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**Easton Parish Assessor
Easton, Louisiana**

**General Purpose Financial Statements
With Auditors' Report**

As of and For the Year Ended December 31, 1993

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 Easton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date Jan. 6, 1994

**Bozelle Parish Assessor
Bossier, Louisiana**

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COOK & MORGENTHAU

Certified Public Accountants

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OF THE STATE OF LOUISIANA

Independent Auditor's Report

Bossier Parish Assessor

Bossier, Louisiana

We have audited the general purpose financial statements of the Bossier Parish Assessor, a component unit of the Bossier Parish Police Jury, as of and for the year ended December 31, 1987, as listed in the table of contents. These financial statements are the responsibility of the Bossier Parish Assessor's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bossier Parish Assessor as December 31, 1987, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated April 2, 1988 on our consideration of Bossier Parish Assessor's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.



Cook & Morgenthau
Certified Public Accountants
April 2, 1988

Beulah Parish Assessor
 Beulah, Louisiana
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1997

	Governmental Fund General Fund	Special Fund Assets Account Group	Total (Miscellaneous Only)
Assets			
Cash	\$ 394,823	\$ --	\$ 394,823
Receivables	1,818,980	--	1,818,980
Office furnishings and equipment	--	189,400	189,400
Total assets	<u>\$ 1,818,723</u>	<u>\$ 189,400</u>	<u>\$ 1,804,123</u>
Liabilities and Fund Equity			
Liabilities:			
Accounts payable	\$ 7,438	\$ --	\$ 7,438
Total liabilities	<u>7,438</u>	<u>--</u>	<u>7,438</u>
Fund Equity:			
Investment in general fixed assets	--	189,400	189,400
Fund balance - unreserved - unassigned	1,407,334	--	1,407,334
Total fund equity	<u>1,407,334</u>	<u>189,400</u>	<u>1,596,734</u>
Total liabilities and fund equity	<u>\$ 1,818,723</u>	<u>\$ 189,400</u>	<u>\$ 1,804,123</u>

The accompanying notes are an integral part of this statement.

Cochar Parish Assessor
Baton Rouge, Louisiana
Governmental Fund -- General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 1993

Revenues

Ad valorem taxes	4	913,342
Intergovernmental revenue:		
State revenue sharing		177,210
Use of money and property -- interest earnings		38,082
Other revenue		<u>32,482</u>
Total revenues		<u>1,161,116</u>

Expenditures

General government - taxation:		
Salaries		740,918
Group insurance		113,714
Material and supplies		150,272
Travel and other charges		33,089
Capital outlay		<u>43,032</u>
Total expenditures		<u>1,080,825</u>

Excess of revenues over expenditures	80,291
Fund balance at beginning of year	<u>1,341,023</u>
Fund balance at end of year	<u>1,421,314</u>

The accompanying notes are an integral part of this statement.

Decker Parish Assessor
Baton Rouge, Louisiana
Governmental Fund – General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance –
Budget (Cash Basis) and Actual
For the Year Ended December 31, 1987

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Revenues			
Ad valorem taxes	\$ 828,888	\$ 837,401	\$ 8,513
Intergovernmental revenue:			
State revenue sharing	662,780	170,764	(492,016)
Other revenue	-	23,482	23,482
Use of money and property – interest earnings	28,676	38,082	9,406
Total revenues	<u>1,548,144</u>	<u>1,078,689</u>	<u>(469,455)</u>
Expenditures			
General government – taxation:			
Salaries	702,808	740,918	(38,110)
Material and supplies	217,288	184,698	32,590
Travel and other charges	24,070	32,868	(8,798)
Capital outlay	14,080	48,882	(34,802)
Group insurance	68,138	112,715	(44,577)
Total expenditures	<u>1,048,144</u>	<u>1,093,232</u>	<u>(45,088)</u>
Excess of revenues over expenditures	-	(22,544)	(22,544)
Fund balance at beginning of year	<u>426,186</u>	<u>412,387</u>	<u>13,799</u>
Fund balance at end of year	<u>\$ 426,186</u>	<u>\$ 389,843</u>	<u>\$ 36,343</u>

The accompanying notes are an integral part of this statement.

**Bozler Parish Assessor
Benton, Louisiana
Notes to Financial Statements
December 31, 1997**

INTRODUCTION

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the assessor is elected by the voters of the parish and serves a four-year term. The assessor assesses all real and movable property in the parish subject to all relevant taxes. The assessor is authorized to appoint as many deputies as may be necessary for the efficient operation of the office and provides assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the assessor is ultimately and pecuniarily responsible for the actions of the deputies.

The assessor's office is located in the Bozler Parish Courthouse in Benton, Louisiana. The assessor employs 23 employees, including 22 deputies. In accordance with Louisiana law, the assessor bases real and movable property assessments on conditions existing on January 1 of the tax year. The assessor completes an assessment listing by May 1 of the tax year and submits the list to the parish governing authority and the Louisiana Tax Commission as prescribed by law. Once the assessment listing is approved, the assessor submits the assessment roll to the parish tax collector who is responsible for collecting and distributing taxes to the various taxing bodies.

(I) **Summary of Significant Accounting Policies**

A. Basis of Presentation

The accompanying component unit financial statements of the Bozler Parish Assessor have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Bozler Parish Police Jury is the financial reporting entity for Bozler Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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.

(Continued)

**Bossier Parish Assessor
Bossier, Louisiana
Notes to Financial Statements
December 31, 1997
(Continued)**

GASB Statement No. 14 establishes criteria for determining which component units should be considered part of the Bossier Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if that of the organization is not included because of the nature or significance of the relationship.

Because the police jury has approval authority over the assessor's capital budget, the Bossier Parish Assessor was determined to be a component unit of the Bossier Parish Police Jury, the financial reporting entity. The police jury has approval authority over the officials' capital budget when office space and certain major capital purchases are included in the police jury's overall budget, and when title to real property is in the name of the police jury. The accompanying financial statements present information only on the funds maintained by the assessor and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The assessor uses a fund and an account group 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 relating to certain governmental functions or activities.

(Continued)

*Senior Parish Assessor
Baton Rouge, Louisiana
Notes to Financial Statements
December 31, 2007
(Continued)*

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group 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.

The General Fund of the assessor is classified as a governmental fund. The General fund is the principal fund of the assessor and accounts for the operations of the assessor's office. Ad valorem tax revenue and state revenue sharing is accounted for in this fund. General operating expenditures are paid from this fund.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the General Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

Revenues:

Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

State revenue sharing is recorded in the year the assessor is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

(Continued)

Sealer Parish Assessor
 Gretna, Louisiana
 Notes to Financial Statements
 December 31, 1997
 (Continued)

E. Budget Practices

The proposed budget for the year ended December 31, 1997, was made available for public inspection at the assessor's office on December 12, 1996. The proposed budget, prepared on the cash basis of accounting, was published in the official journal on November 20, 1996 and December 6, 1996. A public hearing was held at the assessor's office on December 18, 1996, for comments from taxpayers. The budget is legally adopted and amended by the assessor. All appropriations contained in the budget lapse at year end. Formal budget integration is not employed as a management control device during the year, and encumbrance-accounting is not used by the assessor. Budget amounts included in the accompanying component unit financial statements include the original adopted budget. There were no budget amendments during 1997.

The following schedule reconciles excess of revenues over expenditures on Statement E (budget basis) with the amounts shown on Statement B (GAAP basis):

		<u>Budget Basis</u>
Excess revenues over expenditures (budget basis)	\$1	23,648
Adjustments:		
Revenue accruals -- net		81,447
Expenditure accruals -- net		7,378
Excess revenues over expenditures (GAAP basis)	<u>\$1</u>	<u>98,717</u>

F. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits with original maturities of 90 days or less. Under state law, the assessor may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. The assessor may invest in United States bonds, treasury notes, or certificates.

(Continued)

Bossier Parish Assessor
Bossier, Louisiana
Notes to Financial Statements
December 31, 1987
(Continued)

G. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

H. Compensated Absences

Employees of the Assessor's office receive from 18 to 20 days of accumulative vacation leave each year. Sick leave is granted at the discretion of the Assessor.

I. Total Column on Balance Sheet

The total column on the balance sheet is captioned Memorandum Only to indicate that it is present only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

J. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(2) Limited Taxes

The Bossier Parish Assessor authorized and levied a 2.60 millage for ad valorem taxes for operations for 1987.

(3) Cash

At December 31, 1987, the assessor had cash (bank balances) totaling \$304,823 in interest-bearing demand deposits. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities, plus the federal deposit insurance must

(Continued)

Bozler Parish Assessor
Baton, Louisiana
Notes to Financial Statements
December 31, 1997
 (Continued)

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. At December 31, 1997, the assessor had \$429,837 in deposits (collected bank balances). These deposits are secured from risk by \$361,418 of federal deposit insurance and \$67,219 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAP Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provision of GAAP Statement No. 3, Louisiana Revised Statute 20:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the assessor that the fiscal agent has failed to pay deposited funds upon demand.

(4) Receivables

The following is a summary of receivables at December 31, 1997:

<u>Class of Receivable</u>	<u>General Fund</u>
Ad valorem taxes	\$ 991,818
State revenue sharing	110,740
	<u>\$ 1,102,558</u>

(5) Changes in General Fixed Assets

A summary of changes in general fixed assets (office furnishings and equipment) follows:

Balance, January 1, 1997	\$ 153,725
Additions	49,892
Deductions	<u>1 5,127</u>
Balance, December 31, 1997	<u>\$ 198,490</u>

(Continued)

Bossier Parish Assessor
Benton, Louisiana
Notes to Financial Statements
December 31, 1997
(Continued)

(d) Pension Plan

Plan Description. Substantially all employees of the Bossier Parish Assessor's office are members of the Louisiana Assessors' Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All full-time employees who are under the age of 60 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of creditable service or at or after age 50 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2% of their final-average salary for each year of credited service, not to exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 30 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Assessors' Retirement System, Post Office Box 1786, Shreveport, Louisiana 71168-1786, or by calling (504) 635-4446.

Funding Policy. Plan members are required by state statute to contribute 7.0% of their annual covered salary and the Bossier Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 5.2% of annual covered payroll. Contributions to the System also include one-fourth of 1% (0.25%) for Orleans Parish of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the Bossier Parish Assessor are established and may be amended by state statute. As provided by R.S. 11:163, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Bossier Parish Assessor's contributions to the System for the years ending December 31, 1987, 1996, and 1998, were \$40,482, \$32,754, and \$30,782, respectively, equal to the required contributions for each year.

(Continued)

Bossier Parish Assessor
Benton, Louisiana
Notes to Financial Statements
December 31, 1987
(Continued)

(7) Other Postretirement Benefits

The Bossier Parish Assessor provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the assessor's employees become eligible for these benefits if they reach normal retirement age while working for the assessor. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the assessor. The assessor recognizes the cost of providing these benefits as an expenditure when the monthly premiums are due, which was \$173,713 for 1986. For 1987, the cost of retiree benefits totaled \$27,548 for nine retired employees.

(8) Leases

The assessor has four operating leases on vehicles and equipment in effect during 1987. The rental payments made on these leases during the year ended December 31, 1987 was \$11,808. The minimum annual commitments under the noncancelable operating leases are as follows:

Year Ending December 31,

1988	\$	0,175
1989		0,458
2000		4,400
		<u>\$ 5,033</u>

(9) Expenditures of the Assessor Paid
by the Parish Police Jury

The assessor's offices located in the Bossier Parish Courthouse. Expenditures for operation and maintenance of the parish courthouse, as required by state statute, are paid by the Bossier Parish Police Jury and are not included in the expenditures of the assessor.

COOK & WOODBART

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**Report on Compliance with Internal Control Over Financial
Reporting Based on an Audit of Financial Statements
Performed in Accordance With Government Auditing Standards**

**Bossier Parish Assessor
Bossier, Louisiana**

We have audited the financial statements of Bossier Parish Assessor as of and for the year ended December 31, 1988, and have issued our report thereon dated April 2, 1989. 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 Bossier Parish Assessor's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Bossier Parish Assessor'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 management, the Board of Commissioners and the various funding sources of the organization. This restriction is not intended to limit the distribution of this report.



Cook & Merchant

Certified Public Accountants

April 2, 2008

Quaker Parish Assessor
Town of Litchfield
Summary Schedule of Audit Findings
December 31, 1987

Summary Schedule of Prior Year's Findings

There were no findings or management letter comments for the prior year audit for the year ended December 31, 1986.

Executive Action Plan for Current Year Audit Findings

There were no findings or management letter comments for the current year audit for the year ended December 31, 1987.

Item	Amount	Balance
1. 1987	100.00	100.00
2. 1986	200.00	200.00
3. 1985	300.00	300.00
4. 1984	400.00	400.00
5. 1983	500.00	500.00
6. 1982	600.00	600.00
7. 1981	700.00	700.00
8. 1980	800.00	800.00
9. 1979	900.00	900.00
10. 1978	1,000.00	1,000.00
11. 1977	1,100.00	1,100.00
12. 1976	1,200.00	1,200.00
13. 1975	1,300.00	1,300.00
14. 1974	1,400.00	1,400.00
15. 1973	1,500.00	1,500.00
16. 1972	1,600.00	1,600.00
17. 1971	1,700.00	1,700.00
18. 1970	1,800.00	1,800.00
19. 1969	1,900.00	1,900.00
20. 1968	2,000.00	2,000.00
21. 1967	2,100.00	2,100.00
22. 1966	2,200.00	2,200.00
23. 1965	2,300.00	2,300.00
24. 1964	2,400.00	2,400.00
25. 1963	2,500.00	2,500.00
26. 1962	2,600.00	2,600.00
27. 1961	2,700.00	2,700.00
28. 1960	2,800.00	2,800.00
29. 1959	2,900.00	2,900.00
30. 1958	3,000.00	3,000.00
31. 1957	3,100.00	3,100.00
32. 1956	3,200.00	3,200.00
33. 1955	3,300.00	3,300.00
34. 1954	3,400.00	3,400.00
35. 1953	3,500.00	3,500.00
36. 1952	3,600.00	3,600.00
37. 1951	3,700.00	3,700.00
38. 1950	3,800.00	3,800.00
39. 1949	3,900.00	3,900.00
40. 1948	4,000.00	4,000.00
41. 1947	4,100.00	4,100.00
42. 1946	4,200.00	4,200.00
43. 1945	4,300.00	4,300.00
44. 1944	4,400.00	4,400.00
45. 1943	4,500.00	4,500.00
46. 1942	4,600.00	4,600.00
47. 1941	4,700.00	4,700.00
48. 1940	4,800.00	4,800.00
49. 1939	4,900.00	4,900.00
50. 1938	5,000.00	5,000.00
51. 1937	5,100.00	5,100.00
52. 1936	5,200.00	5,200.00
53. 1935	5,300.00	5,300.00
54. 1934	5,400.00	5,400.00
55. 1933	5,500.00	5,500.00
56. 1932	5,600.00	5,600.00
57. 1931	5,700.00	5,700.00
58. 1930	5,800.00	5,800.00
59. 1929	5,900.00	5,900.00
60. 1928	6,000.00	6,000.00
61. 1927	6,100.00	6,100.00
62. 1926	6,200.00	6,200.00
63. 1925	6,300.00	6,300.00
64. 1924	6,400.00	6,400.00
65. 1923	6,500.00	6,500.00
66. 1922	6,600.00	6,600.00
67. 1921	6,700.00	6,700.00
68. 1920	6,800.00	6,800.00
69. 1919	6,900.00	6,900.00
70. 1918	7,000.00	7,000.00
71. 1917	7,100.00	7,100.00
72. 1916	7,200.00	7,200.00
73. 1915	7,300.00	7,300.00
74. 1914	7,400.00	7,400.00
75. 1913	7,500.00	7,500.00
76. 1912	7,600.00	7,600.00
77. 1911	7,700.00	7,700.00
78. 1910	7,800.00	7,800.00
79. 1909	7,900.00	7,900.00
80. 1908	8,000.00	8,000.00
81. 1907	8,100.00	8,100.00
82. 1906	8,200.00	8,200.00
83. 1905	8,300.00	8,300.00
84. 1904	8,400.00	8,400.00
85. 1903	8,500.00	8,500.00
86. 1902	8,600.00	8,600.00
87. 1901	8,700.00	8,700.00
88. 1900	8,800.00	8,800.00
89. 1899	8,900.00	8,900.00
90. 1898	9,000.00	9,000.00
91. 1897	9,100.00	9,100.00
92. 1896	9,200.00	9,200.00
93. 1895	9,300.00	9,300.00
94. 1894	9,400.00	9,400.00
95. 1893	9,500.00	9,500.00
96. 1892	9,600.00	9,600.00
97. 1891	9,700.00	9,700.00
98. 1890	9,800.00	9,800.00
99. 1889	9,900.00	9,900.00
100. 1888	10,000.00	10,000.00