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**Thirteenth Parish Consolidated Government**

**Comprehensive Annual Financial Report**

**Metairie, Louisiana**

**December 31, 1997**

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

RS 481 2140-001

Release Date \_\_\_\_\_

Prepared by:

Finance Department, Division of Accounting

## INTRODUCTORY SECTION

**UNIVERSITY OF CALIFORNIA ANNUAL FINANCIAL REPORT**

For the year ended September 30, 1997

December 31, 1997

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## TERREBONNE PARISH CONSOLIDATED GOVERNMENT

June 17, 1998

To the Honorable Parish President, Members of the Parish Council  
and the Citizens of Terrebonne Parish, Thibodaux, Louisiana

The Comprehensive Annual Financial Report of the Terrebonne Parish Consolidated Government (Parish Government) for the year ended December 31, 1997, is hereby submitted as mandated by the House Rule Change. The House Rule Change 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 State 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 enclosed 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 Comprehensive Annual Financial Report is designed to assist and guide the reader in understanding its contents. The report is presented in three sections:

1. *The Introductory Section*, which is unaudited, includes this 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 General System* includes the Independent Auditor's Report, and Parish Government's general-purpose financial statements, including explanatory notes thereto.
  - a. *The Supplemental Information System*, includes the continuing, individual fund and account group financial statements.
  - b. *The Other Supplemental Information System* contains various schedules of the following: Compensation Paid to the Parish Council and to the Utility Fund; Property, Plant and Equipment; Insurance; In Taxes; and Utility Customers.
3. *The Statistical System*, 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 accordance with the provisions of the Single Audit Act and the U.S. Office of Management and Budget's Circular A-133, *Audits 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 report on internal control 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, Service Center, Solid Waste, Drainage, and Roads & Bridges), Human Resources, Utilities (Electric and Gas), City Police, City Fire, Finance (Accounting, Contract Services, 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 (See L, "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 to formulate 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 2,067 square miles consisting of 987 square miles of land and 1,080 miles of water. The latest census of 1990 reports a population of 86,982.

**The Management:** Effective in 1996, at the general election of 1995, the legislative power of the parish government shifted from fifteen to nine members elected to four (4) year terms, one (1) term and by the qualified election in 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/Service Center, Pollution Control, Solid Waste, Drainage, and Roads & Bridges. This department employs 210 individuals who are responsible for various maintenance and improvements of Terrebonne Parish facilities and infrastructure.

**Department of Human Resources:** This department employs six individuals, whose main responsibility include the maintenance and enhancement of the work force while maximizing employee productivity.

**Department of Utilities** - This department provides electric and gas services to designated areas of the Parish. The divisions of Administration Support, Gas Payment Distribution, and Electric Production Maintenance consist of 78 employees.

**Department of City Police** - This department employs a total of 81 individuals, including both civilian and civil service employees. This department is responsible for enforcing various criminal and traffic statutes within the defined area of Icaoua.

**Department of City Clerk** - This department employs 76 full and part time individuals including civilian and civil service employees responsible for the defined area of Icaoua fire protection.

**Department of Finance** - The Accounting, Information Systems, Customer Service and Purchasing Divisions employ a total of 61 individuals, who provide for services both internally and to the public, including financial administration, data processing, revenue collections, and cost-charge purchasing.

**Department of Recreation** - A total of 68 employees are responsible for the recreation programs for children and adults, parks and grounds, and the two municipal academies.

**Department of Risk Management** - Terrebonne Parish retains self-insurance for general liability, auto liability, worker's compensation, employee group 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 Program Management. A total of 183 employees provide: zoning, subdivision review, permits, and building inspections; management of an aggressive economic development program; Main St. Program and administration of various federal programs including Community Development Block Grants, Section 8 programs, Summer Youth Program, 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 initiatives 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 imparts the community through the rules professional within the Planning Department in the provision of technical and other financial qualified individuals interested in creating or expanding their private businesses, thereby increasing local job opportunities.

**Department of Civil Center** - The Civil Center has begun conducting, trials and operations efforts for the new Icaoua-Terrebonne Civic Center scheduled to be opened in November 1998. The Icaoua-Terrebonne Civic Center is expected to stimulate the economy while improving the quality of life for its citizens. In addition to creating jobs and generating state tax, the facility will bring 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 Detention** - This department is new in 1997, with a staff of four responsible for the anticipated opening in mid 1998. The facility will be fully staffed in the spring of 1998 and will provide rehabilitation programs for the youth entering the juvenile justice system.

**Parish President (Administration)** - Under the direction of the Parish President exists administrative and law divisions created for special purposes, Community Problem Solver and Office of Emergency Preparedness.

The *Office of Community Problem Solvers* provides to the public a coordinated answering point for complaints and follow-up procedures. In 1997, 3,644 inquiries were made for drainage, roads and bridges, utilities, garbage pick-up, code regulations, tall grass, junk and debris complaints. This Division is responsible for receiving and disseminating 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 operations. Teton County Parks has three major transportation thoroughfares, the International 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 Hudson. With a staff of two, 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 serve as a focal point for managing operational details.

**Fire-Appropriating Funds:** The Teton County Parks accounts are organized as funds and account groups. Each fund is a separate accounting entity with its own accounting 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 Parks. 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 resources 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 Funds* are used to account for the accumulation of resources 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 be 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, as a cost-allocation fund.

#### **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 \$71,048,402, as included in this report, exclude the Parish's infrastructure.

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

All long-term debt of the Parish, except that accounted for in the proprietary funds, is accounted for in this account group. These obligations include bonds payable of \$20,948,190; retirement systems of \$1,624,978; the landfill closure of \$0,647,761; and compensated absences of \$396,314 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 GASB's Codified Section 188, "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 measurable and earned, that is, both measurably and available. Expenditures are recognized when the related liability is incurred, except for interest on long-term debt 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 Municipality has been 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 seek to share it with the rest of the country. 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 Registered			Gross		
	Sales Tax Parishes	Annual % Growth	Occupied Housing	Annual % Growth	Sales Tax Collections	Annual % Growth
1993	5,599		4,404		\$27,888,389	
1994	5,668	8.43%	4,539	2.15%	30,731,536	10.23%
1995	5,798	2.15%	4,636	2.69%	33,394,546	8.66%
1996	5,928	2.28%	4,583	-0.91%	40,181,028 *	8.76%
1997	6,021	1.68%	4,738	3.16%	35,899,826 **	15.84%

\* In 1986, the Terrebonne Parish School Board levied a 1% sales tax which generated gross collections of \$1,991,586 in 1986 and \$14,331,373 in 1993. The new tax was not included in the formula calculating the annual percentage of growth for 1995 and 1997.

\*\* In 1987, the Terrebonne Parish Sheriff's Office levied a 1/8% sales tax which generated \$614,307 in gross collections. The new tax was not included in the formula calculating the annual percentage of growth for 1997.

## MAJOR INITIATIVES

### CURRENT AND FUTURE PARISHWIDE PROJECTS

**General/Strategy Project 1-1B:** A multi-year plan project, the 1-1B project area encompasses approximately 18,578 acres. Geographically, the project is located between the natural ridges of Upper Terrebonne to the west and Bayou Blue 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 Breton Navigation Canal. It is not unusual for both of these conditions to occur simultaneously. Historical conditions are not necessary to influence timing tidal fluctuations. Current flooding of \$13,418,877 includes the following sources: \$1,583,586 (General Fund); \$2,412,182 (i.e. Dept. of Transportation and Development); \$1,034,240 (Capital Sales Tax Fund); \$768,189 (Parishwide Heritage); \$1,818 (Federal Revenue Sharing); \$332,864 (Interest).

**Convention/Civic Center:** In Terrebonne Parish, construction is under way to build the new Convention/Civic Center which will meet the needs of the parish for years to come. The center will be a 100,000 square foot public assembly facility consisting of a 37,000 square foot exhibit hall with a seating capacity of 5,000 and a meeting room wing with over 30,000 square feet of divisible space. The exhibit hall will have the capability of housing up to 226 (800's) exhibit booths containing exhibits, water and communication services. In addition, the center will consist of administrative offices, dining areas, a full service kitchen, sports lobby and 1,600 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, reunions, and religious services.

Sales and marketing efforts are continuing in the parish community events to begin in January 1, 1999. Plans are developing for the grand opening celebration, as well as events which the Civic Center can produce, such as a Fall fair and spring music festival. There will also be a concentrated effort on state convention sales activities.

The current funding of \$17,188,709 includes the following sources: \$5,461,125 (percentage of bond issuance); 14,667,434 (General Fund); \$1,171,315 (Capital Sales Tax Fund); and \$1,994,629 (Interest).

**Administrative Complex:** Presently, governmental programs and services are being provided to the public at various sites around the Parish. With the completion of the Administrative Complex, the close proximity of the departmental offices will introduce the concept of "one-stop shopping" for the various licenses and permits required to open and operate businesses in Terrebonne Parish. Occupational licenses, sales tax permits, building permits, liquor licenses, etc., will all be available from the same site, offering increased convenience and accessibility of those services to the business people of Terrebonne.

Consolidation of all Parish Administrative offices in one building, will also provide for ease of interaction between Government departments. The proposed complex design is to accommodate future expansion and over changing office layouts. The proposed complex will accommodate fourteen divisions and encompass approximately 612,011 square feet. The chosen site for the complex lies adjacent to the proposed Convention/Civic Center. This 90-acre site provides ease of access to both facilities due to its interaction with local major roadways, and ample parking for both employees and visiting public.

By July, the Parish has budgeted \$3,081,708, of which \$1.8 million comes from the refinancing of Public Works Authority Bonds, \$1,290,248 (Capital Sales Tax Fund), and \$1,049,000 (General Fund), \$380,174 (Tyroneville Parish Communications (Rate)) and \$134,266 (RBOC).

**Downtown Revitalization:** Downtown Houma, like many other communities, was hard hit by the economic downturn in the energy industry in the 1980's. Coupled with the loss of suburban shopping malls and the development of high residential neighborhoods, the downtown area's once thriving commercial center now contains vacant and deteriorating buildings and derelict areas. Houma being designated as a Main Street community in January of 1991, was the first step towards revitalization of the downtown area that seeks to capitalize on the Old Cajun, Malineo-American and African-American cultures which give Tyroneville Parish its unique, outstanding heritage.

Realizing the unique potential of its downtown area, the Parish formed a nonprofit corporation named the Houma Downtown Development Corporation (HDCC) whose mission is the redevelopment of the core of business districts.

The Parish Government and HDCC have applied to the Louisiana MainStreet Program for technical and strategic assistance in redeveloping the downtown area into a community center for culture, entertainment, education and recreation. With funds set aside by the Parish Government totaling \$1,290,000, along with private donations, a downtown festival and a walkway bike sale, revitalization is under way for a cultural museum, construction of a public park, and a boardwalk along Bayou Tyroneville.

**Emergency Shelter Shelter:** In recognition of the growing problem of homelessness, Tyroneville Parish began providing an emergency shelter environment for homeless individuals and families in mid 1990. This project was made possible through the receipt of HUD Emergency Shelter Grant funds and local funding matches provided by the Parish Government.

The Parish Government completed the renovation of an existing building and surrounding site for use as an emergency shelter. In addition to providing a safe, sanitary sleeping, essential support services are also offered to homeless individuals and families in hopes of promoting self-sufficiency and self-esteem.

These persons deemed eligible are required to participate in employment and skills training programs such as those offered by Louisiana Job Employment Training (J.A.E.T.), Family Independence Work Program (FIWP), or Job Training Partnership Act (JTPA). Each prospective individual or family is informed of employment training in order to stay in the shelter. The homeless shelter is intended to provide short term housing for those in need, and from it is anticipated that the average stay at the shelter will be approximately three months. Individuals or families requiring longer tenures will be evaluated on a case-by-case basis.

**Arrestee Detention Center:** Tyroneville Parish has been in need of a juvenile detention facility that assists and affords opportunities to our youth who enter the juvenile justice system to become productive, law abiding citizens of the community by the establishment of rehabilitative programs. Former Tyroneville Parish has now had this facility, the children are now outside the Parish for rehabilitation. The facility of 72 beds will be complete in July 1998 at an estimated cost of \$3,675,000. The funding sources are as follows: \$1,790,100 (General Fund), \$870,000 (Louisiana National Ad Valorem Tax), \$804,800 (State of Louisiana Grant), and \$114,100 (RBOC/Revenue).

## **DEPARTMENT ACCOMPLISHMENTS**

**Public Works** The Government Buildings Division is continuing with efforts to meet ADA requirements for the handicapped. Louisiana's value share policy revenues generated from the operation of RBOC parish division has afforded Tyroneville Parish the ability to upgrade our public buildings so as to make them more accessible to our handicapped citizens.

The Chemicals Division increased its completed work orders to 2,502 in 1992 due to an increase in work orders, new equipment and efficiency improvements. A plan to work towards automated fecal drainage pump station status reports through radio and telephone equipment is underway, with compressed remote control capabilities following. The District currently maintains over 55 fecal drainage pump stations throughout the parish.

The Road and Bridge Division completed 13,298 work orders in 1992, which incorporated repairs and improvements to various streets and bridges. Currently, there are approximately 1,000 roads and streets in Terrebonne Parish, 158 in rural areas and 850 in the urban areas, totaling more than 472.33 miles or 800 lane miles. The bridge inventory for 1992 consists of 74 pavements, of which 13 are movable (8 situated 24 hours per day). The Palmetto Canal Road/Pavement Bridge, owned and maintained by the Parish, is known to be the longest of its kind within the United States.

The Pollution Control Division completed 1,318 work orders in 1992 which include two major treatment facilities, seven holding basins, several pumping treatment plants and over 140 pump stations. In order to more closely monitor these 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 retrieve updates of the system status.

**Human Resources:** Our Human Resources Department has made great strides in building an extensive in-house library of books, video tapes, and reference materials. A full day of orientation 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 is being undertaken. The purpose of said assessment is to design, install and communicate modifications that would result in an improved approach to the program now in place. 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-employee relationships.

**Utilities:** The Utilities Department continued to experience substantial growth in the electric system due to favorable economic conditions. The electric system reached 1992 with nation sales of 267,418,212 kwh, up 2.79% from 1991 sales of 261,006,941 kwh.

The Electric Distribution Division completed the re-energizing of its 345-transmission Feeder No. 4, as part of the sub-transmission network re-configuration project. When complete, this project will substantially enhance system reliability by providing alternate flow paths between the Houma Generating Station and the system's interconnect with Teche. Also, in connection with this project, a fiber-optic cable service from Newman St. through the Utilities Department facility in east Houma and the Canal House downtown to the Houma Generating Station will serve as a multi-purpose communication link for electric system monitoring, log/control and computer networking.

The Hyatt's Generation Division completed the Demineralizer Neutralization Project to help produce ultra-pure water for power boilers at the Houma Generating Station. This was one of the planned major plant improvements associated with 1992 bond issues. Another substantial bond fund investment, representing the City's first steam-powered generating unit, enabled off system sales for the summer that produced gross revenues of approximately \$510,000. Winter sales are anticipated for 1994.

The Gas Distribution Division has completed phase II, III, and IV of its continuing program of cast iron pipe replacement. Other projects completed include the Northern East-West Loop, and improvements to the East Road and Pomeroy Road Regulator Stations.



**City Policy** A program born from an idea coming from the community, curbs the problem of juvenile crime in Travis County Parks by enforcing curfew laws. In a partnership formed with City Policy, City Court, City Manager, Parish District Attorney, and Parish Sheriff, law enforcement officials sweep parks, streets, parks, and parking lots in surprise sting operations. Arrests are made on the community streets, probation, counseling or time in juvenile detention. The program an idea required in order to occur: the allowing their child to break curfew, and face jail time and or fines. The success of this program has diminished late night crime of juveniles and increased their own safety.

**Efficiency Department** The Information Systems Division is upgrading the software and hardware of its 45,000 computer system. Due to the complexity and size implications of this upgrade, it will be divided into three phases. The first phase will incorporate the software Windows 95 into all to migrate current Operating System software for RMC Operating System. The second phase will optimize the current disk system in preparation for new sized hard disk size. The third and final phase will upgrade the equipment, operating system, system state files, programs and user profiles. This is very critical to the Human Factors Department, Sheriff's Office, Criminal Justice Complex and the new Computer Aided Dispatch for the 911 Communications District.

The Accounting Division has installed a "state of the art" computer network for the development of a complete Administrative Information System, which has reduced the time frame between the input of information into the system and availability to those who need it. The new system provides the following: improved communications between staff, employees and other government officials, reduced waiting time for new employees, improved access to decision making information by management, and access to the information system by other offices. In addition, the accounting division has completed the transition to a new software system.

**Recreation/Parishwide** In 1997, increased participation in all programs provided recreation to over 8,000 children. Current sport programs and the number of teams include baseball (177), basketball (883), football (104), softball (104), and volleyball (104). There were 18 teams of adult softball with an average of 15 members each. In addition, the arts and crafts program registered 130 participants, cheerleaders 500 participants, and Special Olympics 237 participants.

**Risk Management** Over the last four years, our Risk Management Department has met with various experts provided by our insurance underwriters, the program being to review our liability claims, loss reserves, and study in fully allocating premiums by departments based on loss history and exposure. The result is healthy loss reserves and various cost savings that will be returned to those departments with low exposure and claims history.

**Planning A Economic Development** The Federal Program Division funded the completion of a new elderly complex now known as the Hinton Town Village. The Hinton Town Village has 51 affordable one-bedroom apartments and a 7,800 square foot senior citizens' center, serving senior citizens who make less than approximately \$18,000 per year, or \$11,500 after deducting medical expenses. This project was made possible through the use of Federal and state programs and local matching funds, and provides needed housing for the area's elderly population.

The Federal funding included a 100% loan from Travis County Parks, with a fixed interest rate of 1% commencing after the construction period for the first 15 years of operations and amortization commencing thereafter over 25 years, until maturity. A local bank provided the remaining equity for the project, in return for 99% of the low income housing tax credits.

The Hinton Town Village is managed by the HBI (Homerik Restoration, Inc.) Management Corporation. The building complex is located in downtown Houston on 3.37 acres of land, and encompasses approximately 26,000 square feet of covered floor area. The site is within walking distance to banks, churches, government offices, the amusement and downtown retail areas. The new public transit system

has also allowed a bus stop directly in front of the facility, which will afford residents quick and easy access to the Hoopes Medical Complex and other destinations.

The Public Transit Division began operations at the end of 1996 with the arrival of seven buses to meet the increasing mobility needs of the Parish. The Federal 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, capital and planning.

The Parish has designated bus routes for major roads within and just outside of the City of Houma, which is a large densely populated area. The Parish Transit System has a significant positive impact on the community, in terms of increased mobility, increased employment opportunities, and a reduction in traffic congestion and its resulting pollution. The system provides an added impetus to current Louisiana revitalization efforts, which will itself lead support in creating a resilient and significant identity. The average ridership has increased since initial operations to 740 per day.

The Main Street Division along with the Houma Downtown Development Corporation, downtown business owners and interested citizens periodically are working to repair downtown as one symbol of community caring and establish a sense of place that has been long forgotten. The revitalization of Houma's Downtown Historic District was the result of many years of growth, economic, suburban sprawl and the recent highway system that encourages a travel longer distances to work and shop.

To reverse this downward spiral, a comprehensive, four-point approach to revitalization was adopted. Houma's Main Street Program focuses on the areas of design, organization, promotion and economic restructuring in a practical downtown management strategy to produce fundamental changes in the downtown's economic base. Improving the business mix with new products and businesses, attracting shoppers, raising property values and safety for residents are all elements of the plan. Features of buildings, attractive sidewalks and pedestrian friendly walks and streets will gradually change and reinforce the public's perception of downtown.

## **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 structure 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 system should not exceed the benefits likely to be derived, and the volumes of time and benefits replace 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 structure 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 accountability system, with legal provisions established 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 Projects 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 on bond. 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 programs or functions. An unencumbered appropriation balance may be transferred from one department, office or agency to another or from one program or function to another only upon receipt action by ordinance. An appropriation for debt service may be reduced or transferred and no appropriation may be added unless any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof. Further explanations can be found in the Notes to the Financial Statements (No. 1, "Summary of Significant Accounting Policies").

#### GENERAL GOVERNMENT FISCAL TRENDS

**General Governmental Revenues:** Revenues of the primary government for general governmental functions (exclusive of other financing sources) totaled \$65,963,563 in 1995, a decrease of \$258,790 or .40%, over 1994's \$66,222,353. 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 Revenues	1994		1995		Increase/Decrease
	Revenue	Percent of Total	Revenue	Percent of Total	
Taxes	\$33,578,882	50.94%	\$33,383,796	50.67%	\$195,086
Licenses and permits	1,386,387	2.11%	1,457,338	2.24%	71,051
Intergovernmental revenues	26,489,464	40.19%	17,384,436	26.35%	\$9,105,028
Charges for services	3,293,356	4.99%	3,499,656	5.31%	142,499
Fees and forfeitures	2,194,079	3.33%	2,366,915	3.60%	172,836
Miscellaneous revenues	4,482,799	6.81%	4,758,387	7.21%	275,588
<b>Total</b>	<b>\$66,425,987</b>	<b>100.00%</b>	<b>\$65,963,515</b>	<b>100.00%</b>	<b>\$462,472</b>

The amount for 1995 accounted for 50.67% of total governmental revenues. This includes ad valorem of \$34,133,481, sales taxes of \$329,948,338, special assessments rates of \$344,771, and other taxes of \$686,253. An increase in sales tax revenues of 18.11% reflects the economic growth in Terrebonne Parish.

Intergovernmental revenues decreased by \$9,105,028 in 1995. In March 1994, the Parish received \$8,918,769 from the State of Louisiana, representing the first installment of a settlement with Treasury for delinquent mineral royalty payments. In March 1995 the Parish received the second installment of \$2,979,580 with the third and final payment received in March 1996. Grants totaling \$2,905,111 from the U.S. Housing and Urban Development Department (HUD) were received in 1995 under the \$3,120,860 received in 1994. The 27% decrease in 1995 revenue was substantially due to the Home Owner Grant expiring in 1995.

The state-shared revenue received for video draw poker has increased by \$89,156 from \$1,178,838 in 1994 to \$1,267,994 in 1995. This franchise 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 8.83% in 1997.**

Function	1996		1997		Increase (Decrease) Over 1996
	Expenditure	Percent of Total	Expenditure	Percent of Total	
General Government	\$88,203,498	18.86%	\$11,358,835	18.86%	\$1,842,557
Public Safety	18,968,254	19.51%	18,895,832	17.81%	(73,382)
Streets and Drainage	8,889,888	15.81%	18,119,547	16.85%	1,435,231
Sanitation	4,448,342	7.88%	5,348,231	8.58%	899,749
Health and Welfare	3,813,614	6.79%	4,131,793	6.79%	318,179
Solid Waste	4,323,418	7.88%	3,469,689	3.64%	(843,888)
Culture and Recreation	1,992,288	3.54%	2,219,791	3.64%	247,503
Education	21,493	0.04%	34,181	0.04%	2,688
Economic Development	1,714,888	3.88%	1,683,277	2.79%	(38,947)
Miscellaneous	8,828,326	17.48%	11,817,160	19.51%	2,808,834
<b>Total</b>	<b>\$56,306,600</b>	<b>100.00%</b>	<b>\$64,881,496</b>	<b>100.00%</b>	<b>\$8,574,896</b>

*General government expenditures* increased by a total of \$1,842,557 or 80.20%, over 1996 due to the continuing construction in the Treasury Inevitable Disposition Special Revenue Fund.

*Streets and Drainage* increased \$1,435,231, or 16.83% over 1996 from major construction projects of new roads and drainage systems.

*Sanitation* increased in 1997 by \$899,749, or 12.18% over 1996 from major purchases of machinery and equipment.

*Solid waste* expenditures decreased by \$843,888, or 19.58%, due to the retirement of various old. See Note B for detail.

*Miscellaneous expenditures* includes capital outlay for various funds which are non-recurring in nature, therefore will fluctuate from year to year.

**Property Assessments and Tax Levies** The assessed value of property amounted to \$293,671,500 payable in 1997, representing an increase of \$8,283,285, or 3.11%. The City of Denver's assessed value of \$81,379,679 in 1997 represents an increase of \$126,280 under 1996.

The allocation of property tax levies to parishwide and special districts for 1993 and the three preceding years is as follows:

	Mills Per Dollar of Assessed Valuation			
	1990	1991	1992	1993
<b>City:</b>				
Wabasco	18.49	18.49	18.49	18.49
<b>Parishwide:</b>				
Inde Service	4.34	3.85	3.58	3.38
Wabasco	16.74	16.74	16.74	16.74
<b>Districts:</b>				
Inde Service	28.48	19.31	16.79	16.31
Wabasco	216.86	228.21	211.89	241.34

**General Fund-Fund Withers:** 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, 1993, the fund balance decreased to \$18,796,488, from \$18,996,812 for the period ending December 31, 1992. In 1994, Terrebonne Parish received \$2.8 million from the State of Louisiana, representing the first installment of a settlement with Texasco for alleged mineral royalty payments. In March 1995 and March 1996, the Parish received the balance of \$2,979,000 for each year totaling \$5,958,000. This has earned an unusually high fund balance since 1994. However, the majority of the Texasco settlement funds have been allocated to various non-recurring projects in 1994, 1995, 1996 and 1997.

In 1994, the Inde Services Fund began transferring a "payment in lieu of taxes" to the General Fund. This transfer is in accordance with the provisions of the 1992 Orleans Board Ordinance. In 1994 \$230,000 was transferred, 1995 \$775,845, 1996 \$571,003 and 1997 \$1,348,620 for the dedicated purpose of future school expenditures.

#### **PROJECT AREA OPERATIONS**

Terrebonne Parish operates three enterprise funds consisting of the Utilities Fund (water and gas at \$100), the Sewerage Fund and the Civic Center Fund. In addition, there are five Internal Service Funds consisting of the Inventory Control Fund, Group Health Insurance Fund, Human Resources Fund, Contracted 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 1993, the Utilities Fund had a net income of \$4,534,178 compared to 1992 of \$3,164,751.

**Sewerage Fund:** The Sewerage Fund realized a net loss of \$761,548 in 1993 in comparison to the net loss of \$277,249 in 1992. The deficit in netted earnings at December 31, 1993 of \$287,867 is mainly attributable to depreciation. It is the intent of the parish administration, in 1993, to propose and submit to the Council a rate raise strategy, which will allow the Sewerage Fund to adequately recover normal operating costs (including depreciation). In the interim, the Parish has made provisions for supplemental funding from the General Fund.

**Civic Center Fund:** In the pre-previous first year, the Civic Center Fund realized a net income of \$288,740.

**Investment/Retiree Funds:** The following schedule relates to the net income (loss) of each internal service fund and the retained earnings/balance:

	Investment Control Fund	Group Health Insurance Fund	Human Resources Fund	Controlled Purchasing Fund	Information Systems Fund
Beginning Retained Earnings Net Income (Loss)	<u>\$1,081,697</u> <u>(1,594,688)</u>	<u>\$1,661,660</u> <u>(876,960)</u>	<u>\$ 128,410</u> <u>23,752</u>	<u>\$107,880</u> <u>83,797</u>	<u>\$ 4,780</u> <u>98,268</u>
Ending Retained Earnings	<u>\$ 487,009</u>	<u>\$ 784,700</u>	<u>\$ 152,162</u>	<u>\$ 191,677</u>	<u>\$ 103,048</u>

The Risk Management Department has experienced low liability claims over several years allowing for a healthy beginning retained earnings. With this in mind, the premiums charged to our two user departments were reduced for both liability and benefit programs in 1997. The net loss of \$1,594,688 in the Investment Control Fund and \$876,960 in the Group Health Insurance Fund reflects these reductions in premiums charged. The ending retained earnings is our "best estimate" of future claim expense requirements.

#### **FINANCIAL OPERATIONS**

**Pension Trust Fund Operations:** Disclosure information can be found in the Notes to the Financial Statements (No. 15, "Pension Plans").

#### **DEBT ADMINISTRATION**

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

Public Improvements	\$12,823,688
General Obligation	9,426,733
Special Assessment	696,823
Revenue Bonds	15,743,880

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

#### **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 returns. As of December 31, 1997, the Parish's cash resources were divided between cash and investments as follows:

	1997	
	Amount	Percent
Cash on hand	\$ 5,386	0.00%
Deposits	58,848,864	43.73%
Investments	62,417,838	46.27%
	<u>\$124,372,088</u>	<u>100.00%</u>

All funds managed and invested by the Parish are done so in accordance with Louisiana Revised Statutes, Title 39, Chapter 7, and the Terrebonne Parish Consolidated Government Home Rule Charter, section 4-08.

Any institution holding certificates of deposits or maintaining checking accounts 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 explanations and details can be found in the Notes to the Financial Statements (No. 1, "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-insurance policies are further explained in the Notes to the Financial Statements (No. 2, "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.

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

#### **ACKNOWLEDGMENT**

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

In addition, we express our appreciation to the Parish Executive and 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 Mauer, CPA  
Chief Administrative and Financial Officer



Janice L. Miller  
Parish Comptroller

**TOWN OF FARMINGTON CONNECTICUT GOVERNMENT****PRINCIPAL OFFICIALS**

<b>Town Physician</b>	<b>Firewelder</b>	<b>Ray P. Basso/John</b>
<b>Town Council</b>	District 1	Patry E. Daniels, D.
	District 2	Wayne J. Thibodeaux
	District 3	Ray P. Basso/John, Jr. (Vice-Chairman)
	District 4	Christina M. Duplantis
	District 5	Joseph D. Deane, D. (Chairman)
	District 6	Harold W. Laporte
	District 7	Cynthia D. Najon
	District 8	Carl J. Charvot
	District 9	Daniel D. Henry
	<b>Council Clerk</b>	<b>Paul Latta</b>
	<b>Council Fiscal Officer</b>	<b>Wanda M. LaCompte, CPA</b>
<b>Town Administrator</b>	<b>Chief Administrative and Financial Officer</b>	<b>Greg Miles, CPA</b>
	<b>Public Works Director</b>	<b>Al Larson</b>
	<b>Utilities Director</b>	<b>Thomas K. Boag</b>
	<b>Risk Management Director</b>	<b>Henry Demaggio</b>
	<b>Planning/Community Development Director</b>	<b>Pat Gardner</b>
	<b>Fire Chief</b>	<b>Colo LaFrance/Daniel Turner (Retiring FC)</b>
	<b>Police Chief</b>	<b>Jack Smith</b>
	<b>Human Resources Director</b>	<b>Dale Stewart</b>
	<b>Information Director</b>	<b>Pat Patterson</b>
	<b>Civic Center Director</b>	<b>Linda McCarthy</b>
	<b>Juvonite Detention Director</b>	<b>James Haskins</b>



## ACCOUNTING DIVISION STAFF

Accounting Division:	Comptroller	Jeanie J. Smith
	Assistant Comptroller	Thomas Piers
	Investment Officer	Susan Henderson
	Budget Officer	Bill B. Anderson
	Accountant	Kayle Hagan
	Accountant (Federal Grants)	Pauline Stewart, CPA
	Accountant (Contracts)	Ram Cotton/Julie Henderson
	Payroll Clerk (Fixed Assets)	Janis Frazee
	Accounts Receivable Clerk	Al Boone
	Accounts Receivable Clerk	Julie Henderson/Ann Fontaine
	Accounts Payable Clerk	Shirley Macdonald
	Accounts Payable Clerk	Judith Kirkbride/Wanda Samuels
	Accounts Payable Clerk	Kim Chai'm
	Accounting Clerk	Ernie Piro
	Grant Accounting Clerk	Susan Collins
	Grant Accounting Clerk	Bery Hurd/Bery Richardson
	Executive Secretary	Tracy Fisher
	Receptionist/Switchboard	Lynette Johnson
	Secretary/Receptionist	Patricia Aulick
	Accounting Clerk	Laura Henderson
	Accounting Intern	Theresa Anderson
	Accounting Intern	Eda Hagan

### SPECIAL ACKNOWLEDGEMENT

The front cover was designed by local artist Diane McCaulley. A native of Gravelle, Mississippi, Mrs. McCaulley has been a resident of Terrebonne Parish for 25 years. She is currently the Executive Director of the House-Terrebonne Arts and Humanities Council.

### MEMORIALS

**Samuel Cartell, Jr. (1948-1997)** "Sam" had been an employee of the Accounting Division since January 1981, most recently holding the position of Contracts Coordinator. Sam served in the U.S. Coast Guard from 1966 to 1968, ending as Chief Warrant Officer, CW5-E. He was an avid wood craftsman and race car fan.

**Bery T. Hurd (1936-1998)** Bery was an employee of the Accounting Division, working as an Accounting Clerk since February 1991. Bery was a true outdoors man loving a good hunt for hunting, fishing and the sport of tennis.

# TERREBONNE PARISH CONSOLIDATED GOVERNMENT

ORGANIZATIONAL CHART



## FINANCIAL SECTION



BERGCOIL BUSINESS

## 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, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Parish'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 Cane Fire Protection District and the Judicial District Court Law Clerk Fund. The financial statements of the aforementioned funds reflect 67% and 83% 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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, 1997, 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 17, 1998 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.

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 prepared 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 Contracts marked "Unaudited", on 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 work 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,

*Bourgeois Bennett, LLC.*

Certified Public Accountants

Houma, La.,  
April 17, 1998.

## GENERAL PURPOSE FINANCIAL STATEMENTS

EMERGENCY RESERVE FUND - ALL COUNTY AND LOCAL GOVERNMENT ENTITIES - 2014 - 2015 FUND BALANCE STATEMENT

Township Park Fund Balance Statement

December 31, 2015

ACCOUNT AND FUND DESIGNATION	Current Fund Report - Fund Designation				Reporting Fund Type	
	General	Special Revenue	Gift In Aid	Capital Projects	Other Funds	Interest
<b>Assets</b>						
Cash and cash equivalents	\$ 18,000	\$ 200,000	\$ 0	\$ 75	\$ 4,200,000	\$ 4,487,075
Receivables, when payable of others (when receivable)	10,000	10,000	75,000	0	4,500,000	4,685,000
- Fees						
- Interest	10,000	10,000	75,000	0	4,500,000	4,685,000
- Other						
- Estimated taxes		1,750,000			0	1,750,000
- Special projects			60,000	750		
- Fee for other funds	4,000,000	4,000,000	15,000	34,000	1,400,000	9,439,000
- Fee for other governmental units	1,000,000	1,000,000			0	2,000,000
Inventory - all fund	10,000	0			10,000	20,000
Gift-in-kind assets	500	500			500,000	501,000
Estimated bonds					80,000	80,000
- General obligation					4,100,000	4,100,000
- Insurance	0	0			10,000	10,000
- Fee for other funds					10,000	10,000
- Fee for other governmental units					100,000	100,000
- Receivable - all					10,000,000	10,000,000
- Other assets					10,000	10,000
- Other					50,000	50,000
- Investments - all					10,000	10,000
- Advances to fund accounts						
- Advances to the general fund account						
- Advances to other funds						
- Advances to other governmental units						
<b>Liabilities</b>						
Accounts payable and accrued liabilities	\$ 10,000	\$ 1,000,000	\$ 0	\$ 500	\$ 1,000,000	\$ 2,110,500
- Long term debt	0	0			0	0
- Accounts payable						
- Accrued salaries						
- Liability to other governmental units					80,000	80,000
- Fund balance - other fund					50,000	50,000
- Fund balance - other fund					50,000	50,000
- General fund account		10,000				10,000
- Fund balance	10,000	1,000,000	1,000,000	500	2,000,000	4,110,500
- Capital	10,000					
- Fund balance - governmental units						
- Long term debt						
- Fund balance - other fund	10,000	1,000,000	1,000,000	500	2,000,000	4,110,500
- Fee for other funds					10,000	10,000
- Fee for other governmental units					10,000	10,000
- Fund balance		10,000				10,000
- Fund balance - governmental units						
- Special projects						
- Other					1,000,000	1,000,000
- Other funds						
- Other long term debt						
<b>Reserve Fund Balance</b>	<b>2,000,000</b>	<b>100,000</b>	<b>75,000</b>	<b>200,000</b>	<b>10,200,000</b>	<b>10,995,000</b>

Continued





**COMMON BALANCE SHEET - BALANCE SHEET AND STATEMENTS OF FINANCIAL POSITION AND RESULTS OF OPERATIONS**

**Financial Statements of the Corporation**

December 31, 2009

	Consolidated Fund Equity				Equity of the Corp.	
	Capital	Reserves	Retained	Capital	Reserves	Retained
<b>Total Assets (including cash)</b>	<u>1,215,784</u>	<u>1,829,137</u>	<u>1,811,026</u>	<u>1,066,448</u>	<u>11,010,811</u>	<u>1,244,100</u>
<b>Equity attributable to:</b>						
<b>Controlled equity:</b>					11,010,811	
<b>Attributed to general shareholders:</b>						
<b>Ordinary Shares</b>						
Issued and authorized					1,100,000	
Issued						100,000
Unissued						1,000,000
<b>Preferred Shares</b>						
Issued and authorized						
Issued						
Unissued						
<b>Unissued but authorized</b>						
Ordinary shares					1,100,000	100,000
Preferred shares						
<b>Contributions:</b>						
<b>Issued:</b>						
Capital accounts:				1,000,000		
Paid in excess:			400,000			
Employee profit-sharing						
SIP accounts:	75,000					
Employee stock plan:	14,170					
Miscellaneous:	10,500					
Contributions:		1,000,000				
Capital contributions:	1,000,000					
Contributions:						
Paid up contributions:						
Interest:						
Dividends:						
<b>Unissued:</b>						
Unpaid contributions:	-44,100	1,700,000				
Unpaid interest:	-1,000,000	1,000,000	-100,000	-100,000		
<b>Unpaid and other equity:</b>	<u>11,000,000</u>	<u>1,000,000</u>	<u>900,000</u>	<u>1,000,000</u>	<u>11,000,000</u>	<u>1,000,000</u>
<b>Attributable equity and</b>						
<b>retained earnings:</b>	<u>\$ 1,215,784</u>	<u>\$ 1,829,137</u>	<u>\$ 1,811,026</u>	<u>\$ 1,066,448</u>	<u>\$ 11,010,811</u>	<u>\$ 1,244,100</u>

Director's financial statements

Table 1  
Continued

Fidelity Fund Investment	Account Group		Total		Net Investment
	Fund Assets	Fund Liabilities	Assets	Liabilities	
	2,929,361	3,443,251	24,397,112	17,221,944	21,175,168
	2,929,361		24,397,112	17,221,944	21,175,168
			2,443,921	769,000	3,212,921
			2,443,921	148,373	3,592,294
			55,000		55,000
			24,397,112	1,177,373	23,219,739
			719,762	24,031,284	23,311,046
			8,882,881	48,748,535	57,631,416
			35,373,045	83,895,107	48,517,938
			2,359,441	86,874,694	4,229,135
			2,359,441	86,874,694	4,229,135
			50,732		50,732
			1,332,000		1,332,000
			1,802,044		1,802,044
				28,000	28,000
				2,400	2,400
				45,000	45,000
				42,000	42,000
			4,000,000	8,000,000	4,000,000
			16,228,614	10,881,754	27,110,368
			24,397,112	17,221,944	21,175,168
5,439,321	7,149,241	10,481,921	54,725,726	34,103,888	34,103,888
5,439,321	7,149,241	10,481,921	54,725,726	34,103,888	34,103,888

**STATEMENT IN ORDER FOR RECEIPT OF EXPENSES PAID AND CHARGES PAID BALANCED  
MULI-GOVERNORIAL 1997 FUND AND OTHERWISE INCURRED BY SUBORDINATE LINE**

**Expenditure for Job Cost/Related Cost/Service**

for the period ended December 31, 1997

	<u>Actual</u>	<u>Billed Amount</u>	<u>Job Expense</u>
<b>Revenues</b>			
<b>Travel and special assignments</b>	\$ 1,371,881	\$ 10,730,545	\$ 100,000
<b>Contract and grants</b>	594,779	7,011,660	
<b>Reimbursement</b>	4,097,549	5,497,000	
<b>Change for services</b>	281,560	3,492,000	
<b>Fees and royalties</b>	43,991	2,600,000	
<b>Miscellaneous</b>	211,000	2,000,000	100,000
<b>Total revenues</b>	<u>6,310,760</u>	<u>34,331,205</u>	<u>1,200,000</u>
<b>Expenditures</b>			
<b>Travel</b>			
<b>Accommodation</b>	1,081,777	4,000,000	14,000
<b>Public utility</b>	384,907	10,811,170	
<b>Travel and mileage</b>	224,830	1,000,000	
<b>Salaries</b>		5,000,000	
<b>Books and supplies</b>	99,800	4,000,000	
<b>Printing and recreation</b>		1,200,000	
<b>Education</b>	24,800		
<b>Other subscriptions and leasing</b>		480,777	
<b>Transportation/airfare/train</b>		1,440,177	
<b>Capital assets</b>			
<b>Equipment</b>			
<b>Materials and travel/expense</b>		4,000	
<b>Total expenditures</b>	<u>1,737,314</u>	<u>22,876,147</u>	<u>1,804,000</u>
<b>Financial/Accounting adjustment</b>			
<b>miscellaneous</b>	4,000,000	4,000,000	11,000,000
<b>Other Financing Activity (flow)</b>			
<b>Proceeds of special fund re-appropriation</b>	24,000	140,000	
<b>Grant allocation re-appropriation</b>			
<b>Contractor re-appropriation</b>		200,000	
<b>Capital assets</b>			
<b>Equipment purchase</b>	4,000,000	7,500,000	2,500,000
<b>Equipment purchase cost</b>	<u>(4,000,000)</u>	<u>(11,000,000)</u>	<u>(8,000,000)</u>
<b>Total other financing activity (flow)</b>	<u>(4,000,000)</u>	<u>(4,000,000)</u>	<u>(3,000,000)</u>
<b>Income (Deficiency) in Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>1,000,000</u>	<u>4,000,000</u>	<u>800,000</u>
<b>Fund Balance</b>			
<b>Beginning of year</b>	10,000,000	20,000,000	1,000,000
<b>Reconciliation number</b>		<u>(200,000)</u>	<u>(50,000)</u>
<b>End of year</b>	<u>\$ 10,000,000</u>	<u>\$ 19,800,000</u>	<u>\$ 950,000</u>

See notes to financial statements.

Fund Program	Fund Disbursements (2003)	Comparison (2004)	Fund Disbursements (2003)
	Federal Reimbursements		Federal Reimbursements
5 799	\$ 20,000,000	\$ 4,875,764	\$ 20,000,000
993,544	1,810,239	12,000	1,810,239
	17,189,761	5,000,000	17,189,761
	1,810,239	4,888,000	1,810,239
1,810,239	1,810,239	490,000	1,810,239
	4,780,269	510,000	4,780,269
3,581,114	16,560,011	20,000,764	16,560,011
	1,270,000	1,650,700	1,270,000
	10,000,000	1,900,000	10,000,000
	10,000,000		10,000,000
	9,000,000		9,000,000
	4,714,700	-1,000,000	5,714,700
	1,200,000	1,700,000	1,200,000
	200,000		200,000
	800,000		800,000
11,470,437	1,400,000	1,700,000	11,470,437
	11,000,000	500	11,000,000
	1,400,000		1,400,000
12,470,437	11,400,000	11,700,500	12,470,437
(2,000,000)	3,000,000	500,000	4,000,000
	200,000	1,000	200,000
	900,000	900,000	900,000
	700,000	1,000,000	700,000
10,000,000	20,000,000	1,100,000	10,000,000
100,000	100,000,000	10,000,000	100,000
1,000,000	400,000	1,000,000	1,000,000
100,000	1,000,000	1,000,000	1,000,000
11,000,000	21,000,000	11,000,000	11,000,000
	1,000,000	900,000	1,000,000
\$ 11,000,000	\$ 22,000,000	\$ 11,700,000	\$ 11,000,000

**FINANCIAL STATEMENTS OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO, CALIFORNIA**  
**GENERAL FUNDAL BALANCE SHEET**

**FINANCIAL STATEMENT INFORMATION**

For the year ended December 31, 2011

	Revenues			Expenditures		
	Budget	Actual	Variance (Favorable)	Budget	Actual	Variance (Unfavorable)
<b>Revenues:</b>						
Taxes	\$ 1,018,000	\$ 1,011,000	\$ 7,000	\$ 1,018,000	\$ 1,011,000	\$ 7,000
Interest on bonds	100,000	70,000	30,000	100,000	70,000	30,000
Dividends and interest	6,000,000	6,000,000	0	6,000,000	6,000,000	0
State and federal	10,000	10,000	0	10,000	10,000	0
Miscellaneous	90,000	100,000	10,000	90,000	100,000	10,000
Total revenues	<u>6,124,000</u>	<u>6,191,000</u>	<u>67,000</u>	<u>6,228,000</u>	<u>6,191,000</u>	<u>37,000</u>
<b>Expenditures:</b>						
General						
General government	\$28,000	\$28,000	\$0	\$28,000	\$28,000	\$0
Public works	400,000	384,000	16,000	400,000	384,000	16,000
Health and Welfare	40,000	35,000	5,000	40,000	35,000	5,000
Housing	0	0	0	0	0	0
Public administration	0	0	0	0	0	0
Education	0	0	0	0	0	0
Economic development and assistance	0	0	0	0	0	0
Debt service	0	0	0	0	0	0
Interest on debt	0	0	0	0	0	0
Total expenditures	<u>428,000</u>	<u>407,000</u>	<u>21,000</u>	<u>428,000</u>	<u>407,000</u>	<u>21,000</u>
Expenditures for contracts and contingencies	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>428,000</u>	<u>407,000</u>	<u>21,000</u>	<u>428,000</u>	<u>407,000</u>	<u>21,000</u>
<b>Other Financing Sources (Use)</b>						
Proceeds from bonds	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total other financing sources (use)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Change in Fund Balance</b>						
Beginning fund balance	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 1,000,000	\$ 0
Change in fund balance	67,000	67,000	0	67,000	67,000	0
Ending fund balance	<u>\$ 1,067,000</u>	<u>\$ 1,067,000</u>	<u>\$ 0</u>	<u>\$ 1,067,000</u>	<u>\$ 1,067,000</u>	<u>\$ 0</u>

See notes to financial statements.

**STATEMENT OF ACTIVITIES OF GOVERNMENT OPERATIONS AND CHANGES IN FUND BALANCES (CONTINUED)**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2007**

**Various Funds (Continued)**

For the period ended September 30, 2007

	Expenses (and Other)		Fund	Component	Fund
	Fund Types		(Revenues)		(Revenues)
	Primary	Minor	Primary		Special
	Expenses	Income	Change	Funds	Funds
<b>Operating Revenues:</b>					
Increases from sales and service charges	\$	\$	\$	\$	\$
Other operating revenues	194,000	7,200,000	10,000,000	10,000,000	10,000,000
Total operating revenues	194,000	7,200,000	10,000,000	10,000,000	10,000,000
<b>Operating Expenses:</b>					
Personnel services	1,000,000	100,000	1,100,000	1,100,000	1,100,000
Supplies and materials	100,000	40,000	140,000	140,000	140,000
Other services and charges	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000
Depreciation/amortization	400	400	800	800	800
Energy and utility purchases	10,000,000	10,000,000	20,000,000	20,000,000	20,000,000
Depreciation/amortization	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000
Total operating expenses	12,500,400	12,500,400	25,000,800	25,000,800	25,000,800
Operating income (loss)	1,000,000	(5,300,400)	(4,300,800)	(4,300,800)	(4,300,800)
<b>Non-Operating Revenues (Expenses):</b>					
Investment income	1,000,000	400,000	1,400,000	1,400,000	1,400,000
Other non-operating revenues	10,000	100	10,100	10,100	10,100
Interest on debt charges	(100,000)	(100,000)	(200,000)	(200,000)	(200,000)
Other non-operating expenses	(100,000)	(100,000)	(200,000)	(200,000)	(200,000)
Total non-operating revenues (expenses)	800,000	400,000	1,000,100	1,000,100	1,000,100
Income (loss) before transfers	1,800,000	(4,900,400)	(3,100,700)	(3,100,700)	(3,100,700)
Transfers from other funds	1,000,000	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Transfers (to) other funds	(1,000,000)	(1,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Net income (loss)	800,000	(5,900,400)	(5,100,700)	(5,100,700)	(5,100,700)
<b>Revenues (and transfers) not included in Operating</b>	<b>1,000,000</b>	<b>(1,000,000)</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
Income (loss) and total fund balances	1,800,000	(6,900,400)	(5,100,700)	(5,100,700)	(5,100,700)
<b>Revised Revenues (and Other)</b>	<b>2,800,000</b>	<b>6,200,000</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>
Revised Expenses (and Other)	12,500,400	12,500,400	25,000,800	25,000,800	25,000,800
Net change	\$ 9,200,000	\$ (6,300,400)	\$ (15,000,800)	\$ (15,000,800)	\$ (15,000,800)

Revenues included in revenues

**COMMITMENT LETTER OF CREDITING ENDORSEMENT AGREES  
(FORMS 800L-1000)**

Transaction: *Trade Credit/Trade Discount*

For the year ended December 31, 2009

<b>Additions</b>	
<i>Trade/Trade</i>	\$ 78,000
<i>Merchant/Invoice</i>	<u>214,400</u>
<b>Total additions</b>	<u>292,400</u>
<b>Deductions</b>	
<i>Invoice</i>	80,000
<i>Administrative expenses:</i>	
<i>Professional fee</i>	4,000
<i>TRIF Fee expense</i>	50
<i>Other</i>	<u>1,000</u>
<b>Total deductions</b>	<u>85,050</u>
<b>Net Income</b>	<u>207,350</u>
<b>For Amount Available From the Forfeiture Proceeds</b>	
<i>In proceeds of year</i>	<u>1,765,000</u>
<b>End of year</b>	<u>\$ 1,972,350</u>

*See notes to financial statements.*





	Supplies Used (Exp.)		Total		Total
	General	Special	(Manufacturing)		(Manufacturing)
	Expenses	Expenses	Expenses	Expenses	Expenses
<b>Cost and Cost Equivalents:</b>					
Purchase price	<u>22,422,000</u>	<u>2,960,000</u>	<u>25,382,000</u>	<u>262,125</u>	<u>25,644,125</u>
Freight	<u>2,250,000</u>	<u>4,400,000</u>	<u>6,650,000</u>		<u>6,650,000</u>
<b>Applicable Incentives:</b>					
Corporate Cash Incentive (See environmental bill and figure)				30,000,000	
Payment Incentive (See environmental bill figure)				<u>12,000</u>	
Production Incentive (See environmental bill figure)				<u>2,000,000</u>	
				<u>32,000,000</u>	

**Net Cost Equivalent to Total Cost of Manufacturing Activities**  
 (It is derived from current manufacturing cost accounting in  
 FASB's manufacturing environment.)

Manufacturing cost accounting cost now that includes the incentives

See notes to financial statements



**COMMITMENTS AND CONTINGENCIES, CONTINGENTIAL LIABILITIES**

**Transportation Trust Fund Administration**

December 31, 2017

**A summary of Fund Types**

FUND TYPE	The Trust	Transportation Trust Fund	Financial Condition (2017, Inc.)	Other Contingent Liability (2017, Inc.)	Total Available Balance	
					\$ Mil.	\$ Mil.
<b>Assets</b>						
Cash and cash equivalents					\$ 1,300,000	\$ 1,300,000
Investments	\$ 10,000	\$ 1,200,000	\$ 10,000,000	\$ 10,000	\$ 1,310,000	\$ 1,310,000
Receivables					1,000	1,000
Taxes		1,000,000	1,000			
Accounts receivable						
Other	1,000		1,000			
Due from other funds	10,000	20,000				
Due from other governmental entities	20,000	100	40,000		15,000	15,000
Inventory, at cost						
Other assets			10,000			10,000
Transportation equipment						
Investments						
Miscellaneous						
Total other assets	1,000,000	1,000,000	10,000	1,000	100,000	100,000
<b>Other Funds</b>						
Amount available in other funds						
Amount in accountability collection						
of year of the accountability	10,000	10,000	10,000			10,000
Total other funds	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>LIABILITIES, DEFERRED ASSETS AND OTHER FUND BALANCES</b>						
<b>Liabilities</b>						
Due to vendors	\$ 1,000		\$ 1,000			
Accounts payable and accrued expenses	10,000	\$ 10,000	10,000	\$ 10,000	\$ 10,000	\$ 10,000
Liabilities to other funds						
Transportation Trust Fund						
Accounts payable and accrued expenses						
Total other funds						
Due to other governmental entities						
Due to other funds	10,000	10,000	10,000		10,000	10,000
Due to other governmental entities		10,000,000	10,000		10,000	10,000
Total other funds						
Due to other funds						
Total other funds	10,000	10,000	10,000		10,000	10,000
Total other funds						
Total other funds	10,000	10,000	10,000	10,000	10,000	10,000
<b>Other Funds</b>						
Total other funds	10,000	10,000	10,000	10,000	10,000	10,000

Continued

REGISTRATION FEE SIZES

REGISTRATION FEE SIZES								
English			Burmese			Burmese		
2011	2012	2013	2011	2012	2013	2011	2012	2013
\$ 10,000	\$ 11,000	\$ 10,000	\$ 10,000	\$ 11,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
			1,000					
10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10								
10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
		10,000		10,000			10,000	
<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>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
			10,000		10,000			10,000
10,000	100	100	100	100	100	100	100	10,000
							10,000	
		10,000		10,000				
<u>10,000</u>	<u>100</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>100</u>	<u>10,000</u>	<u>10,000</u>

**MEMPHIS POLICE DEPARTMENT - FINANCIAL STATEMENTS**

**Statement of Financial Position**

December 31, 2017

**MEMPHIS POLICE DEPARTMENT**

	Assets	Liabilities	Net Position	Equity	City
	2017	2016	2017	2017	2017
<b>Assets</b>					
Current Assets					
Cash and cash equivalents	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
Accounts receivable	100,000	100,000	100,000	100,000	100,000
Inventory	50,000	50,000	50,000	50,000	50,000
Prepaid expenses	20,000	20,000	20,000	20,000	20,000
Other current assets	100,000	100,000	100,000	100,000	100,000
Investments	100,000	100,000	100,000	100,000	100,000
Capital assets					
Land	100,000	100,000	100,000	100,000	100,000
Buildings	100,000	100,000	100,000	100,000	100,000
Equipment	100,000	100,000	100,000	100,000	100,000
Other capital assets	100,000	100,000	100,000	100,000	100,000
Total Assets	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
<b>Liabilities</b>					
Current Liabilities					
Accounts payable	100,000	100,000	100,000	100,000	100,000
Accrued salaries	100,000	100,000	100,000	100,000	100,000
Accrued interest	100,000	100,000	100,000	100,000	100,000
Other current liabilities	100,000	100,000	100,000	100,000	100,000
Long-term Liabilities					
Bonds payable	100,000	100,000	100,000	100,000	100,000
Capital lease obligations	100,000	100,000	100,000	100,000	100,000
Other long-term liabilities	100,000	100,000	100,000	100,000	100,000
Total Liabilities	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
<b>Net Position</b>					
Capital	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Reserves	100,000	100,000	100,000	100,000	100,000
Other net position	400,000	400,000	400,000	400,000	400,000
Total Net Position	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000

Continued

Governmental Fund Types

Fund Number	Federal Share 100 % of Fund	Non-Federal Share 100 % of Fund	Non-Federal Fund Source	Federal Excluded Share	Funding Excluded from Analysis		
					State Aid	Private Don.	Other
0	498,000	0	500,000	0	19,000	0	519
		2,000	2,000		28,000	42,000	34,000
	5,000		5,000	5,000			5,000
	20,000	20,000	20,000	20,000	10,000	20,000	20,000
	0	2,000					
	500,000	500,000	500,000	5,000			5,000
							40,000
<u>0</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>5,000</u>	<u>10,000</u>	<u>62,000</u>	<u>69,000</u>
1	0	0	400,000	0	0	0	0
		50,000			50,000	50,000	50,000
							50,000
<u>1</u>	<u>0</u>	<u>50,000</u>	<u>400,000</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>100,000</u>
<u>0000</u>	<u>0</u>	<u>450,000</u>	<u>400,000</u>	<u>0</u>	<u>50,000</u>	<u>100,000</u>	<u>150,000</u>

CONDENSED CONSOLIDATED BALANCE SHEETS

Three Years Ended December 31, 2014 and 2013

December 31, 2014

CONDENSED CONSOLIDATED BALANCE SHEETS

ASSETS AND DEFERRED INCOME TAXES	LIABILITIES, EQUITY, AND DEFERRED INCOME TAXES					
	2014	2013	2014	2013	2012	2011
<b>Assets</b>						
Cash and cash equivalents			\$ 1,500	\$ 15,000	\$ 2,000	\$ 15,000
Receivables	\$ 40,000	\$ 40,000	40,000	40,000	40,000	40,000
Inventory			20,000	20,000	20,000	20,000
Prepaid expenses	10,000	10,000	10,000	10,000	10,000	10,000
Other assets						
Property, plant and equipment	100,000	100,000	100,000	100,000	100,000	100,000
Goodwill						
Intangible assets						
Deferred tax assets	20,000	20,000	20,000	20,000	20,000	20,000
Other assets						
<b>Liabilities</b>						
Accounts payable			\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Accrued liabilities			10,000	10,000	10,000	10,000
Deferred tax liabilities						
Other liabilities						
<b>Equity</b>						
Common stock			100,000	100,000	100,000	100,000
Retained earnings			10,000	10,000	10,000	10,000
Other equity						
<b>Total Assets</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>
<b>Total Liabilities</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b>Total Equity</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>

Continued





**LEIBERSON/MAAREK BILLS, 115TH CONGRESS**

**Trustee Public-Classifier Extension**

December 31, 2017

	<u>Governmental Fund Types</u>					
	The Most Precipitous	Trustee Bills with No Budgetary Impact	Trustee Proposals with No Impact	Other Trustee Budget Priority Proposals	T O T A L	
					\$ B I L L I O N	\$ B I L L I O N
<b>Fund Inclusions</b> Budget Security	<u>50.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>
<b>Equity and Other Credits</b>						
<b>Capitalized</b>						
Increased capital expenditures without savings:	0.00	0.00	0.00	0.00	0.00	0.00
Required:						
Excess budget/forecast budget deficit:						
Increased and unplanned Required:						
Unplanned or unanticipated and expenses:						
Fund reported:						
<b>Capitalized</b>						
Required:						
Capital/interest FBI assets:						
Employment program benefits Termination:	0.00					
Payroll/operational Increase:						
Fund report:						
Unplanned or unanticipated and expenses:						
Fund reported:			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Fund equity/credit totals</b>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>
<b>Fund Inclusions, equity and     other credit</b>	<u>\$ 51.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 51.00</u>	<u>\$ 51.00</u>

Receipts to General Accounts

Continued

Supplemental Data Table

									Fossil Record			Reproduction			Migration		
			0.1			0.2			0.3			0.4			0.5		
Run	Size	Age	Run	Size	Age	Run	Size	Age	Run	Size	Age	Run	Size	Age	Run	Size	Age
1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
																	0.05
																	0.05
			0.1			0.2			0.3			0.4			0.5		
1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000



Governmental Fund Types

Fund Number	Total Fund Year End	Transfer Out at Year End	Transfer In Amount	Budget Balance Amount	Reconciliation to (From)		
					Beginning Fund Balance	Ending Fund Balance	Total
1000	100	4,000.00		1.00	4.00	3.00	3.00
1000		100.00	0 100.00	100			100
		300					
1000	1,000.00	4,300.00	100.00	101.00	4.00	0	105.00
1000	1,000.00	4,300.00	100.00	101.00	4.00	0	105.00
1 1,000.00	1 1,000.00	1 4,300.00	1 100.00	1 101.00	1 4.00	1 0	1 105.00

STANDARDIZED FINANCIAL STATEMENTS

Standardized Financial Statements

December 31, 2015

STANDARDIZED FINANCIAL STATEMENTS

Standardized Financial Statements

	2015	2014	2013	2012	2011	2010
Total Assets	1,010,374	97,380	260,014	260,348	435,278	54,000
Equity and other credits						
Contributed Capital						
Accumulated Other Comprehensive Income	14,220	1,400	17,714	14,810	10,000	100,000
Retained Earnings						
Beginning Retained Earnings						
Net Income						
Dividends Paid						
Other Adjustments						
Total Retained Earnings						
Total Equity and other credits	14,220	1,400	17,714	14,810	10,000	100,000
Total Equity and other credits	14,220	1,400	17,714	14,810	10,000	100,000
Liabilities and other credits						
Accounts Payable						
Accrued Expenses						
Deferred Income						
Other Liabilities						
Total Liabilities and other credits	996,154	95,980	242,300	245,538	425,278	454,000
Total Assets	1,010,374	97,380	260,014	260,348	435,278	54,000

Account Type	Practical Basis			Agency and Other		Total
	Contract Borrower Cost	Contract Market Value	Other Features Asset Liabilities	Agency and Other Features	Other Features (Other Assets)	
	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$1,000,000
	4,000,000		4,000,000			8,000,000
	100,000					100,000
	50,000					50,000
	5,000,000					5,000,000
		4,000,000				4,000,000
		4,000,000	4,000,000			8,000,000
					50,000	50,000
						50,000
						50,000
						50,000
						50,000
\$ 1,000					50,000	\$1,050,000
1,000	4,000,000	4,000,000	4,000,000		50,000	12,450,000
\$ 1,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 50,000	\$ 50,000	\$ 12,450,000

**COMPENSATION OF SENIORS AND DEPUTIES SENIORS OF THE BOARD  
OF PUBLIC UTILITIES COMMISSION, 1998-1999**

**1. Continue Public Utilities Commission**

In Thousands/Dollars \$, 000

	98 Total Compensation	Nonunion Basic Salary and the 5th Step	Terminals Operation Apr. 99	Other Terminals Superv. Positions	TOTAL SALARY	
					98-1	98-2
<b>Revenue</b>						
Exec.		\$ 400.00	\$ 0.00		\$ 400.00	\$ 400.00
Executive and public utilities management	\$ 1,000.00	1,000	40.00	0	1,040	1,040
Energy Associates		1,000	50.00	0	1,050	1,050
Executive and public utilities management	11.20	11.20	0.00	0.00	11.20	11.20
<b>Subtotal</b>	<b>1,011.20</b>	<b>1,411.20</b>	<b>50.00</b>	<b>0.00</b>	<b>1,461.20</b>	<b>1,461.20</b>
<b>Expenditures</b>						
Exec.		0.00		0.00	0.00	0.00
General government		0.00		0.00	0.00	0.00
Public utility		42.00	1,040.00		1,082.00	1,082.00
Industrial utility						
Public and non-utility						
Executive and public utility management	2,000.00					
Management support						
Public utility						0.00
Public utilities management						
<b>Total expenditures</b>	<b>2,000.00</b>	<b>42.00</b>	<b>1,040.00</b>	<b>0.00</b>	<b>1,082.00</b>	<b>1,082.00</b>
<b>From preliminary statement and expenditures</b>	<b>10.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>10.00</b>	<b>10.00</b>
<b>From financing source (1)</b>						
Balance of general fund/interdepartmental						
Interdepartmental fund transfer						
Capitalization						
Revenue transfer in			0.00			
Revenue transfer out			(0.00)			
<b>Total other financing source (2)</b>			<b>0</b>			
<b>From preliminary statement/Other Source (2) Expenditures and Other (2)</b>	<b>10.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>10.00</b>	<b>10.00</b>
<b>Total Balance</b>						
Beginning of year	0.00	0	1,100.00	0.00	1,100.00	1,100.00
Revised year-to-date						
<b>Total year</b>	<b>\$ 1,021.20</b>	<b>\$ 1,411.20</b>	<b>\$ 1,100.00</b>	<b>\$ 0.00</b>	<b>\$ 1,511.20</b>	<b>\$ 1,511.20</b>

See notes to financial statements.

Continued

Exhibit 8 Financial Statement Analysis Statement of Income For the Periods Ended December 31, 2004, 2003, and 2002									
Table 1: Income Statement (in thousands)									
	2004	2003	2002	2004	2003	2002	2004	2003	2002
Revenue	\$ 101,134	\$ 95,483	\$ 98,707	\$ 101,134	\$ 95,483	\$ 98,707	\$ 101,134	\$ 95,483	\$ 98,707
Cost of Sales	(41,912)	(39,764)	(41,000)	(41,912)	(39,764)	(41,000)	(41,912)	(39,764)	(41,000)
Gross Profit	59,222	55,719	57,707	59,222	55,719	57,707	59,222	55,719	57,707
Operating Expenses	(16,408)	(16,249)	(16,103)	(16,408)	(16,249)	(16,103)	(16,408)	(16,249)	(16,103)
Operating Income	42,814	39,470	41,604	42,814	39,470	41,604	42,814	39,470	41,604
Other Income (Expense)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Income Before Income Tax	41,814	38,470	40,604	41,814	38,470	40,604	41,814	38,470	40,604
Income Tax Expense	(7,800)	(7,600)	(7,500)	(7,800)	(7,600)	(7,500)	(7,800)	(7,600)	(7,500)
Income From Operations	34,014	30,870	33,104	34,014	30,870	33,104	34,014	30,870	33,104
Other Income (Expense)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Income Before Income Tax	33,014	29,870	32,104	33,014	29,870	32,104	33,014	29,870	32,104
Income Tax Expense	(6,200)	(6,100)	(6,100)	(6,200)	(6,100)	(6,100)	(6,200)	(6,100)	(6,100)
Income From Operations	26,814	23,770	26,004	26,814	23,770	26,004	26,814	23,770	26,004
Other Income (Expense)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Income Before Income Tax	25,814	22,770	25,004	25,814	22,770	25,004	25,814	22,770	25,004
Income Tax Expense	(4,800)	(4,700)	(4,700)	(4,800)	(4,700)	(4,700)	(4,800)	(4,700)	(4,700)
Income From Operations	21,014	18,070	20,304	21,014	18,070	20,304	21,014	18,070	20,304
Other Income (Expense)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Income Before Income Tax	20,014	17,070	19,304	20,014	17,070	19,304	20,014	17,070	19,304
Income Tax Expense	(3,800)	(3,700)	(3,700)	(3,800)	(3,700)	(3,700)	(3,800)	(3,700)	(3,700)
Income From Operations	16,214	13,370	15,604	16,214	13,370	15,604	16,214	13,370	15,604
Other Income (Expense)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Income Before Income Tax	15,214	12,370	14,604	15,214	12,370	14,604	15,214	12,370	14,604
Income Tax Expense	(2,800)	(2,700)	(2,700)	(2,800)	(2,700)	(2,700)	(2,800)	(2,700)	(2,700)
Income From Operations	12,414	9,670	11,904	12,414	9,670	11,904	12,414	9,670	11,904
Other Income (Expense)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Income Before Income Tax	11,414	8,670	10,904	11,414	8,670	10,904	11,414	8,670	10,904
Income Tax Expense	(2,200)	(2,100)	(2,100)	(2,200)	(2,100)	(2,100)	(2,200)	(2,100)	(2,100)
Income From Operations	9,214	6,570	8,804	9,214	6,570	8,804	9,214	6,570	8,804
Other Income (Expense)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Income Before Income Tax	8,214	5,570	7,804	8,214	5,570	7,804	8,214	5,570	7,804
Income Tax Expense	(1,600)	(1,500)	(1,500)	(1,600)	(1,500)	(1,500)	(1,600)	(1,500)	(1,500)
Income From Operations	6,614	4,070	6,304	6,614	4,070	6,304	6,614	4,070	6,304
Other Income (Expense)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Income Before Income Tax	5,614	3,070	5,304	5,614	3,070	5,304	5,614	3,070	5,304
Income Tax Expense	(1,100)	(1,000)	(1,000)	(1,100)	(1,000)	(1,000)	(1,100)	(1,000)	(1,000)
Income From Operations	4,514	2,070	4,304	4,514	2,070	4,304	4,514	2,070	4,304



**EXHIBIT 11.14.11.10 - FINANCIAL STATEMENTS AND  
 NOTES TO FINANCIAL STATEMENTS**

**Washington State Investment Corporation**

For the year ended December 31, 2017

	Washington Investment Corporation Assets (Dollars, \$)	State Investment Fund (Dollars)	Washington State Investment Fund (Dollars)	Washington State Investment Fund (Dollars)	Net Fund of State	Total Assets
<b>Revenues</b>						
Interest		\$ 49,400				
Dividend income						
Management/	\$ 1,000,000			\$ 10,700	\$ 10,700	\$ 1,010,700
Change in equity	1,000,000		\$ 43,000			1,043,000
Fees and expenses						
Miscellaneous	100,000	10,000	75,000	1,000	86,000	1,086,000
Total revenues	<u>1,100,000</u>	<u>59,400</u>	<u>118,000</u>	<u>11,700</u>	<u>86,700</u>	<u>1,214,700</u>
<b>Expenditures</b>						
Interest						
Capital investment						
Public policy				10,700	10,700	10,700
Dividend income	1,000,000		40,000			1,040,000
Change in equity						
Management/		10,000				10,000
Miscellaneous						
Fees and expenses						
Miscellaneous						
Interest and bond charges						
Total expenditures	<u>1,000,000</u>	<u>10,000</u>	<u>40,000</u>	<u>10,700</u>	<u>20,700</u>	<u>1,070,700</u>
State additional investment/						
net expenditures	<u>100,000</u>	<u>49,400</u>	<u>78,000</u>	<u>1,000</u>	<u>(14,000)</u>	<u>113,400</u>
<b>Other Operating Income (Cost)</b>						
Receipts of general fund investment/						
Receipts of investments						
Expenses						
Operating investments	1,100,000					1,100,000
Operating investments	(1,100,000)					(1,100,000)
Total other operating income (cost)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>State additional investment/</b>						
<b>State Core Expenditures and Other Fees</b>	100,000	49,400	118,000	1,000	161,400	329,800
<b>Good Values:</b>						
Beginning of year	1,000,000	10,000	40,000	10,000	160,000	1,210,000
Net asset equity assets						
End of year	<u>\$ 1,100,000</u>	<u>\$ 49,400</u>	<u>\$ 118,000</u>	<u>\$ 1,000</u>	<u>\$ 161,400</u>	<u>\$ 1,429,800</u>

See accompanying footnotes.

Continued

Total Master Card Cash Fund	Treasury Stock at Cost	Treasury Stock Amount	Total Retained Earnings	Cash and Cash Equivalents				
				Year-End	Year-End	Change	Balance	Balance-End
	\$ 1,113,000	\$ 430,000	\$ 271,100 (84,100)	\$ 1,000		\$ 1,000	\$ 10,400	\$ 1,000
	1,000	10,400			\$ 1,000	100	1,000	1,000
	1,113,000	440,400	271,100	1,000	1,000	1,000	11,400	2,000
83,100	1,000,000	430,400	271,100	1,000	1,000	1,000	11,400	1,000
						10,400		
						1,000		
107,100	1,000,000	440,400	271,100	1,000	1,000	1,000	11,400	2,000
100,000	100,000	100,000	100,000	10,000	0	10,000	100,000	100,000
	100,000							
100,000	100,000	100,000	100,000	10,000	0	10,000	100,000	100,000
80,000	100,000	100,000	100,000	0	0	0	0	0
				10,000		10,000	10,000	10,000
\$ 1,000,000	\$ 1,113,000	\$ 440,400	\$ 271,100	\$ 10,000	\$ 10,000	\$ 10,000	\$ 114,400	\$ 1,000

**COMPARISON OF BUDGETS FOR THE FISCAL YEARS 2005-2006 AND  
 2006-2007 (UNAUDITED AND APPROXIMATE)**
**Township Park Classified Commission**

For the year ended December 31, 2007

	TOWNSHIP PARK CLASSIFIED COMMISSION				Township Park Fund Encumbrances	Total
	2005	2006	2007	2007		
<b>Revenues</b>						
Taxes	\$ 10,000	\$ 10,000	\$ 99,400	\$ 100,000		\$ 219,400
License and permits						50,000
Indemnification	10,000	20,000	11,000	11,000		52,000
Charge for services		1,000				1,000
Fees and facilities						100,000
Miscellaneous	9,000	10,000	11,000	11,000	5,000	56,000
<b>Subtotal</b>	<u>38,000</u>	<u>51,000</u>	<u>131,400</u>	<u>132,000</u>	<u>5,000</u>	<u>329,400</u>
<b>Expenditures</b>						
Contract						
General government	10,000	10,000	20,000	20,000		60,000
Public safety	100,000	200,000	100,000	100,000		500,000
Public and utilities						100,000
Culture and recreation						10,000
Economic development activities						10,000
Miscellaneous activities					500	500
Total contract	110,000	310,000	120,000	120,000		660,000
Service contract charges	10,000	10,000	10,000	10,000		40,000
Total expenditures	<u>120,000</u>	<u>320,000</u>	<u>130,000</u>	<u>130,000</u>	<u>500</u>	<u>700,000</u>
<b>Transfers to other governmental organizations</b>						
Transfers to other governmental organizations	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(500)</u>	<u>(40,000)</u>
<b>Other financing sources (if any)</b>						
Transfer of unexpended encumbrances			5,000			5,000
Transfer of encumbrances						(5,000)
Capital loans			100,000			100,000
Operating transfers to						1,000,000
Operating transfers to						(1,000,000)
Total other financing sources (total)			<u>105,000</u>			<u>1,000,000</u>
<b>Transfers to other governmental organizations</b>						
Transfers from other governmental organizations	10,000	10,000	10,000	(10,000)	10,000	40,000
<b>Total Revenues</b>						
Revenues of year	<u>38,000</u>	<u>51,000</u>	<u>131,400</u>	<u>132,000</u>	<u>1,000</u>	<u>329,400</u>
Miscellaneous transfer						10,000
<b>Total year</b>	<u>\$ 38,000</u>	<u>\$ 51,000</u>	<u>\$ 131,400</u>	<u>\$ 132,000</u>	<u>\$ 1,000</u>	<u>\$ 339,400</u>

**COMPARISON OF THE STATE DEPARTMENT OF REVENUE'S ESTIMATE AND ACTUALITY OF  
REVENUE PERFORMANCE FOR THE FISCAL YEAR 2014**

**Revenue Fund: General & Investment**

By Major and Minor 11/04

	General & Investment Actual 2014	Revenue Target	Revenue Actual 2014	Revenue Actual 2013	Revenue Actual 2012
<b>Operating Revenues</b>					
Income from administrative charges Other operating revenues	\$ 1,000,000 27,273	\$ 10,000,000 4,000,000	\$ 10,000,000 4,000,000	\$ 10,000,000 4,000,000	\$ 10,000,000 4,000,000
Total operating revenues	<u>1,027,273</u>	<u>14,000,000</u>	<u>14,000,000</u>	<u>14,000,000</u>	<u>14,000,000</u>
<b>Operating Expenses</b>					
General services Regulatory activities Information and charge Equipment maintenance	2,000,000 100,000 2,000,000 100,000	11,000,000 2,000,000 10,000,000 2,000,000	11,000,000 2,000,000 10,000,000 2,000,000	11,000,000 2,000,000 10,000,000 2,000,000	11,000,000 2,000,000 10,000,000 2,000,000
Total operating expenses	<u>4,100,000</u>	<u>15,000,000</u>	<u>15,000,000</u>	<u>15,000,000</u>	<u>15,000,000</u>
Funding from (to)	<u>3,077,273</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
<b>Net Operating Revenue (Expense)</b>					
Income tax Interest on operating revenues Income and fund charges Miscellaneous revenues	10,000 100,000 100,000 100,000	500,000	500,000	500,000	500,000
Total operating non-operating	<u>300,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
Expense (fund)	<u>1,000,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
Dependent Revenue of a Fund/Other Funded			<u>100,000</u>		<u>100,000</u>
<b>Revenue (Expense) In/Out of Funded</b>					
Fund Balance	<u>1,000,000</u>	<u>500,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
<b>Capital Revenue/Out of Funded</b>					
Income tax For principal/interest	1,000,000 100,000	1,000,000	1,000,000	1,000,000	1,000,000
Total capital funds				<u>1,000,000</u>	<u>1,000,000</u>
<b>Total</b>	<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>

See notes to financial statements

**COMBINED STATE AND LOCAL FINANCIAL STATEMENTS****Capital Asset Depreciated Resources**

for the period ended 12/31/2007

	Financial Statement Account	Financial Statement Account	State Financial Account	State Non-Financial Public Debt Issuance Account	Total
	01.1	01.001/002	01.001/002		Total
<b>Capital Asset Depreciated Resource</b>					
<b>Depreciation (Net)</b>	<u>\$ 1,087,702</u>	<u>\$ 1,087,702</u>	<u>\$ 1,087,702</u>	<u>\$ 1,087,702</u>	<u>\$ 5,100,111</u>
<b>Adjustments to account for funding sources (total) to net</b>					
<b>unexpended federal aid (including credits)</b>					
Depreciation/accumulated	1,982,071	1,982,071	191,718	4,207	3,968,067
Loan income	14,929				14,929
Interest on investments				292,724	292,724
Interest expense (net)				(291,732)	(291,732)
Payable (income) of other agencies from				274,437	274,437
Depreciation/accumulated					
Investments	(31,082)	(31,082)	70,074		(31,082)
Building	(31,082)				(31,082)
Other interest work	(20,019)	(20,019)	(3,291)		(23,310)
Other noncapital debt	(20,019)				(20,019)
Net new (debt) for (credit)					
Debt (net) specific to the (depreciation)	(4,449)	1,131,340	1,131,340		2,262,729
Federal system					(4,449)
Miscellaneous	4,449				(4,449)
Capital asset (total)	<u>1,964,428</u>	<u>1,964,428</u>	<u>1,098,132</u>	<u>4,207</u>	<u>4,037,075</u>
Total adjustments	<u>3,968,067</u>	<u>3,968,067</u>	<u>1,098,132</u>	<u>4,207</u>	<u>8,068,085</u>
Net asset (liability) depreciation	<u>\$ 1,087,702</u>	<u>\$ 1,087,702</u>	<u>\$ 1,087,702</u>	<u>\$ 1,087,702</u>	<u>\$ 8,068,085</u>
<b>Public Debt Non-Depreciated Financing Activities</b>					
Miscellaneous bond activities				11,000,000	11,000,000
Bond refunding				(10,000,000)	(10,000,000)
Bonded equity (total)					(8,999,999)
Net (asset) liability (liability) depreciation					(8,999,999)
<b>Net Debt from Capital with Non-Depreciated Activity</b>					
Depreciation (net) (depreciation) (total)	1,087,702	(1,087,702)	(1,087,702)		1,087,702
Public debt (total) of (total)					11,000,000
Net new (debt) (total)	1,087,702	(1,087,702)			11,000,000
Bonded (total) (total)					(8,999,999)
Net (asset) liability (liability) depreciation	<u>1,087,702</u>	<u>(1,087,702)</u>	<u>1,087,702</u>	<u>1,087,702</u>	<u>1,087,702</u>
<b>Net Debt from Non-capital Activities</b>					
Federal aid (total)	(1,131,340)	1,131,340	(1,131,340)		(1,131,340)
Miscellaneous accounts	1,131,340		88,437		1,219,777
Investments	31,082	(31,082)	(70,074)	4,207	(65,927)
Net (asset) liability (liability) depreciation	<u>31,082</u>	<u>(31,082)</u>	<u>(52,977)</u>	<u>4,207</u>	<u>1,092,823</u>
Net Income (Expense) for Federal Contributions	(4,449)	(4,449)	(12,721)	(1,000)	(14,619)
<b>Net Asset Fund Depreciation</b>					
Impairment of net	1,131,340	(1,131,340)	(88,437)		1,131,340
Interest	<u>\$ 1,087,702</u>	<u>\$ 1,087,702</u>	<u>\$ 1,087,702</u>	<u>\$ 1,087,702</u>	<u>\$ 1,087,702</u>

Source: General ledger

## CONTENTS OF NOTES TO FINANCIAL STATEMENTS

### Terraceview Park Job-Cost/Related Government

December 31, 2007

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## NOTES TO FINANCIAL STATEMENTS

### Terrebonne Parish Consolidated Government

December 31, 1997

#### Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Terrebonne 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 Terrebonne Parish adopted a Parish Home Rule Charter pursuant to which the governmental functions of the City of Houma and the Terrebonne Parish Police Jury were to be consolidated as the Terrebonne 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 notes 12 and 13, electricity is also sold to customers outside the City of Houma. The Sewerage Fund and Consolidated Waterworks District provide sewerage services and water service, respectively, for customers in Terrebonne Parish.

Effective January 1, 1995 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 Terrebonne Parish.

The basic criteria 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 benefit/burden relationship. In addition, an organization which is locally dependent on the primary government should be included in its reporting entity.

As required by generally accepted accounting principles, these financial statements present the Terrebonne 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 operational 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 as such their financial statements are combined with those of the primary government.

**Note 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**Human Commission, Mineral Leasing (the "HCL")** - The HCLM was created to establish the City of Houston, subsequently the Tarrant County Parish Consolidated Government, as an agent of certain property owners to annually distribute mineral royalties provided. The Commission's inevitably appointed members are the President, and the Tarrant County Parish Council Members. 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** - Inspection of well exists because the boards consist of Parish officials (elected and appointed), and employees of the related public and fire departments. In addition, a financial burden exists because the Parish is obligated for the unfunded future liability over the employee/employer's regular contributions. The Parish also provides actuarial and accounting services for the Pension Boards.

**Discrete Component Units**

The component unit systems 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.

**Tarrant County Parish Clerk of Court (the "Clerk") (Stat. Ch. 197)** and the **Tarrant County Parish Tax Assessor (the "Assessor")** - The Clerk and the Assessor are separately elected officials. Fiscal dependency exists since the Parish provides and maintains the salaries of the Clerk and Assessor. Title to real property is in the name of the Parish. 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 Tarrant County Parish Assessor be elected every other fiscal year. Therefore, the audited financial statements of the Tarrant County Parish Assessor as of December 31, 1998, are included as a component unit.

**Tarrant County 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 we have related expenses as separately mandated.

**Tarrant County Parish Indigent Defense Board (the "IDB")** and the **Indigent Law Club (the "ILC")** - The IDB and ILC are part of the operations of the district court system. The ILC's office space, utilities and telephone expenses are provided by the Parish as required. The Parish bears ultimate responsibility for paying expenditures for services the IDB provides the public. Accordingly, the IDB and ILC are fiscally dependent on the Parish.

**Tarrant County Parish Port Commission (the "Commission")** - The Commission is governed 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. Separate financial statements are not issued on the Commission since it has been historically included as a fund within the Parish's financial statements.

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



**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**4. Reporting Entity and Individual Component Unit Disclosure (Continued)**

**Townhouse Parish, Julia & Jim Ellis 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 Sheriff. 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.

**Married Trust Fund, (the "MTF")** - The MTF is a separately agency fund accounted for by the City Marshal, a separately elected official within the Orleans Parish boundaries of the parish. The MTF accounts for the collection of gamblers taxes and seizures and the subsequent reimbursement to the appropriate parties (tax collection fee paid to the Parish). The Parish can significantly impact it will due to the financial support (directly mandated to the Marshal (greater than 90% is supplemented).

**City Court of Orleans (the "City Court")** - The City Court Judge is a separately elected official within the Orleans 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 benefit received by City Court (for the repair and maintenance, salaries and related expenditures.)

**Other Special Districts** - There are 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 bond/relationship of dependency relationship with the special district. 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 issuance, all related Louisiana State Bond 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, 1997

Parish Recreation Districts No. 1 - 11

Parish Fire Protection Districts No. 4A, 4, 7, and 18, Bayou Chenier Fire District,

Suburban Fire District, Bayou Blue Fire District, Cotton Vire District,

Village Red Fire District

Home-Terrebonne Regional Planning Commission

Terrebonne Parish Library

Terrebonne General Medical Center - March 31, 1997

Home-Terrebonne Public Trust Financing Authority - March 31, 1997

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 direct dependency on the Parish.

Home-Terrebonne Transit Commission

Home-Terrebonne Airport Commission - June 30, 1997

Job Training Partnership Act, "The Work Connection" - June 30, 1997

Terrebonne Association for Retarded Children - June 30, 1997

Terrebonne Council on Aging - June 30, 1997

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

Complete financial statements of the individual component units may be obtained from their respective administration offices or from the Syracuse Parish Consolidated Government at the Executive Center, 309 Grand Street, Monroe, Louisiana 70600.

Component units generally follow the same accounting policies as the Primary Government with the exception of revenue recognition for all revenues items. Terrebonne Parish Recreation Districts No. 10, 6, 8 and 11 and Five Districts No. 4A, 4, 7, Bayou Cade, Belvoir, Bayou Blue, Cadeau, and Village that use the same revenue recognition as the Primary Government and budget annual year ends as listed for next year. All other component units recognize all revenues items 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' "Audit of Providers 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 operating activities are conducted. 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 Fund** - 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 Fund** - 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 Fund** - 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 6 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting (Continued)

**Proprietary Funds**

**Enterprise Funds** - Enterprise Funds are used to account for operations that are financial and operated in a manner similar to private business enterprise; where the intent of the governing body is that the costs (revenues, including depreciation of providing goods or services to the general public as a continuing basis for financing or recovered primarily through user charges, or fee) when 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 for the benefit of a trustee, beneficiary 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 custodial in nature (assets equal liabilities) 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 Debt Account Group** - The General Long-Term Debt 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 when 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 form applied.

**Part 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Basis of Accounting (Continued)**

All Intergovernmental Funds and Agency Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available in our own own funds (nonreplicable to annual). All collectible taxes and the related state revenue sharing (Intergovernmental Revenue) are recorded as revenue of the period for which levied, less the reserve (or property taxes which are being levied to finance the subsequent year's budget are recorded as revenue for the subsequent fiscal year. The 1991 tax levy is recorded as deferred revenue in the Parish's 1991 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 Sewer Improvement and Parking/Linking Funds are recognized as revenues when bills/invoices are billed and unbilled assessments are reported as deferred revenues. Intergovernmental revenues (Federal and state grants) are recorded as revenues when the Parish is entitled to the funds. Licenses and permits, fees and forfeitures, and miscellaneous revenues are reported 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.

Expenses are generally recognized under the modified accrual basis of accounting, when the related fund liability is incurred. Exceptions to this general rule include: (1) the amount of claims, judgments, and compensated absences reported as expenditures shall be the amount accrued during the year that would normally be liquidated with expendable available financial resources; and (2) principal interest on general long term debt which is recognized when due.

Expenses 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, Nonreplicable 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 water reading cycle. At the end of the year, utilities services which have been rendered from the latest date of each water 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 expense 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 charge to the customer. The customer behavior related cost and charges is reported as unbilled receivables or deferred revenues and will be allocated 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 these estimates.

**Item 8 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Budgets**

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

- (1) Prior to October 1, the president submits to the Council a proposed operating budget for the year commencing the following January 1. The operating budget includes proposed expenditures and the source of financing them.
- (2) Public hearings are conducted to obtain taxpayer comments.
- (3) All actions necessary to adopt and amend the budget 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 under the Parish President allows the transfer of part or all of any unencumbered appropriation within programs or functions. Any movement involving the transfer of monies from one department to another or from one program or function to another or any other transfers in expenditures exceeding amounts estimated must be approved by the Council. There were various amendments to the budget during the year.
- (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 a cumulative approval in annual budget estimates and the procedure are reported in the accompanying financial report.

Comparisons of the budgeted and actual amounts are shown in Exhibit 2 in the accompanying financial report include 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 final general ledger, is utilized by the Parish for budgetary control throughout the year. Encumbrances lapse at year end.

**G. 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 Incentives for Defined Distribution 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.

Investments are stated at fair value as established by open market, except for the Louisiana Asset Management Fund (LAMF). LAMF 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 to compare share prices if certain conditions are met.

**Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Cash and Investments (Continued)**

During the year the Proprietary and Internal Service Fund's cash and cash equivalents included coefficients of deposits and securities with maturities of three months or less.

Investments during the year consisted of the following:

U.S. Treasury Notes  
U.S. Treasury Bills  
Federal Home Loan Bank Note  
Federal Home Loan Mortgage Corporation Note  
Tennessee Valley Authority Bonds  
Federal National Mortgage Association Notes  
Louisiana Asset Management Fund  
Federal Farm Credit Bank Note  
Student Loan Marketing Association Note

**E. Bad Debt**

Uncollectible accounts due for ad valorem taxes and other receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable.

**F. Inventory**

Inventory is valued using a method which approximates the lower of cost (First in, First out) or market in the General Fund, all Enterprise Funds and Internal Service Funds. Expenditures for inventory are recognized utilizing the consumption method.

**G. Fixed Assets**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the General Fund Assets Account Group. All purchased fixed assets are valued at cost when historical records are available and at an estimated historical cost where no historical records exist. Constructed 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 asset lives are not capitalized.

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

Interest is capitalized on proprietary fixed assets acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting 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 1985. Interest is not capitalized by the Public's General Fixed Assets.

**Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****1. Fixed Assets (Continued)**

All Proprietary Funds and Pension Trust Funds are accounted for on a cost-of-service 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 contributed capital and retained or debt components. Proprietary Fund type operating statements present revenues (revenues) and decreases (expenses) to net total assets.

Assets in the General Fixed Assets Account Group are not depreciated. Depreciation of all exhaustible 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 Assets	Annual Rate
Buildings and Structures	3 - 10%
Distribution Systems	4 - 10%
Furniture and Equipment	4 - 20%

Depreciation of all exhaustible 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 constructed or acquired substantially with contributions in aid of construction. Net income 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 is recorded as an expenditure of the period in which paid in all Governmental Funds. The Proprietary Funds receive benefits in the period in which they were earned.

Employees of the Primary Government can earn 40 hours or 144 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 carry-forward provisions. Hours forfeited are transferred to retirement for participants of the Pensioned Employees' Retirement System.

Employees of the Funds earn 36 hours sick leave per year and are permitted to accumulate a maximum of 480 hours. Upon retirement, sick leave is treated differently depending on the employee's retirement system as follows:

**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 200 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 200 hours. The hours greater than the 200 hours are used in the computation of monthly retirement benefits.
- (3) **Civil Service - Police and Fire Retirement Systems** - participants in these systems receive no benefits for unused sick leave either through payment or suspension 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 interest has been accrued in the Debt Service Fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from nonexpendable available financial resources is reported as a fund liability of a Governmental Fund. The remaining portion of such obligations is reported in the General Long-Term Debt Account Group. Long-term liabilities expected to be financed from Proprietary Fund operations are accounted for in those funds.

**L. Bond Discount and Issuance Costs**

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

**M. Residual Equity Transfers**

Residual equity transfers are non-recurring or recurrent 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. Revenues represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use. Unallocated fund balances represent tentative plans for future use of financial resources.

The reserves for capital contracts represent the estimated amount of the expenditures ultimately to result if unexpended contracts in progress at year end are completed.

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

The reserves for maintenance of fundbooks from in the General Fund consist of a provision for the specific purpose of maintaining fees in the fundbooks subdivisions.



**Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Interfund Transactions**

Quasi-external transactions are recorded for an expense, expenditure or expense. 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 inter fund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonreversing or nonreciprocal permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**E. GASB Pronouncements**

Governmental Accounting Standards Board (GASB) Statement No. 26 "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, 1995, 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 (ARBs) of the Committee on Accounting Pronouncements. The Parish has elected to apply only GASB, APB and ARB materials issued on or before November 30, 1995 in the Proprietary Funds and component units.

**F. Memorandum Only – Total Columns**

Total columns on the general-purpose financial statements are captioned "Memorandum 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 eliminations 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, nonexempt 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 reevaluation of all property is required to be completed on a five-year cycle every four years. The last reevaluation was completed January 1, 1996. Taxes are due and payable (December 31 with interest being charged on payments after January 1. Taxes are to 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 1997 levy was based, are indicated on the following page.

Note 2 - **PROPERTY TAXES (Continued)**

Location	Assessed Value	
	Total Value	Homestead Exemption
City of Ionia	\$ 95,571,975	\$ 34,311,500
All other property for local purposes	300,273,005	66,141,100
<b>Total</b>	<b>\$395,844,980</b>	<b>\$100,452,600</b>

The 1974 Louisiana Constitution (Article 7 Section 18) provided that land and improvements for residential purposes be assessed at 10% of fair market value; other property and 600000 cooperative property, excluding land, are to be assessed at 10%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected assessors of the parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission (LR 43.1057). 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, 1997 were as follows:

Description	Tax Rate Per \$1,000
<b>City:</b>	
Maintenance	\$ 20.49
<b>Parishwide:</b>	
Edis Service	2.18
Maintenance	19.76
<b>Districts:</b>	
Edis Service	20.15
Maintenance	203.74
<b>Total</b>	<b>\$152.70</b>

The calculation is the summation of tax rates for all districts. The maximum currently levied in any one District is 120.62 per \$1,000 of assessed valuation on property. This maximum includes 19.54 mills for the Terrebonne Parish School Board, 7.50 mills for the Special Law Improvement District, 5.00 mills for the Lower District and 1.96 mills for the Assessment District.

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

**Part 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." The investments of the different component plan fund are held separately from those of other Parish funds.

**Bank Deposits**

State law requires deposits (cash and certificates of deposit) 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 as 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, and deposits which are uninsured or uncollateralized.

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			Book Balance
	1	2	3	
Cash	\$ 311,882		\$ 3,786,398	\$ 2,117,958
Certificates of deposit	1,498,536		51,653,428	58,118,936
Totals	\$2,212,498	\$ -	\$56,439,826	\$58,848,906

All December 31, 1999, cash and certificates of deposit in excess of the FDIC insurance were collateralized by securities held by unaffiliated banks for the account of the depositories. The Governmental Accounting Standards Board (GASB), which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities uncollateralized. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 5, Louisiana Revised Statute 29:1239 imposes a statutory requirement on the collateral bank to advertise and sell the pledged securities within 30 days of being notified by the depository that the fiscal agent has failed to pay deposited funds upon demand.

**Note 3—INVESTMENT ASSIGNMENTS (Continued)**
**Investments**

Note includes securities the Parish is issuer 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 Fund.

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 company'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 company or by its trust department or agent, but not in the Parish's name, uninsured and unregistered.

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

Investments subject to categorization	Risk Category			Carrying Amount
	1	2	3	
U. S. Treasury Notes	\$ 129,358			\$ 129,358
U. S. Treasury Bills	481,263			481,263
Federal Farm Credit Bank Note	4,280,178			4,280,178
Federal National Mortgage Association (FNMA) Notes	22,176,592			22,176,592
Federal Home Loan Mortgage Corporation (FHLMC)	1,311,748			1,311,748
Federal Home Loan Bank Note	18,461,955			18,461,955
Tennessee Valley Authority Bonds	275,000			275,000
<b>Totals</b>	<b>\$47,088,094</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$47,088,094</b>
Investments not subject to category listing				
Louisiana Asset Management Fund (LAMP)				18,453,758
Deferred Compensation Fund				1,987,181
<b>Total Investments</b>				<b>\$ 67,529,033</b>

**Note 2 - DEPOSITS AND INVESTMENTS (Continued)**

Investments in the Foundation Asset Management Pool and Investments in the Halifax Compensation Fund are not categorized as to 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	\$ 9,188
Carrying amount of deposits	56,898,928
Carrying amount of investments	<u>61,672,616</u>
<b>Total</b>	<b><u>\$124,578,732</u></b>
Cash and cash equivalents	\$ 12,888,663
Units and cash equivalents-vested	4,291,819
Investments	91,898,115
Investments-vested	<u>65,894,135</u>
<b>Total</b>	<b><u>\$124,578,732</u></b>

**Component Units**

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	
Deposits	<u>\$6,576,241</u>	<u>\$18,643,586</u>	<u>\$76,913,884</u>	<u>\$101,993,884</u>

## Note 3 – DEPOSITS AND INVESTMENTS (Continued)

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

	Risk Category			Carrying Amount
	1	2	3	
<b>Investments subject to categorization:</b>				
U. S. Treasury Notes	\$49,642,186			\$ 49,642,186
U. S. Treasury Bills	5,877,829			5,877,829
Government National Mortgage Association (GNMA)			\$ 6,979,147	6,979,147
Federal Farm Credit Bank Note			2,988	2,988
Federal National Mortgage Associations (FNMA) Notes	1,876,093		78,875,125	80,751,218
Federal Home Loan Mortgage Corporation (FHLMC)	15,821,888		1,366,309	16,188,197
Federal Home Loan Bank Note			166,714	166,714
Government Backed Money Market Funds	11,686,108		1,125,235	12,811,343
U. S. Treasury Money Market Funds	125,434			125,434
Investment Agreement	136,258			136,258
Other U.S. Government Securities			478,361	478,361
<b>Totals</b>	<b>\$71,206,116</b>	<b>\$ -</b>	<b>\$80,854,805</b>	<b>\$152,060,921</b>
<b>Investments not subject to categorization:</b>				
Louisiana Asset Management Fund (LAMF)				1,553,218
Deferral Compensation Fund				576,648
<b>Total investments:</b>				<b>\$ 154,190,787</b>

**Note 3 – DEPOSITS AND INVESTMENTS (Continued)**

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

Cash on hand	\$ 1,571
Carrying amount of deposits	40,998,888
Carrying amount of investments	118,912,970
<b>Total</b>	<b><u>\$160,513,429</u></b>
Cash and cash equivalents	\$ 28,823,811
Cash and cash equivalents - restricted	5,332,333
Investments	18,337,884
Investments - restricted	80,415,851
Bank overdraft	(24,883)
<b>Total</b>	<b><u>\$160,513,429</u></b>

**Note 4 – ESTIMATED UNCOLLECTIBLE RECEIVABLES**

Receivables and the applicable allowances for uncollectibles as December 31, 1997 are as follows:

<u>Fund Type/Services</u>	<u>Amount</u>	<u>Allowance for Uncollectibles</u>	<u>Net Receivables</u>
<b>Governmental Fund Types:</b>			
<b>General Fund:</b>			
Taxes	\$ 771,380		\$ 771,380
Accounts	283,078	\$ 183,298	99,780
Other	388,870		388,870
<b>Special Revenue Funds:</b>			
Taxes	11,275,884		11,275,884
Accounts	245,975	1,763	244,212
Other	52,952		52,952
Monetary Loans	1,770,360		1,770,360

**Note 4 - INTERFUND UNCOLLECTIBLE RECEIVABLES (Continued)**

Fund Type/Services	Amount	Allowance for Uncollectibles	Net Receivables
<b>Debt Service Funds:</b>			
Taxes	517,068		517,068
Accounts	18,881		18,881
Assessments	482,831		482,831
<b>Capital Projects:</b>			
Accounts	1,188		1,188
Assessments	2,995		2,995
<b>Proprietary Fund Types:</b>			
<b>Enterprise Funds:</b>			
Accounts	3,343,188	756,568	3,346,626
Other	154,988		154,988
Restricted	168,291		168,291
Internal Service Funds - other	403,750		413,754
<b>Fiduciary Fund Types:</b>			
Agency Funds - other	26,455		26,455
Private Trust Funds - other	14,387		14,387
<b>Total</b>	<b>\$20,498,187</b>	<b>\$ 743,561</b>	<b>\$19,874,626</b>

Accounts receivable in the Enterprise Funds include amounts for unbilled services as of December 31, 1997 of \$2,888,998.

**Note 5 - DUE TO AND FROM OTHER GOVERNMENTAL UNITS**

Amounts due from other governmental units at December 31, 1997 consisted of the following:

<b>Unrestricted:</b>	
Federal Government:	
Grant monies	\$5,435,508
State of Louisiana:	
Grant monies	434,848
State revenue sharing	677,734
Other	1,492,813
Other governmental units	<u>4,715,578</u>
<b>Total</b>	<b>\$8,756,470</b>
<b>Restricted:</b>	
State of Louisiana:	
Grant monies	\$ 298,854
Other governmental units	<u>11,216</u>
<b>Total</b>	<b>\$ 309,970</b>



**Note 5 - RECEIPTS FROM OTHER GOVERNMENTAL UNITS (Continued)**

Accounts due to other governmental units at December 31, 1997 consisted of the following:

Federal government	\$ 16,148
State of Louisiana	1,374
Other governmental units	<u>482,490</u>
<b>Total</b>	<b>\$ 499,912</b>

**Note 6 - RESTRICTED ASSETS**

Restricted assets in the General Fund consist of \$176,348 dedicated to the maintenance of trees in Broadmoor subdivision and \$34,284 for the pre-period inventory claims.

Restricted assets in the Special Revenue Funds are \$1,813,998 dedicated for health clinics as described in Note 7, \$20,000 for the Family Self-Sufficiency Program, \$24,651 for housing rehabilitation reserves and \$100 for Terrebonne Homeless Shelter.

The various bond indentures contain significant limitations and restrictions on annual debt service requirements, maintenance of and flow of moneys through various restricted accounts, minimum amounts to be maintained in various sinking, bond, and maturity reserve bond coverages. The Funds in its compliance with all such significant limitations and restrictions. A summary of the capital fund restricted assets at December 31, 1997 is as follows:

	Funds
	<u>Fund</u>
Bond sinking accounts	\$ 346,618
Bond reserve accounts	1,798,489
Depreciation and contingency accounts	15,083,815
Customer deposits	<u>778,608</u>
<b>Total</b>	<b>\$23,917,530</b>

**Note 7 - CHANGES IN FIXED ASSETS**

**Primary Government**

A summary of changes in fixed assets is as follows:

	Balance January 1, 1997	Additions	Expenses	Balance December 31, 1997
Land and buildings	\$ 29,442,611	\$ 942,771		\$ 30,385,382
Equipment	37,278,634	1,171,888	\$ 568,884	37,881,638
Contributions in progress	2,687,988	4,838,566	195,719	7,330,835
<b>Total</b>	<b>\$ 69,409,233</b>	<b>\$ 6,953,225</b>	<b>\$ 765,413</b>	<b>\$ 76,597,045</b>

Part 7 - CHANGES IN FIXED ASSETS (Continued)

A summary of Enterprise Funds', Internal Service Funds', and Pension Trust Funds' property, plant and equipment at December 31, 1997 follows:

	Enterprise Funds	Internal Service Funds
Property, plant and equipment	\$ 110,218,755	\$ 184,158
Construction in progress	9,228,899	0
Totals	<u>119,447,654</u>	<u>184,158</u>
Less accumulated depreciation	68,999,281	81,476
Totals	<u>\$ 50,448,373</u>	<u>\$ 102,682</u>

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

Utilities Fund	\$ 3,882,117
Sewerage Fund	<u>546,779</u>
Totals	<u>\$ 4,428,896</u>

Component Units

A summary of the material component unit fixed assets is as follows:

	Balance July 1, 1996	Adjustments	Additions	Deletions	Balance June 30, 1997
<u>City Work Enterprise:</u>					
Equipment	\$ 1,589,296	\$ -	\$ 11,296	\$ 64,632	<u>\$ 1,535,960</u>

Note 7 - CHANGES IN DEFERRED ASSETS (Continued)

	Balance				Balance
	July 1,	Adjustments	Additions	Deductions	June 30,
	1997				1997
<b>Yorkshire Association of Bundled Utilities</b>					
Land and buildings	\$ 1,114,280	\$ (79,311)	\$ 98,560		\$ 1,133,529
Office furniture, equipment and fixtures	141,269	67,781	39,960		249,010
Machinery and equipment	1,116,899	(736,495)	264,960		645,364
<b>Totals</b>	<b>\$ 3,372,448</b>	<b>\$ (748,025)</b>	<b>\$ 363,480</b>	<b>\$ -</b>	<b>\$ 2,967,903</b>

	Balance				Balance
	January 1,	Adjustments	Additions	Deductions	December 31,
	1997				1997
<b>Yorkshire Public Recreation District #12</b>					
Land and buildings	\$ 1,641,987				\$ 1,642,987
Improvements other than buildings	76,778		\$ 69,254		146,032
Machinery and equipment	89,323		16,659	\$ 5,243	100,739
Office furniture, equipment and fixtures	12,943				12,943
Contributions in progress	76,422			76,422	
<b>Totals</b>	<b>\$ 1,897,453</b>	<b>\$ -</b>	<b>\$ 85,913</b>	<b>\$ 81,665</b>	<b>\$ 1,899,701</b>

	Balance				Balance
	January 1,	Adjustments	Additions	Deductions	December 31,
	1997				1997
<b>Yorkshire Public Library</b>					
Land	\$ 83,224				\$ 83,224
Buildings	1,692,644			\$ 231,686	1,460,958
Office furniture and equipment	294,871	\$ 850	\$ 3,293		299,014
Books	5,818,238	487,369	29,944	883,203	6,452,348
<b>Totals</b>	<b>\$ 8,289,177</b>	<b>\$ 488,219</b>	<b>\$ 33,237</b>	<b>\$ 1,114,895</b>	<b>\$ 7,696,738</b>

**Note 7 - CHANGES IN FIXED ASSETS (Continued)**

	Balance				Balance
	January 1,	Adjustments	Additions	Deletions	December 31,
	1997				1997
<b>Transportation Funds</b>					
<b>Sanitation District #2/3</b>					
Buildings	\$ 136,620				\$ 136,620
Land	289,223				289,223
Improvements other than M&P	401,205		\$ 18,974		420,179
Equipment and fixtures	168,650	\$ (1,000)	5,349		172,999
<b>Totals</b>	<b>\$ 1,035,748</b>	<b>\$ (1,000)</b>	<b>\$ 24,323</b>	<b>\$ -</b>	<b>\$ 1,058,071</b>

Adjustments are based on the valuation of physical inventories.

A summary of the material comparison with Electrician Funds' property, plant and equipment is as follows:

	Consolidated Waterworks District No. 1	Services General Medical Center	Electric Transmission Altoona Commission
Property, plant and equipment	\$ 77,264,079	\$ 126,158,240	\$ 12,311,814
Capitalized in progress	7,865,380	5,957,845	370,814
<b>Totals</b>	<b>85,129,459</b>	<b>132,116,085</b>	<b>12,682,628</b>
Less accumulated depreciation	37,285,828	68,154,321	3,865,434
<b>Totals</b>	<b>\$ 47,843,631</b>	<b>\$ 63,961,764</b>	<b>\$ 8,817,194</b>

**Note 8 - LONG-TERM DEBT MATURITIES**

**Primary Obligations**

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

	Payable January 1, 1997	1997 Retired	New Issues	Adjustments	Payable December 31, 1997
<b>Bonds</b>					
Public Improvements	\$15,545,000	\$ 1,018,000	\$ 399,000		\$14,926,000
General Obligations	10,861,779	438,980			10,422,799
Special Assessment	286,588	188,165			98,423
Revenue	16,483,800	728,000			15,755,800
Capitalized loans	33,823			\$ (33,823)	-
Refinance systems	5,828,494	133,320			5,695,174
Component advances	486,623	18,288			468,335
Fund/ST closure	2,712,889	628,800	1,831,447		3,915,536
<b>Totals</b>	<b>\$49,464,867</b>	<b>\$3,086,867</b>	<b>\$2,230,447</b>	<b>\$ (67,646)</b>	<b>\$48,560,801</b>

## Note 5 - LONG-TERM OBLIGATIONS (Continued)

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.

The liability for retirement systems include the Municipal Police Employee's Retirement System (MPERS) liability and the Houma Firefighter's Pension (HFP) liability. The MPERS liability resulted from the 1993 merger of the City of Houma Police Pension obligations for retired members and beneficiaries into the MPERS of the State of Louisiana. The MPERS liability will be paid in quarterly installments of \$58,232 plus interest at 7% over a thirty year period which commenced October 1, 1993. This debt will be retired from future revenues of the Parish. The HFP liability resulted from the 1993 merger of the City of Houma Firemen Pension obligations for retired members and beneficiaries into the Firefighters Retirement System (FRS) of the State of Louisiana. The FRS liability will be paid in annual installments of \$403,545 including interest at 7% over 28 years.

Compensated absences, as discussed in Note 1 and landfill closure is discussed in Note 27.

The adjustment to the capital lease resulted from the creation of the five parishes districts described in Note 29, and is included in the long-term obligations of the component units described below.

The annual requirements including interest to amortize all long-term obligations outstanding at December 31, 1997 other than compensated absences and landfill closure are as follows:

Maturity	Public Improvement Bonds	General Obligation Bonds	Special Assessment Bonds	Revenue Bonds	Retirement Systems
1998	\$ 1,899,871	\$ 908,868	\$ 138,517	\$ 1,781,838	\$ 349,218
1999	1,891,878	898,218	123,888	1,766,888	349,818
2000	1,885,838	897,577	117,829	1,767,888	349,218
2001	1,878,853	896,877	84,897	1,765,578	349,218
2002	1,785,838	881,868	79,812	1,769,888	349,218
2003-2007	5,778,821	4,895,891	88,483	8,578,288	2,792,264
2008-2012	3,476,588	3,747,218		6,876,258	2,792,264
2013-2017	1,280,838	2,196,886			1,634,288
2018-2022		86,773			1,877,834
<b>Totals</b>	<b>18,836,218</b>	<b>14,795,871</b>	<b>384,698</b>	<b>21,983,688</b>	<b>11,219,335</b>
<b>Less:</b>					
Interest	3,181,218	5,188,338	88,375	8,158,618	5,764,365
<b>Net Amount</b>	<b>\$ 15,655,000</b>	<b>\$ 9,607,533</b>	<b>\$ 496,323</b>	<b>\$ 13,785,070</b>	<b>\$ 5,454,970</b>

**Table 8 - LONG-TERM OBLIGATIONS (Continued)**

Bonds payable are represented by the following individual issues:

	Authorized and Issued	Range of Maturities (m/years)	Interest Rate (%)	Maturity Date	Outstanding
<b>Public Retirement Bonds</b>					
2007 Kentucky	1,075,000	11,000 - 115,000	4.00 - 5.00	1-31-2020	\$ 1,075,000
2007 Kentucky	4,105,000	11,000 - 100,000	3.75 - 6.00	1-31-2020	4,105,000
2007 Ohio (Coverdell)	1,000,000	50,000 - 100,000	3.75 - 5.00	1-31-2024	4,075,000
2007 Ohio (Retail)	200,000	10,000 - 10,000	3.00	1-31-2020	200,000
					<u>11,655,000</u>
<b>General Obligation Bonds</b>					
		Range of Maturities (m/years)	Interest Rate (%)	Maturity Date	Outstanding
2001 Ohio	100,000	10/01 - 6/01	5.00 - 5.00	6/01-2022	100,000
2004 Retail Kentucky (a)	100,000	20/00 - 20,000	6.00 - 10.00	1-31-2024	100,000
2004 Funding	100,000	1/00 - 10,000	6.01 - 12.00	1-31-2023	100,000
2005 Kentucky	1,000,000	1/00 - 100,000	6.01 - 12.00	1-31-2023	1,000,000
2005 Funding	2,000,000	1/00 - 200,000	5.75 - 12.00	1-31-2020	1,875,000
2005 Funding	1,000,000	1/00 - 200,000	5.75 - 12.00	1-31-2020	1,000,000
2006 Funding	2,000,000	1/00 - 100,000	6.00 - 10.00	1-31-2021	2,000,000
2006 Funding	1,000,000	1/00 - 100,000	6.00 - 10.00	1-31-2021	1,000,000
					<u>6,475,000</u>
<b>Special Revenue Bonds</b>					
<b>Funding and Receipts</b>					
<b>Kentucky</b>					
2000	242,276	10/01	5.00 - 11.00	6-30-2005	242,276
2001	170,770	12/01	5.00 - 10.00	6-30-2003	170,770
2002	240,176	10/01	5.00 - 10.00	7-30-2003	240,176
2004	100,000	10/00	3.00 - 4.00	1-15-2004	100,000
2004	104,000	11/00	5.00 - 5.00	2-28-2004	104,000
2006	102,170	11/06	5.00 - 5.00	9-30-2006	102,170
					<u>999,392</u>
<b>Revenue Bonds</b>					
<b>Public Retirement</b>					
2007	10,000,000	100,000 - 1,000,000	3.00 - 4.25	1-31-2020	10,000,000
					<u>10,000,000</u>
					<u>\$ 21,655,000</u>

**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 are presented as of and for the various year ends of the component units.

**Note 6 – LONG-TERM OBLIGATIONS (continued)**

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

	Beginning Balance	Year Incurred	New Issues	Adjustment	Ending Balance
<b>Bonds</b>					
Public Improvements	\$ 485,880	\$ 45,000			\$ 530,880
General Obligation	425,880	158,000	\$ 800,000		1,383,880
Revenue	63,284,580	3,608,800			66,893,380
Capitalized Interest	20,678	75,872	179,950	\$ 23,003	199,503
Notes payable	1,445,502	294,411	5,800,000	(1,957)	7,588,156
Compensated absences	281,223		23,779		305,002
<b>Totals</b>	<b>\$6,156,963</b>	<b>\$3,973,283</b>	<b>\$6,683,680</b>	<b>\$ 23,003</b>	<b>\$13,836,929</b>
<b>Lease</b>					
Fixed deposit on revenue bonds					3,833,508
<b>Total</b>					<b>\$18,670,437</b>

The annual requirements including interest to amortize all long-term obligations outstanding, other than compensated absences is as follows:

Maturity	Public Improvements Bonds	General Obligation Bonds	Revenue Bonds	Notes Payable	Capital Lease
1998	\$ 185,887	\$ 290,779	\$ 2,880,600	\$ 1,888,503	\$ 47,889
1999	180,780	110,180	2,608,889	1,810,041	87,889
2000	180,430	111,889	2,604,034	1,833,086	87,887
2001	89,873	81,083	2,608,278	171,831	20,888
2002	115,773	80,188	2,605,438	16,180	20,888
2003-2007	238,223	608,887	27,735,888	76,881	68,878
2008-2010		190,078	26,081,271	15,000	
\$411,287.5		750,341	67,795,288	4,788	
<b>Totals</b>	<b>\$83,111</b>	<b>1,181,280</b>	<b>67,908,586</b>	<b>3,688,452</b>	<b>248,763</b>
<b>Lease</b>					
Interest	\$83,111	607,780	48,968,786	**	19,886

**Plus:**

 Principal amount  
 of Revenue/Lease/Notes  
 Public Trust  
 Financing Authority

3,600,000 <sup>1</sup>

<b>Net Amount</b>	<b>\$ 428,888</b>	<b>\$ 1,789,060</b>	<b>\$ 67,245,286</b>	<b>\$ 3,688,452</b>	<b>\$ 198,649</b>
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**Note B – LONG-TERM OBLIGATIONS (Continued)**

<sup>4</sup> 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.

<sup>5</sup> Several Recreation Districts have non-interest bearing loans and Therapeutic General Medical Clinic 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 Amount Instruments	Issue Rate (%)	Maturity Date	Outstanding
<b>Public Improvement Bonds</b>					
<b>San Bernardino</b>					
No. 28 - 2007	975,000	40,000 - 100,000	4.675 - 11.00	3-01-2009	<u>\$ 470,000</u>
<b>Special Magistrate Bonds</b>					
<b>San Francisco District</b>					
No. 24 - 1987	100,000	15,000 - 70,000	8.00 - 10.00	3-01-1990	70,000
No. 4 - 1987	750,000	5,000 - 45,000	8.75 - 11.00	3-01-2009	300,000
No. 7 - 1987	500,000	15,000 - 30,000	8.00 - 1.25	3-01-2000	90,000
No. 10 - 1978	175,000	5,000 - 25,000	8.10 - 8.00	3-01-1990	10,000
Various	600,000	15,000 - 70,000	8.10 - 8.00	3-01-2017	<u>600,000</u>
					<u>1,170,000</u>
<b>Revenue Bonds</b>					
<b>San Diego</b>					
2007 Hospital	47,500,000	875,000 - 1,750,000	3.75 - 7.50	4-01-2023	<u>38,875,000</u>
<b>Home Care/Health Care</b>					
<b>San Francisco Authority</b>					
<b>Health Refunding</b>					
Series 2002-B (B-1)	2,674,000		7.25	4-01-2021	1,874,000
Series 2002-B (B-1)	500,000		9.25	7-10-2014	300,000
Series 2002-B (B-1)	4,000,000		7.00	7-10-2014	4,000,000
Various	10,750,000	100,000 - 1,000,000	3.00 - 4.00	11-01-2013	<u>11,750,000</u>
					<u>24,924,000</u>
					<u>\$ 44,794,000</u>



**Note 5 – INTERFUND RECEIVABLE AND PAYABLE BALANCES**

<b>Individual Funds</b>	<b>Total Fund Receivables</b>	<b>Total Fund Payables</b>
	<b>\$</b>	<b>\$</b>
<b>General Fund</b>	<b>4,761,863</b>	<b>424,797</b>
<b>Special Revenue Funds</b>		
St. James Juvenile Detention Fund	68,734	68,984
Yonkers Juvenile Detention Fund	109,143	164,268
Public Pension Fund	63,441	156,980
Public Safety Fund	1,082,880	192,731
Street Lighter Replacement Fund	36,684	15,457
Local Law Enforcement Black Grant Fund		17,885
State of Louisiana Division of Adult Grant Fund		879
City Marshal Fund	1,148	11,789
Department of Health Services Fund	8,814	67,822
Family Independence Work Program Fund	1,430	17,523
Section 8 Housing Fund	9,929	4,174
Section 8 Mobility Fund	1	79,954
Section 8 Child Program Fund		2,137
Urban System Grant Fund	43	8,708
Streets and Mass Development Grant Fund	19,514	176,766
Urban and Community Safety Grant Fund		12,879
Department of Health and Hospital Grant Fund		826
Sub-Grant Fund	1,474	74,238
Department of Transportation - Mobility Program Fund		914
FLA Public Transit System Fund	11,817	104,481
Yonkers Medicare/Medicaid Fund	89,998	13,877
EDMS Grant Fund		117,688
FDMA Emergency Fund/Grant Fund	64	65
Department of Culture and Recreation Grant Fund	1,717	914
Public Transportation Fund	14,997	
Road and Bridge Maintenance Fund	764,112	142,238
Drainage Maintenance Fund	142,144	249,747
Sewerage Maintenance Fund	107,919	6,141
Sales Tax Capital Improvement Fund		1,269,869
Road Winter Pct. & Maintenance Fund		289
Fire Protection Plant Maintenance Fund	1,714	1,384
Road Lighting Electric Maintenance Fund		47,517
Road Sign Fund	1,808	7,611
Recreational Centers Fund		28,412
Parklands Recreation Fund	11,478	114,964
Mental Health Fund	1,295	43,411
General User Fund	14,316	98,544
<b>Total Special Revenue Funds</b>	<b>1,086,226</b>	<b>1,269,179</b>

**Note 9 – INTERPRETIBLE, RECEIVABLE AND PAYABLE BALANCES (Continued)**

	Interpretable Receivable	Interpretable Payable
<b>Debt Service Funds:</b>		
Road and Bridge Bond/Sinking Fund		37,175
Parkville Sewerage Bond/Sinking Fund	33,270	
Street Improvement and Parking Bonding Funds: Dated February 1, 1980		117
Dated July 1, 1980		160
Dated 8/15 Issuance 1, 1980		1,159
Wright Canal		13,117
Wastewater Utility		500
Street Lighting A	1,000	
Public Street Lighting		6,141
Parkville Sewer 1982		8,486
Wastewater Debt	500	
Wastewater Debt		2,361
Wastewater Debt		1,437
Heavy City Street		7,131
Woodlawn Branch Road		14,280
Environmental Debt - Sewerage		23,934
	<u>38,470</u>	<u>105,381</u>
<b>Total Debt Service Funds</b>		
<b>Capital Projects Funds:</b>		
Parkville Sewerage Construction Fund	331,231	897
Parkville Sewerage Construction Fund	45,884	2,868
Capital Projects General Fund	14,288	854,394
Road and Bridge Construction Fund	14,843	1,000
City of Central Administration Building Construction Fund	18,978	
I-18 Construction Fund	83,646	
Raymond Drive Construction Fund		28,028
	<u>508,868</u>	<u>886,587</u>
<b>Total Capital Projects Funds</b>		
<b>Enterprise Funds:</b>		
Utilities Fund	2,406,758	109,880
Sewerage Fund	10,000	197,648
City Center Fund	4,004	11,137
	<u>2,420,762</u>	<u>318,665</u>
<b>Total Enterprise Funds</b>		
<b>Internal Service Funds:</b>		
Revenue Control Fund	115,000	95,000
Energy Utility Revenue Fund	169	431,500
Wastewater Revenue Fund	1,170	131,344
Centralized Purchasing Fund	9,944	1,509,645
Information Systems Fund	170,729	111,885
	<u>286,912</u>	<u>2,279,374</u>
<b>Total Internal Service Funds</b>		

**Note 9 – INTERFUND RECEIVABLE AND PAYABLE BALANCES (Continued)**

	Revised Receivables	Revised Payables
<b>Majority Funds</b>		
Agency Funds		
Income (Operating Fund)		28,863
Payroll (Working Fund)		562,799
Debt Service Fund	3,335,899	1,658,326
Council On Aging Fund		41,823
	<u>3,335,899</u>	<u>2,111,811</u>
<b>Total Majority Funds</b>	<u>3,335,899</u>	<u>2,111,811</u>
<b>Total from Combined/Majority Funds</b>	<u>\$ 3,555,397</u>	<u>\$ 1,555,317</u>

**Note 10 – SEGMENT INFORMATION**

**Primary Government**

The Parish maintains three enterprise funds. The Sewerage Fund accounts for sewer services for approximately 64 percent of the Parish's jurisdiction. The Civic Center Fund accounts for the activities of the Home-Development-Civic Center. The Utilities Fund accounts for gas distribution services and electric generation and distribution services to most citizens within the boundaries of the City of Houma.

Selected segment information for the Sewerage and Civic Center Funds for the year ended December 31, 1997, is as follows:

	Sewerage Fund	Civic Center Fund
Operating revenues	\$5,362,767	
Operating expenses		
Depreciation	1,342,493	\$ 2,176
Salaries	2,817,458	374,314
Operating loss	(1,439,257)	(376,990)
Non-operating revenues (expenses) net	269,543	6,339
Transfers from other funds	321,132	499,200
Net income (loss)	(287,941)	228,644
Current capital contributions	832,369	
Fixed asset additions	701,676	17,748
Total assets	\$5,638,767	347,134
Total equity	\$5,211,484	348,544
Net working capital	5,263,241	355,539

Part 10 - GOVERNMENT INSTRUMENTS (Continued)

Selected segment information for the Utilities Panel for the year ended December 31, 1997, is as follows:

	Electric	Gas	Total
Operating revenue	\$19,276,888	\$8,226,494	\$28,503,384
Operating expenses:			
Depreciation	1,514,408	202,880	1,718,290
All other	11,228,854	5,217,813	16,446,679
Operating income	4,534,677	1,305,801	5,759,674
Non-operating revenues (expenses) net	123,802	59,313	183,115
Transfer to other funds	(911,752)	(436,808)	(1,348,560)
Net income	3,746,627	827,476	4,574,109
Current capital contributions	189,775	52,293	242,068
Fixed asset additions	4,254,173	265,332	4,499,505
Total assets			\$2,359,778
Long-term liabilities			14,985,800
Total equity			\$9,214,479
Net working capital			\$,196,464

Component Units

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

Selected segment information for component units for the year ended December 31, 1997, is as follows:

	Townhouse General Medical Center	Consolidated Waponego District No. 1	Home- Townhouse Airport Commission
Operating revenue	\$187,282,417	\$ 4,818,291	\$ 783,333
Operating expenses:			
Depreciation	7,272,569	1,914,215	272,211
All other	96,873,682	5,106,349	79,125
Operating income	1,483,836	1,605,767	119,217
Non-operating revenues (expenses) net	1,829,169	(287,134)	326,618
Net income	9,283,695	1,298,633	445,835
Current capital contributions			1,489,833
Fixed asset additions	86,142,174	2,819,849	811,811
Fixed asset retirements		793,36	
Total assets	211,162,821	67,113,781	11,747,889
Long-term liabilities	46,829,559	18,157,880	207,615
Total equity	158,274,554	48,205,576	11,489,213
Net working capital	3,245,434	(8,179,234)	(868,238)

**Note 11 - NATURAL SUPPLIES - ENTERPRISE FUNDS**

Accounts payable to five major suppliers of natural gas at December 31, 1997 were:

	Millions Paid
Supplier A	\$ 163,787
Supplier B	884,134
Supplier C	18,880
Supplier D	<u>214,717</u>
Total	<u>\$1,061,518</u>

Expense for purchases of natural gas for the year ended December 31, 1997 included the following amounts for these suppliers:

	Millions Paid
Supplier A	\$2,098,856
Supplier B	2,797,468
Supplier C	890,781
Supplier D	<u>1,298,838</u>
Total	<u>\$6,085,943</u>

**Note 12 - NATURAL CUSTOMERS - UTILITIES FUND**

Accounts receivable due from Louisiana Energy and Power Authority (LEPA) at December 31, 1997 was \$5,978. Total revenues from sales of electricity for the 1997 fiscal period was \$879,227. Beginning May 1, 1993, the Parish and LEPA entered into an agreement to interchange electrical services between each other which will terminate on December 31, 2000.

**Note 13 - INVESTMENT IN 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 Woodrucker Unit No. 2. The Agreement will remain in effect as long as the unit is used for the generation of electricity or for a period of 25 years, whichever is less. Central Louisiana Electric Company, Inc. (CLEC) and Lafayette Parish Power Authority (LPPA) have ownership interests of 30% and 50%, respectively.

Note 15 - INVESTMENTS IN LEPFA (Continued)

In October, 1982, the City of Monroe (through the Utilities Fund), entered into a Power Sales Contract with the Louisiana Energy and Power Authority (LEPA) to purchase output from the Rankin/Archie No. 2 generating facility located in Popo, Louisiana. Four other Louisiana municipal electric utilities and LEPA, members entered into similar agreements. The facility, which has a rated net capacity of 324 MW, is jointly owned by the Lafayette Public Power Authority (LPPA), the Central Louisiana Electric Co. (CLECO), and LEPA in respective ownership percentages 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 share of all the cities equals 100% of LPPA's 10% or 104.4 MW ownership, of which the Utilities Fund share is 21.7% or 22.1 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 utility system.

Long-term debt of LEPFA consisted of the following as December 31, 1993:

Serial bonds, 1985 Series, 5.50% - 8.00%	
due January 1, 1993 to 1998	\$ 3,500,000
Serial bonds, 1991 Series, 5.625% - 6.875%	
due January 1, 1995 to 2004	37,215,000
Term bonds, 1991 Series, 4.75% due	
January 1, 2000	29,000,000
Term bonds, 1991 Series, 6.00% due	
January 1, 2003	<u>48,895,000</u>
	117,610,000
Less:	
Current maturities	4,100,000
Original issue discount	<u>(411,878)</u>
Total	<u>\$ 109,098,122</u>

## Note 12 - INVESTMENT IN LEPA (Continued)

In 1995, LEPA issued \$115,970,000 of Power Project Refunding Revenue Bonds (Bondsmaster Unit No. 2), 1994 Series with an original issue amount of \$4,351,347, to advance refund \$490,275,000 of the \$548,308,000 1983 Series Power Project Refunding Revenue Bonds outstanding. The proceeds of the 1994 Series Bonds, net of financing costs and bond insurance premiums (\$105,561,971), and certain amounts available in LEPA's funds and investments (\$1,879,703) were deposited into an irrevocable escrow account maintained by a trustee. The funds were leveraged by the trustee in direct obligations of the United States Government in order to pay, at maturity, the 1994 Series Bonds maturing on January 1, 1999, January 1, 2004 and January 1, 2013. The 1983 Series Bonds maturing after January 1, 1995 were redeemed on January 1, 1995. LEPA received approximately \$67,000 in funds resulting after redemptions.

In 1983, LEPA issued \$408,815,000 of Power Project Revenue Bonds (Bondsmaster Unit No. 3) 1983 Series, to fund its share of the estimated costs of acquisition and construction of the Project and to pay various related costs, including acquisition of real inventory, debt insurance costs and to establish various funds required by the bond covenants. The 1983 Series Bonds were issued to advance refund the 1982 Series Power Project Revenue Bonds.

LEPA incurred a loss of approximately \$15,690,000 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 1994 Series Bonds. LEPA also incurred \$7,813,366 of expenses related to the issuance of the 1983 Series Bonds which have been deferred and are being amortized over the life of the 1994 Series Bonds.

The 1983 Series Bonds and the 1994 Series Bonds are payable solely from the revenues of LEPA, and the funds pledged as collateral with the bond covenants. 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 never refundable.

Summary financial information of Louisiana Energy and Power Authority as of December 31, 1997 and for the year then ended follows:

## BALANCE SHEET

December 31, 1997

## ASSETS

Utility plants - net of accumulated depreciation of \$23,659,970	\$ 66,472,326
Central dispatch facility - net of accumulated depreciation \$4,991,824	0
Special deposits	16,904,431
Current assets	19,562,816
Deferred charges	49,350,837
<b>Total</b>	<u>\$177,660,900</u>

Note 12 - INVESTMENT IN LIPA (Continued)

CAPITALIZATION AND LIABILITIES

Capitalization - Reserve Books	\$ 183,776,402
Equity	9,789,315
Current liabilities	<u>14,888,973</u>
Total	<u>\$ 178,666,744</u>

STATEMENT OF REVENUES, EXPENSES AND PROFITS

For the year ended December 31, 1999

Operating revenues - power sales	\$ 55,865,944
Operating expenses - power purchases	<u>(48,919,315)</u>
Net operating REVENUES	6,946,629
Total other expenses	<u>(4,624,315)</u>
Net revenues	2,322,314
Equity at beginning of year	<u>9,789,315</u>
Equity at end of year	<u>\$ 9,789,315</u>

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

<u>Calendar Year</u>	
1998	\$ 4,150,000
1999	4,440,000
2000	4,758,000
2001	5,080,000
2002	5,400,000
Thereafter	<u>69,851,000</u>
	112,669,000
Less original issue discount	<u>4,893,978</u>
Total	<u>\$ 107,775,022</u>



**Note 13 - INVESTMENT IN LIPA (Continued)**

Expenses for the Utilities Fund's retirement share of power capacity and energy for the year ended December 31, 1997 amounted to \$5,831,348. The Utilities Fund's investment in LIPA of \$269,500 is recorded based on audited financial statements as of December 31, 1997.

LIPA 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 Western Way, Lakeview, Louisiana, 70001-3119.

**Note 14 - SERVICE AGREEMENTS**

The District had a reciprocal agreement with Terrebonne Parish Consolidated Waterworks District No. 1 (the District) in which the District provided meter reading and billing for certain gas customers of the Parish. The Parish provided meter reading and billings for certain water customers of the District which terminated in September 1997. These services were provided at an agreed upon price per customer.

The District shall send monthly bills to its customers located outside the Urban Services District for coverage in return for 2.25% of all coverage collections. The District shall bill and collect for the Parish a surcharge rate for its return for 2.62% of all gross collections.

**Note 15 - INTERDEPARTMENTAL - UTILITIES USAGE**

The Utilities Fund records its cost the sales and purchases of natural gas between departments. The Gas Utility Department reports its volume the sales of natural gas to the Electric Utility Department. The Electric Utility Department records their purchases as operating expenses. For the year ended December 31, 1997, their interdepartmental transactions amounted to \$3,106,154. Interdepartmental sales of electricity and gas to various departments amounted to \$45,826. No consolidating or other eliminating entries were made in writing at the above figures.

**Note 16 - CONTRIBUTED CAPITAL**

A condensed summary of the Utilities Fund's contributed capital at December 31, 1997 is as follows:

	Revenue Fund	Utilities Fund
Federal grants	\$45,878,607	
City of Houma		\$3,208,898
Terrebonne Parish-Gas		
Distribution System Fund		5,316,211
Contributions in aid of construction	<u>31,347,206</u>	<u>2,888,645</u>
	77,086,001	5,402,258
Less depreciation on assets constructed substantially from funds supplied by contributions in aid of construction	<u>(46,871,281)</u>	
<b>Funds</b>	<u>\$30,214,720</u>	<u>\$5,402,258</u>

**Note 16 - CONTRIBUTED CAPITAL (Continued)**

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

	Sewerage Fund	Utility Fund
Contributed capital at beginning of year	\$55,159,984	\$7,279,892
Additions:		
Federal grants	284,250	
Donations	138,071	
Funds	68,834	
State of Louisiana		162,368
Less:		
Depreciation	<u>11,243,993</u>	
Contributed capital at end of year	<u>\$44,286,151</u>	<u>\$7,442,260</u>

**Note 17 - FUND DEFICITS**

**Special Revenue Funds:**

The deficit in the Clinical Court fund of \$100,000 is expected to be eliminated by operations in the coming year.

**Enterprise Funds:**

The deficit in the Sewerage Fund of \$283,567 is mainly attributable to depreciation. It is the intent of the parish administration, in 1998, to make recommendations of a user rate to the Council which will allow the Sewerage Fund to adequately recover annual operating costs (including depreciation). In the interim, the Parish has made provisions for supplemental funding from the General Fund to cover the Sewerage Fund projected shortfall for 1997.

**Note 18 - RECONCILIATION OF OPERATING TRANSFERS**

A reconciliation of operating transfers for the year ended December 31, 1997 is as follows:

**Primary Government**

	Operating Transfers	
	In	Out
Developmental Fund Types	\$26,491,715	\$36,164,077
Proprietary Fund Types	<u>1,001,372</u>	<u>1,348,800</u>
Reconciled totals	<u>\$27,493,087</u>	<u>\$37,512,877</u>

**Note 18 - RECONCILIATION OF OPERATING TRANSFERS (Continued)**

Component Units	Operating Transfers	
	In	Out
Governmental Fund Types	\$ 2,187,983	\$ 2,009,658
Transfer from Parish Clerk of Court - Transfer of Interest from Arkansas Deposit Agency Fund		188,322
Reconciled total	<u>\$ 2,187,983</u>	<u>\$ 2,187,983</u>

The Transfer from Parish Clerk of Court is related to interest earned on advance deposits on bills paid by taxpayers. Receipts in the governmental fund are accounted for as operating transfers and are utilized to finance office operations.

**Note 19 - EXPENDITURES/EXPENSES - BUDGET AND ACTUAL**

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

	Budget	Actual	Unavailable Variance
<b>Special Revenue Funds</b>			
St. Amey Avenue Detention Fund	\$ 317,948	\$ 318,247	\$ (299)
State of Louisiana Division of Art Grant Fund	184,534	187,418	(2,884)
Section 8 Voucher Fund	468,089	491,427	(23,338)
Summer Feeding Programs Fund	88,258	68,452	(1,984)
Sub-Grant Fund	383,449	348,943	(34,506)
UDA Public Transit System Fund	1,887,876	1,896,238	(8,362)
Fire Protection District No. 1, 2 and 3 Maintenance Fund	354,854	408,798	(53,944)
Street Lighting District No. 4 Maintenance Fund	337,770	198,488	(139,282)
Street Lighting District No. 7 Maintenance Fund	338,520	148,172	(1,908)
Criminal Court Fund	2,245,888	2,293,163	(47,275)
<b>Internal Service Funds</b>			
Insurance Control Fund	3,498,878	4,033,443	(534,565)
Group Health Insurance Fund	3,775,400	4,544,264	(768,864)

**Note 20 - DEFICIENCE OF DEBT**

In 1990 an irrevocable trust was set up for the defeasance of the 1977 Five District No. 1, 2, 3 General Obligation Bonds. These bonds were defeased because Five District No. 1, 2, 3 was abolished as a district. The five companies within this district, Wards 1, 2 and 3 became interested for their own with the power to levy their own taxes. Funds which the Parish had to retire these bonds were placed in the trust for the 1990 bond payments. In March, 1991 these bonds were paid in full.

**Note 21 - LEASE COMMITMENTS**

The Parish has various operating leases. These operating leases are for services, property and buildings and fixed buildings. Some leases are on a daily-as-needed basis, some are monthly and others are on a year-by-year basis. The longest time period for the Parish is under contract is for a lease expiring in the year 2011 for a park on a yearly fee of \$28 per year. Since 1989 the Parish has been providing in-kind services to the Houma Terrebonne Airport Commission in exchange for property leased by the Terrebonne Tax Fund. The lease, which expired on June 30, 1999, has expired on a month-to-month basis from 1999 to 1997. Management has determined the in-kind services of Police and Fire Protection, Roads and Drainage services 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 expenses for all operating leases for the year ended December 31, 1997 totaled approximately \$186,018.

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

<u>Year Ending December 31</u>	<u>Amount</u>
1998	\$186,018
1999	95,233
2000	31,520
2001	31,423
2002	31,413
<b>Thereafter</b>	<b>11,894</b>
<b>Total</b>	<b>\$341,677</b>

**Note 22 - RISK MANAGEMENT**

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 at the lower amount of the range of potential loss estimated by the Parish's Insurance Department. The Parish does not believe that actual losses, if any, will exceed fully insured the amounts provided for claims.

The Parish is exposed to various risks of loss related to general liability, auto liability, workers' compensation, property and group health benefits. The Parish established a limited risk management program in 1985. Premiums are paid into the Internal Service Fund by all participating funds and are available to pay claims, claim reserves and administrative costs of the program. As of December 31, 1997, such internal fund premiums did not exceed reimbursable expenditures.

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 (IBNR). Claim liabilities are calculated considering the effects of inflation, future claim settlement trends including frequency and amount of payments and other economic and social factors. The liability for claims and judgments is reported in the Internal Service Fund.

The Parish maintained various self-insurer claim accounts for general liability benefits in years prior to 1983. The self-insurer liability is limited to amounts included in the claims accounts. The claims account balances at December 31, 1997 were \$28,376. There was one outstanding claim at December 31, 1997.

Part 12 - RISK MANAGEMENT (Continued)

For the period April 1, 1985 through December 31, 1985 the Parish was self-insured for the first \$100,000 of each claim relating to general liability. The Parish was covered under various insurance contracts for the excess liability up to \$2,000,000 through July 15, 1985, and excess liability up to \$1,000,000 for the period July 15, 1985 to December 31, 1985. Any claims in excess of \$2,000,000 through July 15, 1985, and in excess of \$1,000,000 for the period July 15, 1985 to December 31, 1985 were to be paid by the Parish.

For the period January 1, 1986 through December 31, 1997, the Parish was self-insured for the first \$20,000 of each claim relating to general liability. The Parish was covered under various insurance contracts for the excess liability up to \$1,000,000. For the period January 1, 1997 through December 31, 1997 any claim in excess of \$1,000,000 is covered by another insurance contract for the umbrella liability up to \$5,000,000 (subject to a self-insurance retention of \$100,000 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 re-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 re-insurer will pay their share of claim expenses in addition to the applicable limit of its insurance. Any claims in excess of the \$1,000,000 are to be paid by the Parish. For the period January 1, 1988 through December 31, 1995, the Parish was self-insured for the first \$200,000 of each claim relating to general liability of the Electric and Gas Systems. The Parish is covered under an insurance contract for the excess liability up to \$13,000,000. Any claims in excess of \$13,000,000 are to be paid by the Parish.

For the period January 1, 1991 through December 31, 1991, the Parish was self-insured for the first \$250,000 of each claim relating to auto insurance. The Parish was covered under an insurance contract for the excess liability up to \$750,000. Any claims in excess of \$750,000 were to be paid by the Parish. For the period January 1, 1992 through December 31, 1991, the Parish was self-insured for the first \$250,000 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 umbrella liability up to \$5,000,000 (subject to a self-insurance retention of \$100,000 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 re-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 re-insurer will pay their share of claim expenses in addition to the applicable limits of insurance. Any claims in excess of \$6,250,000 are to be paid by the Parish.

For the period January 1, 1991 through December 31, 1997, the Parish was 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 primary and the employees liability being \$1,000,000 and the umbrella liability up to \$1,000,000 (subject to a self-insurance retention of \$1,000 if there is no underlying insurance). Any claims under the employees liability policy in excess of \$6,300,000 are to be paid by the Parish.

For the period April 1, 1991 through December 31, 1994, the Parish was self-insured for the first \$100,000 of each claim relating to property insurance except for windstorm losses which will be one percent (1%) of the value at the time of loss of each separate building or \$200,000, whichever is greater. For the period January 1, 1995 to December 31, 1997, the Parish was 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 highest deductible applicable. The Parish is covered under an insurance contract for the excess liability up to \$81,900,000. Any claims in excess of \$81,900,000 are to be paid by the Parish.

**Note 12 - RISK MANAGEMENT (Continued)**

For the period December 1, 1990 through November 30, 1991, the Fund was self-insured for the first \$100,000 of each claim relating to group insurance. For the period December 1, 1991 to December 31, 1992, the Fund was self-insured for the first \$125,000 of each claim. The aggregate deductibles for all group claims relating to group insurance for 1991 was \$4,682,198. The Fund is covered under an insurance contract for the excess liability up to \$1,000,000 on individual claims.

For the year ending December 31, 1992, the Fund had claims in the amount of \$208,928 for employment practice liabilities for which the Fund was fully self-insured. The claims have been expensed by the appropriate departments and all outstanding claims are included in the unpaid claims liability of the Insurance Control Fund as of December 31, 1992.

Notified claims have not exhausted the commercial insurance coverage for the excess liability in any of the past three years.

As December 31, 1992, the amount of liability for unpaid claims was \$4,682,198 for the Insurance Control Fund and \$977,484 for Group Health Insurance Fund. These liabilities are the Fund'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 \$950s)	Claims Payments	Unpaid Claims December 31,
1990	\$ 4,178,742	\$ 1,073,582	\$1,808,850	\$ 3,751,475
1992	\$ 3,351,475	\$ 1,862,886	\$1,604,754	\$ 4,682,198

Group Health Insurance Fund

	Unpaid Claims January 1,	Incurred Claims (Including \$950s)	Claims Payments	Unpaid Claims December 31,
1990	\$ 630,880	\$ 3,781,272	\$3,332,836	\$ 478,557
1992	\$ 478,557	\$ 4,036,643	\$4,318,699	\$ 977,484

**Note 13 - COMMITMENTS AND CONTINGENCIES**

The Fund received funding under grants from various federal and state governmental agencies. The agency grants specify the purposes 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, 1992, the Fund had \$11,713,428 in public work contracts of which \$10,674,884 were incomplete.

**Note 24 - 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, a life or less on non-service or exiting from the normal retirement systems. A retired employee may provide dependent hospitalization coverage at a cost ranging from \$40 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, 1997, these costs amounted to \$176,476.

Future liabilities under the Parish's plan for potentially eligible employees are dependent upon the age and length of service in those employees. The average employee age and service years are not available. At December 31, 1997, the average hospitalization and life insurance costs per retired employee was approximately \$217 per month and the average number of retired employees was 145.

**Note 25 - PENSION PLANS**

Employees of the Primary Government (except for policemen and firemen of the City of Bossard) are members of the Parishial Employees' Retirement System (PERS). Employees of the Primary Government (except for policemen and firemen) who were employed by the City of Bossard 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 24, 1996, these employees' membership was transferred to PERS.

On October 1, 1983, the City of Bossard 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.

Effective January 1, 1985, new firemen are covered under the Firefighters' Retirement System (FRS) of the State of Louisiana. The Parish maintains a Trust (Fireman's Pension and Relief Fund) for firemen hired prior to January 1, 1985. On March 26, 1996, the City of Bossard Fireman's Pension Plan entered into a merger agreement with the Firefighter's Retirement System of the State of Louisiana. The merger was effective July 9, 1995.

Detailed information for each system or plan follows:

**a) Parishial Employees' Retirement System**

**Plan Description** - The Parish contributes to Plan B of the Parishial 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, defined and disability benefits, survivors' benefits and cost of living adjustments to plan members and beneficiaries. Act 205 of the 1952 Louisiana Legislative Session established the plan. The System is governed by Louisiana Revised Statutes 11:900 through 11:910, 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 Parishial Employees' Retirement System of Louisiana, P. O. Box 14619, Baton Rouge, Louisiana 70809.

**Funding Policy** - Plan members are required to contribute 2.98% of their annual grossed salary less \$100 per month and the Parish is required to contribute at an actuarially determined rate. The current rate is 2.7% of annual payroll. In addition, the System also receives a percentage of its revenues from various taxing bodies. The contribution requirements of plan members and the Parish are controlled and may be amended by state statute. The Parish's contributions to the System for the years ending December 31, 1995, 1996, and 1997 were \$262,333, \$111,439 and \$22,831, respectively, equal to the required contributions for each year.

Note 15 - PENSION PLANS (Continued)

b.) Municipal Employees' Retirement System

**Plan Description** - The Parish contributed to Plan B of the Municipal Employees' Retirement System of Louisiana (the System) until February 24, 1996, 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 351 of the 1974 Louisiana Legislative Session established the plan. The System is governed by Louisiana Revised Statutes 11:1731 through 11:1804, 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 Employees' Retirement System of Louisiana, 7917 Gillet Road, Houma, Baton Rouge, Louisiana 70003.

**Funding Policy** - Plan members were required to contribute 7.7% of their annual salary and the Parish was required to contribute at an actuarially determined rate. The current rate was 6% of annual payroll. In addition, the System also received a percentage of tax revenues from various taxing bodies. The contribution requirements of the 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, 1996 and 1995 were \$3,951 and \$41,261, respectively, equal to the required contributions for each year.

c.) Municipal Police Employees' Retirement System

**Plan Description** - The Parish contributed 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 1973 Louisiana Legislative Session established the plan. The System is governed by Louisiana Revised Statutes 11:2214 through 11:2214, 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 78895, Baton Rouge, Louisiana 70804-8995.

**Funding Policy** - Plan members are required to contribute 7.58% of their taxable compensation and the Parish is required to contribute at an actuarially determined rate. The current rate is 9.80% of taxable compensation including 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, 1995, 1996, and 1999 were \$121,299, \$133,638 and \$139,257, respectively, equal to the required contributions for each year.



## Note 15 - PENSION PLANS (Continued)

## 4.) Firefighters' Retirement System

**Plan Description** - The Parish contributes to the Firefighters' Retirement System of Louisiana (the System), a non-employer multiple-employer defined benefit public retirement system, which is controlled and administered by a separate Board of Trustees. The System provides retirement, disability and death benefits, survivor's benefits and cost-of-living adjustments to plan members and beneficiaries. Act 404 of the 1998 Louisiana Legislature formally established the plan. The System is governed by Louisiana Revised Statutes 11:2241 through 11:2249, 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, 2851 Silverchick Drive, Suite 100, Baton Rouge, Louisiana 70808-9146.

**Funding Policy** - Plan members are required to contribute 8% of their taxable compensation and the Parish is required to contribute at an actuarially determined rate. The current rate is 9% of annual covered payroll. The contribution requirements of plan members and the Parish are established and may be amended by statute. The Parish's contributions to the System for the years ending December 31, 1995, 1996, and 1997 were \$145,061, \$120,379 and 368,857, respectively, equal to the required contributions for each year.

## 4.) 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, 1993. The Fund still has a contingent liability for certain police officers who retire before age 55. The only officers eligible for benefits are those employed by the City prior to the merger with MPERS on October 1, 1993 who still participate in the Fund because membership into the Fund is now closed. The Fund provides retirement benefits based on the Fund's formula until the retire reaches age 58. After the retire 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 11:2501 through 11:2510, 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 2763, Houma, Louisiana 70361.

**Funding Policy** - The Parish contributions are established biennially by an actuary in the valuation report for the City of Houma Police Pension and Relief Fund. The Aggregate Actuarial Cost Method was used and it was determined that there was no unallocated liability.

**Annual Pension Cost and Net Pension Obligation** - The annual required contribution for the current year was determined to be \$15,895 as part of December 31, 1996 actuarial valuation using the Aggregate Actuarial Cost Method. The aggregate cost method does not identify or separately account for unfunded actuarial liabilities. Assets of the plan are reported at market value. The Net Pension Asset as calculated by the actuary was \$1,281 for 1993. The actuarial information was not made available to us by the actuary, but the amount is considered to be immaterial. Actuarial assumptions used include the following:

Table 2A - PENSION PLANS (Continued)

Investment rate of return	6% per year compounded annually.
Mortality	Based on the 1963 Group Annuity Mortality Table for Males and Females.
Disincapacitation, 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 similar systems) and rate of disability (based on the 1974-80 actuarial valuation of the Railroad Retirement System).
Salary increases	Vary according to age ranging from 3% (age 24) to 6.1% (age 54) per year compounded annually.
Cost-of-living adjustments	Adjusted for projected increases in the standard of living.

Three-Year Trend Information - Police Pension

Year Ending	Annual Pension Costs	Percentage Of Pension Cost Contributed	Net Pension Asset
1995	\$18,480	88.00%	\$17,281
1996	28,890	100.00%	12,281
1997	31,185	100.00%	12,281

f) City of Bossier Parish's Pension and Relief Fund

**Plan Description** - The Parish contributes to the City of Bossier Parish'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 Bossier Fire Department in 1953 under the provisions of Act 119 of the Louisiana Legislature. As of January 1, 1988, new members of the City of Bossier are covered under the Firefighters' Retirement System (FRS) of the State of Louisiana. The Fund covers members hired prior to January 1, 1988 and is closed to new members. The Fund entered into a merger agreement with the Firefighters' Retirement System effective July 3, 1993. 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. Member credits in the Fund after the merger become 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 11:501 through 11:5473, 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 Bossier Parish's Pension and Relief Fund, Terrebonne Parish Consolidated Government, Post Office Box 2798, Bossier, Louisiana 70601.

**Funding Policy** - The Parish contributions are established by an actuary in the valuation report for the City of Bossier Parish's Pension and Relief Fund. The Aggregate Actuarial Cost method was used and it was determined that there was an unfunded liability in the amount of \$271,428 based on the December 31, 1996 actuarial valuation.

Page 25 - PENSION PLANS (Continued)

**Annual Pension Cost** - There was a required contribution in the amount of \$65,820 for the current year in 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:

Interest rate of return	7% per year compounded annually.
Mortality	Based on the 1983 Group Annuity Mortality Table for Males and Females.
Termination, disability and withdrawal	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 3% (age 33) to 6.5% (age 55) per year compounded annually.
Cost of living adjustments	Adjusted for projected increases in the standard of living.

**Three-Year Trend Information - Pension's Pension**

Year Ending	Annual Pension Costs	Percentage Of Pension Cost Contributed	Net Pension Asset
1991	*	*	nil
1996	*	*	nil
1997	\$ 65,820	100.00%	nil

\* No required contribution.

Page 26 - DEFERRED COMPENSATION PLAN

Employees of the Parish have the option to participate in a deferred compensation program created in accordance with the Internal Revenue Code Section 457. The plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Parish (without being restricted to the provisions of benefits under the plan), subject only to the claims of the Parish's general creditors. Participants' rights under the plan are equal to those of general creditors of the Parish in an insolvency equal to the fair market value of the deferred amount for each participant.

It is the opinion of the Parish that it has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The Parish believes that it is unlikely that it will owe the amount to satisfy the claims of general creditors in the future.

The deferred compensation plan is accounted for in an Agency Fund.

**Note 17 - LANDFILL CLOSURE AND PAST DUES/LOWER CARE COST**

State and federal laws and regulations require the Parish to place a final cover on its Ashland Landfill site when it stops accepting waste and to pay for certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs will be paid only once or after the date that the landfill stops accepting waste, the Parish reports a portion of these closure and post-closure care costs as a liability in the General Long-Term Debt Account Group. The \$1.62 million reported as landfill closure and post-closure care liability at December 31, 1997, represents the cumulative amount reported to date based on the use of 80 percent of the estimated capacity of the landfill. The Parish will recognize the remaining estimated cost of closure and post-closure care of \$778,202 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 1995. The Parish expects to close the landfill in the year 1999. Actual cost may be higher due to inflation, changes in technology or changes in regulations.

During 1997, the Parish changed its method of calculating the utilized capacity of the landfill from the percentage of actual fill to estimated total fill to a percentage of weight received over the total design capacity. Under the former method the cumulative amount reported to date based on one would amount to 90 percent of estimated capacity. The projected closing date under each method is during 1999.

The Parish has set aside \$2,180,000 in prior years and plans to set aside \$600,000 in 1998 to cover the cost of closure and post-closure care. At December 31, 1997, investments of \$2,113,390 are held for these purposes. 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 invested contributions. However, if interest earnings are inadequate or additional post-closure care requirements are determined due to changes in technology or applicable laws or regulations, for example, these costs may have to be covered by charges to future landfill operations from future tax revenues.

The landfill acquired \$408,004 in current expenditures which is included in the operating statement captioned capital expenditures, while reporting a net income of \$1,576,153 in the liability in the long-term debt account group.

**Note 18 - 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 union's status. 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 1081 and who is paid three hundred dollars per month from public funds is eligible for supplemental pay. These full-time employees are started on the payroll paid from funds of the parish obtained through locally adopted bond issues or locally assessed taxes, either directly or through a bond or commission set up by law or ordinance. Employees employed by the Parish are not eligible for supplemental pay if they are presently claiming 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 incentive pay. The period of service for computing additional compensation includes prior service of employees who have returned or who transfer's status to such service provided that service is any parish or fire protection district fire department that he used in computing such prior service which includes full-time employees of a volunteer fire department.

Note 28 - SUPPLEMENTAL PAY (Continued)

As per Louisiana Revised Statute 33:2218.2, any employee who devotes his or her full working time to law enforcement, who is hired after March 31, 1996 and who has completed a council certified training program as provided in Louisiana Revised Statute 40:2407 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 on a duty commissioned law enforcement officer for the performance of primary duties which encompasses the enforcement of state laws, supervisory police work, provides necessary services to law officers, desk support or administrative functions on a full-time basis. Any person who received additional pay out of state funds shall continue to receive said additional rate 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 33:2118.2, 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 price rates 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, 1997, the Parish has recognized revenue and expenditures of \$400,457 in salary supplements which includes the fire, police and Marshal that the State of Louisiana has paid directly to the Parish's employees.

Note 29 - REMAIND EQUITY TRANSFER

Fire Protection District 1,2,3 Bond Sinking Fund remaining assets at January 1, 1997 in the amount of \$5,827 was transferred to Fire Protection District No. 1,2,3 Maintenance Fund by recording a retained equity transfer.

Effective February 6, 1997, Parish Ordinance No. 5733 created five separate and distinct fire protection districts within the jurisdiction of Fire Protection District No. 1,2,3 whose governing authority was the Parish Council. Assets from Fire Protection District No. 1,2,3 were allocated to the newly created districts based on each district's estimated per capita share of all valuations basis. Retained equity transferred out were as follows:

Bayou Blue Fire Protection District	\$ 28,158
Cadogan Fire Protection District	98,099
Shelburne Fire Protection District	183,484
Village East Fire Protection District	181,226
Total	<u>\$ 550,967</u>

Assets amounting to \$349,993 were allocated to the fully new district, the Bayou Cade Fire Protection District, but were granted directly to the Bayou Cade Voluntary Fire Company.

**May 29 - RESOLUTION EQUITY TRANSFER (Continued)**

The remaining assets from the Parish's Fire Protection District No. 1,2,3 allocated to Class 7 assets in the Parish's Fire Protection District No. 1,2,3 Fund in equity in the amount of \$259,783 until a resolution is enacted as to the disposition of the funds.

**May 30 - REPORTING CHANGES**

State law allows that the Terrebonne Parish Account be audited every other fiscal year. Therefore, the audited financial statements of the Terrebonne Parish Account as of December 31, 1996 have been included as a component unit.

In 1997, the Parish changed its method of reporting the Terrebonne Parish Port Commission. Previously, the Port Commission was reported as a blended component unit and was included in the special revenue funds of the Parish. However, to emphasize its legal and operational distinction from the Parish, the Port Commission is presented as a discrete component unit, in 1997.

Fund Balances at December 31, 1996 have been restated to reflect the changes as indicated below:

Balance at December 31, 1996, as previously reported:

Fund Balances - Special Revenue Funds (Primary Government)	\$ 27,993,544
---	---------------

Less:

Fund Balance: Terrebonne Parish Port Commission	<u>(1,689)</u>
--	----------------

Balance at December 31, 1996, as restated:

Fund Balances - Special Revenue Funds	<u>\$ 27,991,855</u>
---------------------------------------	----------------------

Total Fund Balances of Component Units -

Governmental Fund Types, December 31, 1996, as previously reported	\$ 11,998,115
---	---------------

Addition:

Terrebonne Parish Port Commission	3,689
Terrebonne Parish Account - Fund Balance, January 1, 1996	(84,947)

Less:

Terrebonne Parish Account - Fund Balance, December 31, 1996	<u>(109,728)</u>
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Fund Balances of Component Units

Governmental Fund Types, December 31, 1996, as restated	<u>\$ 11,991,039</u>
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**Note 21 - FUTURE PENSION OBLIGATIONS**

At June 30, 1996, the Houston-Texasport Airport Commission (the Airport Commission) had accrued an amount due to the Parish of \$471,880 due from the Parish.

This amount due from the Parish represented lease payments due to the Airport Commission for the period from July 1, 1987 through June 30, 1996. The Airport Commission negotiated an agreement with the Parish for its-kind services to be rendered to pay the amount due on this lease. Such agreement states that the amount the Airport Commission had leased by the Parish would be satisfied by the Parish providing fire and police protection and various maintenance operations on Airport Commission property. This document also states that the agreement would be applied retroactively to the balance due the Airport Commission by the Parish. On November 15, 1996 this agreement was signed by the Airport Commission Chairman and the Parish President. As this agreement satisfies the \$471,880 due from the Parish, the Airport Commission has made an entry on its books of record to reverse the receivable and adjust related amounts accordingly.

**Note 22 - SUBSEQUENT EVENTS**

In January 1998, the Consolidated Waterworks District No. 1 (the District) declared its intention to issue Revenue Bonds in an amount not to exceed ten million dollars (\$10,000,000) for the purpose of acquiring and constructing stations and improvements to the combined waterworks plants and systems of the District.

In April 1998, Terrebonne General Medical Center (the Hospital) has approved the issuance of Hospital Revenue Bonds Series 1998 in an amount not to exceed twenty million dollars (\$20,000,000) and the issuance of Hospital Revenue Refunding Bonds Series 1998 in an amount not to exceed forty million dollars (\$40,000,000) for the purpose of: (i) financing the acquisition and construction of improvements, renovations and expansions to the Hospital, including, but not limited to, constructing, renovating, and equipping the radiobiology laboratory/emergency department, intensive care and critical care units and the parking garage, adding a radiation therapy unit and equipping such unit, and providing other capital improvements and medical equipment throughout the Hospital, (ii) refunding the Hospital's outstanding Hospital Revenue Refunding Bonds Series 1988, (iii) fixing a reserve fund, if necessary, (iv) refunding the Hospital for certain costs expended in connection with the Project prior to the date of delivery of the bonds.

In 1998, the Private Industry Council for the Terrebonne Commission, Service Delivery Area Study-Cos, Inc. (the P.I.C.) has changed grant recipient for funds received under the Job Training Partnership Act from the Terrebonne Parish Consolidated Government to the Lafayette Parish Council. Beginning with the 1998 audit, the P.I.C.'s financial statements will no longer be included in the comprehensive annual financial report of the Parish as a component unit.

## 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**

**Washington Family Care/Mental Retardation**

December 31, 1997

<b>Assets</b>		
Cash	\$	26,620
Investments		4,694,730
Accounts receivable (allowance for doubtful accounts)		
Sales - all children		1,07,887
Expenses		30,734
Other		2,024,872
Other long-term assets		6,798,887
Other long-term government securities		
State obligations		1,270,000
Other local government debt with		3,08,827
Investments, or use		28,000
Other interest income		3,000
Restricted assets:		
Cash		30,000
Investments		1,76,000
		<u>5,870,000</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	\$	107,433
Liability for work completed on contracts		2,500
Unfunded accounts		490,807
Expenses		490,000
Other long-term assets		4,000,000
Other long-term government securities		
Other local government debt		<u>3,800,000</u>
		<u>5,090,740</u>
<b>Fund Balance</b>		
Reserved		
Self insurance		34,294
Long-term investments		240,000
Maintenance of fund balance trust		1,00,000
Capital expenditures		4,000,000
Unreserved		
Excess of the authorized fund's expenditures		644,000
Unexpended		<u>3,000,000</u>
		<u>4,644,294</u>
Long-term liabilities		<u>40,000</u>
		<u>5,004,294</u>
<b>Total liabilities and fund balance</b>		<u>10,095,000</u>

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND

York County Health-Care Related Government

For the year ended December 31, 2007

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Fines	\$ 1,210,000	\$ 1,201,000	\$ 9,000
Licensing fees/fees	40,000	34,000	6,000
Intergovernmental	5,000,000	4,800,000	200,000
Franchise fees/fees	50,000	49,000	1,000
Fees and technicals	50,000	48,000	2,000
Miscellaneous	100,000	70,000	30,000
	<u>6,450,000</u>	<u>6,994,000</u>	<u>544,000</u>
<b>Expenses</b>			
Fines			
General government	620,000	600,000	20,000
Public safety	400,000	380,000	20,000
Health and housing	400,000	370,000	30,000
Health and welfare	20,000	19,000	1,000
Interest	20,000	20,000	
	<u>2,060,000</u>	<u>1,789,000</u>	<u>2,711,000</u>
Excess (Deficiency) of revenues over expenses	<u>4,390,000</u>	<u>5,205,000</u>	<u>815,000</u>
<b>Other financing sources (uses)</b>			
Receipts of general fund assets disposition	10,000	10,000	
Operating transfers in	4,000,000	4,000,000	
Operating transfers out	<u>(4,000,000)</u>	<u>(4,000,000)</u>	<u></u>
	<u>4,010,000</u>	<u>4,010,000</u>	<u>0</u>
<b>Excess (deficiency) revenues available over expenses and other uses</b>	<u>8,400,000</u>	<u>9,215,000</u>	<u>815,000</u>
<b>Fund balance</b>			
Physiology of year	<u>10,780,000</u>	<u>10,780,000</u>	<u></u>
<b>Total revenue</b>	<u>\$ 10,460,000</u>	<u>\$ 10,799,000</u>	<u>\$ 339,000</u>

**MARICOPA COUNTY GENERAL FUND  
GENERAL LEDGER**

Fiscal Year Period Commencing Commencement

for the period ending December 31, 1992

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Transfers</b>			
all others	\$ 80,000	\$ 80,000	\$ 0.00
Transfer	<u>8,000</u>	<u>80,000</u>	<u>80,000</u>
	1,000,000	1,000,000	000,000
<b>Transfers and grants</b>			
Business Income	20,000	20,000	0.00
Occupational Income	27,000	27,000	0.00
State and federal grants	2,000	20,000	1,800
Building Grants	22,000	20,000	2,000
Other	<u>1,000</u>	<u>1,000</u>	<u>0.00</u>
	42,000	78,000	36,000
<b>Expenses in new and</b>			
General Government			
Office of Emergency Programs	2,000	2,000	0.00
Health Dept.	2,000	2,000	0.00
Department for the Disabled	<u>100</u>	<u>1,000</u>	<u>900</u>
Special Services			
Supplemental pay		2,000	2,000
Medical supplies	2,000,000	4,000,000	1,000,000
Printing fees	20,000	20,000	0.00
Revenue sharing	20,000	20,000	0.00
State fees for	20,000	1,000,000	980,000
Video state police	20,000	2,000,000	1,980,000
Department of Economic Development		2,000	2,000
Other	<u>2,000</u>	<u>2,000</u>	<u>0.00</u>
	2,400,000	6,000,000	3,600,000
<b>Other general services</b>			
Printing services	1,000	1,000	0.00
Accounting fees	2,000	2,000	0.00
Fees - State of Arizona	20,000	100,000	80,000
State of Arizona - State of Arizona	2,000	2,000	0.00
Supplies - general fees	<u>20,000</u>	<u>20,000</u>	<u>0.00</u>
	20,000	105,000	85,000
<b>State and National</b>			
Fund fees	20,000	20,000	0.00
<b>Other Services</b>			
Interest costs	20,000	20,000	0.00
Medical supplies	20,000	20,000	0.00
State supplies	2,000	2,000	0.00
Other	<u>20,000</u>	<u>20,000</u>	<u>0.00</u>
	42,000	42,000	0.00
<b>Total Expenses</b>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 0.00</u>

**STATEMENT OF EXPENSES AND COMPARISON TO BUDGET  
FOR THE YEAR ENDED 2019**

To show Field Classification for account

For the year ended December 31, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
<b>GENERAL GOVERNMENT</b>			
<b>Legislative</b>			
<b>Public Council</b>			
Personnel services	\$ 100,000	\$ 100,718	\$ 718
Supplies and materials	50,000	50,070	70
Office services and charges	20,000	20,754	754
Repairs and maintenance	500	500	0
Capital expenditures	10,000	10,000	0
Miscellaneous expenses - for items purchased for other departments	100,000	100,000	0
	<u>280,500</u>	<u>282,042</u>	<u>1,542</u>
	<u>372,500</u>	<u>368,000</u>	<u>4,500</u>
<b>County Clerk</b>			
Personnel services	100,000	100,000	0
Supplies and materials	50,000	50,754	754
Office services and charges	20,000	20,578	578
Repairs and maintenance	500	500	0
Capital expenditures	10,000	1,000	9,000
Miscellaneous expenses - for items purchased for other departments	100,000	100,000	0
	<u>280,500</u>	<u>272,772</u>	<u>7,728</u>
	<u>362,500</u>	<u>360,000</u>	<u>2,500</u>
<b>Legislative - Other</b>			
Office services and charges	20,000	20,750	750
Miscellaneous expenses - for items purchased for other departments	100,000	100,000	0
	<u>120,000</u>	<u>120,750</u>	<u>750</u>
	<u>482,500</u>	<u>488,750</u>	<u>6,250</u>
<b>Total Legislative</b>	<u>790,000</u>	<u>797,000</u>	<u>7,000</u>
<b>Judicial</b>			
<b>City Clerk</b>			
Personnel services	100,000	101,000	1,000
Supplies and materials	5,000	5,000	0
Office services and charges	10,000	10,000	0
Repairs and maintenance	1,000	1,000	0
	<u>116,000</u>	<u>117,000</u>	<u>1,000</u>
	<u>366,500</u>	<u>367,000</u>	<u>500</u>
<b>County Clerk</b>			
Personnel services	50,000	50,000	0
Supplies and materials	10,000	10,000	0
Office services and charges	20,000	20,000	0
Repairs and maintenance	500	500	0
Capital expenditures	10,000	10,000	0
	<u>90,500</u>	<u>90,500</u>	<u>0</u>

Continued

**GENERAL GOVERNMENT of Cambridge**
**Actual FY continued**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Police Services</b>			
Personnel services	295,000	294,721	279
Other services and charges	8,000	8,000	0
	<u>303,000</u>	<u>302,721</u>	<u>2,279</u>
<b>Fire and Alarm</b>			
Supplies and materials	80,000	71,700	8,300
Other services and charges	28,000	28,000	0
Capital expenditures	88,000	88,000	0
	<u>196,000</u>	<u>187,700</u>	<u>8,300</u>
<b>Water Works</b>			
Personnel services	105,000	104,830	170
Other services and charges	9,000	9,000	0
	<u>114,000</u>	<u>113,830</u>	<u>170</u>
<b>Public Utilities</b>			
Supplies and materials	5,000	500	4,500
Other services and charges	140,000	136,000	4,000
	<u>145,000</u>	<u>141,000</u>	<u>4,000</u>
<b>Total Actual</b>	<u>1,500,000</u>	<u>1,497,000</u>	<u>3,000</u>
<b>Education</b>			
Personnel services	102,500	103,000	(500)
Supplies and materials	10,000	10,000	0
Other services and charges	40,000	40,000	0
Books and publications	2,000	2,000	0
Capital expenditures	27,500	27,500	0
Additional expenditures - salaries payable to other departments	(82,500)	(82,500)	0
	<u>110,000</u>	<u>110,000</u>	<u>0</u>
<b>Other</b>			
Personnel services	60,000	60,000	0
Supplies and materials	1,000	1,000	0
Other services and charges	20,000	20,000	0
Books and publications	500	500	0
Capital expenditures	20,000	20,000	0
	<u>101,500</u>	<u>101,500</u>	<u>0</u>
<b>General and Financial Administration</b>			
<b>Finance</b>			
Personnel services	207,000	200,000	7,000
Supplies and materials	30,000	30,000	0
Other services and charges	20,000	19,000	1,000
Books and publications	1,000	1,000	0
Capital expenditures	50,000	50,000	0
Additional expenditures - salaries payable to other departments	(170,000)	(170,000)	0
	<u>138,000</u>	<u>130,000</u>	<u>8,000</u>

Continued

**Statement A-1**  
**Continued**

	Budget	Actual	Percent Excess Deficiency
<b>GENERAL GOVERNMENT (continued)</b>			
<b>Grand and Fiscalal Administration (continued)</b>			
<b>Legal Services:</b>			
Other services and charges	275,000	269,727	(2.3%)
<b>Total Grand and Fiscalal Administration</b>	<u>4,46,430</u>	<u>469,328</u>	<u>(4.1%)</u>
<b>Grand</b>			
<b>Manufacturing and Economic Development</b>			
Personal services	669,864	689,969	3.1%
Supplies and materials	76,000	76,700	1.0%
Other services and charges	270,000	268,562	(0.5%)
Repairs and maintenance	6,000	6,499	10.8%
Capital expenditures	<u>1,270,000</u>	<u>1,280,962</u>	<u>0.8%</u>
	<u>2,691,864</u>	<u>2,702,792</u>	<u>0.4%</u>
<b>Government Buildings</b>			
Personal services	218,464	218,889	0.2%
Supplies and materials	60,000	60,843	1.3%
Other services and charges	600,000	600,887	0.1%
Repairs and maintenance	262,700	261,800	(0.3%)
Capital expenditures	<u>1,658,836</u>	<u>1,711,213</u>	<u>3.1%</u>
	<u>2,700,000</u>	<u>2,852,632</u>	<u>5.0%</u>
<b>Public Works Administration</b>			
Personal services	11,000	11,000	0.0%
Capital expenditures	<u>100,000</u>	<u>100,000</u>	<u>0.0%</u>
	<u>111,000</u>	<u>111,000</u>	<u>0.0%</u>
<b>General - Other</b>			
Other services and charges	204,000	199,000	(2.5%)
Special expenditures - authorized by appropriations	<u>180,000</u>	<u>180,000</u>	<u>0.0%</u>
	<u>384,000</u>	<u>379,000</u>	<u>(1.3%)</u>
<b>Total Grand</b>	<u>4,464,240</u>	<u>4,673,800</u>	<u>4.5%</u>
<b>Total Grand Government</b>	<u>8,211,800</u>	<u>8,600,800</u>	<u>4.6%</u>
<b>FINANCIAL SERVICES</b>			
<b>Finance:</b>			
Other services and charges	707,441	716,500	1.0%
<b>Insurance Dependents:</b>			
Personal services	61,400	61,700	0.5%
Supplies and materials	13,000	13,000	0.0%
Other services and charges	10,000	10,000	0.0%
Capital expenditures	<u>15,600</u>	<u>15,600</u>	<u>0.0%</u>
	<u>100,000</u>	<u>100,300</u>	<u>0.3%</u>
<b>Total Public Safety</b>	<u>807,441</u>	<u>816,800</u>	<u>1.0%</u>

Continued



	Budget	Actual	Variance Favorable (Unfavorable)
<b>STATE OF ARIZONA STATE</b>			
State House Administration			
Personnel services	222,724	285,494	62,770
Supplies and materials	24,880	21,751	3,129
Other services and charges	295,752	138,258	157,494
Repairs and maintenance	28,890	14,780	14,110
Capital expenditures	248,864	44,454	204,410
Other expenditures:			
Inexpended			
For other departments	(483,000)	(483,480)	483,480
By other departments	33,000	3,832	33,000
Total State of Arizona	497,514	477,341	20,173
<b>STATE OF ARIZONA</b>			
Other services and charges	12,671	26,746	14,075
Repairs and maintenance	4,748	1,986	2,762
Total State of Arizona	17,419	28,732	11,313
<b>STATE OF AZ</b>			
Other services and charges	27,000	24,400	2,600
Total expenditures by division	\$ 514,514	\$ 506,073	\$ 8,441

**STATEMENT OF THE FINANCIAL POSITION OF THE COUNTY OF COCKERIL  
GENERAL FUND**

**Investment Public Commercial Instruments**

As of 12:00 AM on December 31, 2017

	Debit	Credit	Percent Excess/ Deficiency
<b>ASSETS</b>			
<b>INVESTMENT PUBLIC COMMERCIAL INSTRUMENTS</b>			
Balance at General Fund Asset Department	<u>\$ 24,000</u>	<u>\$ 24,000</u>	<u>0%</u>
<b>Operating accounts:</b>			
Auto-Less Operating/Equipment Fund	4,000.00	4,000.00	
Construction	1,000.00	1,000.00	
Construction/ Auto Bond/Building Fund	0.00	0.00	
Electric Power Bond/ Building Fund	1,470.00	1,470.00	
Electric Power PPE Bond/Building Fund	4,000.00	4,000.00	
Gas/ing Fund Bond November 1, 1981	0.00	0.00	
Gas/ing Fund Bond July 1, 1980	4,000.00	4,000.00	
Gas/ing Fund Bond Willard Ave. 1, 1980	0.00	0.00	1
Grant/Asset Management Building Fund	0.00	0.00	
Industrial Plant/Building Fund	0.00	0.00	
Money/Flow Bond/Building Fund	0.00	0.00	
Capital Project in Construction	10,000.00	10,000.00	
Regulatory Bond/Construction Fund	0.00	0.00	
<b>Subsidiary accounts in</b>	<u>4,000.00</u>	<u>4,000.00</u>	<u>0%</u>
<b>Operating Investment:</b>			
Municipal Corporate Bond	2,000,000	2,000,000	
Int-Bond/Int-Bond Investment Fund	1,000,000	1,000,000	
Health Planning Fund	0,000,000	0,000,000	
High District/Int-Bond Fund	0,000,000	0,000,000	
Local Law Enforcement Bond/Asset Fund	0,000	0,000	100%
City Mental Fund	1,000,000	1,000,000	
Urban Systems Asset Fund	0,000	0,000	0,000
WMA Asset Fund	0,000	0,000	0,000
Department of Culture and Recreation/Asset Fund	0,000	0,000	
Regional Energy Maintenance Fund	0,000,000	0,000,000	
Sanitary/Construction Fund	0,000	0,000	
Storage Fund	0,000,000	0,000,000	
Water/Asset Fund	0,000,000	0,000,000	
Waste/Water/Building Fund	0,000	0,000	1
Sanitary/Storage/Construction Fund	0,000	0,000	0,000
Capital Project/Asset Fund	0,000	0,000	
Regional Energy Construction/Asset Fund	0,000,000	0,000,000	
Water/Int-Bond/Construction/Building Construction Fund	0,000,000	0,000,000	
Water/Asset Fund	0,000,000	0,000,000	
<b>Subsidiary accounts in</b>	<u>0,000,000</u>	<u>0,000,000</u>	<u>0%</u>
<b>Total/Other Operating account (credit):</b>	<u>\$ 0,000,000</u>	<u>\$ 0,000,000</u>	<u>0%</u>



## SPECIAL REVENUE FUNDS

- Deployed Emergency Fund** - An appropriation of \$200,000 or 3% of General Fund Revenue based on previous years medical services, whichever is greater, is transferred for the purpose of emergency expenditures.
- M. Issues Avoidance Deposition Fund** - Monies in this Fund are received from the proceeds of a one mill ad valorem tax assessed by the Parish. Proceeds from the tax shall be used for the purpose of entering into a participation agreement with St. James Parish, substituting a portion of the youth center and providing care and maintenance of juveniles from the Parish of Terrebonne to the center.
- Terrebonne Juvenile Detention Fund** - Monies in this Fund are received from the proceeds of a one mill ad valorem tax assessed by the Parish. Proceeds from the tax shall be used for the purchase or otherwise acquire, construct, reconstruct, rehabilitate, improve, repair, operate, lease or license, manage and administer 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-Sports Recreation Fund** - Monies in this Fund are primarily from the General Fund. Proceeds are used to provide playgrounds and other facilities which promote recreation and the general health and well being of the City's youth.
- Local Law Enforcement Black Grant Fund** - Monies in this Fund are received from the U.S. Department of Justice, Office of Justice to reduce violent crime and improve public safety.
- Human Discovery 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 for grant application for the International Arts Funding Program.
- City Marshal Fund** - Monies in this Fund are received from city taxes 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/Adult/SL/Pre-GED education services.
- 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.
- 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.

## SPECIAL ASSISTANCE FUNDS (Continued)

- 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 process in the Houma subvised 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 are 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 and 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-Grants 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 - Literacy Program Fund** - Monies are provided by the Louisiana State Department of Transportation and Development, for literacy services to low-literate 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.
- Transients 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 purchase 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.
- Home Grant Fund** - Monies are received from the U.S. Department of Housing and Urban Development to expand the supply of decent, affordable housing for low and very low income families, and also to provide for rehabilitated assistance to state and local participants in the development of low-income housing stock.
- FDSEA 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 and of emergency payments for needy low-income families identified through referral and/or outreach channels.

## SPECIAL REVENUE FUNDS (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 coordination of efforts towards the preservation and economic development of the area landmarks.

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

**Road and Bridge Maintenance Fund** - Monies in this Fund are primarily from the proceeds of a dedicated 1/8% sales tax, with an supplemental source from the General Fund. Proceeds are used for operating, maintaining, and constructing roads and bridges.

**Drainage Maintenance Fund** - Monies in this Fund are primarily from the proceeds of a dedicated 1/8% sales tax, and a 2.14 mill ad valorem tax assessed by the Parish. Proceeds from the taxes shall be used for the purpose of providing and maintaining, and constructing drainage works.

**Sanitation Maintenance Fund** - Monies in this Fund are primarily from the proceeds of an 11.05 mill ad valorem tax 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 1/8% Drainage and the 1/8% Road and Bridge operation and maintenance sales tax, and the 1/8% sales tax for the customers of the 1994 Public Improvement Bonds, Series 1991 Sewer Refunding Bonds, and the 1994 Public Improvement Sewer, Civic Center and Administrative Building Bonds. The City's tax supports Public Safety, the Parish's tax is deposited to General Fund, and the Drainage and Road and Bridge taxes are deposited respectively. The 1/8% 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 1/8% tax is transferred to the EMS 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. 5 Maintenance Fund** - To accumulate funds to maintain the roads in Ward 5. Monies in the fund primarily from the proceeds of a 0.67 mill ad valorem tax assessed by the Parish.

**Fire Protection District Maintenance Funds** - Monies in these Funds are primarily from the proceeds of a range of 2.00 to 15.00 mills ad valorem tax (in their respective Districts) assessed by the Parish. Proceeds from the taxes shall be used for the purpose of acquiring, 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 a range of 2.00 to 10.00 mills ad valorem tax (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.

APPLICABLE REVENUE FUND(S) (Continued)

**Health Unit Fund** - Monies in this Fund are received from the proceeds of a 1.5 mill ad valorem tax assessed by the Parish. Proceeds from the tax shall be used for the purpose of operating and maintaining the Terrebonne Parish Health Unit.

**Retarded Children Fund** - Monies in this Fund are primarily from the proceeds of a 3.25 mill ad valorem tax assessed by the Parish and from State Revenue Sharing. Proceeds from the tax and State Revenue Sharing shall be used for the purpose of operating, maintaining, and constructing schools for the mentally retarded, and to achieve 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 a 2.25 mill ad valorem tax assessed by the Parish and from State Revenue Sharing. Proceeds from the tax and State Revenue Sharing will be used for the purpose of constructing, maintaining, and operating recreation facilities.

**Mental Health Fund** - Monies are primarily from the proceeds of .45 mill ad valorem tax assessed by the Parish. Proceeds from the tax shall be used for the purpose of operating and maintaining the Terrebonne Regional Mental Health Center.

**Criminal Court Fund** - To account for deposited fees and forfeitures which, as ordered by the district attorney and approval order of the justice 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.







Local Unit Balance Sheet Fund	State Agency Fund	State of Oregon Other Fund	FY Budget Fund	Expenditure of Health Services Fund	Health Independent Med Program Fund	Health Planning Fund	General Fund Fund
\$ 24,000	\$ 0	\$ 0	\$ 1,000			\$ 400	
			1,000	\$ 1,000	\$ 1,000	0,000	\$ 1,000
			10,000	10,000	10,000	0,000	10,000
						0,000	10,000
						11,000	10,000
\$ 34,000	\$ 0	\$ 0	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 21,000
		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
\$ 11,000		10,000	1,000	10,000	10,000	11,000	10,000
11,000		10,000	1,000	10,000	10,000	11,000	10,000
4,000			11,000			10,000	10,000
10,000	\$ 0		11,000			10,000	10,000
10,000	0		10,000			10,000	10,000
\$ 10,000	\$ 0	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

**STATE OF CALIFORNIA  
FINANCIAL SERVICES DIVISION**

**Financial Data Worksheet Worksheet**

December 31, 2009

	Current Funding Program Fund	Other Funding Class Fund	Money and Other Development Fund(s)	Transfer Programs Other Fund(s)	Equipment Accounts and Expenses Fund(s)	Other Fund(s)
<b>Assets</b>						
<b>Cash</b>	\$ 1,000		\$ 10,000	\$ 10,000		
Accounts Receivable						
Notes						
Accounts Other			1,000			
Investment Income			10,000	10,000		
Net Investment Assets		\$ 0	10,000			\$ 1,000
Net Investment Program(s)			10,000			
Fund Investment			10,000			
Net net income		10,000			\$ 1,000	10,000
Other Developmental assets						
Other asset type						
Subtotal assets			20,000			
<b>Total assets</b>	<u>\$ 1,000</u>	<u>\$ 10,000</u>	<u>\$ 30,000</u>	<u>\$ 20,000</u>	<u>\$ 1,000</u>	<u>\$ 11,000</u>
<b>Liabilities</b>						
Accounts payable and accrued liabilities payable to work		\$ 1,000	\$ 10,000	\$ 10	\$ 100	\$ 1,000
Other Developmental Fund(s) Investment Income			1,000			
Transfer income received			10,000			
Fund Investment			10,000	10,000		
Net assets (debt)	\$ 2,000	9,000	20,000	10,000	100	10,000
Net net development assets						
<b>Total liabilities</b>	<u>2,000</u>	<u>9,000</u>	<u>30,000</u>	<u>20,010</u>	<u>1,100</u>	<u>11,000</u>
<b>Net Assets (Debt)</b>						
Net net net net net						
Developmental			10,000			
Developmental			10,000			
<b>Total liabilities</b>	<u>2,000</u>	<u>9,000</u>	<u>30,000</u>	<u>20,010</u>	<u>1,100</u>	<u>11,000</u>
<b>Total Developmental Assets</b>	<u>\$ 1,000</u>	<u>\$ 10,000</u>	<u>\$ 30,000</u>	<u>\$ 20,000</u>	<u>\$ 1,000</u>	<u>\$ 11,000</u>

Continued



**COMPREHENSIVE FINANCIAL STATEMENTS  
GENERAL GOVERNMENT FUNDS**

**Yorkshire Public Facilities Department**

December 31, 2017

	Book/Endowment Reserve Fund	General Fund	Capital Maintenance Fund	Other Capital Improvement Fund	Real Estate Fund Historical Fund
<b>Assets</b>					
Cash	\$ 54	\$ 1	\$ 18,224		
Investments	1,087,085	1,088,274	9,248,408	5,176,214	2,181,216
Receivables					
Taxes		1,000,000	3,241,316		85,000
Accounts		14	88,274		
Other		1,074	1,074		
Inventory items					
For Historical Fund	108,107	91,364	10,228		
For Investment/Improvement Funds					
Furniture/equipment	1,750	1,623			
Other self acquired		103,021	89,924		1,000
Other acquired/operational costs	1,000		7,500	1,000,000	
Miscellaneous assets	10				
Restricted assets					
Cash					
Investments			1,000,000		
Total			1,090,000		
Total	\$ 1,088,866	\$ 1,090,001	\$ 9,358,628	\$ 5,177,214	\$ 2,182,216
<b>Liabilities</b>					
Accounts payable and accrued liabilities	\$ 10,100	\$ 100,000	\$ 50,000		
Accounts payable	1,000				
Accounts receivable					
Accounts payable		1,000,000	1,000,000		1,000,000
Accounts payable		10,000	40,000	3,000,000	200,000
Accounts payable					
Total	10,100	1,010,000	1,050,000	3,003,000	1,200,000
<b>Real Estate (Historical)</b>					
Historical - Real Estate			1,100,000		
Historical -					
Depreciation of the subject property	80,000	80,000			100,000
Total	80,000	80,000	1,100,000		100,000
Total	1,088,866	1,090,001	1,051,628	3,003,000	1,282,216
<b>Total</b>	\$ 1,088,866	\$ 1,090,001	\$ 1,113,256	\$ 3,003,000	\$ 2,182,216



**COMMONWEALTH OF MASSACHUSETTS**  
**DEPARTMENT OF REVENUE**

**Business Field Financial Statement**

Receipts 11, 1991

	11, 1991 (\$ mil.)	10, 1991	09, 1991	08, 1991	Total
<b>Assets</b>					
<b>Field</b>					
Receipts	\$ 28,629	\$ 28,036	28,022	\$ 28,122	\$ 114,809
Receipts/expense ratio	68%	69%	70%	67%	69%
Exp. Receipts/total	16,699	16,111	16,111	16,111	64,952
Exp. Receipts/expense ratio	100%	100%	100%	100%	100%
Net contribution	11,930	11,925	11,911	12,011	49,857
Plus 5% administrative costs	5,965	5,962	5,955	5,999	24,928
Net income	\$ 17,895	\$ 17,887	\$ 17,856	\$ 18,010	\$ 74,785
<b>Total assets</b>	<u>\$ 17,895</u>	<u>\$ 17,887</u>	<u>\$ 17,856</u>	<u>\$ 18,010</u>	<u>\$ 74,785</u>
<b>Liabilities</b>					
Increase profit and account expenditures		\$ 4,617	\$ 4,640	\$ 4,676	\$ 18,533
Refunds/overruns		18,347	18,770	18,827	74,936
Net contribution	\$ 17,895	17,867	17,857	17,667	74,000
Net contribution/total assets	100%	100%	100%	100%	100%
Total liabilities	18,342	18,347	18,347	18,342	74,000
<b>Field Balance:</b>					
<b>Uncovered</b>					
Receipts/expense/total asset		100%	100%	100%	100%
Receipts/total	68%	69%	70%	67%	69%
Total field balance	\$ 17,895	\$ 17,887	\$ 17,856	\$ 18,010	\$ 74,785
<b>Total liabilities and field balance</b>	<u>\$ 18,342</u>	<u>\$ 18,347</u>	<u>\$ 18,347</u>	<u>\$ 18,342</u>	<u>\$ 74,785</u>





**COMPANIES AND ASSOCIATES**  
**STATE & LOCAL GOVERNMENT EMPLOYERS FUND**

**Statement of Financial Position**

December 31, 2007

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b>Assets</b>				
Investments	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Receivables - fees	40,000	10,000	20,000	10,000
Receivables - other governmental trust & interest	1,000	1,000	10,000	1,000
<b>Total assets</b>	<u>\$ 91,000</u>	<u>\$ 61,000</u>	<u>\$ 80,000</u>	<u>\$ 61,000</u>
<b>Liabilities</b>				
Accounts payable and accrued liabilities	\$ 11,000	\$ 10,000	\$ 11,000	\$ 10,000
Unearned interest	11,000	10,000	10,000	10,000
Expenses due	1,000	1,000	11,000	1,000
<b>Total liabilities</b>	<u>\$ 23,000</u>	<u>\$ 21,000</u>	<u>\$ 32,000</u>	<u>\$ 21,000</u>
<b>Fund balance</b>				
Investment				
Investment in infrastructure and transportation	50,000	50,000	50,000	50,000
Unexpended	10,000	10,000	10,000	10,000
<b>Total fund balance</b>	<u>60,000</u>	<u>60,000</u>	<u>48,000</u>	<u>50,000</u>
<b>Fund balance and liabilities</b>	<u>\$ 83,000</u>	<u>\$ 81,000</u>	<u>\$ 80,000</u>	<u>\$ 71,000</u>

Mo. 5	Mo. 6	Mo. 7	Mo. 8	Mo. 9	Mo. 10	Year
\$ 45,000 54,000	\$ 75,000 80,000	\$ 60,000 66,000	\$ 150,000 16,700	\$ 10,000 30,000	\$ 75,700 80,000	\$ 250,000 300,000
<u>11,000</u>	<u>3,000</u>	<u>6,700</u>	<u>90</u>	<u>2,000</u>	<u>2,000</u>	<u>60,000</u>
\$ 34,000	\$ 83,000	\$ 76,700	\$ 160,100	\$ 12,000	\$ 82,000	\$ 360,000
\$ 4000 Expense 1,000	\$ 10,000 Expense 8000	\$ 10,000 Expense 10,000	\$ 4,000 Expense 100	\$ 6000 Expense 1,000	\$ 1,000 Expense 2,000	\$ 1000 Expense 40,000
<u>3,000</u>	<u>10,000</u>	<u>20,000</u>	<u>20,100</u>	<u>5,000</u>	<u>10,000</u>	<u>40,000</u>
<u>4000</u>	<u>10000</u>	<u>30,000</u>	<u>180,100</u>	<u>17,000</u>	<u>92,000</u>	<u>400,000</u>
<u>4000</u>	<u>10000</u>	<u>30,000</u>	<u>180,100</u>	<u>17,000</u>	<u>92,000</u>	<u>400,000</u>
\$ 17,000	\$ 93,000	\$ 106,700	\$ 340,200	\$ 22,000	\$ 92,000	\$ 400,000

**COMPANION STATEMENTS OF FINANCIAL STATEMENTS CONSOLIDATED TO STATEMENTS OF FINANCIAL STATEMENTS**

**Financial Funds Consolidated Statement**

Funds provided under 61, 62

	Indirect Carrying Fund	To State Agency Share Fund	Transfer Agency Share Fund	Funds Provided Fund	Funds Share Fund	Total State Agency Share Fund
<b>Revenues</b>						
Taxes		\$ 26,750	\$ 26,750			\$ 53,500
Interest		24,750	24,750	\$ 49,500		\$ 99,000
Intergovernmental					16,000	
Change in reserves					16,000	\$ 32,000
Fees and Subsidies					76,000	
Subsidies	\$ 44,000	4,000	40,000	80,000	80,000	\$ 164,000
Total Revenues	\$ 88,750	\$ 35,500	\$ 107,500	\$ 129,500	\$ 126,000	\$ 255,500
<b>Expenses</b>						
Transfers		56,000	56,000		56,000	
Intergovernmental				1,000,000	1,000,000	
Salaries						1,000,000
Public and contract						1,000,000
Interest on long-term financing						
Depreciation and amortization						
Other services						
Interest on short-term debt						
Total expenses		\$ 56,000	\$ 56,000	\$ 1,001,000	\$ 1,056,000	\$ 1,113,000
Change in Reserves (net)	\$ 1,000					
Other Financing Sources (Fund)						
Proceeds of general fund					1,000	
Proceeds of other funds						
Proceeds of sub-funds	50,000		50,000	1,000,000	1,050,000	\$ 2,050,000
Transfer from 61 to 62						
Transfer from financing source (fund)	\$ 50,000		\$ 50,000	\$ 1,000,000	\$ 1,050,000	\$ 2,100,000
Change in Reserves of Governmental Funds	\$ 50,000	\$ 5,000	\$ 55,000	\$ 50,000	\$ 55,000	\$ 110,000
Change in Reserves of Non-Fund						
Transfers from	1,000,000	1,000	1,001,000	1,000,000	1,001,000	\$ 2,002,000
Reserve equity credits						
Total change	\$ 1,050,750	\$ 66,500	\$ 1,057,250	\$ 1,059,500	\$ 1,106,000	\$ 2,163,500

Continued

Land for Development Cost Paid	Other Expense Paid	Cost of Construction Cost Paid	Other Asset Paid	Development of Works Construction Cost	Assets Acquired on Work Progress Paid	Balance of Working Paid	Balance Transfer Paid
\$ 100,000		\$ 100,000	\$ 50,000	\$ 400,000	\$ 100,000	\$ 60,000	\$ 100,000
100,000	\$ 100,000	100,000	50,000	400,000	100,000	60,000	100,000
<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>50,000</u>	<u>400,000</u>	<u>100,000</u>	<u>60,000</u>	<u>100,000</u>
			100,000				
		100,000				100,000	100,000
				100,000	100,000		
<u>100,000</u>		<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
			100,000				
<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
			100,000				
<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
			100,000				
<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

**STATEMENT OF FINANCIAL POSITION  
AS OF 31 DECEMBER 2007**

**Business Fund Financial Statement**

For the year ended 31/12/07

	General Funding Program Fund	Other Funding Source Fund	Special Accounts Contribution Class Fund	Other University Income Class Fund	Reserves of State and Special Class Fund	Total Fund
<b>Receipts</b>						
Grant						
Income						
Major investment	\$ 50,000	\$ 4,000	\$ 1,700,000		\$ 1,754,000	\$ 1,808,000
Major investment						
Donor and Endowment						
Investment			10,000	\$ 1,000		
Transfer from						
Transfer from	500,000	4,000	1,000,000	500,000	400,000	1,404,000
<b>Expenditures</b>						
Grant						
Other investment						
Public works		100,000				
Other investment						
Other	10,000				1,100	11,100
Other investment						
Financial management						
Financial management and services			100,000	1,000		
Other						
Other investment						
Other investment	10,000	100,000	1,000,000	1,000	1,100	1,211,000
Grant (including self- financing expenditure)	1,000	10,000	100,000	1,000	0	1,101,000
<b>Other financing sources (if any)</b>						
Receipts of proceeds						
Receipts of proceeds						
Receipts of contributions						
Receipts of interest		10,000				
Receipts of other			1,000,000			
Total other financing resources		10,000	1,000,000			1,010,000
<b>Assets (Net of any of Revenue and Other Reserves that are designated as other than Fund)</b>	(1,000)	0	4,000	(1,000)	0	0
<b>Liabilities (including Provisional)</b>						
Provisional	10,000	0	10,000	10,000	0	30,000
Provisional						
Provisional						
Total	\$ 10,000	\$ 0	\$ 10,000	\$ 10,000	\$ 0	\$ 30,000

Continued

Regulatory Transactions Library Designation	FSA Order Trade Order Code	Contract Execution Order Code	Trade Order Code	FEMP Execution Order Code	Signature of Order and Execution Time Code	Trade Transaction Code
1	0001	1	000101	1	0001	1
	0002		000102			
	0003		000103			
	0004		000104			
	0005		000105			
	0006		000106			
	0007		000107			
	0008		000108			
	0009		000109			
	0010		000110			
	0011		000111			
	0012		000112			
	0013		000113			
	0014		000114			
	0015		000115			
	0016		000116			
	0017		000117			
	0018		000118			
	0019		000119			
	0020		000120			
	0021		000121			
	0022		000122			
	0023		000123			
	0024		000124			
	0025		000125			
	0026		000126			
	0027		000127			
	0028		000128			
	0029		000129			
	0030		000130			
	0031		000131			
	0032		000132			
	0033		000133			
	0034		000134			
	0035		000135			
	0036		000136			
	0037		000137			
	0038		000138			
	0039		000139			
	0040		000140			
	0041		000141			
	0042		000142			
	0043		000143			
	0044		000144			
	0045		000145			
	0046		000146			
	0047		000147			
	0048		000148			
	0049		000149			
	0050		000150			
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	0070		000170			
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	0075		000175			
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	0090		000190			
	0091		000191			
	0092		000192			
	0093		000193			
	0094		000194			
	0095		000195			
	0096		000196			
	0097		000197			
	0098		000198			
	0099		000199			
	0100		000200			

**EXPANDED CONSOLIDATED FINANCIAL STATEMENTS FOR BALANCE SHEET PERIODS ONLY**

**CONSOLIDATED BALANCE SHEETS**

**As of year ended December 31, 2017**

	Current Assets	Intangible Assets	Liabilities Liabilities	Shareholders' Equity	Total Assets = Total Liabilities + Equity
<b>Assets</b>					
Cash	\$ 20,000		\$ 100,000	\$ 20,000	\$ 120,000
Accounts receivable	100,000		50,000		150,000
Prepaid expenses	50,000				50,000
Investments	50,000	100,000	50,000	50,000	350,000
<b>Total assets</b>	<b>370,000</b>	<b>100,000</b>	<b>200,000</b>	<b>250,000</b>	<b>720,000</b>
<b>Liabilities</b>					
Accounts payable			100,000		100,000
Notes payable	50,000		100,000		150,000
Other liabilities			50,000		50,000
Deferred tax liability			50,000		50,000
Other intangible assets			100,000		100,000
<b>Total liabilities</b>	<b>50,000</b>		<b>400,000</b>		<b>450,000</b>
<b>Shareholders' equity</b>					
Common stock				100,000	100,000
Retained earnings	100,000			150,000	250,000
<b>Total shareholders' equity</b>	<b>100,000</b>			<b>250,000</b>	<b>250,000</b>
<b>Other Financing Sources (Use)</b>					
Issuance of preferred stock				50,000	50,000
Issuance of common stock	50,000			50,000	100,000
Issuance of debt	50,000				50,000
<b>Total other financing activities</b>	<b>100,000</b>			<b>100,000</b>	<b>200,000</b>
<b>Non-Controlling Interests and Other</b>					
Interest free investments	50,000		100,000		150,000
<b>Liabilities</b>					
Accounts payable	100,000		50,000		150,000
Notes payable					
<b>Total liabilities</b>	<b>100,000</b>		<b>150,000</b>		<b>250,000</b>
<b>Equity</b>					
Common stock				100,000	100,000
Retained earnings	100,000			150,000	250,000
<b>Total equity</b>	<b>100,000</b>			<b>250,000</b>	<b>250,000</b>

Equity Securities - United States Government Bonds				Equity Securities - International - U.S. Government Bonds				
2017		2017	2017	2017	2017	2017	2017	2017
\$ 1,440.00	\$ 34,879	\$ 1,440.00	\$ 34,880	\$ 1,440.00	\$ 34,880	\$ 1,440.00	\$ 34,880	\$ 34,880
11,740	14,849	11,740	14,850	11,740	14,850	11,740	14,850	14,850
23,140	49,728	23,140	49,730	23,140	49,730	23,140	49,730	49,730
726,754	371,064	726,754	371,065	726,754	371,065	726,754	371,065	371,065
15,800	6,550	15,800	6,550	15,800	6,550	15,800	6,550	6,550
158,000	50,770	158,000	50,770	158,000	50,770	158,000	50,770	50,770
		820.00						
440,750	45,370	440,750	45,370	440,750	45,370	440,750	45,370	45,370
240,000	3,000	240,000	3,000	240,000	3,000	240,000	3,000	3,000
			15,000 Netted Loss					
		80,000						
680,750	48,370	680,750	48,370	680,750	48,370	680,750	48,370	48,370
941,500	154,870	941,500	154,870	941,500	154,870	941,500	154,870	154,870
\$ 1,623,250	\$ 203,240	\$ 1,623,250	\$ 203,240	\$ 1,623,250	\$ 203,240	\$ 1,623,250	\$ 203,240	\$ 203,240

Continues



**Washington Field Foundation (Continued)**

For the year ended December 31, 2017

	<b>Board of Giving Funds (Washington Field)</b>				
	2017	2016	2015	2014	2013
<b>Revenues</b>					
<b>Donations</b>	\$ 102,094	\$ 119,940	\$ 94,044	\$ 87,940	\$ 94,224
<b>Investment</b>	3,332	9,212	4,490	5,282	4,974
<b>Change in market value and distributions</b>					
<b>Marketable</b>	7,622	6,420	11,262	(1,480)	12,212
<b>Other income</b>	14,024	23,428	17,244	21,480	24,214
<b>Expenses</b>					
<b>Direct</b>					
<b>Administrative</b>	4,083	10,730	4,254	5,454	4,334
<b>Public affairs</b>					
<b>Direct marketing</b>	1,292	14,118	9,227	16,440	18,274
<b>Other direct costs</b>					
<b>Public relations</b>					
<b>Administrative (including</b>					
<b>Printing distribution and other)</b>					
<b>Indirect</b>					
<b>Interest and amortization</b>					
<b>Field expenses</b>	18,200	29,122	17,092	16,230	21,250
<b>State (including) and</b>					
<b>non-state equipment</b>	24,412	31,410	29,280	18,120	922
<b>Other Financing Activities (Loss)</b>					
<b>Proceeds from sale of</b>					
<b>investments</b>					
<b>Realization of investments</b>					
<b>Dividends</b>					
<b>Net change in cash and</b>					
<b>equivalents</b>	26,424	11,214	10,264	9,224	18,214
<b>Field Activity (Activity)</b>					
<b>Printing of year</b>	24,412	31,410	29,280	18,120	9,214
<b>Capital expenditures</b>					
<b>Other</b>	\$ 2,000	\$ 17,000	\$ 174,000	\$ 143,000	\$ 211,000

Other Net Fund	General Funds Fund	Special Revenue Fund	State (State Fund)	Private Crop Fund	Total
\$ 20,770	\$ 1,000,000	\$ 40,000	\$ 12,100		\$ 1,072,870
40,000	10,000	10,000	30,000	5,000	1,000,000
-----	-----	-----	-----	-----	-----
54,770	1,010,000	50,000	42,100	5,000	1,161,870
-----	-----	-----	-----	-----	-----
10,000	10,000	40,000	700	2,000	65,000
-----	-----	-----	-----	-----	-----
14,000	20,000	80,000	700	2,000	116,700
-----	-----	-----	-----	-----	-----
28,000	40,000	120,000	1,400	4,000	197,400
-----	-----	-----	-----	-----	-----
42,000	60,000	180,000	2,100	6,000	296,100
-----	-----	-----	-----	-----	-----
86,000	120,000	360,000	3,500	12,000	581,500
-----	-----	-----	-----	-----	-----
132,000	180,000	540,000	5,000	18,000	875,000
-----	-----	-----	-----	-----	-----
\$ 216,000	\$ 360,000	\$ 1,080,000	\$ 10,500	\$ 26,000	\$ 1,692,500

**STATEMENT OF RECEIPTS, EXPENDITURES AND CLOSING BALANCE SHEET - BUREAU OF LANDS,  
BUREAU OF GEOLOGICAL SURVEY**

For the period ending December 31, 1937

For the period ending December 31, 1937

	Budget	Actual	Balance Forward (plus/minus)
<b>Receipts:</b>			
Miscellaneous - interest earned	\$ 18,956	\$ 18,956	\$ 18,956
<b>Other Financing Sources:</b>			
Appropriation transfer to General Fund	500,744	500,744	
<b>Excess of Receipts and Other Sources</b>	519,700	519,700	51,911
<b>Fund Balance:</b>			
Beginning of year	1,111,540	1,111,540	
End of year	\$ 1,631,240	\$ 1,631,240	\$ 51,911

**STATEMENT OF REVENUES, EXPENSES, DEBT SERVICE AND FUND BALANCE - BUDGET AND ACTUAL  
 (1) - ADVERSE BUDGET BALANCE**
**Firehouse Point Consolidated Government**

For the year ended December 31, 2007

	Budget	Actual	Variance Favorable Particularly
<b>Revenues</b>			
Taxes of various	\$ 281,040	\$ 286,474	\$ 5,434
Intergovernmental - state - non-allocating	21,000	21,430	430
Intergovernmental - local - total	7,000	8,736	1,736
<b>Total revenues</b>	<u>309,040</u>	<u>316,640</u>	<u>7,606</u>
<b>Expenditures</b>			
Capital:			
Capital payments:			
Construction:			
Ad valorem tax reduction	10,000	10,000	0.00
Ad valorem tax adjustment	5,000	4,700	270
Allocated expenditures for services performed by other departments:			
Fire/department	1,500	170	1,330
Fire/total	100	100	0
Legislative - other	1,000	170	830
Fire/department	1,500	1,400	100
Totals	400	700	300
Contract services		0	0
Utilities - purchase services			
Other services and charges	20,000	20,000	0.00
<b>Total expenditures</b>	<u>38,000</u>	<u>36,270</u>	<u>1,730</u>
<b>Excess of Revenues Over Expenditures</b>	0	6,700	6,700
<b>Fund Balance</b>			
Beginning year	0.00	0.00	
<b>Total year</b>	<u>\$ 0.00</u>	<u>\$ 6,700</u>	<u>\$ 6,700</u>

**MALDEN POLICE DEPARTMENT, CITY OF MALDEN, MASSACHUSETTS, FINANCIAL STATEMENTS  
FOR THE YEAR ENDING DECEMBER 31, 2007**

**Revenue Fund Combined Statement**

For the year ended December 31, 2007

	2007	2006	Percent Increase/ Decrease (Percentage)
<b>Revenues</b>			
Transfers-in revenue	\$ 29,200	\$ 66,250	(56.00)
State assistance:			
State revenue sharing	11,000	75,170	(85.14)
Justice Administration	10,000	144,000	93.06
Miscellaneous - Miscellaneous	100,000	100,000	0.00
<b>Total revenues</b>	<u>140,200</u>	<u>285,420</u>	<u>(50.89)</u>
<b>Expenditures</b>			
Personnel:			
Administrative	2,000	11,400	(82.41)
Administrative support	4,000	4,000	0.00
Administrative support services provided by other departments:			
Police/Invest	2,000	4,000	(50.00)
Communications	5,000	6,700	(26.00)
Logistics/other	4,000	4,000	(0.00)
Public works	5,000	10,000	(50.00)
Finance	1,000	2,500	(60.00)
Information	0	0	0.00
Supplies	0	0	0.00
Police - Justice services:			
Personnel services	10,700	103,000	(89.61)
Supplies materials	10,700	10,700	0.00
Other material and charges	10,700	112,000	93.87
Expense and maintenance	1,000	0	0.00
Capital expenditures	1,000,000	1,000,000	0.00
<b>Total expenditures</b>	<u>1,030,000</u>	<u>2,300,000</u>	<u>(55.22)</u>
<b>Excess of revenues over expenditures</b>	<u>(889,800)</u>	<u>(1,014,580)</u>	<u>(11.81)</u>
<b>Other Financing Sources</b>			
Capital fund:			
Bond/Debt	100,000	100,000	0.00
Capital Projects/Other Fund	1,000,000	1,000,000	0.00
<b>Total other financing sources</b>	<u>1,100,000</u>	<u>1,100,000</u>	<u>0.00</u>
<b>Deficiency of Revenues and Other Financing Sources Expenditures</b>	<u>(789,800)</u>	<u>(914,580)</u>	<u>(11.81)</u>
<b>Fund Balance</b>			
Unexpended prior year	2,800,000	2,800,000	0.00
<b>Total year</b>	<u>\$ 2,010,200</u>	<u>\$ 1,885,420</u>	<u>(6.20)</u>

**STATEMENT OF REVENUES, EXPENSES, RESERVE CHANGES, FUNDING-AID, SURPLUS, AND DEFICIT  
 (AMOUNTS IN THOUSANDS OF DOLLARS)**
**Transportation Fund—Consolidated Statement**

For the year ended December 31, 1997

	1997	1996	Variance (Favorable Unfavorable)
<b>Revenues</b>			
Intergovernmental—Transportation Trust Fund	\$ 249,700	\$ 233,481	\$ 16,219
Other Revenues:			
Interest earned	60,000	60,000	0
Other	—	7,625	(7,625)
<b>Total revenues</b>	<u>309,700</u>	<u>301,106</u>	<u>8,594</u>
<b>Expenditures</b>			
Current:			
Personnel	—	—	—
Benefits	—	—	—
Contract services	466,133	443,133	23,000
Supplies and materials	181,000	180,893	1,107
Other services and charges	1,294,621	1,303,136	(8,515)
Repairs and maintenance	61,000	60,000	1,000
Capital expenditures	28,157	283,864	(255,707)
Allocated expenditures for services provided by other departments:			
Treatment	5,000	5,000	0
Travel and	5,700	5,600	1,100
Supplies & other	5,000	5,000	0
Postage/printer	5,000	6,000	(1,000)
Insurance	5,000	6,000	(1,000)
Contract services	0	0	0
<b>Total expenditures</b>	<u>1,951,611</u>	<u>2,035,626</u>	<u>(84,015)</u>
In balance of revenues over expenditures	<u>13,089</u>	<u>65,480</u>	<u>(52,391)</u>
<b>Other Financing Sources</b>			
Equity transfer to: General Fund	<u>1,125,000</u>	<u>1,125,000</u>	<u>0</u>
<b>Balance of Revenues and Other   Non-current Expenditures</b>	<u>(95,000)</u>	<u>(75,000)</u>	<u>20,000</u>
<b>Fund Balance</b>			
Beginning of year	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<b>End of year</b>	<u>\$ 29,089</u>	<u>\$ 149,480</u>	<u>\$ 120,391</u>

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE - BUREAU OF LOCAL GOVERNMENT SERVICES**

**Yearwise Break - Consolidated Government**

For the year ended December 31, 2017

	Budget	Actual	Percent Favorable (Disadvantage)
<b>Revenues</b>			
<b>Taxes:</b>			
ad valorem	\$ 1,000,000	\$ 1,000,000	100%
other	50,000	50,000	100%
<b>License and permits:</b>			
business licenses	40,000	40,000	100%
transportation licenses	100,000	101,000	101%
fees and inspections	50,000	50,000	100%
<b>Administrative and other:</b>			
City of Richmond grant		2,000	100%
Departmental grant		100,000	100%
Incentives	5,000	5,000	100%
Financing fee	40,000	40,000	100%
<b>Federal Government:</b>			
City of Richmond grant	500,000	500,000	100%
<b>Change in market:</b>	50,000	1,500	3%
<b>Fees and royalties - contract fees</b>	50,000	50,000	100%
<b>Miscellaneous:</b>			
Interest earned	50,000	50,000	100%
Other	5,000	5,000	100%
<b>Total revenues</b>	<u>1,800,000</u>	<u>1,811,000</u>	<u>100.6%</u>
<b>Expenses:</b>			
<b>General government:</b>			
Adval - City cost		25,000	80%
Other advalored charges	50,000	50,000	100%
Adval - other	100,000	100,000	100%
Other advalored charges	100,000	100,000	100%
Adval - no definition	100,000	100,000	100%
Adval - no adjustment			
<b>Total general government</b>	<u>350,000</u>	<u>355,000</u>	<u>101.4%</u>
<b>Public safety:</b>			
<b>Police:</b>			
Personnel services	1,000,000	1,000,000	100%
Supplies and materials	50,000	50,000	100%
Other advalored charges	50,000	49,000	98%
Supplies and materials	50,000	50,000	100%
Capital expenditures	50,000	50,000	100%
	<u>1,200,000</u>	<u>1,200,000</u>	<u>100%</u>
<b>Fire:</b>			
Personnel services	500,000	500,000	100%
Supplies and materials	50,000	50,000	100%
Other advalored charges	50,000	50,000	100%
Supplies and materials	50,000	50,000	100%
Capital expenditures	1,000,000	1,000,000	100%
	<u>1,650,000</u>	<u>1,650,000</u>	<u>100%</u>

Continued

	Budget	2004	Variance Amount Favorable
<b>Other Departmental Activities</b>			
Produced by other departments:			
Public account	\$4,000	\$1,500	\$2,500
Public work	25,000	21,500	3,500
Legislative office	14,000	11,000	3,000
Public protection	10,000	25,000	(15,000)
Business	70,000	73,000	(3,000)
Customer service	10,000	11,000	(1,000)
Other	(5,000)	11,500	(16,500)
	<u>159,000</u>	<u>164,000</u>	<u>5,000</u>
<b>Total public safety</b>	<u>2,743,500</u>	<u>2,801,175</u>	<u>(57,675)</u>
<b>Total expenditures</b>	<u>2,833,100</u>	<u>2,799,500</u>	<u>33,600</u>
<b>Balance of unencumbered expenditures</b>	<u>(2,833,100)</u>	<u>(2,799,500)</u>	<u>33,600</u>
<b>Other Financial Resources Used</b>			
Transfer of general fund and depreciation		25,000	(25,000)
Operating transfer to:			
State Tax Capital Improvement Fund	4,000,000	4,000,000	
Operating transfer out:			
Condition Enhancement Bond, State Fund	10,000	15,000	(5,000)
Public Safety Pension Technical Fund	(240,000)	(240,000)	\$0
	<u>4,000,000</u>	<u>4,000,000</u>	<u>0</u>
<b>Total other financial resources used</b>	<u>(240,000)</u>	<u>(240,000)</u>	<u>0</u>
<b>Total (Excess) of Resources and Other</b>	<u>(240,000)</u>	<u>(240,000)</u>	<u>0</u>
<b>Fund Balance</b>			
Beginning of year	<u>1,700,000</u>	<u>1,700,000</u>	
<b>Total effect</b>	<u>\$ 1,460,000</u>	<u>\$ 1,460,000</u>	<u>\$ 0</u>



**EXAMPLE OF BUDGETS, EXPENDITURES, AND REPORTS OF FUNDS HELD IN TRUST AND IN YEAR  
2007, 2008 AND 2009**

**Trustees' Fund Classified Statement**

For the year ended December 31, 2007

	Budget	Actual	Variance Favorable (Disadvantage)
<b>Revenues</b>			
Change in reserves	\$ 35,000	\$ 49,000	\$ 14,000
Miscellaneous			
Interest	20,000	11,700	(8,300)
Gifts			
Miscellaneous	10,000	13,000	3,000
<b>Total revenues</b>	<u>65,000</u>	<u>73,700</u>	<u>8,700</u>
<b>Expenditures</b>			
Trustees			
Professional services			
Personal services	(10,000)	(6,000)	4,000
Supplies and materials	40,700	33,700	7,000
Other professional charges	(5,000)	(11,000)	6,000
Repairs and maintenance	(10,000)	(10,000)	—
Printing and postage	(7,000)	(11,000)	4,000
Miscellaneous expenditures for various purposes by other departments			
Facility rental	1,000	1,000	—
Facility utility	1,500	1,000	500
Liquor and other	1,000	1,000	—
Facility purchase	4,000	5,000	(1,000)
Facility	(5,000)	(5,000)	—
Facility water	100	100	—
Acquisition	100	100	—
Supplies	11,000	11,000	—
<b>Total expenditures</b>	<u>1,000,000</u>	<u>1,000,000</u>	<u>—</u>
<b>Fellowship and research   expenditures</b>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>—</u>
<b>Other Operating Department</b>			
Operating department			
General fund	(60,000)	(60,000)	—
State for Capital Improvement Fund	(11,000)	(11,000)	—
Operating department			
State Capital Fund	(20,000)	(20,000)	—
<b>Total other operating department</b>	<u>(91,000)</u>	<u>(91,000)</u>	<u>—</u>
<b>Fellowship of Business and Other Income</b>			
Other Expenditures and Other Use	(10,000)	(10,000)	—
<b>Total Disburse</b>			
Budgeted year	<u>(91,000)</u>	<u>(91,000)</u>	<u>—</u>
Actual year	<u>\$ 14,000</u>	<u>\$ 10,000</u>	<u>\$ 4,000</u>

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND ACCOUNT  
 (FORM 1.01 - FISCAL YEAR 2012)**
**Transfers (State - Credit/Debit from account)**

For the period ended December 31, 2011

Revenue	2011	2010	Change Increase/Decrease (Decrease)
Investment - total gain			
Executive retirement fund gain	\$ 143,084	\$ 109,700	\$ 33,384
Miscellaneous - investment	3,000	3,000	0,000
<b>Transfers</b>	<b>146,084</b>	<b>112,700</b>	<b>33,384</b>
<b>Expenditures</b>			
Current			
Public Safety			
Personal services	50,100	3,989	46,111
Supplies and materials	4,100	3,989	111
Other services and charges	6,800	3,514	3,286
Capital expenditures	114,100	11,704	102,396
<b>Total expenditures</b>	<b>175,100</b>	<b>19,196</b>	<b>155,904</b>
From administrative services non-expenditures	(29,016)	(29,016)	0,000
<b>Other Financing Sources</b>			
Specialty license fee			
General Fund	6,800	3,000	3,800
Public Safety Fund	11,700	3,000	8,700
<b>Total other financing sources</b>	<b>18,500</b>	<b>6,000</b>	<b>12,500</b>
<b>Source of Revenues and Other Sources/Other Expenditures</b>	<b>6,768</b>	<b>143,884</b>	<b>137,116</b>
<b>Fund Balance</b>			
Beginning of year	0	0	
<b>Total year</b>	<b>\$ 6,768</b>	<b>\$ 143,884</b>	<b>\$ 137,116</b>

**STATEMENT OF EXPENSES, EXPENSE RESERVE FUNDS (CONTINUED) - BUDGET AND ACTUAL  
PERIODS ENDING 31/03/2020**

**Expenses - Fund/Non-Fund Investment**

Participate until December 31, 2020

	Budget	Actual	Balance Forward (Deficit/Total)
<b>Expenses</b>			
Investment interest earned		<u>5,100</u>	<u>5,100</u>
<b>Fund Balance</b>			
Beginning of year	<u>5,100</u>	<u>500</u>	
End of year	<u>5,100</u>	<u>5,100</u>	<u>5,100</u>

**STATE BOARD OF EDUCATION, DISTRICT OF COLUMBIA, OFFICE OF THE COMPTROLLER - IN CHARGE (PARTIAL YEAR)  
STATE OF DISTRICT OF COLUMBIA (PARTIAL YEAR) (UNAUDITED)**

**Treasury Funds-Cash/Initial Investment**

For the year ended December 31, 1997

	Debit	Credit	Balance Forward (if applicable)
<b>Revenues</b>			
Intergovernmental grants:			
Division of Public Safety	\$ 175,224	\$ 175,224	\$ 1,600
Division of Public Safety	5,279	5,279	000
Other Revenues:			
Interest earned	489	489	000
Other	_____	_____	_____
<b>Total revenues</b>	<u>\$180,991</u>	<u>\$180,991</u>	<u>\$1,700</u>
<b>Expenditures</b>			
Salaries:			
Salaries and salaries			
Division of Public Safety	2,499	2,499	000
Supplies and materials	175,224	175,224	2,000
Other services and charges	_____	_____	_____
Supplies and materials	489	489	000
Capital expenditures	_____	_____	(1,700)
<b>Total salaries</b>	<u>178,691</u>	<u>178,691</u>	<u>000</u>
Division of Public Safety:			
Supplies and materials	000	000	000
Other services and charges	5,279	5,279	000
Capital expenditures	_____	_____	(1,000)
<b>Total expenditures</b>	<u>\$183,970</u>	<u>\$183,970</u>	<u>\$1,700</u>
<b>Transfers Between Funds - Expenditures</b>	0	0	0
<b>Fund Balance</b>			
Beginning of year	0	0	_____
<b>End of year</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

STATE OF NEW YORK  
 COUNTY OF ALBANY  
 CITY OF ALBANY

Financial Statements

For the year ended December 31, 2017

	2017	2016	2015 (Revised)
<b>Revenues</b>			
Intergovernmental - state supplemental pay		\$ 14,000	\$ 10,000
Fees and Indulgences			
Political event entry	\$ 17,000	17,000	18,750
Fees/Don	1,000	4,700	20,000
Commission on Organization	6,000	11,700	16,750
Miscellaneous - interest earned	1,000	1,000	400
<b>Total revenues</b>	<u>25,000</u>	<u>48,400</u>	<u>66,900</u>
<b>Expenditures</b>			
Current			
General government			
Police - City Marshal			
General services	14,000	24,100	4,000
Supplies and materials	2,000	1,100	(2,000)
Other contractual charges	10,000	11,000	11,000
Supplies and materials	500	500	1,200
Capital expenditures	7,000	20,000	14,000
Interest expenditures on various payments by other departments			
Public works	1,000	500	400
Comptroller	1,000	200	200
Legislation - other	1,000	500	400
Public projects	1,000	1,000	400
Finance	1,000	1,000	500
Contract services	50	50	50
Totals	<u>6,000</u>	<u>5,200</u>	<u>3,900</u>
<b>Total expenditures</b>	<u>28,000</u>	<u>66,900</u>	<u>88,000</u>
Excess of revenues over expenditures	<u>(3,000)</u>	<u>(18,500)</u>	<u>(21,100)</u>
<b>Other financing items</b>			
Capital financing			
General fund	21,000	17,000	
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures</b>	<u>18,000</u>	<u>(1,500)</u>	<u>(21,100)</u>
<b>Debt Balance</b>			
Beginning of year	5,000	5,000	
<b>Total year</b>	<u>\$ 13,000</u>	<u>\$ 3,500</u>	<u>\$ (21,100)</u>

**STATEMENT OF RECEIPTS, EXPENDITURES AND FINANCIAL POSITION BALANCE SHEET AND APPROPRIATION**  
**FOR THE YEAR ENDED 30/06/2021**

**Yamaloene Public Financials Statement**

for the year ended 30/06/2021

	Budget	Actual	Percent Fulfilled (Actual/Budget)
<b>Revenue</b>			
<b>Intergovernmental &amp; federal grants</b>			
Lushoto for Education Funding	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditure</b>			
<b>Personnel</b>			
<b>Education development and maintenance</b>			
Personnel salaries	10,000	10,000	100%
Supplies and materials	5,000	60,000	1200%
Other educational charges	100,000	60,000	60%
Expatriate allowances	0	0	0%
Capital expenditure	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Total expenditure</b>	<u>105,000</u>	<u>130,000</u>	<u>123.8%</u>
<b>Revenue other than intergovernmental grants</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Grant Balance</b>			
<b>Expensing of grant</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Final of year</b>	<u>0</u>	<u>0</u>	<u>0</u>

STATEMENT OF REVENUES, EXPENSES, AND FINANCIAL POSITION—MUNICIPAL GOVERNMENT  
 FAMILY DEVELOPMENT CENTER, FISCAL YEAR 2007

Financial Position—Capital Government

For the year ended December 31, 2007

	Budget	Actual	Variance Favorable /Unfavorable
<b>Revenues</b>			
Intergovernmental (Federal grants)			
Family development center program	<u>\$ 17,600</u>	<u>\$ 17,600</u>	<u>\$ 0.000</u>
<b>Expenses</b>			
Personnel			
Personnel development activities:			
Personnel salaries	105,700	105,700	0.000
Supplies and materials costs	000	000	0.000
Other professional charges	10,000	11,400	1,400
Depreciation and maintenance	0,000	1,500	1,500
Total expenses	<u>115,700</u>	<u>118,600</u>	<u>2,900</u>
Revenue of Governmental organizations	0	0	0
<b>Total Balance</b>			
Beginning of year	<u>0</u>	<u>0</u>	
<b>Total of year</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**STATEMENT OF REVENUES, EXPENSES AND FUND BALANCE CHANGES - BROWARD COUNTY, FLORIDA  
FOR FISCAL YEAR 2006**

**Transportation Fund - Combined Government**

For the period October 01, 2005

	Budget	Actual	Variance (Favorable /Unfavorable)
<b>Revenues:</b>			
Intergovernmental - Federal grants			
Funding agreements	\$ 698,000	\$ 698,000	\$ 0,000
Miscellaneous - other		5,000	5,000
<b>Total revenues</b>	<u>698,000</u>	<u>703,000</u>	<u>5,000</u>
<b>Expenses:</b>			
<b>Fund:</b>			
Health maintenance			
Personnel services	50,000	50,000	0,000
Supplies and materials	4,000	4,000	0,000
Other services contracts			
Printing and business payments	163,700	177,500	13,800
Other	18,000	18,000	0,000
Capital expenditures	0,000	0	0,000
<b>Total expenditures:</b>	<u>235,700</u>	<u>249,500</u>	<u>13,800</u>
<b>Excess of Revenues Over Expenditures</b>	462,300	453,500	8,800
<b>Fund Balance:</b>			
Beginning of year	0,000	0,000	
<b>End of year</b>	<u>\$ 462,300</u>	<u>\$ 453,500</u>	<u>\$ 8,800</u>



**STATEMENT OF FINANCIAL EXPENDITURE FOR FISCAL YEAR 2017-18, HIRSHLABACTRA,  
NATIONAL ACADEMY OF SCIENCES**

**Yearwise Funds Classified Statement**

For the year ended December 31, 2017

	Budget	Actual	Variance Favorable (\$ Amount)
<b>Revenue</b>			
Improvement - Actual profit			
Transfer program	\$ 400,000	\$ 500,000	\$ 100,000
Miscellaneous other	_____	_____	_____
<b>Total revenue</b>	<u>\$400,000</u>	<u>\$500,000</u>	<u>\$100,000</u>
<b>Expenditures</b>			
<b>Current</b>			
Medical services			
Hospital services	\$1,200	\$1,000	\$200
Hospital administrative	1,000	1,000	0.00
Other services and charges		\$10,000	\$10,000
Miscellaneous payments	10,000	10,000	0.00
Other	0.00	0.00	0.00
Depreciation maintenance	_____	_____	_____
<b>Total expenditures</b>	<u>\$13,200</u>	<u>\$21,000</u>	<u>\$7,800</u>
<b>Grant allocations/Other Expenditures</b>	0	0.00	0.00
<b>Grant Balance</b>			
Expending of year	1,000	1,000	_____
Total year	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 0.00</u>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - SPECIAL ACCOUNT  
MICHIGAN FEDERAL PROGRAM FUND**

**† continue from † Statement of Revenues**

for the year ended December 31, 2021

	Budget	Actual	Variance favorable (adverse)
<b>Revenues</b>			
Intergovernmental - federal grants			
Nature's Scenic program	<u>\$ 51,000</u>	<u>\$ 50,000</u>	<u>\$ 1,000</u>
<b>Expenses</b>			
Travel			
Health and welfare:			
Contributions	1,000	1,000	(1,000)
Supplies and materials	50,000	50,000	0
Miscellaneous and charges	<u>1,000</u>	<u>1,000</u>	<u>0</u>
<b>Total expenses</b>	<u>52,000</u>	<u>52,000</u>	<u>(1,000)</u>
<b>Delivery of Revenue Over Expenses</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balance</b>			
Beginning of year	<u>11,000</u>	<u>11,000</u>	<u>0</u>
<b>End of year</b>	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 0</u>

**STATEMENT OF REVENUES, EXPENSES, DEPLETION, DEPRECIATION AND AMORTIZATION, AND OTHER FINANCIAL DATA  
(Amounts in thousands of dollars)**

**Five-Year Period- Funded Operations**

for the year ended December 31, 1997

	Budget	Actual	Variance Amount (Percentage)
<b>Revenues:</b>			
<b>Intergovernmental - 60-40-40-40</b>			
Metropolitan Housing 60-40	\$ 42,430	\$ 34,614	\$ (7,816)
Metropolitan Housing 60-40	34,770	31,600	(3,170)
FSA - Section 801-02	12,411	1,711	(10,700)
FSA - Section 815-02	30,420	31,600	1,180
Total revenues	<u>118,031</u>	<u>100,525</u>	<u>(17,506)</u>
<b>Expenses:</b>			
<b>Police</b>			
Public Safety			
Metropolitan Housing 60-40			
Personnel services	488,642	491,708	3,066
Supplies and materials	2,478	11	(2,467)
Other services and charges	20,842	1,974	(18,868)
Capital expenditures	-----	1,704	1,704
	<u>512,962</u>	<u>497,404</u>	<u>(15,558)</u>
Metropolitan Housing 60-40			
Personnel services	46,475	54,111	7,636
Supplies and materials	468	12	(456)
Other services and charges	1,050	54	(996)
	<u>47,993</u>	<u>54,177</u>	<u>6,184</u>
<b>FSA - Section 801-02</b>			
Personnel services	5,000	1,000	(4,000)
Supplies and materials	10	4	(6)
Other services and charges	30	20	(10)
	<u>5,040</u>	<u>1,024</u>	<u>(4,016)</u>
<b>FSA - Section 815-02</b>			
Personnel services	25,125	24,600	(525)
Supplies and materials	100	4	(96)
Other services and charges	100	200	100
	<u>25,325</u>	<u>24,804</u>	<u>(521)</u>
Total expenses	<u>600,880</u>	<u>597,114</u>	<u>(3,766)</u>
<b>Voluntary services organizations</b>	<u>18,850</u>	<u>(18,850)</u>	<u>(0.00)</u>
<b>Other Financing Sources</b>			
Specialties/Grants In General Fund	<u>18,000</u>	<u>11,000</u>	<u>(7,000)</u>
<b>Transfers to/from and Other</b>			
Home Care Expenditures	0	0	0
<b>Real Estate</b>			
Expenses of sale	0	0	0
<b>Total of year</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - FUND 0000001000  
 BARRINGTON COUNTY, NORTH CAROLINA

Non-Debt Fund-Combined Government

For the period ended December 31, 2017

	Budget	Actual	Variance Amount (\$ Amount)
<b>Revenues</b>			
Intergovernmental - State/County			
2017 Transfers	\$ 3,000,000	\$ 3,150,000	\$ 150,000
2016 Transfers	2,000,000		
2015 Transfers	200,000		
Miscellaneous			
Interest earned	10,000	21,000	11,000
Fines		20,000	20,000
Principal payments	10,000	95,000	85,000
Totals	<u>3,220,000</u>	<u>3,266,000</u>	<u>46,000</u>
<b>Expenses</b>			
Fund			
Current development activities			
General services	124,700	120,000	4,700
Supplies and materials	65,114	65,000	114
Other miscellaneous charges	1,000,000	1,000,000	0
Special activities	4,000	1,000	3,000
Capital expenditures	3,000,000	3,000,000	0
Total expenses	<u>4,203,814</u>	<u>4,206,000</u>	<u>2,186</u>
Transfers to other funds			
Transfers	100,000	99,000	1,000
Other financing of fund			
Operating transfer out			
Transfers to Reserve Funds	200,000	200,000	0
Transfers to Special Funds	100,000	95,000	5,000
Total other financing (gross)	<u>300,000</u>	<u>295,000</u>	<u>5,000</u>
Transfers to other funds - Expenses and Other Fees	0	10,000	10,000
<b>Total Revenues</b>			
Excess of revenues	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<b>Total plus</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 0</u>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
LIBRARY OPERATIONS - LOCAL GOVT FUND**

In the Month Ended December 31, 2022

For the year ended December 31, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
<b>Miscellaneous</b>			
Interest earned	\$ 1,000	\$ 1,174	\$ 174
Other	_____ 0	_____ 0	_____ 0
<b>Total revenues</b>	_____ 1,000	_____ 1,174	_____ 174
<b>Expenses</b>			
<b>Class 1:</b>			
<b>Programs/departmental activities:</b>			
Personnel services	0	10	10
Supplies and materials	1,000	1,000	(1,000)
Office services and charges	10,000	10,000	0
Capital expenditures	_____ 0	_____ 0	_____ 0
<b>Total expenditures</b>	_____ 11,000	_____ 11,110	_____ 110
<b>Indefinite or Unclassified Expenditures</b>	_____ 0	_____ 0	_____ 0
<b>Net Increase</b>			
Expenditure of year	_____ 11,000	_____ 11,110	_____ 110
<b>Initial year</b>	<u>_____ 0</u>	<u>_____ 0</u>	<u>_____ 0</u>

PLACEMENT OF REVENUE BY EXPENDITURE (BY TRADING FUND BALANCE - BUDGET AND ACTUAL  
 BY ACCOUNT OR LINE) - AND BUDGETARY BASE FUND

Township Funds Combined Government

As to year ended December 31, 1971

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Improvement - Actual profit			
100% contribution 10-07	\$ 11,071	\$ 11,000	\$ (71)
100% contribution 11-00	10,000	9,999	(1)
Total revenue	<u>\$21,071</u>	<u>\$20,999</u>	<u>(\$72)</u>
<b>Expenditures</b>			
Contractor's fees:			
100% contribution 10-07	2,500	2,500	000
Personal services	15,000	15,000	000
Other miscellaneous charges	3,500	3,500	000
Total expenditures/10-07	<u>\$21,000</u>	<u>\$21,000</u>	<u>000</u>
100% contribution 11-00			
Personal services	5,000	5,000	000
Other miscellaneous charges	10,000	9,999	(1)
Total expenditures	<u>\$15,000</u>	<u>\$14,999</u>	<u>(\$1)</u>
<b>Revenue attributable to Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Final Balance</b>			
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
Final year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**MILWAUKEE EDUCATIONAL FUNDATION, COUNTY BOARD OF SUPERVISORS, BOARD OF COUNTY CLERK  
SUBSIDIARY FUND**

**Financial Position/Unaudited Statement**

For the year ended December 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental, shared grants:			
State of WI	\$ 100,000	\$ 101,754	\$ 1,754
County of WI	000,000	000,000	000,000
<b>Total revenues</b>	<u>\$100,000</u>	<u>\$101,754</u>	<u>1,754</u>
<b>Expenditures</b>			
Current:			
Health and welfare:			
COUNTY:			
General services	\$ 00,000	\$4,503	\$4,503
Regulation and control	00000	3,304	3,304
Office services and supplies	00000	14,000	(14,000)
Equipment maintenance	000	000	000
Capital expenditures	00000	0,000	(0,000)
<b>Total current</b>	<u>\$00,000</u>	<u>\$12,807</u>	<u>(12,807)</u>
<b>DEBT PAY:</b>			
Debt service	00,000	04,400	04,400
Office services and supplies	000,000	000,000	000,000
<b>Total expenditures</b>	<u>\$00,000</u>	<u>\$04,400</u>	<u>(4,400)</u>
<b>Excess of Revenues Over Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Residuals</b>			
Beginning of year	0	0	0
<b>Total year</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**STATEMENT OF REVENUES, EXPENSES, PROGRAM EXPENSES BY PROGRAM, SPECIAL AID AND FUND, EMPLOYMENT OR DISCONTINUED, AND OTHER PROGRAMS**

**Transportation Fund - Combined Government**

For the period of October 31, 1991

	Budget	Actual	Percent of Budget (Actual/Budget)
<b>Revenues</b>			
Intergovernmental - state grants			
Library program (M-1)	0	0	0
Library program (M-2)	1,700	1,680	98.8
<b>Total revenues</b>	<u>1,700</u>	<u>1,680</u>	<u>98.8</u>
<b>Expenses</b>			
<b>Personnel</b>			
Night and weekend			
Library program (M-1)	1,000	1,000	100
Personnel services	700	700	100
Other services and fringe	<u>1,700</u>	<u>1,700</u>	<u>100</u>
<b>Library program (M-2)</b>			
Personnel services	1,000	990	99
Other services and fringe	700	700	100
<b>Total expenses</b>	<u>1,700</u>	<u>1,690</u>	<u>99.4</u>
<b>Balance of revenues less expenses</b>	0	0	0
<b>Fund Balance</b>			
Beginning of year	0	0	
End of year	<u>0</u>	<u>0</u>	<u>0</u>



**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES - GENERAL FUND  
ELECTRIC FRANCHISE DEPARTMENT**

**Transaction Fund (Unaudited Statement)**

For the period ended December 31, 2017

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<b>Intergovernmental</b>			
Federal Government			
Section 501(c)(3) Fund	\$ 194,839	\$ 194,839	\$ 000
State of Louisiana			
State Public Transportation Fund	60,336	60,336	
<b>Charge for services</b>	75,000	63,143	(11,857)
<b>Miscellaneous</b>			
Interest earned	10,000	34,000	24,000
Other	0,000	0,000	0,000
<b>Total revenues</b>	<u>240,175</u>	<u>252,218</u>	<u>12,043</u>
<b>Expenses:</b>			
<b>Personnel</b>			
Public safety			
Personal services	101,600	101,600	0
Supplies and materials	7,000	7,000	0
Other services and charges	100,000	100,000	0
Benefits and allowances	5,000	5,000	0
Capital expenditures	0,000	0,000	0
<b>Total expenditures</b>	<u>213,600</u>	<u>213,600</u>	<u>0</u>
<b>Deficiency of revenues over     expenditures</b>	<u>(28,425)</u>	<u>(28,425)</u>	<u>(28,425)</u>
<b>Other Financing Sources:</b>			
Operating transfer in:			
Bonding activities/development from Fund	0,000	0,000	
<b>Recovery of Revenues and Other Sources/Other Expenditures:</b>	0,000	(1,345)	(1,345)
<b>Fund Balance:</b>			
Beginning of year	0,000	0,000	
<b>Total of year</b>	<u>\$ 211,750</u>	<u>\$ 220,793</u>	<u>\$ 9,043</u>

HEALTH CARE EXPENDITURES, EQUIPMENT PURCHASES, CAPITAL EXPENDITURES, MAINTENANCE, AND OTHER  
 EXPENDITURES FOR THE FISCAL YEAR

From Items For 2000 (continued) (in millions)

For the year ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Debt forgiveness - 2000 (a)			
EFTS Emergency Medical Relief Funds	\$ 100,000	\$ 100,000	\$ 0
EFTS Emergency Medical Relief Funds	96,000	96,000	
<b>Miscellaneous</b>			
Interest earned		2,000	2,000
Other		2,000	2,000
<b>Total revenues</b>	<u>196,000</u>	<u>200,000</u>	<u>4,000</u>
<b>Expenditures</b>			
<b>Current</b>			
Health and welfare:			
Pharmaceuticals	120,000	94,000	26,000
Hospital services	20,000	20,000	0
Other services and charges	40,000	20,000	20,000
Diagnostic and maintenance	5,000	300	4,700
Capital expenditures	10,000	10,000	0
<b>Total expenditures</b>	<u>195,000</u>	<u>144,300</u>	<u>50,700</u>
<b>Deficiency of noncurrent</b>			
<b>expenditures</b>	<u>(70,000)</u>	<u>(30,000)</u>	<u>40,000</u>
<b>Other financing sources:</b>			
(a) Issuance of bonds			
(b) Issuance of Federal Reserve Bank of Cleveland	10,000	10,000	0
<b>Deficiency of Revenues and Other Sources Over Expenditures</b>	<u>(65,000)</u>	<u>(14,000)</u>	<u>51,000</u>
<b>Start Balance:</b>			
Beginning of year	20,000	20,000	0
<b>End of year</b>	<u>\$ 55,000</u>	<u>\$ 6,000</u>	<u>\$ 49,000</u>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - BY FUND - 2008 BUDGET  
(IN \$1,000)**

**Revenue Fund Classified Statement**

For the year ended December 31, 2007

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
<b>Intergovernmental - Federal/State</b>			
State Incentive of Partnership Program - 80% Matched	\$ 218,300	\$ 186,177	\$ (32,123)
State Incentive of Partnership Program - 80% Matched	47,000	55,211	(8,211)
State Incentive of Partnership Program - 100% Matched	40,000	4,000	(36,000)
Miscellaneous - other	-----	(2,000)	(2,000)
<b>Total revenues</b>	<u>305,300</u>	<u>333,488</u>	<u>(72,112)</u>
<b>Expenses</b>			
<b>Personnel</b>			
Other salaries/wages and benefits			
Personnel services	104,270	99,000	5,270
Supplies and materials	1,000	700	300
Miscellaneous supplies	1,000,000	1,000,000	-----
<b>Total expenses</b>	<u>1,105,270</u>	<u>1,099,700</u>	<u>(5,570)</u>
<b>Non-salaries/wages and services</b>			
miscellaneous	(2,000)	(6,500)	(4,500)
<b>Other Financing Sources</b>			
Operating transfer in to fund fund	5,000	-----	(5,000)
<b>Source of Revenues and Other Financing Sources Excess Expenses</b>	0	(6,570)	(6,570)
<b>Fund Balance</b>			
Beginning of year	6,700	6,700	-----
End of year	<u>\$ (6,700)</u>	<u>\$ (6,870)</u>	<u>\$ (170)</u>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE, BUREAU OF LOCAL GOVERNMENT SERVICES, FISCAL YEAR 1997**

**Department Public Assistance/Assistance**

(For the year ended December 31, 1997)

Revenue	Budget	Actual	Percent Encumbered Percentage
<b>Administrative - Federal grants:</b>			
Emergency Food and Shelter Program	<u>\$ 44,000</u>	<u>\$ 44,000</u>	100.00
<b>Expenses:</b>			
<b>Capital:</b>			
Refrigerated trailers:			
Other furniture and fixtures	<u>0</u>	<u>0</u>	0
<b>Source of Revenue/Use of Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balance:</b>			
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 APPROPRIATE EXPENDITURES AND OTHER PURCHASES, BY OBJECT AND BY CLASS, DEPARTMENT OF TRANSPORTATION AND RELATED AGENCIES

For the year ended December 31, 1997

For the year ended December 31, 1997

	Budget	Actual	Variance Favorable (Adverse)
<b>Services</b>			
Administrative			
Administrative			
Education Program	\$ 14,775	\$ 14,614	\$ 1,161
State of Indiana			
Special Education Program	1,000	1,000	14,614
Total services	15,775	15,614	1,161
<b>Expenditures</b>			
General			
Contract services			
Education Program			
General services	15,775	15,574	1,201
Supplies and materials	100	100	1,101
Other administrative charges	1,000	1,000	100
Capital expenditures	1,000	1,000	1,000
Total expenditures	17,875	17,674	1,201
Special Education Program			
Other administrative charges	1,000	1,000	100
Total expenditures	18,875	18,674	1,201
Excess of Services over Expenditures	19,100	19,100	100
<b>Other Sources by Source</b>			
Expenditure Transfer			
General Fund	19,100	19,100	
<b>Excess of Expenditures and Other Sources over Expenditures</b>	0	0	100
<b>Grant Revenues</b>			
Expenditure offset	0	0	
<b>Total year</b>	\$ 19,100	\$ 19,100	\$ 100

**MILWAUKEE COUNTY, WISCONSIN LAND-BUILDING FUND BALANCE - BARELY IMPACTED  
FUND - BUDGETARY CONTROL**

**Transaction Fund Combined Statement of**

For the year ended December 31, 2007

	Budget	Actual	Variance (Excess/ Deficiency)
<b>Revenues</b>			
Intergovernmental - state/federal transportation fund	\$ 693,076	\$ 693,076	
Miscellaneous - miscellaneous	<u>76,741</u>	<u>76,741</u>	
<b>Total revenues</b>	<u>\$ 769,817</u>	<u>\$ 769,817</u>	
<b>Expenditures</b>			
Current:			
Debt and debt service			
Registered securities	1,141,084	711,884	\$ 1,141,084
Capital expenditures	<u>876,011</u>	<u>888,881</u>	<u>788,761</u>
<b>Total expenditures</b>	<u>\$ 1,017,095</u>	<u>\$ 1,600,765</u>	<u>\$ 1,017,095</u>
<b>Interfund allocations from Expenditures</b>	<u>(247,278)</u>	<u>(171,948)</u>	<u>1,076,673</u>
<b>Fund Balance</b>			
Beginning of year	<u>1,001,811</u>	<u>1,001,811</u>	
<b>Total year</b>	<u>\$ 754,533</u>	<u>\$ 1,830,811</u>	<u>\$ 1,076,278</u>

**STATEMENT OF RECEIPTS, EXPENSES AND RESERVES BY FUND BALANCE - GENERAL FUND OF  
BURLINGTON MANIPALITY FUND**

**Year-end Fund Financial Statement**

For the year ended December 31, 2007

	2007	2006	Percent Change (2006/2007)
<b>Receipts</b>			
<b>Intergovernmental</b>			
Direct award	\$ 1,077,000	\$ 1,042,000	9,900
Other	1,000	0	0
<b>Total intergovt</b>	<u>1,078,000</u>	<u>1,042,000</u>	<u>9,900</u>
<b>Expenses</b>			
<b>General</b>			
Debt interest charges			
Interest on debt	1,075,000	1,040,000	9,866
Sinking fund costs	500,000	500,000	100,000
Other interest and charges	104,500	400,000	173,800
Capital expenditures	1,081,000	975,000	106,000
Capital expenditures	40,000	50,000	19,000
All other (including the services performed by other departments)			
Bond interest	15,000	0	-100
General fund	15,000	10,000	13,333
Sinking fund	10,000	10,000	0
Bond premium	10,000	10,000	0
Interest	10,000	10,000	0
Contractor services	0	1,000	-100
Miscellaneous	100,000	100,000	0
<b>Total expenses</b>	<u>3,000,500</u>	<u>3,025,000</u>	<u>-1,000</u>
Balance of unexpended expenditures	<u>(1,402,500)</u>	<u>(1,400,000)</u>	<u>1,000</u>
<b>Other Financing Sources (Uses)</b>			
Operating transfers in			
General fund	1,000,000	1,000,000	
Sales Tax / Capital Improvement Fund	1,000,000	1,000,000	
Operating transfers out			
Bond and Other - Contracted Fund	<u>(1,100,000)</u>	<u>(1,100,000)</u>	
<b>Total other financing sources (uses)</b>	<u>1,000,000</u>	<u>1,000,000</u>	
<b>Excess (Deficiency) of Receipts and Other Sources Over Expenditures and Other Uses</b>	<u>(1,402,500)</u>	<u>(1,400,000)</u>	<u>1,000</u>
<b>Fund Balance</b>			
Beginning of year	<u>1,000,000</u>	<u>1,000,000</u>	
<b>Total other</b>	<u>\$ 1,100,000</u>	<u>\$ 1,000,000</u>	<u>1,000,000</u>

PLANNED PROGRESS, BUDGET FIVE AND COMPARISON TO BUDGET - BERRY AMALGAM,  
BUDGET FIVE REORGANIZED

Financial Performance Comparison

For the period 01/01/00 to 03/31/00

Revenue	Budget	Actual	Variance Favorable (Favorable)
<b>Revenue</b>			
Tax revenue	\$ 1,000,000	\$ 1,000,000	\$ 0.00
Non-tax revenue	100,000	100,000	0.00
Other Revenue			
Interest earned	50,000	50,000	0.00
Other	0.00	0.00	0.00
<b>Total Revenue</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>0.00</b>
<b>Expenses</b>			
Personnel			
Personnel services			
Administrative salaries	17,500	17,500	0.00
Administrative expenses	10,000	10,000	0.00
<b>Total personnel</b>	<b>27,500</b>	<b>27,500</b>	<b>0.00</b>
Other activities			
Personnel services	1,000,000	1,000,000	0.00
Supplies and materials	20,000	19,000	10,000
Other services contracts	20,000	19,000	10,000
Supplies and materials	100,000	100,000	0.00
Professional services	100,000	100,000	0.00
Other activities			
Administrative salaries			
Administrative expenses			
Travel	10,000	10,000	0.00
Printing	10,000	10,000	0.00
Telephone	10,000	10,000	0.00
Travel	10,000	10,000	0.00
Interest	10,000	10,000	0.00
Contract services	100	100	0.00
Materials	100,000	100,000	0.00
<b>Total other activities</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>0.00</b>
<b>Total expenses</b>	<b>1,127,500</b>	<b>1,127,500</b>	<b>0.00</b>
Building and equipment expenses	110,000	110,000	0.00
<b>Other Planning Services</b>			
Operating expenses			
Salary Tax (Option Reorganization)	1,000,000	1,000,000	0.00
Operating expenses			
Financial Planning (Contractual Fee)	10,000	10,000	0.00
<b>Total Other Planning Services</b>	<b>1,010,000</b>	<b>1,010,000</b>	<b>0.00</b>
<b>Revenue (Excluding) Revenue and Other</b>	<b>(1,010,000)</b>	<b>100,000</b>	<b>1,110,000</b>
<b>Total Revenue</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>0.00</b>
<b>Total Expenses</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>0.00</b>



**MAYORAL ELECTIONS, EXPENSES AND SALES SUPPLEMENTAL BUDGET YEAR-TOTAL  
COMPLETING FISCAL YEAR 2008**

**Financial Funds (Continued) Unaudited**

For the year ended December 31, 2007

	2007	2007	Percent Change 2007-2006
<b>Revenues:</b>			
Trans - all sources	\$ 1,151,000	\$ 1,079,648	9
Independent - all transactions	200,000	200,000	0%
Charges for services			
County educational facilities	1,000,000	1,000,000	0%
General delinquencies	10,000	10,000	0%
Miscellaneous			
Interest earned	100,000	100,000	0%
Other	40,000	40,000	0%
<b>Total revenues</b>	<u>1,491,000</u>	<u>1,470,648</u>	<u>-1%</u>
<b>Expenditures:</b>			
Trans			
County government			
All - other educational	100,000	100,000	0%
All - other delinquencies	10,000	10,000	0%
Transfers to and from	1,000	1,000	0%
<b>Total Trans government</b>	<u>110,000</u>	<u>111,000</u>	<u>1%</u>
Facilities			
Facilities activities			
Personal services	10,000	10,000	0%
Supplies and materials	200,000	190,000	-5%
Other various materials	100,000	110,000	10%
In-pulse maintenance	20,000	10,000	-50%
Capital expenditures	100,000	100,000	0%
<b>Facilities expenditures other departments</b>	<u>330,000</u>	<u>320,000</u>	<u>-3%</u>
Facilities - other			
Construction	10,000	10,000	0%
Construction - other	10,000	10,000	0%
Furniture - other	10,000	10,000	0%
Furniture	20,000	20,000	0%
Fees	20,000	20,000	0%
Construction	20,000	40,000	100%
Service costs	10,000	10,000	0%
Other	100	100	0%
<b>Total facilities</b>	<u>470,000</u>	<u>460,000</u>	<u>-2%</u>
<b>Indirect costs:</b>			
Personal services	10,000	10,000	0%
Supplies and materials	10,000	10,000	0%
Other various and charge	10,000	10,000	0%
In-pulse maintenance	0	0	0%
Capital expenditures	10,000	10,000	0%
<b>Total indirect</b>	<u>40,000</u>	<u>40,000</u>	<u>0%</u>
<b>Total activities</b>	<u>1,071,000</u>	<u>1,040,648</u>	<u>-2%</u>

Continued

	Total	Actual	Variance (Over/Under)
<b>Personnel development and activities:</b> Part of administrative activities Observation and design	<u>1,000</u>	<u>1,001</u>	<u>1,001</u>
Training activities	<u>6,890,667</u>	<u>7,081,114</u>	<u>190,447</u>
Human development/ research/ service expenditures	<u>14,091,028</u>	<u>14,172,115</u>	<u>81,087</u>
<b>Other financing matters:</b> Interest on general fund investments	<u>1,000</u>		<u>(1,000)</u>
<b>Total for financing activities and            other income flow expenditures</b>	<b>\$ 1,893,000</b>	<b>\$ 1,870,115</b>	<b>\$ 22,885</b>
<b>Fund Balance:</b> Beginning of year	<u>1,000,000</u>	<u>1,000,000</u>	
<b>Total year</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>

**MUNICIPALITY OF BRIDGEVILLE, PENNSYLVANIA, AN INDEPENDENT GOVERNMENT, AN AGENCY OF THE  
STATE OF PENNSYLVANIA, FISCAL YEAR 2019**

**Revenue Fund Capital Budget Statement**

For the year ended December 31, 2019

	Budget	Actual	Variance (Favorable /Unfavorable)
<b>Revenue:</b>			
Interest - advanced tax	\$ 26,802,548	\$ 26,989,546	\$ 186,998
Miscellaneous - interest earned	70,000	70,000	-
<b>Total revenue</b>	<u>26,872,548</u>	<u>27,059,546</u>	<u>186,998</u>
<b>Other Financing Uses:</b>			
Opening (over/short)			
General Fund	2,755,700	2,800,000	44,300
Public Safety Fund	2,777,000	2,777,000	-
New England Recreation Fund	100,000	100,000	-
Westmont Bridge Maintenance Fund	2,000,000	2,000,000	-
Planning/Marketplace Fund	2,000,000	2,000,000	-
Capital Improvement Bond Sinking Fund	2,750,000	2,750,000	-
Bridgely Bridge Construction Fund	200,000	200,000	-
City of York/Marketplace Building Construction Fund	200,000	200,000	-
<b>Total other financing uses</b>	<u>13,082,700</u>	<u>13,077,000</u>	<u>5,700</u>
<b>Excess of Revenue Over Other Uses</b>	13,789,848	13,982,546	192,698
<b>Real Balance</b>			
Beginning of year	1,724,644	1,724,644	-
<b>Total year</b>	<u>\$ 1,724,644</u>	<u>\$ 1,724,644</u>	<u>\$ -</u>

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - DEPARTMENT OF  
RECREATION AND LEISURE SERVICES**

**Continuing Funds Consolidated Statement**

For the year ended December 31, 2002

	Budget	Actual	Variance Favorable if Minus(+)
<b>Revenues</b>			
Taxes - all sources	\$ 34,000	\$ 33,640	\$ 360
Interagency accounts - With services provided	1,000	1,000	-
Interagency - Interest earned	3,000	3,320	320
<b>Total revenues</b>	<u>38,000</u>	<u>37,960</u>	<u>40</u>
<b>Expenses</b>			
Travel			
Travel of personnel			
Advances for salaries	4,400	3,794	606
Advances for equipment	50	50	-
<b>Total personal services</b>	<u>4,450</u>	<u>3,844</u>	<u>606</u>
Events and meetings			
Miscellaneous and supplies	600	60	540
Repairs and maintenance	64,000	64,000	-
Adjusted expenses for services provided by other departments			
Parkland	600	600	-
General fund	600	600	-
Legislation - other	600	600	-
Parkland/other	600	600	-
Furniture	600	600	-
Furniture repair	60	60	-
<b>Total events and meetings</b>	<u>68,000</u>	<u>68,000</u>	<u>0</u>
<b>Total expenses</b>	<u>72,450</u>	<u>71,944</u>	<u>506</u>
<b>Source of Transfer from Expenses</b>	-	5,000	5,000
<b>Fund Balance</b>			
Beginning of year	<u>18,770</u>	<u>18,761</u>	<u>9</u>
<b>End of year</b>	<u>\$ 18,770</u>	<u>\$ 23,761</u>	<u>\$ 5,000</u>

**REVENUE FROM SERVICES, EXPENSES AND CAPITAL EXPENDITURE - PUBLIC ADMINISTRATION  
AND ECONOMIC DEVELOPMENT, SOCIAL AND COMMUNITY CARE**

**Transferable Public Expendable Commitment**

for the period 1 January 2017 - 2017

	Budget	2016	Transferable Commitment (2016/2017)
<b>Revenue</b>			
Transfers of value	\$ 49,978	\$ 189,684	\$ 64,400
- Appropriations			
- State of Victoria			
- Victorian Government	49,978	189,684	64,400
- Miscellaneous			
- Amount raised	0	0	0
- Other	0	0	0
<u>Total revenue</u>	<u>49,978</u>	<u>189,684</u>	<u>64,400</u>
<b>Expenditure</b>			
- Current			
- General government			
- Not subject to allocation	21,900	24,000	14,100
- Not subject to adjustment	4,000	4,000	4,000
<u>Total general government</u>	<u>25,900</u>	<u>28,000</u>	<u>18,100</u>
- Public safety			
- Supplies and materials		1,100	11,700
- Office services and charges	113,700	270,000	663,100
- Repairs and maintenance		1,000	11,000
- Capital expenditure	0	0	0
- Advertising expenditure for services performed by other departments			
- Public safety	1,000	10	1,000
- Transport safety	1,000	20	1,000
- Legislative - other	1,000	20	1,000
- Public protection	1,000	0	1,000
- Other	0	20	1,000
- Contract services	0	0	1,000
<u>Total public safety</u>	<u>5,000</u>	<u>50</u>	<u>5,000</u>
<u>Total expenditure</u>	<u>118,700</u>	<u>270,000</u>	<u>679,100</u>
- Current - Other Expenditure	180,000	191,684	74,300
<b>Transfers</b>			
- Expenditure of State	180,000	191,684	74,300
- Residual equity transfer	0	0	0
<u>Total net</u>	<u>\$ 169,978</u>	<u>\$ 210,000</u>	<u>\$ 108,700</u>

STATEMENT OF FINANCIAL EXPENSES AND CHANGES THEREIN FOR THE YEAR ENDED 30 SEPTEMBER 1997  
 (EXCLUDING ESTIMATED CHANGES IN LIABILITIES)

Two-Year Field-Cumulative Elements

For the year ended December 31, 1997

	Budget	Actual	Variance Favorably (Unfavorably)
<b>Revenues</b>			
State - all sources	\$ 28,200	\$ 28,200	\$ 0.00
Intergovernmental			
State of Missouri			
Supplemental pay		5,000	5,000
State income sharing	2,000	22,000	20,000
Fire insurance	500	5,000	4,500
Miscellaneous - intergovernmental	200	2,700	2,500
Totals	2,700	22,200	19,500
Totals	30,900	50,400	19,500
<b>Expenditures</b>			
Current			
General government			
Net increase for deficiencies	1,000	1,250	250
Net increase for adjustment	1,000	2,500	1,500
Total general government	2,000	3,750	1,750
Public safety			
Operational services	22,000	22,000	0.00
Supplies and materials	12,000	9,000	3,000
Other services and charges	40,000	35,000	5,000
Repairs and maintenance	40,000	4,000	36,000
Capital expenditures	100,000	10,000	90,000
Allocated expenditures - Services performed by other departments			
Professional	10	10	0.00
General staff	50	10	40.00
Legislative - other	50	10	40.00
Fundamental	40	20	20.00
Finance	1,000	70	930.00
Customer service	0	10	10.00
Totals public safety	114,000	76,000	38,000
Totals expenditures	116,000	79,750	36,250
<b>Revenue (deficiency) or Revenue (over) Expenditures</b>	19,900	70,650	50,750
<b>Fund Balance</b>			
Beginning of year	2,000	20,000	18,000
End of year	\$ 21,900	\$ 90,650	\$ 68,750

**STATEMENT OF FINANCIAL POSITION, FUND BALANCE AND CAPITAL EXPENDITURE - BUDGET AND ACTUAL  
FUND BALANCE AND CAPITAL EXPENDITURE**

**Revenue Fund (continued from page 1)**

For the year ended December 31, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fees - certification	\$ 100,000	\$ 139,143	
Income generated			
State of Louisiana			
State revenue sharing	1,000	1,000	\$ 0
Tax incentives fee	4,744	5,200	496
Other Revenues:			
Interest earned	11,781	10,301	
<b>Total revenues</b>	<u>127,525</u>	<u>154,644</u>	<u>27,119</u>
<b>Expenditures:</b>			
Transfer:			
Transfer of government			
Advances for debt fees	10,000	10,000	
Advances for equipment	100	100	
<b>Total government transfer</b>	<u>10,100</u>	<u>10,100</u>	
<b>Public safety:</b>			
Personnel services	16,000	13,871	
Supplies and materials	20,500	21,240	
Other services and charges	14,000	13,800	
Grants and reimbursements	11,074	11,000	74
Capital expenditures			4,000
Deferred capital outlays (for savings)	70,004	71,714	1,710
Deferred by other departments:			
Public safety	1,000	1,000	0
Public safety	1,000	1,000	(200)
Legislation - other	1,000	1,000	0
Public protection	1,000	1,000	(1,000)
Finance	1,000	1,000	
Unassigned amount		70	(70)
<b>Total public safety</b>	<u>101,604</u>	<u>101,621</u>	<u>17</u>
<b>Administration:</b>			
Interest and franchise fees	4,000	4,000	
<b>Total expenditures</b>	<u>105,704</u>	<u>114,221</u>	<u>8,517</u>
<b>Undesignated appropriations over expenditures</b>	<u>21,821</u>	<u>40,423</u>	<u>18,602</u>
<b>Other Financing Sources:</b>			
Proceeds from general obligation bonds	10,000	10,000	0
Transfer of undesignated	100,000	100,000	
Operating transfers in			
Less: Restricted fund 16 - Other fund liability fund	1,000	1,000	
<b>Total other financing sources</b>	<u>109,000</u>	<u>110,000</u>	<u>1,000</u>
<b>Total carry over revenues and Other Sources Over Expenditures</b>	<u>31,646</u>	<u>50,846</u>	<u>19,200</u>
<b>Grant Revenues:</b>			
Engineering effort	14,000	14,000	
<b>Total year</b>	<u>2 173,000</u>	<u>2 205,000</u>	<u>32,000</u>

WILMINGTON, DELAWARE, DEPARTMENT OF WATER AND WASTE UTILITIES, PUBLIC ACCOUNTS  
 AND FINANCE DEPARTMENT, FINANCIAL STATEMENTS

Water and Wastewater Utility Department

For the year ended December 31, 2007

	Budget	Actual	Variance (Favorable/ Unfavorable)
<b>Revenues</b>			
Rate of service	\$ 181,100	\$ 178,400	\$ 2,700
Miscellaneous			
Rate of service:			
Regulatory		1,800	1,800
Rate of service (allow)	1,000	1,000	0
Miscellaneous fee		1,600	1,600
Miscellaneous - other than service	1,000	1,600	600
Total revenues	182,100	182,000	100
<b>Expenditures</b>			
Personnel			
Personal services	7,000	6,800	200
Advances to employees	500	475	25
Advances to department	500	475	25
Total personnel	8,000	7,750	250
Public utility			
Personal services	11,400	10,500	900
Supplies and materials	5,400	5,500	(100)
Travel services and charges	1,200	1,200	0
Repairs and maintenance	25,400	25,000	400
Capital expenditures	100,000	11,000	89,000
Allocated expenditures (amounts performed by other departments):			
Construction	100	100	0
Contract work	400	400	0
Expenses - other	400	400	0
Fuel/gasoline	400	400	0
Insurance	1,000	800	200
Telephone service		50	50
Total public utility	144,000	133,900	10,100
Total expenditures	152,000	142,650	9,350
Transfers (state) to other departments	30,100	39,350	9,250
<b>Fund Balance</b>			
Beginning of year	201,100	201,100	0
<b>Total per</b>	<b>\$ 333,200</b>	<b>\$ 333,200</b>	<b>\$ 0</b>



**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES FROM BALANCE - BUDGET AND ACTUAL  
 MONTH-BY-MONTH, 2011 (UNRECORDED)**

**FINANCIAL PORTFOLIO INVESTMENT**

For the period ended December 31, 2011

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Earnings of equities	\$ 101,071	\$ 101,719	\$ 14,648
Net gain/loss of investments during	19,084	39,439	19,355
Other revenues - interest earned	75,896	25,841	-49,055
<b>Total revenues</b>	<u>196,051</u>	<u>166,999</u>	<u>-29,052</u>
<b>Expenditures</b>			
Current			
Current payments			
Allocations for collection	5,000	1000	0
Allocations for adjustment	1,000	1,000	-1000
<b>Total general payments</b>	<u>6,000</u>	<u>2,000</u>	<u>4,000</u>
Stock and bondings			
Supplemental interests	3,000	628	1,372
Dividends and charges	10,000	68,719	58,719
Repairs and maintenance	3,000	1,700	1,300
Allocated expenditures for services performed by other departments			
Professional	400	104	296
Contractual	400	100	300
Legislative - other	400	100	300
Food services	800	194	606
Finance	1,000	400	600
Planning and zoning	800	194	606
Information services	100	50	50
<b>Total stock and bondings</b>	<u>19,200</u>	<u>144,581</u>	<u>125,381</u>
<b>Total expenditures</b>	<u>25,200</u>	<u>146,581</u>	<u>121,381</u>
<b>Revenue shortfalls of Revenues Over Expenditures</b>	<u>170,851</u>	<u>20,418</u>	<u>149,433</u>
<b>Fund Balances</b>			
Beginning of year	69,200	69,200	
End of year	\$ 139,051	\$ 89,581	\$ 49,470

**KIAI IMANI ORIGINATOR BALANCE SHEET AND FINANCIAL STATEMENTS, 2007-2008 AND ACTUAL  
BALANCE SHEET PERIOD END: 31/03/2009**

**Balance Sheet - Consolidated Statement**

For the period ended December 31, 2007

	Budget	Actual	Variance Budget Favorable
<b>Revenue</b>			
Taxes - education	\$ 96,075	\$ 78,000	\$ 18,075
Administrational - state income sharing	4,441	18,000	(13,559)
Other Revenue - interest earned	<u>1,100</u>	<u>15,000</u>	<u>(13,900)</u>
<b>Total revenue</b>	<u>101,616</u>	<u>111,000</u>	<u>(9,384)</u>
<b>Expenditures</b>			
Current			
General government			
Salaries and salaries	1,000	1,750	(750)
Salaries - no adjustment	<u>1,000</u>	<u>100</u>	<u>900</u>
Total general government	<u>2,000</u>	<u>1,850</u>	<u>150</u>
Debt and debtors			
Depreciated materials	00	00	00
Other services and charges	10,000	10,000	0,000
Repairs and maintenance	1,000	100	900
Administrative expenses - Reserves			
provided by other departments:			
Professional	100	100	00
General staff	00	100	(100)
Supplies - other	00	00	00
Transportation	100	100	00
Travel	00	100	(100)
Printing and mailing	00	00	00
Contract services	00	10	(10)
Total debt and debtors	<u>11,100</u>	<u>10,300</u>	<u>800</u>
Total expenditures	<u>13,100</u>	<u>12,150</u>	<u>950</u>
Inter-Departmental administrative Expenditures	<u>(1,400)</u>	<u>1,000</u>	<u>(2,400)</u>
<b>Post Balance</b>			
Beginning year	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
<b>Total year</b>	<u>\$ 87,116</u>	<u>\$ 98,850</u>	<u>\$ 11,734</u>

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - BUDGETARY ACCOUNTS  
 DISTRICT OF COLUMBIA - FISCAL YEAR 2011

Transportation Trust Fund-Continued

For the period of October 01, 2011

	Actual	Amended	Fiscal Year-to- Date/Actual
<b>Revenues</b>			
Fees, including:	\$ 286,000	\$ 286,000	\$ 6,664
Intergovernmental - state sources sharing	50,000	50,000	6,679
Miscellaneous - intergovernmental	20,000	20,000	1,708
<b>Total revenues</b>	<u>356,000</u>	<u>356,000</u>	<u>15,051</u>
<b>Expenses</b>			
Federal			
Federal government:			
all educational activities	10,000	10,000	1,000
all educational adjustment	2,000	2,000	100
<b>Total federal government</b>	<u>12,000</u>	<u>12,000</u>	<u>1,100</u>
Operational changes:			
Supplies and materials	1,000	100	60
Other non-personnel charges	104,000	110,000	11,704
Repairs and maintenance	2,000	100	1,000
Capital expenditures	40,000	4,000	4,000
referred to purchase the services provided by other departments			
Public works	0	100	0
Police and fire	0	100	0
Legislation - other	0	100	0
Public protection	1,000	1,000	0
Finance	1,000	0	100
Planning and zoning	0	100	0
Business services	0	0	0
<b>Total non-federal changes</b>	<u>147,000</u>	<u>124,100</u>	<u>17,464</u>
<b>Total expenses</b>	<u>159,000</u>	<u>136,100</u>	<u>18,564</u>
<b>Change (Decrease) in Revenues Over Expenses</b>	<u>197,000</u>	<u>220,000</u>	<u>2,487</u>
<b>Fund Balance</b>			
Beginning of year	89,000	89,000	
<b>End of year</b>	<u>\$ 197,000</u>	<u>\$ 220,000</u>	<u>\$ 2,487</u>

**STATEMENT OF REVENUES, EXPENSES, DEPRECIATION RESERVE AND FUND BALANCE AND FUND BALANCE RECONCILIATION FOR THE FISCAL YEAR ENDED 1997**

**Township Public Facilities Commission**

For the year ended December 31, 1997

	Budget	Actual	Variance Favorable (Favorability)
<b>Revenues</b>			
Taxes: residential	\$ 36,814	\$ 35,246	\$ 1,568
Intergovernmental contributions/fees/dues	1,704	2,600	896
Other Revenues - interest earned	<u>15,000</u>	<u>15,000</u>	<u>0</u>
<b>Total revenues</b>	<u>53,518</u>	<u>52,846</u>	<u>672</u>
<b>Expenses</b>			
General:			
General government:			
Salaries and benefits	1,704	1,670	34
Salaries tax adjustment	<u>8,500</u>	<u>8,500</u>	<u>0</u>
<b>Total general government</b>	<u>10,204</u>	<u>10,170</u>	<u>34</u>
Street and Sidings:			
Office services and charges	17,640	17,640	0
Alcohol dispensation fees/charges performed by other departments:			
Police (meal)	500	200	300
General stock	100	100	0
Supplies - office	100	200	100
Disinfectant	800	674	126
Misc.	500	611	111
Cleaning and utility	800	818	18
Contract services	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total street and Sidings</b>	<u>19,840</u>	<u>19,840</u>	<u>0</u>
<b>Total expenditures</b>	<u>29,044</u>	<u>29,010</u>	<u>34</u>
<b>Balance of Revenues Over Expenditures</b>	<u>24,474</u>	<u>23,836</u>	<u>638</u>
<b>Fund Balance</b>			
Beginning of year	<u>10,600</u>	<u>10,600</u>	<u>0</u>
<b>End of year</b>	<u>\$ 35,074</u>	<u>\$ 34,436</u>	<u>\$ 638</u>

**STATEMENT OF RECEIPTS, EXPENDITURES AND FUND BALANCE - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

**Trustees Fund - Funded Accounts**

As the per voted December 16, 2013

	Debit	Credit	Balance Forward 12/31/2013
<b>Receipts</b>			
Transfers-in			
Transfers-in	\$ 34,500	\$ 34,500	\$ 34,500
Intergovernmental - other services, sharing	14,400	14,400	14,400
Miscellaneous - interest earned	3,600	3,600	3,600
<b>Total receipts</b>	<u>52,500</u>	<u>52,500</u>	<u>52,500</u>
<b>Expenditures</b>			
Current			
General government			
Salaries and benefits	1,500	1,500	1,500
Salaries and adjustment	3,000	3,000	3,000
<b>Total general government</b>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>
Debt and debt service			
Other services and charges	64,500	64,500	64,500
Depreciation maintenance	000	000	000
Administrative services			
provided by other departments:			
Public works	500	500	500
Council admin.	500	500	500
Legislative - other	500	500	500
Public works	500	500	500
Finance	500	500	500
Training and study	500	500	500
Various services	500	500	500
<b>Total administrative services</b>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
<b>Total debt and debt service</b>	<u>64,500</u>	<u>64,500</u>	<u>64,500</u>
<b>Total expenditures</b>	<u>69,000</u>	<u>69,000</u>	<u>69,000</u>
<b>Percent Increase/Decrease Expenditures</b>	6,25%	6,25%	6,25%
<b>Fund Balance</b>			
Beginning of year	10,000	10,000	10,000
<b>Total year</b>	<u>\$ 47,000</u>	<u>\$ 47,000</u>	<u>\$ 47,000</u>

STATEMENT OF REVENUES, EXPENSES AND APPROPRIATIONS AND FUND BALANCE YEAR  
 BEGINNING AND ENDING FUND BALANCE STATEMENT

Township Fund Classified Statement

For the year ended December 31, 2007

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
State - all sources	\$ 138,000	\$ 134,700	\$ 3,300
Intergovernmental - state sources during	5,000	5,700	700
Expenditures			
Interest cost of	000	0,000	0,000
Other		5,000	5,000
<b>Total revenues</b>	<u>143,000</u>	<u>145,400</u>	<u>2,400</u>
<b>Expenditures</b>			
Transfer			
Intergovernmental			
All other contributions	0,000	0,000	0
All other contributions	000	000	000
<b>Total intergovernmental</b>	<u>0,000</u>	<u>0,000</u>	<u>000</u>
State's obligations			
Other sources obligations	138,000	133,000	5,000
Municipal obligations to various			
public utility other departments			
Fire/Police	000	000	00
Construction	000	000	00
Legislative - other	000	000	00
Public works	000	000	00
Finance	000	000	00
Planning and zoning	000	00	000
Consumer services	00	00	0
<b>Total state's obligations</b>	<u>138,000</u>	<u>133,000</u>	<u>5,000</u>
<b>Total expenditures</b>	<u>138,000</u>	<u>133,000</u>	<u>5,000</u>
<b>Source of Revenues from Expenditures</b>	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>
<b>Fund Balance</b>			
Beginning of year	15,000	15,000	
<b>End of year</b>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 0,000</u>

**STATEMENT OF RECEIPTS, EXPENDITURES AND FUND BALANCE FOR THE YEAR ENDED DECEMBER 31, 2007**  
**GENERAL FUND**

**Financial Position Fundability Comparison**

For the year ended December 31, 2007

	Budget	Actual	Variance Favorable (if Applicable)
<b>Receipts</b>			
Transfers-in	\$ 100,000	\$ 100,000	\$ 0.00
Intergovernmental revenues sharing	14,000	14,000	0.00
Miscellaneous - interest earned	4,000	4,000	0.00
Total receipts	<u>118,000</u>	<u>118,000</u>	<u>0.00</u>
<b>Expenditures</b>			
Current			
General government			
Appointments no delinquent	7,000	6,000	1,000
Appointments no adjustment	2,000	2,000	0.00
Total general government	<u>9,000</u>	<u>8,000</u>	<u>1,000</u>
Health and Welfare			
Supplies and materials	0.00	0.00	0.00
Tolls, services and charges	114,000	114,000	0.00
Supplies and maintenance	0.00	0.00	0.00
Allocated expenditures - services performed by other departments:			
Health services	0.00	2.00	2.00
General fund	0.00	2.00	2.00
Legislative - other	0.00	2.00	2.00
Public protection	0.00	0.00	0.00
Finance	0.00	0.00	0.00
Planning and zoning	0.00	0.00	0.00
Customer service	0.00	0.00	0.00
Total health and welfare	<u>114,000</u>	<u>116,002</u>	<u>2,002</u>
Total expenditures	<u>123,000</u>	<u>124,002</u>	<u>1,002</u>
<b>Fund Balance Year Expenditures</b>	5,000	12,002	7,002
<b>Fund Balance</b>			
Beginning of year	10,000	1,000	9,000
<b>End of year</b>	<u>\$ 15,000</u>	<u>\$ 13,002</u>	<u>\$ 2,000</u>

**STATEMENT OF REVENUE EXPENSES AND FINANCIAL RESULTS FOR THE MONTH AND QUARTER  
ENDING 31ST MARCH 1961 AND 31ST MARCH 1960**

**Revenue Expenditure Statement**

for the period ended 31st 1961

	Budget	Actual	Variance Favourable £ Amount
<b>Revenue</b>			
Taxes of various	\$ 44,000	\$ 43,000	\$ 1,000
Administrational contribution during	1,000	1,000	—
Other Revenue - interest earned	1,000	1,200	200
Total Revenue	<u>46,000</u>	<u>45,200</u>	<u>800</u>
<b>Expenditure</b>			
Current			
General government			
Ad-valuation tax deduction	1,000	1,000	—
Ad-valuation tax adjustment	1,000	700	300
Total general government	<u>2,000</u>	<u>1,700</u>	<u>300</u>
Special charges			
Water treatment charges	10,000	10,000	—
Other special charges for services provided by other departments			
Police services	200	100	100
Council rates	200	200	—
Liquor licence	200	150	50
Health services	100	80	20
Electric	200	200	—
Planning and zoning	100	70	30
Contract works	20	20	—
Total special charges	<u>11,200</u>	<u>11,300</u>	<u>100</u>
Total expenditure	<u>13,200</u>	<u>13,000</u>	<u>200</u>
<b>Revenue after non-current Expenditure</b>	32,800	32,200	600
<b>Grant Income</b>			
Repayment of loan	20,000	20,000	—
<b>Total grant</b>	<u>\$ 52,800</u>	<u>\$ 52,200</u>	<u>\$ 600</u>



**FINANCIAL STATEMENTS, FINANCIAL STATEMENTS CHECKED IN THE BALANCE SHEET, FINANCIAL STATEMENTS,  
STATE ACCOUNTS, FINANCIAL STATEMENTS, FINANCIAL STATEMENTS, FINANCIAL STATEMENTS**

**Financial Statement (Continued)**

For the period of January 1, 1991

	Debit	Credit	Balance Forward (Reference)
<b>Assets</b>			
Cash and cash equivalents	\$ 14,497	\$ 14,497	\$ 14,497
Investment - other assets	5,000	5,000	5,000
Investment - other assets	10,000	10,000	10,000
<b>Total Assets</b>	<u>29,497</u>	<u>29,497</u>	<u>29,497</u>
<b>Liabilities</b>			
Current liabilities			
Accounts payable	1,500	1,500	1,500
Accounts receivable	1,000	1,000	1,000
<b>Total Current Liabilities</b>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Long-term liabilities			
Other long-term liabilities	10,000	10,000	10,000
Other long-term liabilities for services provided by other departments	200	200	200
Payroll taxes	100	100	100
Unemployment taxes	200	200	200
Social Security taxes	100	100	100
Interest	100	100	100
Retirement and pension	100	100	100
Other services	100	100	100
<b>Total Long-term Liabilities</b>	<u>10,800</u>	<u>10,800</u>	<u>10,800</u>
<b>Total Liabilities</b>	<u>13,300</u>	<u>13,300</u>	<u>13,300</u>
<b>Equity</b>			
Paid-in capital	16,197	16,197	16,197
Retained earnings	13,300	13,300	13,300
<b>Total Equity</b>	<u>29,497</u>	<u>29,497</u>	<u>29,497</u>

**STATEMENT OF REVENUES, EXPENSES AND FINANCIAL POSITION OF THE TOWN OF STANLEY, QUEBEC**  
**TABLE B.5 (EN FRANÇAIS) - MA. BILAN DES REVENUS, DES DÉPENSES ET DE LA SITUATION FINANCIÈRE**

**Town of Stanley Financial Statements**

For the period of January 01, 2017

	Budget	Actual	Variance Favourable (Adverse)
<b>Revenues</b>			
Taxes - residential	\$ 68,000	\$ 69,000	\$ 1,000
Intergovernmental contributions - other	4,000	5,000	1,000
Miscellaneous - interest earned	4,000	5,000	1,000
	<u>76,000</u>	<u>79,000</u>	<u>3,000</u>
<b>Expenses</b>			
Personnel			
General government			
Salaries and wages	4,000	4,000	-
Other personnel adjustments	100	400	300
Total general government	<u>4,100</u>	<u>4,400</u>	<u>300</u>
Special and other charges	6,000	6,100	100
Capital expenditures	100	-	100
Miscellaneous expenditures - other services			
Public works	100	100	-
Fire	100	100	-
Police	100	100	-
Public works - other	100	100	-
Electricity and water	100	100	-
Interest	20	20	-
Total special and other charges	<u>6,320</u>	<u>6,320</u>	<u>0</u>
Total expenses	<u>10,420</u>	<u>10,720</u>	<u>300</u>
<b>Revenue Deficiency (or Revenue Excess) Expenses</b>	<u>(4,720)</u>	<u>0</u>	<u>4,720</u>
<b>Fund Balance</b>			
Beginning of year	18,720	18,720	-
End of year	<u>\$ 14,000</u>	<u>\$ 18,720</u>	<u>\$ 4,720</u>

**STATEMENT OF RECEIPTS, EXPENDITURES AND FUND BALANCE - BUDGET AND ACTUAL,  
GENERAL FUND**

**Transportation Committee Expenditures**

For the year ended December 31, 2011

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Trans. and related:			
Incorporated - other sources sharing	\$ 40,000	\$ 40,000	\$ 0.00
Miscellaneous - Incorporated	20,000	21,000	(1,000)
<b>Total revenues</b>	<u>60,000</u>	<u>61,000</u>	<u>(1,000)</u>
<b>Expenditures</b>			
<b>Transportation</b>			
General government:			
Ad. salaries for debentures	20,000	20,000	0.00
Ad. salaries for adjustment	1,000	1,000	0.00
<b>Total general government</b>	<u>21,000</u>	<u>21,000</u>	<u>0.00</u>
<b>Miscellaneous activities:</b>			
Personal services	10,000	10,000	0.00
Supplies and materials	0.00	0.00	0.00
Other contractual charges	400,000	400,000	0.00
Repairs and maintenance	0.00	0.00	0.00
Capital expenditures	10,000	0.00	10,000
<b>Subtotal expenditures for services       provided by other departments:</b>			
Public works	0.00	0.00	0.00
Financial affairs	0.00	1,000	(1,000)
Legislation - other	0.00	0.00	0.00
Public relations	0.00	0.00	0.00
General	0.00	0.00	0.00
Treatment services	0.00	0.00	0.00
<b>Total facilities and services</b>	<u>510,000</u>	<u>511,000</u>	<u>(1,000)</u>
<b>Total expenditures</b>	<u>531,000</u>	<u>572,000</u>	<u>(41,000)</u>
<b>Revenues (plus) minus (or) Excess from Expenditures</b>	<u>(1,000)</u>	<u>(61,000)</u>	<u>60,000</u>
<b>Residuals</b>			
Beginning of year	0.00	\$ 0.00	0.00
<b>Total year</b>	<u>\$ (1,000)</u>	<u>\$ (61,000)</u>	<u>\$ 60,000</u>

**STATEMENT OF FINANCIAL DEPENDENCY AND BUDGETARY PERFORMANCE - BUDGET APPLICATION  
 BY FUND CATEGORIES**
**Statewide Financial/Model Government**

For the year ended December 31, 1993

	Budget	Actual	Variance Increase (Decrease)
<b>Revenues</b>			
Taxes - all classes	\$ 1,054,000	\$ 1,075,900	\$ 21,900
Intergovernmental - state revenue sharing	154,000	81,700	(72,300)
Other Revenues - interest earned	75,000	28,700	(46,300)
<b>Total revenues</b>	<b>1,283,000</b>	<b>1,186,300</b>	<b>(96,700)</b>
<b>Expenses</b>			
General			
General government			
Administration - full-time	71,500	71,400	100
Administration - part-time	22,000	22,000	0
Miscellaneous services - services provided by other departments			
Police services	1,500	1,000	500
General fund	4,000	4,000	0
Judicial - other	1,500	1,000	500
Debt/finance	1,500	1,700	(200)
Interest	1,000	700	300
Utilities services	0	50	(50)
<b>Total general government</b>	<b>113,000</b>	<b>103,600</b>	<b>9,400</b>
Buildings and utilities			
Construction and design	1,700,000	1,700,000	0
<b>Total expenses</b>	<b>1,813,000</b>	<b>1,803,600</b>	<b>9,400</b>
<b>Excess/(Deficit) of Revenues Over Expenditures</b>	<b>140,000</b>	<b>(67,300)</b>	<b>(207,300)</b>
<b>Fund Balance</b>			
Beginning of year	25,704	25,704	
<b>Total year</b>	<b>\$ 165,704</b>	<b>\$ 158,404</b>	<b>\$ 7,300</b>

**STATE OF NEW YORK**  
**COMPTROLLER OF THE TREASURY**  
**OFFICE OF THE COMPTROLLER OF THE TREASURY**
**Consolidated Financial Statements**

For the year ended December 31, 1997

	Budget	Actual	Variance Budget- Actual
<b>Revenues</b>			
State of revenues	\$ 888,541	\$ 888,095	\$ 446
Corporate taxes - state income sharing	11,800	14,000	(2,200)
Change in services	104,700	103,000	1,700
Miscellaneous	76,241	77,095	(854)
Interest earned	60,111	59,905	206
Other	56,689	77,195	(20,506)
Total revenues	<u>888,541</u>	<u>888,095</u>	<u>446</u>
<b>Expenditures</b>			
Federal			
Federal government			
All allocations less transfers	60,000	59,000	1,000
All allocations less adjustment	6,000	7,700	(1,700)
Total federal government	<u>66,000</u>	<u>66,700</u>	<u>(700)</u>
Federal institutions			
Postsecondary	304,000	304,500	(500)
Departmental activities	60,000	60,000	0
State services and charges	100,000	97,500	2,500
Special and sundries	1,000	1,000	0
Capital expenditures	25,000	1,000	24,000
Allocated expenditures to various performance/other departments			
Professional	1,000	1,000	0
Construction	1,000	2,500	(1,500)
Information - other	1,000	1,000	0
Public protection	1,000	4,000	(3,000)
Finance	1,000	1,000	0
Administration	1,000	1,000	0
Service centers	1,000	1,000	0
Other	1,000	1,000	0
Total federal institutions	<u>306,000</u>	<u>307,500</u>	<u>(1,500)</u>
Total expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>
State agency administrative costs expenditures	170,000	161,000	9,000
<b>Other Financing Sources</b>			
Operating transfer to General Fund	60,000	61,000	(1,000)
<b>Reconciliation of revenues and   expenditures</b>	(100,000)	(10,000)	90,000
<b>Fund Balance</b>			
Beginning of year	100,000	100,000	0
<b>Fund year</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 0</u>

**STATEMENT OF REVENUES, EXPENSES, AND FUND BALANCE CHANGES - GENERAL FUND -  
MAY 14, 2014 TO 2015**

**Year-to-Date Financial Statement**

(in the year ended December 31, 2015)

	Budget	Actual	Percent Variance (% Difference)
<b>Revenues</b>			
Fees, including			
Impoundment	4,000,000	4,000,000	0
Miscellaneous	10,000	10,000	0%
Transfer Services	60,000	60,000	(0.00%)
Change fee collect		0	0%
<b>Other Revenues</b>			
Interest earned	1,000	1,000	0%
Other		0	0%
<b>Subtotal</b>	<u>4,071,000</u>	<u>4,071,000</u>	<u>(0.00%)</u>
<b>Expenses</b>			
<b>Travel</b>			
General personnel			
for salaries for deduction	1,700	1,600	(9.4%)
for salaries for adjustment	1,500	1,600	10%
<b>Total general</b>	<u>3,200</u>	<u>3,200</u>	<u>0%</u>
<b>Medical services</b>			
General services	20,000	19,600	(2.0%)
Supplies and materials	11,000	6,400	(42.7%)
Other services and charges	10,000	40,000	300.0%
Equipment maintenance		0	0%
Administrative/expense for services provided by other departments			
Health services	100	100	0%
Council staff	400	400	0%
Lighting - other	100	100	0%
Health products	100	600	600%
Stores	600	100	(16.7%)
Contract services	0	0	0%
<b>Total health and other</b>	<u>32,100</u>	<u>26,100</u>	<u>(19.0%)</u>
<b>Total expenses</b>	<u>35,300</u>	<u>29,300</u>	<u>(16.7%)</u>
<b>Change (Increase) of Revenues Over Expenses</b>	<u>(3,229)</u>	<u>1,771</u>	<u>54.9%</u>
<b>Fund Balance</b>			
Beginning of year	1,000	1,000	
<b>Total year</b>	<u>\$ 1,000</u>	<u>\$ 2,771</u>	<u>\$ 2,771</u>

**STATEMENT OF WORKS EXPENSES AND COSTS TRANSFERRED FROM THE STATE OF NEW YORK  
GENERAL FUND FUND**

**Transportation Trusts Fund/State Government**

(For the year ended December 31, 2007)

	Budget	Actual	Percent Encumbered (Actual/Budget)
<b>Revenues</b>			
Appropriations	\$ 34,000	\$ 4,000	11.76%
Fund contributions	1,000,000	1,000,000	100.00
Miscellaneous - other	1,000	1,000	100.00
<b>Total revenues</b>	<u>1,035,000</u>	<u>1,005,000</u>	<u>97.10%</u>
<b>Expenditures</b>			
<b>Transportation</b>			
General programs			
Initial - General Fund			
Personal services	200,000	200,000	100.00
Supplies and materials	20,000	20,000	100.00
Other non-personnel charges	1,700,000	1,800,000	105.88
Supplies and materials	1,000	1,000	100.00
Capital expenditures	15,000	15,000	100.00
Reflected expenditures for services performed by other departments		1,000	100.00
<b>Transportation</b>		<u>1,841,000</u>	<u>105.88%</u>
<b>Transportation</b>		<u>100</u>	<u>100.00</u>
<b>Total expenditures</b>	<u>1,941,000</u>	<u>2,001,000</u>	<u>103.09%</u>
<b>Relinquishment of revenues over expenditures</b>	<u>100,000</u>	<u>100,000</u>	<u>100.00%</u>
<b>Other (Nonmajor) Revenues</b>			
Operating transfers in			
General Fund	100,000	100,000	
<b>Relinquishment of Revenues and Other Revenues Over Expenditures</b>	<u>(100,000)</u>	<u>100,000</u>	<u>100.00%</u>
<b>Final Balance</b>			
Expenditures of year	<u>(100,000)</u>	<u>(100,000)</u>	
<b>Final year</b>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>100.00%</u>

## 1107 SERVICE FUNDS

- Fixed Trust Fund** - To accumulate funds which the paying agent bank has returned to the Parish Government. These funds are for co-ops and bonds which have extended beyond the one year holding period for the bond.
- Public Safety Pension Debt Service Fund** - Monies are accumulated for the payment of the liability due the Municipal Police Employees Retirement System (MPERS) and the Firefighters Retirement System (FRS) of the State of Louisiana. These contributions of the Police Pension and Relief Fund of the City of Thibodaux and the Veterans Pension and Relief Fund of the City of Thibodaux are the charges, into the State plan. The liability of the Police Plan is principal plus 7% interest to be paid over a 30 year period in quarterly installments of principal and interest of \$58,342. The liability of the Fireman's' Pension and Relief Fund of the City of Thibodaux is principal plus 7% interest which will be paid in yearly installments of \$300,545 over a 30 year period. Financing, is to be provided from the general revenues of the Public Safety Fund.
- Road and Bridge Road Sinking Fund** - To provide for the accumulation of monies for the retirement of the \$980,000 1990 Paving Bonds, \$1,640,000 1993 Paving Bonds, \$2,380,000 1996 Paving Bonds and \$1,800,000 1996 Drainage Bonds. These bonds will be retired from ad valorem tax assessments.
- Capital Improvement Bond Reserve Fund** - To account for \$482,378 of bond proceeds from the unclassified \$1,475,000 1990 Sewer Bonds, \$6,805,000 1992 Sewer Refunding Bonds, \$1,180,000 1994 Sewer Bonds and \$6,000,000 1994 Civic and Community Center Bonds. Amounts equal to the highest combined principal and interest requirement in any succeeding calendar year are held payable from addl tax revenues are required to be held in reserve.
- Capital Improvement Bond Sinking Fund** - To accumulate monies for payment of the \$1,475,000 1994 Sewer Bonds, \$6,805,000 1992 Sewer Refunding Bonds, \$1,180,000 1994 Sewer Bonds and 1994 \$6,000,000 Civic and Community Center 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 \$1,000,000 of 1976 Sewer Bonds. The Bonds are to be retired from ad valorem tax assessments. This issue was retired in 1996.
- Parishwide Drainage Bond Sinking Fund** - To provide for the accumulation of monies for the retirement of the 1993 \$1,400,000 Drainage Bonds, \$2,400,000 1993 Drainage Bonds and \$1,000,000 1996 Drainage Bonds. These bonds will be retired from ad valorem tax assessments.
- Fire Protection District No. 1, 2 and 3 Bond Sinking Fund** - Was used to accumulate monies for the payment of \$1,300,000 of 1977 Fire Protection Districts 1, 2, and 3 bonds. The bonds are to be retired by ad valorem tax assessments from Fire Districts 1, 2 and 3. These bonds were defused in 1996.
- Fire Protection District No. 8 Bond Sinking Fund** - To accumulate monies for the payment of \$1,250,000 of 1981 Fire Protection District No. 8 Bonds. The bonds are to be retired by an ad valorem tax assessments from Fire District No. 8. These bonds were retired in 1996.
- Deep Water Bond Sinking Fund** - Was used to accumulate monies for the payment of \$1,000,000 of 1994 Deep Water Channel Bonds. The bonds were retired from a parishwide ad valorem tax assessment.



#### HEAVY SERVICE FUNDS (Continued)

**Parish Jail Bond Sinking Fund** - To accumulate monies for the payment of \$600,000 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 (50%) of a \$2000,000 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 \$200,000 of 1989 Road District No. 4 Bonds. The bonds are to be retired by ad valorem tax assessments from Road District No. 4.

**Street Improvement and Paving Sinking Fund** - To accumulate monies for the payment of special assessment funds. These funds were used to finance public improvements or services deemed to benefit the properties against which the funds 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 their frontage. The property owner either pays the assessment within 60 days or over a 30-year period. Interest is charged on the unpaid assessments monthly at rates equal to the interest on the related bonds. Bond principal and interest are paid with the amount provided by payments on the assessments and related interest.







**COMBINED BALANCE SHEET  
ASSETS LESS LIABILITIES, DEFERRED FUNDING**

New Jersey Public Employees' Retirement Board

December 31, 1997

	Funding Funds					Amount in Thousands of Dollars
	Fiscal Year 1997	Fiscal Year 1996	Fiscal Year 1995	Fiscal Year 1994	Fiscal Year 1993	
<b>Assets</b>						
Cash			\$ 20			\$ 1
Investments			1,235	1,278	1,314	1,319
Receivables			1,340		1,334	1,374
Accounts receivable						
Prepaid expenses		\$ 24	18	25	27	26
Other assets		15	103	1,007	1,000	1,030
<b>Total assets</b>	<b>\$ 0</b>	<b>\$ 400</b>	<b>\$ 1,406</b>	<b>\$ 1,300</b>	<b>\$ 1,655</b>	<b>\$ 16,130</b>
<b>Liabilities</b>						
Accrued payroll and interest expense			\$ 88		\$ 81	\$ 89
Due to other funds			215		204	
Other liabilities						
<b>Total liabilities</b>			<b>303</b>		<b>285</b>	<b>308</b>
<b>Net Position</b>						
Retained (self-insured)						
Unreserved - self-insured		\$ 400	1,395	1,299	1,574	15,821
<b>Total net position</b>		<b>400</b>	<b>1,395</b>	<b>1,299</b>	<b>1,574</b>	<b>15,821</b>
<b>Total liabilities and net position</b>	<b>\$ 0</b>	<b>\$ 400</b>	<b>\$ 1,406</b>	<b>\$ 1,300</b>	<b>\$ 1,655</b>	<b>\$ 16,130</b>

Continued

## Risk in p. Results

1st Q Invest Mx 1,190	2nd Q Invest Mx 1,190	3rd Q Invest Mx 1,190	1st Q Bond Inv 1,190	2nd Q Bond Inv 1,190	3rd Q Bond Inv 1,190	Historical Yields	New Bonds
\$ 1,190	\$ 1,190	\$ 1,190	\$ 1,190	\$ 1,190	\$ 1,190		\$ 11,540
	1,190	1,190	11				1,190
110	1,190	1,190			110	4 30	
1,080	11,110	1,190			1,080	1.0	
110	1,190	1,190					1,190
<u>\$ 11,110</u>	<u>\$ 11,110</u>	<u>\$ 11,110</u>	<u>\$ 1,190</u>	<u>\$ 1,190</u>	<u>\$ 1,190</u>	<u>\$ 1.0</u>	<u>\$ 11,110</u>
	\$ 110	\$ 1,190	\$ 11			4 1.0	\$ 110
\$ 110	1,190	1,190					
110	1,190	1,190	11			1.0	110
11,110	11,110	1,190	1,190	\$ 1,190	\$ 1,190	1.0	11,110
11,110	11,110	1,190	1,190	1,190	1,190	1.0	11,110
<u>\$ 11,110</u>	<u>\$ 11,110</u>	<u>\$ 11,110</u>	<u>\$ 1,190</u>	<u>\$ 1,190</u>	<u>\$ 1,190</u>	<u>\$ 1.0</u>	<u>\$ 11,110</u>

**CONDENSED BALANCE SHEET  
SERIES FUND INVESTMENT MANAGEMENT COMPANY, FUND**

Twelve-Month Period Ended December 31, 1997

December 31, 1997

Assets and Liabilities

	Balance Class	Alpha Fund	Long Term Advantage	Capital Appreciation	Money Market Advantage	Balance Class 1996
<b>Assets:</b>						
Cash		\$ 4		\$ 2	\$ 15	\$ 1
Receivables	\$ 48	48,811	\$ 12,543	\$ 14,706	4,472	\$ 49
Accounts Receivable	1,001			289	156	
Due to investments:						
Equity		1,071	427	1,291	506	1,094
Debt		10,844	1,383	4,311	1,243	1,246
Federal		15,299	10,046	30,844	10,000	15,747
Due from other funds						
<b>Liabilities:</b>						
Accounts payable and accrued liabilities	\$ 81					
Due to other funds					\$ 4,144	\$ 4,086
Unfunded assets		\$ 14,249	\$ 10,006	\$ 30,844	10,148	15,747
<b>Total Liabilities</b>	<b>81</b>	<b>14,249</b>	<b>10,006</b>	<b>30,844</b>	<b>14,292</b>	<b>19,833</b>
<b>Fund Balances:</b>						
Investable fund assets		14,186	10,000	30,841		14,186
Income and non-investment	1,001				1,644	1,644
<b>Total Fund Balances</b>	<b>1,001</b>	<b>14,186</b>	<b>10,000</b>	<b>30,841</b>	<b>1,644</b>	<b>1,644</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,082</b>	<b>\$ 28,435</b>	<b>\$ 20,006</b>	<b>\$ 61,685</b>	<b>\$ 15,936</b>	<b>\$ 19,477</b>

## Disbursements

Account Title	Contract Budget	Balance Budget	Transfer Budget	Library City Budget	Washburn Library Budget	Continental Library Budget	Henry Street Newspaper	Total
\$ 2 10,000	\$ 10 20,000	\$ 2,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		\$ 60,000
								10,000
	100		200	100	200			1,000
20,000	40,000	10,000	4,000	10,000	10,000	10,000	\$ 10,000	100,000
100								1,000
\$ 20,100	\$ 40,000	\$ 10,000	\$ 4,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 101,000
		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		\$ 5,000
\$ 20,100	\$ 41,000	\$ 11,000	\$ 5,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 10,000	\$ 106,000
20,100	41,000	11,000	5,000	11,000	11,000	11,000	10,000	106,000
								10,000
			5,000	5,000				10,000
			5,000	5,000				10,000
\$ 20,100	\$ 41,000	\$ 11,000	\$ 10,000	\$ 16,000	\$ 11,000	\$ 11,000	\$ 10,000	\$ 116,000



**COMPROMISE AGREEMENT OF 1987 (P.L. 100-527) LIQUIDATED DEBTS AND CREDITS RECALCULATED  
(FISCAL YEAR 2012)**

**Washington Field Liquidated Government**

Fiscal year ended December 31, 2012

	Fiscal Year Total	Folio Bills Bills Bills Total	Budget Bills Bills Total	Capital Improvements		Folio Bills Total
				Folio Total	Folio Total	
<b>Revenues</b>						
Taxes						
Individual			\$ 56,000			\$ 56,000
Special assessment						
Miscellaneous (amount stated)	\$ 200		5,000	\$ 20,000	\$ 20,000	1,000
Total taxes	200		61,000	20,000	20,000	1,000
<b>Expenditures</b>						
Current						
Current operations						
All volume production			30,000			
All volume non-production			5,000			
Total current operations			35,000			
Info center						
Development		\$ 1,000,000	1,000,000		1,000,000	
Research and Development		40,000	10,000		50,000	0
Total expenditures		1,040,000	1,010,000		1,050,000	0
Excess (deficiency) otherwise not reported	200	240,000	240	60,000	2,254,000	1,000
<b>Other Financing Sources (Uses)</b>						
Funding transfers in		100,000			100,000	
Funding transfers out				(100,000)		
Total other financing sources (uses)		100,000		(100,000)	100,000	
<b>Excess (Deficiency of Revenues and Other Sources/Uses Expenditures and Other Uses)</b>	200	0	240	0	60,000	1,000
<b>Fund Balances</b>						
Beginning of year	0	0	60,000	1,000,000	1,000,000	60,000
End of year	200	0	60,240	1,000,000	1,060,000	61,000

Bonds/Debt and Saving Fund	Exp/Retiree Expense and Saving Funds		Emp/Wife and Saving Fund	Social Sec and Saving Fund	Bond Fund and Saving Fund	Savings Investment and Saving Fund	Total
	2017 Fund 1	2018					
\$ 288,491	\$ 1,100	\$ 0			\$ 16,000	\$ 98,000	\$ 313,591
<u>28,849</u>	<u>200</u>	<u>0</u>	<u>0</u>		<u>1,700</u>	<u>98,000</u>	<u>138,749</u>
<u>260,642</u>	<u>1,300</u>	<u>0</u>	<u>0</u>		<u>14,300</u>	<u>206,000</u>	<u>1,312,340</u>
11,730					1,600	0	13,330
<u>4,000</u>					<u>700</u>	<u>0</u>	<u>4,700</u>
<u>80,000</u>					<u>1,700</u>	<u>0</u>	<u>81,700</u>
<u>200,000</u>				\$ 1,000	<u>16,000</u>	<u>88,000</u>	<u>1,075,000</u>
<u>289,800</u>				<u>1,000</u>	<u>16,700</u>	<u>88,000</u>	<u>1,080,500</u>
<u>198,200</u>				<u>1,000</u>	<u>16,000</u>	<u>206,000</u>	<u>1,081,200</u>
<u>(100,000)</u>	<u>1,000</u>	<u>0</u>	<u>(1,000)</u>	<u>(1,000)</u>	<u>1,000</u>	<u>(88,000)</u>	<u>(1,081,200)</u>
				<u>1,000</u>			<u>1,081,200</u>
	<u>(1,000)</u>			<u>1,000</u>		<u>(88,000)</u>	<u>(88,000)</u>
	<u>(1,000)</u>			<u>1,000</u>		<u>(88,000)</u>	<u>(87,000)</u>
\$ 174,000	\$ 0	\$ 0	\$ 0	\$ 0	1,800	26,000	\$ 175,800
198,000	1,000	0	0	0	16,000	198,000	1,013,000
<u>1,000,000</u>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,800</u>	<u>224,000</u>	<u>1,024,800</u>

**CONDENSED STATEMENT OF RECEIPTS, USES AND BALANCE SHEET  
OF THE UNIVERSITY OF THE DISTRICT OF COLUMBIA**

Department of Public Health and Community Services

For the year ended December 31, 1997

	Statement of Receipts					Balance Forward
	Actual Receipts 1997	Actual Use 1997	Actual Funding 1997	Actual Net Receipt Excess (Deficit)	Total July 1997	
<b>Receipts</b>						
From: special assessments	\$ 33		\$ 360	4	\$ 397	
Inheritance						
Income tax assessments		2 81	5	241		
Income tax assessments			5	5		\$ 1,000
<b>Total receipts</b>	<u>33</u>	<u>31</u>	<u>400</u>	<u>245</u>	<u>402</u>	<u>1,000</u>
<b>Expenditures</b>						
Current operations						
Funding for facilities						
Other receipts						
Contingent liabilities						
Innocent beneficiaries						
<b>Total expenditures</b>						
From: additional financing						
<b>Total expenditures</b>	<u>33</u>	<u>31</u>	<u>400</u>	<u>245</u>	<u>402</u>	<u>1,000</u>
<b>Other Receipts For</b>						
Operating fund deficit	<u>(10)</u>				<u>(10)</u>	
<b>Contingent Liabilities and Other</b>						
Other Expenditures activities fund	100	11	100	10	100	100
<b>Fund Balance</b>						
Beginning of year	<u>100</u>	<u>81</u>	<u>1,000</u>	<u>1,000</u>	<u>10,000</u>	<u>10,000</u>
<b>Total use</b>	<u>\$ 43</u>	<u>\$ 42</u>	<u>\$ 1,400</u>	<u>\$ 1,400</u>	<u>\$ 10,402</u>	<u>\$ 10,400</u>



**WORKSHEET TO PREPARE AN INDEBITED CREDITORS STATEMENT BALANCED  
SHEET FROM THE BALANCE SHEET AND STATEMENT OF INCOME**

**Trinidad Park Community Association**

As of year ended November 30, 2017

Worksheet, 2017-1

	Assets	Liabilities	Temp Assets/ Deferred	Current Adjustment	Temp Asset Transfer	Equity Share 2017
<b>Assets</b>						
Temp. special accounts	\$ 100	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Memberships						
Amount in arrears		5,000	4,000	4,000	5,000	1,000
Amount in advance	10	1,000	1,000	1,000	100	10
Total members	10	6,000	5,000	5,000	5,100	1,010
Total assets	110	16,000	15,000	15,000	15,100	15,010
<b>Expenses</b>						
Concessions						
Contract government						
Contract for activities	100					
Misc. costs						
Printing materials		10,000	10,000	10,000		
Miscellaneous materials		1,000	1,000	1,000		
Total expenses	100	11,000	11,000	11,000		
Contract for special services and expenses	1,000	5,000	100	1,000	5,000	1,000
<b>Other Working Item</b>						
Operating expenses					1,000	1,000
<b>Equity of Members' Advances</b>						
Class Expenses and Other Fee	100	10,000	100	10,000	0	0
<b>Real Balance</b>						
Expenses share	1,000	11,000	11,000	11,000	1,000	1,000
<b>Total</b>	<u>\$ 1,120</u>	<u>\$ 36,000</u>	<u>\$ 36,000</u>	<u>\$ 36,000</u>	<u>\$ 36,000</u>	<u>\$ 36,000</u>

## Rolling Funds

Revolving Fund	Capital Fund	Reserve Fund	General Fund	Energy Fee Fund	Wastewater Fund	Capitalized Asset Reserve	Other Asset Reserve	Total
\$ 1,800	\$ 1,800	\$ 1,800	\$ 654	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 13,654
1,800	1,800	1,800	784	1,800	1,800	1,800	1,800	13,654
1,800	1,800	1,800	75	451	180	450	450	13,654
\$ 1,800	\$ 1,800	\$ 1,800	\$ 450	\$ 1,350	\$ 1,620	\$ 1,350	\$ 1,350	\$ 13,654
								0
11,854	11,854							11,854
11,854	11,854				11,854			11,854
11,854	11,854				11,854			11,854
101	10,754	1,100	1,054	1,350	1,620	1,350		13,654
		1,100	1,054	1,350	1,620	1,350		13,654
101	10,754	0	0	0	104	104		11,063
101,854	11,063	0	1,054	1,350	11,750	0	1	136,062
\$ 113,654	\$ 11,063	\$ 0	\$ 1,054	\$ 1,350	\$ 11,750	\$ 1,350	\$ 1	\$ 136,062



## CAPITAL PROJECTS FUNDS

- City Paving Project Construction Fund** - To account for the cost of paving the streets, and extending 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 Forward 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 United Fund** - To account for construction and improvements for all capital projects. Financing was provided by State of Louisiana Grants, Federal 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.
- Hoyousside Drive Construction Fund** - To account for the cost of paving Hoyousside Drive. Financing was provided by special assessment proceeds with partial financing by the Parish.



**CONDENSED BALANCE SHEET  
LIFE OF FUNDING FORM**

Newborn Health Foundation Balance Sheet

December 31, 2017

	2017 Ending Balance Carrying Fund	2016 Ending Balance Carrying Fund	Balance Sheet Balance Carrying Fund	Balance Sheet Balance Carrying Fund
<b>Assets</b>				
Cash				
Accounts Receivable	\$ 107	\$ 4,449	\$ 3,802,004	\$ 3,998,007
Prepaid				
Accounts	3,000			
Investments - Mutual				3,000
Net Income from operations			60,000	65,000
Deferred Income			10,000	
Other Assets			70,000	
Total Assets	<u>\$ 1,107</u>	<u>\$ 8,498</u>	<u>\$ 3,942,004</u>	<u>\$ 4,066,007</u>
<b>Liabilities</b>				
Accounts payable and accrued liabilities			\$ 500	\$ 500
Liability for non-compliance reserves			10,000	10,000
Deferred Income				3,000
Due to other funds			600	3,000
Due to other governmental units				60,000
Total Liabilities			<u>\$6,100</u>	<u>\$82,500</u>
<b>Equity</b>				
Reserve for capital projects		\$ 1,000	\$200,000	\$0.00
Unreserved endowment	<u>\$ 1,107</u>	<u>\$ 7,498</u>		<u>\$0.00</u>
Total Equity	<u>\$ 1,107</u>	<u>\$ 7,498</u>	<u>\$ 200,000</u>	<u>\$ 82,500</u>
Total Liabilities and Equity	<u>\$ 1,107</u>	<u>\$ 8,498</u>	<u>\$ 3,942,004</u>	<u>\$ 4,066,007</u>

Original Project Contract Cost	Final and Final Contract Cost	Final Contract Substantive Building Component Cost	Final Contract Cost	Original Final Contract Cost	Final
\$ 75 1,000,000	\$ 1,000,000	\$ 900,000	\$ 1,000,000	\$ 900,000	\$ 75 1,000,000
	0.00	0.00	0.00		0.00 0.00 0.00
<u>0.00</u>	<u>0.00</u>				<u>0.00</u> <u>0.00</u>
\$ 1,000,000	\$ 1,000,000	\$ 900,000	\$ 1,000,000	\$ 900,000	\$ 1,000,000
\$ 1,000	\$ 1,000 20,000	\$ 100,000	\$ 200,000		\$ 1,000 100,000 20,000
100,000	1,000			\$ 20,000	100,000 20,000
<u>100,000</u>	<u>20,000</u>	<u>100,000</u>	<u>200,000</u>	<u>20,000</u>	<u>200,000</u>
100,000	1,000,000 170,000	100,000	1,000,000		100,000 1,000,000 170,000
100,000	100,000	100,000	1,000,000		100,000
<u>1,000,000</u>	<u>1,000,000</u>	<u>900,000</u>	<u>1,000,000</u>	<u>900,000</u>	<u>1,000,000</u>

**COMPREHENSIVE STATE OF MINNESOTA GOVERNMENTAL FUND BALANCE SHEET  
LOCAL GOVERNMENTS**

**Financial Position Statement**

As Reported December 31, 2007

	City Living Rent Contribution Fund	City Revenue From State & Contribution Fund	Fidelity Group Contribution Fund	Residual Income Contribution Fund
<b>Resources:</b>				
Transfers from nonresidential				\$ 0.00
Fidelity group			\$ 60,000	
Transfers from localities				
<b>Revenues:</b>				
Interest	\$ 7	\$ 20	2000	6,000
Other				
Total revenues	<u>7</u>	<u>20</u>	<u>2000</u>	<u>6,000</u>
<b>Expenditures:</b>				
Capital assets:				
General government				
Public safety			\$ 60,000	
Health and welfare				20,000
Debt service				
Buildings and equipment				
Public information				
Transfers				
Total expenditures			<u>80,000</u>	<u>20,000</u>
Change (increase) of resources and revenues less expenditures and expenditures	<u>0</u>	<u>20</u>	<u>(78,000)</u>	<u>(14,000)</u>
<b>Other financing (use) of funds:</b>				
Transfers from nonresidential			\$ 60,000	\$ 0.00
Transfers from localities				
Total other financing (use) of funds			<u>60,000</u>	<u>\$ 0.00</u>
<b>Change (increase) of resources and other income from expenditures available to us:</b>	0	20	(18,000)	(14,000)
<b>Fund Balances:</b>				
Beginning of year	\$ 1,500	\$ 600	\$ 60,000	\$ 1,200,000
End of year	<u>\$ 1,500</u>	<u>\$ 620</u>	<u>\$ 42,000</u>	<u>\$ 1,186,000</u>

Flight Support Fund	Deafblind State Construction Fund	Child Support Administration Building Construction Fund	Child Construction Fund	Emergency State Construction Fund	Total
					\$ 100
1. 85,988	\$ 11,241		\$ 36,728		8,878
					199,111
85,988	88,147	\$ 88,688	88,688	\$ 1,000	1,861,314
	14,893				8,028
<u>85,988</u>	<u>103,040</u>	<u>88,688</u>	<u>88,688</u>	<u>1,000</u>	<u>1,869,342</u>
		3,838			8,087
26,788					26,788
18,647	1,034,898		855,648		6,349,888
11,817		1,888,000			88,788
32,838					32,838
88,171					1,888,788
<u>88,171</u>	<u>1,034,898</u>	<u>1,888,000</u>	<u>855,648</u>		<u>11,879,887</u>
<u>1,034,898</u>	<u>8,788,620</u>	<u>8,118,078</u>	<u>855,648</u>	<u>1,000</u>	<u>28,861,173</u>
81,888	1,548,848	1,888,000			88,861,788
<u>88,171</u>	<u>1,548,848</u>	<u>1,888,000</u>		<u>88,788</u>	<u>188,178</u>
<u>88,171</u>	<u>1,548,848</u>	<u>1,888,000</u>		<u>88,788</u>	<u>8,118,078</u>
8,881,888	1,887,848	88,171	888,078	88,788	1,88,187
<u>1,881,884</u>	<u>1,887,848</u>	<u>11,888,078</u>	<u>8,881,888</u>	<u>88,788</u>	<u>1,888,188</u>
\$ 1,881,888	\$ 1,888,888	\$ 11,888,088	\$ 8,888,888	\$ 88	\$ 11,888,888

**ANALYSIS OF FINANCIAL STATEMENTS  
CAPITAL STOCKS AND BONDS**

**Statement of Financial Position**

Month year ended December 31, 1995

	Partially Subsidiary Company Fund	Partially Subsidiary Company Fund	Capital Stocks Fund	Bond Company Fund	Part/Other/ Subsidiary Company Fund	Total Component Fund
<b>General Government</b>						
Capital expenditures					<u>\$ 1,000</u>	
<b>Public Safety</b>						
Capital expenditures			<u>\$ 14,500</u>			
<b>Health and Welfare</b>						
Other non-related charges	\$ 100				\$ 100	
Repairs and maintenance	<u>1,000,000</u>					
Capital expenditures	<u>2,000,000</u>		<u>10,000</u>	<u>100,000</u>		<u>\$ 1,100,100</u>
Inventories and stores	<u>4,000,000</u>		<u>2,000,000</u>	<u>1,000,000</u>		<u>7,000,000</u>
<b>Utilities</b>						
Other non-related charges		\$ 1,000				
Repairs and maintenance		<u>100,000</u>				
Capital expenditures		<u>100,000</u>				
<b>Health and Welfare</b>						
Capital expenditures			<u>1,000</u>			
<b>Culture and Recreation</b>						
Repairs and maintenance			<u>100</u>			
Capital expenditures			<u>40,000</u>		<u>1,000,000</u>	
Inventories and stores			<u>40,000</u>			
<b>Transportation</b>						
Capital expenditures			<u>100,000</u>			
Inventories and stores	<u>\$ 1,000,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 4,000,000</u>

## INTERIM FUNDS

**Utilities Fund** - To account for electricity and gas services to the residents of the City of Houma and gas services to certain outlying areas of Terrebonne Parish. 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.

**Sewerage Fund** - To account for sewer services to Terrebonne Parish. 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 Houma-Terrebonne Civic Center. All activities necessary with the facility including, but not limited to, the administration, operations & maintenance and marketing.

**COMMISSIONER OF PUBLIC SAFETY  
POLICE AND MARSHALS**

**Trustees Fund - Conditional Clearance**

December 31, 2007

	Fiduciary Fund	Revenue Fund	Cash Fund Fund	Total
<b>ASSETS</b>				
<b>Current</b>				
Federal cash operations:				
Accounts:	1,175,000	1,000,000	1,100,000	3,275,000
Due from other funds, other agencies, affiliated (RRA) - amounts:				
Futures:	1,100,000	94,000		1,194,000
FARIS trading sales:	1,000,000	2,000		1,002,000
Other:	91,000	11,000	1,000	103,000
Due from other governmental units:	20,000,000	10,000		20,010,000
Other fund governmental units:	0			0
Inventory - on hand:	20,000			20,000
Other investments:	100,000	0		100,000
Total current assets:	<u>12,486,000</u>	<u>1,105,000</u>	<u>1,101,000</u>	<u>14,692,000</u>
<b>Non-current</b>				
Federal cash operations:				
Accounts:	6,000,000			6,000,000
Investments:	10,000,000			10,000,000
Due from other funds:	80,000			80,000
Due from other governmental units:	10,000,000			10,000,000
Other fund governmental units:	10,000			10,000
Total non-current assets:	<u>26,100,000</u>			<u>26,110,000</u>
<b>Property, Plant and Equipment</b>				
Property, plant and equipment:	10,000,000	25,000,000	20,000	35,020,000
Construction in progress:	1,000,000	100,000		1,100,000
Total property, plant and equipment:	<u>11,000,000</u>	<u>25,100,000</u>	<u>20,000</u>	<u>36,120,000</u>
<b>Intangible Assets</b>				
Intangible assets:	10,000,000			10,000,000
Total intangible assets:	<u>10,000,000</u>			<u>10,000,000</u>
<b>Liabilities</b>				
Accounts payable:	10,000,000			10,000,000
Total liabilities:	<u>10,000,000</u>			<u>10,000,000</u>
<b>Net Assets</b>	<u>2,100,000</u>	<u>1,105,000</u>	<u>1,101,000</u>	<u>4,306,000</u>

Continued

	2009 Total	2008 Total	2007 Total	Total Total
<b>Current</b>				
<b>Payable from current assets:</b>				
Accounts payable and accrued liabilities	\$ 1,477,875	\$ 154,709	\$ 51,888	\$ 1,684,472
Due to affiliates	528,824	393,444	24,178	946,446
Total current liabilities	<u>2,006,699</u>	<u>548,153</u>	<u>76,066</u>	<u>2,630,918</u>
<b>Payable from restricted assets:</b>				
Liability for work completed on contracts	74,405			74,405
Trade payable to insurance firm	10,000			10,000
Contractor's work deposits	104,174			104,174
Due to other trade	44,012			44,012
Total payable from restricted assets	<u>2,283,091</u>			<u>2,283,091</u>
Total current liabilities	<u>4,289,790</u>	<u>548,153</u>	<u>76,066</u>	<u>4,913,999</u>
<b>Long-term</b>				
Debtors' stock	<u>14,000,000</u>			<u>14,000,000</u>
Total liabilities	<u>14,013,790</u>	<u>548,153</u>	<u>76,066</u>	<u>14,637,999</u>
<b>Equity</b>				
<b>Investment Capital</b>				
	<u>3,400,000</u>	<u>25,000,000</u>		<u>28,400,000</u>
<b>Retained Earnings (Deficit)</b>				
<b>Retained earnings:</b>				
Retained				
Excess fund balances	1,414,871			1,414,871
Retained net investments	17,788,647			17,788,647
Unrealized	1,405,756	1,800,000	388,748	3,594,504
Total retained earnings	<u>4,219,274</u>	<u>1,800,000</u>	<u>388,748</u>	<u>6,408,022</u>
Total equity	<u>4,219,274</u>	<u>26,800,000</u>	<u>388,748</u>	<u>31,408,022</u>
Total liabilities and equity	<u>\$ 14,013,790</u>	<u>\$ 31,408,153</u>	<u>\$ 464,814</u>	<u>\$ 46,406,971</u>



**COMMONWEALTH TREASURY MANAGEMENT CORPORATION AND SUBSIDIARIES FINANCIAL STATEMENTS**  
**12/31 BUDGET FUND**

**Treasury Funds - Consolidated Statement**

For the year ended December 31, 2017

	\$ Fund	Group Fund	City Fund	Total
<b>Operating Revenues</b>				
Revenues from authorized activities charges	\$ 19,000,000	\$ 1,000,000		\$ 20,000,000
Other operating revenues	500,000	10,000		510,000
<b>Total operating revenues</b>	<u>19,500,000</u>	<u>1,010,000</u>		<u>20,510,000</u>
<b>Operating Expenses</b>				
Contract services	1,700,000	1,000,000	\$ 50,000	2,750,000
Supplies and materials	100,000	100,000	20,000	220,000
Other services and charges	1,700,000	1,000,000	800,000	3,500,000
Depreciation and maintenance	14,000,000			14,000,000
Depreciated asset amortization	1,000,000	1,000,000	20,000	2,020,000
<b>Total operating expenses</b>	<u>28,500,000</u>	<u>4,100,000</u>	<u>850,000</u>	<u>33,450,000</u>
Operating income (loss)	<u>1,000,000</u>	<u>(600,000)</u>	<u>(100,000)</u>	<u>290,000</u>
<b>Non-Operating Revenues (Expenses)</b>				
Investment income	1,000,000	100,000	50,000	1,150,000
Other nonoperating revenues	10,000	1,000	20,000	13,000
Interest and bond charges	(900,000)			(900,000)
Other nonoperating expenses	(10,000)			(10,000)
<b>Total nonoperating revenues (expenses)</b>	<u>100,000</u>	<u>101,000</u>	<u>70,000</u>	<u>271,000</u>
Income (loss) before transfer	<u>1,100,000</u>	<u>(499,000)</u>	<u>(30,000)</u>	<u>561,000</u>
<b>Transfer (to) Other Funds</b>				
General Fund	(1,000,000)			(1,000,000)
<b>Transfer from Other Funds</b>				
General Fund		500,000		500,000
Other Fund - Investment Fund			400,000	400,000
<b>Transfers from other funds</b>		<u>500,000</u>	<u>400,000</u>	<u>900,000</u>
Net income (loss)	<u>1,100,000</u>	<u>(999,000)</u>	<u>40,000</u>	<u>501,000</u>
<b>Regulatory Transfer of Unaffiliated Capital</b>		<u>1,000,000</u>		<u>1,000,000</u>
Income to Resident Funding	1,000,000	400,000	100,000	1,500,000
<b>Resident Funding (Initial)</b>				
Beginning of year	<u>10,000,000</u>	<u>800,000</u>	<u>0</u>	<u>10,800,000</u>
<b>End of year</b>	<u>\$ 11,000,000</u>	<u>\$ 1,200,000</u>	<u>\$ 100,000</u>	<u>\$ 12,300,000</u>

**COMMONWEALTH OF MASSACHUSETTS  
FINANCIAL REPORT**

**Statewide Public/Quasi-Public Government**

For the year ended December 31, 2007

	Balance Fund	Revenue Fund	Fee Costs Fund	Total
<b>Fund Flow from Operating Activities</b>				
Operating Income (Loss)	\$ 1,239,234	\$ 2,479,275	\$ (238,695)	\$ 3,479,814
<b>Adjustments to reconcile operating income/expense net recomputed by direct fund operating activities</b>				
Depreciation and amortization	1,791,963	3,763,803	2,376	5,558,142
Depreciation adjustment to prior periods	(80,289)			(80,289)
Other income	15,853	6,893	2,331	25,077
Increased salaries to awards				
Encumbrances	666,276	(2,876,616)	6,333	(2,204,007)
Pay from other funds	(6,333)	2,876,616	(6,333)	1,763,950
Inventory	(6,888)			(6,888)
Other encumbrances	(26,879)			(26,879)
Other governmental capital	(24,719)			(24,719)
Income/expense adjustments				
Increase payable and accrued expenses	126,836	(26,438)	106,697	106,995
Miscellaneous	(24,879)			(24,879)
Due to other funds	(1,000,000)	1,215,883	61,635	217,518
<b>Total adjustments</b>	<b>1,886,263</b>	<b>2,883,138</b>	<b>61,635</b>	<b>4,731,036</b>
<b>Net cash provided by operating activities</b>	<b>3,125,497</b>	<b>5,362,413</b>	<b>(177,060)</b>	<b>8,310,850</b>
<b>Fund Flow from Noncapital Financing Activities</b>				
Transfer from other funds		12,114		12,114
Transfer from other funds	(1,586,638)		895,265	(691,373)
<b>Net cash provided by fund income split financing activities</b>	<b>(1,586,638)</b>	<b>12,114</b>	<b>895,265</b>	<b>(691,373)</b>
<b>Fund Flow from Capital and Related Financing Activities</b>				
Issuance and amortization of capital assets	15,655,579	67,569	655,590	16,380,738
Principal payments/retirement of debt	(795,889)			(795,889)
Interest on bonds/retirement of debt	(689,796)			(689,796)
Contributions in aid of construction	123,746			123,746
<b>Net cash from fund capital and related financing activities</b>	<b>14,293,640</b>	<b>67,569</b>	<b>655,590</b>	<b>15,016,800</b>
<b>Fund Flow from Investing Activities</b>				
Purchase of investments	(1,184,114)	(1,181,565)		(2,365,679)
Additional investments	14,000,000	1,951,646		15,951,646
Investment income	1,134,251	(11,234)	5,361	1,128,378
<b>Net cash from fund investing activities</b>	<b>3,950,137</b>	<b>758,847</b>	<b>5,361</b>	<b>4,714,345</b>
<b>Net Increase in Cash and Cash Equivalents</b>	<b>(2,186,689)</b>	<b>(14,189)</b>	<b>141,696</b>	<b>(2,059,182)</b>
<b>Cash and Cash Equivalents</b>				
Beginning of year	55,413,689	5,477,796	0	60,891,485
End of year	\$ 53,226,999	\$ 5,463,607	\$ 141,696	\$ 58,832,302
<b>Noncash Operating, Capital and Related Financing Activities</b>				
The following fund transactions, when combined with the above, result in non-cash operating activities:				
Accumulated deferred compensation was added to the Welfare Fund.				

**WORLDWIDE ELECTRONIC CORPORATION CONSOLIDATED STATEMENTS OF OPERATING EXPENSES  
FOR THE YEAR ENDED 1997**
**Statement of Operating Expenses**

For the year ended December 31, 1997

	Budget	Actual	Variance (Favorable/Unfavorable)
<b>Operating Revenues</b>			
Foreign net revenues			
Licenses	\$ 86,750,000	\$ 77,847,677	\$ (8,902,323)
Other	780,000	660,000	(120,000)
<b>Total operating revenues</b>	<u>87,530,000</u>	<u>78,507,677</u>	<u>(9,022,323)</u>
<b>Operating Expenses</b>			
Research activities	2,800,000	2,889,000	88,900
Depreciation and amortization	88,000	79,000	(9,000)
Other non-recurring charges	2,000,000	2,730,000	730,000
Foreign production	60,000,000	60,000,000	—
Depreciation	1,400,000	1,770,000	370,000
<b>Total operating expenses</b>	<u>64,688,000</u>	<u>67,468,000</u>	<u>2,780,000</u>
Currency income	(47,000)	5,700,000	5,747,000
<b>Total Operating Revenues (Expenses)</b>			
Domestic net income	470,000	1,137,677	667,677
Other non-recurring expenses	(2,000,000)	(2,000,000)	—
Interest and foreign charges	(200,000)	(200,000)	—
Other non-recurring expenses	(24,000)	(20,000)	4,000
<b>Total non-recurring expenses</b>	<u>(2,224,000)</u>	<u>(2,220,000)</u>	<u>4,000</u>
<b>Income before taxes</b>	<u>246,000</u>	<u>917,677</u>	<u>671,677</u>
<b>Taxable (Tax) (Other) Funds</b>			
Foreign fund	<u>(2,280,000)</u>	<u>(2,280,000)</u>	<u>—</u>
<b>Net Income</b>	<u>27,000</u>	<u>(362,323)</u>	<u>(389,323)</u>
<b>Statement of Earnings</b>			
Beginning of year	<u>22,000,000</u>	<u>22,000,000</u>	<u>—</u>
<b>Total year</b>	<u>\$ 22,027,000</u>	<u>\$ 21,637,677</u>	<u>\$ (389,323)</u>

**STANBURY FINANCIAL SERVICES, INC. AND SUBSIDIARIES**  
**CONDENSED BALANCE SHEET**

**Year-End Funds Available for Investment**

For the year ended December 31, 2007

	2007	2006	2005 (Reclassified)
<b>Operating Revenues</b>			
Chargeable services			
Interest	\$ 3,885,000	\$ 3,694,100	\$ 3,851,000
Fees	40,000	512,000	57,000
Total operating revenues	<u>3,925,000</u>	<u>4,206,100</u>	<u>3,908,000</u>
<b>Operating Expenses</b>			
Personal services	1,275,000	1,300,000	1,281,000
Supplies and materials	300,000	271,000	24,000
Other services and charges	1,492,700	1,484,000	1,557,000
Depreciation	1,000,000	1,763,000	13,000
Total operating expenses	<u>4,067,700</u>	<u>4,818,000</u>	<u>2,915,000</u>
Operating loss	<u>(\$ 142,700)</u>	<u>(\$ 611,900)</u>	<u>\$ 993,000</u>
<b>Non-Operating Revenues</b>			
Interest income	100,000	80,000	100,000
Other non-operating revenues	30,000	8,000	8,000
Total non-operating revenues	<u>130,000</u>	<u>88,000</u>	<u>108,000</u>
Available funds	<u>(\$ 12,700)</u>	<u>(\$ 523,900)</u>	<u>\$ 1,101,000</u>
<b>Funds from Other Funds</b>			
General Fund	<u>\$50,000</u>	<u>100,000</u>	
<b>Net Loss</b>	<u>\$ 10,000</u>	<u>\$ 423,900</u>	<u>\$ 10,000</u>
<b>Depreciation Transferred to Restricted Capital</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 10,000</u>
<b>Net Income (Loss) Transferred to Restricted Earnings</b>	<u>(\$ 1,000)</u>	<u>\$ 676,000</u>	<u>\$ 99,000</u>
<b>Restricted Earnings (By Fund)</b>			
Expanding Fund	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>_____</u>
Total year	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>

**WISCONSIN STATE UNIVERSITY SYSTEMS AND RELATED INSTITUTIONS BOARD OF SUPERVISORS ACTUAL  
FINANCIAL STATEMENTS**

**Wisconsin Field/Overhead Statement**

For the year ended December 31, 2007

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Operating Expenses</b>			
Personnel services	\$ 46,074	\$ 42,481	\$ 3,593
Supplies and materials	10,197	7,175	3,022
Other services and charges	100,000	100,000	0,000
Depreciation	20,000	2,176	17,824
Total operating expenses	<u>176,271</u>	<u>152,832</u>	<u>23,439</u>
Operating fee	<u>(20,000)</u>	<u>(20,000)</u>	<u>0,000</u>
<b>Non-Operating Revenues</b>			
Investment income		1,000	1,000
Other nonoperating revenues		2,100	2,100
Total nonoperating revenues		<u>3,100</u>	<u>3,100</u>
Institutional transfers	<u>(20,000)</u>	<u>(20,000)</u>	<u>0,000</u>
<b>Provision From Other Funds</b>	<u>(80,000)</u>	<u>(80,000)</u>	
<b>Net Income</b>	<u>\$ 16,271</u>	<u>\$16,300</u>	<u>29</u>
<b>Revised Funding</b>			
Responsibility of State	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total year</b>	<u>\$ 16,271</u>	<u>\$ 16,300</u>	<u>\$ 29</u>

## INTERNAL SERVICES 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' compensation coverage. This fund is also used to account for the reserves held in claims accounts for the self-insured portion of such claims in connection with the above coverages.
- Group Health Insurance Fund** - The Group Health Insurance Fund is maintained by the Parish to account for benefits 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 Information Systems Fund is maintained by the Parish to account for the allocation to various funds for the cost of operating the Information Systems Department.

**EMPLOYER'S BALANCE SHEET  
FOR FINANCIAL STATEMENTS**

**For the calendar year ended 31 December**

(Amounts in \$'000)

	Current Period 2017	Group Entity Balance 2017	Fixed Reserve 2017	Contract Reserving 2017	Deferred Reserve 2017	Total
<b>Assets</b>						
<b>Current</b>						
Trade receivables	\$ 2,818,48	\$ 1,981,39	\$ 24,357	\$ 39,080	\$ 34,480	\$ 5,107,60
Inventories	1,679,39	1,981,39				3,660,78
Prepaid	14,48	190,48	1,000	1,000	14,48	410,48
Due from other entities	88,88	888	1,100		1,100	2,076,88
Due from other government bodies + other long-term investments	154,74	1,488			1,488	1,741,06
Reserving - of net (100) contract costs				1,000,00		1,000,00
Prepaid expenses	179,79					179,79
<b>Total current assets</b>	<u>3,885,86</u>	<u>5,134,03</u>	<u>26,457</u>	<u>1,040,08</u>	<u>34,668</u>	<u>11,120,52</u>
<b>Property, Plant and Equipment</b>						
Property, Plant and Equipment	14,48		14,48	14,48	14,48	56,92
Less accumulated depreciation	(8,74)		(8,74)	(8,74)	(8,74)	(35,20)
Net accumulated net equipment	<u>5,74</u>	<u>5,74</u>	<u>5,74</u>	<u>5,74</u>	<u>5,74</u>	<u>21,72</u>
<b>Total assets</b>	<u>\$ 3,941,60</u>	<u>\$ 5,139,77</u>	<u>\$ 32,201</u>	<u>\$ 1,045,82</u>	<u>\$ 40,412</u>	<u>\$ 11,142,24</u>
<b>Liabilities</b>						
<b>Current</b>						
Accounts payable and expenses	\$ 4,974,88	\$ 5,974,88	\$ 1,000	\$ 4,000	\$ 4,000	\$ 12,453,64
Due to other entities	10,00	10,00	1,000	1,000,00	1,000,00	1,111,00
<b>Total liabilities</b>	<u>5,084,88</u>	<u>6,084,88</u>	<u>2,000</u>	<u>5,000,00</u>	<u>5,000,00</u>	<u>13,564,64</u>
<b>Deferred Reserves</b>						
Deferred Reserves	10,00	1,000,00				1,010,00
Employment-related Reserves			10,00			10,00
Employment-related gross expense Recognized			14,48	4,000	14,48	19,96
<b>Total deferred reserves</b>	<u>10,00</u>	<u>1,000,00</u>	<u>24,48</u>	<u>4,000</u>	<u>14,48</u>	<u>19,96</u>
<b>Total liabilities and   deferred reserves</b>	<u>\$ 5,094,88</u>	<u>\$ 7,084,88</u>	<u>\$ 26,448</u>	<u>\$ 1,004,00</u>	<u>\$ 40,412</u>	<u>\$ 13,584,60</u>

**STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS AND FUND BALANCES**
**Continuing Part of Financial Statement**

For the year ended December 31, 2017

	Revenue Fund	State Trust Funding Fund	Revenue Funding Fund	Continuing Funding Fund	Information Funding Fund	Total
<b>Operating Revenues</b>						
Fees	\$ 1,112,799	\$ 1,024,449	\$ 260,000	\$ 400,000	\$ 48,500	\$ 2,845,748
Revenue Reimbursement Charge						(40,000)
Total operating revenues	\$ 1,112,799	\$ 1,024,449	\$ 260,000	\$ 400,000	\$ 48,500	\$ 2,845,748
<b>Operating Expenses</b>						
Salaries/benefits	\$ 1,000,000	\$ 800,000	\$ 200,000	\$ 300,000	\$ 50,000	\$ 2,350,000
Travel	1,000,000	1,000,000	1,000,000	200,000	100,000	4,300,000
Communications	24,000		1,000,000	200,000	100,000	1,524,000
Supplies/materials	10,000		500,000	50,000	5,000	1,065,000
Other non-personnel	10,000	100,000	10,000	50,000	100,000	370,000
Depreciation/amortization	1,100		200,000	1,000	100	400,000
Other other	50,000		1,000	1,000	100,000	1,100,000
Information/technology						
- grants purchased						
- for other departments	(50,000)					(50,000)
- by other departments	50,000	1,100,000	10,000	1,000	1,000	1,262,000
Total operating expenses	\$ 2,045,100	\$ 2,900,000	\$ 1,310,000	\$ 602,000	\$ 651,000	\$ 7,508,100
Operating income (loss)	\$ (932,301)	\$ (875,551)	\$ 100,000	\$ (202,000)	\$ (602,500)	\$ (2,512,352)
<b>Non-Operating Revenues</b>						
Reimbursement	100,000	100,000	1,000,000	100,000	1,000	1,301,000
Information operating revenues	50		1	50	1,000	1,051
Total non-operating revenues	\$ 100,050	\$ 100,000	\$ 1,001,001	\$ 100,050	\$ 1,001	\$ 2,302,102
Net change (loss)	\$ (832,251)	\$ (775,551)	\$ 1,101,001	\$ (101,950)	\$ (601,499)	\$ (1,209,250)
<b>Revised Budget</b>						
Operating of year	\$ 2,000,000	\$ 1,800,000	\$ 2,000,000	\$ 1,000,000	\$ 500,000	\$ 7,500,000
Revised	\$ 1,170,749	\$ 1,024,449	\$ 260,000	\$ 400,000	\$ 48,500	\$ 2,845,748



**STATEMENTS OF FINANCIAL POSITION**  
**AND BALANCE SHEETS**

**For the Years Ended December 31, 2009**

(in thousands of dollars)

	Current Assets	Non- Current Assets	Total Assets	Current Liabilities	Total Liabilities	Total Equity
<b>Current Assets</b>						
Operating Assets	\$ 1,572,000	\$ 1,050,000	\$ 2,622,000	\$ 1,400,000	\$ 1,222,000	\$ 1,400,000
Inventories	10,000	10,000	20,000	10,000	10,000	10,000
Accounts receivable	100,000	100,000	200,000	100,000	100,000	100,000
Prepaid expenses	10,000	10,000	20,000	10,000	10,000	10,000
Other current assets	10,000	10,000	20,000	10,000	10,000	10,000
Total current assets	170,000	130,000	300,000	130,000	130,000	170,000
Non-current assets	1,402,000	920,000	2,322,000	1,270,000	1,092,000	1,230,000
Property, plant and equipment	1,000,000	800,000	1,800,000	1,000,000	800,000	1,000,000
Intangible assets	100,000	100,000	200,000	100,000	100,000	100,000
Other non-current assets	302,000	20,000	322,000	170,000	192,000	130,000
Total non-current assets	1,402,000	920,000	2,322,000	1,270,000	1,092,000	1,230,000
<b>Current Liabilities</b>						
Operating Liabilities						
Accounts payable				100,000	100,000	100,000
Other current liabilities				100,000	100,000	100,000
Total current liabilities				200,000	200,000	200,000
Non-current liabilities				1,070,000	892,000	1,092,000
Long-term debt				1,000,000	800,000	1,000,000
Other non-current liabilities				70,000	92,000	92,000
Total non-current liabilities				1,070,000	892,000	1,092,000
<b>Total Liabilities</b>				1,270,000	1,092,000	1,292,000
<b>Equity</b>						
Common stock	1,000,000	1,000,000	2,000,000	1,000,000	1,000,000	1,000,000
Retained earnings	400,000	50,000	450,000	270,000	92,000	358,000
Total equity	1,400,000	1,050,000	2,450,000	1,270,000	1,092,000	1,358,000

**STATEMENT OF RECEIPTS, EXPENSES, CAPITAL AND FINANCIAL RESOURCES, INCOME AND NET ASSETS  
(CONTINUED) (DOLLARS IN THOUSANDS)**

**Year-End Public Fundraising Circumstances**

For the year ended December 31, 2007

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Operating Revenues</b>			
Fundraising	<u>\$ 1,483,000</u>	<u>\$ 1,370,000</u>	<u>\$ 113,000</u>
<b>Operating Expenses</b>			
Executive salaries	1,076,627	1,000,000	76,627
Travel	1,500,000	2,000,000	(500,000)
Executive salaries	200,000	160,000	40,000
Supplies and materials	50,000	50,000	0
Other contractual charges	15,000	15,000	0
Capital expenditures	50,000	0	50,000
Depreciation	0	50,000	(50,000)
Other non-restricted			
for office equipment	(50,000)	(50,000)	0
by other departments	75,000	75,000	0
Total operating expenses	<u>3,006,627</u>	<u>3,305,000</u>	<u>(298,373)</u>
Operating loss	<u>(1,523,627)</u>	<u>(1,935,000)</u>	<u>(411,373)</u>
<b>Non-Operating Revenues</b>			
Investment income	175,000	175,000	0
Other non-operating revenues	0	70	70
Total non-operating revenues	<u>175,000</u>	<u>175,070</u>	<u>70</u>
<b>Net Loss</b>	<u>(1,348,627)</u>	<u>(1,759,930)</u>	<u>(411,303)</u>
<b>Balance Sheet</b>			
Beginning of year	<u>1,401,000</u>	<u>1,401,000</u>	<u>0</u>
End of year	<u>\$ 1,441,000</u>	<u>\$ 1,001,000</u>	<u>\$ 440,000</u>

**MUNICIPAL REVENUES, EXPENSES AND CAPITAL EXPENDITURES - ANNUAL FINANCIAL STATEMENTS  
 (UNAUDITED) - \$ IN THOUSANDS**

Statement F-1

**General Fund Classified Accounts**

For the year ended December 31, 2020

	Budget	Actual	Variance (Favorable/ Unfavorable)
<b>Operating Revenues</b>			
<b>Fees and Charges</b>	<u>\$ 4,072,533</u>	<u>\$ 3,848,881</u>	<u>\$ 223,652</u>
<b>Operating Expenses</b>			
<b>Salaries and benefits</b>		397,800	(397,800)
<b>Utilities</b>	1,100,000	1,020,871	79,129
<b>Other contractual obligations</b>	33,000	17,000	16,000
<b>Materials and supplies</b>			
<b>Depreciation</b>			
<b>Other operating expenses</b>	<u>164,000</u>	<u>190,850</u>	<u>26,850</u>
<b>Total operating expenses</b>	<u>1,301,000</u>	<u>1,616,521</u>	<u>315,521</u>
<b>Operating income (loss)</b>	<u>771,533</u>	<u>1,232,360</u>	<u>460,827</u>
<b>Non-Operating Revenues</b>			
<b>Investment income</b>	<u>101,000</u>	<u>149,800</u>	<u>48,800</u>
<b>Net Income (Loss)</b>	<u>872,533</u>	<u>1,382,160</u>	<u>509,627</u>
<b>Retained Earnings</b>			
<b>Beginning of year</b>	<u>1,681,648</u>	<u>1,681,648</u>	
<b>End of year</b>	<u>\$ 2,554,181</u>	<u>\$ 3,063,808</u>	<u>\$ 509,627</u>

**MEMORANDUM REPORT ON THE FINANCIAL STATEMENTS OF THE UNIVERSITY OF CALIFORNIA,  
AS OF DECEMBER 31, 1992**

**University Funds/Unaudited Statement**

For the year ended December 31, 1992

	1992	1991	Funds Controlled Indirectly
<b>Operating Revenues</b>			
Fees	<u>\$ 29,000</u>	<u>\$ 29,000</u>	<u>\$ 29,000</u>
<b>Operating Expenses</b>			
Salaries	14,000	14,100	1,700
Professional fees	24,000	47,000	19,000
Supplies and materials	25,000	9,000	19,000
Utilities and maintenance	40,000	39,000	10,000
Depreciation	100	100	100
Travel	5,000	6,000	(2,000)
Allocated expenditures - services performed - for other departments	<u>14,700</u>	<u>14,200</u>	<u>1,000</u>
<b>Total operating expenses</b>	<u>139,000</u>	<u>139,400</u>	<u>51,000</u>
<b>Operating income (loss)</b>	<u>\$ (10,000)</u>	<u>\$ (10,400)</u>	<u>\$ (2,000)</u>
<b>Non-Operating Revenues</b>			
Investment income	15,000	15,000	(5,000)
Other non-operating revenues	-	-	-
<b>Total non-operating revenues</b>	<u>15,000</u>	<u>15,000</u>	<u>(5,000)</u>
<b>Net Income (Loss)</b>	<u>\$ (5,000)</u>	<u>\$ (5,400)</u>	<u>\$ (7,000)</u>
<b>Revised Ending   Beginning of Year</b>	<u>10,401</u>	<u>15,801</u>	-
<b>Total year</b>	<u>\$ 5,401</u>	<u>\$ 10,401</u>	<u>\$ 7,000</u>

**STATE OF MICHIGAN, DEPARTMENT OF TREASURY, BUDGETARY CONTROL, FINANCIAL ACCOUNTING  
 PERFORMANCE REPORT**
**Financial Funds Available for Contract**

For the year ended December 31, 1991

	Budget	Actual	Variance Favorable (\$ Amount)
<b>Operating Revenues</b>			
Revenue from contracts charges	<u>7,400,000</u>	<u>7,400,000</u>	<u>0</u>
<b>Operating Expenses</b>			
Contract services	20,270	20,270	0
Supplies and materials	20,400	20,270	1,130
Other services and charges	6,000	5,900	100,000
Supplies and maintenance	1,000	1,000	0
Expenses	11,000	10,900	1,000
Allocated expenses to services performed by other departments	<u>11,700</u>	<u>0</u>	<u>11,700</u>
Total operating expenses	<u>49,370</u>	<u>48,340</u>	<u>1,030</u>
Operating income (loss)	<u>2,030</u>	<u>2,070</u>	<u>40</u>
<b>Non-Operating Revenues</b>			
Investment income	1,000	1,000	0
Other nonoperating revenues		50	50
Total nonoperating revenues	<u>1,000</u>	<u>1,050</u>	<u>50</u>
<b>Net Income (Loss)</b>	<u>3,030</u>	<u>3,120</u>	<u>90</u>
<b>Residual (Surplus)</b>			
Beginning of year	<u>17,000</u>	<u>17,000</u>	<u>0</u>
End of year	<u>20,030</u>	<u>20,120</u>	<u>90</u>

WYOMING BRICKWORKS, INCORPORATED AND SALES CORPORATION - SPECIAL AGREEMENT  
 (FORMERLY WYOMING BRICKWORKS)

Year-to-Date Profit Consolidated Statement

For the year ended December 31, 1967

	Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues:			
Revenue from contract sales	\$ 104,800	\$ 97,400	\$ (7,400)
Operating Expenses:			
Personnel salaries	60,800	59,000	1,800
Supplies and materials	2,000	3,100	(1,100)
Other contractual charges	10,000	49,700	(1,700)
Repairs and maintenance	3,500	100	3,400
Depreciation	1,000	1,000	0,000
Contractor's equipment			
Office expenses	6,000	6,000	0,000
Total operating expenses	83,300	119,800	36,500
Operating Income	\$ 21,500	\$ (22,400)	\$ (43,900)
Non-Operating Revenues:			
Investment Income	1,000	1,000	0,000
Miscellaneous Income		100	100
Total non-operating revenues	1,000	1,100	100
Net Income	\$ 2,500	\$ (21,300)	\$ (23,800)
Reserve for Contingencies			
Provision of year	0,000	0,000	0,000
Total of year	\$ 2,500	\$ (21,300)	\$ (23,800)



## SECONDARY FUND TYPES

### Agency Funds

**Inventory Clearing Fund** - To account for the accumulation of the Parish's disbursements for inventory claims.

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

**Payroll Clearing and Other Current Funds** - To account for the accumulation 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 Fund 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.

**Deferred Compensation Fund** - To account for the participants' contributions to the deferred compensation plan administered by the Public Employees Benefit Services Corporation.

**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 lands 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 (based prior to January 1, 1988) at appropriate amounts and times in the future. Resources are contributed by employees at rates fixed by law and by the Public Safety Fund in amounts determined by the Parish Council.



**COMPRESSOR BALANCE SHEET**  
**RECEIPTS & PAY**

Continental Power Compressor Corporation

December 31, 1992

	1 2 3 4 5 6					
	Receipts	Receipts	Receipts	Withdrawals	Payroll	Balance
	Check	Check	Check	Check	Check	Forward
	Foot	Foot	Foot	Foot	Foot	Foot
<b>Assets</b>						
Cash	\$ 44,973		\$ 50,000	\$ 10,000		\$ 17,000
Receivables					\$ 80,000	
Receivables - other						
Due from other funds				1,500,000		
<b>Total assets</b>	<b>\$ 44,973</b>	<b>\$ 0</b>	<b>\$ 50,000</b>	<b>\$ 1,510,000</b>	<b>\$ 80,000</b>	<b>\$ 17,000</b>
<b>Liabilities</b>						
Accounts payable	\$ 44,973					
Due to Colonial Compressor Equipment						
Due to corporate officers						
Due to property maintenance						
Due to contractors	50,000		\$ 50,000	\$ 1,000,000		
Due to contractors/vendors:						
Continental Industrial Development Fund						\$ 17,000
Continental Hotel/Bar					\$ 80,000	
Continental Transportation, Inc.						
Other contractors/vendors:			2,000	75,000		
<b>Total liabilities</b>	<b>44,973</b>	<b>0</b>	<b>50,000</b>	<b>1,075,000</b>	<b>80,000</b>	<b>17,000</b>
<b>Reserve/Retain</b>						
Retained for employee						
provisionable						
<b>Total liabilities and/or reserve</b>	<b>\$ 44,973</b>	<b>\$ 0</b>	<b>\$ 50,000</b>	<b>\$ 1,075,000</b>	<b>\$ 80,000</b>	<b>\$ 17,000</b>

Repair Funds			Public Fund Fund		
Fund no. Activity Fund	Federal Competition Fund	State Emergency Medical Care Fund	State Public and Social Fund	State's Public and Social Fund	Total
5 04,00	\$ 1,041,00	\$ 11,50	\$ 11,50	\$ 10,00	\$ 23,00
		100,00	1,000,00	200,00	1,200,00
		10,00	0,00	0,00	10,00
					11,000,00
5 04,00	\$ 1,051,00	\$ 21,500	\$ 1,011,50	\$ 200,00	\$ 1,211,50
	\$ 1,051,00	\$ 21,500	\$ 11	\$ 40	\$ 10,00
				100,00	1,007,00
					10,000
5 04,00				100,00	10,000
					10,000
04,00					10,000
04,00	1,051,00	21,500	11	100,00	1,072,50
			1,000,00	1,000,00	2,000,00
			1,000,00	1,000,00	2,000,00
5 04,00	\$ 1,051,00	\$ 21,500	\$ 1,011,50	\$ 200,00	\$ 1,211,50

## COMBINING STATEMENTS OF FINANCIAL POSITION AND STATEMENTS OF OPERATIONS

## Financial Statements of the Corporation

December 31, 1997

	Balance January 1, 1997		Balance December 31, 1997	
	Assets	Liabilities	Assets	Liabilities
<b>Investment/Trading Fund Assets</b>				
Cash	\$ 47,540	\$ 1,000,000	\$ 1,001,764	\$ 1,000,000
Investments - at cost	27,174	0	183,024	0
Due from other funds	38,440	1,000,000	2,893,000	0
<b>Total assets</b>	<b>\$ 113,154</b>	<b>\$ 2,000,000</b>	<b>\$ 4,077,788</b>	<b>\$ 2,000,000</b>
<b>Liabilities</b>				
Accruals payable	\$ 0	\$ 0	\$ 0	\$ 1,000,000
Due to other funds	113,154	1,000,000	1,077,788	1,000,000
<b>Total liabilities</b>	<b>\$ 113,154</b>	<b>\$ 1,000,000</b>	<b>\$ 1,077,788</b>	<b>\$ 2,000,000</b>
<b>Investment/Trading Fund Assets</b>				
Cash	\$ 0	\$ 100,000,000	\$ 100,000,000	\$ 0
<b>Liabilities</b>				
Due to other funds	\$ 0	\$ 100,000,000	\$ 100,000,000	\$ 0
<b>Fund of Unrestricted Assets</b>				
Cash	\$ 10,000	\$ 0	\$ 0	\$ 10,000
Due from other funds	0	0	0	0
<b>Total assets</b>	<b>\$ 10,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 10,000</b>
<b>Liabilities</b>				
Accruals payable	\$ 0	\$ 0	\$ 0	\$ 0
Due to other funds	10,000	0	0	10,000
Due to other governmental units	0	0	0	0
<b>Total liabilities</b>	<b>\$ 10,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 10,000</b>
<b>Unrestricted Fund Assets</b>				
Cash	\$ 1,700,701	\$ 0	\$ 0	\$ 1,700,701
Due from other funds	49,107	\$ 0	\$ 0	\$ 1,700,701
Due from other governmental units	1,700	0	0	0
<b>Total assets</b>	<b>\$ 1,750,508</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,700,701</b>
<b>Liabilities</b>				
Due to other funds	\$ 1,750,508	\$ 0	\$ 0	\$ 1,700,701
Due to other governmental units	0	0	0	0
<b>Total liabilities</b>	<b>\$ 1,750,508</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,700,701</b>
<b>Steady Fund Assets</b>				
Investments - at cost	\$ 25,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<b>Liabilities</b>				
Due to other governmental units	\$ 25,000	\$ 0	\$ 0	\$ 1,000,000

	Balance January 1, 1992	Additions	Deductions	Balance December 31, 1992
<b>Industrial Development/Investment Fund</b>				
<b>Assets:</b>				
Investments - at cost	\$ 10,000	\$ 0	\$ 0	\$ 10,000
<b>Liabilities:</b>				
Due to other governmental funds	\$ 10,000	\$ 0	\$ 0	\$ 10,000
<b>Transfers in (to) other Funds</b>				
Investments - original	\$ 10,000	\$ 1,000,000	\$ 1,170,000	\$ 0
Due to other funds	0	0	0	0
<b>Total assets</b>	<u>\$ 10,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,170,000</u>	<u>\$ 10,000</u>
<b>Liabilities:</b>				
Due to other funds	\$ 10,000	\$ 0	\$ 0	\$ 10,000
Due to other governmental units	0	0	100,000	100,000
<b>Total liabilities</b>	<u>\$ 10,000</u>	<u>\$ 0</u>	<u>\$ 100,000</u>	<u>\$ 110,000</u>
<b>Industrial Development/Investment Fund:</b>				
Investments - at cost	\$ 1,000,000	\$ 0	\$ 0	\$ 1,000,000
<b>Liabilities:</b>				
Due to other governmental agencies	\$ 100,000	\$ 0	\$ 0	\$ 100,000
<b>Major Community Development Fund</b>				
<b>Assets:</b>				
Investments - at cost	\$ 10,000	\$ 100,000	\$ 100,000	\$ 110,000
Investments - other	100,000	100,000	100,000	100,000
Due to other funds	0	0	0	0
<b>Total assets</b>	<u>\$ 110,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 210,000</u>
<b>Liabilities:</b>				
Due to other funds	\$ 110,000	\$ 0	\$ 0	\$ 110,000
<b>Transfers - All Agency Funds</b>				
<b>Assets:</b>				
Cash	\$ 1,000,000	\$ 1,000,000,000	\$ 1,000,000,000	\$ 999,000
Investments - at cost	100,000	1,000,000	1,000,000	100,000
Investments - other	1,000	10,000	10,000	1,000
Due from other funds	1,000,000	10,000,000	10,000,000	1,000,000
Due from other governmental units	0	100,000	100,000	0
<b>Total assets</b>	<u>\$ 1,001,000</u>	<u>\$ 1,010,100,000</u>	<u>\$ 1,010,100,000</u>	<u>\$ 1,001,000</u>
<b>Liabilities:</b>				
Accounts payable	\$ 1,000	\$ 10,000	\$ 10,000	\$ 1,000
Due to agency funds	100,000	10,000	10,000	100,000
Due to All Other Agency Funds	1,000,000	10,000	10,000	1,000,000
Due to other funds	1,000,000	100,000,000	100,000,000	1,000,000
Due to other governmental units	100,000	10,000	10,000	100,000
<b>Total liabilities</b>	<u>\$ 1,001,000</u>	<u>\$ 100,110,000</u>	<u>\$ 100,110,000</u>	<u>\$ 1,001,000</u>

**STATEMENT OF ASSETS AND LIABILITIES DEVELOPING COMPANY  
FOR THE YEAR ENDED 12/31/2010**

**Trustee's Report (Consolidated Statement)**

For the year ended December 31, 2010

	Trust Statement Debit Total	Trustee Statement Credit Total	Total
<b>Assets</b>			
Contributions	\$ 11,400	\$ 10,400	\$ 21,800
Investment income	<u>10,400</u>	<u>47,000</u>	<u>57,400</u>
Total additions	<u>21,800</u>	<u>57,400</u>	<u>79,200</u>
<b>Subtractions</b>			
Benefits	40,700	40,000	80,700
Administrative expenses	4,000		4,000
Professional fees	4,000	100	4,100
SEC filing expenses	400	4,000	4,400
Other	<u>400</u>	<u>4,000</u>	<u>4,400</u>
Total subtractions	<u>49,500</u>	<u>48,100</u>	<u>97,600</u>
<b>Net Increase</b>	<u>2,300</u>	<u>9,300</u>	<u>11,600</u>
<b>Net Assets (Liabilities) and Fund for Pensions (Benefits):</b>			
Beginning of year	<u>1,000,000</u>	<u>1,000,000</u>	<u>2,000,000</u>
End of year	<u>\$ 1,002,300</u>	<u>\$ 1,009,300</u>	<u>\$ 2,011,600</u>

**GENERAL - FIXED ASSETS ACCOUNT GROUP**

**STATEWIDE ENVIRONMENTAL FUND-ADDITIONAL FUNDING**

**Year-Ended Funds Available for Investment**

**(December 31, 2007)**

<b>Fund of Investments:</b>	
Fund, Buildings and Improvements	\$ 50,000,000
Office Facilities, Station and Equipment	5,000,000
Marketing and Expenses	50,000,000
Construction Expenses	<u>5,000,000</u>
<b>Total general fund assets</b>	<b>\$ 110,000,000</b>
<b>Investments in general fund accounts:</b>	
General fund	\$ 5,000,000
Special services fund	50,000,000
Enterprise fund	5,000
Enterprise fund	500,000
Capital projects fund	<u>50,000,000</u>
<b>Total investment in part of investment</b>	<b>\$ 105,000,000</b>

**COMPARISON OF THE FUND BUDGETS OF THE CITY OF SAN JOSE, CALIFORNIA**

**San Jose Water/Wastewater Treatment**

October 31, 1997

	Total	Land, Buildings and Equipment	Water, Sewer, Storm and Equipment	Mobile Equipment
<b>General Government</b>				
Debt service	\$ 14,000		\$ 14,000	\$ 14,000
Maintenance staff	15,000		15,000	
City cost	75,750			75,750
Mobile cost	14,000		14,000	
Other direct	10,250		10,250	
Adopt - other	10,000		10,000	
Water purchase	144,000		144,000	144,000
Regional rates	2,750		2,750	
Sludge	100,000		100,000	
Marketing	1,000,000	\$ 40,000	100,000	14,700
Risk management	10,000		10,000	10,000
Water system	70,000		70,000	70,000
Wastewater system	400,000		400,000	
General government land and facility	7,475,000	7,144,000	10,000	11,000
Plant maintenance	1,000,000	400,000	600,000	1,000,000
City Manufacturing	10,000		10,000	10,000
Plant and facility	200,000		200,000	200,000
<b>Total general government</b>	<b>11,701,750</b>	<b>7,684,000</b>	<b>1,084,000</b>	<b>1,550,750</b>
<b>Public Utility</b>				
Water purchase	1,000,000	1,000,000	10,000	70,000
Ww purchase	5,700,000	5,700,000	100,000	4,000,000
Peak purchase	1,100,000	1,100,000	100,000	10,000
<b>Total public utility</b>	<b>7,800,000</b>	<b>7,800,000</b>	<b>210,000</b>	<b>4,080,000</b>
<b>Industrial Disposal</b>				
Public works	400,000	100,000	100,000	200,000
Public transportation	10,000	10,000		
Sludge	1,000,000	400,000	10,000	1,000,000
Sludge	15,000,000	100,000	10,000	10,000,000
<b>Total industrial disposal</b>	<b>16,410,000</b>	<b>500,000</b>	<b>120,000</b>	<b>11,010,000</b>
<b>Sanitation</b>				
Wastewater collection	500		500	
Wastewater fee	70,000	40,000	30,000	6,000
Marketing	5,000		5,000	
Facility	5,700,000	5,700,000	100,000	5,000,000
<b>Total sanitation</b>	<b>6,205,500</b>	<b>6,140,000</b>	<b>135,500</b>	<b>5,006,000</b>
<b>Health and Welfare</b>				
Facility	10,000		10,000	10,000
Public health center	1,000,000	1,000,000	10,000	70,000
Emergency fund	1,000		1,000	
Emergency response	10,000		10,000	10,000
Wastewater infrastructure	10,000		10,000	
<b>Total health and welfare</b>	<b>1,021,000</b>	<b>1,010,000</b>	<b>31,000</b>	<b>90,000</b>

Continued



	Total	Land, Buildings and Improvements	Vehicles, Furniture, Fixtures and Equipment	Machinery Equipment
<b>Police activities:</b>				
Motorcycles	3,000			3,000
Pools and recreation	92,323		9,809	12,094
Pumps and sludge	3,000		3,000	
Scaffolds	3,000		3,000	
Special equipment	3,000		3,000	
Tools and tools	3,000	3,000		
Motors and	55,500	55,500	10,000	10,000
Refrigerators	30,300	30,300	3,000	30,000
Refrigerators	30,300	30,300		
Signs and bills	50,500	50,500	10,000	10,000
Special facilities	10,000	10,000		10,000
Tire maintenance	10,000			
Total values and reserves	<u>3,070,800</u>	<u>3,070,800</u>	<u>30,809</u>	<u>70,104</u>
<b>Revenue/Development and activities:</b>				
Waterway projects	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000</u>	
Total general fund items allocated to facilities	<u>613,000</u>	<u>613,000</u>	<u>3,000,000</u>	<u>3,000,000</u>
<b>Construction projects:</b>	<u>9,000,000</u>			
Total general fund items	<u>\$ 3,000,000</u>			

## MEMORIAL UNIVERSITY OF NEW BRUNSWICK, INC. (INCORPORATED IN CANADA)

## Treasury Funds Financial Statement

for the period ended December 31, 2011

	General Fund Assets January 1, 2011	Additions	Deletions	General Fund Assets December 31, 2011
<b>General Government</b>				
Provisional	\$ 46,880	\$ 69,641		\$ 116,521
Provisional roll	25,449	1,091		26,540
City seat	25,714			15,574
Health seat	26,860	1,917		14,109
Food of seat	22,439	15,467		96,210
Student center	1,000			1,000
Public provision	262,141	18,829		280,970
Major in advance	1,770			1,770
Finance	129,290	26,426		155,716
Foodbank	126,577			124,517
Gift management	16,694		\$ 4,295	12,399
Stations/venues	28,133			29,074
Information system	298,000			600,000
General government limited liability	7,600,000	16,000		7,616,000
Event administration	12,700,000	248,000	110	12,918,000
City/Media's office	125,000	16,000		141,000
Planning & study	126,240	64,700		190,940
<b>Total general government</b>	<b>26,292,000</b>	<b>77,200</b>	<b>4,295</b>	<b>26,365,000</b>
<b>Public Safety</b>				
Police provision	1,046,520	174,714	11,000	1,209,234
Fire provision	68,200,000	614,100	117,000	68,697,100
Public prisons	26,124,207	24,000		26,148,207
<b>Total public safety</b>	<b>95,370,727</b>	<b>812,814</b>	<b>128,000</b>	<b>96,055,541</b>
<b>Health and Welfare</b>				
Public works	690,000	61,600		751,600
Public transportation	32,000			11,000
Health	1,420,000	204,000	20,400	1,603,600
Recreation	27,710,000	1,028,000	110,000	28,628,000
<b>Total health and welfare</b>	<b>15,832,000</b>	<b>1,293,600</b>	<b>130,400</b>	<b>17,000,000</b>
<b>Education</b>				
Non-appeal activities		700		700
Student center	70,000			69,000
Recreation	1,000			1,000
Education	6,920,700	124,100		7,044,800
<b>Total education</b>	<b>7,692,700</b>	<b>124,800</b>		<b>7,817,600</b>
<b>Municipal Utilities</b>				
Finance	61,600			61,600
Public health center	1,011,700	1,000		1,012,700
Management fee	1,000			1,000
Engineering program/center	10,000	1,000		11,000
Regulatory activities center	12,700			12,700
<b>Total municipal utilities</b>	<b>1,200,000</b>	<b>2,000</b>		<b>1,202,000</b>

Continued

	General Fund Assets January 1, 2007	Debit	Credit	General Fund Assets December 31, 2007
<b>Funds and Resources:</b>				
Total available	\$100			\$100
Funds not available	75,800			75,800
Funds not used	1,600			1,600
Total	1,000			1,000
Special Receipts	1,000	1,000		0
Cash, Pledges	1,000			1,000
Appropriations	75,800	65,000		10,800
Capital expenditures	65,000	70,000	1,000	0
City savings	65,000			65,000
City and State	65,000			65,000
Grant Receipts	14,700			14,700
Accumulated	14,700	1,000		13,700
Total funds and resources	1,000,000	170,000	1,000	1,000,000
<b>Financial Development and Activities:</b>				
Waterway activity	1,000,000			1,000,000
Total general fund/other allocated to facilities	66,700,000	660,000	500,000	66,760,000
<b>Capital Expenditures:</b>	1,000,000	1,000,000	700,000	1,700,000
Total general fund/other	\$ 67,700,000	\$ 1,000,000	\$ 1,000,000	\$ 67,700,000

## OTHER SUPPLEMENTARY INFORMATION SECTION

**INDEPENDENT MEMBERS' COMPENSATION****Independent Public Charitable Foundation**

For the year ended December 31, 2007

**INDEPENDENT MEMBERS' COMPENSATION**

The following table shows the compensation of the members of the Public Council. Compensation with respect to members of the Public Council included the monthly payment (net of applicable income tax withholdings) made to each of the members of the Public Council (total \$900 per month) and each other Council member received \$100 per month.

	Salary
Ray B. Bradburn, Jr.	\$ 5,000
Joseph J. Chertok, Jr.	5,000
Carl D. Chertok, Jr.	5,000
William M. Engleman	5,000
Paul H. Holsitz, Jr.	5,000
Edward J. Hony	5,000
Harold P. Jappard	5,000
Charles D. Meyer	5,000
Robert A. Thibault	5,000
Total	<u>\$ 50,000</u>

## MEMORIAL UNIVERSITY, PLANS AND EQUIPMENT FUND BALANCES, 2022

## Non-Asset Fund (Consolidated Statement)

December 31, 2021

	Annual Depreciation Rate	December 31, 2021			December 31, 2020	
		Balance Carry- Forward \$ 1,000	Additions	Deletions	Balance Depreciation	Net Book Value
<b>Electric System</b>						
Plant and Improvements	3% - 8%	\$ 16,782,937	\$ 2,077,261		\$ 16,279,240	\$ 11,177,543
Construction In Progress		6,750,000	2,000,000	\$ 2,000,000	4,000,000	4,000,000
Electric System	4% - 8%	15,000,000	2,000,000		17,000,000	16,177,543
<b>Total</b>		<b>38,532,937</b>	<b>4,077,261</b>	<b>2,000,000</b>	<b>41,009,240</b>	<b>31,355,086</b>
<b>Gas Distribution System</b>						
Gas Distribution System	3% - 8%	2,738,000	240,000		4,000,000	4,000,000
Construction In Progress		500,000	400,000		1,400,000	1,400,000
<b>Total gas</b>		<b>3,238,000</b>	<b>640,000</b>		<b>5,400,000</b>	<b>5,400,000</b>
<b>Mechanical Equipment Miscellaneous Equipment and Construction In Progress</b>	30% - 35%	3,004,400	10,000		3,004,400	3,004,400
		3,004,400	10,000		3,004,400	3,004,400
<b>Total</b>		<b>4,008,800</b>	<b>20,000</b>		<b>4,008,800</b>	<b>4,008,800</b>
<b>Total</b>		<b>\$ 46,780,137</b>	<b>\$ 4,737,461</b>	<b>\$ 2,000,000</b>	<b>\$ 50,018,040</b>	<b>\$ 40,767,386</b>

**MANUFACTURING AND SERVICE CORPORATIONS**

**Trustees Field-Operated Government**

December 31, 1977

**PROPERTY**

Company	Type of Property	Amount	Depreciable Life
United States Fidelity and Guaranty Company	Various Commercial Buildings: \$10,000,000	Buildings	1-40 yrs
Acquiescent Company	Trucks, Laptops, Rice and Office Utility Inventories: \$100,000	\$1,000,000	1-40 yrs
United States Fidelity and Guaranty Company	Truck Liability Inventories: \$1,000,000	1,000,000	1-40 yrs
Insurance Company of North America	<sup>1</sup> Commercial Property Inventories: \$100,000	\$1,000,000	1-40 yrs
Washington Fire Insurance Company	<sup>1</sup> Commercial Property (Revolving fund of \$10,000,000)	\$1,000,000	1-40 yrs
Fireman's Fund Insurance Company of LA	<sup>1</sup> Commercial Property (Revolving fund of \$10,000,000)	\$1,000,000	1-40 yrs
Fireman's Fund Insurance Company of LA	<sup>1</sup> Commercial Property (Revolving fund of \$10,000,000)	\$1,000,000	1-40 yrs
United Guaranty	Trucks and Office Utility Inventories: 50,000 - 40,000	\$1,000,000	1-40 yrs
United States Fidelity and Guaranty Company	Trucks/Laptops, (Various Commercial and Auto Buildings)	2,000,000	1-40 yrs

<sup>1</sup> The present value of the value of the items of trust administration holding a status including the personal property, nondepreciable in character and \$10,000,000, which are reported as capital in the above items.

**WORLDWIDE TELEVISION CORPORATION - STRATTON PECO**

**Wired-line Plant (Consolidated Government)**

December 31, 1997

**COMPARISON**

Records maintained by the Public Service Division indicated that new 10,000 utility accounts at December 31, 1997 compared to 11,000 utility accounts at December 31, 1996.

As required by the nature of service being provided at December 31, 1997 and December 31, 1996, follows:

EXPENSES	December 31, 1997	December 31, 1996
Electric	5,500	5,500
Gas	<u>15,000</u>	<u>16,000</u>
Total	<u>20,500</u>	<u>21,500</u>

This data represents the estimates of December 31, 1997.







**GENERAL GOVERNMENTAL EXPENDITURES**

**To whom Paid Classified Expend**

Last Year

(\$/MILLION)

Year	Total	Classified Expenditure	Public Utility	State and Foreign	Residual
1988	\$ 10,302,000	\$ 3,000,000	\$ 1,500,000	\$ 1,000,000	\$ 5,802,000
1989	10,887,000	3,700,000	2,000,000	1,400,000	5,787,000
1990	10,000,000	3,500,000	2,000,000	1,500,000	5,000,000
1991	10,500,000	3,400,000	2,000,000	1,400,000	4,500,000
1992	10,000,000	3,000,000	2,000,000	1,000,000	5,000,000
1993 (1)	10,500,000	3,000,000	2,000,000	1,000,000	4,500,000
1994 (2)	10,000,000	3,000,000	2,000,000	1,000,000	4,000,000
1995 (3)	10,000,000	3,000,000	2,000,000	1,000,000	4,000,000
1996 (4)	10,000,000	3,000,000	2,000,000	1,000,000	4,000,000
1997 (5)	10,000,000	3,000,000	2,000,000	1,000,000	4,000,000

(1) The residual amount for this year is attributable to items not properly classified under the other three functions.

(2) "Miscellaneous" includes capital outlay.

(3) As reported by CHSR (S.A.) funds began to report certain component units as direct rather than indirect.

(4) Includes all governmental fund types.

Source: Comprehensive Annual Financial/Liability Report

Health and Welfare	Child Welfare	Tuition and Services	Education	Family Maintenance and Assistance	Substance Abuse
1. 170,000	5. 5,470,070	5. 2,795,580	1. 10,000	6. 5,600,000	4. 3,000,000
1,604,200	44,400,000	2,000,000	10,000	6,000,000	4,700,000
4,750,700	47,970,070	3,795,580	10,000	11,700,000	2,703,700
6,000,770	48,000,000	40,47,000	10,000	12,700,000	10,000,000
4,750,000	48,000,000	3,600,000	10,000	12,000,000	1,000,000
4,700,000	5,000,000	1,000,000	10,000	5,000,000	4,700,000
1,000,000	2,000,000	1,400,000	20,000	2,500,000	1,000,000
1,500,000	3,000,000	1,000,000	20,000	3,000,000	1,000,000
1,000,000	4,000,000	1,000,000	20,000	1,500,000	1,000,000
4,700,000	5,000,000	2,100,000	20,000	1,000,000	1,000,000

## GENERAL GOVERNMENTAL REVENUES BY SOURCE

## Revenue Data Classified Statement

Last Six Years

(amounts in \$)

Year	Total	State	General and Special	Local governments	Charge for Services	Other	Residual
1980	1,470,640	1,200,000	266,226	1,027,500	1,607,000	1,294,607	1,176,600
1981	1,670,700	1,350,000	320,600	1,070,000	1,800,000	1,400,000	1,310,000
1982	1,800,000	1,450,000	350,000	1,100,000	1,900,000	1,500,000	1,400,000
1983	2,000,000	1,550,000	450,000	1,150,000	2,000,000	1,600,000	1,500,000
1984	2,200,000	1,650,000	500,000	1,200,000	2,100,000	1,700,000	1,600,000
1985 (1)	2,400,000	1,750,000	550,000	1,250,000	2,200,000	1,800,000	1,700,000
1986 (2)	2,600,000	1,850,000	600,000	1,300,000	2,300,000	1,900,000	1,800,000
1987 (3)	2,800,000	1,950,000	650,000	1,350,000	2,400,000	2,000,000	1,900,000
1988 (4)	3,000,000	2,050,000	700,000	1,400,000	2,500,000	2,100,000	2,000,000

Table 2(a)

## GENERAL GOVERNMENTAL LIABILITIES BY SOURCE

## Liability Data Classified Statement

Last Six Years

(amounts in \$)

Year	Total	All Federal Taxes	State Tax	Special Assessment Taxes	Other Taxes
1980	1,500,000	1,000,000	500,000	500,000	500,000
1981	1,600,000	1,050,000	550,000	550,000	550,000
1982	1,700,000	1,100,000	600,000	600,000	600,000
1983	1,800,000	1,150,000	650,000	650,000	650,000
1984	1,900,000	1,200,000	700,000	700,000	700,000
1985 (1)	2,000,000	1,250,000	750,000	750,000	750,000
1986 (2)	2,100,000	1,300,000	800,000	800,000	800,000
1987 (3)	2,200,000	1,350,000	850,000	850,000	850,000
1988 (4)	2,300,000	1,400,000	900,000	900,000	900,000

(1) In compliance with the State Finance Code, certain revenues are classified as State Revenue.

(2) In 1986, the State Finance Code was amended to require that certain revenues be classified as State Revenue.

(3) In 1987, certain revenues were classified as State Revenue.

(4) In 1988, certain revenues were classified as State Revenue.

Note: Information is subject to audit.

Source: Department of Finance, State of Michigan.

**FINANCIAL STATEMENTS MATHEMATICAL MATHEMATICS**

**Financial Data (Estimated)**

For Year

ended in

Year	Calendar Year	Total No. Acts	Percent No. Productions	Percent Gross Revenues	TV Revenues (in Millions)	Total Box Office	Ratio of Total Revenues to Box Office and TV Revenues
1988	1988	14,231,000	100.0%	100.0%	1	14,231,000	100%
1989	1989	14,500,000	100.0%	100.0%	1	14,500,000	100%
1990	1990	15,000,000	100.0%	100.0%	1	15,000,000	100%
1991	1991	15,500,000	100.0%	100.0%	1	15,500,000	100%
1992	1992	16,000,000	100.0%	100.0%	1	16,000,000	100%
1993-94	1993	16,500,000	100.0%	100.0%	1	16,500,000	100%
1994-95	1994	17,000,000	100.0%	100.0%	1	17,000,000	100%
1995-96	1995	17,500,000	100.0%	100.0%	1	17,500,000	100%
1996-97	1996	18,000,000	100.0%	100.0%	1	18,000,000	100%
1997-98	1997	18,500,000	100.0%	100.0%	1	18,500,000	100%

"Total Yearly" represents figures combined by original acts of the Account. The account includes the figures on directly collected (TV) and indirect (Box Office) revenues and expenditures on indirect (TV) and direct (Box Office) revenues.

For Budget and/or spending, all expenditures represent cost of production and/or distribution.

(1) Revenues from production responsibility for box office year 1987 to 1990.

(2) Revenues from production responsibility for box office year 1991 to 1994.

(3) To get total television year three box office into account, including all television. "Total" is the sum of year production revenue (box office) and TV revenue (TV) as reported by the PA's.

Source: Board and its Office, The Children's Fund, Department of the Accountant, for the PA's of Teachers.

## AUGUST 2004 INTERIM BALANCE SHEET AND FINANCIAL PROPERTIES

## Five-Year Period (unaudited) Continued

Year	Lease Fee Type					Balance Sheet Adjusted Favorable Total Estimated Lease Fees**
	OPERATION					
	Tenants Contract Value	Remained Contingent	Assured Value	Estimated Assured Value		
1994	\$28,000,000	\$81,830,000	\$104,000,000	\$204,000,000		\$1,900,000
1995	\$54,000,000	\$67,700,000	\$70,000,000	\$1,000,000,000		\$1,000,000
1996	\$98,000,000	\$73,000,000	\$1,000,000	\$100,000,000		\$1,000,000
1997	\$55,000,000	\$83,700,000	\$40,000,000	\$1,000,000,000		\$1,000,000
1998	\$68,000,000	\$84,000,000	\$20,000,000	\$100,000,000		\$1,000,000
1999	\$70,000,000	\$13,000,000	\$8,000,000	\$1,000,000,000	**	\$1,000,000
2000	\$64,000,000	\$12,000,000	\$10,000,000	\$1,000,000,000	**	\$1,000,000
2001	\$75,000,000	\$10,000,000	\$10,000,000	\$1,000,000,000	**	\$1,000,000
2002	\$84,000,000	\$10,000,000	\$10,000,000	\$1,000,000,000	**	\$1,000,000
2003	\$84,000,000	\$10,000,000	\$10,000,000	\$1,000,000,000	**	\$1,000,000
2004	\$84,000,000	\$10,000,000	\$10,000,000	\$1,000,000,000	**	\$1,000,000

## \* Assured Properties (Market Value) and Contingent and Assured Properties

Residential properties are assumed to be sold at 90% of fair market value after available property including land are refinanced at 7.5% and public service properties are included as refinanced at 7.5% of fair market value. Residual assumed value is estimated at 60% of actual market value.

## \*\* Assured Properties Not Included in Above

Does not include exempt residual properties in below:

	1994	1995/1996	1998	1999
(a) Real Estate and Improvements				
Change in Net Operating	\$17,000,000	\$4,000,000	\$4,000,000	\$4,000,000
(b) Excess Real Estate and Improvements	1,000,000	1,000,000	1,000,000	1,000,000
Total Exempt Properties	\$18,000,000	\$5,000,000	\$5,000,000	\$5,000,000

Source: Development/Lease Division's Board Description/Analysis of the Investment/Bill for the Benefit of Contributors.

**FIGURE 5. TAX BASES, DEFECT AND DOUBLE-APPING EXPENDITURES**

**The Wilson Parish Consolidated Government**

**For Six Years**

**(Amounts in \$)**

<u>Year</u>	<u>Opening</u>	<u>End</u> <u>Inventory</u>	<u>Total</u>	<u>School</u> <u>Board</u>	<u>Others</u>	<u>Total</u>
1999	600.00	56.58	292.63	85.53	85.62	100.68
2000	710.00	65.09	278.03	86.88	11.00	260.59
2001	1,000.00	54.86	275.89	85.88	11.00	267.59
2002	1,000.00	55.90	290.90	85.51	88.15	170.55
2003	700.00	48.70	289.05	78.84	11.80	170.00
2004	1,750.00	60.00	301.70	78.00	11.80	188.00
2005	1,800.00	55.70	300.84	78.71	11.80	188.51
2006	1,900.00	11.40	300.00	78.80	11.80	188.00
2007	3,000.00	69.20	290.00	78.00	11.80	188.00
2008	3,000.00	11.00	300.00	78.00	11.80	188.00

Source: Comprehensive Annual Financial Audit Report



## PORTFOLIO STATEMENTS

## Treasurer Portfolio Classified Investments

December 31, 2017

\$ MILLIONS

Investment	Type of Business	2017 Amount Valuation	Percentage of Total Assets of Subsector
Truist, Inc.	RR & gas	\$14,600,000	4.80%
BellSouth	Telephone utility	14,500,000	2.90%
Energy S.A., Inc.	Electric utility	7,000,000	0.80%
Lawrence Liver (Lawrence, Inc.)	RR & gas	6,203,200	0.30%
Bank One	Banking	6,000,000	0.60%
Transcontinental Pipeline	Pipeline	6,200,000	0.70%
SouthCo	RR & gas	5,700,000	0.80%
South/Alabama Electric Cooperative Association	Electric utility	4,700,000	0.70%
TransWorld, Inc.	Pipeline	3,400,000	0.60%
Midstream Company	RR & gas services	3,000,000	0.60%
		<u>\$30,503,200</u>	<u>10.00%</u>

Source: Treasurer Portfolio Investment Office

## SPECIAL AGREEMENTS RELATING TO THE 2010 BOND

## Two-Year Period (Unaudited) (Continued)

Date	Last Two Years	
	Special Agreements Millage 0.0	Special Agreements Collected 0.025
2008	\$ 175,000	\$ 175,000
2009	164,189	164,189
2010	183,500	183,500
2011	162,000	162,000
2012 <sup>(1)</sup>	200,000	200,000
2013	22,170	22,170
2014	202,000	202,000
2015	182,750	182,750
2016	217,500	217,500
2017	147,750	147,750

(1) Includes payments and investments.

(2) Includes delinquent collection.

(Source: County Department Records)

**EXPENDITURES OF THE STATE OF MICHIGAN  
AS FURNISHED TO THE HOUSE**

For the Fiscal Year terminating at December 31, 1947

\$ MILLIONS

Payees:	Funds, Highways and Bridges	Totals
Approved contracts	\$ 100,000,000	\$ 100,000,000
State bonds - 4 1/2% authorized sales <sup>a</sup>	\$ 20,500,000	\$ 20,500,000
Less: State ownership	(1,100,000)	(1,100,000)
Amounts held in pending bonds	(250,000)	(250,000)
Expenditures to institutions	4,500,000	4,500,000
Total expenditures	<u>\$ 123,600,000</u>	<u>\$ 123,600,000</u>

<sup>a</sup> This may be increased upon a limit of 50% of interest-revenue for any one year.

Source: Comptroller's Annual Report on State Budget Report

**RECORD ABSTRACTS TO BIRTH REGISTRATION IN PA  
AND ALL OTHER STATES FOR BIRTH REGISTRATION IN PA**

**December Births - Certified Government**

See Footnote

continued

Year	Population (1)	Abstracts Received (2)	All Abstracts See Note (3)	Live Births Registered (4)	No. of Abstracts See Note	Ratio of the No. Abstracts to Births Registered (5)	No. of Abstracts See Footnote (6)
1946	16,000	152,200(1)	1,117,000	1,096,000	10,000(2)	0.9%	0
1947	16,000	152,200	1,117,000	1,096,000	10,000	0.9%	0
1948	16,000	152,200	1,117,000	1,096,000	10,000	0.9%	0
1949	16,000	152,200	1,117,000	1,096,000	10,000	0.9%	0
1950	16,000	152,200	1,117,000	1,096,000	10,000	0.9%	0
1951 (a)	16,000	152,200	1,117,000	1,096,000	10,000	0.9%	0
1952 (a)	16,000	152,200	1,117,000	1,096,000	10,000	0.9%	0
1953 (a)	16,000	152,200	1,117,000	1,096,000	10,000	0.9%	0
1954 (a)	16,000	152,200	1,117,000	1,096,000	10,000	0.9%	0
1955 (a)	16,000	152,200	1,117,000	1,096,000	10,000	0.9%	0
1956	16,000	152,200	1,117,000	1,096,000	10,000	0.9%	0
1957	16,000	152,200	1,117,000	1,096,000	10,000	0.9%	0

(a) States Abstracts for the following years:

(1) 1946-1957

(2) 1946-1957

(3) Abstracts for the year of registration.

(4) Abstracts for the year of registration.

(5) As reported by BIRTH REGISTRATION IN PA for the year of registration.

Source: *Compendium of Birth Statistics* (a) Report

**BALANCE SHEET DATA (APPROXIMATE FIGURES)  
OF FEDERAL GOV. DEPT. OF SOCIAL SECURITY ADMINISTRATIVE EXPENSES**

**Particulars: Funds (continued)**

For the Year

(DOLLARS '000)

Year	Payroll	Interest and Other Charges	Total Funds Available	Total Federal Government Expenditures—(2)	Ratio of Payroll to Total Federal Government Expenditures
1980	\$1,273,000	\$94,700	\$1,367,700	\$1,000,000	73.9%
1981	1,302,000	103,000	1,405,000	1,000,000	71.2%
1982	1,300,000	100,000	1,400,000	1,000,000	71.4%
1983	1,302,000	100,000	1,402,000	1,000,000	71.3%
1984	1,300,000	100,000	1,400,000	1,000,000	71.4%
1985	1,300,000	100,000	1,400,000	1,000,000	71.4%
1986	1,300,000	100,000	1,400,000	1,000,000	71.4%
1987	1,300,000	100,000	1,400,000	1,000,000	71.4%

(1) Total RIA funds include benefit RIA and fee for act collections.

(2) Same as (1).

Source: Comptroller General, Washington.

**COMPARISON OF BONDY, OVERSIGHT-BLAPPED, BONDY AND  
AS-FALLBACK-LAC-BONDY**

Yield Rates: The 10-Parasitoid Yield Rates

Percent 10, 10%

(Percent 10)

<u>As-Subst.</u>	<u>As-Subst.</u> <u>Yield</u> <u>Yield</u>	<u>Percent</u> <u>Yield</u> <u>Yield</u>	<u>Percent</u> <u>Yield</u> <u>Yield</u>
<b>Yield</b>			
Yield Rate			
Yield Rate	\$ 100,000	10%	\$ 10,000,000
<b>Yield</b>			
Yield Rate			
Yield Rate	100,000	10%	10,000,000
<b>Yield</b>	\$ 100,000	10%	\$ 10,000,000

D1 The Bond yield of the 10-Parasitoid Bond yield is less than the yield rate of the 10-Parasitoid Bond yield.

Source: Comprehensive Annual Financial Report and Yield Rate: Yield Rate

**SEMIANNUAL FINANCIAL STATEMENTS**

**Washington Public Power Supply Agency**

For the Year

ENDING 12/31/75

Year	Revenues	Expenses	Invest and Cont. Charges	Amort. On Loans Issued	Rate Service Requirements			Reserve
					Principal	Interest	Total	
1974	\$2,280,000	\$2,217,774	\$ 80,000	\$2,210,000	\$2,100,000	\$100,000	\$2,200,000	0.00
1975	2,007,000	1,716,074	100,000	1,816,000	1,770,000	46,000	1,816,000	0.01
1976	2,027,000	1,870,000	100,000	1,970,000	1,920,000	50,000	1,970,000	0.01
1977	2,017,000	1,847,000	100,000	1,947,000	1,890,000	57,000	1,947,000	0.00
1978	2,000,000	1,790,000	100,000	1,890,000	1,840,000	50,000	1,890,000	0.00
1979	2,000,000	1,800,000	100,000	1,900,000	1,850,000	50,000	1,900,000	0.00
1980	2,000,000	1,800,000	100,000	1,900,000	1,850,000	50,000	1,900,000	0.00
1981	2,000,000	1,800,000	100,000	1,900,000	1,850,000	50,000	1,900,000	0.00
1982	2,000,000	1,800,000	100,000	1,900,000	1,850,000	50,000	1,900,000	0.00
1983	2,000,000	1,800,000	100,000	1,900,000	1,850,000	50,000	1,900,000	0.00
1984	2,000,000	1,800,000	100,000	1,900,000	1,850,000	50,000	1,900,000	0.00
1985	2,000,000	1,800,000	100,000	1,900,000	1,850,000	50,000	1,900,000	0.00

(\*) Based on projections based on best estimates available.

Source: Corporation Annual Financial Statements.

## DEMOGRAPHIC STATISTICS

## Windsor Bank CreditMarket Overview

Last Ten Years

(\$000,000)

Year	Population	Per-Capita Income	Median Age	WASA Subsidy Provision	Average % Employment Unemployed Perch.
	(1)	(2)	(3)	(4)	(5)
1988	99,000	\$2,600	26.0	25,000	11.0%
1989	96,500	11,024	23.3	26,175	1.0%
1990	96,000 (2)	12,674	23.5 (2)	26,200	3.6%
1991	97,821	12,174	17	26,372	1.0%
1992	97,500	14,070	21.8	26,607	6.6%
1993	97,433	14,400	20.4	26,607	3.8%
1994	97,900	15,141	20.5	26,628	7.8%
1995	99,000	16,783 (3)	20.8	26,600	6.0%
1996	99,300 (1)		20.8 (3)	26,600	5.8%
1997				26,600	4.5%

(1) 1996 Windsor Census of Census Statistics (last available)

(2) 1990 U.S. Census

(3) Bureau of Economic Analysis, Survey of Current Business and Economic Department of Bureau and Statistical Data

(4) Windsor &amp; Perth Economic, Inc., projections

(5) Windsor Bank Internal Data

(6) Federal Department of Labor statistics

(7) Unemployed per 1000 (Bureau of Economic, Department, Economic)

(8) Labor available per 1000 (Bureau of Economic, Department, Economic)



## PROPERTY VALUE AND ASSOCIATION

## Residence Grade Communities Overview

San Jose, CA

(\$100,000) (in)

Year	Property Value (in \$)				Commercial Construction (in)		Residential Construction (in)	
	Increased Value of Land and Improvements	Increased Value of All Other Improvements	Exemptions	Total	Number of Units	Value	Number of Units	Value
1983	\$400,140,000	\$800,190,000	\$60,000,000	\$1,360,330,000	80	\$ 1,111,000	0	\$ 0,000,000
1984	\$410,000,000	\$810,000,000	\$61,000,000	\$1,381,000,000	78	1,000,000	200	\$600,000
1985	\$420,000,000	\$820,000,000	\$62,000,000	\$1,392,000,000	76	1,100,000	200	\$600,000
1986	\$430,000,000	\$830,000,000	\$63,000,000	\$1,403,000,000	74	\$1,200,000	200	\$600,000
1987	\$440,000,000	\$840,000,000	\$64,000,000	\$1,414,000,000	72	\$1,300,000	200	\$600,000
1988	\$450,000,000	\$850,000,000	\$65,000,000	\$1,425,000,000	70	\$1,400,000	200	\$600,000
1989	\$460,000,000	\$860,000,000	\$66,000,000	\$1,436,000,000	68	\$1,500,000	200	\$600,000
1990	\$470,000,000	\$870,000,000	\$67,000,000	\$1,447,000,000	66	\$1,600,000	200	\$600,000
1991	\$480,000,000	\$880,000,000	\$68,000,000	\$1,458,000,000	64	\$1,700,000	200	\$600,000

## Notes:

(1) Estimated value refers Table 4

(2) Residence Grade doesn't have Special Assessments for the Assessment Roll.

(3) Residence Grade Planning and Economic Development Programs (Exp.)

**WINDLASSBORO ZONING**  
**Worksheet: Public-Commercial District**

December 31, 2017

**ZONING**

**Description:**

Windlassboro public has a total of 1,007 square miles • 987 square miles of land/mud, 1,007 square miles of water. It is located in the north central portion of the state, bounded by the Gulf of Maine on the north, Lakeside Parish on the west and east, and Arrowsmith and St. Mary parishes on the south. Windlassboro Parish is in the 10<sup>th</sup> Judicial District, 0<sup>th</sup> Eastern Coast District, 20<sup>th</sup> Judicial District, 2<sup>nd</sup> Congressional District, 0<sup>th</sup> Public Service Commission District and the 1<sup>st</sup> Circuit Court of Appeals, State of Louisiana.

**Population:**

	2010 Census	2010 Census	2010 Census	2010 Estimate
City of Thibodaux	50,970	52,460	60,414	52,733 *
Lakeside Parish	52,490	63,280	65,470	64,832 *
Windlassboro Parish	52,490	63,280	65,470	152,760 *

Population Characteristics: 75% White, 17% Black, 7% American Indian, 7% Asian, 14% Hispanic and 7% Other.

Source: \* Bureau of Economic Analysis (State-County level)

**Per Capita Personal Income:**

	2010	2011	2012	2013	2014
United States	\$28,637	\$29,667	\$30,106		
Louisiana	17,079	18,480	19,934		
Windlassboro Parish	12,255	13,470	13,279	\$14,400	\$13,107

Source: \* Labor - Survey of Current Business, June 1990

**Working Paying Sector:**

Median Household Income	
Windlassboro Parish	\$1,600
Thibodaux	\$2,600

Source: Sales and Marketing Management, January 1995, Survey of Buying Power

**Labor Productivity (Annual Average Figure):**

Year	Average Labor Force	Average Employment
1994	38,173	4,700
1995	37,300	5,400
1996	40,000	1,000
1997	42,000	1,000
1998	43,000	4,700
1999	43,500	1,400
2000	43,800	4,800

Source: Louisiana Department of Labor

**Table 15**  
**Cont. (cont.)**

**Research Weekly Wage Study, 1995 (3,000 available)**

All Establishments	\$94.71
Manufacturing	\$99.38

Source: Louisiana Department of Labor

**Research and Development Expenditures**

Frenchtown Parish	\$14.61
City of Thibodaux	21.83
<b>Branchville</b>	<b>34.83*</b>

Source: 1998 U.S. Census

**New Building Permits (1995)**

Type	Units	Cost
Residential	295	\$1,780,570
Commercial	47	\$1,024,110
<b>Total</b>	<b>342</b>	<b>\$2,804,680</b>

Source: Louisiana Public Planning and Economic Development, Permitting and Inspection Department

**Major Employers in Louisiana Parishes**

Company Name	Product or Service	Employees
Louisiana Parish School Board	Education	1,883
Louisiana Cancer Medical Center	Medical services	1,880
Louisiana Children Medical Center	Medical services	509
Trans-Louisiana Parish Consolidated Government	Government	414
Missouri of Louisiana-Trans-Louisiana	College education	388
Brink & Colson	Oil field services	346
Waters Oil	Oil field services	300
Louisiana Newlines	Oil field services	249
WAL-Mart	Discount department store	232
Gold Medal Fabrication	Steel fabrication	218

Source: Louisiana Department of Labor

**Average Employment by Employer Subject to the Louisiana Employment Security Tax**

Classification	Average 1990 <sup>1</sup>
Agriculture	476
Mining	5,036
Construction	1,364
Manufacturing	1,857
Transportation	1,266
Wholesale/Trade	1,271
Retail Trade	838
Finance	1,139
Services	11,387
Public Administration	1,282
<b>Total</b>	<b>31,412</b>

<sup>1</sup> Labor force ability

Source: Louisiana Department of Labor

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*Terrebonne Parish Consolidated Government*

*Single Audit Under OMB Circular A-133*

*Supplementary Financial Report*

*Primary Government of the  
Terrebonne Parish Consolidated Government*

*Houma, Louisiana*

*December 31, 1997*

## **Supplementary Financial Report**

### **Primary Government of the Terrebonne Parish Consolidated Government**

December 31, 1997

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**SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS**



Bourgeois Bennett

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL-PURPOSE FINANCIAL STATEMENTS 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, 1997, and have issued our report thereon dated April 17, 1998. 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 Center, 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 Panel. These financial statements were audited by other auditors and our report on internal control does not include these 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, noncompliance 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 noncompliance that are required to be reported under *Government Auditing Standards*.

## Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Parish Government's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the 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. However, this report is a matter of public record and its distribution is not limited.

*Bouguier Bennett, L.L.C.*

Certified Public Accountants

Monroe, La.,  
April 17, 1998.





**Emergent Witness**

**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, 1997. 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, *Audit of States, Local Governments and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance 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 these 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.

In our opinion, 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, 1997.

## 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, 1997, and have issued our report thereon dated April 17, 1998. 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 of the Parish President and Parish Council, management, Legislative Auditor for the State of Louisiana and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants

Houma, La.,  
April 17, 1998.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS****Terrebonne Parish Consolidated Government**

For the year ended December 31, 2007

Federal Grants/Flows Through Grant/Program Title	Federal CFDA, Number	Pass-Through Entity Identifying Number	Federal Expenditures *
<b>U.S. Department of Agriculture:</b>			
<b>Pass-Through Programs From:</b>			
<b>State Department of Education:</b>			
Summer Food Service Program for Children	18-550	n/a	\$ 68,162
Food Distribution	18-568	n/a	<u>3,662</u>
Total U.S. Department of Agriculture			<u>71,824</u>
<b>U.S. Department of Transportation:</b>			
<b>Federal Transit Administration:</b>			
Section 5 FTA	18-507	LA-98-0176 LA-98-0174 LA-98-0188	<u>1,091,298</u>
<b>Pass-Through Programs From:</b>			
<b>State Department of Transportation and Development:</b>			
Metropolitan Planning 97	28-305	PL-08-11-028	41,035
Metropolitan Planning 98	28-305	PL-08-11-029	78,834
Section 5 FTA	28-505	LA-88-20006	4,157
Section 6 FTA	28-505	LA-88-20006	<u>29,121</u>
Subtotal Pass-Through Programs			<u>143,147</u>
Total U.S. Department of Transportation			<u>1,234,445</u>
<b>U.S. Department of Health and Human Services:</b>			
<b>Pass-Through Programs From:</b>			
<b>State Department of Health and Hospitals -</b>			
Office of Alcohol and Drug Abuse: Social Detox Program	83-992	501-800273 CFR45 4512256	76,790
<b>State Department of Labor:</b>			
Community Services Block Grant Program	83-568	9796073	182,274
<b>State Department of Social Services:</b>			
Office of Community Services: Energy Assistance - LIHEAP 1997	83-568	570-700783 CFR45 4514799	264,683
<b>State Department of Social Services -</b>			
Office of Family Support:			
Family Independence Work Program 1996-98	83-561	504-451035-013600	183,462
La. Job-Education Training 1997	83-798	315616135-708165	315,892
La. Job-Education Training 1998	83-798	315616135-888284	<u>89,333</u>
Total U.S. Department of Health and Human Services			<u>1,855,473</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

(Continued)

**Terrebonne Parish Consolidated Government**

For the year ended December 31, 1997

Federal Grant/Pass Through Grant/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures *
<b>U.S. Department of Housing and Urban Development:</b>			
Community Development Block Grants:			
1995 Continuation	14.218	0-99-MC-21-0013	1,265,836
Housing Investment Partnership Program	14.228	04-99-UC-21-0109 04-99-UC-21-0108 04-99-UC-21-0108	485,721
Emergency Shelter Grants Program	14.201	0-99-MC-21-0004 0-99-MC-21-0004	389,829
Lower Income Housing Assistance Programs:			
Voucher Program	14.955	FW-2231	491,417
Existing Certificate Program	14.957	FW-2140	655,836
Substantial Direct Programs			3,680,431
Pass-Through Programs From:			
State Department of Social Services:			
Emergency Shelter Grants Program	14.201	00774/070-0110 00581/070-0110	141,480
Total U.S. Department of Housing and Urban Development			<u>5,479,321</u>
<b>U.S. Environmental Protection Agency:</b>			
Facility Analysis: Use of Abandoned Oil & Gas Pipelines for Transport	04.401	X-000-500-01	<u>167,300</u>
<b>U.S. Department of Energy:</b>			
Pass-Through Programs From:			
State Department of Social Services:			
Office of Community Services:			
Synthetic Gas Assistance Program:			
LE44ANP/02000: 1996-01	01.042	506477	17,686
LE44ANP/02000: 1995-00	01.042	519949	3,454
Total U.S. Department of Energy			<u>21,140</u>
<b>U.S. Department of Federal Emergency Management Agency:</b>			
Pass-Through Programs From:			
State Office of Emergency Preparedness:			
Emergency Flood and Shelter Program	01.521	01-0700-000-020-0000	98,170
State and Local Assistance Program	01.534	na	68,128
Total U.S. Department of Federal Emergency Management Agency			<u>166,298</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
(Continued)

**Trevelyaner Parish Consolidated Government**

For the year ended December 31, 2007

Federal Grants/Pass Through Grant/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures *
<b>U.S. Department of Justice:</b>			
<b>Office of Justice Programs:</b>			
Local Law Enforcement Block Grants Program	16.500	96-LB-955-0521	41,264
Community Oriented Policing Services Grant	16.110	93CFW00096	<u>18,892</u>
Total U.S. Department of Federal Emergency Management Agency			<u>60,156</u>
<b>U.S. National Foundation on the Arts and the Humanities:</b>			
<b>Pass-Through Programs From:</b>			
<b>State, Employment for the Humanities:</b>			
Trevelyaner Warrenton Museum: Design and Content Consultation by Humanities Scholars	45.110	096-415-050	<u>7,815</u>
<b>U.S. Department of the Interior:</b>			
<b>National Park Services:</b>			
<b>Pass-Through Programs From:</b>			
<b>State Department of Culture, Recreation and Tourism -</b>			
<b>Office of Cultural Development -</b>			
<b>Division of Historic Preservation:</b>			
CLG Main Street Program	15.506	97-8P-10	<u>30,571</u>
Total Expenditures of Federal Awards			<u>\$ 1,062,035</u>

\* Federal expenditures represent total expenditures for the program. These expenditures may include amounts administered by state and/or local entities.

See accompanying notes to schedule of expenditures of federal awards.

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

### Primary Government of the Terrebonne Parish Consolidated Government

December 31, 1997

#### **Note 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Primary Government of Terrebonne Parish Consolidated 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. The Terrebonne General Medical Center, Terrebonne Association for Retarded Citizens, Inc. and Terrebonne Parish District Attorney received federal funds but were not required to be audited under the Single Audit Act. Separate reports were issued on component units receiving federal funds and required to be audited under the Single Audit Act as follows: Terrebonne Parish Sales and Use Tax Department, Terrebonne Council on Aging, Inc., Private Industry Council for the Terrebonne Consortium, Service Delivery Area Thirty-One, Inc. (d/b/a The Work Connection) and Houma-Terrebonne Airport Commission.

#### **Note 2 - FINDINGS OF NONCOMPLIANCE**

There were no federal award findings or questioned costs reported during the audit for the year ended December 31, 1997.

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

### Terrebonne Parish Primary Government of the Consolidated Government

For the year ended December 31, 1997

#### 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: unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? \_\_\_\_\_ yes      X   no

##### c) Identification of Major Programs:

CFDA Number(s)	Name of Federal Program
14.218	Community Development Block Grants - 1995 Entitlements
14.231	Emergency Shelter Grants Program
14.855	Lower-Income Housing Assistance Program: Voucher Program
14.857	Existing Certificate Program

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
(Continued)

**Terrebonne Parish Primary Government of the Consolidated Government**

For the year ended December 31, 1997

**Section I Summary of Auditor's Results (Continued)**

Dollar threshold used to distinguish between type A and Type B programs:	\$200,000
Auditor qualified as low-risk auditor?	<u>  X  </u> yes <u>    </u> no

**Section II Financial Statement Findings**

There were no financial statement findings reported during the audit of the general-purpose financial statements for the year ended December 31, 1997.

**Section III Federal Award Findings and Questioned Costs**

There were no federal award findings or questioned costs reported during the audit for the year ended December 31, 1997.



## **REPORTS BY MANAGEMENT**

## SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

### **Terrebonne Parish Primary Government of the Consolidated Government**

For the year ended December 31, 1997

#### **Section II Internal Control and Compliance Material to the General-Purpose Financial Statements**

##### **Internal Control**

No material weaknesses were reported for the year ended December 31, 1996.  
No reportable conditions were reported for the year ended December 31, 1996.

##### **Compliance**

96-1 **Recommendation** - All reporting requirements be understood by the Parish staff and that a system be established to ascertain that all reporting requirements are adhered to.

**Management's Response** - It has taken close to two years, due to circumstances beyond the control of the Parish, for the Public Transit program to become operational. Consequently, PTA and parish officials were focused on the resolution of problems centering on the manufacture of the transit buses, and other related issues. The focus on these issues caused a lack of direction from PTA officials concerning the reporting guidelines, and the PTA's transition to an Electronic Grants Management System further added to the confusion over how the reporting requirements were to be carried out.

However, now that the Public Transit System has become operational in recent weeks, Parish officials have met with the PTA regional office and he received needed training and guidance on the Electronic Grants Management System to insure that all reporting and information requirements of the program are properly applied. It is expected that the latest PTA grant guidelines will be made available to Parish staff during the training to assist in the implementation of procedures to carry out the necessary responsibilities of the program. - Resolved.

96-2 **Recommendation** - The Parish should review its group insurance rates and reduce them to eliminate the excess reserve or suspend premiums for a few months to reduce the reserves.

**Management's Response** - In 1997, the Parish will suspend at least three months of group insurance premiums to all departments. At the end of this period, a review of the Group Insurance Fund's financial status will be made so as to determine whether to continue with the suspended charges or reinstate normal premiums. - Resolved.

**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**(Continued)**

**Terrebonne Parish Primary Government of the Consolidated Government**

For the year ended December 31, 1997

**Section III Internal Control and Compliance Material to Federal Awards**

There were no findings or questioned cost reported during the year ended December 31, 1996.

**Section IIII Management Letter**

A management letter was not issued in connection with the audit for the year ended December 31, 1996.

**MANAGEMENT'S CORRECTIVE ACTION PLAN**

**Terrebonne Parish Primary Government of the Consolidated Government**

**For the year ended December 31, 1997**

**Section I Internal Control and Compliance Material to the General-Purpose Financial Statements**

**Internal Control**

No material weaknesses were reported for the year ended December 31, 1997.

No reportable conditions were reported for the year ended December 31, 1997.

**Compliance**

No compliance findings material to the general-purpose financial statements were noted during the year ended December 31, 1997.

**Section II Internal Control and Compliance Material to Federal Awards**

There were no findings or questioned costs reported during the audit for 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.



Bourgeois Bennett

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**COMMUNICATIONS WITH PARISH COUNCIL**

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

We have audited the general-purpose financial statements of the Terrebonne Parish Consolidated Government (the Parish) for the year ended December 31, 1997, and have presented our report thereon under a separate cover. Professional standards require that we provide you with the following information related to our audit.

**1) OUR RESPONSIBILITY UNDER GENERALLY ACCEPTED AUDITING STANDARDS AND GOVERNMENT AUDITING STANDARDS**

As stated in our engagement letter, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the general-purpose financial statements are free of material misstatement. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions there is a risk that material errors, fraud or other illegal acts may exist and not be detected by us.

In planning and performing our audit, we considered Terrebonne Parish Consolidated Government's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered 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 internal control over compliance in accordance with OMB Circular A-113.

As part of obtaining reasonable assurance about whether Terrebonne Parish Consolidated Government's 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 amount. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with OMB Circular A-133, we examined, on a test basis, evidence about Terrebonne Parish Consolidated Government's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on Terrebonne Parish Consolidated Government's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on Terrebonne Parish Consolidated Government's compliance with those requirements.

## **2) SIGNIFICANT ACCOUNTING POLICIES**

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Terrebonne Parish Consolidated Government are described in Note 1 to the general purpose financial statements. During 1997, the Parish adopted Governmental Accounting Standards Board Statement No. 71, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. No other existing policies were changed during 1997. We noted no transactions entered into by the Parish during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

## **3) ACCOUNTING ESTIMATES**

Accounting estimates are an integral part of the general-purpose financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the general-purpose financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements relate to the landfill closure and postclosure care cost liability and the liability for unpaid claims and judgments incurred. We evaluated the key factors and assumptions used to develop the estimates in determining that it is reasonable in relation to the financial statements taken as a whole. Management has provided us with representations concerning estimates.

4) SIGNIFICANT AUDIT ADJUSTMENTS

There were various audit adjustments made during our recent audit. Copies were furnished to management and were recorded in the Parish's accounting records.

This information is intended for the use of the Terrebonne Parish President, Parish Council and management and should not be used for any other purpose. However, this report is a matter of public record, and its distribute.



Certified Public Accountants

Houma, La.,  
April 17, 1998.