional fees	100	100	200
Other	1,000	1,000	2,000
Total debitures	<u>12,100</u>	<u>102,100</u>	<u>114,200</u>
Surplus/Deficit	9,902	17,300	27,202
Net Assets/Equity Transferred From/Revised			
Beginning of year	1,100,000	1,700,000	2,800,000
Total of year	<u>\$ 1,109,902</u>	<u>\$ 1,717,300</u>	<u>\$ 2,827,202</u>

GENERAL PURPOSE ASSETS ACCOUNT GROUP

(COMMITTEE ON GENERAL FUND FINANCIAL PLANNING)

Terrace Park Conditional Assessment

December 14, 1990

General Fund assets	
Land, buildings and improvements	\$ 1,162,764
Office furniture, fixtures and equipment	1,721,989
Inventory, supplies and stock	1,826,114
Construction in progress	<u>30,874,151</u>
Total general fund assets	<u>\$ 33,585,018</u>
Investment in general fund assets by users	
General fund	\$ 13,588,852
Special services fund	20,000,000
Enterprise fund	500
Other services fund	200,000
Capital projects funds	<u>21,517,000</u>
Total investment in general fund assets	<u>\$ 55,305,852</u>

SCHEDULE OF GENERAL FUND (GROUPED BY FUNCTION AND ACTIVITY)

Township Park-Careland Commission

December 31, 1999

	Total	Land, Buildings and Improvements	Office, Furniture, Fixtures and Equipment	Machinery Equipment
General Government:				
Public account	\$ 49,643		\$ 49,643	\$ 49,643
Public account/audit	79,100		79,100	
Legislation - other	405		405	
Payroll	107,178			107,178
Public account	39,495		39,495	
Public account	58,755		58,755	
Interest - other	1,054		1,054	
Travel - purchase	34,760		34,760	34,760
Telephone services	4,023		4,023	
Utilities	240,070		240,070	24,730
Printing	224,717	\$ 224,717	22,569	24,730
Risk management	14,700		20,400	20,400
Rent - contract	24,679		24,679	9,474
Information systems	292,821		292,821	
General governmental and building	1,714,880	1,499,820	10,000	204,060
Grant administration	1,490,000	1,000,000	490,000	1,000,000
City Marshall office	219,261	219,261	5,499	213,762
Financial money	700,364		700,364	700,364
Total general government	11,694,628	6,809,627	2,084,904	4,799,697
Public Safety:				
Police protection	1,911,079	1,491,540	419,539	764,444
Fire protection	4,788,484	3,804,407	984,076	4,804,763
Reserve/police	1,104,241	89,892.00	207,288	173,689
Total public safety	7,803,804	5,385,839	1,610,903	5,742,900
Municipal Services:				
Public works	791,944	1,000,000	271,070	291,490
Building maintenance	1,400			1,400
Public transportation	11,911	10,000		
Water	1,184,400	410,500	14,700	1,000,000
Wastewater	21,751,480	791,000	11,000	11,911,000
Total municipal services	23,721,165	1,401,500	296,770	12,014,890
Sanitation:				
Wastewater collection	700		700	
General utilities	130,701	94,274	36,427	33,340
Recycling	4,144		4,144	
Landfill	4,781,000	1,094,500	31,493	1,094,790
Total sanitation	4,916,545	1,189,274	72,664	1,162,930
Health and Welfare:				
Chemicals	80,000		80,000	80,000
Public health center	1,000,710	1,000,000	14,071	5,639
Emergency 911	2,000		2,000	
Emergency preparation	49,400		49,400	34,100
Agitation education center	11,884		11,884	
Total health activities	1,144,294	1,000,000	154,355	49,739

(Cont. next)

	<u>Total</u>	<u>Land, Buildings and Improvements</u>	<u>Office, Furniture, Fixtures and Equipment</u>	<u>Machinery Equipment</u>
Public Institutions:				
State of Utah	1,000			1,000
Parks and recreation	85,175		8,628	93,803
Camps and recreational	1,007		1,007	
Habitat	1,000		1,000	
Special Olympics	4,751		4,751	
Expenses	1,470		1,470	
Subsidies	897,240	78,444	20,617	916,261
Non-debt-financed	760,000	187,114	1,000	948,114
General Fund	15,240	17,330		
Debtless	892,760	887,544		
Open and build	247,000	249,803	2,878	499,681
Closed Shop Fund	44,000	40,000		84,000
Loan and Security	15,740		15,740	31,480
Library	1,400		1,400	
Total public institutions	<u>1,121,273</u>	<u>2,820,544</u>	<u>40,803</u>	<u>404,484</u>
General Development and Activities:				
Waterway and ports	<u>1,833,478</u>	<u>1,833,478</u>	<u>1,800</u>	
Total general fund assets allocated activities	94,918,428	<u>\$ 1,843,956</u>	<u>\$ 18,200</u>	<u>\$ 18,000,000</u>
Construction program	<u>26,884,000</u>			
Total general fund assets	<u>\$ 121,626,496</u>			

UNIVERSITY OF TEXAS ECONOMIC DEVELOPMENT - BUILDING DEVELOPMENT FUND

Investment Funds-Capital Construction

For the year ended December 31, 2009

	General Fund - State January 1, 2009	Adjustments	Additions	Deletions	General Fund - State December 31, 2009
General Government					
Funds received	\$ 93,000			\$ 1,771	\$ 94,771
Funds received from	93,000		\$ 1,078	8,791	95,287
Legislative - other			507		507
Expenses	21,774				21,774
Reversions	24,000		1,004		25,004
Cost of work	50,226				50,226
Initial cost	10,000				10,000
Funds provided	141,000		17,084	1,072	162,000
Expenditures	1,774		806		4,580
Reversions	288,000		94,000		382,000
Financing	160,127				160,127
Cost management	20,000				20,000
Reversions	20,450			1,843	22,293
Information systems	800,000				800,000
General government technical building	1,607,500		700,000	8,888	2,308,612
State administration	2,200,000		682,078	100	2,882,078
Key executive office	103,150		68,000	13,000	158,150
Pharmacy building	260,000		78,000	8,311	329,689
Total general government	3,350,127		1,508,078	89,011	4,869,294
Funds (sub)					
Funds provided	2,000,000		250,000	180,771	2,069,229
Funds provided	2,000,000		250,000	18,000	2,162,000
Funds provided	11,000,000		260,000	8,180	11,261,820
Total funds (sub)	13,000,000		560,000	206,951	13,353,079
State and Strategic					
Funds received	600,000		800,000	11,200	1,411,200
Financing and administration			1,000		1,000
Funds management	80,000				80,000
State	1,000,000		600,000	100,000	1,500,000
Strategic	10,000,000	\$ (200,000)	700,000	200,000	10,500,000
Total state and Strategic	10,780,000	(200,000)	1,101,000	301,200	11,481,000
Reserves					
Emergency Reserves	700				700
General Fund	60,000		40,000	100	100,000
Reserves	1,000			500	1,500
Lease	4,701,000		100,000	100,000	4,701,000
Total reserves	4,761,700		540,000	700,500	4,601,200
Buildings and Utilities					
Power	90,000		100,000		190,000
Public facilities	1,000,000		100,000		1,100,000
Emergency P.L.	1,000				1,000
Emergency operations	10,000		10,000		20,000
Appliances administration	13,000				13,000
Total buildings and utilities	1,014,000		210,000		1,224,000

Continued

	General Fund - State Fiscal Year 2004	Adjustments	Additions	Deletions	General Fund Books December 31, 2004
Values and Expenses:					
Auto rental	1,000				1,000
Auto maintenance	80,000			0,000	80,000
Corporate vehicles	1,000				1,000
Fuel	1,000				1,000
Specialty Supplies	2,000		0,000		2,000
Auto Tires	0,000			0,000	
Miscellaneous			0,000		0,000
Auditors	200,000		0,000		200,000
Miscellaneous	100,000		0,000	0,000	100,000
Travel	0,000		0,000		0,000
Printing	0,000				0,000
Open and books	0,000			0,000	0,000
Travel Insurance	0,000			0,000	0,000
Auto maintenance	0,000				0,000
Miscellaneous			0,000		0,000
Total values and expenses	385,000		0,000	0,000	385,000
Revenue (Expenses of and benefits):					
Miscellaneous	1,000,000				1,000,000
Total general fund assets allocated to books:	685,000	0,000	0,000,000	0,000,000	685,000
Contributions to program:	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
Total general fund assets	\$ 685,000	\$ 0,000,000	\$ 0,000,000	\$ 0,000,000	\$ 685,000

OTHER SUPPLEMENTARY INFORMATION SECTION

HOUSE OF REPRESENTATIVES PARLIAMENTS**Twenty-fourth (24th) Legislature Government**

For the year ended December 31, 1999

LEGISLATIVE PARLIAMENTS

In addition to legislative expenditures of the General Fund to the members of the Parliaments, in accordance with State of Louisiana Statute, the Parliaments received the monthly payment method of compensation for less or per diem payments. Under this method, the Chairman of the Parliaments received \$100 per month and each of the Council members received \$400 per month.

	Salary
Wayne B. Scarborough, Jr.	\$ 1,000
Joseph J. Hines, Jr.	10,000
Earl D. Kierstead, Sr.	10,000
Charles M. Stephens	1,000
Frank D. Whitfield, Sr.	10,000
David G. Henry	10,000
Donald E. Foyette	1,000
Charles H. Huggins	1,000
Wayne L. Thibodeaux	1,000
	<u>56,000</u>
Total	<u>\$ 56,000</u>

SEWERAGE IMPROVEMENT PLAN AGREEMENT - INTERIM PLAN

Fresno Public Community Development

December 31, 1999

	Annual Expenditure Rate	Balance January 1, 1999	Adjustment	Interest	Debitals	December 31, 1999	
						Balance	Per Per A. Order
Water System							
Wastewater							
Construction	7% - 10%	\$ 1,128,184		\$ 766,185		\$ 2,094,369	\$ 2,094,369
Construction		488,100	\$ (175,000)	61,100	\$ 1,566,500	2,489,800	2,489,800
Construction							
in progress	7% - 10%	21,024,000		1,708,480		22,732,480	22,732,480
Construction							
in progress							
Total		22,540,284	(175,000)	1,774,765	1,566,500	24,706,549	24,706,549
Other Wastewater							
System							
Construction	7% - 10%	8,875,100		1,768,793		10,643,893	10,643,893
Construction							
in progress		1,215,500		79,000	775,864	2,070,364	2,070,364
Construction							
in progress							
Total/yr		10,090,600		1,847,793	775,864	12,714,257	12,714,257
Other Sewer							
Equipment							
Improvement	20% - 25%	1,074,488		91,104		1,165,592	1,165,592
Construction							
in progress		1,074,488	107,104	11,004	1,275,131	2,467,727	2,467,727
Construction							
in progress							
Total		2,148,976	107,104	102,104	1,275,131	3,633,419	3,633,419
Construction							
in progress							
Total		\$ 26,784,768	\$ 0	\$ 1,849,797	\$ 1,542,635	\$ 31,976,431	\$ 31,976,431

STATEMENT OF ASSETS AND LIABILITIES**Yorkshire Trusts Foundation Investment**

December 31, 2010

(\$ in millions)

Company	Type of Investment	Amount	Expire on 12/31/10
United States Fidelity and Guaranty Company	Water Companies (\$4,200,000)	\$4,200,000	\$4,200,000
Anglo American Company	Energy/Utilities Gas and Electric Utilities (\$2,000,000)	\$2,000,000	\$4,000,000
United States Fidelity and Guaranty Company	Iron & Utilities (\$2,000,000)	\$2,000,000	\$4,000,000
Reliance Insurance Company	* Commercial Property (\$20,000,000)	\$20,000,000	\$4,000,000
Reliance National Insurance Company	* Commercial Property	\$20,000,000	\$4,000,000
Woodward-Clyde Insurance Company	* Commercial Property (Underlying limit of \$100,000,000)	\$0,000,000	\$4,000,000
Alliance Insurance Company	* Commercial Property (Underlying limit of \$100,000,000)	\$0,000,000	\$4,000,000
Standard Insurance Co.	Industrial Machinery Policy (Underlying: \$1,000 - \$1,000)	\$1,000,000	\$4,000,000
American International Specialty Lines	Employment Practices Liability (\$4,000,000)	\$,000,000	\$,000,000
United States Fidelity and Guaranty Company	Travel Liability Travel Liability	\$,000,000	\$,000,000

* The amount (20%) of the value of the line of line of each respective holding is shown including the parent company combined limits as in the year of \$20,000, which is in excess with respect to individual lines.

MUNICIPALITY OF WYOMING - FINANCIAL STATEMENTS - UTILITIES**Yorktown Public Utiliities Department**

December 31, 1999

(CONTINUED)

Amounts indicated by the () indicate a liability. Indebtedness was \$0,000 utility contracts at December 31, 1999 compared to \$1,600 utility contracts at December 31, 1998.

A comparison of December of utility contracts at December 31, 1999 and December 31, 1998, follows:

Department	December 31, 1999	December 31, 1998
Electric	0,000	0,000
Gas	1,600	1,600
Total	<u>1,600</u>	<u>1,600</u>

There were no amended contracts at December 31, 1999.



STATISTICAL INFORMATION SECTION



GENERAL GOVERNMENT EXPENDITURES 48

Fiscal Years Ended 31/12/2000

Last Five Years

(Million R\$)

Year	Total	General Government	Public Debt	State and Districts	Business
1995	46,087,386	1,770,708	1,669,623	3,649,733	1,038,276
1996	48,990,970	1,654,780	1,509,631	3,589,919	4,141,640
1997	50,000,474	1,600,887	1,283,111	3,131,773	4,086,683
1998	53,033,437	1,656,758	1,293,136	3,173,137	4,139,506
1999 (1)	46,372,385	1,571,589	1,630,082	3,073,053	3,893,759
1999 (2)	48,865,373	1,688,484	1,481,081	3,649,733	3,697,085
1999 (3)	50,371,877	1,650,707	1,134,283	3,699,307	4,957,582
1999 (4)	51,334,050	1,500,000	1,186,284	3,887,086	4,860,585
1999 (5)	54,381,494	1,370,000	1,089,673	3,131,773	3,269,018
1999 (6)	52,962,357	1,556,141	1,133,688	3,173,137	4,303,495

(1) The miscellaneous function is available under which services (people identified under the other sub-function).

(2) "Miscellaneous" includes capital outlay.

(3) As required by COFIN, it also fields budgetary expenditures components in accordance with the standard.

(4) Includes all governmental fund years.

Source: Compendium of Annual Financial Audit Report

Table 1

Health and Welfare	Auto Service	Culture and Recreation	Education	Transfer, Recreations and Amusement	Miscellaneous S & S's
5,007,299	4,840,998	2,080,270	35,832	6,149,324	4,176,247
6,142,647	6,376,176	5,490,866	37,845	6,641,863	7,897,737
6,433,436	6,395,246	6,017,228	37,676	6,739,136	10,126,399
6,553,689	6,671,111	5,666,279	36,836	6,891,496	7,742,466
6,545,276	5,664,396	5,296,649	36,960	5,696,637	6,176,666
5,836,218	2,076,676	5,005,660	26,178	2,247,634	7,966,666
5,936,737	5,397,637	5,966,666	27,177	2,892,966	6,016,666
5,616,616	6,361,676	5,992,666	26,666	3,161,666	6,676,666
6,116,737	5,465,676	5,166,666	26,666	3,667,177	6,667,666
6,176,277	5,466,262	5,266,676	26,666	2,666,176	7,666,666

GENERAL GOVERNMENTAL RECEIPTS BY SOURCE

Washington State Consolidated Government

Last Two Years

(\$Millions)

Year	Total	Taxes	General and Funds	Inter- governmental	Charges for Services	State and Federal	Miscellaneous
2009	46,074,370	35,764,990	1,816,989	1,180,093	1,889,777	27,399	4,271,399
2008	46,637,448	36,073,480	1,890,070	1,117,869	2,669,029	23,699	4,893,601
2009	46,679,438	37,094,507	1,776,901	24,838,001	2,669,933	26,670	3,987,336
2008	47,790,037	37,624,888	1,890,070	23,688,977	2,669,886	26,198	4,896,917
2009 (1)	70,786,048	50,093,735	1,776,901	14,730,334	1,889,647	1,489,036 (2)	3,901,013
2008 (1)	47,493,588	36,073,430	1,832,905	24,438,704	2,576,497	28,632	3,801,443
2009 (1)	46,751,124	36,374,791	1,776,901	24,838,001	2,669,600	26,670	3,971,051
2008 (1)	47,497,084	37,078,462	1,776,917	24,838,001	2,669,086	26,697 (2)	4,897,088
2009 (1)	47,449,710	37,049,791	1,776,909	17,394,104	1,889,697	1,949,019 (2)	4,941,097
2008 (1)	47,449,470	37,049,439	1,832,905	14,730,313	4,831,079	1,299,699 (2)	4,841,467

Table 2-A

GENERAL GOVERNMENTAL TAX REVENUE BY SOURCE

Washington State Consolidated Government

Last Two Years

(\$Millions)

Year	Total	All Vehicles Taxes	Without the Taxes	Special Assessment Taxes	Other Taxes
2009	15,764,890	10,703,634	5,084,787	591,189	18,874
2008	16,073,480	10,824,427	5,011,791	118,236	18,026
2009	16,061,507	11,281,986	5,664,796	614,688	401,017
2008	17,144,888	11,438,001	5,361,649	679,699	460,531
2009 (1)	18,888,138	11,876,084	5,511,791	674,788	625,475
2008 (1)	16,073,430	10,824,427	5,011,641	118,236	401,017
2009 (1)	16,374,791	11,281,987	5,248,001	624,712	471,091
2008 (1)	16,786,430	11,438,009	5,664,687	674,361	503,373
2009 (1)	16,461,791	11,438,001	6,018,188	614,791	481,013
2008 (1)	16,899,439	11,438,217	5,361,649	681,087	480,484

(1) As required by SBX 14, the 2009 figures represent vehicle registration certificate revenue rather than license.

(2) In 2008, the Public Storage fee method of assessing ad valorem taxes. This method is the same as we calculate revenues for our year which is the year they were reported.

(3) Includes all governmental facilities.

(4) The Central Coast Fee is shown in the year-end profile of the field.

Note: Miscellaneous includes all non-vehicle taxes/fees.

Source: Comprehensive Annual Financial Audit Report

PROPERTY TAX COLLECTIONS - 100 COLLECTORS

Townshipwide Fund Consolidated Statement

For the Year

2008/2009

Year	Collection Year	Total Tax Levy	Percent Tax Collections	Amount of Taxes/Levy Collected	90 Minimum Tax Collections	Total Tax Collections	Ratio of Total Collections to Tax Levy and Minimum Tax Collections
2008	2008	\$1,000,000	10.0000%	\$0.00	\$0.00	\$1,000,000	10.00%
2008	2009	\$1,000,000	10.0000%	\$0.00	\$0.00	\$1,000,000	10.00%
2009	2009	\$1,000,000	10.0000%	\$0.00	\$0.00	\$1,000,000	10.00%
2009	2008	\$1,000,000	10.0000%	\$0.00	\$0.00	\$1,000,000	10.00%
2009	2009	\$1,000,000	10.0000%	\$0.00	\$0.00	\$1,000,000	10.00%
2009	2010	\$1,000,000	10.0000%	\$0.00	\$0.00	\$1,000,000	10.00%
2009	2011	\$1,000,000	10.0000%	\$0.00	\$0.00	\$1,000,000	10.00%
2009	2012	\$1,000,000	10.0000%	\$0.00	\$0.00	\$1,000,000	10.00%
2009	2013	\$1,000,000	10.0000%	\$0.00	\$0.00	\$1,000,000	10.00%
2009	2014	\$1,000,000	10.0000%	\$0.00	\$0.00	\$1,000,000	10.00%

Total Tax Levy represents the gross portion of the responsibility of the Assessor. The amounts in liquidity the taxpayer ultimately collected is not always the same due to various items of delinquency and exemptions.

(1) Amounts corresponding to various tax exemptions for the year indicated in collection.

(2) Delinquencies are collections corresponding to the year for the year 2008 to 2010.

(3) As required by Article 11, Article 11 requires certain property values to be assessed.

(4) A 90% delinquency penalty is applied to the total of amount of collections. Taxpayer is required to pay the remaining amount in current year within the year the year indicated by the Board.

Source: Board of Public Utilities Tax Collection Fund. Interpretation of the Assessment Bill for the Public of Township.

ANNEX 400: ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Township/Single District Government

Last Full Year

QUANTITIES

Year	Taxable Assessed Value	Exempted Properties	Assessed Value	Estimated Actual Value	Ratio ¹ Total Assessed Value Total Estimated Assessed Value*
1991	\$26,994,004	\$6,714,000	\$20,280,000	\$2,761,768,200	13.63%
1992	28,096,079	7,834,075	20,261,000	2,484,727,700	13.63%
1993	28,161,764	8,773,000	19,388,760	2,526,960,700	13.56%
1994	28,790,000	8,800,000	19,990,000	2,677,668,700	13.47%
1995	29,111,000	9,140,000	19,971,000 **	2,794,766,600	13.62%
1996	29,590,700	9,870,000	19,720,700 **	2,822,090,700	13.47%
1997	27,094,700	9,600,000	17,494,700	2,924,001,600	13.07%
1998	28,649,000	9,000,000	19,649,000 **	3,000,000,000	13.54%
1999	28,007,000	9,270,000	18,737,000 **	3,111,504,000	13.02%
2000	27,754,000	9,070,000	18,684,000 **	3,201,000,000	13.50%

Assessed Values (Single) Value Assessed to Assessed Valuation

Residential properties are assessed at 100% of assessed value, other taxable property including business is assessed at 10% and public works properties including land use, not assessed at 0% of full market value. The overall assessed value is calculated at 10% of actual market value.

** Limited Properties Not Included in Above

Items not included except assessed valuations as follows:

	1999	2000	1999/2000	2000
(a) Road Home and Improvements (\$/acre @ 1/2 acre/acre/lot)	\$17,800,000	\$17,800,000	\$0,000,000	\$17,800,000
(b) Airport Road Frontage Improvements	2,200,000	1,800,000	(400,000)	1,800,000
Total Exempt Properties	\$19,999,999	\$19,600,000	\$399,999	\$19,600,000

Source: Township/Single Assessor's Board Responsibilities of the assessment roll for the Partisan Township.

PROFIT TAX RATES - BUREAU OF ECONOMIC GOVERNMENT'S PER MANHOUS HOUSEHOLD TABLE

Individual Profit Taxable Income

Per Tax Year

(\$100,000)

<u>Year</u>	<u>Operating</u>	<u>Self Service</u>	<u>Total</u>	<u>Estimated</u>	<u>Other</u>	<u>Total</u>
1988	186.00	41.00	227.00	60.00	10.00	267.00
1989	188.00	40.00	228.00	60.00	10.00	278.00
1990	200.00	40.00	240.00	60.00	10.00	310.00
1991	175.00	40.00	215.00	60.00	10.00	285.00
1992	200.00	40.00	240.00	60.00	10.00	310.00
1993	175.00	40.00	215.00	60.00	10.00	285.00
1994	200.00	40.00	240.00	60.00	10.00	310.00
1995	200.00	40.00	240.00	60.00	10.00	310.00
1996	180.00	40.00	220.00	60.00	10.00	290.00
1997	180.00	40.00	220.00	60.00	10.00	290.00
1998	180.00	40.00	220.00	60.00	10.00	290.00

Source: Congressional Committee on Small Business

INDUCIAL EQUITIES

Newfound Ponds Creditors' Investment

December 31, 1988

(\$,000,000)

Entity	Type of Business	1988	Percentage
		Approved Inducible Equities	of Total Approved Equities
Enron, Inc.	Oil & gas	\$1,000,000	3.0%
Elf South	Indefinite holding	89,152,839	27.7%
Enbridge Oil Pipeline Co.	Oil & gas	8,127,739	2.6%
Enbridge Oil Pipeline Co.	Oil & gas	7,000,000	2.2%
Energy U.S., Inc.	Electric utility	7,000,000	2.2%
Ench Inc.	Steeling	7,000,000	2.2%
Environmental Gas Pipeline	Pipeline	6,000,000	1.9%
McMillan Co.	Oil & gas	6,000,000	1.9%
Ench Louisiana Electric			
Corporate securities	Electric utility	6,450,000	2.0%
Enbridge Pipeline, Inc.	Pipeline	5,000,000	1.6%
		<u>\$3,480,639</u>	<u>10.7%</u>
	Total	<u>\$3,480,639</u>	<u>10.7%</u>

Source: Newfound Ponds Asset's Office.

DECEMBER 31, 2014

NEWTON PARK COMMUNITY ASSOCIATION

YEAR	ASSETS	
	Special Assessment Billings (1)	Special Assessment Collected (2)
2000	\$0.00	\$0.00
2001	\$0.00	\$0.00
2002	\$0.00	\$0.00
2003	\$0.00	\$0.00
2004	\$0.00	\$0.00
2005	\$0.00	\$0.00
2006	\$0.00	\$0.00
2007	\$0.00	\$0.00
2008	\$0.00	\$0.00
2009	\$0.00	\$0.00
2010	\$0.00	\$0.00
2011	\$0.00	\$0.00
2012	\$0.00	\$0.00
2013	\$0.00	\$0.00
2014	\$0.00	\$0.00

(1) Includes payments and forecasts.

(2) Includes delinquent collections.

Source: Finance Department Records.

**COMPLETION OF LOCAL GOVERNMENT
AD VALORUM ROLLS**

Township of Clark-Cumulated Government

December 31, 1998

(continued)

Page(s):	Book, Page(s) and Index	Sheet(s)
Original roll(s)	\$ 48,895,711	\$ 48,895,711
Roll(s) - (Total of original roll(s) *	\$ 48,895,711	\$ 48,895,711
Less: Exclusions(s)	4,281,808	4,281,808
Amount held in rolling book	(288,612)	(211,682)
Total applicable roll(s)	4,310,196	3,718,194
Legal roll(s)	\$ 15,058,180	\$ 15,058,181

* (roll(s) to be rolled up to a final roll(s) of original roll(s) for any one page(s).

Source - Comprehensive Annual Financial Statements

**REPRESENTATIVE SAMPLES OF INVESTMENT BANKS
AND THE ASSETS UNDER MANAGEMENT OF INVESTMENT BANKS**

Investment Bank Consolidated Statement

Net Net Fees

(continued)

Year	Population (1)	Adjusted Yield(2)	Net Volume for 1993 (3)	Net Net Fees for 1993 (4)	Net Net Volume for 1993	Ratio of Net Assets to Net Assets Assessed Yield	Net Net Assets to Net Net Fees
1991	70,000	11.023,000	1,510,000	4,700,000	9,500,000	1.00%	50
1992	70,000	11.023,000	1,510,000	4,700,000	9,500,000	1.00%	70
1993	70,000	11.023,000	1,510,000	4,700,000	9,500,000	1.00%	10
1994	70,000	11.023,000	1,510,000	4,700,000	9,500,000	1.00%	15
1995	70,000	11.023,000	1,510,000	4,700,000	9,500,000	1.00%	15
1996	70,000	11.023,000	1,510,000	4,700,000	9,500,000	1.00%	15
1997	70,000	11.023,000	1,510,000	4,700,000	9,500,000	1.00%	15
1998	70,000	11.023,000	1,510,000	4,700,000	9,500,000	1.00%	15

(1) Number Investment Bankers (Investment Bankers)

(2) IRR(1) & Other

(3) Fees for 1993

(4) Amount available for investment of funds available for investment

(5) Amount available for investment of funds available for investment

(6) Assessed to IRR (1) Net Net Fees to represent investment yield to a representative Investment Banker

Source: Compustat Annual Reports (1991-1998)

**RANGE OF ANNUAL DEBT SERVICE EXPENDITURES FOR
THE FARMERS TAX ABATE (GENERAL GOVERNMENTAL EXPENDITURES)**

Washington Public Power District

Last Ten Years

(\$,000,000)

<u>Year</u>	<u>Principal</u>	<u>Interest and Other Charges</u>	<u>Total Debt Service (\$)</u>	<u>Total General Governmental Expenditures (\$)</u>	<u>Ratio of Debt Service to General Governmental Expenditures</u>
1988	2,084,000	687,000	2,771,000	44,705,180	6.20%
1989	1,488,000	595,000	2,083,000	43,982,000	4.74%
1990	2,084,000	768,000	2,792,000	51,084,000	5.47%
1991	2,070,000	684,000	2,694,000	50,894,000	5.30%
1992	1,320,000	588,000	1,908,000	46,551,000	4.10%
1993	970,000	594,000	1,564,000	44,084,000	3.55%
1994	890,000	596,000	1,486,000	50,271,000	2.96%
1995	1,200,000	477,000	1,677,000	50,596,000	3.32%
1996	1,010,000	528,000	1,538,000	51,114,000	3.01%
1997	1,070,000	541,000	1,611,000	47,942,000	3.36%

(1) Total Debt Service includes bonded debt paid for by all subdivisions.

(2) From Table 1.

Source: Comprehensive Annual Financial Report.

SUMMARY OF YEAR-END FINANCIAL PERFORMANCE

Year-over Period of Investment Performance

Last Ten Years

(\$ MILLIONS)

Year	Revenues	Expenses	Income and Food Charge	Available to Debt Service	Debt Service Requirements			Coverage
					Principal	Interest	Total	
1989	\$1,860,000	\$6,760,000	\$ 70,000	\$1,670,000	\$2,700,000	\$760,000	\$1,940,000	0.84
1990	1,827,711	6,295,000	67,000	1,600,000	2,600,000	620,000	1,980,000	0.81
1991	1,847,000	6,070,000	70,000	1,800,000	2,500,000	580,000	2,020,000	0.90
1992	1,881,000	6,760,000	80,000	2,000,000	2,600,000	670,000	1,330,000	1.50
1993	1,900,000	6,600,000	1,000,000	2,900,000	2,600,000	1,340,000	1,560,000	1.86
1994	1,970,000	7,700,000	700,000 (1)	3,200,000	2,600,000	1,070,000	1,530,000	2.10
1995	2,000,000	8,000,000	700,000 (1)	3,700,000	2,600,000	1,070,000	1,630,000	2.27
1996	2,000,000	8,000,000	1,000,000	3,000,000	2,600,000	1,070,000	1,930,000	1.55
1997	2,040,000	7,700,000	900,000	3,340,000	2,600,000	740,000	1,600,000	2.12
1998	2,100,000	7,400,000	900,000	3,600,000	2,600,000	700,000	1,900,000	1.92

(1) Interest expense amount added to food treatment as capital cost

Source: Comprehensive Annual Financial Audit Report

UNIVERSITY STATISTICS
Enrollment Profile Classified Enrollment

Year	Enrollment Profile					Average % Enrollment Increase
	Full Time		Part Time		Total Enrollment	
	(F)	(P)	(F)	(P)		
1988	96,088	9,232	27.7	26,714	1.28	
1989	96,888 (2)	9,639	30.1 (2)	28,886	1.63	
1990	97,404	11,090	19	34,543	4.79	
1991	98,083	13,339	29.4	35,862	10.65	
1992	98,893	14,439	30.4	36,967	1.89	
1993	99,989	15,329	30.1	38,431	1.93	
1994	100,489	16,416	30.4	39,899	3.79	
1995	101,792 (2)	17,444 (2)	30.8 (2)	41,699	1.45	
1996	102,491			41,899	4.39	
1997	103,044			42,399	1.29	

Notes: (1) Source: Enrollment Services of University Libraries (most available)

(2) 1990/1, 2, Census

(3) Based on Economic Analysis, Survey of Current Business and Institute Economics of Bureau of Economic Analysis

(4) World & World-Economics Inc., Population

(5) Enrollment Profile (total enrollment)

(6) Enrollment Department of Labor statistics

(7) Available as per State Library of Louisiana, Baton Rouge, Louisiana

(8) Latest available as per State Library of Louisiana, Baton Rouge, Louisiana

PROPERTY VALUE AND EXPECTED TAX

Township Period of Consolidated Government

Last Tax Year

COMPARISON

Year	Property Value (1)(2)			Commercial Contributions (3)		Residential Contributions (3)		
	Assessed Value of Land and Improvements	Assessed Value of All Other Property	Exemptions	Total	Number of Units	Value	Number of Units	Value
1998	\$161,488,881	\$293,865,261	\$99,736,499	\$355,617,643	154	\$ 1,908,267	389	\$ 1,142,888
1999	163,154,000	313,796,899	99,990,125	386,960,774	155	4,799,600	390	10,464,475
2000	164,981,883	330,958,216	99,737,568	406,202,531	156	16,656,650	392	16,158,568
2001	168,700,000	354,888,888	99,498,000	424,090,888	161	6,396,568	393	22,962,330
2002	170,827,881	371,139,881	99,268,000	442,700,762	161	8,653,500	399	23,062,600
2003	174,894,000	411,543,889	99,460,000	486,977,889	165	9,148,882	399	31,408,133
2004	184,792,913	433,873,989	99,699,000	519,967,902	169	26,173,822	406	28,739,689
2005	191,861,120	450,861,681	99,998,000	542,725,801	171	16,584,586	410	35,119,865
2006	198,827,583	477,822,475	99,736,499	576,913,559	175	49,136,713	415	32,989,733
2007	209,381,871	509,638,831	99,549,968	619,470,734	179	34,873,682	421	36,886,540

Source:

(1) Estimated actual value (before Table 1)

(2) Township Period Assessor's Class Re-appraisal of the government rolls

(3) Township Period Planning and Economic Development, Growth and Operations Dept.

MISCELLANEOUS STATISTICS**Township Public Constitutional Government**

December 31, 2006

(UNAUDITED)**Description**

Township Parkdale has a total of 3,067 square miles - 197 square miles of land and 2,870 square miles of water. It is located in the south central portion of the state, bounded by the half of latitude on the south, Lakeville Park on the north and east, and encompasses the city of St. Mary's parish on the west. Townships within it is the 12th Judicial District of Superior Court (St. Mary), 20th Senatorial District, 2nd Congressional District, 2nd Public Service Commission District and the 1st Circuit Court of Appeals, State of Wisconsin.

Population

	2002 Census	2005 Census	2006 Census	2007 Estimate
City of St. Mary	30,701	32,007	31,495	30,000 *
Unincorporated		65,230	63,379	65,000 *
Township Parkdale	76,884	97,237	94,874	95,000 *

Population Characteristics: 73% White, 17% Black, 3% American Indian, 7% Asian, 1-5% Hispanic and 1% Other.

Source: * Bureau of Economic Analysis (data available)

Per Capita Personal Income

	2000	2001	2002	2003	2004	2005
United States	\$18,663	\$19,132	\$20,100			
Wisconsin	23,290	23,800	25,081			
Township Parkdale	22,544	23,224	23,329	\$24,430	\$25,523	\$27,441

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

Effective Property Taxes:**Median Household**

Township Parkdale	28,599
Wisconsin	25,700

Source: Sales and Marketing Management, January 2006, Survey of Buying Power

Labor Analysis (Annual Average Figures)

Year	Average Labor Force	Average Unemployment
2001	30,113	4.20%
2002	27,990	10.00%
2003	40,800	7.00%
2004	42,800	7.50%
2005	41,000	4.50%
2006	41,000	3.00%
2007	41,000	4.00%
2008	40,000	3.00%

Source: Wisconsin Department of Labor

Average Weekly Wage Scale 1995 (if data available)

All Establishments Manufacturing	\$44.25 \$39.50
-------------------------------------	--------------------

Source: Louisiana Department of Labor

Manufacturing Establishments

Manufacturing:	
Tyroneville Parish	\$5.85
City of Bossier	\$5.85
Manufacturing:	\$5.85

Source: FWS E. S. Excess

New Building Permit (1995)

Year	Units	Cost
Residential	476	\$6,886,540
Commercial	89	\$3,850,000
Total	565	\$10,736,540

Source: Tyroneville Parish Planning and Economic Development, Permitting and Inspection Department

Major Employers in Tyroneville Parish

Company Name	Fielded as Service	Employees
Tyroneville Parish School Board	Education	2,400
Stacy Children	Child welfare	1,400
Tyroneville General Medical Center	Medical services	1,400
Summit A. Child Medical Center	Medical services	300
Diocese of Bossier-De La Salle	Religious activities	400
Tyroneville Parish Consolidated Government	Government	145
Hollister Service	Child welfare	100
Wal-Mart	Department department store	101
Gold Island Fabrication	Steel fabrication	100
A. Ray Child Services	Child welfare	404

Source: Louisiana Department of Labor

Average Treatment for Employees Subject to the Louisiana Employment Security Law

Classification	Average 1997 *
Agencies	261
Alcohol	6,050
Construction	2,787
Manufacturing	3,856
Transportation	4,183
Wholesale Trade	2,828
Retail Trade	6,763
Finance	1,763
Service	14,417
Public Administration	1,383
Total	42,880

* Data available

Source: Louisiana Department of Labor

CG 0101 #1:38



Terrebonne Parish Consolidated Government

Single Audit Under OMB Circular A-133

Supplementary Financial Report

*Terrebonne Parish Consolidated Government
(the Primary Government)*

Houma, Louisiana

December 31, 1998

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

Release Date: _____

Supplementary Financial Report

Terrebonne Parish Consolidated Government (the Primary Government)

December 31, 1998

TABLE OF CONTENTS

	<u>Page Number</u>
Title Page	i
Table of Contents	ii
Special Reports of Certified Public Accountants	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of the General-Purpose Financial Statements of the Terrebonne Parish Consolidated Government (the Primary Government) Performed in Accordance with <u>Government Auditing Standards</u>	1 - 2
Report on Compliance with Requirements Applicable to each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards	3 - 4
Schedule of Expenditures of Federal Awards	5 - 7
Notes to Schedule of Expenditures of Federal Awards	8
Schedule of Findings and Questioned Costs	9 - 11
Reports by Management	
Schedule of Prior Year Findings and Questioned Costs	12
Management's Corrective Action Plan	13

SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS



Margolis Bennett

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF THE GENERAL-PURPOSE FINANCIAL STATEMENTS OF THE TERREBONNE PARISH CONSOLIDATED GOVERNMENT (THE PRIMARY GOVERNMENT) PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the general-purpose financial statements of the Terrebonne Parish Consolidated Government (the Primary Government), State of Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated April 23, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We did not audit the discretely presented component unit financial statements of the Terrebonne General Medical Center, Houma-Terrebonne Airport Commission, Houma-Terrebonne Tourist Commission, Houma-Terrebonne Regional Planning Commission, Houma-Terrebonne Public Trust Financing Authority, Terrebonne Parish Cancer, City Court of Houma, District Attorney, Clerk of Court, Assessor, Terrebonne Parish Recreation District No. 11, Bayou Cane Fire Protection District and the Judicial District Court Law Clerk Fund. Those financial statements were audited by other auditors and our report on compliance and on internal control over financial reporting does not include those entities. Other component units of the Primary Government have separate boards and accounting systems for which separate reports on compliance and internal control over financial reporting have been issued.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Primary Government's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the Primary Government's general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

Bourgeois Bennett, LLC

Certified Public Accountants

Houma, La.,
April 23, 1998.



Bourgeois Bennett

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

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

Compliance

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

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

As described in item 98-1 in the accompanying schedule of findings and questioned costs, the Primary Government did not comply with requirements regarding allowable costs/principles that are applicable to its Community Development Block Grants: 1993 and 1998 Indefinite. Compliance with such requirements is necessary, in our opinion, for the Primary Government to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the Primary Government complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1998.

Internal Control Over Compliance

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

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

Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of Primary Government as of and for the year ended December 31, 1998, and have issued our report thereon dated April 23, 1999. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

Bouguier Bennett, L.L.C.

Certified Public Accountants

Houma, La.,
April 23, 1999.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Terrilliana Parish Consolidated Government
(The Primary Government)**

For the year-ended December 31, 1998

Federal Grants Pass-Through Excludes Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture:			
Pass-Through/Programs/Entity:			
State Department of Education:			
Summer Food Service Program for Children	18-558	n/a	\$ 68,792
Food Distribution	18-558	n/a	8,358
Housing Preservation Grant	18-433	n/a	<u>26,156</u>
Total U.S. Department of Agriculture			<u>103,306</u>
U.S. Department of Transportation:			
Federal Transit Administration:			
Section 5311A	20-507	LA-99-31189	<u>626,447</u>
Pass-Through/Programs/Entity:			
State Department of Transportation and Development:			
Bayou Gardens Intermodal Walking	20-205	798-27-003054-001 (0001)	26,348
Country Drive/Walking	20-205	798-27-003057-0005 (00124)	63,455
Intermodal Planning '98	20-205	PL-0001-001	51,295
Intermodal Planning '99	20-205	PL-0000-003	47,738
Section 5311A	20-509	LA-983-80386	8,000
Section 5311A	20-509	LA-983-80387	<u>10,095</u>
Federal Pass-Through Programs			<u>263,736</u>
Total U.S. Department of Transportation:			<u>890,183</u>
U.S. Department of Health and Human Services:			
Pass-Through/Programs/Entity:			
State Department of Health and Hospitals -			
Office of Alcohol and Drug Abuse:			
Social Home Program	93-992	350-988429/ CFDA# 4528937	156,153
State Department of Labor:			
Community Services Block Grant Program	93-568	9899875	202,768
State Department of Social Services -			
Office of Community Services:			
Therapy Assistance - I & B & P - 1998	93-568	378-888578/ CFDA# 4528946	193,046
State Department of Social Services -			
Office of Family Support:			
Family Independence Work Program 1997-99	93-561	881488740-028001 588483755-988482 515146755-888124	170,008
La. Job Education Training 1998	93-798		<u>240,501</u>
Total U.S. Department of Health and Human Services			<u>1,061,056</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Terrilliana Parish Consolidated Government
(As Primary Government)

For the year ended December 31, 1998

Federal Division/Pass-Through Created Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entry Identifying Number	Federal Expenditures ¹
U.S. Department of Housing and Urban Development			
Community Development Block Grants:			
1993 and 1996 Installments	14.238	08-95-MD-23-0011 08-96-MD-23-0011	2,604,482
Home Investment Partnership Program	14.239	04-95-110-23-0100 04-96-110-23-0100 04-97-110-23-0100 04-98-110-23-0100	715,576
Low-Income Housing Assistance Programs:			
Voucher Programs	14.833	F98-0241	319,074
Existing Certificate Programs	14.837	F98-0140	<u>612,841</u>
Subtotal Direct Programs			4,038,973
Pass-Through Programs From:			
State Department of Social Services, Emergency Shelter Grants Program	14.271	200218070-4110 544264570-700240 534266570-800501	<u>254,136</u>
Total U.S. Department of Housing and Urban Development			
			<u>4,293,109</u>
U.S. Department of Energy			
Pass-Through Programs From:			
State Department of Social Services, Office of Community Services, Weatherization Assistance Program, LEAP/EP/VERDOL 1997-99	01.042	315849570-700094	<u>10,098</u>
U.S. Department of Federal Emergency Management Agency			
Pass-Through Programs From:			
State Office of Emergency Preparedness, Emergency Food and Shelter Program	05.523	15-3700400180-0005	6,431
State and Local Assistance Program	05.534	04	109,195
FEMA, IS46(D-1A)	05.044	108-00000	<u>413,272</u>
Total U.S. Department of Federal Emergency Management Agency			
			<u>528,901</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Terrahoma Parish Consolidated Government
(the Primary Government)

For the period ended December 31, 1998

Federal Grant/Pass-Through Criteria/Program Title	Federal CFDA Number	Federal Award Pass-Through Entity Identifying Number	Federal Expenditures ^a
U.S. Department of Justice			
Office of Justice Programs			
Local Law Enforcement Block Grants Program	18.102	98-481-VX-0221 97-481-VX-0232	184,000
Community-Oriented Policing Services Grant	18.710	95-CR-00490	<u>21,300</u>
Total U.S. Department of Justice			<u>205,300</u>
U.S. Department of the Interior			
National Park Service			
Pass-Through Program From:			
State Department of Culture, Recreation and Tourism -			
Office of Cultural Development -			
Division of Historic Preservation -			
CLL Mobile State Program	10.904	97-18P-11 98-18P-14	<u>77,370</u>
U.S. Department of Commerce			
Economic Development Administration			
Historic of Dickens Road at Woodburn Industrial Park	13.508	08-01-05141	70,000
National Oceanic and Atmospheric Administration- Biological Environmental Assessment Division			
Water-Fuel Carbon Source Workshop	11.426	n/a	<u>30,120</u>
Total U.S. Department of Commerce			<u>90,000</u>
Total Expenditures of Federal Awards			<u>\$ 7,687,568</u>

^a Federal expenditures represent total expenditures for the program. These expenditures may include amounts reimbursed by state and/or local sources.

For accompanying notes to schedule of expenditures of federal awards

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Terrebonne Parish Consolidated Government (the Primary Government)

December 31, 1998

Note 1 - BASIS OF PRESENTATION

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

We did not audit the following discretely presented component unit financial statements which received federal awards: Terrebonne General Medical Center, Houma-Terrebonne Airport Commission and Terrebonne Parish District Attorney. These financial statements were audited by other auditors. Terrebonne General Medical Center, Houma-Terrebonne Airport Commission, Terrebonne Association For Retarded Citizens, Inc., Terrebonne Parish District Attorney and Terrebonne Parish Fire District No. 6 received federal funds but were not required to be audited under the Single Audit Act. A separate report was issued on Terrebonne Council on Aging, Inc. as required under the Single Audit Act.

Note 2 - FINDINGS OF NONCOMPLIANCE

A finding of noncompliance is disclosed in the Schedule of Findings and Questioned Costs on page 9. The potential reimbursement effects of the finding is not ascertainable.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Terrebonne Parish Consolidated Government (the Primary Government)

For the year ended December 31, 1998

Section I Summary of Auditor's Results

a) Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

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

b) Federal Awards

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with section 310(a) of Circular A-133? X yes ___ no

c) Identification of Major Programs:

CFDA Number(s)	Name of Federal Program
14.218	Community Development Block Grants - 1995 and 1996 Entitlements
85.544	Federal Emergency Management Agency- FEMA 1246-DR-ILA
95.568	Energy Assistance - LIHEAP 1998

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 1998

Section I Summary of Auditor's Results (Continued)

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

Section II Financial Statement Findings

No financial statement findings were noted during the audit of the general-purpose financial statements for the year ended December 31, 1998.

Section III Federal Award Findings and Questioned Costs

98 - I Information on the federal program:

Federal Grantor - U.S. Department of Housing and Urban Development

Program Title - Community Development Block Grants: 1995 and 1996 Implementations

Federal CFDA Number - 14.218

Federal Award/Pass-Through Entity Identifying Number - B-95-MC-23-0011
B-96-MC-22-0011

Other Programs - All other non-major federal programs containing direct or indirect group insurance expenditures.

Criteria - 1995 OMB Circular A-83, "Cost Principles for State, Local and Indian Tribal Governments" states reserve levels related to employee-related coverages will normally be limited to the value of claims (a) submitted and adjudicated (b) submitted but not adjudicated, and (c) incurred but not submitted. Reserve levels in excess of the amounts based on the above must be identified and justified.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 1998

Section III Federal Award Findings and Questioned Costs (Continued)

Compliance (Continued)

98-1 (Continued)

Condition - Reserves, retained earnings, in the group health self insurance program are analyzed annually and have been found to be in excess of recommended actuarial levels by approximately \$1,000,000.

Questioned Costs - Because the excess reserves have built up in prior years and the current year contributions are approximately equal to expenditures there are no current year questioned costs.

Context - This is an isolated instance of errors in judgment. Each year program contributions are analyzed and adjusted. During 1998, the program was intentionally not adjusted for the excess reserve levels.

Effect - Group health insurance reserves are in excess of recommended levels.

Cause - Errors in estimating contributions, claims and reserve levels were made in analyzing the program. Current year credits against the excess reserve were not issued.

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

Views of Responsible Officials of the Auditee when there is Disagreement with the Finding, to the extent Practical - The Parish is in the process of reducing the premiums charged to all departments at a rate which will reduce the retained earnings over a reasonable period of time.

REPORTS BY MANAGEMENT

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Terrebonne Parish Consolidated Government (the Primary Government)

For the year ended December 31, 1998

Section I Internal Control and Compliance Material to the General-Purpose Financial Statements

Internal Control

No material weaknesses were noted during the audit for the year ended December 31, 1997.
No reportable conditions were reported during the audit for the year ended December 31, 1997.

Compliance

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended December 31, 1997.

Section II Internal Control and Compliance Material to Federal Awards

No findings or questioned costs were noted during the audit for the year ended December 31, 1997.

Section III Management Letter

A management letter was not issued in connection with the audit for the year ended December 31, 1997.

MANAGEMENT'S CORRECTIVE ACTION PLAN

Terrebonne Parish Consolidated Government (the Primary Government)

For the year ended December 31, 1998

Section I Internal Control and Compliance Material to the General-Purpose Financial Statements

Internal Control

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

Compliance

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

Section II Internal Control and Compliance Material to Federal Awards

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

Management's Corrective Action - The Parish is in the process of reducing the premiums charged to all departments which will reduce the retained earnings over a reasonable period of time.

Section III Management Letter

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