

207

RECEIVED  
LEGISLATIVE ASSISTANT  
50-44-2 AT 5:43

OFFICIAL  
FILE COPY  
DO NOT SEND OUT  
When necessary  
return this and  
copy and PLACE  
BACK IN FILE

2574  
98300693

IBERIA PARISH GOVERNMENT  
NEW IBERIA, LOUISIANA

FINANCIAL REPORT

December 31, 1987

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

Release Date APR 15 1988

C O N T E N T S

	Exhibit/ Schedule <sup>1</sup>	Page
<b>INDEPENDENT REVIEWER'S REPORT ON THE FINANCIAL STATEMENTS</b>		
		1- 3
<b>GENERAL PURPOSE FINANCIAL STATEMENTS</b>		
Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Units	A	4- 7
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types and Discretely Presented Component Units	B	8- 11
Combined Statement of Revenues and Expenditures - Budget (GAM Basis) and Actual - General, Special Revenue, Debt Service and Capital Project Fund Types	C	12- 15
Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances - All Proprietary Fund Types, Similar Trust Funds and Discretely Presented Component Units	D	16- 18
Combined Statement of Cash Flows - All Proprietary Fund Types, Similar Trust Funds and Discretely Presented Component Units	E	19- 22
Notes to Financial Statements		23- 80
<b>FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS</b>		
<b>General Fund:</b>		
Balance Sheet	F-1	84
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget, GAM Basis and Actual	F-2	85
Detail of Expenditures - Budget (GAM Basis) and Actual	F-3*	86- 78
<b>Special Revenue Funds:</b>		
Combining Balance Sheet	G-1	79- 81
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	G-2	82- 83
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAM Basis) and Actual:		
Bond District No. 10 Maintenance	G-3	84- 87
Parish Wide Drainage Maintenance	G-4	88
Public Library	G-5	89
Rabies Control Program	G-6	90
Health Unit Maintenance	G-7	91
Sales Tax	G-8	92
Mosquito Control/Tranage Program	G-9	93
Criminal Justice Facility	G-10	94- 95
OFF-TRAIL Settling	G-11	96
GEM Section 8 Certification Program	G-12	97
GEM Section 8 Voucher Program	G-13	98
GEM Home Program	G-14	99
Industrial Development Fund	G-15	100
Disaster Relief	G-16	101

C O N T E N T S

	Rebills/ Schedules*	Page
<b>State Service Funds:</b>		
Combining Balance Sheet	B-1	104-105
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	B-2	106-107
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (BAP Basis) and Actual:		
Bond Redemption Fund	B-3	108
Savings Certificates Series A of 1978	B-4	109
Savings Certificates Series 1979	B-5	110
<b>Capital Project Funds:</b>		
Combining Balance Sheet	C-1	112-113
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	C-2	114-115
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (BAP Basis) and Actual:		
Savings Certificates Series A of 1978	C-3	116
Savings Certificates Series 1979	C-4	117
Royalty Bond	C-5	118-120
Community Development Block Grant	C-6	121
Community Development Block Grant - Disaster Recovery	C-7	122
Tennessee Royalty Settlement	C-8	123
Road Construction Projects	C-9	124
<b>Internal Service Funds:</b>		
Combining Balance Sheet	D-1	126
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	D-2	127
Statement of Revenues, Expenses and Changes in Retained Earnings - Budget (BAP Basis) and Actual:		
Risk Management Fund	D-3	128
Unemployment Compensation Fund	D-4	129
Combining Statement of Cash Flows	D-5	130
<b>Fiduciary Funds:</b>		
Combining Balance Sheet	E-1	132-133
Agency Fund - Employee Deferred Compensation Plan		
Statement of Changes in Assets and Liabilities	E-2	134
<b>Nonspendable Trust Funds:</b>		
Combining Statement of Revenues, Expenses and Changes in Fund Balance	E-3	135-137
Combining Statement of Cash Flows	E-4	138-139
<b>General Fixed Assets Account Group:</b>		
Statement of General Fixed Assets	F-1	142
<b>General Long-Term Debt Group:</b>		
Statement of General Long-Term Debt	G-1	144-145

**C O N T E N T S**

	Exhibit/ Schedule*	Page
<b>Component Units:</b>		
Combining Balance Sheet	B-1	190-193
Combining Balance Sheet - All Fund Types and Account Groups		
Fire Protection District Maintenance	B-2	194
Communications District	B-3	195
Recreation and Playground Board	B-4	196
Tourist Commission	B-5	197
Recreation District No. 8	B-6	198
Beverage District No. 1	B-7	199-201
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	B-8	202-203
Statement of Revenues, Expenditures and Changes in Fund Balances		
Fire Protection District Maintenance	B-9	204-205
Communications District	B-10	207
Recreation and Playground Board	B-11	208
Tourist Commission	B-12	209
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types		
Recreation District No. 8	B-13	210
Beverage District No. 1	B-14	212-213
Combining Statement of Revenues, Expenses and Changes in Fund Balances - All Proprietary Fund Types	B-15	214-215
Statement of Revenues, Expenses and Changes in Retained Earnings:		
Gowanus District No. 1	B-16	216
Manhasset District No. 1	B-17	217
Combining Statement of Cash Flows - All Proprietary Fund Types	B-18	218-221
Combining Statement of Cash Flows - All Proprietary Fund Types:		
Beverage District No. 1	B-19	222

**COMPLIANCE AND OTHER GRANT INFORMATION**

<b>INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS</b>		225-226
<b>INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-111</b>		227-228
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	C-1	229-230
<b>SCHEDULE OF PRIOR YEAR FINDINGS</b>	C-2	231

C O N T E N T S

	Exhibit/ Schedule*	Page
<b>OTHER SUPPLEMENTARY INFORMATION</b>		
Schedule of Expenditures of Federal Awards	F-3	196-199
Notes to Schedule of Expenditures of Federal Awards	F-3	199
Schedule of Compensation Paid to Council Members	F-3*	198
<b>Component UNIT:</b>		
Maharashtra District No. 2:		
Schedule of Compensation Paid to Directors	F-4*	200



In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the Iberia Parish Government, New Iberia, Louisiana as of December 31, 1987, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above (other than the Iberia Parish Airport Authority and the Iberia General Hospital and Medical Center, whose financial statements were audited by other auditors whose reports expressed unqualified opinions) present fairly, in all material respects, the financial position of each of the individual funds and account groups of the Iberia Parish Government, New Iberia, Louisiana, as of December 31, 1987, and the results of operations of such funds and the cash flows of individual proprietary and nonexpendable trust funds for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 28, 1988 on our consideration of the Iberia Parish 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 the Iberia Parish Government, New Iberia, Louisiana taken as a whole and on the combining, individual fund and account group financial statements. The financial information listed as "Schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Iberia Parish Government, New Iberia, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial reports for that year in which we expressed an unqualified opinion on the general purpose, combining, individual fund, and account group financial statements of the Iberia Parish Government, New Iberia, Louisiana.

*Raymond A. Smith, CPA, Chartered Accountant*  
New Iberia, Louisiana  
May 28, 1988

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)



1981A FINANCIAL STATEMENT

COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS  
AND SEPARATELY ACCOUNTED COMPANIES UNITS  
December 31, 1981  
With Comparative Totals for December 31, 1980

ACCOUNT	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Cash and cash equivalents	\$ 864,355	\$ 2,171,667	\$ 675,575	\$ 1,049,833
Cash with pending orders	..	..	82,158	..
Investments, at cost	1,150,000	3,170,130	402,866	3,854,117
Investment in defined pension for plan members at market	..	..	..	..
Receivables, net	1,362,371	2,425,588	4,790	85,078
Due from primary government	..	..	..	..
Due from other funds	173,480	109,576	..	475,000
Due from component units	20,980	..	..	27,875
Balance in component units	..	..	..	100,000
Due from other governmental units	469,130	467,826	..	457,348
Due from state public papers	..	..	..	..
Inventory, at cost	..	..	..	..
Real estate held for resale	..	..	..	..
Prepaid assets	..	..	..	..
Fixed assets, net	..	..	..	..
Other assets	..	1,000	..	4,898
Amount available to other service funds	..	..	..	..
Amount to be provided for retirement of general long-term debt	..	..	..	..
<b>TOTAL ASSETS</b>	<b>\$ 5,323,690</b>	<b>\$ 8,340,144</b>	<b>\$ 1,183,324</b>	<b>\$ 6,486,392</b>

Fiscal Year 2019-2020	Fiscal Year 2020-2021	Account Groups		Total Encumbrance 2020		Totals Encumbrance 2020 Encumbrance 2021	
		General Fund Assets	General Fund/Trans Fund	Primary Account	Support Unit	2020	2021
\$ 395,756	\$ --	\$ --	\$ --	\$ 6,176,882	\$ 1,483,338	\$ 10,108,024	\$ 8,120,927
--	--	--	--	82,150	--	82,150	49,300
668,000	87,297	--	--	12,889,175	1,983,398	78,795,688	11,411,688
--	689,188	--	--	180,180	--	180,180	284,899
8,484	188	--	--	2,889,897	11,168,928	78,923,179	11,699,580
--	--	--	--	--	21,997	21,997	7,790
14,109	--	--	--	889,175	--	889,175	881,000
1,833	--	--	--	84,297	41,480	126,877	168,297
--	--	--	--	128,300	--	128,300	221,000
--	--	--	--	1,328,184	168,298	1,596,482	1,859,899
--	--	--	--	--	--	--	791,738
--	--	--	--	--	1,197,688	1,197,688	707,811
--	--	--	--	--	81,000	81,000	11,490
--	--	--	--	--	8,941,313	8,941,313	1,244,480
--	--	20,794,187	--	23,794,187	27,208,267	89,797,494	18,109,738
--	--	--	--	6,378	168,490	168,710	116,899
--	--	--	1,018,118	1,000,000	1,000	1,008,100	1,017,311
-----	-----	-----	-----	-----	-----	-----	-----
\$ 8,855,417	\$ 847,492	\$20,794,187	\$ 1,018,118	\$24,689,822	\$28,688,475	\$117,595,594	\$128,689,921 (Last Year)

TABLE P-10 (continued)

CONSOLIDATED STATEMENT - All Funds (Total), ACCOUNT GROUPS  
AND DEPARTMENTAL FUNDS (All Governmental Funds)  
December 31, 1997  
With Comparative Totals For December 31, 1996

CLASSIFICATION AND FUND CATEGORY	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Liabilities</b>				
Amounts payable	\$ 107,166	\$ 161,877	\$ ..	\$ 76,778
Current maturities of long-term debt	..	..	..	..
Current obligations under capital leases	..	..	..	..
Accrued salaries and personal taxes	..	..	..	..
Payable from restricted sources -				
Outstanding debentures of covered bonds and notes				
Others	..	..	..	..
Due to primary government	..	..	..	..
owed to primary government	..	..	..	..
Due to other funds	5,516	161,261	15,184	161,266
Due to independent units	477	4,360	..	..
Due to employees	..	..	..	..
Due to other governmental units	1,107	111,278	..	..
Deferred revenues	20,007	..	..	..
Retainable proceeds	..	24,400	..	6,890
Accrued compensated absences	..	..	..	..
Other accrued expenses	..	..	..	..
Capital lease payables	..	..	..	..
Capital leases of subsidiaries	..	..	..	..
Notes payable	..	..	..	..
General and special bonds	..	..	..	..
Revenue bonds	..	..	..	..
Other liabilities	..	24,120	..	..
<b>Total Liabilities</b>	<b>128,690</b>	<b>1,114,643</b>	<b>15,506</b>	<b>366,563</b>
<b>Fund Equity</b>				
Contributed capital	..	..	..	..
Investments in general fixed assets	..	..	..	..
Retained earnings				
Reserved	..	..	..	..
Unreserved	..	..	..	..
Fund balance				
Reserved	..	9,094	1,051,000	..
Unreserved -				
negotiated	1,000,000	714,140	..	6,044,000
unnegotiated	1,000,000	7,662,589	30,170	3,181,655
<b>Total Fund Equity</b>	<b>1,000,000</b>	<b>8,385,813</b>	<b>1,081,170</b>	<b>7,225,655</b>
<b>Fund Liabilities and Fund Equity</b>	<b>1,128,690</b>	<b>9,499,456</b>	<b>2,166,676</b>	<b>8,452,218</b>

See Notes to Financial Statements.

Proprietary Fund Type		General Fund		Total (Reconciliation \$000)		Total (Reconciliation \$000)	
2020	2019	2020	2019	2020	2019	2020	2019
Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
4,175,818	---	---	---	4,175,818	3,447,367	4,175,818	3,750,908
---	---	---	---	---	78,114	---	77,770
---	---	---	---	---	25,493	31,203	77,770
---	---	---	---	---	304,148	754,148	757,369
---	---	---	---	---	---	---	---
---	---	---	---	---	687,762	447,762	567,140
---	---	---	---	---	44,247	44,247	115,751
---	---	---	---	---	128,000	128,000	243,000
3,000	3,000	---	---	400,100	---	400,100	803,361
---	---	---	---	---	4,111	41,883	41,704
---	148,140	---	---	148,140	---	148,140	148,140
---	---	---	---	129,150	35,126	111,343	109,110
---	---	---	---	25,297	3,187	21,188	25,771
---	---	---	---	55,517	2,124	31,762	7,759
---	---	---	170,164	170,164	1,089,000	1,754,344	1,215,149
---	---	---	---	---	54,814	141,000	109,140
---	---	---	25,164	25,164	8,180	34,134	70,280
---	---	---	3,200,000	3,200,000	678,100	1,429,000	4,879,000
---	---	---	---	---	1,108,248	1,108,248	1,108,247
---	---	---	---	---	3,000	3,000	4,000
---	---	---	---	---	19,124,854	19,124,854	1,409,447
---	---	---	---	24,129	25,440	48,224	28,171
4,213	148,140	---	3,438,318	4,661,124	21,523,892	20,611,091	21,388,872
---	---	---	---	---	---	---	---
---	---	21,701,082	---	21,701,082	4,224,760	12,120,449	20,918,484
107,284	---	---	---	107,284	4,125,897	7,284,909	1,024,758
---	---	---	---	---	4,121,307	4,111,071	11,752,440
---	52,649	---	---	1,114,890	3,000	1,117,890	1,104,425
---	---	---	---	---	4,759,917	7,365,181	5,267,895
---	---	---	---	23,447,100	3,475,892	26,642,192	18,193,586
---	---	---	---	---	---	---	---
523,284	52,649	21,726,082	---	26,306,126	21,521,572	40,264,129	26,623,892
1,331,617	1,047,817	23,751,082	1,3,638,318	22,440,122	24,993,672	27,717,121	23,692,872

**STATE OF MISSISSIPPI**

**ANNUAL STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - ALL GOVERNMENTS, FUND TYPES AND ACCOUNTS PRESENTED SEPARATELY  
 Year Ended December 31, 1997  
 With Comparative Totals for Year Ended December 31, 1996**

	<u>1997</u>	<u>1996</u>
<b>Revenues:</b>		
<b>Fees:</b>		
Ad valorem	\$ 1,337,384	\$ 1,455,000
Sales and use	..	3,400,487
Licenses and permits	160,445	..
<b>Intergovernmental:</b>		
Federal	798,148	1,011,444
State:		
Federal transportation funds	..	689,038
State revenue sharing, net	786,887	1,171,768
Other state funds	875,887	14,234
Other	25,279	14,483
<b>Fees, charges, commodity</b>	<b>4,721</b>	<b>199,336</b>
<b>Fines and forfeitures</b>	<b>207,448</b>	<b>18,200</b>
<b>Interest</b>	<b>180,000</b>	<b>82,700</b>
<b>Miscellaneous</b>	<b>68,088</b>	<b>199,875</b>
<b>Total revenues</b>	<b>3,521,080</b>	<b>4,761,406</b>
<b>Expenditures:</b>		
<b>Current operations -</b>		
<b>General government:</b>		
Administration	250,440	..
Capital	1,077,983	..
Insurance	150,133	..
<b>Education:</b>		
Education	48,087	..
Education administrative	547,808	..
Other	548,731	..
<b>Public safety:</b>		
Public works	580,170	751,800
Police and welfare	213,481	2,570,000
Police and welfare	148,428	2,888,275
<b>Public works and maintenance:</b>		
Urban redevelopment and housing	66,714	1,770,708
Economic development and assistance	..	276,100
Transportation	140,768	579,546
Transportation	..	..
<b>Miscellaneous</b>	<b>34,768</b>	<b>..</b>
<b>Capital outlay</b>	<b>17,000</b>	<b>307,880</b>
<b>Total expenditures</b>	<b>3,641,600</b>	<b>4,189,714</b>

Index	Sector	Capital Expenditure	Funds		Funds	
			(Dollars in millions)		(Dollars in millions)	
			Primary Government	Corporate	2007	2008
1	..	\$ 1,776,267	\$ 862,971	\$ 4,433,378	\$ 4,433,378	
..	..	1,568,137	1,096,458	5,266,512	4,234,776	
..	..	549,262	..	766,548	734,763	
..	..	472,668	1,035,895	5,979	1,038,394	1,131,385
..	..	1,572,746	2,237,767	..	2,237,767	3,199,758
..	..	88,888	451,475	719,414	857,338	714,247
..	..	..	456,388	97,852	688,819	713,253
..	..	16,168	12,287	..	72,467	154,378
..	..	..	164,079	102,164	972,718	473,079
..	..	..	164,135	..	164,135	164,135
..	..	428,167	983,185	109,458	1,094,712	964,138
..	..	..	228,752	62,772	382,527	288,284
..	..	2,578,879	14,438,661	2,762,621	11,362,712	11,201,621
..	..	888	262,478	..	262,478	262,771
..	..	..	117,333	..	117,333	118,257
..	..	..	213,332	..	213,332	213,263
..	..	..	47,432	..	47,432	47,281
..	..	76,475	177,883	2,363	388,226	473,276
..	..	109,458	479,163	..	479,163	447,233
..	..	37,075	1,130,386	758,786	1,884,718	1,897,498
..	..	133,850	5,864,295	425	5,875,718	5,897,965
..	..	84,754	2,116,549	..	2,116,549	2,165,263
..	..	26,265	1,164,097	788,747	1,666,894	1,777,536
..	..	..	138,711	..	138,711	164,792
..	..	1,588	547,346	105,527	424,763	704,178
..	..	72,734	11,134	..	11,134	..
..	..	..	688,819	28,868	716,427	713,257
..	..	803,778	1,132,121	265,817	1,162,338	809,271
..	..	1,476,717	11,102,131	1,868,676	11,171,626	10,128,022

(Dollars in millions)

1993A FUNDING AGREEMENT

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - ALL OPERATIONAL FUND TYPES AND DISCRETIONARILY PROVIDED EMPLOYER DUTY  
 Year Ended December 31, 1999  
 With Comparative Figures For Year Ended December 31, 1998

	<u>General</u>	<u>Special</u> <u>Services</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 268,817</u>	<u>\$ 414,662</u>
Other financing sources (uses):		
Operating transfers in	328,444	1,170,758
Operating transfers out	(782,828)	(668,887)
Expiration of capital lease	27,586	---
Withdrawal prior year receivables	-----	-----
Total other financing sources (used)	<u>583,202</u>	<u>499,569</u>
Change (decrease) of revenues and other capital debt expenditures and other debt	483,917	987,811
Fund balance, beginning	4,766,586	7,179,708
Applied equity transfers in (out)	-----	-----
Fund balance, ending	<u>\$ 5,250,503</u>	<u>\$ 8,167,519</u>

See notes to Financial Statements.

State Division	Capital Expend.	Totals (Non-credit only)		Totals (Non-credit plus credit)	
		Primary Government	Enterprise only	1997	1998
<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>	<b>\$ 1,000,000</b>
600,000	600,000	1,400,000	27,700	1,400,000	1,411,700
---	17,440,000	11,000,000	170,000	11,000,000	11,170,000
---	---	10,000	---	10,000	---
600,000	17,440,000	11,010,000	170,700	11,010,000	11,170,700
11,500	15,000	1,400,000	700,000	1,410,000	1,500,000
1,000,000	1,010,000	20,100,000	2,600,000	12,000,000	19,610,000
---	---	---	100,000	100,000	100,000
<b>\$ 1,000,000</b>	<b>\$ 1,010,000</b>	<b>\$21,410,000</b>	<b>\$ 2,700,700</b>	<b>\$13,110,000</b>	<b>\$20,310,700</b>



INDIA PUBLIC GOVERNMENT

CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURES -  
 BUDGET (GRAND TOTAL) AND ACTUAL - GENERAL, SPECIAL, FINANCE,  
 DEPT SERVICES AND CAPITAL EXPENDITURE AND REVENUE  
 Year ended December 31, 1997

Responses	General Fund			Special, Financial Funds		
	Budget	Actual	Variance Favorable (Disfavorable)	Budget	Actual	Variance Favorable (Disfavorable)
<b>Receipts</b>						
<b>Loans -</b>						
Int. and fees	\$ 1,256,267	\$ 1,227,286	\$ 28,981	\$ 2,575,716	\$ 2,444,000	\$ 131,716
Sales and use	--	--	--	2,479,000	2,468,427	10,573
Licenses and permits	142,487	149,663	7,176	--	--	--
<b>Intergovernmental -</b>						
Federal	49,541	508,543	458,992	493,268	518,188	24,920
State	--	--	--	--	--	--
Local	--	--	--	123,000	489,508	366,508
Transportation	--	--	--	--	--	--
Funds	--	--	--	--	--	--
State revenue	189,866	188,867	999	212,000	217,768	5,768
Grants, incl.	678,786	611,847	66,939	1,094,171	1,752	8,877
Other	27,818	28,283	465	54,000	56,667	2,667
<b>Fees, charges, commissions</b>	5,660	5,275	385	177,480	181,391	3,911
<b>Fines and forfeitures</b>	216,000	197,680	18,320	21,000	21,273	273
<b>Interest</b>	109,250	182,500	73,250	103,181	141,713	38,532
<b>Reparations</b>	34,239	82,828	48,589	188,019	181,825	6,194
<b>Total revenues</b>	<u>3,211,209</u>	<u>3,221,889</u>	<u>10,680</u>	<u>8,101,119</u>	<u>8,211,236</u>	<u>110,117</u>
<b>Expenditures</b>						
<b>Current Operations -</b>						
General (noncapital)						
Legislative	280,433	381,860	101,427	--	--	--
Judicial	483,478	417,433	66,045	--	--	--
Executive	248,110	213,433	34,677	--	--	--
Legislative	147,498	47,433	100,065	--	--	--
Finance and						
administrative	429,199	544,509	115,310	--	--	--
Other	554,407	599,731	45,324	--	--	--
Paid to voters	988,455	140,170	848,285	881,275	751,873	136,402
Paid to courts	225,840	211,444	14,396	2,041,987	2,217,297	175,310
Paid to and on behalf of	225,114	142,439	82,675	2,091,233	2,098,271	7,038
Capital and interest on						
intergovernmental and	78,674	88,714	9,040	5,124,723	1,111,148	4,013,575
local	--	--	--	444,156	130,171	313,985
Capital development and						
equipment	170,000	748,108	578,108	417,141	179,698	237,443
transportation	--	--	--	--	--	--
<b>Total services</b>	34,921	34,769	152	--	--	--
<b>Capital outlay</b>	44,111	11,204	32,907	301,800	302,854	1,054
<b>Total expenditures</b>	<u>3,200,000</u>	<u>3,261,664</u>	<u>61,664</u>	<u>8,278,620</u>	<u>8,202,876</u>	<u>75,744</u>



**MICHIGAN PUBLIC GOVERNMENT**

GENERAL STATEMENT OF RECEIPTS AND DISBURSEMENTS -  
 BOND FINANCING AND OTHER - GENERAL, SPECIAL, TRUST,  
 DEBT SERVICE AND CAPITAL PROJECT FUND TYPES  
 Year Ended December 31, 1997

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance (Under/Over)	Budget	Actual	Per Fund Fund 0001 Fund 0002
Excess availability of revenue over expenditures	\$ 120,120	\$ 100,067	\$ 20,053	\$ 270,200	\$ 440,562	\$ 710,762
Other financing sources (uses):						
operating transfers in	\$0,100	\$0,100	\$0,000	\$0,000	\$0,100	\$0,100
operating transfers out	(100,000)	(100,000)	\$0,000	(100,000)	(100,000)	\$0,000
issuance of capital lease	--	\$7,867	\$7,867	--	--	--
Total other financing sources (uses)	(100,000)	(100,000)	\$0,000	(100,000)	(100,000)	\$0,100
Excess availability of revenue and other sources over expenditures and other uses	\$ 20,120	\$ 0,067	\$ 20,053	\$ 170,200	\$ 340,562	\$ 710,862
Fund balance, beginning		\$ 1,190,000			\$ 2,370,000	
Fund balance, ending		\$ 1,190,137			\$ 2,370,562	

See notes to financial  
statements.

Sales Services Fund Year			Capital Projects Fund Year		
Budget	Actual	Variances Favorable (Unfavorable)	Budget	Actual	Variances Favorable (Unfavorable)
\$ 1,000,000	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 1,000,000	\$ 0
600,000	600,000	0	700,000	700,000	0
400,000	400,000	0	300,000	300,000	0
1,000,000	1,000,000	0	1,000,000	1,000,000	0
	10,000	10,000		(1,000)	1,000
	<u>1,010,000</u>			<u>999,000</u>	
	<b>1,010,000</b>			<b>999,000</b>	

**BOND FINANCE STATEMENT**

**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RELATION  
 BARRINGTON BALANCE - ALL FINANCIAL FUNDS THREE, SIX AND NINE MONTH  
 END MONTHLY FINANCIAL STATEMENT LISTS  
 FOR BOND DECEMBER 31, 1997  
 WITH COMPARATIVE TOTALS FOR YEAR END DECEMBER 31, 1996**

	<u>1997 Month</u> <u>June 1996</u> <u>(Actual)</u> <u>Actual</u>	<u>1996 Year</u> <u>1996</u> <u>Revised</u> <u>Total</u>
<b>Operating revenues</b>		
Bart income	\$ 11	\$ 11
Charges for services	11	11
Interdepartmental charges	497,467	11
Interest	11	2,754
Grant Reimburse	11	5,120
Other revenues	11	11
<b>Total operating revenues</b>	<u>512,522</u>	<u>6,018</u>
<b>Operating expenses</b>		
Water services	11	11
Sewerage services	11	11
Salaries and related expenses	11	11
Advertising	11	11
Professional fees	49,940	11
Recycling fees	11	11
Travel fee	11	11
Other services and expenses	11	11
Administrative services	477	11
Printing	201,713	11
Telephone charges	15,434	11
Workers compensation claims	4,708	11
Insurance	11	11
Repairs and maintenance	11	11
Utilities expense	11	11
Depreciation and amortization	11	11
Provision for doubtful accounts	11	11
Capital surplus	11	11
<b>Total operating expenses</b>	<u>671,066</u>	<u>11</u>
<b>Operating income</b>	<u><b>141,456</b></u>	<u><b>6,007</b></u>
<b>Nonoperating revenues (expenses)</b>		
Interest	42,654	11
Sales of assets	11	11
Operating grants	11	11
Insurance proceeds	11	11
Other income (expenses)	11	11
Interest expense	11	11
Grant expense	11	11
<b>Total nonoperating revenues (expenses)</b>	<u><b>42,686</b></u>	<u><b>11</b></u>

Totals Other than ---Total ---Total Management	Totals		
	Management, Inc.		
	Company ---Total	1997	1996
\$ --	\$ 500,700	\$ 500,700	\$ 500,500
--	20,000,000	20,000,000	20,700,000
497,407	--	497,407	600,700
--	--	2,700	2,000
2,000	--	2,000	500
5,000	--	200,700	200,000
--	200,700	--	--
700,000	20,700,700	20,700,000	21,700,200
--	20,000	20,000	2,000
--	20,000	20,000	500,000
--	20,000,000	20,000,000	21,000,000
--	--	--	200
49,000	49,000	49,000	1,000,000
--	--	--	1,000,000
--	1,000,000	1,000,000	1,000,000
--	40,000	40,000	1,000,000
200,000	--	200,000	100,000
50,000	--	50,000	100,000
4,000	--	4,000	20,000
--	20,000	20,000	200,000
--	20,000	20,000	200,000
--	20,000	20,000	200,000
--	(1,000,000)	1,000,000	1,000,000
--	(1,000,000)	2,000,000	1,000,000
--	--	--	400
600,000	20,000,000	20,000,000	20,000,000
200,000	20,000,000	2,000,000	1,000,000
40,000	40,000	40,000	100,000
--	20,000	20,000	11,000
--	100,000	100,000	100,000
20	--	20	10,000
--	100,000	100,000	20,000
--	11,000,000	11,000,000	100,000
--	1,000,000	1,000,000	1,000,000
40,000	100,000	100,000	1,000,000
			1,000,000

ISSUE: LOCAL GOVERNMENT

INCREASE (DECREASE) OF REVENUES, EXPENSES AND CHANGES IN DEFERRED  
 (ACCUMULATED) BALANCE - ALL PROPRIETARY FUND TYPES, FUNDAL TRUST FUNDS  
 AND DISBURSED (ACCUMULATED) CAPITAL ASSETS  
 YEAR ENDED DECEMBER 31, 2000  
 with comparative totals for Year Ended December 31, 1999

	Proprietary Fund Type Internal Service	Mandatory Fund Type Nonproprietary Trust
Income before operating transfers	\$ 307,203	\$ 4,200
Other Financing Sources:		
Operating transfers (out)	(8,000)	11,700
Total other financing sources	(8,000)	11,700
Net income	299,203	15,900
Depreciation on fixed assets acquired with contributed capital from grants	..	..
Total net earnings/fund balance, beginning	607,850	49,181
Residual equity transfer in fund	..	..
Total net earnings/fund balance, ending	\$ 607,850	\$ 49,181

See Notes to Financial Statements.

Total to Common Stock (In \$)	Common Stock	Totals	
		(Common Stock)	
		Reserves In \$	
1997	1996	1997	1996
\$ 333,852	\$ 608,001	\$ 800,183	\$ 1,438,013
178,750	113,000	128,000	118,000
178,750	113,000	128,000	118,000
200,000	400,000	779,183	1,440,013
---	344,000	344,000	344,000
400,000	14,601,471	15,200,470	15,519,480
---	34,000	34,000	118,100
\$ 333,852	\$5,455,471	\$5,426,653	\$5,426,653



INDIA RAINBOW GOVERNMENT

CONDENSED STATEMENT OF ASSETS/LIABILITIES - ALL PROPRIETARY FUND TYPES,  
 FEDERAL TRUST FUNDS AND MANAGERIAL EMPLOYEE INVESTMENT FUNDS  
 Year Ended December 31, 1999  
 With Comparative Totals for Year Ended December 31, 1998

	Proprietary Fund Type Unfunded Benefits	Fiduciary Fund Type Managerial Investment
<b>ASSETS FROM OPERATING ACTIVITIES</b>		
Operating income	\$ 209,740	\$ 6,000
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization	..	..
Changes in assets and liabilities:		
(114,444) Decrease in:		
Receivables, net	11,444	..
Due from other funds	4,136	..
Due from independent entities	18,728	..
Due from other governmental entities	..	..
Due from third party papers	..	..
Inventory	..	..
Other assets	..	..
Increase (Decrease) in:		
Accounts payable	(1,000)	..
Funding payable	..	..
Accounts payable and general taxes due to other funds	(11,000)	100
Due to other governmental entities	..	..
Compensated absences	..	..
Other accrued expenses	..	..
Other liabilities	..	..
Net cash provided by operating activities	<u>209,740</u>	<u>6,000</u>
<b>ASSETS FROM MANAGERIAL/ FINANCING ACTIVITIES</b>		
Operating grants received	..	..
Other nonoperating income	..	..
Operating transfers (out)	(1,000)	(1,000)
Revised equity interests (out)	..	..
Grant expenses	..	..
Investment proceeds	50	..
Net cash provided by (used for) managerial/ financing activities	<u>50</u>	<u>(1,000)</u>

Total Change under 1997 Primary Government	Component Values	Totals	
		Change under 2001 Basic Law 101.117	
		1997	1999
\$ 287,481	\$ 185,308	\$ 1,107,147	\$ 1,458,148
--	2,147,898	2,147,898	2,279,149
65,420	(1,004,291)	(1,008,864)	(2,502,874)
8.5%	11	8,188	171
10,428	(44,184)	76,284	48,598
--	71,117	71,117	18,778
--	797,161	797,161	(227,870)
--	1,091,791	(281,787)	(442,145)
--	2,566,884	(288,284)	(738,477)
25,000	48,128	(28,188)	1,488,801
--	--	--	(281,280)
--	188,121	784,148	(281,280)
(19,433)	(71,484)	(281,780)	17,287
--	1181	1780	28,287
--	17	17	87,288
--	281,149	281,848	(27,287)
--	28,287	(21,288)	--
208,288	2,400,287	2,284,287	2,228,287
--	284,275	284,275	284,287
--	2,288	2,288	12,288
119,188	18,288	174,288	174,288
--	18,288	18,288	18,288
--	(284,275)	(284,275)	(284,287)
17	--	17	118,288
(118,111)	68,288	28,288	118,288 (118,288)

**INDEBENTURE AGREEMENT**

**COMMONWEALTH OF MASSACHUSETTS - ALL PROPRIETARY FUND TYPES,  
 REALTAC TRUST FUND AND DISCREETLY TRUSTED, FUNDPORT UNITS  
 Year Ended December 31, 1993  
 With Comparative Totals for December 31, 1992**

	Proprietary Fund Type Information Source	Funds Type Fund Type Information Source
	1993	1992
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Purchase of property, plant and equipment	\$ --	\$ --
Principal payments on capital leases	--	--
Principal payments on debt	--	--
Interest paid on notes and capital leases	--	--
Proceeds from issuance of debt	--	--
Dividends received	--	--
Nonoperating grants received	--	--
Net cash provided by (used in) capital and related financing activities	--	--
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of investments	(\$29,000)	(\$2,549)
Redemption of investments	--	91
Interest on investments	62,876	--
Net rental income/commissions	--	--
Other nonoperating receipts	--	--
Net cash used by investing activities	(\$67,124)	(\$2,458)
Net increase (decrease) in cash and cash equivalents	(\$17,124)	--
<b>Cash and cash equivalents:</b>		
Beginning	--	--
Ending	\$ (17,124)	\$ --
<b>OPERATING, DISPOSITION OF CASH FLOW INFORMATION</b>		
Cash payments for interest	\$ --	\$ --
<b>OPERATING, DISPOSITION OF NONCASH FINANCIAL/INVESTING ACTIVITIES</b>		
<b>Equipment Purchased, \$0 - 0</b>		
During the year, \$0,000 of equipment was acquired under a long-term capital lease obligation.		
<b>Accounts Receivable</b>		
During the year, \$80,000 of notes receivable were paid by a transfer of land with a fair market value of \$80,000.		
See Notes to Financial Statements.		

Formulir pendaftaran GPKD perangkat kecamatan	Komponen Lokal	Formulir GPKD per Kabupaten Kendari	
		2007	2008
1	115,454,111	115,454,111	114,113,999
	1150,094	1150,094	1400,094
	1406,171	1406,171	1449,093
	17,455,221	17,455,221	1700,171
	10,111,140	10,111,140	1,171,090
	--	--	7,456
	<u>100,047</u>	<u>100,047</u>	<u>90,048</u>
	<u>1,110,000</u>	<u>1,110,000</u>	<u>11,000,000</u>
1171,000	11,110,000	11,110,000	1100,000
11	1,111	1,111	10
11,000	100,000	100,000	100,000
--	100,000	100,000	10,000
<u>1100,000</u>	<u>11,110,111</u>	<u>11,110,111</u>	<u>1100,010</u>
111,111	1,111,111	1,111,111	10,111,111
<u>111,111</u>	<u>1,111,111</u>	<u>1,111,111</u>	<u>1,111,111</u>
<u>111,111</u>	<u>1,111,111</u>	<u>1,111,111</u>	<u>1,111,111</u>
<u>111,111</u>	<u>1,111,111</u>	<u>1,111,111</u>	<u>1,111,111</u>

This page intentionally left blank.

IBERIA PARISH GOVERNMENT

NOTES TO FINANCIAL STATEMENTS

NOTE 1. Summary of Significant Accounting Policies

A. Reporting entity:

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Primary government:

Iberia Parish Government -

The Iberia Parish Government is the governing authority for Iberia Parish, a political subdivision of the State of Louisiana, as authorized by the Constitution of the State of Louisiana. The Parish operates under a home rule charter and, subject to the charter, is authorized to exercise any power and perform any function necessary, requisite, or proper for the management of its local affairs. The home rule charter provides for the president-council form of government. The Iberia Parish Council constitutes the legislative branch of the government and consists of 14 members elected for four-year terms from 14 parish districts. The elected parish president, the head of the executive branch, is the chief executive officer of the Parish and exercises executive and administrative authority over all departments, offices, and agencies of the Parish.

Individual component units:

Separately presented component units -

The component units column in the combined financial statements includes the financial data of the Parish's other component units. They are reported in a separate column to emphasize that they are legally separate from the Parish.

The following component units have separate boards appointed by the Iberia Parish Council. The Iberia Parish Council approves their operating budgets and is responsible for funding any deficits.

**NOTES TO FINANCIAL STATEMENTS**

**Note 1. Summary of Significant Accounting Policies (Continued)**

<u>Component Unit</u>	<u>Final Year End</u>
Fire Protection District	
Malden	12/31/97
Commissioners District	12/31/97
Recreation & Playground Board	12/31/97
Tourist Commission	12/31/97
Recreation District No. 4	12/31/97
Recreation District No. 1	12/31/97
Iberia Parish Waterworks	
District No. 1	12/31/97
Iberia Parish Airport Authority	12/31/97
Iberia General Hospital and Medical Center	09/30/97

The financial statements of the Iberia Industrial Development Foundation are not included in the accompanying financial statements of the Iberia Parish Government. The Iberia Parish Government directly exercises oversight responsibility over the Iberia Industrial Development Foundation, by giving prior approval before the Iberia Industrial Development Foundation binds itself regarding the financing of any capital project or the issuance of any bonds. These bonds do not bear the full faith and credit of the Parish but are limited obligations of the Iberia Industrial Development Foundation.

Certain units of local government over which the Parish exercises no oversight responsibility, such as the school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Iberia Parish government.

**B. Fund Accounting.**

The Parish uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

NOTES TO FINANCIAL STATEMENTS

NOTE 1. Summary of significant accounting policies (continued)

Governmental funds are used to account for all or most of the Parish's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to assess financial administration. Goods or services from such activities provided to other departments or agencies primarily within the Parish are accounted for in internal service funds.

Proprietary funds are reported in accordance with GASB STATEMENT NO. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting." This standard requires that all applicable GASB pronouncements, Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARBs) issued on or before November 30, 1989 be applied to proprietary activities unless they (FASB Statements and Interpretations, APB Opinions, and ARBs) conflict with or contradict GASB pronouncements.

GASB Statement No. 20 also states that for proprietary activities, management may elect to apply all FASB Statements and Interpretations issued after November 30, 1989, except for those that conflict with or contradict GASB pronouncements. Proprietary activities under the control of the Parish have elected not to apply FASB Statements and Interpretations issued after November 30, 1989, unless they are adopted by GASB.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Parish. When these assets are held under the terms of a formal trust agreement, either a pension trust fund or nonpensionable trust fund is used. The term "nonpensionable" refers to the fact that the Parish is under no obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the Parish on a cost-reimbursement basis.



## NOTES TO FINANCIAL STATEMENTS

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

#### General Fixed Assets and General Long-Term Debt Account Groups:

##### General Fixed Assets:

The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund-type operations for various purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Forfeited fixed assets are valued at their estimated fair value on the date of donation. No depreciation is recorded on general fixed assets.

##### General Long-Term Debt :

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

#### C. Basis of accounting:

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

The modified accrual basis of accounting is used by all governmental fund types and fiduciary - agency types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Sales taxes are considered "measurable" when in the hands of the Meigs Parish School Board and are recognized as revenue at that time. The Parish considers property taxes as "available" in the year of the assessment. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Encumbrances outstanding at the end of the year are not reported as expenditures.

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

Licenses and permits, and fines are not susceptible to accrual because generally they are not measurable until received in cash.

The accrual basis of accounting is utilized by the proprietary, fiduciary - nonproprietary trust and internal service funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

## NOTES TO FINANCIAL STATEMENTS

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

The Parish reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "reasonable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Parish before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the Parish has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

#### D. Budgetary practices:

Budgetary practices of the Parish, including component units, include public notice of proposed budgets, public inspection of proposed budgets, and public hearings on the budgets. Formal budgetary integration is employed as a management control device during the year. Budgetary agreements involving the transfer of funds within the same program or function may be made by the Parish President. Other budgetary agreements can only be made through resolutions adopted by the Parish Parish Council. All budgetary appropriations lapse at the end of each year. Budgets are adopted on a basis consistent with generally accepted accounting principles. Formal budgets are prepared or adopted for all governmental fund types.

#### E. Cash and investments:

Investments are stated at cost, which approximates market. These investments consist principally of time deposits which are secured through the pledge of bank-owned securities or federal deposit insurance.

For purposes of the statement of cash flows, the proprietary and nonspendable trust and internal service funds consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

#### F. Interfund receivables/payables:

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet, or if the component unit is involved, as "due from component unit/primary government" or "due to component unit/primary government."

#### G. Inventories:

Inventories, consisting primarily of drugs and supplies, are valued at the lower of cost or market. Cost is determined by the first-in, first-out method.

#### H. Fixed assets:

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group.

## NOTE TO FINANCIAL STATEMENTS

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

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value at the date donated.

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

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

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

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

Land and improvements	19-36 years
Building and improvements	5-48 years
Furniture and equipment	3-28 years

Expenditures which significantly extend the life of an asset are capitalized. All other repairs and maintenance expenditures are charged to expense as incurred.

Interest is capitalized on the proprietary funds' construction projects until substantially complete.

#### J. Bond issuance costs:

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

#### K. Compensated absences:

For the governmental fund types, the Parish's liability for accumulated unpaid vacation has been recorded in the general long-term debt group of accounts. For the proprietary fund types, the liability has been accrued within that fund. Although such leave accumulates and is available for employees when needed, it does not result in a liability payable at termination of employment.

#### L. Long-term obligations:

Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from applicable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

M. Fund equity:

Distributed capital is recorded as proprietary funds that have received capital grants or contributions from developers, customers or other funds.

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

N. Interfund transactions:

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

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. RECONSTRUCTING or NON-ROUTINE permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. Transfers between the primary government and discretely presented component units are reported separately from other operating transfers.

O. Risk Management:

The Risk Management Fund was created in 1991 when the Iberia Parish government made the decision to self-insure its general liability, auto, errors and omissions, property, and workers compensation risks. The Parish purchased excess coverage through outside sources for the following coverage:

	deductible.	coverage.
General liability	\$ 25,000	11,000,000
Auto	25,000	1,000,000
Errors and omissions	25,000	1,000,000
Property	25,000	50,000
Workers Compensation	100,000	100,000
Aggregate Loss Fund	N/A	100,000

The Parish has a contract for plan administration services. The administrator handles the processing of claims. The claims are paid by the Iberia Parish government after they have been processed. All funds of the Parish participate in the program and make payments to the risk management fund based on premiums needed to pay prior and current year claims, administrative costs, and commercial insurance premiums.

**NOTES TO FINANCIAL STATEMENTS**

**Note 5. Summary of Significant Accounting Policies (Continued)**

The Parish adopted the provisions of GASB Statement No. 18, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues." GASB No. 18 requires that a liability for claims be recorded if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. As December 31, 1997, no claims liability has been accrued in the financial statements. This is the Parish's best estimate given available information.

The plan administrator computed \$134,343 to be the approximate amount of losses the Parish can expect to pay for claims filed by December 31, 1997. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines and damage awards, the process used in computing this claims liability does not necessarily result in an exact amount. Accordingly, no liability is reported for these claims.

Changes in the liability during the year resulted from the following:

Contract Period	Liability, Incurred	Claims and Changes in Estimated Liability	Claim Payments	Liability, Ending
03/91 - 03/92	\$ 12,394	\$ 1,297	\$ 12,443	\$ --
03/92 - 03/93	32,389	104,810	2,498	7,891
03/93 - 03/94	34,400	112,810	8,200	39,110
03/94 - 03/95	118,166	54,400	52,000	118,566
03/95 - 03/96	12,444	21,800	17,442	26,341
03/96 - 03/97	4,182	1,451	2,421	--
03/97 - 03/98	-----	-----	-----	-----
	<u>\$134,343</u>	<u>\$ 17,358</u>	<u>\$148,128</u>	<u>\$134,343</u>

**F. Unemployment Compensation**

Effective July 1, 1994, the Parish began funding its own unemployment compensation. The Unemployment Compensation fund was established to account for interdepartmental charges and claims related to unemployment.

The Parish has a contract with Employees Unity, Inc., for administrative services related to all unemployment claims. Claims are paid by Employees Unity, Inc. Benefit charges are charged to expense in the period the charge is determinable.

**G. Memorandum only - Total columns**

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable in a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTES TO FINANCIAL STATEMENTS**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**B. Comparative Data:**

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Parish's financial position and operations. However, comparative U.S. presentation of prior year totals by fund type data have not been presented in each of the statements because their inclusion would make the statements unduly complex and difficult to understand.

Certain amounts in the 1994 financial statements have been reclassified to the 1997 presentation. Such reclassification had no material effect on fund equity as previously reported.

**C. 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.

**Note 2. Legal Compliance**

A modified accrual basis budget is formally adopted by the Parish Government prior to the beginning of the fiscal year. A copy of the budget is sent to the legislative auditor for the State of Louisiana, and notices of its completion and availability are published. After its adoption, adjustments to the budget for transfers between funds and/or functions, changes in the capital budget, or for appropriation of unobligated funds must be approved by the Parish Council. Budgeted amounts are as originally adopted, or as amended in accordance with procedures required by the Home Rule Charter.

**Note 3. Deposits and Investments**

Under state law, the Parish may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Parish may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1997, carrying value of cash and cash equivalents and certificates of deposits for the primary government and all component units except for the Iberia General Hospital and Medical Center and the nondependent trusts are as follows:

Cash and cash equivalents	\$ 7,489,388
Certificates of deposits	14,321,921
<b>Total carrying value</b>	<b>21,811,309</b>

NOTES TO FINANCIAL STATEMENTS

Note 3. Deposits and Investments (continued)

Under state law, the bank balances must be secured by Federal deposit insurance or the pledged securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and time deposits bank balances at December 31, 1997, are over secured as follows:

Bank balances	\$28,961,654
Federal Deposit Insurance	1727,894
Pledged securities (Category 1)	<u>128,822,820</u>
Overl secured	<u>\$129,589,068</u>

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

As December 31, 1997, accounts at one financial institution were underfunded in the amount of \$1,818,088.

Pledged Securities in Category 1 include unissued or unregistered investments for which the securities are held by the broker or dealer, or by the bank department or agent, but not in the Parish's name. Even though the pledged securities are considered uncollateralized (Category 1) Louisiana Revised Statute 39:1509 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the parish that the fiscal agent has failed to pay undeposited funds upon demand.

NOTES TO FINANCIAL STATEMENTS

NOTE 4. Accounts Receivable

The balance of accounts receivable as December 31, 1997 consisted of the following:

Balance Sheet Description	1997		1996		Special Assessments	Total Primary Obligations
	Balance	Due and/or Committed for Services	Balance	Due or Committed for Services		
General Fund	\$ 1,091,000	\$ 28,813	\$ 2,140,000	\$ 25,100	\$ 76,997	\$ 1,264,997
Special Services Fund	5,311,200	20,340	5,210,000	16,270	54	5,210,054
Water Service Fund	-	-	-	5,278	-	5,278
Capital Projects Fund	-	-	-	8,741	1,410	1,410
Interest Service Fund	-	-	-	6,496	-	6,496
Trust and Agency Fund	-	-	-	-	-	-
Total	\$ 6,402,200	\$ 55,253	\$ 7,360,000	\$ 51,084	\$ 78,461	\$ 7,438,461

Commitment Liabilities

Description	1997		1996		Special Assessments	Total Committed Balances
	Amount	Due or Committed for Services	Amount	Due or Committed for Services		
Fire Protection District	\$ 844,000	\$ 33,000	\$ 844,000	\$ 33,000	\$ 800	\$ 844,800
Water Service District	-	-	-	-	-	2,440
Street Use and Proposed Fund	-	-	-	-	8,500	8,500
Year 1st Commission	34,700	2,000	34,700	2,000	-	36,700
Revenue for 1997-98	-	140,000	-	70,000	6,000	116,000
Revenue for 1998-99	-	83,000	-	3,440	-	86,440
Total	\$ 844,000	\$ 158,000	\$ 844,000	\$ 108,440	\$ 8,800	\$ 952,440



NOTES TO FINANCIAL STATEMENTS

NOTE 4. Various Fund - Special Collections/Residuals

	unexpended accounts payable	inexpended reserves
General Fund	\$ 131,448	\$ 1,804
Special Revenue Funds:		
Book Deposits, No. 10 Maintenance	--	1,190
Book Deposits, No. 10 Maintenance	--	4,975
Public Library	8,748	23,207
Public Control Program	--	1,071
Public Art Maintenance Program	--	1,188
Sales Tax	1,708	2,964
Specialty Control	--	2,480
Central Justice Facility	--	28,804
Off-Track Betting	9,400	101
MO Section 8 Certificate Program	--	32,710
MO Section 8oucher Program	--	32,120
MO Home Program	--	13,444
Transfer Refund	204,688	250,000
Capital Project Funds:		
Gifted by State	171,688	200,124
Transferred by Development Board Grant	--	28,373
Transf. by State	--	271,000
General Service Funds:		
Risk Management	1,779	1,407
Unemployment Compensation	13,286	247
Responsibility Trust Funds:		
Keneth Davis Estate	--	448
Henry-Gardner-Bethune Landry	--	814
Carl Lewis Bishop, III	--	3,491
Walter-Bigard	--	1,031
James Morris Boatman	--	531
Trust and Agency Funds	--	16
<b>Total Special Collections/Residuals</b>	<b>\$ 410,132</b>	<b>\$ 661,227</b>
Primary Government Clear Funds:		
General Fund -		
General Fund	\$ 29,500	\$ 427
Special Revenue Funds:		
Book Deposits, No. 10 Maintenance	--	68
Industrial Development	--	3,463
MOI Service Fund	--	11,328
Reading Certificate Service MOI	--	--
Capital Project Fund	27,875	--
General Service Funds:		
Risk Management	106	--
Unemployment Compensation	3,128	--
<b>Total Special Collections/Residuals</b>	<b>\$ 56,509</b>	<b>\$ 14,286</b>
Component Units Clear Funds:		
Primary government(s) -		
Fire Protection District Maintenance	\$ --	\$ 1,977
Recreation District	289	1,199
Recreation and Planning Board	--	1,500
Tourist Commission	3,850	181
Recreation District, No. 1	--	121
Recreation District, No. 2	13,700	13,266
Waterworks District, No. 1	--	143
Waterworks District, No. 2	27	2,124
Water District Airport Authority	--	1,100
<b>Total Component Units Primary Government</b>	<b>\$ 17,866</b>	<b>\$ 20,412</b>

NOTES TO FINANCIAL STATEMENTS

Note 6. Due from Other Governmental Units

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Total Primary Government	Component Units	Total
Federal:						
Department of Agriculture	\$ 8,995	\$ --	\$ --	\$ 8,995	\$ --	\$ 8,995
Department of Housing and Urban Development Federal Emergency Management Agency	4,798	--	52,655	57,453	--	57,453
	4,368	--	--	4,368	--	4,368
State:						
Department of Treasury	150,897	297,705	458,018	896,620	164,964	1,061,584
Local:						
Illiana Parish School Board	--	195,005	--	195,005	25,954	220,959
Illiana Parish Assessor's Office	248,639	--	--	248,639	--	248,639
City of New Iberia	--	4,794	160	5,154	--	5,154
Illiana Parish Sheriff	38,699	--	--	38,699	--	38,699
Illiana Parish Clerk of Court	7,037	--	--	7,037	--	7,037
Illiana Parish	11,320	--	--	11,320	--	11,320
	<u>\$ 482,352</u>	<u>\$ 492,705</u>	<u>\$ 458,178</u>	<u>\$ 1,433,235</u>	<u>\$ 260,918</u>	<u>\$ 1,694,153</u>

Note 7. Restricted Assets

Restricted assets of the Illiana Parish government consist of cash and investments and are restricted as follows:

	Illiana General Hospital and Medical Center	Illiana District No. 1
DEBT SERVICE	\$ 4,471,809	\$ 87,843
Plant replacement and expansion	111,813	--
Self-insurance arrangements	82,275	--
Total investments	4,665,897	87,843
Less: Liabilities payable from restricted assets	488,250	28,800
	<u>\$ 4,177,647</u>	<u>\$ 59,043</u>

NOTES TO FINANCIAL STATEMENTS

Note 4. Changes in General Fixed Assets

The following is a summary of changes in the general fixed assets account group during the fiscal year:

Scientific Services

	Balance, 12/31/57	Acquisitions	Dispositions	Balance, 12/31/58
Land	\$ 88,397	\$ 471,399	\$ --	\$ 559,796
Buildings	11,289,099	203,688	--	11,492,787
Furniture and Equipment	4,507,438	484,508	11,328	4,980,618
Contributions in Assets	2,558	--	11,388	2,670
	<u>\$ 14,987,532</u>	<u>\$ 1,159,695</u>	<u>\$ 22,716</u>	<u>\$ 16,169,512</u>

COMMERCIAL BLDGS.

The following is a summary of changes in --

Land	\$ 85,346	\$ --	\$ --	\$ 85,346
Buildings	678,544	--	--	678,544
Furniture and Equipment	1,000,544	4,128	11,400	1,093,272
Contributions in Assets - Furniture and Equipment	1,382,802	4,128	11,400	1,395,530
	<u>\$ 3,857,242</u>	<u>\$ 8,256</u>	<u>\$ 22,800</u>	<u>\$ 3,887,700</u>

Memorial and Veterans Hall -

Land	\$ 1,000,000	\$ --	\$ --	\$ 1,000,000
Land and Improvements	428,354	--	--	428,354
Completed Improvements	100,118	--	--	100,118
Buildings	410,280	11,889	--	422,169
Furniture and Equipment	418,397	84,448	1,400	504,245
Improvements in process	1,392,331	8,256	--	1,400,587
	<u>\$ 4,949,480</u>	<u>\$ 103,593</u>	<u>\$ 1,400</u>	<u>\$ 5,054,473</u>

Special Committee -

Buildings	\$ 74	\$ 8,256	\$ 60	\$ 8,380
Furniture and Equipment	2,388	2,411	--	4,799
Contributions in Assets	2,000	--	11,400	3,400
	<u>\$ 4,762</u>	<u>\$ 13,067</u>	<u>\$ 11,460</u>	<u>\$ 27,289</u>

NOTES TO FINANCIAL STATEMENTS

Note 8. Changes in General Fixed Assets (continued)

The following is a summary of proprietary fixed type assets as December 31, 1987:

General Assets

	December 31, 1987	December 31, 1986	1987 Depreciation Expense	1987 Depreciation Expense	1987 Depreciation Expense	Total 1987 Depreciation Expense
Land and Improvements	\$1,100,000	\$ 94,000		\$ 1,178,000	\$ 1,178,000	\$ 1,178,000
Buildings and Improvements	1,500,000	1,400,000		1,400,000	1,400,000	1,400,000
Real Estate and Equipment	300,000	11		300,000	300,000	300,000
Goodwill for 1987	1,100,000	94,000		1,100,000	1,100,000	1,100,000
Total	<u>\$4,000,000</u>	<u>\$1,498,000</u>	<u>\$178,000</u>	<u>\$4,000,000</u>	<u>\$4,000,000</u>	<u>\$4,000,000</u>

1987 Depreciation Expense and Accumulated Depreciation

1987 Depreciation Expense	\$1,178,000	\$1,178,000
Accumulated Depreciation	<u>2,822,000</u>	<u>1,644,000</u>
Total	<u>\$4,000,000</u>	<u>\$3,812,000</u>

1987 Depreciation Expense and Accumulated Depreciation

1987 Depreciation Expense	\$1,178,000	\$1,178,000
Accumulated Depreciation	<u>2,822,000</u>	<u>1,644,000</u>
Total	<u>\$4,000,000</u>	<u>\$3,812,000</u>

1987 Depreciation Expense and Accumulated Depreciation

1987 Depreciation Expense	\$1,178,000	\$1,178,000
Accumulated Depreciation	<u>2,822,000</u>	<u>1,644,000</u>
Total	<u>\$4,000,000</u>	<u>\$3,812,000</u>

1987 Depreciation Expense and Accumulated Depreciation

1987 Depreciation Expense	\$1,178,000	\$1,178,000
Accumulated Depreciation	<u>2,822,000</u>	<u>1,644,000</u>
Total	<u>\$4,000,000</u>	<u>\$3,812,000</u>

**NOTES TO FINANCIAL STATEMENTS**

**Note 9. Due to Other Governmental Units**

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Component Funds</u>	<u>Total</u>
<b>Federal:</b>				
Department of Housing and Urban Development	\$ --	\$ 177,751	\$ --	\$ 177,751
<b>Local:</b>				
City of New Iberia	--	--	21,256	21,256
Iberia Parish (See 11)	--	14,000	--	14,000
Other	<u>1,827</u>	<u>--</u>	<u>--</u>	<u>1,827</u>
	<u>\$ 1,827</u>	<u>\$ 181,751</u>	<u>\$ 21,256</u>	<u>\$ 183,834</u>

**Note 10. Long-Term Debt**

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

	<u>Balance, \$10,000,000</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance, \$10,000,000</u>
<b>Direct Issuance:</b>				
Certificates of Anticipation	\$ 1,270,000	\$ --	\$ 200,000	\$ 1,070,000
Corporate bonds	131,550	28,910	--	160,460
Capital leases	<u>17,280</u>	<u>27,286</u>	<u>21,222</u>	<u>23,344</u>
	<u>\$ 1,418,830</u>	<u>\$ 56,196</u>	<u>\$ 221,222</u>	<u>\$ 1,253,804</u>
<b>Indirect Issuance:</b>				
General obligation bonds	\$ 4,000	\$ --	\$ 1,000	\$ 3,000
Certificates of Anticipation	600,000	--	60,000	540,000
Revenue bonds variable	7,771,587	13,770,750	267,199	21,275,138
Notes payable	1,180,587	--	9,777	1,170,810
Corporate bonds	1,277,475	8,875	--	1,286,290
Capital leases	<u>284,721</u>	<u>21,802</u>	<u>124,113</u>	<u>182,410</u>
<b>Total Component Units</b>	<u>\$15,422,393</u>	<u>\$13,821,683</u>	<u>\$ 2,623,321</u>	<u>\$16,620,755</u>

this page intentionally left blank.

**NOTES TO FINANCIAL STATEMENTS**

**Note 10. Long-Term Debt (continued)**

General Obligation and Revenue Bonds, special assessment certificates and notes payable at December 31, 1987, consisted of the following individual issues:

<u>Issue Description</u>	<u>Issue Date</u>	<u>Original Issue</u>	<u>Interest Paid</u>
<b>Certificates of Indebtedness</b>			
Road Reconstruction Projects	July 1, 1984	\$ 5,000,000	5,500
Road Reconstruction Projects	May 1, 1986	5,125,000	1,300 - 4,700
Total primary government			
<b>General Obligations</b>			
<b>General Obligation Bonds</b>			
Recreation District No. 8	April 1, 1983	170,000	10,000
<b>Certificates of Indebtedness</b>			
Fire Protection District No. 7	July 1, 1982	800,000	4,200
<b>Revenue Bonds</b>			
Recreation District No. 7	March 1, 1987		
Bertha General Hospital	November 25, 1979		4,000
Bertha General Hospital	November 25, 1980		4,000
Bertha General Hospital	October 1, 1986	10,000,000	7,000 - 8,000
Total Revenue Bonds			
<b>Notes Payable</b>			
Bertha Park & Sports Authority			
Bertha General Hospital			
Total Notes Payable			
Total component units			

NOTES TO FINANCIAL STATEMENTS

Period Data	Balance, Reserves	Payments	Debits	Balance, End of
1994	\$ 1,538,000	\$ --	\$ 100,000	\$ 1,438,000
1995	<u>1,058,000</u>	<u>--</u>	<u>90,000</u>	<u>968,000</u>
	<b>\$ 2,596,000</b>	<b>\$ --</b>	<b>\$ 190,000</b>	<b>\$ 2,406,000</b>
1996	\$ 5,000,000	\$ --	\$ 1,000	\$ 4,999,000
1997	<u>800,000</u>	<u>--</u>	<u>90,000</u>	<u>710,000</u>
	170,000	170,740	--	480,740
2000	3,736,465	--	100,000	3,636,465
2001	3,758,400	--	170,000	3,588,400
2002	<u>--</u>	<u>12,000,000</u>	<u>--</u>	<u>12,000,000</u>
	<u>7,774,865</u>	<u>12,170,740</u>	<u>270,000</u>	<u>10,115,605</u>
	130,500	--	9,771	120,729
	<u>1,000,000</u>	<u>--</u>	<u>--</u>	<u>1,000,000</u>
	<u>1,130,500</u>	<u>--</u>	<u>9,771</u>	<u>1,120,729</u>
	<b>\$ 2,134,000</b>	<b>\$ 12,170,740</b>	<b>\$ 279,771</b>	<b>\$ 2,134,000</b>



NOTES TO FINANCIAL STATEMENTS

Note 10. Long-Term Debt (Continued)

The annual debt service requirements to maturity of all bond obligations outstanding at December 31, 1997, including interest payments of \$17,799,489 are as follows:

Maturity	General Obligations Bonds	Certificates of Indebtedness	Revenue Bonds	Total
2008	\$ 3,400	\$ 898,000	\$ 3,824,500	\$ 5,122,900
2009	3,300	848,500	3,858,840	5,030,640
2010	3,250	687,000	3,899,400	5,836,650
2011	3,150	547,000	3,870,300	5,567,450
2012	3,050	504,400	3,893,700	5,448,150
2003-2007	--	1,247,700	9,488,000	10,735,700
2008-2013	--	--	9,437,800	9,437,800
2015-2018	--	--	3,614,000	3,614,000
	\$ 6,250	\$ 4,887,600	28,008,800	34,952,650

The above amounts do not include the revenue bonds issued by Sewerage District No. 2 because the issue was not complete at December 31, 1997.

The certificates of indebtedness issued to finance road construction projects are outstanding under debt agreements which require the parish to establish bond sinking and reserve funds. For each issue, the parish is to deposit quarterly amounts equal to one-half of the interest due on the next interest payment date and one-fourth of the principal due on the next principal payment date into the sinking fund. The reserve fund balance must be \$300,000 for the 1994 issue and \$100,000 for the 1996 issue. These amounts are included in the accompanying individual fund financial statements of the Bond Redemption Fund.

The revenue bonds of Sewerage District No. 1 require monthly payments to sinking and reserve funds. Payments to the sinking fund during the interest loan period should equal interest accruing during the month. Payments to the reserve fund should equal 2% of the amount to be paid to the sinking fund. These amounts are included in the accompanying individual fund financial statements of Sewerage District No. 1.

Note 11. Capital Leases

The Iberia Parish Government has entered into three lease agreements as lessee for financing the acquisition of vehicles and office equipment totaling \$73,904. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of inception.

The Sewerage District No. 1-Port of Iberia has entered into one lease agreement as lessee for financing the acquisition of a vehicle totaling \$18,100. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the date of inception.

NOTES TO FINANCIAL STATEMENTS

Note 11. Capital Leases (continued)

The following is a schedule of the future minimum lease payments under the capital leases, and the present value of the net minimum lease payments at December 31, 1997.

A. Primary Government:

Year Ending	
<u>December 31.</u>	
1998	\$ 13,488
1999	8,117
2000	3,333
2001	3,333
2002	338
	<u>32,323</u>
Less amount representing interest	<u>3,287</u>
Present value of future minimum lease payments	<u>\$ 29,036</u>

B. Component Units

Deweyville District No. 3 - Part of Iberia -

Year Ending	
<u>December 31.</u>	
1998	\$ 8,483
1999	8,483
2000	<u>3,481</u>
	14,987
Less amount representing interest	<u>1,188</u>
Present value of future minimum lease payments	<u>\$ 13,802</u>

Iberia General Hospital -

The Hospital is obligated under capital leases that expire next year for certain equipment.

Note 12. Operating Leases

Iberia Parish Airport Authority:

The primary business of the Iberia Parish Airport Authority is providing space and facilities for fixed base operators and private and public transporters. The Iberia Parish Airport Authority also leases excess land to agricultural tenants. The revenues derived from the users of the airport facilities and land are in the form of operating leases. Lease contracts include escalation clauses, options to renew, and penalty clauses. The Iberia Parish Airport Authority does not acquire deposits or any other collateral other than normal lessee rights. The following schedule represents the future minimum lease payments due to the Airport Authority for contracts in effect as of December 31, 1997:

<u>Year Ending</u>	
1998	\$ 389,880
1999	389,880
2000	389,880
2001	389,880
2002	389,178
Thereafter	<u>8,781,480</u>
	<u>\$9,939,198</u>

**NOTES TO FINANCIAL STATEMENTS**

**Note 12. Operating Leases (Continued)**

In addition to the above operating leases, the Airport Authority also receives drainage fees based on a pre-negotiated percentage of income less of aviation fuel and oil sold to Airport tenants. In 1997, drainage fees were \$43,348.

Agricultural leases in 1997 were 289,898. Lease revenues are based on an annual minimum rental of 1/8 of the crop, which is greater.

The following schedule which is included in the above schedule represents the future minimum lease payments due from a major tenant at the Iberia Parish Airport for contracts in effect as of December 31, 1997.

<u>Year Ending</u>	<u>Amount</u>
1998	\$ 299,343
1999	283,873
2000	287,873
2001	288,138
2002	289,162
Thereafter	<u>4,871,853</u>
	<u>\$ 5,820,342</u>

Lease payments billed to this tenant in the current year were \$157,480, which represented 44% of the total leases and rentals. As December 31, 1997, included in accounts receivable as due from this tenant were rents totaling \$18,988, all of which was subsequently collected. This tenant's major business is the repairing of large commercial passenger aircraft for a small number of major customers all of which are considered material to the tenant's operations.

**Note 13. Other Liabilities**

Iberia Parish Airport Authority:

By state law bidders are required to make a deposit in the form of a bid security at the time they make a bid on a lease. The deposits are normally returned a year after the bid is accepted or immediately if the bid is not accepted. These bid securities are returned with an interest accruing.

Per the contracts with the agricultural tenants, annual minimum lease payments are required prior to harvesting. During harvesting, the mills send 1/8 of the crop proceeds to the Iberia Parish Airport Authority. After harvesting, the Iberia Parish Airport Authority returns the lesser of the minimum lease payment or the 1/8 to the tenant.

**Note 14. Contributed Capital**

Amounts contributed to the airport, waterworks, and sewerage districts for acquisition or construction of fixed assets are recognized in their component unit enterprise funds as contributed capital. Contributed capital generated through grants externally restricted for capital acquisitions is accounted based on the depreciation recognized on that portion of the assets acquired or constructed from such grants. This depreciation is closed to the appropriate contributed capital account and is reflected as an adjustment to net income.

## NOTES TO FINANCIAL STATEMENTS

## Note 14. Contributed Capital (continued)

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

	Beverage District No. 1	Waterworks District No. 1	Airport Authority	Total
Grants				
Federal	\$ 5,375,000	\$ --	\$ 3,985,323	\$9,360,323
State	--	100,000	3,877,871	4,977,871
Local	84,037	--	883,883	967,920
City of New Harris Special assessments and other local funds	357,100	--	--	357,100
	<u>5,816,137</u>	<u>100,000</u>	<u>4,869,197</u>	<u>10,785,334</u>
Less amortization	<u>2,522,340</u>	<u>--</u>	<u>18,636,388</u>	<u>21,158,728</u>
	<u>\$ 3,293,797</u>	<u>\$ 100,000</u>	<u>\$ 2,992,809</u>	<u>\$6,386,606</u>

During 1997, contributed capital from Federal grants of \$37,500 was subtracted from the Airport Authority's beginning balance of \$6,814,845. State grants of \$326,647 was added to the Airport Authority's beginning balance of \$1,652,024. There were no other changes to contributed capital during the year.

The following schedule shows the changes in accumulated amortization during the year ended December 31, 1997:

	Beverage District No. 1	Airport Authority	Total
Beginning balance	22,085,578	218,530,897	240,616,475
Amortization expense	<u>178,371</u>	<u>283,881</u>	<u>462,252</u>
Ending balance	<u>22,263,949</u>	<u>218,814,778</u>	<u>241,078,727</u>

NOTES TO FINANCIAL STATEMENTS

Note 15. Retained Earnings/Fund Balance Reserves

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

	Portions of Total and Reserves	Total Reserves
<b>Primary government:</b>		
Special Revenue Fund		
Public Library	\$ 2,436	\$ ---
Water Service Fund		
Wastewater Treatment Fund	---	1,004,133
Internal Service Funds		
Risk Management	---	---
Unemployment Compensation	---	---
Nonspendable Trust Funds		
Beulah David Wright	500	---
Jerry Thompson Estate/Landry	55,000	---
Earl James Bishop, III	7,500	---
Beulah Wright	10,500	---
Clayton Murray Boatman	500	---
Overlapping Memorial	1,300	---
	<u>12,500</u>	<u>---</u>
<b>Total primary government</b>	<b>\$ 14,231</b>	<b>\$ 1,004,133</b>
<b>Component units:</b>		
Fund Balances		
Recreation District No. 2	\$ ---	\$ 1,000
Recreation District		
Recreation District No. 1	---	---
Recreation District No. 1 - Port of Beulah	---	---
Beulah General Hospital and Medical Center	---	---
<b>Total component units</b>	<b>\$ ---</b>	<b>\$ 1,000</b>

NOTES TO FINANCIAL STATEMENTS

Fixed Asset Acquisition	Debtors (and Notes Payable) Settlement	Future Contractible Leases	Accounts Payable Liabilities	Total
\$	\$	\$	\$	\$
				9,800
				1,000,000
		600,000		600,000
		20,000		20,000
		600,000		600,000
				800
				33,000
				3,000
				10,000
				100
				5,000
				50,000
		600,000		6,000,000
				5,000
			100,000	100,000
			10,000	10,000
100,000	1,000,000			1,100,000
1,100,000	1,000,000		1,000,000	1,100,000

**NOTES TO FINANCIAL STATEMENTS**

**Note 14. Designated Fund Balances**

Fund balances have been designated for the following purposes:

<b>Designation</b>	<b>Designated Year</b>	<b>2010 Budget</b>	<b>2011 Budget</b>
<b>Designated Fund Balances</b>			
<b>General Fund</b>		<b>\$ 1,021,600</b>	<b>\$ 1,021,600</b>
<b>Special Revenue Funds</b>			
Road & Utility Maintenance		150,000	150,000
Roads Control Program		0,000	0,000
Road Utility Maintenance		170,000	170,000
Road to Rural Community Program		275,000	275,000
Critical Access Facility		70,000	70,000
Off-Road Training		0,000	0,000
Maintenance Program		0,000	0,000
Industrial Development Fund		100,000	100,000
Grassroots Initiative		0,000	0,000
		<u>795,000</u>	<u>795,000</u>
<b>Capital Projects Funds</b>			
Royal Ty Road		0,000	1,110,000
Road Construction Projects		0,000	0,000
		<u>0,000</u>	<u>1,110,000</u>
<b>Total primary government</b>		<b>\$ 1,021,600</b>	<b>\$ 1,021,600</b>
<b>Component Units</b>			
Commonwealth of Kentucky		\$ 0,000	\$ 0,000
Knox County Board of Education		0,000	0,000
Knox County Board of Health		0,000	0,000
<b>Total component units</b>		<b>\$ 0,000</b>	<b>\$ 0,000</b>

NOTES TO FINANCIAL STATEMENTS

<u>Field Co.</u> <u>And Others</u>	<u>Total</u>
<b>\$ 2,472,444</b>	<b>\$ 2,472,444</b>
..	232,861
..	4,784
..	154,488
..	271,375
..	38,278
..	4,278
..	488
..	758
..	<u>4,388</u>
..	<u>719,242</u>
..	1,824,261
..	<u>228,748</u>
..	<u>2,052,981</u>
<b>\$ 2,472,444</b>	<b>\$ 2,472,922</b>
..	38,278
..	42,752
..	<u>41,362</u>
<b>\$ .....</b>	<b>\$ 122,392</b>



**NOTES TO FINANCIAL STATEMENTS**

**Note 17. Fund Balances**

The following individual funds of the Parish had deficit fund balances or retained earnings at December 31, 1997:

<u>Fund</u>	<u>Deficit Amount</u>
<b>Primary Government</b>	
Special Revenue Funds	
HUD Home Program	4    1,408
<b>Component Units</b>	
Sewerage District No. 3	15,588
Sewerage District No. 1	755,903

**Note 18. Ad Valorem Taxes**

Ad valorem taxes levied on all assessable land on property as of January 1 of each year. During the current fiscal year, taxes were levied in October and were billed by the Iberia Parish Sheriff's Office to the taxpayers in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year.

The taxes are based on assessed values determined by the Tax Assessor of Iberia Parish and are collected by the Iberia Parish Sheriff's Office.

For the year ended December 31, 1997, taxes were levied as follows:

<u>Primary Government</u>	<u>Mills</u>	<u>Assessed Valuation</u>
Special Alimony	3.84	\$ 88,488,414
Criminal	1.83	88,778,881
Courthouse	0.88	88,748,781
Public Library	4.83	188,178,888
Parishwide Drainage	4.80	188,178,888
Public Building Maintenance	4.79	188,178,888
Health Unit Maintenance	2.11	188,178,888
	<u>24.88</u>	
<b>Component Units</b>		
	<u>Mills</u>	<u>Assessed Valuation</u>
Fire Protection District	8.83	\$ 88,148,884
Sewerage District #8 - General Fund	<u>1.85</u>	<u>18,777,360</u>
	<u>10.68</u>	

Total ad valorem taxes levied were \$4,811,378. Taxes receivable at December 31, 1997 were \$4,608,418.

NOTES TO FINANCIAL STATEMENTS

Note (c), Sales and Use Taxes

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

Year	Rate/Area	Pedigree
1976	2.894 Parishwide	Hotel occupancy tax on income from the occupancy of hotel rooms, motel rooms and overnight camping facilities within the Parish. The proceeds shall be used for the purpose of providing funds for the Iberia Parish Tourist Commission to attract conventions and tourists into the Parish.
1980	.154 Unincorporated areas	Constructing, acquiring, improving, maintaining and operating solid waste collection and disposal facilities in the unincorporated areas of the Parish.
1981	.164 Parishwide	To pay the cost of maintaining and operating a parishwide mosquito control program. The balance of the proceeds is to be divided annually, on or before February 1, of each year, between the Iberia Parish Government and the incorporated municipalities of the Parish, on a per capita basis, according to the 1980 United States Census. These proceeds are dedicated for constructing, acquiring and improving drainage facilities. This tax was approved for ten years from the date of the first levy. In 1991, the tax was renewed for a period of ten years.
1988	.188 District No. 2	Maintenance and operation of recreational facilities in District No. 2 and for constructing, acquiring, and improving recreational facilities in District No. 2. District No. 2 includes all of Iberia Parish except for the incorporated area of the City of New Iberia.
1987	2.894 Parishwide	Hotel occupancy tax on income from the occupancy of hotel rooms, motel rooms and overnight camping facilities within the Parish. The proceeds shall be used to provide funds for industrial development and economic development in Iberia Parish through the Iberia Industrial Development Foundation.
1994	.154 Unincorporated areas	Supplement other sales tax revenues collected to construct, acquire, improve, maintain and operate solid waste collection and disposal facilities, including the cost of a recycling program.

NOTES TO FINANCIAL STATEMENTS

Note 18. Sales and Use Taxes (Continued)

Revenues derived from the above taxes for the year ended December 31, 1987 were as follows:

<u>Year</u>	<u>Rate</u>	<u>Description</u>	<u>Amount</u>
<u>Primary Governments -</u>			
1982 and 1986	.50%	Solid waste and recycling	\$1,737,803
1985	.25%	Waste-water control	2,126,246
1987	1.80%	Industrial development	<u>21,806</u>
		Total primary government	<u>39,669,851</u>
<u>Component Units -</u>			
1978	1.80%	Local occupancy	1 \$1,775
1986	.25%	Education	<u>1,521,828</u>
		Total component units	<u>11,321,523</u>

All of the above taxes, with the exception of the hotel occupancy and industrial development taxes, are collected by the Iberia Parish School Board and are remitted to the Iberia Parish government monthly, net of an administrative fee.

Note 20. Defined Benefit Pension Plan

All permanent employees of the Iberia Parish Government participate in the Parochial Employees' Retirement System of Louisiana.

Plan Description:

The Parochial Employee's Retirement System of Louisiana (the System) is a cost-sharing multiple-employer public employee retirement system (PERS). All permanent Parish employees who work at least 28 hours a week and are under 68 years of age are members of the plan. Members of the plan may retire with thirty years of creditable service regardless of age, with twenty-five years of service at age 55, and with 28 years of service at age 62. The retirement allowance is equal to 3% of the member's final compensation multiplied by his years of creditable service, with certain provisions made for those employees who were members of the supplemental plan only prior to the revision date. Their retirement allowance may not exceed the greater of 100% of a member's final salary or final compensation. The System also provides disability and survivor benefits. Benefits are established by State statute.

The Parochial Employee's Retirement System of Louisiana issues a publicly available financial report that includes financial statements and required supplemental information. This report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, P. O. Box 14115, Baton Rouge, Louisiana 70803-4115.

## NOTES TO FINANCIAL STATEMENTS

### Note 18. Defined Benefit Pension Plan (Continued)

#### Funding policy:

Plan members are required to contribute 7.78% of their annual covered salary and the Parish is required to contribute 8.55% as established by state statute. The Parish's contributions for the years ended December 31, 1997 and 1998 were \$299,113 and \$293,531, respectively, equal to the required contributions for each year.

### Note 19. Deferred Compensation Plan

The Parish Government offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Parish employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Parish subject only to the claims of the Parish's general creditors. Participants' rights under the plan are equal to those of general creditors of the Parish in an amount equal to the fair market value of the deferred account for each participant. The Parish believes it is unlikely that it will use the assets to satisfy claims of general creditors in the future.

Investments are managed by the plan's administrator under one of five investment options, or a combination thereof. The choice of the investment options is made by the participants. At December 31, 1997, the market value of the plan assets was \$493,548.

### Note 20. Postretirement Health Care and Life Insurance Benefits

The Iberia Parish Government provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Parish employees become eligible for these benefits if they reach normal retirement age while working for the Parish. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the Parish. The Parish Government recognizes the cost of providing these benefits as an expenditure when paid. Currently the Iberia Parish Government has approximately 47 employees receiving benefits. Two are retirees of the Iberia Parish Recreation and Playgrounds Commission. For the year ended December 31, 1997, the amount of benefits paid totaled \$47,464 for the primary government and \$1,463 for the component units.

**NOTES TO Financial STATEMENTS**

**NOTE 23. Interfund Operating Transfers**

Individual fund operating transfers for fiscal year ending December 31, 1997, were as follows:

<u>Fund</u>	<u>Transfer To</u>	<u>Transfer From</u>
General Fund	\$ 280,000	\$ 763,000
Special Revenue Funds -		
Bond Interest, Inc. 50 Maintenance	180,000	12,000
Public Works Improvement Maintenance	200,000	17,770
Public Library	2,700	6,700
Public Safety Program	100,000	700
Public Works Maintenance Program	800	70,000
Sales Tax	70,000	71,000
Wastewater Treatment	--	204,000
Wastewater Treatment Facility	500,000	1,000
Wastewater Treatment	--	90,000
Waste Services & Sanitation Program	--	60,000
Waste Services & Sanitation Program	--	30,000
Industrial Development Fund	--	1,000
Waste Services Funds -	500,000	--
Waste Management Fund	--	--
Capital Projects Funds -		
Wastewater Fund	200,000	1,000,000
Wastewater Development Block Grant	30,000	30,000
Wastewater Treatment	--	175,000
General Service Funds -		
Risk Management	--	6,000
Wastewater Management	--	1,000
Interdepartmental Transfer Funds -		
General Fund Transfer	--	20
Waste Contract/Order Interim Landfill	--	1,000
Carl James Taylor, III	--	200
Wastewater Treatment	--	700
Wastewater Treatment	--	10
Wastewater Treatment	--	10
<b>Excess Interfund Operating Transfers</b> <b>in Cash from recipient agency</b>		
General Fund	60,000	--
Waste Services Fund -		
Bond Redemption	700,000	--
<b>Excess Interfund Operating Transfers in</b> <b>Cash from Public Government</b>		
Fire Protection Planters Maintenance	--	100,000
Interdepartmental Transfer	--	20,000
Protection and Hazardous Waste	20,000	1,000
Transfer Contribution	--	2,000
Wastewater Treatment, Inc. B	--	500
Wastewater Treatment, Inc. C	--	5,000
Waste Transfer & Transfer Authority	--	1,000
	<u>\$ 1,100,000</u>	<u>\$ 1,100,000</u>

**NOTES TO FINANCIAL STATEMENTS**

**Note 14. Federally Assisted Programs**

The Parish participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act Amendments of 1984. Audits of prior years have not detected in any disallowed costs; however, greater agencies may provide for further examinations. Based on prior experience, the Parish's management believes that further examinations will not result in any material questioned costs.

**Note 15. Food Stamp Program**

The food stamp program is operated by the Parish under an agreement with the Louisiana Department of Health and Human Resources (DHHR). The Parish is reimbursed 80 per cent of its operating cost by DHHR based on monthly cost reports. Funds are provided by the United States Department of Agriculture through the state administrative 08023 program. During the year, the Parish received \$3,833,390, issued \$6,438,768 and had a balance of \$6 in food stamps in inventory at December 31, 1987, which is not reflected in the financial statements.

In November 1987, the Parish ceased operating the food stamp program.

**Note 16. Segment Information**

The Parish is reporting five component units which provide health, water, sewerage, and transportation services. Segment information for these component funds for the year ended December 31, 1987 is as follows:

Segment Information	Revenue Statement No. 2	Expense Statement No. 1 - 08023-08024	Interfund Statement No. 1	Parish Parish Account Statement	Parish General Fund and Capital Fund	Total
Operating Transfers Operating expenses	\$ 491,480	\$ 81,847	\$ ..	\$ 409,753	\$4,832,899	\$5,795,979
Operating income (loss)	432,375	65,352	26,246	444,348	(11,831,624)	\$2,433,657
Compressing expenses (revenues)	(128,480)	3,888	154,344	158,172	1,049,043	987,987
Income from before operating transfers	\$ 1,136,270	\$ 1,116,587	\$ 1,180,890	\$ 1,760,693	\$ 5,850,319	\$ 11,444,659
Net working capital	\$ 1,024,320	\$ 1,261,754	\$ 1,117,117	\$ 1,689,141	\$ 5,377,620	\$ 11,484,952
Total assets	\$ 1,136,270	\$ 1,116,587	\$ 1,180,890	\$ 1,760,693	\$ 5,850,319	\$ 11,444,659
Long term debt/notes	\$ 1,024,320	\$ 1,261,754	\$ 1,117,117	\$ 1,689,141	\$ 5,377,620	\$ 11,484,952
Total equity	\$ 1,136,270	\$ 1,116,587	\$ 1,180,890	\$ 1,760,693	\$ 5,850,319	\$ 11,444,659

NOTES TO FINANCIAL STATEMENTS

Note 27. Excess of Expenditures Over Appropriations in Individual Funds

The following individual funds had excess of expenditures over appropriations which are not apparent from the combined financial statements:

Fund	Expenditures	Appropriations	Excess
<b>General Fund -</b>			
Other general government:			
Planning and zoning	\$ 11,191	\$ 10,540	\$ 651
Public works:			
Sanitation	94	--	94
<b>Special Revenue Fund:</b>			
Wood District No. 18 Maintenance-			
Flood control	1,780	--	1,780
Parish Wide Drainage Maintenance-			
Highways, streets and roads	26	--	26
Wastewater Control/Drainage Program-			
Source reduction	615,161	595,527	19,634
Industrial Development Fund-			
Economic development and assistance	88,181	76,890	11,291
<b>Capital Projects Fund:</b>			
Royalty Fund -			
Other	109,432	88,388	21,044
Culture and recreation	14,245	1,382	12,863
	<u>\$ 1,018,256</u>	<u>\$ 772,625</u>	<u>\$ 245,631</u>

Note 28. Reconciliation of Federal Assistance

Federal assistance per schedule of expenditures of federal awards	\$ 1,418,127
Less dollar value of food stamps received	(2,818,028)
Less component units' operating grants	(161,222)
Total federal revenue received	<u>\$ 438,877</u>
<b>Federal revenue received:</b>	
United States Department of Agriculture	4 56,874
United States Department of Housing and Urban Development	843,221
United States Department of Federal Emergency Management Agency	28,430
United States Department of Justice	11
	<u>\$ 928,536</u>

## NOTES TO FINANCIAL STATEMENTS

### Note 24. Litigation

#### A. Iberia Parish Government:

The Parish is a defendant in various law suits. Legal counsel for the Parish states there is adequate insurance on all cases where monetary damages are sought, and in those cases where there is an excess liability question or no coverage, the Parish would be adequately protected by the sovereign immunity clause of the Louisiana Constitution.

#### B. Iberia General Hospital and Medical Center:

As of September 30, 1987, there is certain litigation pending against the Medical Center. The Louisiana Hospital Association Trust Fund covers the Medical Center for the first \$188,000 of liability, while an additional \$400,000 of coverage is provided through the State of Louisiana Patients' Compensation Fund. A recent court case has affirmed the constitutionality of this \$588,000 limit.

### Note 25. Contingency

#### A. Iberia General Hospital:

Like any other business, the Medical Center is exposed to various risks of loss related to theft, theft of, damage to and destruction of assets; business interruption; strike and lockouts; employee injuries and illnesses; natural disasters; and professional and general liability claims and judgments. Commercial insurance coverage, as well as other coverages described below, are available for claims arising from such matters. Claims settled through September 30, 1987 have not exceeded these coverages in any of the three preceding years.

The Medical Center is self-insured for employee health coverage, up to a limit of \$40,000 per individual claim. Substantial coverage with a third party carrier is maintained for excess losses.

Certain of the Medical Center's insurance coverages discussed above are provided under claims-made policies. Should the claims-made policies not be renewed or replaced with equivalent insurances, claims based on occurrences during their term, but reported subsequently, would be uninsured. Management anticipates that such coverages will be renewed or replaced with equivalent insurances, claims based on occurrences during their term, but reported subsequently, would be uninsured. Management anticipates that such coverages will be renewed or replaced with equivalent insurances as the Medical Center's current coverages expire.



NOTES TO FINANCIAL STATEMENTS

Note 10. Air Traffic Control Tower Services

The Iberia Parish Airport Authority was awarded an annual grant through September 1988 for air traffic control (ATC) from the Federal Aviation Administration. The grant is currently for \$18,780 per month. The Iberia Parish Airport Authority has also entered into a contract with a firm to supply the personnel to run the tower. The cost of this contract is also currently \$18,780 per month. For the current year grant revenues were \$187,260 and ATC costs were \$187,260.

Because the Airport Authority anticipates they would not incur the cost for ATC at the current level if they did not receive a grant, the total cost of ATC is included as a nonoperating expense instead of an operating expense.

The FAA has indicated that they anticipate funding for ATC will continue after September 1988. If funding for ATC is not available and if the Airport Authority has no ATC or a reduced ATC, it is not known to what extent air traffic would be curtailed and subsequently, what would be the consequences to current tenants and their abilities to meet their lease obligations.

Note 11. Landfill Closure and Post-Closure Care Costs

The Iberia Parish Government operates a Type III landfill. State and federal laws and regulations require the Parish to perform certain maintenance and monitoring functions at the site after closure. Closure and post-closure costs are anticipated at \$13,760 and \$9,808, respectively. Closure is anticipated to be ten years from opening. However, due to inflation, changes in technology, laws or regulations, these costs may change in the future.

Note 12. Subsequent Events

On February 23, 1988, the Council approved the issuance, sale and delivery of \$1,800,000 Certificates of Indebtedness by the Iberia Parish Communications District Commission to be used for the purchase of equipment to be used for the of equipment, including, but not limited to, computer equipment, telephone equipment and software.

On April 8, 1988, the council approved the issuance and sale of \$4.2 million of Airport Revenue Bonds, Series 1988.

FINANCIAL STATEMENTS  
OF INDIVIDUAL FUND

This page intentionally left blank.

GENERAL FUND

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

INDIAN TRIBE GOVERNMENT  
GENERAL FUND

SHEET 1-1

BALANCE SHEET  
NOVEMBER 30, 1997 AND 1996

ASSETS	1997	1996
Cash and cash equivalents	\$ 264,754	\$ 478,871
Investments, at cost	2,758,000	3,408,000
Receivables	1,362,000	3,317,000
Due from other Funds	174,840	164,700
Due from component units	20,580	20,587
Due from other governmental entities	469,700	479,509
Other assets	-----	-----
Total assets	<u>\$ 3,879,864</u>	<u>\$ 6,428,267</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 327,086	\$ 192,810
Due to other Funds	7,844	18,888
Due to component units	421	7,144
Due to other governmental entities	5,807	4,071
Deferred revenues	20,380	18,283
Total Liabilities	<u>351,538</u>	<u>241,204</u>
Fund Balance		
Unassigned -		
fund credit	\$ 3,528,326	\$ 2,718,587
fund deficit	(1,029,396)	(1,078,687)
Total Fund Balance	<u>2,498,930</u>	<u>1,639,899</u>
Total Liabilities and Fund Balance	<u>\$ 3,879,864</u>	<u>\$ 6,428,267</u>

See Notes to Financial Statements.

**2010s Police Department**  
**Monthly Report**

FORM 1-1

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP-BASED) AND ACTUAL**  
**YEAR ENDED December 31, 2007**

With Comparative 2006 ACTUAL Amounts For Year Ended December 31, 2006

Account(s)	2007		2006	
	Budget	Actual	Var. from Budget (Under/Over)	Actual
<b>Revenues -</b>				
Funds -				
All sources	\$ 1,298,267	\$ 1,207,804	\$ 90,463	\$ 1,201,190
Interest and penalties	298,087	365,463	67,376	331,643
Intergovernmental -				
Federal	89,567	166,463	76,896	149,734
State				
State revenue sharing, net	182,000	186,667	4,667	185,156
Other	436,706	421,823	(14,883)	411,237
Other	27,878	28,289	411	27,296
Fees, charges, contributions,	8,560	4,399	(4,161)	4,406
Fines and forfeitures	278,000	227,683	(50,317)	242,463
Interest	190,200	187,189	(3,011)	184,566
Miscellaneous	26,320	42,328	16,008	46,200
<b>Total revenues</b>	<b>3,283,550</b>	<b>3,247,609</b>	<b>(35,941)</b>	<b>3,173,683</b>
<b>Expenditures -</b>				
Current Operations -				
General operations				
Legislative	288,470	241,828	(46,642)	269,777
Judicial	400,465	413,833	13,368	399,454
Executive	746,150	703,200	(42,950)	679,242
Education	147,625	68,607	(78,918)	67,281
Finance and administrative	400,124	767,589	367,465	596,100
Other	164,637	599,750	435,113	460,400
Public safety	288,181	282,779	(5,402)	286,115
Public works	227,882	233,447	5,565	177,756
Health and welfare	121,763	120,120	(1,643)	126,999
Culture and recreation	71,476	66,774	(4,702)	63,100
Economic development and assistance	179,686	748,758	569,072	178,071
Other services	24,661	26,749	2,088	27,123
Capital outlay	(8,111)	52,856	60,967	(2,343)
<b>Total expenditures</b>	<b>3,729,802</b>	<b>3,861,662</b>	<b>1,331,760</b>	<b>3,729,382</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(446,252)</b>	<b>(614,053)</b>	<b>(167,801)</b>	<b>(555,699)</b>
<b>Other Financing sources (uses):</b>				
Special Financing (see				
21 State government	275,000	220,123	(54,877)	249,000
component units	48,240	18,744	(29,496)	49,623
Special financing with				
21 State government	200,000	177,000	(23,000)	150,000
component units	-	-	-	(17,000)
Issuance of capital items	-	27,886	27,886	-
<b>Total other financing sources (uses)</b>	<b>(100,000)</b>	<b>(202,423)</b>	<b>(102,377)</b>	<b>(147,480)</b>
<b>Excess (deficiency) of revenues and other sources over</b>				
<b>  expenditures and other uses</b>	<b>(546,252)</b>	<b>(816,476)</b>	<b>(270,204)</b>	<b>(703,179)</b>
<b>Fund balance, beginning</b>		<b>1,126,226</b>		<b>1,423,683</b>
<b>Fund balance, ending</b>		<b>(290,250)</b>		<b>(280,496)</b>
<b>See Notes to Financial Statements.</b>				

INDIAN PRISON GOVERNMENT  
GENERAL FUND

1960-61 1-27

DETAILS OF EXPENDITURES - BUDGET (1960) ACTUAL AND BUDGET  
Year ended December 31, 1961

With Comparative Actual Accounts for Year ended December 31, 1960

	1961		1960	
	Budget	Actual	Percentage Excess/Budget	Actual
<b>General government:</b>				
Legislative -				
Personal services	\$ 104,000	\$ 147,789	\$ (43,789)	\$ 121,962
Employee benefits	24,203	44,734	(20,531)	17,954
Advertising and mail	21,700	25,344	3,644	24,734
Printing	1,000	200	800	797
Communications	500	64	436	97
Repairs	4,800	4,807	7	5,549
Maintenance of property	1,700	943	757	1,000
Professional services	500	--	500	500
Insurance	10,487	12,479	1,992	12,881
Office supplies	7,000	6,887	1,113	6,710
Travel	20,000	20,540	(540)	16,880
<b>Total legislative</b>	<b>200,400</b>	<b>271,808</b>	<b>11,209</b>	<b>268,774</b>
<b>Public -</b>				
Prisons -				
Personal services	65,240	47,400	11,280	52,400
Employee benefits	7,000	10,200	(3,200)	9,500
Advertising and mail	5,000	5,000	1,000	5,757
Communications	4,000	5,271	(1,271)	4,200
Repairs	2,000	1,817	183	1,978
Maintenance of property	4,000	4,383	383	3,200
Professional services	23,000	20,520	2,480	17,700
Insurance	3,000	3,000	--	4,200
Office supplies	75	71	4	--
Travel and witness fees	20,000	20,388	(388)	21,000
	<b>124,255</b>	<b>117,888</b>	<b>6,467</b>	<b>141,205</b>
<b>Market Activities</b>				
Personal services	54,143	58,917	(4,774)	54,480
Employee benefits	21,700	17,949	3,751	21,011
Insurance	1,781	4,521	(2,740)	2,700
	<b>77,624</b>	<b>81,387</b>	<b>(3,763)</b>	<b>78,191</b>
<b>State of court:</b>				
Print and	3,000	3,400	(400)	3,750
Repairs	27,115	22,516	4,599	25,850
Maintenance of property	69,150	71,260	(2,110)	70,500
Office supplies	3,000	3,207	(207)	3,000
Travel	4,400	2,200	2,200	4,000
	<b>107,665</b>	<b>102,583</b>	<b>5,082</b>	<b>117,100</b>
<b>Work centers:</b>				
Personal services	27,000	29,071	(2,071)	28,207
Employee benefits	5,203	1,000	4,203	2,276
Insurance	1,071	5,271	(4,200)	1,100
Travel	2,000	1,400	600	1,276
Travel and witness fees	4,000	4,000	--	4,000
	<b>39,274</b>	<b>40,742</b>	<b>(1,468)</b>	<b>36,859</b>
<b>Total public</b>	<b>434,444</b>	<b>420,723</b>	<b>13,721</b>	<b>494,434</b>

(Cont'd page 2)

1981A Fall (in thousands)  
 GENERAL FUND

DETAILS OF EXPENDITURES - BUDGET - COMPARISON TO ACTUALS  
 FISCAL YEAR ENDED DECEMBER 31, 1981  
 (in comparison to fiscal accounts for fiscal year ended December 31, 1980)

	1981		Variance (Favorable) (Unfavorable)	1980	
	Budget	Actual		Budget	Actual
<b>Personnel -</b>					
Personnel services	\$ 100,000	\$ 100,000	\$ 0	\$ 100,000	\$ 100,000
Employee benefits	29,000	29,100	1,100	29,000	29,100
Advertising and other	1,000	1,000	0	1,000	1,100
Printing	1,000	1,000	0	1,000	100
<b>Contractual fees</b>	10,000	10,100	100	10,000	10,000
Maintenance of property	5,000	4,100	900	5,000	5,100
Professional fees	1,000	600	400	1,000	100
Insurance	10,000	10,000	0	10,000	9,000
Office supplies	1,000	1,000	0	1,000	1,000
Travel	1,000	10,000	9,000	1,000	10,000
<b>Total personnel</b>	<u>140,000</u>	<u>140,000</u>	<u>0</u>	<u>140,000</u>	<u>140,000</u>
<b>Education -</b>					
Expenses of general					
Personnel services	10,000	10,000	0	10,000	10,000
Employee benefits	1,000	1,000	0	1,000	1,100
Advertising and other	1,000	1,000	0	1,000	100
Printing	100	100	0	100	100
<b>Contributions</b>	1,000	100	900	1,000	1,100
Benefits	1,000	1,000	0	1,000	1,000
Maintenance of property	1,000	1,000	0	1,000	1,000
Professional services	100	100	0	100	100
Insurance	1,000	1,000	0	1,000	1,000
Office supplies	1,000	1,000	0	1,000	1,000
Travel	1,000	1,000	0	1,000	1,000
<b>Total education</b>	<u>14,000</u>	<u>14,000</u>	<u>0</u>	<u>14,000</u>	<u>14,000</u>
<b>Operations -</b>					
Advertising and other	10,000	100	9,900	10,000	10,000
Utilities	100	100	0	100	100
Benefits	1,000	1,000	0	1,000	1,000
Maintenance of property	100	100	0	100	100
Insurance	100	100	0	100	100
Office supplies	100	100	0	100	100
Travel expenses	1,000	1,000	0	1,000	1,000
<b>Total operations</b>	<u>12,200</u>	<u>12,200</u>	<u>0</u>	<u>12,200</u>	<u>12,200</u>
<b>TOTAL EXPENDITURES</b>	<u>162,200</u>	<u>162,200</u>	<u>0</u>	<u>162,200</u>	<u>162,200</u>

(continued)



STATE FINANCIAL STATEMENT  
 GENERAL FUND

REVENUE OR EXPENDITURES - BUDGET (2007) AND ACTUAL,  
 Year Ended December 31, 2007  
 WITH Comparative Actual Amounts For Year Ended December 31, 2006

	2007		Variance Increase/ Decrease	2006
	Budget	Actual		
<b>Finance and administrative -</b>				
<b>General financial administration</b>				
Professional services	\$ 188,175	\$ 171,000	\$ (17,175)	\$ 176,875
Employee benefits	100,000	110,784	10,784	107,000
Advertising and dues	3,000	4,000	1,000	3,700
Printing	4,000	4,800	800	3,500
Telephone fees	5,100	5,175	75	5,100
Rentals	7,500	7,500	--	6,475
Maintenance of property	10,100	8,842	(1,258)	9,800
Professional services	10,000	10,500	500	10,100
Insurance	10,100	10,400	300	10,400
Office supplies	10,100	10,474	374	10,444
Travel	1,000	2,700	1,700	1,400
	<u>489,175</u>	<u>547,175</u>	<u>58,000</u>	<u>546,100</u>
<b>Facilities</b>				
Professional services	10,000	10,000	0	10,000
Employee benefits	1,100	1,000	(100)	1,000
Advertising and dues	400	500	100	500
Printing	700	400	(300)	600
Telephone fees	500	50	(450)	50
Maintenance of property	200	100	(100)	--
Professional services	100	100	--	--
Insurance	1,000	1,000	--	1,000
Office supplies	700	600	(100)	600
Travel	1,000	800	(200)	600
	<u>10,600</u>	<u>10,500</u>	<u>(100)</u>	<u>10,100</u>
<b>Personnel administration</b>				
Professional services	10,447	10,000	(447)	10,000
Employee benefits	8,000	8,700	700	8,500
Advertising and dues	2,000	2,000	--	2,000
Printing	600	700	100	600
Telephone fees	500	500	--	500
Maintenance of property	1,000	800	(200)	--
Professional services	1,000	600	(400)	600
Insurance	1,000	1,000	--	1,000
Office supplies	1,000	1,000	--	900
Travel	1,000	1,000	--	1,000
	<u>41,547</u>	<u>40,300</u>	<u>(1,247)</u>	<u>40,600</u>
<b>Utilities - Accounts</b>				
Office supply fee	20	20	--	--
Account-computerization	10,000	11,000	1,000	10,000
Account-computer	10,000	8,000	(2,000)	10,000
	<u>20,020</u>	<u>19,020</u>	<u>(1,000)</u>	<u>20,000</u>
<b>Total Finance and administrative</b>	<u>629,195</u>	<u>747,195</u>	<u>118,000</u>	<u>746,500</u>

(Over budget)

LOCAL GOVERNMENT  
BUDGET, 1997

DETAILS BY EXPENDITURE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1997  
With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance (Increase/ Decrease)	1996
	Budget	Actual		
Other general government:				
Planning and zoning				
Advertising and signs	\$ 100	\$ 80	\$ 20	\$ 70
Professional fees	10,000	10,000	000	10,000
Office supplies	200	200	000	---
	<u>10,300</u>	<u>10,280</u>	<u>220</u>	<u>10,070</u>
Courthouse				
Personal services	45,000	45,000	11,000	45,000
Employer benefits	10,000	10,000	1,000	10,000
Advertising and signs	500	500	50	---
Utilities	110,000	102,000	7,000	107,000
Communications	1,000	1,000	000	1,000
Rentals	1,000	700	300	400
Maintenance of property	100,000	102,000	20,000	100,000
Professional services	500	---	500	---
Insurance	47,000	47,000	00	48,000
Office supplies	200	200	20	40
	<u>411,000</u>	<u>398,500</u>	<u>12,500</u>	<u>394,000</u>
Buses				
Utilities	50,000	50,000	1,000	50,000
Maintenance of property	11,000	10,000	1,000	10,000
Insurance	40,000	39,000	1,000	39,000
	<u>111,000</u>	<u>99,000</u>	<u>12,000</u>	<u>99,000</u>
Retirement system contributions				
Contributions to pension	41,000	41,000	3,000	41,000
	<u>41,000</u>	<u>41,000</u>	<u>3,000</u>	<u>41,000</u>
Total other general government	<u>214,000</u>	<u>208,500</u>	<u>5,500</u>	<u>180,000</u>
Total general government	<u>2,315,500</u>	<u>2,070,000</u>	<u>245,500</u>	<u>2,090,000</u>
Public works:				
Staffing:				
Utilities	---	---	---	1,000
Court attendance	1,000	7,000	600	5,000
Grants	4,000	4,000	000	---
	<u>5,000</u>	<u>11,000</u>	<u>600</u>	<u>6,000</u>
Fire protection -				
Grants	---	---	---	20,000
	<u>---</u>	<u>---</u>	<u>---</u>	<u>20,000</u>

CEMEX/10/98

1997-98 Public Accounts  
General Fund

DETAILS BY EXPENDITURE - BUDGET CLASS (BASIC) AND ACTUAL  
Fiscal 1997 December 31, 1997  
With Comparative Actual Amounts For Fiscal 1998 December 31, 1998

	1997		Percent Difference (Last Fiscal Year)	1998
	Budget	Actual		Actual
<b>General -</b>				
Franchise activities	\$ 10,571	\$ 41,835	\$ 17,333	\$ 26,488
Employee benefits	10,540	11,250	593	5,262
Advertising and dues	800	835	35	768
Printing	500	226	304	178
Communications	5,000	3,200	1,794	3,270
Rentals	5,000	3,000	---	3,000
Maintenance of property	1,000	575	425	88
Professional services	101,000	105,000	(15,937)	101,500
Insurance	5,000	5,710	600	5,500
Office supplies	5,125	3,200	1923	3,470
Utilities	---	195	(195)	---
Travel	2,000	2,500	500	2,000
	<u>126,536</u>	<u>187,088</u>	<u>(15,937)</u>	<u>152,368</u>
<b>Protective - inspections -</b>				
Advertising and dues	---	---	---	---
Printing	100	47	53	200
Professional services	5,000	495	354	750
	<u>5,100</u>	<u>492</u>	<u>---</u>	<u>49,470</u>
<b>Public relations/marketing services</b>				
Insurance	25,000	21,000	---	25,000
Travel	1,700	1,700	---	1,700
	<u>26,700</u>	<u>22,700</u>	<u>---</u>	<u>46,700</u>
<b>Other protection -</b>				
Emergency management:				
Personnel services	---	---	---	---
Employee benefits	47,700	49,000	(1,300)	49,000
Advertising and dues	20,000	24,000	4,000	20,000
Printing	500	700	200	600
Utilities	500	100	400	---
Communications				
Rentals	6,200	3,200	3,000	4,200
Maintenance of property	3,000	2,700	300	---
Professional services	6,700	7,000	(300)	3,700
Insurance	100	---	100	---
Office supplies	5,400	3,000	---	4,700
Travel	1,000	970	30	1,000
	<u>127,500</u>	<u>124,700</u>	<u>2,800</u>	<u>102,900</u>
<b>Traffic engineering:</b>				
Neighborhood watch signs	---	---	---	---
	<u>3,000</u>	<u>1,000</u>	<u>---</u>	<u>---</u>
	<u>3,000</u>	<u>1,000</u>	<u>---</u>	<u>---</u>
<b>Total public safety</b>	<u>398,636</u>	<u>540,778</u>	<u>2,866</u>	<u>499,738</u>

page 11/15/00

LOCAL GOVT GOVERNMENT  
 GENERAL FUND

DETAIL OF EXPENDITURES - BUDGET COMPARISON BASIS AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1992  
 WITH COMPARATIVE ACTUAL BUDGET FOR YEAR ENDED DECEMBER 31, 1991

	1992		Variance Expenditure Unfavorable	1991	
	Budget	Actual		Budget	Actual
<b>Public works:</b>					
Public works administration -					
included salaries	\$ 48,545	\$ 72,705	\$ 24,160	\$ 47,276	
employee benefit	20,294	18,797	(1,497)	21,386	
contracting and other	100	100	---	100	
printing	120	100	(20)	100	
communications	85	70	(15)	70	
travel	1,000	200	(800)	4,000	
maintenance of property	4,000	4,270	270	4,000	
professional services	50,000	45,270	(4,730)	20,070	
insurance	4,000	4,000	---	3,000	
office supplies	100	100	---	100	
travel	2,000	870	(1,130)	900	
	<u>110,140</u>	<u>117,117</u>	<u>6,977</u>	<u>114,122</u>	
<b>Highways, streets and roads -</b>					
Advertising and signs	---	---	---	100	
utilities	100	100	---	400	
materials	100	100	---	---	
professional fees	---	---	---	1,000	
land improvements	---	---	---	100	
employee benefits	---	---	---	1,100	
	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	
<b>Flood control -</b>					
Advertising and signs	100	100	---	100	
maintenance of property	20,000	20,000	---	20,000	
professional services	---	---	---	700	
travel	10,000	10,000	---	10,000	
	<u>30,100</u>	<u>30,100</u>	<u>---</u>	<u>30,700</u>	
<b>Sanitation -</b>					
Employee benefit	---	---	---	4,000	
contract labor	---	50	---	---	
	<u>---</u>	<u>50</u>	<u>---</u>	<u>4,000</u>	
<b>Sanitation test funds -</b>					
contracting and other	100	100	---	---	
printing	100	---	(100)	100	
utilities	100	---	(100)	100	
communications	100	200	100	100	
maintenance of property	1,000	1,000	---	1,100	
professional fees	100	---	(100)	1,000	
office supplies	100	---	(100)	70	
land improvements	---	---	---	4,000	
	<u>1,600</u>	<u>1,300</u>	<u>---</u>	<u>10,370</u>	
<b>Sanitation test funds -</b>					
utilities	---	---	---	70	
professional fees	---	---	---	1,000	
	<u>---</u>	<u>---</u>	<u>---</u>	<u>1,070</u>	
<b>Total public works</b>	<u>210,280</u>	<u>217,417</u>	<u>6,977</u>	<u>177,194</u>	

(Cont'd)

2014 Police Department  
General Fund

DETAIL BY EXPENDITURE - BUDGET (2014 BASIS) AND ACTUAL  
Year Ended December 31, 2014  
With Comparison Actual Results For Year Ended December 31, 2013

	2014		2013	
	Budget	Actual	Percentage Variance Favorable/Unfavorable	Actual
<b>Police and related:</b>				
<b>Police -</b>				
FOIA (2014 program)				
Personnel services	\$ 42,844	\$ 41,380	\$ 1,464	\$ 38,777
Exp. supp. benefit	78,100	74,750	3,350	68,184
Information and Equip	10	--	10	49
Communications	1,000	764	236	797
Maintenance of property	1,000	880	120	797
Professional services	200	50	150	50
Insurance	4,400	4,380	20	4,777
Office supplies	2,475	2,100	375	2,107
Travel	880	175	705	--
	<u>86,000</u>	<u>76,580</u>	<u>9,420</u>	<u>67,250</u>
<b>Communications</b>				
Rentals	3,300	3,300	--	3,300
	<u>3,300</u>	<u>3,300</u>	<u>--</u>	<u>3,300</u>
<b>Police (2014)</b>				
Advertising and dissemination	70	100	--	90
Communications	7,270	7,387	2,070	6,884
Communications	1,100	880	220	880
Rentals	10,000	10,000	3,700	10,000
Maintenance of property	2,447	1,447	700	1,447
Professional services	--	--	--	88
Insurance	3,775	3,775	3,880	--
Office supplies	87	--	87	49
Administrative	1,347	797	550	--
Travel	877	--	877	90
Grant	280	180	100	11,070
	<u>21,206</u>	<u>22,787</u>	<u>8,580</u>	<u>22,750</u>
Total police and related	<u>111,132</u>	<u>102,640</u>	<u>8,492</u>	<u>100,000</u>
<b>Police and related:</b>				
Police services	8,400	8,400	100%	8,700
Police benefits	3,780	3,744	99%	3,775
Police	49,070	48,444	98%	48,249
Communications	700	480	69%	590
Maintenance of property	11,000	7,784	70%	7,790
Insurance	30,437	2,683	9%	30,888
Total police and related	<u>103,687</u>	<u>66,735</u>	<u>36%</u>	<u>61,782</u>

Total Transfers

LOCAL GOVERNMENT  
GENERAL FUND

DETAILS OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1992  
With Comparative Actual Figures For Year Ended December 31, 1991

	1992		1991	
	Budget	Actual	Budget \$9,040,000 120,000,000	Actual
<b>Economic development and assistance:</b>				
<b>Economic development -</b>				
<b>Public utility:</b>				
Advertising and sales	\$ 4,000	\$ 4,076	\$ 500	\$ 10,070
Grants	10,000	11,800	---	10,000
	14,000	15,876	500	20,070
<b>County Agent:</b>				
Employee benefits	---	---	---	27
Contract sales	2,700	2,760	240	2,660
Maintenance of property	1,400	1,400	50	1,000
<b>Insurance:</b>				
Office supplies	1,100	1,176	1,000	700
Travel	500	500	1	600
Grant	10,000	11,800	500	1,000
	11,600	13,476	1,501	2,300
<b>Parish service office -</b>				
Grant	2,000	2,000	---	2,000
	2,000	2,000	---	2,000
<b>Public meetings:</b>				
Personal services	24,000	24,000	19,900	18,000
Employee benefits	71,500	71,000	1,000	10,000
Advertising and sales	800	800	100	600
Printing	500	400	40	300
Contributions	500	500	10	700
Materials	1,000	1,100	300	800
Car allowance	3,000	3,100	1,000	3,000
Maintenance of property	400	500	500	500
Professional services	1,000	400	700	400
Insurance	3,000	3,100	---	1,000
Office supplies	5,000	4,100	600	1,400
Travel	3,000	3,000	20	2,500
	80,000	84,500	22,000	31,000
<b>Total economic development</b>	130,000	130,250	22,000	70,000
<b>Economic opportunity -</b>				
<b>Work work - training programs:</b>				
Personal services	20,000	20,000	1,000	21,000
Contract services	6,000	3,000	1,000	2,000
Employee benefits	40,000	40,000	2,000	40,000
<b>Total economic development and assistance</b>	176,000	160,150	25,000	110,000
<b>Public services:</b>				
<b>Police:</b>				
Insurance	24,000	21,000	1,000	19,000
	24,000	21,000	1,000	19,000
<b>Capital outlay</b>	41,000	20,000	3,000	21,000
<b>Total expenditures</b>	\$ 2,230,000	\$ 2,190,000	\$ 200,000	\$ 1,230,000

This page intentionally left blank.

**SPECIAL REVENUE FUNDS**

**Road District No. 10 Maintenance -**

The Road District No. 10 Maintenance fund accounts for the maintenance and upkeep of the Parish road system. Major means of financing is provided by the State of Louisiana Parish Transportation Fund, transfers from other funds, and interest earned on investments.

**Parish Wide Drainage Maintenance -**

The Parish Wide Drainage Maintenance fund accounts for the maintenance and upkeep of the Parish drainage system. Major means of financing is provided by ad valorem taxes, state revenue sharing, transfers from other funds, and interest earned on investments.

**Public Library -**

The Public Library fund accounts for the operation and maintenance of the main library and the branch libraries which provide services to citizens within the Parish. Major means of financing is provided by ad valorem taxes, state revenue sharing fees and charges for various library services, donations, and interest earned on investments.

**Rabies Control Program -**

The Rabies Control Program fund accounts for expenditures in the field of rabies control for the citizens of Iberia Parish. Financing is provided from the issue of permits and licenses and transfers from the Health Unit Maintenance Special Revenue Fund.

**Health Unit Maintenance -**

The Health Unit Maintenance fund accounts for the maintenance and upkeep of a health unit which provides health and welfare services to the citizens of the parish. Major means of financing is provided by ad valorem taxes and state revenue sharing.

**Solid Tax -**

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

**Septic Control/Drainage Program -**

The Septic Control/Drainage Program fund accounts for the proceeds of a parish wide one-fourth of one percent sales and use tax which is primarily dedicated for the maintenance and operation of a septic control program for the citizens of Iberia Parish. The balance of the proceeds of the tax is to be divided annually between the council and the unincorporated municipalities of the Parish on a per capita basis for the purpose of constructing, acquiring, and improving drainage facilities.

**Criminal Justice Facility -**

The Criminal Justice Facility fund accounts for the operation and maintenance of the Parish jail facility. Also included are expenditures related to the housing of prisoners in the facility. Financing sources include an ad valorem tax, state revenue sharing, and operating transfers.



SPECIAL REVENUE FUNDS (continued)

Off-Track Betting -

Off-Track Betting fund accounts for the proceeds of a one percent license fee of the total amount wagered at the Off-Track Betting Facility, located and operating in Iberville Parish. The license fee is dedicated for long and deferred salary payments to all direct Parish employees.

HUD Section 8 Certificate Program -

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

HUD Section 8 Voucher Program -

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

HUD Home Program -

The HUD Home Program fund accounts for the collection and disbursement of the federally financed program. These funds are part of disaster relief assistance related to Hurricane Andrew. The funds are to be used to provide incentives to develop and support affordable rental housing and homeownership.

Industrial Development -

The Industrial Development fund was created for the collection of a two percent tax on the occupancy of hotel rooms, motel rooms and overnight camping facilities within the Parish to be distributed to the Tourism Commission fund. The Industrial Development fund also collects an additional two percent tax on the occupancy of hotel rooms, motel rooms and overnight camping facilities within the Parish to be distributed to the Iberia Industrial Development Foundation.

Disaster Relief -

To account for the receipt of Emergency Management Assistance and the other up costs resulting from Hurricane Andrew.

This page intentionally left blank.

GENERAL FUND OF GOVERNMENT  
 SPECIAL REVENUE FUNDS

COMBINED BALANCE SHEET  
 December 31, 1977

With Comparison Totals for December 31, 1976

	Fund Balances Dec. 31 Maintenance	Available With One Year Maintenance	Fund to Maintenance
<b>ASSETS</b>			
Cash and cash equivalents	\$ 242,432	\$ 238,708	\$ 242,432
Investments, at cost	258,000	258,000	258,750
Receivables	8,841	107,487	1,074,288
Due from other funds	--	75	2,448
Due from government units	--	--	--
Due from other governmental units	58,868	91,781	114,958
Other assets	--	--	--
<b>Total assets</b>	<b>\$ 568,141</b>	<b>\$ 736,352</b>	<b>\$ 2,092,876</b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 26,256	\$ 26,256	\$ 108,642
Due to other funds	2,158	4,960	58,549
Due to component units	58	--	11
Due to other governmental units	--	--	--
Unearned revenue	--	--	26,438
Other liabilities	26,108	--	11
<b>Total liabilities</b>	<b>\$ 54,580</b>	<b>\$ 31,216</b>	<b>\$ 193,641</b>
<b>Fund Balance</b>			
Reserved	--	--	8,294
Unreserved -			
Assigned	232,860	--	11
Unassigned	332,281	1,435,136	1,928,221
<b>Total fund balance</b>	<b>\$ 565,141</b>	<b>\$ 1,435,136</b>	<b>\$ 1,936,516</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 620,121</b>	<b>\$ 1,736,352</b>	<b>\$ 2,092,876</b>

Subline Control Program	Health Care Maintenance	Water, Gas	Wages for Control / Drainage Program	Original Just for Control	2017-2018 Budget
\$ 14,746	\$ 87,746	\$ 579,426	\$ 104,887	\$ 49,790	\$ 712,746
45,810	854,880	1,090,880	589,000	--	18,880
10,840	285,750	37,456	7,444	141,791	18,254
--	--	7,750	--	--	8,459
--	--	--	--	--	--
4,754	54,886	45,855	65,190	25,640	--
--	--	580	--	--	--
<b>\$ 112,890</b>	<b>\$ 1,129,166</b>	<b>\$ 1,637,167</b>	<b>\$ 1,169,521</b>	<b>\$ 452,221</b>	<b>\$ 162,532</b>
\$ 3,526	\$ 48,400	\$ 95,800	\$ 175,000	\$ 44,100	\$ --
2,250	7,278	2,960	4,400	18,890	875
--	--	--	--	--	--
--	--	--	--	14,000	--
--	--	--	--	--	--
3,776	21,722	98,760	119,800	80,111	275
--	--	--	--	--	--
--	--	--	--	--	--
3,776	175,880	--	275,201	75,213	8,278
87,986	1,724,821	1,829,886	1,022,642	88,544	142,582
181,762	1,900,701	1,829,886	892,725	163,757	142,297
<b>\$ 112,890</b>	<b>\$ 1,129,166</b>	<b>\$ 1,637,167</b>	<b>\$ 1,169,521</b>	<b>\$ 452,221</b>	<b>\$ 162,532</b>
					(2017-2018)

IRISH FINANCIAL GOVERNMENT  
SPECIAL INVESTMENT FUNDS

FINANCIAL BALANCE SHEET  
December 31, 1997  
with comparative totals for December 31, 1996

	1997 December 31 Euro 1,000 Thousands	1996 December 31 Euro 1,000 Thousands	1995 December 31 Euro 1,000 Thousands
<b>ASSETS</b>			
Cash and bank deposits, overdrafts, in hand	€ 11,660	€ 101,770	€ 11,857
Investments, at cost	10,000	20,000	---
Receivables	---	---	---
Due from other funds	---	---	---
Due from component units	---	---	---
Due from other governmental entities	---	---	---
Other assets	---	---	---
<b>Total assets</b>	<b>€ 21,660</b>	<b>€ 121,770</b>	<b>€ 11,857</b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>Liabilities</b>			
Accounts payable	€ --	€ --	€ --
Due to other Funds	20,720	21,200	19,449
Due to component units	---	---	---
Due to other governmental entities	10,000	90,000	---
Other liabilities	---	---	---
Other liabilities	---	---	---
<b>Total liabilities</b>	<b>€ 30,720</b>	<b>€ 111,200</b>	<b>€ 19,449</b>
Fund balance (Reserve)	---	---	---
Specialized --	---	---	---
Reserve	---	---	600
Investment	---	---	(2,200)
Special Fund Balance	---	---	(1,800)
<b>Total liabilities and fund balance</b>	<b>€ 30,720</b>	<b>€ 111,200</b>	<b>€ 16,849</b>

See Notes to Financial Statements.

Indicator (a) Description Unit	2007 Value (a)	2008	
		2008 Value (b)	2008 Value (c)
1	0,000	\$ 20,500	\$ 1,180,470
	--	--	2,770,700
	11,904	--	2,482,000
	--	200,000	220,270
	--	--	--
	--	--	487,000
	--	--	1,400
	<u>11,904</u>	<u>\$ 200,500</u>	<u>\$2,482,170</u>
6	0,000	--	\$ 500,000
	--	200,000	500,000
	0,000	--	5,000
	--	--	100,000
	--	--	20,000
	--	--	20,000
	<u>0,000</u>	<u>200,000</u>	<u>1,100,000</u>
	--	--	0,000
	--	--	0,000
	700	0,000	100,000
	<u>0,700</u>	<u>0,000</u>	<u>1,000,000</u>
	<u>0,700</u>	<u>0,000</u>	<u>1,100,000</u>
1	<u>11,904</u>	<u>\$ 200,500</u>	<u>\$2,482,170</u>
			<u>\$2,484,700</u>

**2024 FINANCIAL STATEMENT**  
**2024 501(c)(3) FINANCIAL STATEMENT**

OPERATIONS STATEMENT OF REVENUES,  
 EXPENSES AND CHANGES IN FUND BALANCE

Year Ended December 31, 2024

With Comparative Totals for Year Ended December 31, 2023

	Total State and Local Fundraising	Federal and Private Fundraising	Public Contributions
<b>Revenues:</b>			
Taxes -			
State and local	\$ 100,000	\$ 100,000	\$ 100,000
Federal	100,000	100,000	100,000
Private	100,000	100,000	100,000
Total	300,000	300,000	300,000
Grants -			
Federal	100,000	100,000	100,000
State	100,000	100,000	100,000
Private	100,000	100,000	100,000
Total	300,000	300,000	300,000
Other -			
Interest	100,000	100,000	100,000
Dividends	100,000	100,000	100,000
Capital gains	100,000	100,000	100,000
Total	300,000	300,000	300,000
<b>Total revenues</b>	<b>900,000</b>	<b>900,000</b>	<b>900,000</b>
<b>Expenses:</b>			
Personnel	100,000	100,000	100,000
Travel	100,000	100,000	100,000
Telephone	100,000	100,000	100,000
Printing	100,000	100,000	100,000
Postage	100,000	100,000	100,000
Office	100,000	100,000	100,000
Professional fees	100,000	100,000	100,000
Depreciation	100,000	100,000	100,000
Interest	100,000	100,000	100,000
Total	800,000	800,000	800,000
<b>Excess (deficiency) of revenues over expenses</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Other financing sources (uses):</b>			
Operating transfers in	100,000	100,000	100,000
Operating transfers out	(100,000)	(100,000)	(100,000)
Total other financing sources (uses)	0	0	0
<b>Excess (deficiency) of revenues and other sources over expenses and other uses</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Fund balance, beginning</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Fund balance, ending</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>





STATE FARM MUTUAL INSURANCE  
GENERAL INVESTMENT FUNDS

OPERATING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE  
Year Ended December 31, 1997

With Comparative Totals for Year Ended December 31, 1996

	1997 Year End December 1997	1996 Year End December 1996	1995 Year End December 1995
<b>Revenues</b>			
<b>Income -</b>			
all revenues	\$ ---	\$ ---	\$ ---
Sales and use	---	---	---
<b>Intergovernmental -</b>			
Federal	108,968	207,838	82,954
State	---	---	---
Federal transportation funds	---	---	---
State revenue sharing, net	---	---	---
Other	---	---	---
<b>Fees, charges, contributions</b>	---	---	---
Fund and beneficiaries	---	---	---
Insurance	87	884	---
Miscellaneous	---	---	---
<b>Total revenues</b>	<u>109,055</u>	<u>208,722</u>	<u>82,954</u>
<b>Expenditures:</b>			
<b>Income Operations -</b>			
Paid to policy	---	---	---
Paid to agents	---	---	---
Paid to and on behalf	---	---	---
<b>Gifts and contributions</b>	---	---	---
<b>Other (deducted against and including</b>			
economic development and insurance	104,731	265,448	---
	---	---	91,857
<b>Capital outlay</b>	---	---	---
<b>Total expenditures</b>	<u>104,731</u>	<u>265,448</u>	<u>91,857</u>
<b>Excess (deficiency) of revenues over</b>			
<b>expenditures</b>	<u>4,324</u>	<u>43,274</u>	<u>91,097</u>
<b>Other financing sources (credits)</b>			
Specializing transfers to	---	---	---
Specializing transfers (to)	134,284	128,881	---
<b>Total other financing sources (credits)</b>	<u>134,284</u>	<u>128,881</u>	<u>---</u>
<b>Excess (deficiency) of revenues and other</b>			
<b>sources (with expenditures) and other uses</b>	---	---	933
<b>Fund balance, beginning</b>	---	---	51,663
<b>Fund balance, ending</b>	<u>\$ 4,324</u>	<u>\$ 47,155</u>	<u>\$ 52,596</u>

See notes to Financial Statements.

Federal and Provincial Fund	Private Sector	Totals	
		1997	2000
\$	\$	\$ 2,433,000	\$ 2,519,117
95,888		2,048,487	2,026,168
		119,164	826,186
		689,528	600,121
		317,528	364,171
		11,374	
		11,468	10,800
		100,804	100,100
		14,473	10,558
285	75,885	547,147	600,885
		101,612	100,700
92,800	71,800	\$ 711,656	\$ 1,118,288
		711,656	526,370
	8,940	2,117,117	2,048,100
		2,048,111	1,958,600
		1,118,126	1,064,588
		526,171	364,171
88,754		170,166	471,843
		107,862	67,600
88,754	8,940	\$ 207,778	\$ 1,087,308
		142,662	117,800
		1,018,156	1,017,568
11,3681		1,006,120	1,018,360
11,3681		500,880	100,700
1,796	8,940	867,156	917,861
2,927	17,620	2,079,708	1,631,967
\$ 2,111	\$ 19,560	\$ 2,082,160	\$ 1,719,308

2025 BUDGET  
 2025 BUDGET  
 2025 BUDGET

10/20/24 4:3

STATEMENT OF REVENUES, EXPENDITURES AND  
 FINANCIAL POSITION - BUDGET 2025 BUDGET AND ACTUAL

Year Ended December 31, 2024  
 With Comparison for Actual Results for Year Ended December 31, 2023

	2024		Variance Expense (and revenue)	2023
	Budget	Actual		
<b>Revenues:</b>				
Inter-governmental :				
State				
Parish transportation funds	\$ 127,000	\$ 129,528	\$ 115,238	\$ 127,000
Fees, charges, penalties	11,000	17,128	3,628	10,000
Interest	25,000	25,000	11,200	10,000
Miscellaneous	1,000	1,212	231	1,212
<b>Total revenues</b>	<b>164,000</b>	<b>172,868</b>	<b>130,297</b>	<b>148,212</b>
<b>Expenditures:</b>				
Business operations -				
Public works				
Highways, streets and roads -				
General services	122,171	124,326	12,155	122,750
Employee benefits	20,728	21,278	17,242	20,275
Advertising and other	5,500	1,807	184	657
Printing	500	500	100	200
Utilities	1,000	1,000	1,104	1,000
Materials	7,000	4,200	1,104	4,000
Maintenance of property	225,515	223,700	10,500	240,500
Professional services	1,000	1,000	500	1,000
Insurance	120,000	120,000	50	120,000
Office supplies	1,000	1,000	100	1,000
Travel	500	100	50	—
Bank charges	50	50	50	—
	<b>423,375</b>	<b>423,368</b>	<b>25,155</b>	<b>423,368</b>
Fees :				
Personnel services	40,000	38,000	1,000	41,000
Employee benefits	27,000	27,000	8,000	24,000
Advertising and other	50	—	50	—
Printing	50	—	50	—
Utilities	1,000	400	1,000	400
Communications	1,000	500	1,000	1,000
Rents	1,000	1,000	—	1,000
Maintenance of property	15,000	15,000	50	14,950
Professional services	50	—	50	50
Insurance	10,000	10,000	50	17,000
Travel	1,000	50	50	—
	<b>111,150</b>	<b>105,500</b>	<b>14,200</b>	<b>107,440</b>
Food service -				
Maintenance of property	—	1,000	(1,000)	—
	—	1,000	(1,000)	—
Miscellaneous local funds -				
Personnel services	1,000	1,000	500	1,100
Advertising and other	500	—	500	40
Printing	500	500	50	400
Utilities	1,000	1,100	500	100
Communications	1,000	1,100	500	100
Maintenance of property	50	400	50	—
Professional services	50	—	50	—
Insurance	—	—	—	50
Office supplies	500	500	(100)	100
	<b>4,500</b>	<b>4,500</b>	<b>1,050</b>	<b>4,440</b>
	<b>11,150</b>	<b>10,500</b>	<b>1,050</b>	<b>4,440</b>

(Over budget)

STATE OF NEW YORK  
OFFICE OF THE COMPTROLLER  
AND ADMINISTRATIVE SERVICES

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET 1989-1990 AND ACTUAL  
YEAR ENDED DECEMBER 31, 1989

With Comparative Actual Amounts for Year Ended December 31, 1988

	1989			1988
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Total public works	\$ 3,000,143	\$ 268,272	\$ (2,731,871)	\$ 877,875
Total expenditures	3,000,143	268,272	(2,731,871)	877,875
Excess/short of revenues over expenditures	(2,680,762)	(272,872)	1,407,890	(199,212)
Other financing sources, (uses):				
Operating transfers in	154,500	198,894	117,872	197,145
Operating transfers out	(112,500)	(72,500)	(40,000)	(72,500)
Total other financing sources	41,999	126,394	117,872	124,645
Excess/short of revenues and other sources over expenditures and other uses	\$ (1,129,263)	(146,478)	\$ 1,290,762	174,569
Fund balance, beginning		807,420		807,420
Fund balance, ending		\$ 660,942		\$ 982,000

See Notes to Financial Statements.

STATE OF MICHIGAN  
 SPECIAL REPORT FROM  
 THE COMPTROLLER GENERAL

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - ROAD FUND - 1987 AND 1988

Year Ended December 31, 1987

With Comparative Actual Results For Year Ended December 31, 1986

	1987		1986	
	Actual	Actual	Variance Favorable/Unfavorable	Actual
<b>Revenues:</b>				
Taxes -				
ad valorem	\$ 717,388	\$ 764,401	\$ 47,013	\$ 710,875
(ungovernmental) -				
state				
state revenue sharing, net	85,175	85,817	642	75,488
interest	75,179	82,858	7,679	81,707
miscellaneous	128,422	126,385	(2,037)	128,828
total revenues	1,006,064	1,059,461	53,395	996,908
<b>Expenditures:</b>				
Current Operations -				
Public Works				
highways, systems and roads -				
travel	---	88	88	88
total	---	88	88	88
Road Control -				
contracted services	579,899	558,709	2,190	582,893
employee benefits	748,729	758,248	(9,519)	757,568
contracting and other	428	588	(160)	875
printing	758	583	175	88
utilities	1,488	1,488	---	1,398
communications	18,885	9,783	9,102	18,887
rentals	22,495	23,717	(1,222)	21,879
maintenance of property	558,588	541,818	16,770	611,641
professional services	28,888	34,754	(5,866)	33,887
insurance	88,478	84,338	4,140	79,888
office supplies	1,288	1,133	155	1,198
travel	1,788	1,813	(25)	188
bank charges	88	---	88	---
donor/contributor	28,888	31,138	(2,250)	27,138
contributions to general fund	32,388	33,138	(850)	32,888
total public works	1,888,388	1,872,888	15,500	1,911,311
Capital Outlay	8,888	7,811	1,077	---
total expenditures	1,897,276	1,880,699	16,577	1,911,311
DETERMINED BY REVENUES OVER EXPENDITURES	(121,212)	(121,238)	26	(121,212)
<b>Other financing sources (used):</b>				
operating transfers (used)				
operating transfers in	88,888	88,888	---	87,138
operating transfers out	(17,138)	(17,138)	---	(18,888)
total other financing sources	71,750	71,750	---	68,250
<b>Excess of revenues and other sources over expenditures and other uses</b>	<b>\$ 88,946</b>	<b>\$ 88,946</b>	<b>\$ ---</b>	<b>\$ 88,946</b>
Fund balance, beginning		1,575,888		1,664,738
Fund balance, ending		<b>1,664,834</b>		<b>1,753,684</b>

See notes to financial statements.

DELAWARE GOVERNMENT  
SPECIAL REVENUE FUND  
PUBLIC UTILITY

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - Utility (under 66510 AM system)  
Year Ended December 31, 1997  
All in Dollars for Actual Amounts for Year Ended December 31, 1997

	1997		For Lease Facilities (Controversial)	1996	
	Actual	Budget		Actual	Budget
<b>Revenues:</b>					
<b>State :</b>					
All revenues (nongovernmental) -					
<b>State :</b>					
State revenue sharing, net	110,000	132,500	1,500	100,000	
Other	1,000	9,250	0,000	--	
Fees, charges, contributions	49,000	49,000	000	49,000	
Fines and forfeitures	23,000	26,500	1,000	17,500	
Interest	29,000	30,000	1,000	12,000	
Miscellaneous	11,000	11,750	1,000	11,000	
<b>Total revenues</b>	<b>1,140,000</b>	<b>1,283,000</b>	<b>44,500</b>	<b>1,340,000</b>	
<b>Expenditures:</b>					
Current - Special Use -					
Utilities and Miscellaneous					
Utilities :					
Personnel services	490,000	490,000	71,000	440,000	
Employee benefit	133,000	130,000	0,000	111,000	
Administrative and start	2,000	2,000	000	1,000	
Printing	1,000	000	000	1,000	
Utilities :					
Construction	40,000	40,000	11,000	40,000	
Construction for	21,000	20,000	000	21,000	
Materials	70,000	70,000	0000	6,000	
Maintenance of property	80,000	70,000	131,000	57,000	
Professional services	30,000	30,000	11,000	6,000	
Supplies	70,000	70,000	000	13,000	
Office supplies	21,000	20,500	11,000	20,000	
Travel	0,000	1,000	000	0,000	
State charges	000	--	000	--	
Books	100,000	100,000	1,000	100,000	
Periodicals and other media	20,000	20,000	0,000	20,000	
Insurance - equipment	40,000	40,000	13,000	30,000	
Contributions to pension fund	20,000	20,000	11,000	40,000	
<b>Total utilities and recreation</b>	<b>1,100,000</b>	<b>1,050,000</b>	<b>100,000</b>	<b>1,000,000</b>	
Capital outlay	270,000	270,000	2,000	210,000	
<b>Total expenditures</b>	<b>1,470,000</b>	<b>1,320,000</b>	<b>102,000</b>	<b>1,210,000</b>	
<b>Excess (deficit)/revenue over</b>	<b>330,000</b>	<b>963,000</b>	<b>42,500</b>	<b>130,000</b>	
<b>Expenditures</b>					
<b>Other financing sources (uses):</b>					
Operating transfers in	0,000	2,700	000	2,000	
Operating transfers out	(1,000)	(60,000)	000	(10,100)	
<b>Total other financing (uses)</b>	<b>(1,000)</b>	<b>(57,300)</b>	<b>000</b>	<b>(8,100)</b>	
<b>Excess (deficiency) of revenues and other</b>	<b>329,000</b>	<b>905,700</b>	<b>42,500</b>	<b>121,900</b>	
<b>sources over expenditures and other uses</b>					
<b>Fund balance, beginning</b>		<b>1,383,000</b>		<b>1,010,000</b>	
<b>Fund balance, ending</b>		<b>2,110,000</b>		<b>1,131,900</b>	
See Notes to Financial Statements.					

OFFICE OF THE COMPTROLLER  
OFFICE OF THE STATE  
TREASURER

STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET COMPARE BASIS AND ACTUAL  
FOR FISCAL YEAR 2000  
FOR THE DEPARTMENT OF SOCIAL SERVICES FOR THE PERIOD ENDING DECEMBER 31, 1999

	1997		Percentage Variance (Unfavorable)	1999
	Budget	Actual		
<b>Revenue:</b>				
Intergovernmental -				
Other	\$ 16,000	\$ 14,400	9	\$ 12,000
Fees, charges, contributions	20,000	16,500	11,250	16,000
Interest	2,000	4,000	200	2,000
Total revenue	<u>38,000</u>	<u>34,900</u>	<u>100</u>	<u>30,000</u>
<b>Expenditures:</b>				
Current Operations -				
Health and welfare:				
Admin. control:				
Personal services	47,000	41,000	4,000	35,000
Employee benefits	10,000	10,000	0,000	10,000
Advertising and sales	500	700	20	600
Printing	1,000	500	0	1,000
Utilities	6,000	4,000	4,000	2,000
Communications	5,000	2,500	1,000	2,000
Rentals	800	500	50	500
Maintenance of property	20,000	10,000	1,000	10,000
Professional services	2,000	2,000	0,000	0
Insurance	7,000	6,000	600	5,000
Office supplies	2,000	500	1,000	500
Travel	2,000	2,000	0	0
Uniforms	500	0	200	0
Total health and welfare	<u>120,000</u>	<u>91,000</u>	<u>20,000</u>	<u>80,000</u>
Capital outlay	20,000	20,000	1,000	20,000
Total expenditures	<u>140,000</u>	<u>111,000</u>	<u>21,000</u>	<u>100,000</u>
Deficiency of revenues over expenditures	<u>(102,000)</u>	<u>(76,100)</u>	<u>26,000</u>	<u>(70,000)</u>
Other financing sources (uses):				
Operating transfers in	100,000	100,000	—	100,000
Operating transfers (out)	(100,000)	(100,000)	—	(100,000)
Total other financing sources	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Excess deficiency of revenues and other sources over expenditures and other uses	<u>\$ (102,000)</u>	<u>23,900</u>	<u>\$ (78,100)</u>	<u>(70,000)</u>
Fund balance, beginning		80,000		10,000
Fund balance, ending		<u>\$ (78,100)</u>		<u>\$ (80,000)</u>

SEE NOTES TO FINANCIAL STATEMENTS.

HEALTH CARE SOCIETY  
GENERAL PURPOSE FUND  
FINANCIAL STATEMENTS

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET BASED BUDGET AND ACTUAL,  
Year Ended December 31, 1992  
With Comparative Actual Results for Year Ended December 31, 1991

	1992		Variance Favorable (Unfavorable)	1991
	Budget	Actual		
<b>Revenues:</b>				
<b>Fees:</b>				
admission	\$ 371,442	\$ 382,794	\$ 11,352	\$ 376,895
<b>Intergovernmental:</b>				
State revenue sharing, net	79,725	81,889	2,164	79,724
misc.	18,280	24,784	6,504	18,280
<b>Total revenues</b>	<u>469,447</u>	<u>589,467</u>	<u>12,020</u>	<u>574,903</u>
<b>Expenditures:</b>				
<b>Current Operations -</b>				
<b>Health and welfare:</b>				
<b>Health care -</b>				
Personnel salaries	17,765	18,338	573	18,728
Employee benefits	8,775	8,821	46	8,928
contracting and other	288	--	288	--
Printing	288	141	147	48
<b>Utilities</b>	3,768	3,541	227	3,848
<b>Books</b>	3,588	3,875	287	3,878
Maintenance of property	4,388	4,113	275	388
Professional services	3,888	755	3,133	823
<b>Supplies</b>	3,422	3,627	205	4,027
<b>Office supplies</b>	5,578	5,824	246	5,728
<b>Insurance</b>	16,288	16,522	234	16,528
<b>Contributions to pension fund</b>	12,288	12,221	67	12,248
<b>Grants</b>	222,222	222,222	--	222,222
<b>Total health and welfare</b>	<u>322,538</u>	<u>322,314</u>	<u>224</u>	<u>322,628</u>
<b>Capital outlay</b>	32,288	35,224	2,936	3,228
<b>Total expenditures</b>	<u>354,826</u>	<u>357,538</u>	<u>2,712</u>	<u>354,853</u>
<b>Source of revenues used expenditures</b>	<u>114,621</u>	<u>137,029</u>	<u>22,408</u>	<u>111,025</u>
<b>Other financing sources (util):</b>				
Operations transfers in	82	82	--	82
Operations transfers out	(111,421)	(135,222)	24,801	(144,822)
<b>Total other financing (uses)</b>	<u>(111,339)</u>	<u>(135,140)</u>	<u>23,801</u>	<u>(144,740)</u>
<b>Effect of revenues and other sources used expenditures and other uses</b>	<u>\$ 2,288</u>	<u>\$ 14,491</u>	<u>\$ 12,203</u>	<u>\$ 6,283</u>
<b>Fund balance, beginning</b>		<u>1,222,222</u>		<u>1,222,222</u>
<b>Fund balance, ending</b>		<u>\$ 1,236,713</u>		<u>\$ 1,228,505</u>

See notes to Financial Statements.



INDIANA AMERICAN GOVERNMENT  
 SPECIAL PURPOSE FUND  
 SALES TAX

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET COMP BASIS AND ACTUAL  
 Year Ended December 31, 1997  
 With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		1996	
	Budget	Actual	Variances Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Taxes -				
Sales and use	\$ 1,460,000	\$ 1,707,000	\$ 247,000	\$ 1,693,499
Miscellaneous	44,000	87,000	43,000	74,481
Miscellaneous	34,000	29,713	(4,287)	---
Total revenues	<u>1,538,000</u>	<u>1,823,713</u>	<u>282,713</u>	<u>1,767,980</u>
<b>Expenditures:</b>				
Current Operations -				
Public works				
Sanitation -				
Personnel services	37,887	37,889	(2)	--
Employee benefits	9,001	5,888	3,113	--
Advertising	3,000	7,400	(4,400)	--
Communications	800	271	529	--
Audit of accounts	4,400	4,400	---	--
Off-ice operation printing	100	48	52	48
Printing	100	48	52	48
Rent	7,000	4,300	2,700	577
Maintenance of property	1,200,000	1,193,775	6,225	887,577
Leasing fees	3,000	---	3,000	46
Travel	--	876	(876)	--
Professional services	8,000	5,877	2,123	3,406
Insurance	27,400	28,978	(1,578)	7,448
Debt of jurisdiction	20,000	20,000	---	20,000
Total public works	<u>1,208,687</u>	<u>1,235,770</u>	<u>(27,083)</u>	<u>1,600,967</u>
Total expenditures	<u>1,208,687</u>	<u>1,235,770</u>	<u>(27,083)</u>	<u>1,600,967</u>
Excess of revenues over capital total	<u>329,313</u>	<u>587,943</u>	<u>258,630</u>	<u>167,013</u>
Other financing sources (uses):				
Operating transfers in	76,500	76,500	--	--
Operating transfers out	(111,000)	(111,000)	--	(111,000)
Total other financing sources (uses)	<u>(34,500)</u>	<u>(34,500)</u>	<u>--</u>	<u>(111,000)</u>
Excess of revenues over expenditures and other uses	<u>2,954,613</u>	<u>443,443</u>	<u>2,511,170</u>	<u>476,013</u>
Fund balance, beginning		<u>1,007,349</u>		<u>791,801</u>
Fund balance, ending		<u>1,450,792</u>		<u>1,267,814</u>
See Notes to Financial Statements.				

BERKELEY COUNTY  
SPECIAL REVENUE FUND  
BUDGET TO ACCOUNTY, 2004 BOND PROGRAM

STATEMENT OF REVENUES, EXPENDITURES AND  
EXCESS OF REVENUES OVER EXPENDITURES AND  
OTHER SOURCES - FISCAL YEAR ENDED DECEMBER 31, 2004  
WITH COMPARED TO BUDGET, BUDGET FOR FISCAL YEAR ENDED DECEMBER 31, 2004

	2004		variance favorable (unfavorable)	2004
	Budget	Actual		
<b>Revenues:</b>				
Fees -				
Sales and use	\$ 1,000,000	\$ 1,000,000	\$ ---	\$ 1,000,000
Interest	28,000	29,100	1,100	29,100
<b>Total revenues</b>	<u>1,028,000</u>	<u>1,029,100</u>	<u>1,100</u>	<u>1,029,100</u>
<b>Expenditures:</b>				
Current Operations -				
Health and welfare				
Medical control -				
Printing	500	400	100	400
Maintenance of property	145,000	107,800	37,200	142,800
Professional services	1,000	1,000	---	1,000
Insurance	8,100	8,100	---	8,100
Cost of collection	17,000	17,000	---	17,000
	<u>171,600</u>	<u>134,300</u>	<u>37,300</u>	<u>164,300</u>
Debt reduction -				
Interest	1,000	1,000	---	1,000
Maintenance of property	190,000	106,000	84,000	106,000
	<u>191,000</u>	<u>107,000</u>	<u>84,000</u>	<u>107,000</u>
Bridges -				
Drawings	100,000	100,000	---	100,000
	<u>100,000</u>	<u>100,000</u>	<u>---</u>	<u>100,000</u>
<b>Total health and welfare</b>	<u>1,171,600</u>	<u>1,410,100</u>	<u>238,500</u>	<u>1,201,100</u>
<b>Total expenditures</b>	<u>1,171,600</u>	<u>1,410,100</u>	<u>238,500</u>	<u>1,201,100</u>
Excess of revenues over expenditures	<u>156,400</u>	<u>619,000</u>	<u>462,600</u>	<u>828,000</u>
<b>Other financing sources:</b>				
Operating transfers (out)	<u>100,000</u>	<u>100,000</u>	<u>---</u>	<u>100,000</u>
<b>Total other financing sources</b>	<u>100,000</u>	<u>100,000</u>	<u>---</u>	<u>100,000</u>
Excess of revenues over expenditures and other sources	<u>\$ 156,400</u>	<u>719,000</u>	<u>\$ 462,600</u>	<u>\$ 928,000</u>
Fund balance, beginning		700,000		600,000
Fund balance, ending		<u>\$ 866,000</u>		<u>\$ 1,528,000</u>

See Notes to Financial Statements.

1993A WATER BONDING  
 FUND, BOND FUND  
 BONDING SERVICE FACILITY

STATEMENT OF REVENUE, EXPENDITURES AND  
 CARRIED IN FUND BALANCE - BUDGET (1993) AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1993  
 WITH COMPARATIVE ACTUAL ACCOUNTS FOR YEAR ENDED DECEMBER 31, 1992

	1992		Variance Favorable (Unfavorable)	1993
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Taxes -</b>				
Ad valorem	\$ 100,726	\$ 100,189	\$ 537	\$ 100,189
Intergovernmental -				
State				
State revenue sharing, net	39,363	39,360	3	39,361
Interest	3,100	3,493	393	3,493
Miscellaneous	--	--	--	322
<b>Total Revenues</b>	<b>143,189</b>	<b>143,042</b>	<b>147</b>	<b>143,365</b>
<b>Expenditures:</b>				
<b>Current Capital Items -</b>				
PAID IN ADVANCE				
PAID BY OTHER JURISDICTIONS -				
OTHER (1992)				
Personal services	60,000	60,000	0	60,000
Employee benefits	18,326	18,110	216	18,110
Admitted fees	800	773	27	--
Printing	300	300	--	275
Utilities	131,000	130,800	200	130,717
Contract costs	50	50	--	343
Materials	2,500	2,500	--	2,041
Acquisition of property	60,000	60,000	0	132,110
Professional services	2,000	1,543	457	1,288
Insurance	60,000	58,000	2,000	74,000
Office supplies	1,000	100	900	900
Travel supplies	5,000	5,500	500	4,000
Bank charges	50	--	50	--
Amortized equipment	1,000	2,000	1,000	1,000
Contributions to pension fund	4,000	5,112	1,112	1,112
	<b>600,000</b>	<b>560,000</b>	<b>40,000</b>	<b>600,000</b>
<b>Personnel:</b>				
Professional fees	1,000	2,000	1,000	1,100
Expulsion and similar services	10,000	10,000	0	10,000
Security service	1,000	1,000	0	1,000
Office supplies	200	100	100	50
Medical supplies	10,000	11,000	1,000	10,000
Printing	1,000	1,000	0	1,000
Debit for term fees	10,000	10,000	0	10,000
Printing expenses	10,000	10,000	0	10,000
Printing/transportation	11,000	10,000	1,000	10,000
	<b>100,000</b>	<b>70,000</b>	<b>30,000</b>	<b>70,000</b>
<b>Capital outlay</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>100</b>
<b>Total expenditures</b>	<b>100,000</b>	<b>70,000</b>	<b>30,000</b>	<b>70,000</b>
<b>Excess of revenues over expenditures</b>	<b>43,189</b>	<b>73,042</b>	<b>30,000</b>	<b>73,365</b>

Corrected

STATE OF NEW YORK  
 STATE AND LOCAL FUND  
 STATE AND LOCAL FACILITY

STATEMENT OF REVENUE, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET COMPARISONS AND ACTUAL  
 FOR FUND BALANCE FY, 1997  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR FISCAL YEAR 1996

	1997		Percent Variance (In Parentheses)	1996
	Budget	Actual		Actual
Other financing sources consist:				
Operating transfers in	\$ 100,496	\$ 100,496	0	\$ 641,021
Operating transfers (out)	(17,893)	(17,893)	--	(8,329)
Total other financing sources	<u>82,603</u>	<u>82,603</u>	--	<u>632,692</u>
Deficiency of revenues and other sources over expenditures and other uses	\$ (17,487)	\$ 0.00	\$ (17.48)	\$ 64,791
Fund balance, beginning		<u>100,478</u>		<u>100,478</u>
Fund balance, ending		<u>\$ 100,478</u>		<u>\$ 100,478</u>

See Notes to Financial Statements.

IRISH TRADE GOVERNMENT  
SPECIAL REVENUE FUND  
OFF-TRADE BUYING

STATEMENT OF REVENUES, EXPENDITURES AND  
BALANCE IN FUND BALANCE - FUND 1 (CONST. BASIS) AND OTHER  
FUND BALANCE DECEMBER 31, 1999  
With Comparison for Original Amounts for Year Ended December 31, 1998

	1998		1999	
	Budget	Actual	Revised Fund 8004 Contract 80011	Actual
<b>Revenues:</b>				
Fees, charges, commissions	\$ 105,000	\$ 104,843	\$ 100	\$ 104,928
Interest	8,363	8,726	311	8,620
Total revenues	113,363	113,569	141	113,548
<b>Other financing (source)</b>				
Operating transfers (cost)	(116,133)	(116,282)	1,398	(116,884)
Total other financing (source)	(116,133)	(116,282)	1,398	(116,884)
<b>Excess of revenues over expenditures and other (cost)</b>	\$ 2,230	\$ 2,005	\$ 1,539	\$ 14,434
Fund balance, beginning		112,852		98,388
Fund balance, ending		\$ 115,082		\$ 112,822

See notes to financial statements.

2024 FINANCIAL STATEMENTS  
 2024 501(c)(3) FISCAL YEAR  
 501 (C)(3) B CORPORATION RECORD

STATEMENT OF REVENUE, EXPENDITURES AND  
 OTHER IN FUND BALANCE - BUDGET (2024 BUDGET) AND ACTUAL  
 YEAR-ENDED DECEMBER 31, 2024  
 WITH COMPARATIVE ACTUAL ACCOUNTS FOR FISCAL YEAR-ENDED DECEMBER 31, 2023

	2024		Variance Favorable (Unfavorable)	2023
	Budget	Actual		Actual
<b>Revenues:</b>				
Intra-governmental -				
Federal	\$ 100,000	\$ 100,000	\$ 170,000	\$ 110,000
Interest	--	87	87	--
Total revenues	100,000	100,087	170,087	110,000
<b>Expenditures:</b>				
Current Operations -				
Urban redevelopment and housing:				
Housing assistance programs	110,000	106,311	3,689	99,600
Total urban redevelopment and housing	110,000	106,311	3,689	99,600
Total expenditures	110,000	106,311	3,689	99,600
Excess of revenues over expenditures	10,000	14,254	447	11,200
<b>Other financing (used):</b>				
Operating transfers (out)	(11,000)	(11,000)	(100)	(11,000)
Total other financing (used)	(11,000)	(11,000)	(100)	(11,000)
Excess of revenues over expenditures and other uses	\$ --	\$ --	\$ --	\$ --
Fund balance, beginning				
Fund balance, ending		\$ 14,254		\$ 14,200

See Notes to Financial Statements.

CLARK COUNTY GOVERNMENT  
GENERAL FUND BALD  
AND SECTION 8 FINANCIAL PROGRAM

STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP METHOD) AND ACTUAL  
Year Ended December 31, 2007  
WITH Comparative Actual Amounts For Year Ended December 31, 2006

	2007		2006	
	Budget	Actual	YTD 2006 Revised 12/31/2006/01	Actual
<b>Revenues:</b>				
<b>State government:</b>				
General	\$ 348,000	\$ 357,670	\$ 348,000	\$ 356,100
Interest	..	200	200	..
<b>Total revenues</b>	<u>348,000</u>	<u>357,870</u>	<u>348,200</u>	<u>356,100</u>
<b>Expenditures:</b>				
<b>Current Operations -</b>				
Urban redevelopment and housing				
Housing assistance programs	200,000	200,000	200,000	200,000
Total urban redevelopment and housing	200,000	200,000	200,000	200,000
<b>Total expenditures</b>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
<b>Excess of revenues over expenditures</b>	<u>148,000</u>	<u>157,870</u>	<u>148,200</u>	<u>156,100</u>
<b>Other financing items:</b>				
Operating transfers (out)	(20,000)	(20,000)	..	(20,000)
<b>Total other financing items</b>	<u>(20,000)</u>	<u>(20,000)</u>	<u>..</u>	<u>(20,000)</u>
<b>Excess of revenues over expenditures and other items</b>	<u>\$ 128,000</u>	<u>\$ 137,870</u>	<u>\$ 148,200</u>	<u>\$ 136,100</u>
Fund balance, beginning	..	..	..	..
Fund balance, ending	<u>\$ 128,000</u>	<u>\$ 137,870</u>	<u>\$ 148,200</u>	<u>\$ 136,100</u>

See Notes to Financial Statements.

INDIA RAINCO GOVERNMENT  
SPECIAL SERVICE FUND  
1961-62 PROGRAM

STATEMENT OF REVENUE, EXPENDITURE AND  
CARRY OVER BALANCE - 1961-62 (PARTIAL) AND ACTUAL  
YEAR ENDED DECEMBER 31, 1961  
WITH COMPARATIVE FIGURES FOR YEAR ENDED DECEMBER 31, 1960

	1961		1960	
	Actual	Actual	Variance Favorable Unfavorable	Actual
<b>Revenue:</b>				
Intergovernmental -				
Federal	\$ 206,175	\$ 92,134	\$ 124,041	\$ 100,533
Total Revenue	206,175	92,134	124,041	100,533
<b>Expenditures:</b>				
Current Operations -				
Economic development and assistance:				
Economic development -				
Personal services	—	10,475	10,475	10,000
Printing	1,000	1,000	—	271
Rentals	5,175	1,100	—	832
Travel allowance	1,000	1,700	700	1,000
Commodities	1,500	100	1,400	100
Building maintenance contracts	276,500	60,000	216,500	150,000
Professional services	10,000	4,500	5,500	10,000
General supplies	500	500	—	500
Travel	1,000	—	1,000	500
Total economic development and assistance	340,600	81,375	259,225	161,800
Capital outlay	575	—	575	300
Total expenditures	341,175	81,375	259,800	162,100
Excess of revenue over expenditures	12,000	10,759	1,241	—
<b>Other financing (debits):</b>				
Operating transfers (credit)	10,500	—	10,500	—
Total Other financing (debits)	10,500	—	10,500	—
Excess of revenues over expenditures and other uses	\$ 1,500	10,759	\$ 9,259	—
Fund balance, beginning	—	12,000	—	12,000
Fund balance, ending	—	\$ 22,759	—	\$ 12,000

See Notes to Financial Statements.



INDIA: UNION GOVERNMENT  
SOCIAL SERVICE FUND  
INDUSTRIAL DEVELOPMENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - SOCIAL (CLASS II) AND OTHER  
YEAR ENDED DECEMBER 31, 1967  
With Comparative Actual Amounts for Year Ended December 31, 1966

	1967			1966
	Budget	Actual	Variance Favorable Disfavorable	Actual
<b>Revenues:</b>				
Taxes -				
Sales and use	\$ 78,000	\$ 77,500	\$ 500	\$ 77,400
Interest	—	20	20	20
Total revenues	78,000	77,520	480	77,420
<b>Expenditures:</b>				
Current operations -				
Economic development and assistance:				
Printing	100	11	89	49
Professional services	700	117	583	640
Publicity promotion	76,000	86,014	(10,014)	71,017
Total economic development and assistance	76,800	86,142	(10,342)	71,706
Total expenditures	76,800	86,153	(10,353)	71,755
Excess of revenues over expenditures	1,200	1,367	1,167	1,665
<b>Other financing items:</b>				
Operating transfers (out)	(1,100)	(1,100)	—	(1,470)
Total other financing items	(1,100)	(1,100)	—	(1,470)
Excess of revenues over expenditures and other uses	—	2,467	2,167	1,195
Fund balance, beginning	—	1,617	—	1,050
Fund balance, ending	—	4,084	—	2,245

See Notes to Financial Statements.

INDIAN NATION GOVERNMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY REPORT

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGE IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED DECEMBER 31, 2007  
 WITH COMPARATIVE ACTUAL ACCOUNTS FOR YEAR ENDED DECEMBER 31, 2006

	2007		2006	
	Budget	Actual	With Revisions Budgetary Basis	Actual
<b>Revenues:</b>				
Interest	\$ 5,000	\$ 10,000	\$ 5,000	\$ 11,000
Total revenues	5,000	10,000	5,000	11,000
<b>Expenditures:</b>				
Custom operations -				
Public works				
Sanitation				
Professional services	2,000	2,000	2,000	10,000
Total (GAAP basis)	2,000	2,000	2,000	10,000
Total expenditures	2,000	2,000	2,000	10,000
Excess (or) deficit of revenues over expenditures	\$ 3,000	8,000	\$ 3,000	1,000
Fund balance, beginning		27,000		26,000
Fund balance, ending		\$ 35,000		\$ 27,000

See notes to financial statements.

This page intentionally left blank.

1980 SERVICE FUNDS

General Obligation

Bond Redemption

Fund - The General Obligation Bond Redemption fund is used to accumulate monies for payment of the certificates of indebtedness. The certificates of indebtedness were issued in 1982 by the Fire Protection District Maintenance. The proceeds were used to acquire fire protection vehicles and equipment. Also, in 1984 and 1985, the Parish issued certificates of indebtedness of \$3,000,000 and \$1,110,000, respectively. The proceeds are to be used for the purpose of constructing, improving and resurfacing Parish roads, highways and bridges.

Paving Certificates

Series A

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

Paving Certificates

Series

1978 - The Paving Certificates Series 1978 fund is used to accumulate monies for the payment of \$2,017,732 of paving certificates dated October 1, 1978. Financing is provided by assessments and interest earned on investments.

TRUSTEES' REPORT TO STOCKHOLDERS  
 FOR SERVICE YEAR

CONDENSED BALANCE SHEET  
 December 31, 1997  
 With Comparative Totals for December 31, 1996

ASSETS	Bond Redemption on Fund	Paying Certificates Series A and B/C	Paying Certificates Series B/C/D
Cash and cash equivalents	\$ 56,750	\$ 1,120	\$ 63,500
Cash with paying agent	62,750	--	--
Investments, at cost	500,000	--	--
Receivables	<u>2,500</u>	<u>--</u>	<u>3,612</u>
Total assets	<u>\$ 1,122,000</u>	<u>\$ 1,120</u>	<u>\$ 67,112</u>
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities			
Accounts payable	\$ --	\$ --	\$ --
Due to other funds	--	--	--
Due to counterparties	--	--	2,500
Total liabilities	<u>--</u>	<u>--</u>	<u>2,500</u>
Fund balance			
Reserves	1,000,000	--	--
Unreserved -			
Unallocated	<u>--</u>	<u>1,120</u>	<u>24,382</u>
Total fund balance	<u>1,000,000</u>	<u>1,120</u>	<u>24,382</u>
Total liabilities and fund balance	<u>\$ 1,000,000</u>	<u>\$ 1,120</u>	<u>\$ 26,882</u>

See Notes to Financial Statements.

2002

	<u>2002</u>	<u>2001</u>
4	411,376	194,608
	42,750	49,880
	433,666	417,868
	<u>6,788</u>	<u>1,884</u>
	<b>1,1,121,184</b>	<b>1,1,051,036</b>

5	---	841
	---	2,716
	<u>11,114</u>	<u>---</u>
	<u>11,114</u>	<u>2,717</u>

6, 663, 118                      6, 620, 311

	<u>12,111</u>	<u>20,170</u>
	<u>1,182,648</u>	<u>1,026,897</u>
	<b>1,1,121,184</b>	<b>1,1,051,036</b>

**TRUSTEES STATE GOVERNMENT  
DEBT SERVICE FUND**

**Statement of Receipts and Disbursements, Compendium, as  
Ordered by RESOLUTION  
Year Ended December 31, 1991  
With Comparative Totals for Year Ended December 31, 1990**

	Bond Redeem'd in Cash	Floating Certificate Series A of 1979	Floating Certificate Series 1979
<b>Receipts:</b>			
Pen., charges, commissions interest	\$ 11	\$ 11	\$ 11
	<u>27,259</u>	<u>100</u>	<u>1,000</u>
Total receipts	<u>27,259</u>	<u>100</u>	<u>1,011</u>
<b>Expenditures:</b>			
<b>Debt Operations:</b>			
Paid in Cash			
Professional services	---	---	---
<b>Debt Service -</b>			
Principal	440,000	---	---
Interest	<u>124,000</u>	<u>---</u>	<u>---</u>
Total expenditures	<u>564,000</u>	<u>---</u>	<u>---</u>
Excess (Deficiency) of receipts over expenditures	<u>143,259</u>	<u>100</u>	<u>1,011</u>
<b>Other financing sources (uses):</b>			
Transfers in from primary government	149,000	---	---
Transfers in from component units	10,750	---	---
Transfers (out) to primary government	---	---	---
Transfers (out) to component units	<u>---</u>	<u>---</u>	<u>---</u>
Total other financing sources	<u>159,750</u>	<u>---</u>	<u>---</u>
Excess of Receipts and Other Sources over expenditures and other uses	<u>33,509</u>	<u>100</u>	<u>1,011</u>
Fund balance, beginning	<u>1,361,211</u>	<u>1,000</u>	<u>27,000</u>
Fund balance, ending	<u>\$ 1,394,720</u>	<u>\$ 1,100</u>	<u>\$ 28,011</u>

See Note to Financial Statements.

<u>2007</u>		<u>2006</u>	
\$	--	\$	270
<u>28,750</u>		<u>12,000</u>	
<u>28,750</u>		<u>12,000</u>	
--		819	
440,000		670,000	
<u>220,000</u>		<u>260,000</u>	
<u>660,000</u>		<u>660,000</u>	
<u>1,611,000</u>		<u>1,642,000</u>	
149,000		880,400	
140,750		770,000	
--		--	
<u>289,750</u>		<u>1,550,400</u>	
<u>600,000</u>		<u>760,000</u>	
10,100		100,000	
<u>1,012,000</u>		<u>760,000</u>	
<u>1,012,000</u>		<u>1,012,000</u>	





WORLD BANK GROUP  
 NEW YORK, NY  
 DEVELOPMENT BANK OF CANADA

Statement of Revenues, Expenditures and  
 Changes in Fund Balance - Budget (BAP) Basis and Actual  
 Year Ended December 31, 1997  
 With Comparative Actual Results for Year Ended December 31, 1996

	1997		Variance Favorable (Unfavorable)	1996
	Budget	Actual		Actual
<b>Revenues:</b>				
Fees, charges, commissions	\$ --	\$ --	\$ --	\$ 171
Interest	--	128	128	128
Total revenues	--	128	128	299
<b>Expenditures:</b>				
Business operations -				
staff in service				
Professional services	50	50	50	50
Total expenditures	50	50	50	50
Excess (deficiency) of revenues over expenditures	\$ 50	78	\$ 28	(247)
Fund balance, beginning		1,000		1,251
Fund balance, ending		\$ 1,078		\$ 1,004

See Notes to Financial Statements.

MICHIGAN PUBLIC EMPLOYMENT  
 1950-1951 FUND  
 FINANCIAL STATEMENTS FOR THE YEAR

PAGE 1 OF 1

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - PUBLIC EMPLOYMENT AND OTHER  
 FUND FISCAL YEAR-END 31, 1951  
 With Comparison of Actual Results for Year Ended December 31, 1950

	1951			1950	
	Actual	Budget	Variance (Favorable Disadvantage)	Actual	Budget
<b>Revenues:</b>					
Fees, charges, commissions interest	\$ ---	\$ --	\$ --	\$ 33	\$ 33
	---	1,500	1,500	1,114	1,114
<b>Total revenues</b>	---	1,500	1,500	1,147	1,147
<b>Expenditures:</b>					
Current Operations - Public works Professional services	---	--	--	361	361
<b>Total expenditures</b>	---	--	--	361	361
Excess of revenues over expenditures	---	1,498	1,498	786	786
<b>Other financing (asset):</b>					
Operating transfers (out)	---	--	--	134,700	134,700
<b>Total other financing (asset)</b>	---	--	--	134,700	134,700
Excess (deficiency) of revenues over expenditures and other work	\$ ---	1,498	\$ 1,498	135,486	135,486
Fund balance, beginning		41,364		41,600	41,600
Fund balance, ending	\$ 41,364		\$ 41,364	\$ 41,364	

See notes to financial statements.

CAPITAL PROJECTS FUND

**Paving Certificates**  
Series A of 1978 - The Paving Certificates Series A of 1978 fund provided \$481,370 of paving certificates dated September 1, 1978, for street improvements.

**Paving Certificates**  
Series 1979 - The Paving Certificates Series 1979 fund provided \$1,007,132 of paving certificates dated October 1, 1979, for street and road improvements.

**Royalty Road -**  
The Royalty Road (Royalty Road Fund) is used for road improvements, drainage, and other lawful purposes as may be necessary. Monies are derived from royalties from mineral leases on state-owned land within the Parish, State games and other sources.

**Community Development**  
Block Grant - The Community Development Block Grant fund is used to account for a LTRB willing improvement grant.

**Community Development**  
Block Grant -  
Disaster Recovery - The Community Development Block Grant - Disaster Recovery fund is used to account for a \$450,000 LTRB road improvement grant.

**Texas Royalty**  
Settlement - The Texas Royalty Settlement fund is used to account for the proceeds received from the State of Louisiana. The proceeds represented the Parish's share of a settlement between the State of Louisiana and Texas for oil and gas royalties.

**Road Construction**  
Projects - The Road Construction Projects fund is used to account for the \$1,500,000 proceeds from the issuance of certificates of indebtedness. The proceeds are to be used for the purposes of constructing, improving and resurfacing of the Parish roads, highways and bridges.

TRUST STATEMENT  
 TRUST, INVESTOR FUND

CONDENSED BALANCE SHEET  
 December 31, 1997

With Comparative Balance For December 31, 1996

ASSETS	Ending December 31, 1997	Ending December 31, 1996	Increase Decrease
Cash and cash equivalents	\$ 309	\$ 7	\$ 302
Investments, at cost	..	..	..
Receivables	..	..	..
Due from other Funds	..	..	..
Due from component units	..	..	..
Advance to component units	..	..	..
Due from other governmental units	..	..	..
Other assets	..	..	..
Total assets	<u>\$ 309</u>	<u>\$ 7</u>	<u>\$ 302</u>
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$ ..	\$ ..	\$ ..
Due to other Funds	..	..	..
Retainage payable	..	..	..
Total liabilities	<u>..</u>	<u>..</u>	<u>..</u>
Fund balance			
Reserve	..	..	..
Unexpended -			
Designated	..	..	..
Undesignated	<u>309</u>	<u>7</u>	<u>302</u>
Total fund balance	<u>309</u>	<u>7</u>	<u>302</u>
Total liabilities and fund balance	<u>\$ 309</u>	<u>\$ 7</u>	<u>\$ 302</u>

See notes to Financial Statements.

Community Development Block Grant	Community Development Block Grant - Finance	Issued Empire \$111,000	Bond Construction \$111,000	Totals	
				1997	1998
\$ 54,000	\$ --	\$ 122,000	\$ 10,000	\$ 1,000,000	\$ 410,000
--	--	1,100,000	87,000	1,000,000	1,000,000
--	--	47,000	100	80,000	37,000
--	--	--	--	47,000	107,000
--	--	--	--	37,000	37,000
--	--	--	--	100,000	100,000
10,000	--	--	--	407,000	400,000
<u>64,000</u>	<u>--</u>	<u>1,276,000</u>	<u>107,000</u>	<u>1,534,000</u>	<u>1,544,000</u>
<b>\$ 64,000</b>	<b>\$ --</b>	<b>\$ 1,276,000</b>	<b>\$ 107,000</b>	<b>\$ 1,534,000</b>	<b>\$ 1,544,000</b>
\$ 10,000	\$ --	\$ --	\$ --	\$ 10,000	\$ 41,000
10,000	--	170,000	--	107,000	100,000
--	--	--	11	8,000	1,000
<u>10,000</u>	<u>--</u>	<u>170,000</u>	<u>11</u>	<u>107,000</u>	<u>111,000</u>
--	--	--	--	--	10,000
--	--	--	200,000	1,070,000	1,080,000
<u>10,000</u>	<u>--</u>	<u>1,200,000</u>	<u>270,000</u>	<u>1,087,000</u>	<u>1,080,000</u>
10,000	--	1,200,000	270,000	1,200,000	1,210,000
<u>20,000</u>	<u>--</u>	<u>1,200,000</u>	<u>270,000</u>	<u>1,287,000</u>	<u>1,290,000</u>

STATE TREASURY DEPARTMENT  
 FINANCIAL REPORT

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND BALANCE SHEET  
 Year Ended December 31, 1999

with comparative figures for Year Ended December 31, 1998

	Fiscal Year 1999	Fiscal Year 1998	Fiscal Year 1997
<b>Revenues:</b>			
<b>General Fund -</b>			
Federal	\$	\$	\$
State	--	--	--
Federal Transportation Funds	--	--	1,151,270
Other State Funds	--	--	85,000
<b>Other</b>	--	--	1,000
Interest	12	11	65,270
Miscellaneous	--	--	--
<b>Total revenues</b>	<u>12</u>	<u>11</u>	<u>1,217,540</u>
<b>Expenditures:</b>			
<b>Current operations -</b>			
<b>General government</b>			
Capital for	--	--	990
Salaries	--	--	--
Expenses	--	--	--
<b>Education</b>	--	--	--
<b>Finance and administrative</b>			
Other	--	--	15,475
<b>Health and welfare</b>			
Other	--	--	17,170
<b>Health and welfare</b>			
Other	--	--	75,529
<b>Health and welfare</b>			
Other	--	--	64,730
<b>Culture and recreation</b>	--	--	34,240
<b>Economic development</b>	--	--	1,500
<b>Transportation</b>	--	--	75,175
<b>Capital outlay</b>	--	--	761,891
<b>Total expenditures</b>	<u>--</u>	<u>--</u>	<u>881,630</u>
<b>Excess of revenues over expenditures</b>	<u>12</u>	<u>11</u>	<u>335,910</u>
<b>Other Financing Sources:</b>			
Operating Transfers In	--	--	375,000
Operating Transfers Out	--	--	(7,740,000)
Proceeds from sale of certificates of indebtedness	--	--	--
<b>Total other financing (uses)</b>	<u>--</u>	<u>--</u>	<u>(7,365,000)</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>12</u>	<u>11</u>	<u>(7,029,090)</u>
<b>Fund balance, beginning</b>	270	9	2,445,211
<b>Capital equity transfer in (out)</b>	--	--	--
<b>Fund balance, ending</b>	<u>\$ 282</u>	<u>\$ 20</u>	<u>\$ 2,445,211</u>

See notes to Financial Statements.

Contract by Service provided Black 2010	Contract by Service provided Black 2010 Contract Number	Fees by Service by 2010	Fees Contract 1 2010 Contract	Totals	
				2010	2010
\$ 412,640	\$ 1500	\$ ..	\$ ..	\$ 412,640	\$ 150,000
..	..	..	..	1,012,200	2,407,600
..	..	..	..	80,000	..
50,000	..	..	..	31,000	20,000
..	..	207,867	27,700	434,567	685,600
..	..	..	..	..	2,887
<u>462,640</u>	<u>1500</u>	<u>207,867</u>	<u>27,700</u>	<u>1,314,307</u>	<u>3,207,687</u>
..	..	..	..	900	..
..	..	..	..	..	2,400
..	..	..	..	..	100
..	..	..	..	..	..
..	..	..	..	11,400	70,700
..	..	..	..	100,000	707,607
..	..	..	..	17,700	15,000
60,000	1000	..	..	150,000	100,000
..	..	..	..	50,000	50,000
..	..	..	..	20,000	..
..	..	..	..	1,000	..
..	..	..	..	70,000	..
<u>202,000</u>	<u>..</u>	<u>..</u>	<u>..</u>	<u>300,700</u>	<u>250,700</u>
<u>612,640</u>	<u>1500</u>	<u>..</u>	<u>..</u>	<u>1,400,000</u>	<u>307,600</u>
<u>20,000</u>	<u>..</u>	<u>217,867</u>	<u>27,700</u>	<u>1,420,000</u>	<u>3,200,000</u>
70,000	..	..	..	200,000	370,000
(20,000)	..	(270,000)	..	(7,440,000)	(1,800,000)
<u>(10,000)</u>	<u>..</u>	<u>(270,000)</u>	<u>..</u>	<u>(7,240,000)</u>	<u>(1,430,000)</u>
70,000	..	40,000	27,700	15,000	812,500
..	10,000	4,000,000	87,000	7,000,000	4,000,000
<u>..</u>	<u>10,000</u>	<u>..</u>	<u>70,000</u>	<u>..</u>	<u>..</u>
<u>1,000,000</u>	<u>..</u>	<u>4,040,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,311,500</u>



INDIA RIVER COUNTY  
 FINANCIAL REPORTING YEAR  
 FISCAL YEAR 2001 (2000-2001) PERIOD END 12/31/00

STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET COMPARE BUDGET AND ACTUAL  
 Year Ended December 31, 2000  
 WITH COMPARATIVE ACTUAL ACCOUNTS FOR YEAR ENDED DECEMBER 31, 1999

	2000		Variance (Over/Under)	2000
	Budget	Actual		Actual
Revenues:				
Taxes	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ 1,000,000
Total revenues	1,000,000	1,000,000	0	1,000,000
Excess of revenues over expenditures	\$ 1,000,000	1,000,000	0	1,000,000
Fund balance, beginning		100		100
Fund balance, ending		\$ 1,000,100		\$ 1,000,100

See Notes to Financial Statements.

IBERIAN PENINSULA GOVERNMENT  
 CAPITAL PROJECTS FUND  
 FUNDING COMMITMENTS - 200001 FUND

STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET (2000) ACTUAL AND ACTUAL  
 Year Ended December 31, 1997  
 WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1996

	1997		Variance Favorable Unfavorable	1996
	Budget	Actual		Actual
Excess of revenues over expenditures	\$ 1,000.00	\$ 1,000.00	\$ 0.00	\$ 0.00
Fund balance, beginning		0.00		0.00
Fund balance, ending		1,000.00		0.00

See Notes to Financial Statements.

2023.4 PUBLIC ACCOUNTS  
 CAPITAL PROJECTS FUND  
 BUDGET 2023

contin. 1-2

STATEMENT OF BUDGET, EXPENDITURES  
 AND CARRIED IN FUND BALANCE - BUDGET (2023) ACTUAL AND ACTUAL  
 YEAR ENDED DECEMBER 31, 2023  
 WITH COMPARATIVE ACTUAL ACCOUNTS FOR YEAR ENDED DECEMBER 31, 2022

	2023		Variance (Excess/Deficit)	2022
	Budget	Actual		Actual
<b>Revenues:</b>				
Intergovernmental -				
Grants				
Federal (Interpretation Fund)	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ 1,000,000
Other	88,000	88,000	--	--
Other	10,000	9,000	10,000	20,000
Interest	10,000	10,000	--	10,000
Miscellaneous	--	--	--	1,000
Total revenues	<u>1,208,000</u>	<u>1,207,000</u>	<u>100,000</u>	<u>1,231,000</u>
<b>Expenditures:</b>				
Current operations -				
General government				
Legislation				
Office supplies	500	500	--	--
Total	<u>500</u>	<u>500</u>	<u>--</u>	<u>--</u>
Judicial				
Maintenance of property	--	--	--	1,000
Office supplies	10	10	--	10
Total	<u>10</u>	<u>10</u>	<u>--</u>	<u>1,010</u>
Executive				
Maintenance of property	10	10	--	10
Office supplies	--	--	--	10
Total	<u>10</u>	<u>10</u>	<u>--</u>	<u>20</u>
Finance and administrative -				
Printing	--	--	--	50
Professional services	25,000	1,000	25,000	4,000
Office supplies	10	--	10	10
Total	<u>25,010</u>	<u>1,000</u>	<u>25,010</u>	<u>4,110</u>
Total	<u>50</u>	<u>1,010</u>	<u>1,010</u>	<u>4,230</u>
Total	<u>510</u>	<u>1,020</u>	<u>510</u>	<u>4,260</u>
Total general government	<u>1,020</u>	<u>1,020</u>	<u>1,020</u>	<u>4,290</u>
Public safety				
Sheriff -				
Grants	1,000	1,000	--	--
Total	<u>1,000</u>	<u>1,000</u>	<u>--</u>	<u>--</u>
Total public safety	<u>1,000</u>	<u>1,000</u>	<u>--</u>	<u>--</u>
Total expenditures	<u>2,020</u>	<u>2,020</u>	<u>2,020</u>	<u>4,290</u>

199314 (04) THE GOVERNMENT  
CAPITAL PROJECTS FUND  
00704, 71 0000

Statement of revenues, transfers  
AND EXPENDITURES BY FUND - BUDGET COMPARISON AND ACTUAL  
Year Ended December 31, 1997  
WITH COMPARATIVE BUDGET AMOUNTS FOR YEAR ENDED DECEMBER 31, 1996

	1997		Variance Favorable (Unfavorable)	1996
	Budget	Actual		Actual
<b>Other Activities -</b>				
Maintenance of property	\$ 7,850	\$ 7,850	\$ --	\$ --
Road signs	12,000	9,900	2,100	12,000
Grants	7,000	7,000	--	7,000
	<u>26,850</u>	<u>24,750</u>	<u>2,100</u>	<u>21,000</u>
<b>Total public safety</b>	<u>26,850</u>	<u>24,750</u>	<u>2,100</u>	<u>21,000</u>
<b>Public Works:</b>				
<b>Highways, streets and roads -</b>				
Advertising and signs	--	--	--	175
Maintenance of property	15,000	--	15,000	--
Contract projects	500,000	510,000	(10,000)	500,000
	<u>515,000</u>	<u>510,000</u>	<u>5,000</u>	<u>1,175</u>
<b>Road Control -</b>				
Advertising and signs	270	--	270	1,100
Maintenance of property	68,000	--	68,000	1,800
Professional fees	3,000	3,000	--	3,600
Road materials	70,000	--	70,000	3,400
Contract projects	8,000	--	8,000	--
	<u>141,270</u>	<u>3,000</u>	<u>138,270</u>	<u>12,900</u>
<b>Sanitation -</b>				
Special services	--	--	--	10,000
Employee benefits	--	--	--	1,100
Materials	--	--	--	6,000
Maintenance of property	--	--	--	60,000
Professional services	71,000	--	71,000	10,000
Office supplies	--	--	--	1,000
Insurance	--	--	--	7,000
Contract services	--	40	40	775
Advertising and signs	--	--	--	1,000
Advertising and signs	--	--	--	1,000
	<u>71,000</u>	<u>40</u>	<u>70,960</u>	<u>112,800</u>
<b>Total public works</b>	<u>676,270</u>	<u>75,000</u>	<u>601,270</u>	<u>120,900</u>
<b>Health and welfare:</b>				
Grants	60,000	60,000	0	60,000
<b>Total health and welfare</b>	<u>60,000</u>	<u>60,000</u>	<u>0</u>	<u>60,000</u>
<b>Culture and recreation:</b>				
Maintenance of property	1,000	1,700	(700)	--
Professional services	--	10,000	(10,000)	--
<b>Total culture and recreation</b>	<u>1,000</u>	<u>11,700</u>	<u>(9,300)</u>	<u>--</u>

00704, 71 0000

INDIAN PUBLIC GOVERNMENT  
 CAPITAL PROJECTS FUND  
 BUDGET 1988

STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET COMP BASIS AND ACTUAL  
 YEAR ENDING 30-09-1988\* FY, 1987  
 with comparative actual amounts for year ended 30-09-1986

	1987		variance Favorable Unfavorable	1986
	Budget	Actual		
<b>Revenue development:</b>				
Revenue development -				
Office supplies	\$ 1,200	\$ 1,100	\$ 100	\$ 1,100
	<u>1,200</u>	<u>1,100</u>	<u>100</u>	<u>1,100</u>
<b>Transportation:</b>				
Transportation:				
Maintenance of property	75,000	75,100	100	-
Professional services	1,100	2,200	1,100	-
	<u>76,100</u>	<u>77,300</u>	<u>1,200</u>	<u>-</u>
Capital outlay	61,000	50,000	11,000	50,000
Total expenditures	<u>1,400,000</u>	<u>800,100</u>	<u>599,900</u>	<u>750,000</u>
Excess (deficiency) of receipts over expenditures	<u>120,000</u>	<u>600,000</u>	<u>1,080,000</u>	<u>600,000</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	171,000	185,000	14,000	185,000
Operating transfers out	<u>100,000</u>	<u>(1,700,000)</u>	<u>(1,600,000)</u>	<u>(1,115,000)</u>
Total other financing (uses)	<u>71,000</u>	<u>(155,000)</u>	<u>(226,000)</u>	<u>(930,000)</u>
Excess (deficiency) of receipts and other sources over expenditures and other uses	<u>191,000</u>	<u>445,000</u>	<u>654,000</u>	<u>370,000</u>
Fund balance, beginning		<u>2,670,000</u>		<u>2,000,000</u>
Fund balance, ending		<u>3,115,000</u>		<u>2,370,000</u>

See Note 10 to Financial Statements.

1991-1992 BUDGET  
 (2011) PROPOSED  
 COMPARATIVE BUDGETARY STATEMENT

SYSTEMS OF REVENUES, EXPENDITURES  
 AND FINANCIAL STATEMENTS - BUDGET (2011) AND ACTUAL  
 Year Ended December 31, 1992  
 With Comparative Actual Results For Year Ended December 31, 1991

	1992		1991	1991 Actual
	Budget	Actual	Proposed (2011)	
<b>Revenues:</b>				
Intergovernmental -				
Federal	\$ 1,216,708	\$ 111,000	\$ 689,440	\$ 11,000
State	31,000	30,000	-	-
Total revenues	<u>1,247,708</u>	<u>141,000</u>	<u>689,440</u>	<u>11,000</u>
<b>Expenditures:</b>				
Current operations -				
(Add to prior)				
Salaries -				
Advertising and other	300	1,100	(1,000)	-
Administrative	44,000	-	41,000	-
Professional services	-	-	-	2,000
Engineering fees	110,000	91,000	10,000	23,000
Total	<u>144,300</u>	<u>92,100</u>	<u>9,000</u>	<u>25,000</u>
Capital outlay	1,003,408	518,900	700,440	2,000
Total expend. current	<u>1,147,708</u>	<u>611,000</u>	<u>709,440</u>	<u>23,000</u>
Excess of revenues over expenditures	<u>100,000</u>	<u>30,000</u>	<u>10,000</u>	<u>-</u>
Other Financial (2011) Items				
Operating transfers in	11,000	11,000	-	-
Operating transfers out	(11,000)	(11,000)	-	-
Total other financial (2011)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues and other (2011) over expenditures and other (2011)	<u>100,000</u>	<u>30,000</u>	<u>10,000</u>	<u>-</u>
Fund balance, beginning				
Fund balance, ending		<u>100,000</u>		<u>10,000</u>

See Notes to Financial Statements.

**STATE FISH AND WILDLIFE  
CAPITAL PROJECTS FUND  
COMMUNITY DEVELOPMENT BLOCK GRANT - DISASTER RECOVERY**

PAGE 11 P

**STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET (BASF) BASIS AND ACTUAL,  
YEAR ENDED DECEMBER 31, 1991  
NYR: Comparative Actual Results For Year Ended December 31, 1990**

	1991		1990	
	Budget	Actual	Performance Available Estimate/Actual	Actual
<b>Revenues:</b>				
Intergovernmental -				
Federal	\$ 11,333	\$ 1,150	\$ 116,000	\$ 125,000
Total revenues	<u>11,333</u>	<u>1,150</u>	<u>116,000</u>	<u>125,000</u>
<b>Expenditures:</b>				
Current operations -				
Public works				
Maintenance:				
Advertising and signs	1,750	--	1,850	--
Professional services	1,333	--	1,000	14,000
Engineering fees	21,333	1,001	21,750	129,000
Total public works	<u>24,416</u>	<u>1,001</u>	<u>24,600</u>	<u>143,000</u>
Total expenditures	<u>24,416</u>	<u>1,001</u>	<u>24,600</u>	<u>143,000</u>
Difference of revenues over expenditures	<u>(13,083)</u>	<u>--</u>	<u>91,400</u>	<u>(18,000)</u>
Other financing sources:				
Operating transfers in	--	--	--	34,000
Total other financing sources	<u>--</u>	<u>--</u>	<u>--</u>	<u>34,000</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ (13,083)</u>	<u>--</u>	<u>\$ 91,400</u>	<u>15,000</u>
Fund balance, beginning		19,333		--
Residual equity transfer out		<u>13,083</u>		<u>--</u>
Fund balance, ending		<u>\$ --</u>		<u>\$ 15,000</u>

See Notes to Financial Statements.

BRITISH PARISH GOVERNMENT  
CAPITAL PROJECTS FUND  
TOTALS 1991/92 ESTIMATED

EXAMINED BY MEMBERS, EXHIBIT FUND  
AND COMPARED TO FUND BALANCE - BUDGET 1991/92 AND ACTUAL  
YEAR ENDED DECEMBER 31, 1992  
WITH Comparative Actual Amounts For Year Ended December 31, 1991

	1991		Variance Excess/Deficit (Favorable/Unfavorable)	1990
	Budget	Actual		Actual
Revenue:				
(All Governmental) -				
M&E				
Parish transportation funds	\$ --	\$ --	\$ --	\$ 999,707
Interest	273,000	317,867	44,867	279,319
Total revenues	273,000	317,867	44,867	1,279,026
Excess of revenues over expenditures	273,000	317,867	44,867	1,279,026
Other Financing Sources:				
Operating Transfers Out	1275,000	1275,000	--	1275,000
Total Other Financing Sources	1275,000	1275,000	--	1275,000
Excess of revenues over expenditures and other use	\$ 1,548,000	\$ 1,592,867	\$ 44,867	\$ 2,554,026
Fund balance, beginning		1,591,662		1,593,529
Fund balance, ending		\$ 1,592,867		\$ 1,593,526

See Notes to Financial Statements.



STATE OF MICHIGAN GOVERNMENT  
 GENERAL FUND (21) ROAD  
 ROAD CONSTRUCTION PROJECTS

STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - FUND 21 (ROADS) AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1967  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1966

	1967		1966	
	Budget	Actual	Balance Forwarded Contract 2044	Actual
<b>REVENUES</b>				
Interest	\$ 5,000	\$ 11,700	\$ 10,700	\$ 10,800
Total revenues	5,000	11,700	10,700	10,800
<b>EXPENDITURES</b>				
Current operations -				
Paid in services:				
Highways, streets and roads -				
Architectural engineering services	--	--	--	5,774
Laboratory testing services	--	--	--	187
Contract payments	209,794	209,794	209,140	45,631
Total public works	209,794	209,794	209,140	51,692
Total expenditures	209,794	--	209,140	57,593
Excess (deficiency) of revenues over expenditures	(204,794)	11,700	(198,440)	(46,793)
Other financing sources (uses):				
Operating transfers (out)	--	--	--	(140,254)
Total other financing sources (uses)	--	--	--	(140,254)
Excess (deficiency) of revenues over expenditures and other uses	\$ (204,794)	11,700	\$ (198,440)	(187,047)
Fund balance, beginning		87,440		547,897
Residual equity transfer in		18,260		--
Fund balance, ending		\$ 105,600		\$ 360,850

See Notes to Financial Statements.

INTERNAL SERVICE FUNDS

- Risk Management** - The Risk Management Fund is used to account for the self-insurance programs for the Parish. The Parish is self-insured for general liability, auto, workers and pensions, property and workers compensation.
- Unemployment Compensation** - The Unemployment Compensation Fund is used to account for the parish's unemployment compensation. The Parish's unemployment compensation fund is self-funded.

19814, 148131 GOVERNMENT  
 FINANCIAL STATEMENTS 1988

ANNEX 4-1

COMPARING BALANCE SHEET  
 December 31, 1987

With Comparative Items for December 31, 1986

ACCOUNT	Book Balance	Revised (unaudited) Balance	1988	
			1987	1986
<b>Assets</b>				
Cash and cash equivalents	\$ 185,000	\$ 18,750	\$ 208,554	\$ 218,560
Investments, all held	500,000	540,000	600,000	590,000
Receivables	7,875	7,511	8,448	8,867
Due from other funds	1,000	10,000	10,750	17,179
Due from component units	200	1,100	2,000	20,000
<b>Total assets</b>	<b>\$ 694,075</b>	<b>\$ 777,361</b>	<b>\$ 830,752</b>	<b>\$ 854,506</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Accounts payable	\$ 4,270	\$ --	\$ 4,270	\$ 10,560
Due to other funds	1,820	20	2,000	11,630
<b>Total liabilities</b>	<b>\$ 6,090</b>	<b>\$ 20</b>	<b>\$ 6,270</b>	<b>\$ 22,190</b>
<b>Fund Equity</b>				
Unassigned	687,520	777,341	824,482	832,316
Reserved	6,555	2,000	7,280	20,000
<b>Total fund equity</b>	<b>\$ 694,075</b>	<b>\$ 779,341</b>	<b>\$ 831,762</b>	<b>\$ 852,316</b>
<b>Total liabilities and fund equity</b>	<b>\$ 694,075</b>	<b>\$ 779,361</b>	<b>\$ 831,752</b>	<b>\$ 854,506</b>
See Notes to Financial Statements.				

LOCAL GOVERNMENT  
FINANCIAL STATEMENTS

COMBINED STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NETWORTH (EQUITY)  
Year ended December 31, 2002

With comparative totals for the year ended December 31, 2001

	2002	2001	2002	
			2002	2001
Operating revenues:				
Intergovernmental charges	\$ 438,607	\$ 37,500	\$ 407,407	\$ 433,750
Total operating revenues	438,607	37,500	407,407	433,750
Operating expenses:				
Administrative fee services	577	--	177	1,387
Business travel fees	45,888	4,876	18,942	45,328
Fees/charges	897,755	--	527,113	176,758
Insurance claims	51,863	1,321	53,146	137,887
Utilities - communication charges	4,508	--	8,948	38,532
Utilities - other	--	--	--	488
Total operating expenses	994,588	6,205	608,266	400,380
Operating income	444,019	31,295	399,241	333,370
Nonoperating revenues:				
Interest	31,708	9,966	42,874	34,426
Insurance proceeds	17	--	17	114,388
Miscellaneous	--	--	--	34,531
Total nonoperating revenues	31,725	9,966	42,891	143,345
EXCESS OF REVENUES OVER EXPENSES	475,744	41,261	442,132	476,715
Other financing sources:				
Operating transfers (out)	16,500	17,500	16,500	16,500
Total other financing sources	16,500	17,500	16,500	16,500
Net income	492,244	58,761	458,632	493,215
Retained earnings, limited to	455,561	53,288	427,481	456,111
Retained earnings, ending	\$ 492,244	\$ 58,761	\$ 458,632	\$ 493,215

See Notes to Financial Statements.

STATE OF CALIFORNIA  
 DEPARTMENT OF REVENUE  
 STATE TREASURY

STATEMENT OF EXPENSES, LIABILITIES AND  
 RESERVES OF THE CALIFORNIA STATE WATER CONTROL BOARD  
 Year Ended December 31, 1997  
 With Comparative Actual Amounts For the Year Ended December 31, 1996

	1997		1996	
	Actual	Actual	Approved Budget	Actual
Operating activities:				
Inter-dept transfer charges	\$ 558,138	\$ 678,657	\$ 1,660	\$ 551,138
total operating revenues	558,138	678,657	1,660	551,138
Operating expenses:				
administrative services	2,460	470	3,673	1,891
professional fees	86,100	62,868	68,733	61,108
miscellaneous	302,400	367,788	34,267	354,790
insurance claims	102,000	57,460	68,837	100,791
workers compensation claims	77,000	6,868	64,830	78,181
capital outlay	..	..	..	600
total operating expenses	670,000	696,522	211,021	707,669
operating income (loss)	(111,862)	(117,865)	(209,361)	(156,531)
nonoperating revenues:				
interest	28,860	31,788	1,268	18,897
insurance proceeds	..	..	..	74,888
miscellaneous	..	..	..	36,825
total nonoperating revenues	28,860	31,788	1,268	198,610
excess of revenues over expenses	(83,002)	(86,077)	(210,593)	(57,921)
other financing (uses):				
operating transfers (out)	(6,580)	(6,580)	..	(6,580)
total other financing (uses)	(6,580)	(6,580)	..	(6,580)
net income	\$ (89,582)	(92,657)	\$ (210,593)	(64,401)
retained earnings, beginning		(11,640)		(28,570)
retained earnings, ending		\$ (84,015)		\$ (92,971)

SEE NOTES TO FINANCIAL STATEMENTS.

1992-14 PLAN FOR EMPLOYMENT  
 FEDERAL BUREAU OF  
 INVESTIGATION COMPENSATION PLAN

Statement of operations, receipts and  
 disburse in official currency - budget (GAAP) basis and actuals  
 Year Ended December 31, 1997  
 With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance Favorable (unfavorable)	1996	
	Budget	Actual		Budget	Actual
Operating revenues					
Interdepartmental charges	\$ 26,600	\$ 27,229	\$ 629	\$ 26,600	
Total operating revenues	26,600	27,229	629	26,600	
Operating expenses					
Administrative services	100	--	100	--	
Instructional fees	4,500	4,270	230	4,500	
Insurance claims	25,800	1,281	24,519	2,267	
Total operating expenses	30,400	5,551	24,849	6,767	
Operating funds	36,200	21,678	14,522	19,833	
Reoperating receipts:					
FBI-1411	8,600	9,904	1,304	8,600	
Total reoperating revenues	8,600	9,904	1,304	8,600	
Balance of revenues over expenses	30,600	31,582	982	11,233	
Other financing (uses):					
Operating (transfer) funds	11,500	11,500	--	11,500	
Total other financing (uses)	11,500	11,500	--	11,500	
Net income	\$ 29,100	\$ 20,082	\$ 9,018	\$ 0	
Retained earnings, beginning		150,000		150,000	
Retained earnings, ending		\$ 179,082		\$ 150,000	
See Notes to Financial Statements.					

ORION & PARTER SOLUTIONS  
 DEFERRAL SERVICE FUND

EXHIBIT 4-3

COMBINED STATEMENT OF CASH FLOWS  
 Year Ended December 31, 2007  
 With Comparative Totals for the Year Ended December 31, 2006

	2007	2006	Totals	
			2007	2006
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Operating income	\$ 201,166	\$ 79,288	\$ 280,453	\$ 380,454
Adjustments to reconcile operating income to net cash provided by (used in) operating activities (change in assets and liabilities) (increased) decrease in:				
Receivables	11,000	(1,988)	9,012	11,778
Due from other funds	17,580	159,990	8,524	174
Due from investment assets	34,893	17,408	82,408	1540
Increase (decrease) in:				
Accounts payable	(1,933)	--	(1,933)	5,130
Claims payable	--	--	--	100,000
Due to other funds	(11,000)	--	(11,000)	500
Deferred revenue	--	--	--	--
Net cash provided by operating activities	<u>264,606</u>	<u>167,208</u>	<u>431,814</u>	<u>521,852</u>
<b>CASH FLOWS FROM FINANCIAL FINANCING ACTIVITIES</b>				
Operating transfers (cash)	11,000	(1,988)	9,012	(11,000)
Insurance proceeds	17	--	17	174,000
Miscellaneous proceeds	--	--	--	76,820
Net cash provided by (used in) financing activities	<u>11,017</u>	<u>(1,988)</u>	<u>9,029</u>	<u>174,894</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
purchase of investments	(170,000)	(100,000)	(270,000)	(200,000)
increase in investments	82,100	5,700	87,800	76,820
Net cash used in investing activities	<u>(87,900)</u>	<u>(94,300)</u>	<u>(182,200)</u>	<u>(123,180)</u>
Net increase in cash	17,408	(29,080)	157,614	174,894
<b>CASH</b>				
Beginning	100,500	88,120	178,620	182,612
Ending	<u>\$ 117,908</u>	<u>\$ 59,040</u>	<u>\$ 336,234</u>	<u>\$ 357,506</u>

See notes to Financial Statements.

REGULAR FUND TYPES

Agency Fund -

Employee Deferred  
Compensation Plan -

To account for income derived by employees participating in Maria Parish's deferred compensation plan. Amounts are withheld from employee paychecks and remitted to the plan administrator to invest until the appropriate time when benefits are paid.

Nonspendable  
Trust Funds -

The nonspendable trust funds are used to account for monies provided by private donors restricted to the purchase of books and publications. The principal amounts of the gifts are to be maintained intact and invested. Investment earnings are transferred to the Public Library Fund and used to purchase books and publications.



TRINA ENERGY COMPANY  
 TRUSTEES' FUND STATEMENTS

TRINA ENERGY BALANCE SHEET  
 December 31, 2007

With comparative totals for December 31, 2006

ASSETS	Common Fund, Expenses Deferred (Deducted for State)	Contract Based Liabilities	Other Contract Based Liabilities
Investments, at cost	\$ ---	\$ 1,450	\$ 20,000
Investment in deferred compensation plan assets, at market	<u>585,588</u>	<u>11</u>	<u>11</u>
Receivables	<u>---</u>	<u>---</u>	<u>---</u>
<b>Total assets</b>	<b><u>\$ 585,588</u></b>	<b><u>\$ 1,461</u></b>	<b><u>\$ 20,011</u></b>
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities			
Due to other funds	\$ ---	\$ 580	\$ 815
Due to employees	<u>585,588</u>	<u>---</u>	<u>---</u>
Total liabilities	<u>585,588</u>	<u>580</u>	<u>815</u>
Fund balance			
Reserve	<u>---</u>	<u>881</u>	<u>21,196</u>
Purchase of bonds and publications	<u>---</u>	<u>---</u>	<u>---</u>
<b>Total liabilities and fund balance</b>	<b><u>\$ 585,588</u></b>	<b><u>\$ 1,461</u></b>	<b><u>\$ 20,011</u></b>

SEE NOTES TO FINANCIAL STATEMENTS.

Nonconvertible Preferred Stock				Totals	
Carl Jones Shares—111	Common— 20 Shares	Preferred Shares—100 Book Value	Convertible Shares—100	1997	1998
\$ 4,200 ---	\$ 14,000 ---	\$ 1,000 ---	\$ 5,400 ---	\$ 67,797 100,000 ----- 160	\$ 57,839 100,000 ----- 160
<u>\$ 4,200</u>	<u>\$ 14,000</u>	<u>\$ 1,000</u>	<u>\$ 5,400</u>	<u>\$ 167,797</u>	<u>\$ 263,000</u>
\$ 7,000 ---	\$ 7,000 ---	\$ 100 ---	\$ 11 ---	\$ 9,001 100,000 ----- 100,001	\$ 9,106 100,000 ----- 100,006
<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 100</u>	<u>\$ 11</u>	<u>\$ 109,001</u>	<u>\$ 209,106</u>
<u>\$ 11,000</u>	<u>\$ 21,000</u>	<u>\$ 1,100</u>	<u>\$ 5,411</u>	<u>\$ 176,798</u>	<u>\$ 472,106</u>

1991A (A) (1) GOVERNMENT  
 ANNUAL FUND  
 EMPLOYEES DEFERRED COMPENSATION PLAN

STATEMENT OF CHANGE IN ASSETS AND LIABILITIES  
 FROM FISCAL YEAR-END 1997

ASSETS	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
Investment in deferred compensation plan assets, at market	\$ 188,882	\$ 717,623	\$ 14,708	\$ 891,797
<b>LIABILITIES</b>				
Due to employees	\$ 188,882	\$ 717,623	\$ 14,708	\$ 891,797

See Notes to FINANCIAL STATEMENTS.

this page intentionally left blank.

1981-82 FISCAL YEAR  
 CONSOLIDATED TRUST FUNDS

COMBINED STATEMENT OF REVENUES, EXPENSES  
 AND TRANSFERS IN FUND BALANCE

Fiscal Year Ended December 31, 1981

With Comparative Totals for Year Ended December 31, 1980

	1981-82 Actual \$000's	1980-81 Actual \$000's	1981-82 Actual \$000's
Operating revenues:			
Interest	\$ 25	\$ 1,718	\$ 218
Grant/contract	--	--	--
Operating income	25	1,718	218
Other financing sources:			
Operating transfers in/out	(20)	1,718	(20)
Total other financing sources	(20)	1,718	(20)
Net income	--	--	--
Fund balance, beginning	802	20,000	2,000
Fund balance, ending	\$ 802	\$ 20,000	\$ 2,000

See Notes to Financial Statements.

Number of Employees	Foster Care or Respite	Direct Care Services	TOTAL	
			2007	2008
\$ 700	\$ 50	\$ 75	\$ 2,300	\$ 2,000
---	---	5,500	5,500	5,500
700	50	5,575	7,800	7,500
1,700	150	5,625	12,600	12,500
1,700	150	5,625	12,600	12,500
---	---	5,500	5,500	500
\$ 1,300	\$ 600	\$ 1,025	\$ 10,300	\$ 10,000
\$ 1,300	\$ 600	\$ 1,025	\$ 10,300	\$ 10,500

STATE PUBLIC GOVERNMENT  
 WORKING CAPITAL FUND

Comparative Statement of Cash Flows  
 Year ended December 31, 1997  
 with Comparative 1996 for Year Ended December 31, 1996

	Balance Year Ending	Change Conductor for Year Ending	Year Ending
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Operating Income	\$ 0	\$ 1,779	\$ 0
Adjustments to reconcile operating income to net cash provided by operating activities:			
Change in assets and liabilities:			
(Increase) decrease in:			
Receivables, net	0	0	0
Increase (decrease) in			
due to other funds	257	0	2
Net cash provided by Cash and operating activities	257	1,779	259
<b>CASH FLOW FROM CAPITAL (FINANCING) ACTIVITIES</b>			
Revolving financing cost	229	17,724	229
Net cash paid in capital financing activities	229	17,724	229
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of investments	0	0	0
Recovery of investments	27	0	27
Net cash provided by Cash and investing activities	27	0	27
<b>NET INCREASE IN CASH</b>	0	0	0
<b>CASH:</b>			
Beginning	0	0	0
Ending	0	0	0

See Notes to Financial Statements.

Revenue (\$ millions)		Expense (\$ million)		Total	
				1997	1998
\$	700	\$	700	\$	5,545
	11		11		11
	11		11		11
	128		128		1,422
	1,700		1,700		12,360
	1,700		1,700		12,360
	---		---	13,340	13,340
	---		55	---	55
	---		55	13,340	13,395
	---		---	---	---
	---		---	---	---
	---		---	---	---
	---		---	---	---



This page intentionally left blank.

GENERAL FIXED ASSETS ACCOUNT GROUP

TO RECORD FOR THE FIXED ASSETS OF THE Parish.

LOCAL GOVERNMENT

STATEMENT OF GENERAL FIXED ASSETS  
December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
General Fixed assets:		
Land	\$ 1,000,000	\$ 1,000,000
Buildings	17,663,750	17,389,000
Furniture and Equipment	6,796,800	4,487,000
Construction in process	—	15,000
Total general fixed assets	<u>\$ 25,460,550</u>	<u>\$ 22,901,000</u>
Investment in general fixed assets	<u>\$ 25,460,550</u>	<u>\$ 22,901,000</u>

See Notes to Financial Statements.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

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

IBERIA, INCORPORATED

STATEMENT OF GENERAL LONG-TERM DEBT  
 December 31, 1997  
 With Comparative Totals for December 31, 1996

	Certificates of Indebtedness	Secured Compromised Debentures
<b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT</b>		
Amount used 1994-95 debt service funds	\$ 1,011,133	\$ --
Amount to be provided for retirement of general long-term debt from: Excess interest payments	<u>2,500,000</u>	<u>370,334</u>
Total amount available and to be provided	<u>\$ 3,511,133</u>	<u>\$ 370,334</u>
<b>General Long-Term Debt Issued</b>		
Due within one year:		
Certificates of indebtedness	\$ 330,000	\$ --
Capital leases payable	--	--
Due after one year:		
Certificates of indebtedness	1,000,000	--
Capital leases payable	--	--
Secured compromised debentures	<u>---</u>	<u>370,334</u>
Total general long-term debt	<u>\$ 1,330,000</u>	<u>\$ 370,334</u>

See Notes to Financial Statements.

Capital Account	Totals	
	2007	2006
\$ --	\$ 1,000,000	\$ 1,000,000
.....21,000	.....2,500,000	.....2,500,000
<u>\$ 21,000</u>	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>
\$ --	\$ 100,000	\$ 100,000
10,000	10,000	10,000
--	2,000,000	2,000,000
70,000	10,000	10,000
.....10	.....200,000	.....200,000
<u>\$ 70,000</u>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>

This page intentionally left blank.

COMMODITY GROUPS

Fire Protection District Maintenance -

The Fire Protection District Maintenance fund accounts for the maintenance and upkeep of fire protection stations, which are generally located across the Parish to afford fire protection services to the residents of the Parish. Major means of financing is provided by ad valorem taxes, fire insurance premiums, state revenue sharing, and interest earned on investments.

Communications District -

The Iberia Parish Communications District was created on February 26, 1988 for the purpose of establishing enhanced Emergency 911 Service for Iberia Parish. Major means of financing is a service charge on Local Telephone service within the Parish.

Recreation and Playground Board -

The Recreation and Playground Board fund accounts for recreational facilities and activities for residents of the Parish. Major means of financing is derived from a one-fourth of one percent sales tax levied in the unincorporated portions of the Parish, rental and deposit fees, transfers from other funds, and intergovernmental revenues from outside sources.

Tourist Commission -

The Tourist Commission fund accounts for the operation of a tourist information center in the Parish. Major means of financing is provided by a two per cent tax on the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the Parish. The Parish is allowed to retain three per cent of gross collections as a collection fee, with the remainder going to the commission for operating purposes.

Recreation District No. 8 -

General Fund

The General fund accounts for the maintenance of recreational facilities within the District. In 1976, the maintenance of the recreational facilities within the District was transferred to the Recreation and Playground Board fund.

Debt Service Fund

The Debt Service fund is used to accumulate monies for the retirement of general obligation public improvement bonds of Recreation District No. 8 in the amount of \$2,000,000 dated April 1, 1982. Financing is provided by a specific ad valorem tax. In addition, the fund receives revenue from interest earned on investments.



COMPONENT FUNDS (Continued)

Sewerage District No. 1 -

Debt Service Funds

Sewerage District

No. 1 - 1982 - The Sewerage District No. 1 1982 Fund is used to accumulate monies for the payment of \$1,942,889 of sewerage certificates dated December 1, 1982. Financing is provided by assessments and interest earned on investments.

Sewerage District

No. 2 - The Sewerage District No. 2 fund is used to accumulate monies for the payment of \$151,483 of sewerage certificates dated January 1, 1980. Financing is provided by assessments and interest earned on investments.

Sewerage District

No. 4 - The Sewerage District No. 4 fund is used to accumulate monies for the payment of \$277,878 of sewerage certificates dated November 2, 1978. Financing is provided by assessments and interest earned on investments.

Waterworks Funds

Sewerage District

No. 1 - The Sewerage District No. 1 fund is used to account for the operation of the sewerage system established for the benefit of the people of the district. The sewerage system operations is financed primarily through user charges.

Sewerage District No. 1 -

Port of Iberia - The Sewerage District No. 1 - Port of Iberia is used to account for the operation of the sewerage system at the Port of Iberia. The sewerage system operations is financed primarily through user charges.

Waterworks District

No. 2 - The Waterworks District No. 2 fund is used to account for the operations of the waterworks system established for the benefit of the people of the district. The waterworks system operations is financed primarily through user charges.

Iberia Parish Airport

Authority - The Iberia Parish Airport Authority fund is used to account for the operations of the Acadiana Regional Airport and the Iberia Municipal Airport. Major financing is provided by fees and charges and rentals for airport services and intergovernmental revenues from outside sources.

Iberia General Hospital  
and Medical

Center - The Iberia General Hospital and Medical Center Fund is used to account for the costs of providing hospital and other medical services to the people of the Parish.

This page intentionally left blank.

**STATE OF CONNECTICUT**  
**AS COMPOSED OF:**

**COMMONWEALTH DEBT**  
**December 31, 1997**

with Comparative Totals for December 31, 1996

ACCOUNT	FIVE YEAR MATURE DEBT	COMMERCIAL DEBT	REVENUE BOND DEBT	TOTAL COMMONWEALTH
Cash and cash equivalents	\$ 52,186	\$ 158,801	\$ 446,748	\$ 657,735
Investments, as noted	875,000	--	242,000	1,117,000
Local bonds, net	825,111	26,487	16,181	867,779
Due from primary government	--	200	--	200
Due from component units	--	--	--	--
Due from other governmental units	17,000	--	44,000	61,000
Due from State public pension funds, et cetera	--	--	--	--
Due from other governmental units (necessity, et cetera)	--	--	--	--
Real estate held for resale	--	--	--	--
Restricted assets	--	--	--	--
Fixed assets, net	1,079,750	197,000	2,175,100	3,451,850
Other assets	--	--	--	--
Amount available to debt service fund	--	--	--	--
Amount to be provided for retirement of general long-term debt	(33,000)	--	33,000	--
<b>total assets</b>	<b>\$ 3,511,037</b>	<b>\$ 355,801</b>	<b>\$ 4,807,948</b>	<b>\$ 8,674,786</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities</b>				
Accounts payable	\$ 22,000	\$ 1,700	\$ 48,000	\$ 71,700
Current maturities of long-term debt	--	--	--	--
Current obligations under capital leases	--	--	--	--
Account balances and accrued taxes	--	--	--	--
Payable from operations account - Current maturities of revenue bonds and notes payable	--	--	--	--
Due to primary government	1,912	1,200	5,200	8,312
Amount due to primary government	526,000	--	--	526,000
Due to component units	--	--	--	--
Due to other governmental units	--	--	--	--
Deferred revenues	--	--	--	781
Accrued interest	--	--	2,200	2,200
Accrued compensated absences	2,807	--	23,400	26,207
Other accrued expenses	--	--	--	--
Capital lease payable	--	--	--	--
Certificates of indebtedness	475,000	--	--	475,000
Notes payable	--	--	--	--
General obligation bonds	--	--	--	--
Revenue bonds payable	--	--	--	--
Other liabilities	--	--	--	--
<b>total liabilities</b>	<b>\$ 1,026,809</b>	<b>\$ 1,900</b>	<b>\$ 77,600</b>	<b>\$ 1,106,309</b>

Government Division No. 8	Domestic Division No. 7	International Division No. 1	Service Divisions 2 through 6	Service General Hospital and Medical Center	Totals	
					1987	1986
\$ 41,875	\$ 562,888	\$ 0	\$ 136,238	\$ 4,181,488	\$ 5,432,578	\$ 2,429,756
96,780	552,207	..	192,400	..	1,902,188	5,389,943
27,705	152,386	..	34,974	16,358,438	11,748,548	6,175,349
..	19,708	..	67	..	21,857	1,000
..	62,668	..	..	..	23,668	54,134
4,238	..	..	28,282	..	168,518	124,742
..	..	..	..	..	..	261,161
..	..	..	..	1,129,668	1,129,668	607,671
..	81,688	..	..	..	81,688	77,478
..	57,867	..	..	6,881,276	6,881,277	5,154,589
..	1,289,688	875,799	4,475,167	16,476,829	21,882,207	20,770,882
..	..	..	..	149,887	163,400	19,987
5,000	..	..	..	..	5,000	6,000
..	..	..	..	..	688,156	..
<b>1,112,682</b>	<b>1,147,876</b>	<b>1,075,597</b>	<b>1,312,683</b>	<b>1,112,881,438</b>	<b>161,668,676</b>	<b>80,889,142</b>
\$ 1,034	\$ 88,882	\$ ..	\$ 18,876	\$ 2,037,178	\$ 2,447,262	\$ 2,799,034
..	..	..	14,001	..	58,501	17,188
..	4,767	..	..	28,448	111,264	117,666
..	..	..	..	861,148	861,148	117,000
..	38,000	..	..	189,762	487,762	161,600
171	52,846	168	1,406	..	46,237	111,181
..	..	..	..	..	188,888	188,000
..	42,000	..	..	..	42,000	56,176
..	19,238	..	..	..	29,238	26,199
..	138	..	..	..	1,871	1,188
..	..	..	..	..	2,776	1,978
..	21,648	..	14,780	5,467,465	1,468,708	5,467,475
..	..	..	..	141,000	141,000	188,400
..	8,188	..	..	..	8,188	14,000
..	..	..	..	100,000	1,100,000	1,100,000
..	..	..	158,265	5,400,000	1,100,265	5,101,837
5,000	..	..	..	..	5,000	6,000
..	497,767	..	..	18,876,774	19,124,678	7,489,667
..	282	..	..	..	28,692	1,001
<b>1,141</b>	<b>175,296</b>	<b>462</b>	<b>161,281</b>	<b>17,881,204</b>	<b>21,243,362</b>	<b>12,889,156</b>

(Amounts in \$'000)



Borough or District No. 1	Seawage District No. 1	Waterworks District No. 1	Water Park District Authority	Marie General Hospital, and Medical Center	Totals	
					1997	1998
\$ --	\$ 5,197,790	\$ 191,000	\$ 5,288,790	\$ --	\$12,908,379	\$13,652,169
--	--	--	--	--	5,336,769	6,299,159
--	199,799	--	--	4,756,181	5,355,980	646,929
--	1,779,494	175,504	897,849	9,055,023	9,511,079	12,752,495
5,000	--	--	--	--	5,000	5,000
--	--	--	--	--	112,556	69,494
<u>169,000</u>	<u>17,095</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,019,657</u>	<u>2,376,217</u>
<u>169,000</u>	<u>17,095,190</u>	<u>175,504</u>	<u>5,786,639</u>	<u>11,768,181</u>	<u>17,941,636</u>	<u>26,028,181</u>
<u>\$ 174,000</u>	<u>\$ 17,077,385</u>	<u>\$ 175,504</u>	<u>\$ 5,786,639</u>	<u>\$ 11,768,181</u>	<u>\$19,961,276</u>	<u>\$27,404,362</u>

1993A GAS FOR EQUIPMENT  
 SUPPLY TRUST  
 (FOR FINANCIAL STATEMENT PURPOSES)

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 December 31, 1997  
 WITH Comparative Totals for December 31, 1996

	Governmental		Accounts Receivable		Totals	
	Fund Total		General		1997	1996
	1997	1996	Fund Totals	Long-Term Debt		
<b>ASSETS</b>						
Cash and cash equivalents	\$ 354,388	\$ --	\$ --	\$ --	\$ 354,388	\$ 367,485
Investments, at cost	471,000	--	--	--	471,000	588,000
Accruals	809,811	--	--	--	809,811	870,507
Due from other governmental units	17,980	--	--	--	17,980	56,580
Fund accounts	--	2,829,758	--	--	2,829,758	2,829,897
Amounts to be provided for retirement of general long-term debt	---	---	422,262	422,262	---	518,200
<b>Total assets</b>	<b>\$ 1,653,179</b>	<b>\$ 2,829,758</b>	<b>\$ 422,262</b>	<b>\$ 422,262</b>	<b>\$ 3,528,460</b>	<b>\$ 3,300,169</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 70,044	\$ --	\$ --	\$ --	\$ 70,044	\$ 76,596
Due to primary government	5,887	--	--	--	5,887	1,604
Amounts from other government	709,000	--	--	--	709,000	746,888
Certificates of indebtedness	--	--	411,000	411,000	--	466,888
Accrued compensated absences	---	---	2,062	2,062	---	3,811
<b>Total liabilities</b>	<b>785,931</b>	<b>---</b>	<b>413,062</b>	<b>413,062</b>	<b>785,931</b>	<b>788,687</b>
<b>Fund Equity</b>						
Investments in general fund accounts	--	2,829,758	--	--	2,829,758	2,829,897
<b>Fund Equity</b>						
Unassigned -						
unassigned	---	---	---	---	---	---
total fund equity	---	---	---	---	---	---
<b>Total liabilities and fund equity</b>	<b>\$ 785,931</b>	<b>\$ 2,829,758</b>	<b>\$ 413,062</b>	<b>\$ 413,062</b>	<b>\$ 3,528,460</b>	<b>\$ 3,300,169</b>

See Notes to Financial Statements.

MICHIGAN PUBLIC GOVERNMENT  
COMPARATIVE STATEMENT  
COMMODITIES DEFERRED

PAGE 2-3

BALANCE SHEET - ASSETS AND LIABILITIES AND FUND EQUITY  
December 31, 1997  
With Comparative Totals for December 31, 1996

	Governmental Fund Type	Accounts Receivable	Totals	
	General Fund	General Fund-Assets	1997	1996
<b>ASSETS</b>				
Cash	\$ 158,174	\$ --	\$ 158,174	\$ 49,248
Accounts receivable	27,330	--	27,330	15,718
Due from primary government	299	--	299	1,554
Fixed assets	--	190,684	190,684	188,562
Amounts to be provided for retirement of general long-term debt	--	--	--	24,382
<b>Total assets</b>	<b>\$ 185,803</b>	<b>\$ 190,684</b>	<b>\$ 376,487</b>	<b>\$ 379,464</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities				
Accounts payable	\$ 1,198	\$ --	\$ 1,198	\$ 278
Due to primary government	1,128	--	1,128	878
Capital lease liability	--	--	--	24,382
Total liabilities	<u>2,326</u>	<u>--</u>	<u>2,326</u>	<u>27,538</u>
Fund Equity				
Investment in general fixed assets	--	190,684	190,684	188,562
Fund balance:				
Assigned:				
Designated	28,718	--	28,718	--
Unassigned	156,885	--	156,885	49,852
Total fund equity	<u>185,603</u>	<u>190,684</u>	<u>376,287</u>	<u>138,414</u>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 185,603</b>	<b>\$ 190,684</b>	<b>\$ 376,287</b>	<b>\$ 379,464</b>

See Notes to Financial Statements.



INDIAN TRUSTS GOVERNMENT  
COMPONENT PARTS  
REVENUE AND FINANCIAL STATEMENTS

EXHIBIT B-1

**BALANCE SHEET - ASSETS, LIABILITIES AND NETWORTH ACCOUNTS**  
December 31, 1997  
with Comparative Totals for December 31, 1996

	Governmental Fund Type		Business Groups		Totals	
	General Fund	Special Fund Assets	General Fund Assets	Long Term Debt	Totals	
					1997	1996
<b>ASSETS</b>						
Cash	\$ 404,798	\$ --	\$ --	\$ --	\$ 404,798	\$ 404,798
Investments, at cost	259,818	--	--	--	259,818	259,818
Receivables	18,755	--	--	--	18,755	1,987
Due from component units	--	--	--	--	--	50,000
Due from other governmental entities	68,454	--	--	--	68,454	17,008
Fund assets	--	5,279,156	--	--	5,279,156	5,164,148
Amount to be provided for retirement of general long-term debt	--	--	23,425	23,425	23,425	23,425
<b>Total Assets</b>	<b>\$ 751,825</b>	<b>\$ 5,279,156</b>	<b>\$ 23,425</b>	<b>\$ 23,425</b>	<b>\$ 7,077,831</b>	<b>\$ 6,689,632</b>
<b>LIABILITIES AND NETWORTH</b>						
<b>Liabilities</b>						
Accounts payable	\$ 68,454	\$ --	\$ --	\$ --	\$ 68,454	\$ 14,827
Due to primary government	3,338	--	--	--	3,338	28,026
Retiree pay payable	2,235	--	--	--	2,235	1,994
Accrued compensated absences	--	--	23,425	23,425	23,425	21,443
Total Liabilities	74,027	--	23,425	23,425	74,027	66,290
Fund equity						
Investment in general fund assets	--	5,279,156	--	--	5,279,156	5,164,148
Fund balance:						
Unreserved -						
Not granted for subsequent year's expenditures	43,748	--	--	--	43,748	66,721
Under grant or	30,279	--	--	--	30,279	28,026
Total fund equity	74,027	5,279,156	--	--	5,994,009	5,999,774
<b>Total Liabilities and Fund equity</b>	<b>\$ 74,027</b>	<b>\$ 5,279,156</b>	<b>\$ 23,425</b>	<b>\$ 23,425</b>	<b>\$ 6,019,531</b>	<b>\$ 6,689,632</b>

See Notes to Financial Statements.

INDIAN FEDERAL GOVERNMENT  
 COMPTON OF THE  
 YEAR TO 1999-2000

STATEMENT OF ALL FUND FINANCIAL ACCOUNT GROUPS  
 December 31, 1997  
 With Comparative Totals for December 31, 1996

	Government of Fund Type		Account Groups		Totals	
	General Fund	Special Account Groups	General Account Groups	Special Account Groups	1997	1996
<b>ASSETS</b>						
Cash and cash equivalents	\$ 100,000	\$ --	\$ --	\$ --	\$ 100,000	\$ 40,700
Investments, all cost	100,000	--	--	--	100,000	200,000
Accounts receivable	2,700	--	--	--	2,700	2,700
Due from primary government	0,000	--	--	--	0,000	000
Due from other governmental units	20,000	--	--	--	20,000	20,000
Fixed assets	--	20,000	--	--	20,000	20,000
Other assets	10,000	--	--	--	10,000	10,000
Amount to be provided for retirement of general long-term debt	-----	-----	0,000	-----	0,000	0,000
<b>Total assets</b>	<b>\$ 232,700</b>	<b>\$ 20,000</b>	<b>\$ 0,000</b>	<b>\$ 0,000</b>	<b>\$ 252,700</b>	<b>\$ 293,400</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 1,000	\$ --	\$ --	\$ --	\$ 1,000	\$ 4,700
Due to primary government	200	--	--	--	200	--
Deferred revenue	700	--	--	--	700	1,000
Accrued compensated absences	-----	-----	0,000	-----	0,000	0,000
<b>Total liabilities</b>	<b>\$ 1,900</b>	<b>\$ 0,000</b>	<b>\$ 0,000</b>	<b>\$ 0,000</b>	<b>\$ 1,900</b>	<b>\$ 5,700</b>
Fund Equity						
Investment in general fund accounts	--	20,000	--	--	20,000	20,000
Fund balance:						
designated:						
designated	10,000	--	--	--	10,000	1,100
undesignated	200,700	-----	-----	-----	200,700	271,000
<b>Total fund equity</b>	<b>\$ 210,700</b>	<b>\$ 20,000</b>	<b>\$ 0,000</b>	<b>\$ 0,000</b>	<b>\$ 230,700</b>	<b>\$ 272,100</b>
<b>Total liabilities and fund equity</b>	<b>\$ 232,700</b>	<b>\$ 20,000</b>	<b>\$ 0,000</b>	<b>\$ 0,000</b>	<b>\$ 252,700</b>	<b>\$ 293,400</b>

See Notes to Financial Statements.

INDIA PUBLIC GOVERNMENT  
 CAPITAL UNIT  
 REGISTRATION MEMORANDUM NO. 8

EXHIBIT B-4

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 December 31, 1997  
 with comparative totals for December 31, 1996

ASSETS	Governmental Fund Types		Government Group General Fund Trust Funds	Totals	
	General Fund	Trust Funds		1997	1996
Cash	\$ 11,710	\$ 28,752	\$ --	\$ 41,875	\$ 40,775
Investments	94,325	--	--	94,325	95,497
Receivables	27,874	10	--	27,974	29,599
Due from other governmental units	4,438	--	--	4,438	5,456
Amount available for debt service fund	---	---	5,000	5,000	5,000
<b>Total assets</b>	<b>\$ 138,347</b>	<b>\$ 28,772</b>	<b>\$ 5,000</b>	<b>\$ 172,119</b>	<b>\$ 176,327</b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities					
Accounts payable	\$ 3,054	\$ --	\$ --	\$ 3,054	\$ 3,250
Due to primary government	125	--	--	125	595
Due to component units	--	--	--	--	28,500
General obligation bonds	---	---	5,000	5,000	5,000
<b>Total liabilities</b>	<b>\$ 3,179</b>	<b>\$ --</b>	<b>\$ 5,000</b>	<b>\$ 8,179</b>	<b>\$ 37,345</b>
Fund Equity					
Fund balance	--	5,000	--	5,000	4,000
Reserve	--	--	--	--	--
Retirement - unfunded - not reported	--	--	--	--	--
Grants received	118,173	23,772	---	141,945	125,785
Trust fund equity	118,173	23,772	---	141,945	131,785
<b>Total liabilities and fund equity</b>	<b>\$ 126,352</b>	<b>\$ 28,772</b>	<b>\$ 5,000</b>	<b>\$ 172,119</b>	<b>\$ 176,327</b>

See Notes to Financial Statements.

This page intentionally left blank.

**1993a annual statement  
General and  
Municipal account No. 1**

**SHEET 1001 - ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1997  
With Supplemental Totals for December 31, 1996**

	Supplemental - Fund Types		
	Fund Balance		
	Average Balance Dec. 1 - 1996	Average Balance 1997	Average Balance 1997
<b>ASSETS</b>			
Cash and cash equivalents	\$ 8,284	\$ --	\$ 22,145
Investments, at cost	--	--	11
Receivables, net	2,779	--	160
Due from primary government	--	--	15,184
Due from other component units	--	--	25,275
Real estate held for resale	3,000	--	14,449
Restricted assets	11	--	--
11490 assets, net	11	--	--
09907 assets	11	11	11
<b>TOTAL ASSETS</b>	<b>\$ 14,096</b>	<b>\$ 11</b>	<b>\$ 77,205</b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ --	\$ --	\$ --
Due to primary government	11	11,500	24,188
Due to other component units	8,284	--	7,800
Due to other governmental entities	--	11	--
Deferred revenues	--	--	11
Forward compensated amounts	--	--	11
Revenue bonds payable	--	--	--
Other liabilities	89	--	--
Capital lease payable	--	--	--
Total liabilities	<u>8,304</u>	<u>11,511</u>	<u>46,209</u>
<b>FUND EQUITY</b>			
19410-19499 capital	11	11	--
<b>RESTRICTED EQUITY</b>			
Reserved	--	11	--
Unreserved	--	--	11
<b>Fund balance -</b>			
<b>Reserved -</b>			
Unreserved	<u>4,314</u>	<u>170,000</u>	<u>76,205</u>
Total fund equity	<u>4,314</u>	<u>170,000</u>	<u>76,205</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 12,618</b>	<b>\$ 181,511</b>	<b>\$ 122,414</b>

See Notes to Financial Statements.

---

 Financials - FISC 2000
 

---

MEMBERS		TOTALS	
Coverage # (million No. 1)	Insurance Income No. 1 - Part of Income	1997	1998
4	64,148	117,980	129,437
	--	117,121	127,790
	24,000	177,104	144,884
	--	11,139	170
	--		
	--	47,440	16,176
	--	17,207	17,419
	--	17,664	--
7,794,899	70,688	7,540,640	7,334,174
--	--	--	88
<b>1,111,111</b>	<b>1,111,111</b>	<b>1,111,111</b>	<b>1,111,111</b>
1	2,786	88,807	89,718
	783	10,484	89,718
	--	12,140	24,274
	--		
	10,000	10,134	10,000
	--	100	100
	10,000	10,144	10,100
	--	487,742	170,892
	--	190	--
	--	10,100	100
	10,000	700,206	511,208
	10,000		
4,171,764	--	4,171,764	4,171,764
	10,140	208,774	47,089
194,114	47,088	470,440	187,253
	--	71,208	110,110
7,844,000	11,111	7,764,529	7,611,418
<b>1,111,111</b>	<b>1,111,111</b>	<b>1,111,111</b>	<b>1,111,111</b>

**DELAWARE STATE GOVERNMENT  
ALL COMPARED DATA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - ALL DEPARTMENTS, FISCAL YEAR  
Year Ended December 31, 1997  
With Comparative Totals for Prior Fiscal December 31, 1996**

	1997 Revenues or Expenditures	1996 Revenues or Expenditures
<b>Revenues</b>		
Taxes -		
All vehicles	\$ 824,760	\$ --
Sales and use	--	--
Intergovernmental -		
Federal	--	--
State		
State revenue sharing, net	86,879	--
Other state funds	48,700	--
Other	--	--
Fees, charges, contributions	--	107,349
Interest	58,174	4,500
Investments	11,000	50
<b>Total revenues</b>	<u>1,020,713</u>	<u>161,811</u>
<b>Expenditures</b>		
Current Operations -		
General government	--	--
Finance and administrative	--	--
Public safety	486,079	199,899
Public works	--	--
Culture and recreation	--	--
Transportation development and sea lanes	--	--
Solid waste	--	10,511
Capital outlay	14,300	4,200
<b>Total expenditures</b>	<u>486,079</u>	<u>214,610</u>
<b>Excess of revenues over expenditures</b>	<u>534,634</u>	<u>(52,799)</u>
Other financing sources (uses)		
Transfers in from primary government	--	--
Transfers in from component units	--	--
Transfers out to primary government	(108,111)	(10,079)
Transfers out to component units	--	--
Interest of prior year receivable	--	--
<b>Total other financing sources (uses)</b>	<u>(108,111)</u>	<u>(10,079)</u>
<b>Excess of revenues and other sources over expenditures and other uses</b>	<u>426,523</u>	<u>(62,878)</u>
Fund balance, beginning	1,400,040	89,663
Residual equity transfers in/out	--	--
<b>Fund balance, ending</b>	<u>\$ 1,400,040</u>	<u>\$ 126,785</u>

See Notes to Financial Statements.

Increase for and Provisional Board	Tourist Commission	Increase for Director No. 3	Increase Director No. 2	Total	
				1997	1998
\$ --	\$ --	\$ 10,101	\$ --	\$ 102,715	\$ 124,816
1,000,000	92,075	--	--	1,090,000	923,876
3,000	--	--	--	3,000	--
--	115,825	5,000	--	120,825	52,761
10,000	--	--	--	10,000	40,000
--	--	--	--	--	2,500
44,000	--	--	--	44,000	14,000
20,000	10,000	3,000	2,000	35,000	21,000
60,000	1,000	--	5,000	66,000	23,000
<u>1,147,000</u>	<u>210,900</u>	<u>10,101</u>	<u>2,000</u>	<u>1,362,001</u>	<u>1,340,604</u>
--	--	2,000	--	2,000	1,000
--	--	--	--	100,000	100,000
--	--	--	420	420	--
700,000	--	100	--	700,100	100,000
--	120,000	--	--	120,000	121,000
--	--	1,000	--	10,000	50,000
<u>170,000</u>	<u>1,000</u>	<u>--</u>	<u>--</u>	<u>180,000</u>	<u>170,000</u>
<u>920,000</u>	<u>141,500</u>	<u>2,101</u>	<u>420</u>	<u>1,064,021</u>	<u>1,011,600</u>
<u>210,000</u>	<u>70,000</u>	<u>10,000</u>	<u>2,000</u>	<u>292,000</u>	<u>303,200</u>
20,000	--	--	--	20,000	121,201
--	--	--	2,000	2,000	10,000
15,000	12,000	1000	--	28,000	100,000
--	--	--	20,000	20,000	100,000
<u>30,000</u>	<u>12,000</u>	<u>1000</u>	<u>--</u>	<u>40,000</u>	<u>101,000</u>
100,000	10,000	10,000	2,000	122,000	100,000
400,000	120,000	100,000	100,000	720,000	1,100,000
--	--	--	20,000	20,000	40,000
<u>1,000,000</u>	<u>252,500</u>	<u>110,101</u>	<u>21,000</u>	<u>1,383,601</u>	<u>1,441,604</u>



LOCAL PUBLIC GOVERNMENT  
COMBINED BUDGET  
FIRE PROTECTION DISTRICT MAINTENANCE

BUDGET 1997

STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED 31, 1997  
With Comparative Totals for Year Ended December 31, 1996

	<u>1997</u>	<u>1996</u>
<b>Revenues</b>		
Taxes -		
ad valorem	\$ 874,750	\$ 854,248
Intergovernmental -		
State		
State revenue sharing, net	85,000	87,500
Other state funds	48,880	48,700
Interest	58,711	52,750
Miscellaneous	11,000	5,820
<b>Total Revenues</b>	<u>1,078,341</u>	<u>1,049,018</u>
<b>Expenditures</b>		
Current operations -		
paid by order -		
fire protection -		
salaries and administrative		
personal services	150,000	148,000
employee benefits	85,500	84,000
advertising and other	1,750	2,400
printing	400	500
utilities	200	300
communications	2,800	3,200
equipment rental	2,500	2,400
maintenance of property	18,400	18,000
insurance local fees	4,000	4,000
insurance	80,000	77,500
office supplies	1,000	4,000
fuel/other	-	1,000
vehicle supplies	6,700	7,000
travel	4,000	4,000
contract payments	7,700	18,500
assessors compensation	34,000	37,000
retailer cover/buyback	34,000	35,000
	<u>470,800</u>	<u>468,100</u>
Current fire stations		
utilities	4,000	5,000
communications	800	900
maintenance of property	18,700	17,000
insurance	-	20
office supplies	-	20
banker gear	1,000	100
travel	-	-
	<u>23,500</u>	<u>22,920</u>
	<u>504,300</u>	<u>491,020</u>
	<u>574,041</u>	<u>557,998</u>
	<u>504,041</u>	<u>557,998</u>

REPORT FOR GOVERNMENT  
 FINANCIAL UNIT  
 1990 PRODUCTION EXPENSE MAINTENANCE

STATEMENT OF REVENUES, EXPENDITURES AND  
 SURPLUS IN FUND BALANCE  
 Year Ended December 31, 1990  
 with comparative Totals for Year Ended December 31, 1989

	1990	1989
<b>Lytle Fire Station</b>		
Advertising and other utilities	\$ 2,000	\$ 1,000
Communications	1,200	1,200
Maintenance of property	11,200	10,000
Insurance	--	--
Office supplies	500	2,500
Banker gear	--	--
Taxes	16,500	21,000
<b>Bellevue Fire Station (Fire Station)</b>		
Utilities	2,200	2,000
Communications	1,200	1,100
Maintenance of property	10,000	11,000
Office supplies	50	100
Insurance	--	20
Banker gear	1,200	500
Taxes	--	--
	17,000	16,600
<b>Spauld Fire Station</b>		
Utilities	2,000	2,000
Communications	1,200	1,000
Maintenance of property	10,000	11,000
Insurance	--	20
Office supplies	50	20
Banker gear	200	800
Taxes	--	--
	14,000	15,000
<b>Harold Davis Fire Station</b>		
Utilities	2,000	2,000
Communications	500	500
Maintenance of property	70,000	11,000
Insurance	--	20
Office supplies	--	--
Banker gear	200	1,000
Taxes	--	--
	73,000	14,500
<b>Spauld Improvement</b>		
Maintenance of property	10,000	10,000
Office supplies	--	--
	10,000	10,000
<b>East of Belvidere Fire Station</b>		
Maintenance of property	2,000	10,000
Office supplies	1,200	--
Banker gear	500	1,000
Insurance	--	20
Taxes	--	--
	3,700	11,000
<b>City of Annapolis Fire Station</b>		
Maintenance of property	10,000	10,000
Office supplies	500	500
Banker gear	500	500
Taxes	--	--
	11,000	11,000

1990 Total

**INDIANA HOUSING DEVELOPMENT  
COMPONENT UNIT  
FIRE PROTECTION SYSTEM MAINTENANCE**

**STATEMENT OF REVENUES, EXPENDITURES AND  
BALANCE SHEET INFORMATION  
FOR FISCAL YEAR ENDING  
MAY 31, 1997**  
with comparative totals for Year Ended December 31, 1996

	<u>1997</u>	<u>1996</u>
<b>Village of Lawrenceville Fire Stations</b>		
Utilities	\$ --	\$ 79
Repairs	764	541
Maintenance of property	13,744	11,497
Office supplies	59	..
Banker fees	--	5,899
Insurance	..	17
Taxes	99	512
Total	<u>14,505</u>	<u>18,335</u>
<b>Other Sub-stations</b>		
Maintenance of property	<u>471</u>	<u>112</u>
	<u>471</u>	<u>112</u>
<b>Fire District Stations</b>		
Maintenance and other supplies	7,182	8,898
Commodities	1,094	2,892
Maintenance of property	11,497	13,744
Banker fees	5,899	3,864
Taxes	..	289
Total	<u>25,672</u>	<u>29,787</u>
<b>Special Sub-stations</b>		
Utilities	121	7,894
Maintenance of property	<u>147</u>	<u>..</u>
Total	<u>268</u>	<u>7,894</u>
<b>Total (Total) Safety</b>	<u>616,147</u>	<u>794,673</u>
<b>Capital Outlay</b>	<u>76,369</u>	<u>114,889</u>
<b>Total expenditures</b>	<u>692,516</u>	<u>909,562</u>
<b>Source of revenue over expenditures</b>	<u>173,527</u>	<u>114,211</u>
<b>Other financing (total):</b>		
Operating transfers (total)	<u>138,270</u>	<u>134,000</u>
Total other financing (total)	<u>138,270</u>	<u>134,000</u>
<b>Excess of revenues over expenditures and other uses</b>	<u>35,257</u>	<u>17,489</u>
<b>Fund balance, beginning</b>	<u>1,401,442</u>	<u>1,373,371</u>
<b>Fund balance, ending</b>	<u>1,436,700</u>	<u>1,390,860</u>
See notes to financial statements.		

**IDEAL PUBLIC ACCOUNTS**  
**COMPANIES AND**  
**EMPLOYEES' TRUSTS**

PAGE 11 OF 12

**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**Four Years Ended October 31, 1997**  
**With Comparative Totals for Year Ended October 31, 1996**

	<u>1997</u>	<u>1996</u>
<b>Revenues:</b>		
Intergovernmental-		
Other	\$ 11	\$ 7,888
Fees, charges, contributions	267,526	377,692
Interest	4,181	3,237
Miscellaneous	183	53
Total revenues	<u>272,001</u>	<u>391,871</u>
<b>Expenditures:</b>		
Current operations -		
Public safety		
Communications -		
Employee benefits	702	96
Advertising and news	1,067	854
Printing	--	29
Communications	675	888
Telephone services	66,589	67,317
Maintenance of property	5,263	12,669
Professional services	1,737	17,413
Insurance	1,105	4,404
Office supplies	1,987	143
Travel	1,297	561
Grants	20,000	20,000
Total public safety	<u>73,325</u>	<u>113,117</u>
Other services -		
Principal payments	24,387	17,799
Interest payments	126	2,236
Local debt service	<u>24,513</u>	<u>20,035</u>
Capital outlay	<u>4,788</u>	<u>159</u>
Total expenditures	<u>112,732</u>	<u>233,316</u>
<b>Excess of revenues over expenditures</b>	<u>159,269</u>	<u>158,555</u>
<b>Other financing sources (uses):</b>		
Operating transfers in	--	10,000
Operating transfers out	<u>(10,431)</u>	<u>(28,500)</u>
Total other financing sources	<u>(10,431)</u>	<u>(18,500)</u>
<b>Excess of revenues and other sources over expenditures and other uses</b>	<u>148,838</u>	<u>140,055</u>
<b>Fund balance, beginning</b>	<u>67,663</u>	<u>67,663</u>
<b>Fund balance, ending</b>	<u>\$ 180,500</u>	<u>\$ 180,500</u>

See Notes to Financial Statements.

**1988 ANNUAL ACCOUNTS  
OF THE  
REGISTRATION AND PLANNING BOARD**

EXHIBIT 5-11

**STATEMENT OF REVENUE, EXPENDITURE AND  
BALANCE IN FUND BALANCE  
Year Ended December 31, 1988  
and Comparative Totals for Year Ended December 31, 1987**

	<u>1988</u>	<u>1987</u>
<b>Revenues:</b>		
Taxes -		
Sales and use	\$1,607,628	\$ 891,120
Interest/dividend -		
Federal	3,438	..
State	32,988	..
Other state funds		
Fees, charges, commissions received	43,267	42,383
Miscellaneous	34,381	78,771
	<u>1,721,692</u>	<u>1,012,274</u>
Total revenues	<u>1,721,692</u>	<u>1,012,274</u>
<b>Expenditures:</b>		
Current Operations -		
Culture and recreation		
Personnel services	707,544	(74,750)
Materials, supplies	17,500	4,641
Professional services	66,714	31,337
Insurance	66,511	60,008
Utilities	82,000	79,588
Office supplies	2,446	1,216
Travel and transportation	4,770	1,007
Printing	765	765
Equipment rental	5,818	1,137
Furniture and other equipment	32,701	27,081
Repairs and maintenance	35,870	44,008
Travel	2,777	11,879
Collection costs	61,998	15,151
Communications	32,868	11,138
Entertainment	12,867	7,411
Utilities	1,268	1,401
Education and research	18,700	28,551
Travel program contract payments	..	..
Total culture and recreation	<u>107,474</u>	<u>196,178</u>
Capital outlay	<u>108,000</u>	<u>794,270</u>
Total expenditures	<u>1,008,024</u>	<u>1,012,274</u>
Excess of revenues over expenditures	<u>713,668</u>	<u>0</u>
Other Financing Sources/Uses:		
Operating Transfers In	25,000	60,000
Operating Transfers Out	(15,000)	(25,000)
Miscellaneous prior year receivable	..	(25,000)
Total other financing sources	<u>10,000</u>	<u>10,000</u>
Excess of revenues and other sources over expenditures and other uses	<u>723,668</u>	<u>10,000</u>
Fund balance, beginning	<u>126,308</u>	<u>111,302</u>
Fund balance, ending	<u>\$ 850,000</u>	<u>\$ 850,000</u>
See notes to Financial Statements.		

**IRISH PUBLIC DEFENSE**  
**COMBINED FUND**  
**YEAR ENDED DECEMBER 31, 1990**

PAGE 4 OF 7

**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**YEAR ENDED DECEMBER 31, 1990**  
**with Comparative Totals for Year Ended December 31, 1989**

	<u>1990</u>	<u>1989</u>
<b>Revenues:</b>		
<b>Transfers -</b>		
Sales and use	\$ 40,775	\$ 70,536
<b>Intergovernmental -</b>		
State	170,000	85,707
State (revenue sharing, net)	10,000	10,000
<b>Interest</b>	1,400	0
<b>Miscellaneous</b>	200,000	170,000
<b>Total revenues</b>	<u>372,175</u>	<u>326,243</u>
<b>Expenditures:</b>		
<b>Current operations -</b>		
<b>Contractual services and obligations</b>		
Personnel services	58,700	51,667
Employee benefits	6,711	6,767
Advertising and O&M	2,000	2,000
Printing	887	1,500
Utilities	2,100	2,070
<b>Commodities</b>	1,400	1,000
<b>Maintenance of property</b>	4,000	1,000
<b>Grants (state), services</b>	0	0
<b>Insurance</b>	4,000	3,900
<b>Office supplies</b>	8,000	8,000
<b>Travel</b>	10,000	11,500
<b>Publicity promotion</b>	10,000	10,000
<b>Total current operations and assistance</b>	<u>100,000</u>	<u>100,000</u>
<b>Capital outlay</b>	7,000	10,000
<b>Total expenditures</b>	<u>107,000</u>	<u>110,000</u>
<b>Excess of revenues over expenditures</b>	<u>265,175</u>	<u>216,243</u>
<b>Other financing (usage):</b>		
Operating transfers (out)	(11,000)	(11,000)
<b>Total other financing (usage)</b>	<u>(11,000)</u>	<u>(11,000)</u>
<b>Excess of revenues over expenditures and other uses</b>	<u>254,175</u>	<u>205,243</u>
<b>Fund balance, beginning</b>	<u>25,000</u>	<u>200,000</u>
<b>Fund balance, ending</b>	<u>\$ 279,175</u>	<u>\$ 205,243</u>

See notes to financial statements.

ISRAELI GOVERNMENT  
GOVERNMENT OF IT  
REGULATION SYSTEM NO. 8

100011 8-73

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND BALANCE IN FUND ACCOUNTS - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1967  
With Comparative Totals for Year Ended December 31, 1966

	Totals			
	1967	1966	1967	1966
<b>Revenues:</b>				
Taxes -				
all sources	\$ 28,700	\$ --	\$ 28,700	\$ 28,700
Intergovernmental -				
State	6,600	--	6,600	6,600
State revenue sharing, net	1,300	611	5,371	6,600
Interest	27,800	611	38,100	39,600
<b>Total revenues</b>	<u>37,400</u>	<u>1,222</u>	<u>78,871</u>	<u>84,900</u>
<b>Expenditures:</b>				
Current Operations -				
General government:				
Finance and administrative -				
Assistant's fees and mileage	2,000	2	2,000	2,000
Total, general government	2,000	2	2,000	2,000
Culture and recreation:				
Subscriptions	12	--	12	--
Professional fees	200	--	200	200
Officer supplies	16	--	16	80
Total, culture and recreation	228	--	228	1,080
Bond service -				
Principal	--	1,000	1,000	1,000
Interest	--	200	200	200
Total bond service	--	1,200	1,200	1,200
Total expenditures	2,228	1,202	3,628	4,480
Excess (deficiency) of revenues over expenditures	35,172	20	75,243	80,420
Other financing sources:				
Operating Transfers Credit	(35,172)	--	(35,172)	(35,172)
Total other financing sources	(35,172)	--	(35,172)	(35,172)
Excess (deficiency) of revenues over expenditures and other sources	--	20	40,071	45,248
Year balance, beginning	\$ 11,687	\$ 2,087	\$ 20,106	\$ 17,858
Year balance, ending	<u>\$ 11,687</u>	<u>\$ 2,107</u>	<u>\$ 60,177</u>	<u>\$ 63,106</u>

See Notes to Financial Statements.

This page intentionally left blank.



BRIDGE PLAIN GOVERNMENT  
 COMPREHENSIVE  
 FINANCIAL STATEMENTS NO. 1

Consolidated Statement of Receipts, Disbursements  
 and Changes in Fund Balance - All Governmental Fund Types  
 Year Ended December 31, 1997  
 With Comparative Totals for Year Ended December 31, 1996

	1997 Dollars		
	1997 Receipts \$0,000	1997 Disburse \$0,000	1996 Receipts \$0,000
<b>Revenues:</b>			
Fees, charges, contributions	\$ --	\$ --	\$ --
Interest	683	--	2,044
Miscellaneous	--	--	1,000
Total revenues	<u>683</u>	<u>--</u>	<u>3,044</u>
<b>Expenditures:</b>			
Current operations -			
Public works			
Maintenance			
Professional services	62	62	62
Total public works	62	62	62
Total expenditures	<u>62</u>	<u>62</u>	<u>62</u>
Excess of revenues over expenditures	<u>621</u>	<u>--</u>	<u>2,982</u>
<b>Other financing sources (uses):</b>			
Operating transfers from primary governments	--	--	--
Operating transfers from component units	--	--	9,700
Operating transfers (out) to component units	--	(9,700)	--
Total other financing sources (uses)	<u>--</u>	<u>(9,700)</u>	<u>9,700</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>621</u>	<u>(9,700)</u>	<u>17,682</u>
Fund balance (deficit), beginning	50,666	(9,700)	69,766
Residual equity transfers in (out)	<u>12,000</u>	<u>--</u>	<u>12,000</u>
Fund balance (deficit), ending	<u>\$ 62,687</u>	<u>\$ (9,700)</u>	<u>\$ 91,548</u>

SEE NOTES TO FINANCIAL STATEMENTS.



**WISCONSIN STATE GOVERNMENT**  
**ALL COMPONENTS UNITS**

CONSOLIDATED STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN RELATED FUND BALANCES - ALL PROGRAMS/MAJOR FUND TYPES  
Year Ended December 31, 1997  
With Comparative Totals for Year Ended December 31, 1996

	Average December 1997	December 1996
	(No. 1)	(No. 1)
<b>Operating revenues:</b>		
Basis revenues	\$ --	\$ --
Charges for services	111,937	--
Other revenues	--	--
<b>Total operating revenues</b>	<u>111,937</u>	<u>--</u>
<b>Operating expenses:</b>		
Water services	--	25,441
Sewerage services	136,594	--
Salaries and related expenses	--	--
Advertising	--	--
Professional fees	--	--
Printing fees	--	--
Supplies	--	--
Other services and expenses	--	--
Insurance	--	--
Repairs and maintenance	--	--
Utilities expenses	--	--
Depreciation and amortization	104,100	7,488
Provision for doubtful accounts	--	--
<b>Total operating expenses</b>	<u>240,694</u>	<u>32,929</u>
<b>Operating income (loss)</b>	<u>111,937</u>	<u>(32,929)</u>
<b>Nonoperating revenues (expenses):</b>		
Interest	56,554	107
Sales of assets	7,250	--
Operating grants	--	16,107
Other income (expenses)	--	--
Interest expense	(74,188)	--
Grant expenses	--	(26,200)
<b>Total nonoperating revenues (expenses)</b>	<u>19,616</u>	<u>10,014</u>
<b>Income (loss) before operating transfers</b>	<u>131,553</u>	<u>(22,915)</u>
<b>Other financing sources (uses):</b>		
Transfers (cash) to primary government	(5,000)	--
<b>Total other financing (uses)</b>	<u>(5,000)</u>	<u>--</u>
<b>Net income (loss)</b>	<u>126,553</u>	<u>(22,915)</u>
Reconciliation of fixed assets acquired with unaffiliated organizations from grants	(76,507)	--
<b>Retained earnings (deficits), beginning</b>	<u>(76,507)</u>	<u>111,833</u>
<b>Retained equity transfers in 1997</b>	<u>76,507</u>	<u>--</u>
<b>Retained earnings (deficits), ending</b>	<u>\$ --</u>	<u>\$ (11,082)</u>

See notes to financial statements.



STATE OF NEW YORK  
COMMISSION ON  
GOVERNMENTAL FINANCE

EXHIBIT A-10

STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND BALANCE  
FROM UNITED STATES DEBT, 1997  
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1996

	Average Market Rate, 1997	Average Market Rate, 1996 - Part of 1997	1997	1996
Operating revenues:				
Charges for services	\$ 661,680	\$ 87,867	\$ 723,317	\$ 661,560
Miscellaneous	--	--	--	476
Total operating revenues	661,680	87,867	723,317	662,036
Operating expenses:				
Direct for services -				
For United States debt	146,100	21,720	175,440	171,560
Fuel over board fee	16,180	4,767	20,800	45,790
Advertising and dues	2,200	--	2,200	760
Printing	497	25	523	76
Utilities	40,554	6,716	48,050	47,474
Communications	1,100	576	1,506	1,400
Rents	1,113	360	1,400	2,307
Maintenance of property	22,341	20,890	76,260	10,607
Professional services	62,669	3,278	67,467	39,376
Laboratory testing services	76,103	1,208	77,549	4,298
Depreciation	--	--	--	14,660
Office supplies	2,100	420	2,444	1,264
Travel	2,145	--	2,144	1,426
Loan payments	2,500	--	2,500	4,736
Plant operation - city	200,228	--	200,228	134,430
Total average services	576,688	44,286	676,384	622,026
Depreciation and amortization	200,160	760	200,920	207,836
Total operating expenses	876,848	45,046	904,324	869,862
Operating income (loss)	(215,168)	42,821	(181,007)	(207,826)
Nonoperating revenues (expenses):				
Gain on assets	2,200	--	2,200	--
Interest revenue	27,280	1,431	28,790	31,750
Interest expense	(16,800)	(1,624)	(18,220)	(17,224)
Total nonoperating revenues	12,680	(1,193)	12,770	14,526
Income (loss) before operating transfers	(202,488)	41,628	(168,237)	(193,300)
Other financing sources (uses):				
Operating transfers (out)	(5,000)	--	(5,000)	(5,000)
Total other financing sources	(5,000)	--	(5,000)	(5,000)
Net income (loss)	(207,488)	41,628	(173,237)	(198,300)
Repayments on fixed assets acquired with contributed capital from grants	178,171	--	178,171	178,171
Retained earnings (deficits), beginning	(884,960)	60,808	(796,168)	(796,870)
Retained equity transfer in (out)	24,000	--	24,000	(68,550)
Retained earnings (deficits), ending	\$ (1,009,277)	\$ 102,436	\$ (866,124)	\$ (987,479)

See notes to financial statements.

LOCAL POLICE DEPARTMENT  
 COMPONENT UNIT  
 WASHINGTON DISTRICT NO. 1

EXHIBIT B-17

STATEMENT OF REVENUES, EXPENSES AND  
 INCOME (OR NETTED LOSSES)  
 FOR 1960 (December 31, 1960)  
 with Comparative Totals for Year Ended December 31, 1959

	<u>1960</u>	<u>1959</u>
Operating revenues:		
Fees for services	\$ 2,000	\$ 2,000
Total operating revenues	<u>2,000</u>	<u>2,000</u>
Operating expenses:		
General and administrative:		
Salarials and duty	--	375
Professional fees	--	1,000
	<u>--</u>	<u>1,375</u>
Other services:		
Water purchases	--	--
Accounting and auditing	600	1,700
Communication fees	--	250
Office supplies	500	--
Repairs to equipment	25,000	--
Business' fees	200	400
Payroll taxes	--	60
Batteries	--	5,000
Miscellaneous	--	--
Rent charges	--	25
	<u>26,300</u>	<u>7,435</u>
Depreciation and amortization	2,000	2,000
Total operating expenses	<u>28,300</u>	<u>12,900</u>
Operating (loss)	<u>(26,300)</u>	<u>(10,900)</u>
Nonoperating revenues (expenses):		
Interest	217	617
Operating grant	34,371	--
Grant expenses	(34,371)	--
Total nonoperating revenues	<u>217</u>	<u>617</u>
Net (loss)	<u>(26,083)</u>	<u>(10,283)</u>
Retained earnings, beginning	100,000	100,000
Retained earnings, ending	<u>\$ 73,917</u>	<u>\$ 89,717</u>

(See notes to financial statements.)

STATE FINANCIAL GOVERNMENT  
 AND CORPORATE UNITS

COMPARISON STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES  
 Year Ended December 31, 1997  
 With Comparative Totals for Prior 5-Year December 31, 1993

	Average Balance 1993-97	Historical Balance 1997
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ 1,100,000	\$ 170,000
<b>Adjustments to reconcile operating income (loss)</b>		
to net cash provided by (used for) operating activities		
Depreciation and amortization	200,000	1,000
<b>Change in assets and liabilities:</b>		
<b>INCREASES (Decrease) in:</b>		
Receivables, net	(20,000)	--
Due from primary government	70	--
Due from other component units	(10,000)	--
Due from other governmental units	--	--
Due from third party payors	--	--
Inventory	--	--
Other assets	--	--
<b>INCREASE (Decrease) in:</b>		
Accounts payable	75,000	--
Accrued interest and principal taxes	--	--
Due to primary government	(75,000)	--
Due to other governmental units	(100)	--
Accrued compensation allowances	(5,000)	--
Other accrued expenses	--	--
Other liabilities	--	--
<b>Net cash provided by (used for) operating activities</b>	<u>1,070,000</u>	<u>170,000</u>
<b>CASH FLOWS FROM NONOPERATING FINANCING ACTIVITIES</b>		
Revolving grants received	--	50,000
Other nonoperating income (expense)	1,000	--
<b>Operating transfers (out)</b>	(1,000)	--
<b>Revolving grants transfers to (out)</b>	(0,000)	--
<b>Grant reimbursements</b>	<u>1,000</u>	<u>(10,000)</u>
<b>Net cash provided by (used for) nonoperating financing activities</b>	<u>1,000</u>	<u>(10,000)</u>

Book to be Liquidated Account Admin. Exp.	Book to be Liquidated and Revised Balance	Totals	
		1997	1998
\$ 18,276	\$ 1,042,603	\$ 885,906	\$ 1,348,374
374,000	1,875,794	2,347,896	2,273,020
8,275	11,881,880	13,304,811	17,538,180
583	---	11	620
---	---	158,784	88,508
11,133	---	77,177	28,580
---	381,733	397,733	635,800
---	851,793	1,014,793	142,787
---	1,888,284	1,988,284	278,877
174,380	480,501	437,438	1,488,271
88,280	383,733	348,449	1,187,950
1,000	---	113,884	38,730
---	---	---	---
3,382	3,643	1,581	38,330
21,788	388,267	388,268	87,358
11,200	---	11,200	---
<u>318,987</u>	<u>3,114,700</u>	<u>2,811,856</u>	<u>2,212,519</u>
177,000	---	388,733	288,671
11,000	---	1,000	---
12,000	---	10,000	28,000
---	---	14,000	28,000
<u>152,000</u>	<u>---</u>	<u>420,733</u>	<u>344,671</u>
<u>17,000</u>	<u>---</u>	<u>18,000</u>	<u>100,000</u>
			(100,000)



ISERLA PALERMO GOVERNMENT  
ALL COMPONENT UNITS

CONDENSED STATEMENT OF CASH FLOWS - ALL INFORMATION FUND TYPES  
Year ended December 31, 2009  
With Comparative Results for Year Ended December 31, 2008

	December 31, 2009	December 31, 2008
	\$s. 1	\$s. 1
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Repayment of principal, bond and mortgages	\$ (107,122)	\$ ..
Principal payments on capital leases	..	..
Principal payments on bonds	..	..
Interest paid on notes and capital leases	171,553	..
Proceeds from long-term borrowings	..	..
Proceeds from various bonds	212,500	..
Development grants received	..	..
Grant term received	..	..
Net cash provided by (used in) capital and related financing activities	106,829	..
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Repayment of investments	611,000	..
Rebut for of investments	8,000	..
Interest on investments	20,700	117
Net rental, rental gas, pass-through	..	..
Other miscellaneous receipts	..	..
Net cash provided by (used in) investing activities	640,700	217
<b>Net Increase (Decrease) in cash and cash equivalents</b>	747,899	118,020
<b>Cash and cash equivalents</b>		
Beginning	161,510	10,000
Ending	\$ 909,409	\$ 118,020
<b>SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION</b>		
Cash payments for interest	\$ 171,553	\$ ..

**SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING/FINANCING ACTIVITIES**

Reimbursements \$24,111.00 - 3

During the year, \$41,500 of equipment was acquired under a long-term contract lease obligation.

**Dividend Authority**

During the year, \$50,000 of notes payable were paid by a transfer of land with a fair market value of \$50,000.

See Notes to Financial Statements.

截至12月31日 2023年	截至12月31日 2022年	附注	
		2023	2022
1,444,962	1,354,507	1,444,962	1,354,507
..	..	..	..
644,371	644,371	644,371	644,371
133,638	133,638	133,638	133,638
..	..	..	..
..	..	..	..
101,667	101,667	101,667	101,667
..	..	..	..
1,744,638	1,744,638	1,744,638	1,744,638
179,101	179,101	179,101	179,101
..	..	..	..
20,649	20,649	20,649	20,649
..	..	..	..
..	..	..	..
138,850	138,850	138,850	138,850
66,100	66,100	66,100	66,100
..	..	..	..
265,950	265,950	265,950	265,950
1,744,638	1,744,638	1,744,638	1,744,638
1,744,638	1,744,638	1,744,638	1,744,638
1,744,638	1,744,638	1,744,638	1,744,638

STATE OF NEW YORK  
 COMPTROLLER AND  
 TREASURER

PAGE 15-10

**COMBINED STATEMENT OF CASH FLOWS - ALL DEPARTMENTS FISCAL YEAR**  
**from Grand December 31, 1997**  
**with Comparative Totals for Year Ended December 31, 1996**

	Average Balance No. 1	Average Balance No. 2 - 6 and Other	Totals	
			1997	1996
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ 1175,0911	\$ 16,000	\$ 1568,0901	\$ 1787,1111
<b>Adjustments to reconcile operating income (loss) to net cash provided by operating activities</b>				
Depreciation and amortization	307,363	666	308,029	387,394
<b>Change in assets and liabilities</b>				
Decreases (increase) by:				
Receivables, net	17,064	129,840	(16,499)	(70,554)
Due from primary government	58	--	78	150
Due from other government units	(14,564)	--	(14,594)	16,558
Increase (decrease) in:				
accounts payable	11,500	7,708	9,301	17,118
due to primary government	(71,374)	53	(71,321)	78,506
due to other governmental units	(70,588)	70,000	(588)	30,500
accrued compensated absences	14,000	(7,879)	6,121	2,860
Net cash provided by operating activities	80,172	3,877	84,049	100,888
<b>CASH FLOWS FROM OPERATING, FINANCING ACTIVITIES</b>				
Net change in operating income	7,300	--	7,300	--
Operating transfers (cost)	(1,000)	--	(1,000)	(1,000)
Interest equity transfers in (out)	16,700	--	16,700	(16,700)
Net cash provided by (used in) operating financing activities	16,000	--	16,000	(17,700)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Purchase of property, plant and equipment	(70,474)	(3,600)	(74,074)	(70,144)
Interest paid	(14,500)	1000	(13,500)	(7,119)
Proceeds from issuance of revenue bonds	100,000	--	100,000	200,000
Net cash (used in) capital and related financing activities	(85,000)	(2,600)	(87,600)	(77,263)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of investments	(17,000)	--	(17,000)	(24,400)
Maturity of investments	--	8,000	8,000	--
Interest on investments	27,000	1,400	28,400	31,700
Net cash provided by (used in) investing activities	10,000	8,400	18,400	(12,700)
<b>Net increase (decrease) in cash and cash equivalents</b>	10,172	1,277	10,449	104,088
<b>Cash and cash equivalents:</b>				
Beginning	108,000	11,000	119,000	111,700
Ending	\$ 118,172	\$ 12,277	\$ 129,449	\$ 215,788
<b>SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION</b>				
Cash payments for interest	\$ (1,000)	\$ (60)	\$ (1,060)	\$ (1,000)
purchase of, proceeds of, and sales of securities (with maturities less than 1 year)				
Equipment acquired under long-term capital lease obligations	\$ (1,000)	\$ (1,000)	\$ (2,000)	\$ (1,000)
See notes to Financial Statements.				

COMPLIANCE AND OTHER GRANT INFORMATION

**This page intentionally left blank.**



**BROUSSARD, POCHE, LEWIS & BREAUX, L.L.P.**  
 CHARTERED PUBLIC ACCOUNTANTS

802 Market St.  
 P.O. Box 9400  
 New Orleans, Louisiana  
 70116-9400  
 Phone: (504) 581-1111  
 Fax: (504) 581-1111

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL  
 CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF  
 FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
 WITH GOVERNMENT AUDITING STANDARDS**

**Place Office:**

Country, LA  
 (504) 581-0600

Opelousas, LA  
 (504) 940-5117

Abbeville, LA  
 (504) 884-1971

Baldwin, LA  
 (504) 984-0100

Slack & Plant, LA  
 (504) 484-1900

Bayou, LA  
 (504) 657-0900

**Louisiana Offices:**

Bayou, LA (504) 657-0900

Broussard, LA (504) 581-1111

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

Bayou, LA (504) 657-0900

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

We have audited the general purpose financial statements of the Iberia Parish Government, New Iberia, Louisiana, and the combining, individual fund and account group financial statements, as of and for the year ended December 31, 1997, and have issued our report thereon dated May 29, 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.

**Compliance**

As part of obtaining reasonable assurance about whether the Iberia Parish Government's 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 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 an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings and questions cited as item #97-2.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Iberia Parish 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. 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 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 management, the Iberia Parish Council and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*Raymond Paul Lewis, CPA*  
New Iberia, Louisiana  
May 26, 1988

**BROUSSARD, POCHE, LEWIS & BREAUX, L.L.P.**

PUBLIC ACCOUNTANTS

101 Harley St.  
P.O. Box 900  
New Iberia, Louisiana  
70562-9001  
Phone: (337) 364-1111  
Fax: (337) 364-1111

**IMPROVEMENT SECTION'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

**Other Offices:**

Cadillac, LA  
(337) 364-1111

Moriches, LA  
(337) 364-1111

Mitche, LA  
(337) 364-1111

Bayou, LA  
(337) 364-1111

Chauvin, LA  
(337) 364-1111

Thibodaux, LA  
(337) 364-1111

Louise A. Cason, CPA  
Francis J. Gales, CPA  
David R. Gales, CPA

Robert G. Gales, CPA  
David B. Gales, CPA

Scott H. Gales, CPA  
L. Charles Gales, CPA

Kimberly Gales, CPA  
L. Alan Gales, III, CPA

Stephen Gales, CPA  
Craig J. Gales, CPA

David C. Gales, CPA  
William J. Gales, CPA

David J. Gales, CPA  
David J. Gales, CPA

David J. Gales, CPA  
David J. Gales, CPA

David J. Gales, CPA  
David J. Gales, CPA

David J. Gales, CPA  
David J. Gales, CPA

David J. Gales, CPA  
David J. Gales, CPA

David J. Gales, CPA  
David J. Gales, CPA

David J. Gales, CPA  
David J. Gales, CPA

David J. Gales, CPA  
David J. Gales, CPA

David J. Gales, CPA  
David J. Gales, CPA

David J. Gales, CPA  
David J. Gales, CPA

David J. Gales, CPA  
David J. Gales, CPA

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

**Compliance**

We have audited the compliance of the Iberia Parish Government with the types of compliance requirements described in the U.S. Office of Management and Budget OMB Circular A-133 Compliance Requirements that are applicable to each of its major federal programs for the year ended December 31, 1997. The Iberia Parish 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 Iberia Parish Government's management. Our responsibility is to express an opinion on the Iberia Parish Government's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments and Not-for-Profit Organizations. Those 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 would have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Iberia Parish Government's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Iberia Parish Government's compliance with those requirements.

In our opinion, the Iberia Parish 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 Iberia Parish 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 the audit, we considered the Iberia Parish 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 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.

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

*Brannon R. Smith, CPA, CISA, CFF*

See Iberia, Louisiana  
May 27, 2008

## IBERIA PARISH GOVERNMENT

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 1997**

**I. Summary of Auditors' Results**

The following summarize the auditors' results in accordance with OMB Circular A-133:

- a. An unqualified opinion was issued on the general purpose, combining, individual fund and account group financial statements of the Iberia Parish Government as of and for the year ended December 31, 1997.
- b. The audit did not disclose any reportable conditions in internal control.
- c. The audit did disclose noncompliance considered material to the financial statements of the Iberia Parish Government.
- d. The audit did not disclose any items required to be reported under OMB Circular A-133.
- e. An unqualified opinion was issued on compliance for major programs.
- f. The audit did not disclose any audit findings related to Federal awards.
- g. The following programs were considered to be major programs for the year ended December 31, 1997:

Lower Income Housing Assistance -	
Food Stamp Program	CFRAB 18,563
Certificate Program	CFRAB 14,897
Voucher Program	CFRAB 14,898
Community Development Block Grant	CFRAB 14,328

- h. \$100,000 was the threshold used to distinguish Type A and Type B programs.
- i. The Iberia Parish Government did not qualify as a low-risk auditee.

**II. Findings in Accordance with Government Auditing Standards**

The following finding relates to the financial statements and is required to be reported in accordance with Government Auditing Standards:

**Finding 877-1 -**

During our audit of the Iberia Parish Government as of and for the year ended December 31, 1997, it was noted where the Parish maintained accounts at one financial institution of approximately \$1,800,000 more than Federal deposit insurance and pledged securities.

Recommendation -

Under State Law, bank balances must be covered by Federal deposit insurance or the pledge of securities owned by the financial institution. The market value of the pledged securities plus the Federal deposit insurance must at all times equal or exceed the amount on deposit with the financial institution. Parish officials should more closely monitor balances on account at all financial institutions on a monthly basis.

Action Taken -

The Iberia Parish Government has met with the officials of the financial institution. They have agreed to enclose all certificates of deposit with a collateral pledge note specifically for Iberia Parish Government. Also, the financial institution will monitor account balances on a daily basis to assure proper collateral is pledged.

The Iberia Parish Government will monitor the bank's pledge department until we feel comfortable that the above changes are working.

We have met with all financial institutions that are required to pledge securities against Iberia Parish Government account balances. We feel comfortable that their pledging practices are working.

111. Findings and Questioned Costs for Federal Awards

No findings or questioned costs related to Federal awards were disclosed by the audit.

## INDIA PARISH GOVERNMENT

SCHEDULE OF PRIOR YEAR FINDINGS  
For the Year Ended December 31, 1987

- I. Internal Control and Compliance Material to the Financial Statements
- 1986 - HUD Revolving Loan Agreement  
Monies sufficient to satisfy the loan agreement have been transferred into sinking and reserve funds.
- II. Internal Control and Compliance Material to Federal Awards
- 1986 - HUD Home Compliance Test  
This problem was resolved with negotiations between the Parish's consulting engineer and the involved parties.
- 1986 - HUD Home Program  
The Parish is now in the practice of reconciling the general ledger with the requests for reimbursement. The additional monies were requested by the Parish.
- III. Management Letter
- The prior year's report did not include a management letter.

This page intentionally left blank.

**OTHER SUPPLEMENTARY INFORMATION**

This page intentionally left blank.

OTHER SUPPLEMENTARY INFORMATION

Federally Assisted

Programs -

In accordance with the Single Audit Act Amendments of 1996 and Office of Management and Budget Circular 8-133, a schedule of expenditures of federal awards is presented.

Compensation

Paid to Council

Members -

The schedule of compensation paid to Council members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the council members is included in the general administrative expenditures of the Special Fund. In accordance with Louisiana Revised Statute 33:2213, the council members have elected the monthly payment method of compensation. Under this method, the members of the council receive \$600 per month.



## SENA PARISH GOVERNMENT

GENERAL EXPENDITURES OF FEDERAL MONIES  
Year ended December 31, 1987

SOURCE OF FEDERAL ASSISTANCE AGENCY NAME	PROGRAM	FYDA NUMBER	AMOUNT AVAILABLE	AMOUNT ACTUALLY EXPENDED	REVENUE RECOVERED	FEDERAL EXPENDITURE
U.S. Department of Agriculture Funded through the State Government of Health and Human Services	Food Stamp Program	10.881	23,028,481	3	3,816,028.8	6,018,790
	Administrative Match	61.881	23,028,481		84,273	18,873.6
					<u>3,900,302.6</u>	<u>6,037,663.6</u>
Total U.S. Department of Agriculture						
U.S. Department of Housing and Urban Development Grant Program	Lower Income Housing Assistance - Certificate Program	14.857	LA 48-0188-008	172,881	98,178	608,025
	Voucher Program	14.888	LA 48-0188-008	338,478	311,879	301,875
	Certificate Program	14.857			14,897	14,897
Total U.S. Department of Housing and Urban Development						
Funded through the State Department of Housing and Urban Development	HALO Home Program	14.028	MS-04-02-000	640,889	61,794	92,334
Funded through the State Division of Administration, Community Development Bank Grant Section	Community Development Block Grant - State Program	14.028	81-8014 81-8013 81-80102	505,886 407,485 178,713	289 360,068 92,892	289 360,068 92,892
Funded through the State Department of Social Services	Emergency Shelter Grant	14.021	4018-0701128 4018-0707009	10,794 2,890	8,248 2,890	8,248 11,134
Total U.S. Department of Housing and Urban Development						
					<u>649,261</u>	<u>948,981</u>

(Continued)

8008 PUBLIC GOVERNMENT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
Year Ended December 31, 1987

SOURCE OF FEDERAL ASSISTANCE AGENCY NAME	PROGRAM	FY88 FUNDS	AWARD NUMBER	AWARD AMOUNT	REVENUE DEFERMENT	FEDERAL EXPENDITURE
U.S. Department of Federal Emergency Management Agency Federal Emergency Response Operations of Public Safety	Emergency Management Assistance	61800	17284 17284	17284 17284	26284 4284	24284 4284
Total U.S. Department of Federal Emergency Management Agency					30568	28568
U.S. Department of Transportation Oreol Programs	Federal Aviation Administration- Air Traffic Control	604	604	604	18202	18202
Total U.S. Department of Transportation					18202	18202
U.S. Department of Justice Oreol Programs	Church Arson Prevention Program	600	60000000	600	-	-
Total U.S. Department of Justice					-	-
Total Federal Financial Assistance					49436	49436

## LIBERIA PARISH GOVERNMENT

NOTICE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
As of and For the Year Ended December 31, 1993

## NOTE 1. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the Liberia Parish Government. The Liberia Parish Government's reporting entity is defined in Note 1 of Notes to Financial Statements of the Parish's general purpose financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule.

## NOTE 2. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting which is described in Note 2 of Notes to Financial Statements of the Parish's general purpose financial statements.

## NOTE 3. Relationship to General Purpose Financial Statements

Federal awards revenues are reported in the Parish's general purpose financial statements as follows:

	Federal Awards
General Fund	\$ 100,263
Special Revenue Funds:	
HEW Section 8 Certificate Program	128,960
HEW Section 8 Voucher Program	100,870
HEW Home Program	92,324
Capital Projects Funds:	
Community Development Block Grant	412,088
Community Development Block Grant - Disaster Recovery	122
	<u>\$2,013,520</u>

## NOTE 4. Relationship to Federal Financial Reports

Amounts reported in the accompanying schedule agree with the amounts reported in the related Federal financial reports.

## NOTE 5. Major Federal Awards

The dollar threshold of \$100,000 was used to distinguish between Type A and Type B Federal programs. For those funds that have matching revenues and state funding, Federal expenditures were determined by deducting matching revenues from total expenditures.

## TERRIA PARISH GOVERNMENT

SCHEDULE OF CONTRIBUTION PAID TO COUNCIL MEMBERS  
 Year Ended December 31, 1987

Arthur Alexander	\$	3,477
Curtis J. Boudoin		3,477
Reverend Brummond		3,477
Clarence Combs		3,477
Ronald Dymond		3,477
Jerome Finch		3,477
Ray FORDIN, JR.		3,477
Freddie Harris - Bailey		3,477
George T. Goss		3,477
Harvey Hallin		3,477
Carl Hecke		3,477
Stanley S. Small		3,477
James Stein		3,476
D. Harry Westac		<u>3,476</u>
<b>Total</b>		<b><u>3,488,876</u></b>

INDIA PALESTINE GOVERNMENT  
COMPONENT UNIT  
NETERWORK DISTRICT NO. 1

SCHEDULE OF COMPENSATION PAID TO DIRECTORS  
Year Ended December 31, 1953

Bessie Hoffmann	\$	88
Harold Rubin		82
Richard Weissmann		91
Nancy Weiss		91
Walter Weiss		<u>91</u>
Total	\$	<u>343</u>