

Affidavit and Revenue Certification

Morehouse Parish Sewer District - Rankin-Lightwood ENTITY NAME

Morehouse Parish

Mon Rouge (City), Louisiana

OFFICIAL  
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DO NOT WRITE

RECEIVED  
LEGISLATIVE AUDITOR  
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ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(l)(1)(c)(i).

\*\*\*\*\*

Personally came and appeared before the undersigned authority, Danny Parker (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Rankin-Lightwood Sewer (entity name) as of December 31, 1999, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)  
In addition, Danny Parker (name), who, duly sworn, deposes and says that Rankin-L (entity name) received \$50,000 or less in revenues and other sources for the year ended December 31, 1999, and accordingly, is not required to have an audit for the previously mentioned year.

Danny Parker  
Signature

Sworn to and subscribed before me this 28<sup>th</sup> day of February, 192000

Peggy Harbo  
NOTARY PUBLIC

Under provisions of state law, this report is a public document. Officer Name Danny Parker  
copy of the report has been submitted to the audited, or reviewed entity and other appropriate public officials. Title Comptroller  
The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court. Address 2800 N 7th  
Telephone No. West Monroe, LA 71291  
(318) 397-2835

Release Date MAR 08 2000

Balance Sheet  
AS OF 12/31/99

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LEGISLATIVE AUDITOR

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Assets

CURRENT ASSETS

cash on hand and in banks 14,700.00  
Accounts receivable

Accounts receivable 14,700.00

INVESTMENTS

Investment in other organizations 20,000.00  
Investment in other organizations 20,000.00  
Investment in other organizations 20,000.00

Investment in other organizations 60,000.00

OTHER ASSETS

TOTAL OTHER ASSETS 0.00

TOTAL ASSETS 80,400.00

Liabilities and Equity

LIABILITIES (including notes)

Accounts payable 0.00  
Accounts payable 0.00  
Accounts payable 0.00

Accounts payable 0.00

RESERVE FOR CONTINGENCIES

Reserve for contingencies 0.00

NET ASSETS

TOTAL LIABILITIES & NET ASSETS 0.00

TOTAL LIABILITIES 60,000.00

EQUITY

Contributed capital 26,221.88  
Retained earnings 9,225.21  
Current earnings 4,951.10

Total Equity 60,400.00



2016-2017-18  
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2016-17-18

Page 4

2016-17-18  
2016-17-18

2016-17-18

2016-17-18

2016-17-18

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2016-17-18

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Income Statement  
 FOR THE MONTH ENDING 12/31/99

CURRENT PERIOD RATIO: NET REVENUE  
 YEAR RATIO NET REVENUE THIS MONTH RATIO 12 MONTHS RATIO  
 (SEE SUPPLEMENTARY SCHEDULE FOR THE PERIODS OF 12 MONTHS ENDING 12/31/99 AND 12/31/98)  
 SEE SUPPLEMENTARY SCHEDULE FOR

Other Fees:

Other fees	175,000	7.8	656,100	2.5
Other fees	0,000	0.0	135,000	0.5
Other fees	0,000	0.0	100,000	0.4
Other fees	0,000	0.0	600,000	2.5
	77,000	4.6	1,550,000	6.2

Insurance:

Insurance - health	0,000	0.0	100,000	0.4
Insurance - liability	0,000	0.0	1,350,000	5.1
Insurance - other	0,000	0.0	1,100,000	4.1
Insurance - other	0,000	0.0	160,000	0.6
	0,000	0.0	2,710,000	10.2

Management Expenses:

MGMT EXP - Salaries	131,000	8.3	1,434,400	5.1
MGMT EXP - Salaries	262,000	17.2	6,363,500	27.6
MGMT EXP - Other	0,000	0.0	155,000	0.6
MGMT EXP - Other	0,000	0.0	950,000	3.6
MGMT EXP - Other	0,000	0.0	1,650,000	6.0
MGMT EXP - Other	21,700	0.9	300,000	1.0
MGMT EXP - Other	0,000	0.0	80,000	0.3
	394,700	24.5	1,100,000	4.2

DETAIL TOTAL BALANCE

ALL ACCOUNTS

PERIOD ENDING 12/31/95

ACCOUNT NUMBER	DESCRIPTION	BEGINNING BALANCE	DESCRIPTION	DATE	PP	PE	REFERENCE	AMOUNT	ENDING BALANCE
104	001 fund-1st Republic	0.00	BEGINNING BALANCE	01/01	01	01	5 15	2,649.17	
			DEPOSIT	01/11	01	01	1 15-313	1,948.08	
			DEPOSIT	01/12	01	01	1 15-314	275.63	
			DEPOSIT	01/15	01	01	1 15-315	202.69	
			APPLY RECEIPTS	01/31	01	01	5 JANUARY	2,974.85	
			DEPOSIT	02/08	02	02	1 15-316	1,744.49	
			DEPOSIT	02/18	02	02	1 15-317	518.13	
			DEPOSIT	02/19	02	02	1 15-318	364.05	
			DEPOSIT	02/26	02	02	1 15-319	65.00	
			DEPOSIT	03/06	03	03	1 15-320	65.00	
			DEPOSIT	03/09	03	03	1 15-321	65.00	
			DEPOSIT	03/09	03	03	1 15-322	1,899.24	
			DEPOSIT	03/10	03	03	1 15-323	265.00	
			DEPOSIT	03/12	03	03	1 15-324	366.03	
			DEPOSIT	03/12	03	03	1 15-325	65.00	
			DEPOSIT	03/12	03	03	1 15-326	47.58	
			DEPOSIT	03/12	03	03	1 15-327	65.00	
			DEPOSIT	03/15	03	03	1 15-328	65.00	
			DEPOSIT	03/19	03	03	1 15-329	201.60	
			APPLY RECEIPTS	03/31	03	03	2 MARCH	1,227.17	
			DEPOSIT	04/01	04	04	1 15-330	683.53	
			DEPOSIT	04/08	04	04	1 15-331	553.59	
			DEPOSIT	04/12	04	04	1 15-332	683.75	
			DEPOSIT	04/12	04	04	1 15-333	114.64	
			DEPOSIT	04/26	04	04	1 15-334	526.49	
			REVENUE FILLING	04/30	04	04	5 APRIL	24.06	
			APPLY RECEIPTS	04/30	04	04	5 APRIL	1,754.32	
			DEPOSIT	05/11	05	05	1 15-335	1,263.52	
			DEPOSIT	05/14	05	05	1 15-336	330.45	
			DEPOSIT	05/14	05	05	1 15-336	0.05	
			DEPOSIT	05/18	05	05	1 15-337	369.44	
			DEPOSIT	05/20	05	05	1 15-338	167.45	
			APPLY RECEIPTS	05/31	05	05	5 MAY	2,514.01	
			DEPOSIT	06/11	06	06	1 15-339	1,422.72	
			DEPOSIT	06/17	06	06	1 15-340	490.00	
			REVENUE FILLING	06/30	06	06	1 JUNE	175.00	
			APPLY JUNE RECEIPTS	06/30	06	06	2 JUNE	1,460.53	
			DEPOSIT	07/12	07	07	1 15-341	1,475.45	
			DEPOSIT	07/12	07	07	1 15-342	208.78	
			DEPOSIT	07/19	07	07	1 15-343	1,008.84	
			APPLY JULY RECEIPTS	07/31	07	07	1 JULY	2,327.35	
			deposit	08/05	08	08	1 15-344	591.25	
			deposit	08/10	08	08	1 15-345	617.20	
			deposit	08/16	08	08	1 15-346	356.64	
			deposit	08/16	08	08	1 15-347	382.92	
			deposit	08/24	08	08	1 15-348	408.63	
			APPLY AUGUST RECEIPTS	08/31	08	08	2 AUGUST	1,341.83	
			DEPOSIT	09/13	09	09	1 15-349	65.00	
			DEPOSIT	09/11	09	09	1 15-350	1,136.15	
			DEPOSIT	09/13	09	09	1 15-351	179.13	

DATE: 12/31/98

4. ACCOUNTS

PERIOD ENDING 12/31/98

ACCOUNT NUMBER	DESCRIPTION	BEGINNING BALANCE	DESCRIPTION	DATE	DEBIT	CREDIT	REFERENCE	AMOUNT	ENDING BALANCE
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134 (for transfer) (continued)

DEPOSIT				09/16	09	09	1 15-352	65.00	
DEPOSIT				09/16	09	09	1 15-353	408.90	
DEPOSIT				09/22	09	09	1 15-354	119.46	
DEPOSIT				09/28	09	09	1 15-355	324.55	
APPLY RECEIPTS				09/30	09	09	5 SEPT	1,321.87	
DEPOSIT				10/12	10	10	1 15-356	1,063.61	
DEPOSIT				10/12	10	10	1 15-357	260.31	
DEPOSIT				10/13	10	10	1 15-358	65.00	
DEPOSIT				10/18	10	10	1 15-359	184.75	
DEPOSIT				10/22	10	10	1 15-360	160.89	
APPLY RECEIPTS				10/31	10	10	2 OCT	2,119.37	
DEPOSIT				11/10	11	11	1 15-361	1,556.77	
APPLY RECEIPTS				11/30	11	11	5 NOV	1,483.76	
DEPOSIT				12/01	12	12	1 15-362	449.95	
DEPOSIT				12/01	12	12	1 15-363	301.58	
DEPOSIT				12/08	12	12	1 15-364	722.77	
DEPOSIT				12/10	12	12	1 15-365	508.47	
DEPOSIT				12/15	12	12	1 15-366	331.37	
DEPOSIT				12/20	12	12	1 15-367	183.53	
DEPOSIT				12/26	12	12	1 15-368	309.42	
REVENUE BILLING				12/31	12	12	2 OCT	2,556.22	
								4,455.64 *	4,455.64 *

135 476 CUSTOMERS

0.00

BEGINNING BALANCE				01/01	01	01	5 15	15,280.13	
REVENUES-BILLING				01/31	01	01	5 JANUARY	2,227.07	
DEPOSIT				01/11	01	01	1 15-313	1,948.08	
DEPOSIT				01/12	01	01	1 15-314	275.63	
DEPOSIT				01/15	01	01	1 15-315	202.69	
DEPOSIT APPLIED				01/31	01	01	5 JANUARY	50.00	
DEPOSIT				02/08	02	02	1 15-316	1,744.49	
DEPOSIT				02/18	02	02	1 15-317	516.13	
DEPOSIT				02/17	02	02	1 15-318	364.05	
BILLING REVENUE				02/28	02	02	5 FEBRUARY	2,287.54	
DEPOSIT				03/09	03	03	1 15-322	1,899.24	
DEPOSIT				03/10	03	03	1 15-323	200.00	
DEPOSIT				03/12	03	03	1 15-324	364.09	
DEPOSIT				03/12	03	03	1 15-325	63.35	
DEPOSIT				03/12	03	03	1 15-326	47.54	
DEPOSIT				03/19	03	03	1 15-329	201.60	
BILLING REVENUE				03/31	03	03	5 MARCH	2,672.10	
CORRECT INCUR POSTING				03/31	03	03	5 MARCH	1.34	
DEPOSIT				04/01	04	04	1 15-330	683.53	
DEPOSIT				04/05	04	04	1 15-331	553.59	
DEPOSIT				04/12	04	04	1 15-332	683.75	
DEPOSIT				04/12	04	04	1 15-333	114.64	
DEPOSIT				04/26	04	04	1 15-334	506.49	
REVENUE BILLING				04/30	04	04	5 APRIL	2,980.56	
DEPOSIT				05/11	05	05	1 15-335	1,283.52	
DEPOSIT				05/14	05	05	1 15-336	333.40	



DETAIL TRIAL BALANCE

ALL ACCOUNTS

PERIOD ENDING 12/31/99

ACCOUNT NUMBER	DESCRIPTION	BEGINNING BALANCE	TRANSACTION DESCRIPTION	DATE	PR	RE	S	REFERENCE	AMOUNT	ENDING BALANCE
135	4-4 Overights	14,705.29								
			DEPOSIT	05/20	05	05	1	15-336	3.00	
			DEPOSIT	05/18	05	05	1	15-337	369.44	
			DEPOSIT	05/20	05	05	1	15-336	167.45	
			REVENUE BILLING	05/31	05	05	5	MAY	1,540.50	
			DEPOSIT	06/11	06	06	1	15-339	1,422.72	
			DEPOSIT	06/17	06	06	1	15-340	490.04	
			REVENUE BILLING	06/30	06	06	1	JUNE	2,476.34	
			ADJUST RECEIVABLE TO BAL	06/30	06	06	5	ADJUST	1.31	
			DEPOSIT	07/17	07	07	1	15-341	1,473.45	
			DEPOSIT	07/12	07	07	1	15-342	206.76	
			DEPOSIT	07/19	07	07	1	15-343	1,009.84	
			REVENUE BILLING	07/31	07	07	5	JULY	2,282.82	
			deposit	08/05	08	08	1	15-344	591.25	
			deposit	08/10	08	08	1	15-345	627.20	
			deposit	08/16	08	08	1	15-346	356.64	
			deposit	08/16	08	08	1	15-347	182.52	
			deposit	08/24	08	08	1	15-348	408.69	
			BILLING REVENUE	08/31	08	08	5	AUGUST	1,779.98	
			DEPOSIT	09/11	09	09	1	15-350	1,136.15	
			DEPOSIT	09/13	09	09	1	15-351	179.10	
			DEPOSIT	09/16	09	09	1	15-353	408.90	
			DEPOSIT	09/22	09	09	1	15-354	119.46	
			DEPOSIT	09/22	09	09	1	15-355	324.55	
			REVENUE BILLING	09/30	09	09	5	SEP	2,179.71	
			DEPOSIT	10/17	10	10	1	15-356	1,063.61	
			DEPOSIT	10/17	10	10	1	15-357	260.31	
			DEPOSIT	10/18	10	10	1	15-359	164.79	
			DEPOSIT	10/22	10	10	1	15-360	180.65	
			REVENUE BILLING	10/31	10	10	5	OCTOBER	2,161.80	
			DEPOSIT	11/10	11	11	1	15-361	1,556.77	
			REVENUE BILLING	11/30	11	11	5	NOV	2,128.43	
			ADJUST RECEIVABLES	11/30	11	11	5	ADJUST	109.59	
			DEPOSIT	12/01	12	12	1	15-362	449.95	
			DEPOSIT	12/01	12	12	1	15-363	301.58	
			DEPOSIT	12/06	12	12	1	15-364	722.72	
			DEPOSIT	12/10	12	12	1	15-365	508.47	
			DEPOSIT	12/15	12	12	1	15-366	331.37	
			DEPOSIT	12/20	12	12	1	15-367	149.55	
			DEPOSIT	12/28	12	12	1	15-368	309.42	
			REVENUE BILLING	12/31	12	12	5	DEC	2,326.36	
									14,705.29 *	14,705.29 *
136	Less Bad Debts Reserve	0.00								
			BEGINNING BALANCE	01/01	01	01	5	15	5,247.64	
			REVERSE A/R RESERVE	01/01	01	01	5	REVERSE	5,247.64	
									0.00 *	0.00 *
136	A/R Over Payment	0.00								
			BEGINNING BALANCE	01/01	01	01	5	15	0.00	
			REVERSE OVER PAYMENT	01/01	01	01	5	REVERSE	0.00	
									0.00 *	0.00 *

DETAIL TRIAL BALANCE

ALL ACCOUNTS		PERIOD ENDING 12/31/99							
ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	BEGINNING BALANCE	DESCRIPTION	DATE	PP	PE	S REFERENCE	AMOUNT	ENDING BALANCE
150	Plant	0.00	BEGINNING BALANCE	01/01	01	01	5 15	12,500.00	12,500.00 *
								12,500.00 *	12,500.00 *
30	Collect & Disburse Svcs	0.00	BEGINNING BALANCE	01/01	01	01	5 15	71,000.00	71,000.00 *
								71,000.00 *	71,000.00 *
156	System-Cur Improvements	0.00	REBUILT ROOF OVER PLANT	07/23	07	07	5 L15213	753.16	753.16 *
								753.16 *	753.16 *
155	Less Accum Deprec	0.00	BEGINNING BALANCE	01/01	01	01	5 15	20,005.40	
			MONTHLY DEPRECIATION	02/01	02	02	6 FEBRUARY	173.96-	
			MONTHLY DEPRECIATION	03/01	03	03	6 FEBRUARY	173.96-	
			MONTHLY DEPRECIATION	04/01	04	04	6 FEBRUARY	173.96-	
			MONTHLY DEPRECIATION	05/01	05	05	6 FEBRUARY	173.96-	
			MONTHLY DEPRECIATION	06/01	06	06	6 FEBRUARY	173.96-	
			MONTHLY DEPRECIATION	07/01	07	07	6 FEBRUARY	173.96-	
			MONTHLY DEPRECIATION	08/01	08	08	6 FEBRUARY	173.96-	
			MONTHLY DEPRECIATION	09/01	09	09	6 FEBRUARY	173.96-	
			MONTHLY DEPRECIATION	10/01	10	10	6 FEBRUARY	173.96-	
			MONTHLY DEPRECIATION	11/01	11	11	6 FEBRUARY	173.96-	
			MONTHLY DEPRECIATION	12/01	12	12	6 FEBRUARY	173.96-	
								21,916.96-*	21,916.96-*
101	440-005 Commodity	0.00	BEGINNING BALANCE	01/01	01	01	5 15	1,252.96-	
			INVOICE	01/31	01	01	5 199-200	1,721.67-	
			APPLY RECEIPTS	01/31	01	01	5 JANUARY	1,570.65	
			LWC INVOICE	02/28	02	02	5 L13201	1,227.35-	
			LWC RECEIPTS	03/31	03	03	5 L15209	1,754.32-	
			APPLY RECEIPTS	03/31	03	03	2 MARCH	1,227.35	
			LWC INVOICE	04/30	04	04	5 L15000	6,165.34-	
			APPLY RECEIPTS	04/30	04	04	5 APRIL	1,754.32	
			LWC INVOICE	05/31	05	05	5 L15000	3,345.67-	
			APPLY RECEIPTS	05/31	05	05	5 MAY	2,514.01	
			REVENUE BILLING	06/30	06	06	1 JUNE	1,460.53-	
			APPLY JUNE RECEIPTS	06/30	06	06	2 JUNE	1,460.53	
			LWC INVOICE	07/31	07	07	5 L15	2,327.35-	
			APPLY JULY RECEIPTS	07/31	07	07	2 JULY	2,327.35	
			LWC INVOICE	08/31	08	08	5 L15	1,341.63-	
			APPLY AUGUST RECEIPTS	08/31	08	08	2 AUGUST	1,341.63	
			LWC INVOICE	09/30	09	09	5 15	1,321.87-	
			APPLY RECEIPTS	09/30	09	09	5 SEPT	1,321.87	
			LWC INVOICE	10/31	10	10	5 15	2,119.37-	
			APPLY RECEIPTS	10/31	10	10	2 OCT	2,119.37	
			LWC INVOICE	11/30	11	11	5 L15	1,463.76-	
			APPLY RECEIPTS	11/30	11	11	5 NOV	1,463.76	
			LWC INVOICE	12/31	12	12	5 L15	2,555.22-	

DETAIL TRIAL BALANCE

ACCOUNTS		PERIOD ENDING 12/31/99							
NUMBER	DESCRIPTION	BEGINNING BALANCE	DESCRIPTION	DATE	PP	DE	S REFERENCE	AMOUNT	ENDING BALANCE
207	478-005 Corporation	(Continued)	RECPTS APPLIED	12/31	12	12	2 DEC	2,555.22	
								0.00 *	0.00 *
208	Customer Deposits	0.00	BEGINNING BALANCE	01/01	01	01	5 15	50.00	
			DEPOSIT APPLIED	01/31	01	01	5 JANUARY	50.00	
			DEPOSIT	02/24	02	02	1 15-319	50.00-	
			DEPOSIT	03/04	03	03	1 15-320	50.00-	
			DEPOSIT	03/09	03	03	1 15-321	50.00-	
			DEPOSIT	03/10	03	03	1 15-323	50.00-	
			DEPOSIT	03/12	03	03	1 15-327	50.00-	
			DEPOSIT	03/15	03	03	1 15-328	50.00-	
			BY CHECK	03/31	03	03	5 115002	52.24	
			BILLING REVENUE	03/31	03	03	5 MARCH	50.00	
			STATE OF BILLING	04/30	04	04	5 APRIL	50.00	
			REVENUE BILLING	07/31	07	07	5 115	50.00	
			BILLING REVENUES	08/31	08	08	5 AUGUST	200.00	
			DEPOSIT	09/13	09	09	1 15-349	50.00-	
			DEPOSIT	09/16	09	09	1 15-352	50.00-	
			REVENUE BILLING	09/30	09	09	5 15	50.00	
			DEPOSIT	10/13	10	10	1 15-358	50.00-	
								82.24 *	82.24 *
209	State Taxes Payable	0.00	BILLING REVENUE	02/28	02	02	5 FEBRUARY	17.95-	
			BILLING REVENUE	03/31	03	03	5 MARCH	15.43-	
			REVENUE BILLING	04/30	04	04	5 APRIL	17.59-	
			REVENUE BILLING	05/31	05	05	5 MAY	20.72-	
			REVENUE BILLING	06/30	06	06	1 JUNE	17.93-	
			REVENUE BILLING	07/31	07	07	5 115	15.82-	
			BILLING REVENUES	08/31	08	08	5 AUGUST	14.58-	
			REVENUE BILLING	09/30	09	09	5 15	16.89-	
			REVENUE BILLING	10/31	10	10	5 OCTOBER	18.58-	
			REVENUE BILLING	11/30	11	11	5 115	18.29-	
			REVENUE BILLING	12/31	12	12	5 DEC	19.91-	
								195.74 *	195.74 *
230	DEG REF PAYABLE	0.00	REVENUE BILLING	05/31	05	05	5 MAY	126.56-	
			REVENUE BILLING	09/30	09	09	5 15	119.60-	
			REVENUE BILLING	10/31	10	10	5 OCTOBER	123.28-	
			REVENUE BILLING	11/30	11	11	5 115	125.12-	
								494.56 *	494.56 *
294	Contributed Capital	0.00	BEGINNING BALANCE	01/01	01	01	5 15	76,221.88-	
								76,221.88 *	76,221.88 *
295	Retained Earnings	0.00	BEGINNING BALANCE	01/01	01	01	5 15	9,399.67-	

GENERAL TRIAL BALANCE

ACCOUNT NUMBER			ACCOUNT NAME			TRANSACTION			AMOUNT	ENDING BALANCE
ACCOUNT NUMBER	ACCOUNT NAME	ACCOUNT	DESCRIPTION	DATE	FR	TO	REFERENCE	AMOUNT	BALANCE	
296	Retained Earnings	(Continued)								
			BEGINNING BALANCE	01/01	01	01	5 15	173.96		
			BEGINNING BALANCE	01/01	01	01	5 JANUARY	173.96-		
			SET UP BOOKS	01/01	01	01	5 SET UP	173.96		
								9,225.91-*	9,225.91-*	
297	Current Earnings	0.00								
			BEGINNING BALANCE	01/01	01	01	5 JANUARY	173.96		
			SET UP BOOKS	01/01	01	01	5 SET UP	173.96-		
								0.00 *	0.00 *	
304	Water Revenues	0.00								
			REVENUES-BILLING	01/31	01	01	5 JANUARY	973.76-		
			DEPOSIT APPLIED	01/31	01	01	5 JANUARY	50.00		
			DEPOSIT APPLIED	01/31	01	01	5 JANUARY	50.00-		
			BILLING REVENUE	02/28	02	02	5 FEBRUARY	670.50-		
			BILLING REVENUE	03/31	03	03	5 MARCH	676.24-		
			CORRECT UNDER POSTING	03/31	03	03	5 MARCH	1.34		
			REVENUE BILLING	04/30	04	04	5 APRIL	616.49-		
			REVENUE BILLING	05/31	05	05	5 MAY	1,150.26-		
			REVENUE BILLING	06/30	06	06	5 JUNE	595.50-		
			REVENUE BILLING	07/31	07	07	5 JULY	526.50-		
			BILLING REVENUES	08/31	08	08	5 AUGUST	484.50		
			REVENUE BILLING	09/30	09	09	5 15	716.71-		
			REVENUE BILLING	10/31	10	10	5 OCTOBER	617.15-		
			REVENUE BILLING	11/30	11	11	5 15	619.09-		
			REVENUE BILLING	12/31	12	12	5 DEC	661.50-		
								6,308.96-*	6,308.96-*	
305	Sewer Revenues	0.00								
			REVERSE OPEN BALANCE ESRO	01/01	01	01	5 REVERSE	20.97-		
			REVENUES-BILLING	01/31	01	01	5 JANUARY	941.28-		
			BILLING REVENUE	02/28	02	02	5 FEBRUARY	1,172.16-		
			BILLING REVENUE	03/31	03	03	5 MARCH	1,695.07-		
			REVENUE BILLING	04/30	04	04	5 APRIL	2,042.40-		
			REVENUE BILLING	05/31	05	05	5 MAY	61.36-		
			REVENUE BILLING	06/30	06	06	1 JUNE	1,262.27-		
			ADJUST RECEIVABLE TO BAL	06/30	06	06	5 ADJUST	1.31		
			REVENUE BILLING	07/31	07	07	5 JULY	1,243.20-		
			BILLING REVENUES	08/31	08	08	5 AUGUST	1,064.50-		
			REVENUE BILLING	09/30	09	09	5 15	1,116.65-		
			REVENUE BILLING	10/31	10	10	5 OCTOBER	1,152.56-		
			REVENUE BILLING	11/30	11	11	5 15	1,207.15-		
			ADJUST RECEIVABLES	11/30	11	11	5 ADJUST	109.58		
			REVENUE BILLING	12/31	12	12	5 DEC	1,172.16-		
								14,063.58-*	14,063.58-*	
306	Gas Meter Fees	0.00								
			REVENUES-BILLING	01/31	01	01	5 JANUARY	114.08-		
			BILLING REVENUE	02/28	02	02	5 FEBRUARY	110.40-		
			BILLING REVENUE	03/31	03	03	5 MARCH	108.56-		

DETAIL TRIAL BALANCE

ACCOUNTS		PERIOD ENDING 12/31/99		TRANSACTION		AMOUNT	ENDING BALANCE
NUMBER	DESCRIPTION	PERIOD	DESCRIPTION	DATE	BY REFERENCE		
266	Cont. Billing		REVENUE BILLING	06/30 06 06 1 JUNE		126.96-	
			REVENUE BILLING	07/31 07 07 5 L15		126.96-	
			REVENUE BILLING	07/31 07 07 5 L15		17.76	
			BILLING REVENUES	06/30 06 06 5 AUGUST		117.76-	
			REVENUE BILLING	12/31 12 12 5 DEC		121.44-	
						808.40-*	808.40-*
330	Cut-Off Fees	0.00	BILLING REVENUE	02/28 02 02 5 FEBRUARY		25.00-	
			REVENUE BILLING	06/30 06 06 1 JUNE		25.00-	
			REVENUE BILLING	07/31 07 07 5 L15		175.00-	
			REVENUE BILLING	07/31 07 07 5 L15		1.84	
			BILLING REVENUES	08/31 08 08 5 AUGUST		25.00-	
			REVENUE BILLING	09/30 09 09 5 15		108.00-	
			REVENUE BILLING	10/31 10 10 5 OCTOBER		125.00-	
			REVENUE BILLING	12/31 12 12 5 DEC		175.00-	
						656.16-*	656.16-*
335	Set-Up Fees	0.00	SET UP FEE	02/24 02 02 1 15-319		15.00-	
			SET UP FEE	03/04 03 03 1 15-320		15.00-	
			SET UP FEE	03/08 03 03 1 15-321		15.00-	
			SET UP FEE	03/10 03 03 1 15-323		15.00-	
			SET UP FEE	03/12 03 03 1 15-325		15.00-	
			SET UP FEE	03/15 03 03 1 15-326		15.00-	
			SET UP FEE	03/17 03 03 1 15-329		15.00-	
			SET UP FEE	03/16 03 03 1 15-352		15.00-	
			SET UP FEE	10/13 10 10 1 15-356		15.00-	
						135.00-*	135.00-*
336	NSF Check Fees	0.00	REVENUES-BILLING	01/31 01 01 5 JANUARY		60.00-	
			REVENUE BILLING	04/30 04 04 5 APRIL		30.00-	
			REVENUE BILLING	06/30 06 06 1 JUNE		15.00-	
						105.00-*	105.00-*
338	Penalties	0.00	REVENUES-BILLING	01/31 01 01 5 JANUARY		137.93-	
			BILLING REVENUE	02/28 02 02 5 FEBRUARY		291.53-	
			BILLING REVENUE	03/31 03 03 5 MARCH		231.60-	
						661.26-*	661.26-*
343	Late Charges	0.00	REVENUE BILLING	04/30 04 04 5 APRIL		300.00-	
			REVENUE BILLING	05/31 05 05 5 MAY		181.20-	
			REVENUE BILLING	06/30 06 06 1 JUNE		258.68-	
			REVENUE BILLING	07/31 07 07 5 L15		264.90-	
			BILLING REVENUES	06/30 06 06 5 AUGUST		253.63-	
			REVENUE BILLING	09/30 09 09 5 15		145.63-	
			REVENUE BILLING	10/31 10 10 5 OCTOBER		148.13-	

DETAIL TRIAL BALANCE

ALL ACCOUNTS		PERIOD ENDING 12/31/99							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEGINNING BALANCE	DESCRIPTION	DATE	PP	PE	REFERENCE	AMOUNT	ENDING BALANCE
642	Inst Charges	(Continued)							
			REVENUE BILLING	11/30	11	11	5 115	158.25-	
			REVENUE BILLING	12/31	12	12	5 DEC	176.35-	
								1,863.79*	1,863.79*
643	ADVERTISING	0.00							
			REVERSE AD RESERVE	01/30	01	01	5 REVERSE	5,247.84	
								5,247.84 *	5,247.84 *
644	NSF Check Fee	0.00							
			NSF CHECK FEE	06/30	06	06	5 115212	15.00	
								15.00 *	15.00 *
628	Communication-Telephone	0.00							
			UDS INVOICE	02/28	02	02	5 115201	191.40	
			UDS INVOICE	02/28	02	02	5 115201	191.40-	
			UDS INVOICE	02/28	02	02	5 115201	28.36	
			UDS INVOICE	05/31	05	05	5 115209	30.53	
			600 SERVICE	06/30	06	06	5 115212	30.53	
			LHC INVOICE	07/31	07	07	5 115214	30.10	
			LHC INVOICE	08/31	08	08	5 115217	27.52	
			LHC INVOICE	09/30	09	09	5 15216	27.09	
			LHC INVOICE	10/31	10	10	5 15223	27.52	
			LHC INVOICE	11/30	11	11	5 115226	29.24	
			LHC INVOICE	12/31	12	12	5 115229	28.38	
								259.29 *	259.29 *
645	Merchant Fee	0.00							
			INVOICE	01/31	01	01	5 193-200	45.00	
			TELEPHONE	04/30	04	04	5 115212	75.00	
			LHC INVOICE	01/31	01	01	5 115216	30.00	
			LHC INVOICE	02/31	02	02	5 115216	175.00	
			LHC INVOICE	08/31	08	08	5 115217	75.00	
			LHC INVOICE	10/31	10	10	5 15223	175.00	
			LHC INVOICE	11/31	11	11	5 115229	225.00	
								750.00 *	750.00 *
656	Insurance-Liab & Property	0.00							
			INSURANCE	04/30	04	04	5 115208	100.00	
								100.00 *	100.00 *
657	Insurance Liability	0.00							
			INSURANCE	04/30	04	04	5 115208	1,350.00	
								1,350.00 *	1,350.00 *
658	Insurance Fire/Property	0.00							
			INSURANCE	04/30	04	04	5 115208	1,100.00	
								1,100.00 *	1,100.00 *
660	Insurance Workers Comp	0.00							
			INSURANCE	04/30	04	04	5 115208	160.43	
								160.43 *	160.43 *

DETCB, TSTAL BA UNIT

ALL ACCOUNTS

PERIOD ENDING 12/31/89

ACCOUNT NUMBER	DESCRIPTION	BEGINNING BALANCE	DESCRIPTION	DATE	PP	RE	S	REFERENCE	AMOUNT	ENDING BALANCE
665	MGMT EXP- Billing	0.00								
			INVOICE	01/31	01	01	5	199-200	191.40	
			INVOICE	01/31	01	01	5	199-200	75.40	
			UDS INVOICE	02/28	02	02	5	115201	265.20	
			UDS INVOICE	02/28	02	02	5	115201	282.20	
			UDS INVOICE	02/28	02	02	5	115201	191.40	
			UDS INVOICE	02/28	02	02	5	115201	3.00	
			UDS INVOICE	03/31	03	03	5	115202	205.90	
			UDS INVOICE	04/30	04	04	5	115205	203.00	
			UDS INVOICE	05/31	05	05	5	115205	205.90	
			UDS INVOICE	06/30	06	06	5	115212	205.90	
			LWC INVOICE	07/31	07	07	5	115214	203.00	
			LWC INVOICE	08/31	08	08	5	115217	185.60	
			LWC INVOICE	09/30	09	09	5	15218	182.00	
			LWC INVOICE	10/31	10	10	5	15223	185.60	
			LWC INVOICE	11/30	11	11	5	115226	197.20	
			LWC INVOICE	12/31	12	12	5	115229	191.40	
									2,424.40 *	2,424.40 *
666	MGMT EXP-Meter Fees	0.00								
			INVOICE	01/31	01	01	5	199-200	204.60	
			UDS INVOICE	02/28	02	02	5	115201	265.20	
			UDS INVOICE	03/31	03	03	5	115202	300.70	
			UDS INVOICE	04/30	04	04	5	115205	294.50	
			UDS INVOICE	05/31	05	05	5	115205	300.70	
			O & M SYSTEM	06/30	06	06	5	115210	300.70	
			LWC INVOICE	07/31	07	07	5	115214	197.60	
			LWC INVOICE	08/31	08	08	5	115217	266.60	
			LWC INVOICE	09/30	09	09	5	15218	166.60	
			LWC INVOICE	10/31	10	10	5	15223	275.90	
			LWC INVOICE	11/30	11	11	5	115226	268.20	
			LWC INVOICE	12/31	12	12	5	115229	282.10	
									3,363.50 *	3,363.50 *
667	MGMT EXP- OIL OILS	0.00								
			INVOICE	01/31	01	01	5	199-200	25.00	
			UDS INVOICE	02/28	02	02	5	115201	25.00	
			UDS INVOICE	03/31	03	03	5	115202	31.24	
			UDS INVOICE	03/31	03	03	5	115202	60.00	
			UDS INVOICE	03/31	03	03	5	115202	31.24	
			UDS INVOICE	04/30	04	04	5	115205	15.00	
			LWC INVOICE	09/30	09	09	5	15218	30.00	
									155.00 *	155.00 *
668	MGMT EXP- Reports	0.00								
			ANNUAL REPORTS	04/30	04	04	5	115207	950.00	
									950.00 *	950.00 *
671	MGMT EXP- DEO FEE	0.00								
			INVOICE	01/31	01	01	5	199-200	122.00	
			UDS INVOICE	04/30	04	04	5	115205	1,125.00	



TOTAL TRAIL BALANCE

ACCOUNT		DEBIT	PERIOD		DATE	AMOUNT	ENDING BALANCE
NUMBER	DESCRIPTION	AMOUNT	START	END	OF REFERENCE		
600	MGMT EXP- O&M Fee	1,857.00					
	Contingent						
	SEWER SAMPLE		05/31	05	05 5 115210	122.00	
	SEWER SAMPLE		06/30	06	06 5 115211	122.00	
	SEWER SAMPLE		07/31	07	07 5 115215	122.00	
	SEWER SAMPLE		08/31	08	08 5 115216	122.00	
	SEWER SAMPLE		09/30	09	09 5 115219	122.00	
						1,857.00 *	1,857.00 *
660	MGMT EXP- Postage	0.00					
	INVOICE		01/31	01	01 5 199-200	21.78	
	UDS INVOICE		02/28	02	02 5 115201	21.78	
	UDS INVOICE		03/31	03	03 5 115202	23.43	
	UDS INVOICE		04/30	04	04 5 115205	23.10	
	UDS INVOICE		05/31	05	05 5 115209	22.72	
	POSTAGE		06/30	06	06 5 115212	23.43	
	UDS INVOICE		07/31	07	07 5 115214	23.10	
	UDS INVOICE		08/31	08	08 5 115217	23.10	
	UDS INVOICE		09/30	09	09 5 115218	20.79	
	UDS INVOICE		10/31	10	10 5 115223	23.10	
	UDS INVOICE		11/30	11	11 5 115226	23.44	
	UDS INVOICE		12/31	12	12 5 115229	21.78	
						266.59 *	266.59 *
660	MGMT EXP- Telephone	0.00					
	INVOICE		01/31	01	01 5 199-200	28.38	
	UDS INVOICE		03/31	03	03 5 115202	30.53	
	UDS INVOICE		04/30	04	04 5 115205	30.10	
						89.01 *	89.01 *
680	MGMT EXP- NSF Collection	0.00					
	INVOICE		01/31	01	01 5 199-200	15.00	
	UDS INVOICE		04/30	04	04 5 115205	15.00	
						30.00 *	30.00 *
685	Professional Fees- Acctg	0.00					
	INVOICE		01/31	01	01 5 199-200	297.50	
						297.50 *	297.50 *
700	R & P Avstar	0.00					
	UDS INVOICE		03/31	03	03 5 115203	121.06	
	REPAIRS SEWER PUMP		10/31	10	10 5 115220	164.86	
	REPAIRS SEWER PUMP		10/31	10	10 5 115221	236.28	
	TEST THE SUCTION LINE		10/31	10	10 5 115222	236.28	
	REPAIR SEWER PUMP		11/30	11	11 5 115225	120.83	
	REPAIR SEWER PUMP		12/31	12	12 5 115228	1,005.96	
						2,066.29 *	2,066.29 *
760	Testing Fees	0.00					
	UDS INVOICE		03/31	03	03 5 115204	122.00	
	SEWER SAMPLE		04/30	04	04 5 115205	122.00	
	SEWER SAMPLE		10/31	10	10 5 115224	122.00	



DETAIL TRIAL BALANCE

ALL ACCOUNTS		PERIOD ENDING 12/31/99		TRANSACTION		AMOUNT	ENDING BALANCE
ACCOUNT NUMBER	DESCRIPTION	DATE	PR	RE	S REFERENCE		
741	Telephone Exp	01/31/99			5 115207	121.00	
		02/28/99			5 115208	122.00	
						243.00 *	243.00 *
776	Utilities						
		01/31/99	01	01	5 115200	13.18	
		02/28/99	02	02	5 115201	69.41	
		03/31/99	03	03	5 115202	12.10	
		04/30/99	04	04	5 115205	13.36	
		05/31/99	05	05	5 115209	12.86	
		06/30/99	06	06	5 115212	12.33	
		07/31/99	07	07	5 115214	15.10	
		08/31/99	08	08	5 115217	12.90	
		09/30/99	09	09	5 115218	12.20	
		10/31/99	10	10	5 115223	12.46	
		11/30/99	11	11	5 115226	12.67	
		12/31/99	12	12	5 115229	49.68	
						247.38 *	247.38 *
777	Utilities-Water-Exp. Co. Exp						
		01/31/99	01	01	5 115200	70.62	
		02/28/99	02	02	5 115201	38.34	
		03/31/99	03	03	5 115202	57.85	
		04/30/99	04	04	5 115205	47.30	
		05/31/99	05	05	5 115209	45.64	
		06/30/99	06	06	5 115212	46.27	
		07/31/99	07	07	5 115214	51.09	
		08/31/99	08	08	5 115217	42.49	
		09/30/99	09	09	5 115218	44.35	
		10/31/99	10	10	5 115223	40.68	
		11/30/99	11	11	5 115226	46.49 *	466.49 *
782	Water Purchased-Mer. Rouge						
		01/31/99	01	01	5 115200	612.00	
		02/28/99	02	02	5 115201	606.00	
		03/31/99	03	03	5 115202	606.00	
		04/30/99	04	04	5 115205	606.00	
		05/31/99	05	05	5 115209	606.00	
		06/30/99	06	06	5 115212	630.00	
		07/31/99	07	07	5 115214	630.00	
		08/31/99	08	08	5 115217	630.00	
		09/30/99	09	09	5 115218	618.00	
		10/31/99	10	10	5 115223	618.00	
		11/30/99	11	11	5 115226	630.00	
		12/31/99	12	12	5 115229	630.00	
						7,412.00 *	7,412.00 *
787	Depreciation						
		01/31/99	00	01	5 788185Y	173.36	
		02/28/99	00	02	5 788185Y	173.36	

DETAIL TRIAL BALANCE

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 ALL ACCOUNTS PERIOD ENDING 12/31/98  
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 ACCOUNT----- BEGINNING----- TRANSACTION----- ENDING-----  
 NUMBER DESCRIPTION BALANCE DESCRIPTION DATE PP SE S REFERENCE AMOUNT BALANCE  
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ACCOUNT NUMBER	DESCRIPTION	BEGINNING BALANCE	DESCRIPTION	DATE	PP	SE	S	REFERENCE	AMOUNT	ENDING BALANCE
190	Depreciation	(Continued)	MONTHLY DEPRECIATION	04/01	04	04	6	FEBRUARY	173.96	
			MONTHLY DEPRECIATION	05/01	05	05	6	FEBRUARY	173.96	
			MONTHLY DEPRECIATION	06/01	06	06	6	FEBRUARY	173.96	
			MONTHLY DEPRECIATION	07/01	07	07	6	FEBRUARY	173.96	
			MONTHLY DEPRECIATION	08/01	08	08	6	FEBRUARY	173.96	
			MONTHLY DEPRECIATION	09/01	09	09	6	FEBRUARY	173.96	
			MONTHLY DEPRECIATION	10/01	10	10	6	FEBRUARY	173.96	
			MONTHLY DEPRECIATION	11/01	11	11	6	FEBRUARY	173.96	
			MONTHLY DEPRECIATION	12/01	12	12	6	FEBRUARY	173.96	
									1,913.56 *	1,913.56 *

TOTAL DEBITS	0.00								221,576.72	221,576.72
TOTAL CREDITS	0.00								221,576.72-	221,576.72-
*** DIFFERENCE	0.00 *								0.00 *	0.00 *

*** CONTROL TOTALS ***	CONTROL	ACTUAL
TRANSACTION COUNT	430	430
TRANSACTION TOTAL	0.00	0.00-

\*\*\* End of Detail Trial Balance \*\*\*