

IBERVILLE PARISH POLICE JURY
Iberville, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1988

INTRODUCTION

The Iberville Parish Police Jury is the governing authority for Iberville parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by thirteen (13) jurors representing the various districts within the parish. The jurors serve two-year terms that expire on January 13, 1990.

Louisiana Revised Statute 33:1136 gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The most notable of these are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem and sales taxes, fees and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

Iberville parish covers an area of 607 square miles and has a population of 31,049 as of 1980. The Iberville Parish Police Jury maintains 150 miles of roads, and 84 employees are employed full time by the Police Jury.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Iberville Parish Police Jury 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 Iberville Parish Police Jury is the financial reporting entity for Iberville 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 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.

Governmental Accounting Standards Board (GASB) State No. 14 established criteria for determining which component units should be considered part of the Iberville Parish Police Jury for financial reporting purposes. The intent is to limit to including a potential component unit within the reporting entity to financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria include:

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 financially dependent on the Police Jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

**Iberville Parish Police Jury
Bossierette, Louisiana
Notes to the Financial Statements (continued)**

Based on the previous criteria, the Police Jury has determined that the following component units are part of the reporting entity:

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Eightsouth Judicial District Criminal Court Fund	December 31, 1995	3
Iberville Parish and Kennerly District	December 31, 1995	1 and 3
Iberville Parish Library	December 31, 1995	1 and 3
Iberville Parish Waterworks District No. 2	October 31, 1995	1
Iberville Parish Waterworks District No. 3	March 31, 1995	1
Iberville Parish Waterworks District No. 4	September 30, 1995	1
Iberville Parish Street Gas System	December 31, 1995	3
Iberville Sewerage District No. 1	December 31, 1995	1 and 3
Iberville Sewerage District No. 2	December 31, 1995	1 and 3

The Police Jury, as the reporting entity, has chosen to issue financial statements of the primary government (Police Jury) only, except for the inclusion of the Eightsouth Judicial District Criminal Court Fund and the Iberville Parish Street Gas System, whose accounting records are maintained by the Police Jury and are considered part of the primary government. The other previously listed component units are included in the accompanying financial statements by discrete presentation only.

GAAP Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (Police Jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in accordance with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (Police Jury).

Considered in the determination of component units of the reporting entity were the Iberville Parish Sheriff, Clerk of Court, Assessor, School Board, the District Attorney for the Eightsouth Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Iberville Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Iberville Parish Police Jury.

C. FUND ACCOUNTING

The Police Jury 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 relating to certain government functions or activities.

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. Funds of the Police Jury are classified into three categories: governmental, proprietary, and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follows:

Shreveville Parish Police Jury
Shreveport, Louisiana
Notes to the Financial Statements (continued)

Governmental Funds

Governmental funds are used to account for all or most of the Police Jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include the following:

General Funds. The General Fund is the general operating fund of the Police Jury and accounts for all financial resources, except those required to be accounted for in other funds.

Special Revenue Funds. Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. In addition, the General Fund of each component unit is reported in a special revenue fund.

Debt Service Funds. Debt service funds account for transactions relating to monies retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.

Capital Projects Funds. Capital projects funds account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Proprietary Funds

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of full costs is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is an income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds include the following:

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

Fiduciary Funds

Fiduciary funds are used to account for assets held in behalf of outside parties, including other governments, or on behalf of other funds within the Police Jury. Fiduciary funds include the following:

Agency Funds. Agency funds account for assets that the Police Jury holds on behalf of others as their agent. Agency funds are recorded in current assets liabilities and do not involve measurement of results of operations.

1A. 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 are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

Bossierie Parish Police Jury
Prichardville, Louisiana
Notes to the Financial Statements (continued)

Revenues

All valuations taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. All valuations taxes are assessed on a calendar year basis, however 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.

Federal and state grants are recorded when the parish is entitled to the funds.

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

Sales and use tax revenues are recorded in the month collected by the Police Jury.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt are recognized when due and compensated absences which are recognized when paid. Encumbrances are not recorded in the accounting records since no material amounts exist at year end.

Other Financing Sources (Uses)

Transfers between funds which are not reported to be repaid (and any other financing source/uses) are accounted for as other financing sources (uses). Transfers are recorded when received or paid.

All proprietary funds are accounted for as a flow of economic resources management focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized as the time liabilities are incurred.

B. BUDGETARY PRACTICES

The Police Jury uses the following budgetary practices:

1. The budget of the Police Jury is prepared on the cash basis of accounting. Consequently, in October, the parish treasurer prepares budget schedules containing actual cash receipts and cash disbursements for the preceding nine months (January through September). Receipts and disbursements for the remaining three months (October through December) are then prepared to develop an anticipated remaining cash balance as of January 1 of the following year.
2. Anticipated cash receipts and proposed cash disbursements for each fund are developed with schedules prepared for each function within the funds and each object within the functions. A composite budget is then prepared for each fund showing anticipated cash balance at the beginning of the year, anticipated cash receipts by source, proposed cash disbursements by function and object, and anticipated year end cash balance.
3. The 1999 proposed budget was presented to the Police Jury for consideration on December 7, 1998. The Police Jury made changes in budgeted expenditures, as appropriate, and authorized a public hearing as required by Louisiana Revised Statute 39:1108.

Greenville Parish Police Jury
Flagueminie, Louisiana
Notes to the Financial Statements (continued)

4. A notice of the availability of the 1995 budget for public inspection was published in the parish's official journal on December 7, 1994. At the same time a summary of the proposed budget was published with a notice of the public hearing to be held on the budget on December 14, 1994. The budget was adopted by the Police Jury on December 15, 1994.
5. Appropriations which are not approved by the Police Jury for carryover to the next fiscal year lapse at December 31. During the budget year, the Treasurer (or her designee) is authorized to make changes within a functional category provided the total budgeted for that category is not exceeded.

Financial Statements C through F are a comparison of revenues and expenditures to budget, after adjustment of actual balances to cash balances. The cash balances include interfund loans, as well as other adjustments.

Budgets were not adopted for the federal programs in the Special Revenue Funds since these funds involve federal grant programs in which revenues and expenditures are controlled by individual project agreements. Actual amounts for these funds are included in the combined statement of revenues, expenditures, and changes in fund balances - budget (cash basis) and actual (Statement D).

A budget was also not adopted for the Criminal Court Fund (Special Revenue Fund) since the Police Jury is not authorized to determine expenditures of that fund. Actual amounts for these funds are included in the combined statement of revenues, expenditures, and changes in fund balances - budget (cash basis) and actual (Statement D).

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. All Police Jury deposits are direct from and considered cash equivalents. Under state law, the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks or insured credit Louisiana law and national banks having principal offices in Louisiana.

G. SHORT-TERM INTERFUND

During the course of operations, numerous transactions occur between individual funds for goods and services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. These are interfund loans are classified as interfund receivables/payables.

H. ADVANCES TO OTHER FUNDS

Monetary portions of long-term interfund loan receivables are reported and are offset equally by a fund balance recovery account, which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

I. RESTRICTED ASSETS

Certain proceeds of enterprise fund revenue bonds, as well as certain revenues set aside for their payment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

J. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related costs are capitalized in the general fund asset account group. Public plants or infrastructures are not capitalized. Interest costs incurred during construction are not capitalized. Construction in progress is not capitalized until the project is completed and placed into service. No depreciation has been provided on general fixed assets. Virtually all fixed assets are valued at historical cost. An immaterial portion is valued at estimated cost due to a lack of historical cost data; in some instances such estimates are based

Deville Parish Police Jury
Flaguere, Louisiana
Notes to the Financial Statements (continued)

on comparable purchases at the approximate date of acquisition. Donated assets are valued at the fair market value at the time of their donation.

Fixed assets used in proprietary fund operations are included on the balance sheet of the fund's net of accumulated depreciation. Depreciation of all depreciable fixed assets used by proprietary fund operations are charged as an expense against operations. Depreciation is computed using the straight-line method over the estimated useful lives of the individual assets. Useful lives by asset class within the enterprise funds are detailed as follows:

Asset Class	Useful Life
Buildings	29-58 Years
Water/Gas/Sewerage Systems	5-58 Years
Furniture and Fixtures	3-15 Years
Vehicles	4-8 Years

K. COMPENSATED ABSENCES

Substantially all employees of the Police Jury earn from 10 to 20 days of vacation leave each year depending on their length of service. Vacation leave of up to 30 days may be accumulated. Upon resignation or retirement, employees are paid for accumulated vacation leave not to exceed 30-days.

Substantially all employees of the Police Jury earn 40 days of sick leave each year. Sick leave can be accumulated without limitation. Upon retirement, unused sick leave of up to 40 days is paid to the employee at the employee's current rate of pay. Sick leave in excess of 45 days is forfeited.

Most component units have adopted policies similar to the Police Jury or have no regular employees and no formal policies for vacation and sick leave.

The cost of current leave privileges, computed in accordance with GASB Codification Section 600, is recognized as a current year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group. Leave privileges associated with employees of the proprietary funds are recorded as a fund liability and operating expenses on Statements A and G.

L. LONG-TERM DEBT

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental fund when due. Long-term obligations expected to be financed from proprietary fund operations are accounted for in those funds.

M. FUND EQUITY

Contributed Capital

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers, or other funds when such resources are restricted for the acquisition or construction of capital assets. For Sewerage Districts Number 1 and 2, contributed capital is amortized based on the depreciation recognized on that portion of the assets acquired or constructed from such resources. On the coverage dates, the depreciation is charged to the contributed capital account and is reflected as an adjustment to net income.

Reserves

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

Iberville Parish Police Jury
Flagaminor, Louisiana
Notes to the Financial Statements (continued)

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

N. INTERFUND TRANSACTIONS

Quasi-exchange transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute net movements 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.

O. SALES TAXES

The Agency-Sales and Use Tax Fund accounts for the collection and distribution of a 3.17% sales and use tax for the Police Jury, Iberville Parish School Board, and various municipalities within the parish. The agency fund is considered an external jointure fund and does not involve measurement of results of operations.

The rate of collection is transferred to the General Fund of the Police Jury, and the remaining tax collections are retained as follows:

Iberville Parish Police Jury For Solid Waste Collection & Disposal	100%	of 1.0%
Iberville Parish School Board	100%	of 1.17%
Parish and Municipalities:		
Iberville Parish Police Jury	58,962.0	of 1%
City of Flagaminor	24,924.7	of 1%
Town of White Castle	7,729.4	of 1%
Town of Maringouin	3,863.8	of 1%
Village of Grand View	2,479.2	of 1%
Village of Rosedale	2,092.8	of 1%
Iberville Parish Police Jury	62,049.9	of 2.0%
City of Flagaminor	25,144.1	of 2.0%
Town of White Castle	8,789.9	of 2.0%
Town of Maringouin	1,708.6	of 2.0%
Village of Grand View	1,782.4	of 2.0%
Village of Rosedale	1,599.1	of 2.0%

P. INDUSTRIAL DEVELOPMENT BONDS

Iberville Parish has several industrial development district bond issues outstanding as December 31, 1995, with outstanding balances of \$24,490,000. Principal and interest for the retirement of these bonds are payable solely from the revenues derived from the districts and do not bear the full faith and credit of the parish. Therefore, the accompanying financial statements do not include long-term obligations of the industrial development districts.

Q. TOTAL COLLISION ON COMBINED STATEMENTS

Total collisions on the combined statements are captioned "Miscellaneous 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 changes in financial position in conformity with generally accepted accounting principles. Disclosure in this data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Greenville Parish Police Jury
Monroeville, Louisiana
Notes to the Financial Statements (continued)

2. FUND DEFICITS

The Civil Defense Fund, Criminal Court Fund, and the Sewer Miscellaneous Fund (Special Revenue Funds) had a deficit in unreserved fund balances at December 31, 1995, of \$6478, \$641,987, and \$170,668, respectively. The deficits in these funds were caused by a shortfall of revenues during the past years. The deficits will be eliminated when revenues of these funds become sufficient.

In addition, the following federally funded special revenue funds had deficits in the unreserved fund balance at December 31, 1995:

Training and Technical Assistance	(\$8,152)	FEMA	(\$189)
Weatherization	(74,078)	Childcare	(28,871)
CSBG	(\$12,878)	Head Start	(\$187,088)
Energy Assistance	(\$48,488)		

The deficits in these funds were caused by a shortfall of revenues. Due to the excess unreserved fund balance in the General Fund of \$3,894,281, transfers from the General Fund to the Special Revenue Funds were made to eliminate the deficits.

3. LIEVED TAXES

The following is a summary of authorized and levied ad valorem taxes:

Public Works Levy		
Water for (Citywide Municipality)	1.27	2.00
Water for (Rural Municipality)	1.00	1.25
Library Bonds Variable	0.75	0.90
Library Maintenance	1.00	2.00
Strategic Capital Improvements		
	1.00	1.00
Strategic Maintenance		
Recreation	1.00	2.00
Public Building Maintenance	1.00	2.00
Rental Taxes		
Fire District No. 1	5.00	3.00
Fire District No. 2	5.00	4.00
Waterworks District No. 2	5.70	2.70
Waterworks District No. 4	10.00	8.77

Under provisions of Article VII of the Louisiana Constitution of 1974, all property within a parish is to be reassessed for ad valorem tax purposes every four (4) years. In 1990, this reassessment process occurred and in most instances there were no changes in valuation from those values established in 1985, and consequently there was no "roll back" in ad valorem millage. In 1995, the addition of the parish assessor's millage resulted in a "roll back" of the ad valorem taxes to merge this millage into the current statements.

As noted above, the ad valorem tax millage levied for Fire District No. 1, Fire District No. 2, and Waterworks District No. 4 were in excess of the authorized millage rates. Under Article VII, Section 23 of the Louisiana Constitution of 1974, this is prohibited provided the millage adjustment is due to reassessment of property, and the amount to be collected is not greater than the taxes collected in the previous year.

**Bossier Parish Police Jury
Bossier Parish, Louisiana**

Notes to the Financial Statements (continued)

The following are the principal taxpayers for the period:

<u>Taxpayer</u>	<u>Type of Service</u>	<u>1993 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
East Chemical Company	Police/Chemical	5,512,575,680	21.71%
East Baton Rouge	Utility Services	46,476,580	14.45%
East Baton Rouge Corporation	Police/Chemical	16,739,680	6.60%
Chemical Bank Corporation	Police/Chemical	15,037,700	5.95%
East Baton Rouge	Police/Chemical	10,000,000	4.00%
Parsons Coker Utility	Police/Chemical	3,735,810	1.50%
Louisiana Power & Light	Utility Services	4,055,700	1.67%
South-Central Bell	Telephone Services	3,634,500	1.45%
Southwest Natural Gas	Utility Services	2,808,380	1.13%
AAAF	Police/Chemical	2,135,870	0.85%
		<u>25,096,800</u>	<u>98.32%</u>

4. CASH AND CASH EQUIVALENTS

As December 31, 1993, the police jury, including component units, had cash and cash equivalents (book balances) totaling \$45,803,663 as follows:

	<u>December 31, 1993</u>	<u>FIDIC Insurance</u>	<u>Balance Uninsured</u>
Cash and cash equivalents, demand deposits, and interest bearing demand deposits	\$17,803,663	\$400,000	\$17,803,663
Uncollateralized (Category 3)- Securities pledged and held in the controlled banks up to the amount of funds deposited			<u>20,149,811</u>
Excess of FIDIC insurance and pledged securities over book balances			<u>\$3,115,390</u>

These deposits are insured in part, which approximates market. Under state law, these deposits (or the resulting book 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 at all times equal the amounts on deposit with the fiscal agent bank. These securities are held in the name of the pledging bank in a controlled bank that is mutually acceptable to both parties.

As December 31, 1993, the police jury had 17,803,663 in deposits (collected book balances). These deposits are secured from risk by \$400,000 of federal deposit insurance and 20,149.81 of pledged securities held by the controlled bank in the name of the fiscal agent bank (Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3,

Bossier Parish Police Jury
Thibodaux, Louisiana
Notes to the Financial Statements (continued)

Louisiana Revised Statute 39:1229 imposes a primary requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

5. RECEIVABLES

The following is a summary of receivables at December 31, 1995:

Type of Receivable	General	Special	Non-	Fund	Transfer	Utility Prod-	Deprecia-	Total
	Fund	Revenue	Special	Balance	Fund	and	tion	
		Fund	Fund			Debt		
Accounts receivable	\$17,748	\$1,711,362	\$28,000	0	1,000	-	14,622,000	\$17,748
Accounts payable	(24,127)	(91,000)	(1,000)	16,798	-	1,000,000	48,121	(17,000)
Interest	-	9,822	-	-	10,000	-	100,000	120,000
Total	\$13,621	\$1,820,184	\$27,000	\$16,798	\$11,000	\$1,001,000	\$14,770,121	\$17,748

Relative to the accounts receivable of the enterprise fund/component units, accounts deemed allocable at the end of the year are charged off as bad debts. Waterworks District No. 2, Waterworks District No. 3, Waterworks District No. 4, and Bossier Parish Natural Gas System all use the allowance method for charging off uncollectible accounts. The current allowances are \$1,000, \$6,794, \$794, and \$10,000 for Waterworks District No. 2, Waterworks District No. 3, Waterworks District No. 4, and Bossier Parish Natural Gas System, respectively.

6. RESTRICTED ASSETS

Restricted assets (enterprise fund/component units totaling \$1,011,157 as shown on Statement A, are restricted assets of Waterworks Districts (Nos. 2, 3 and 4), Bossier Parish Natural Gas System, and Sewerage Districts (Nos. 1 and 2), and consist of cash and cash equivalents, and receivables restricted to the following purposes:

Debt service	\$879,850
Plant replacement and expansion	1,613,475
Other	319,829
Customer deposits	<u>200,003</u>
Total	<u>\$1,812,827</u>

7. FIXED ASSETS

The changes in general fixed assets follows:

	Balance	Additions	Deletions	Balance
	1-1-95			12-31-95
Land	\$1,889,001	\$239,290	\$000	\$2,128,291
Buildings	14,283,059	1,138,943	-	15,422,002
Recreational facilities	1,693,000	180,129	12,775	1,770,354
Furniture and equipment	7,804,000	601,336	34,028	8,431,308
Total	\$23,670,060	\$2,199,798	\$46,803	\$27,723,055

Berwick Parish Police Jury
Flaguier, Louisiana
Notes to the Financial Statements (continued)

A summary of the proprietary property, plant, and equipment follows:

Land	\$85,528
Plant and equipment	15,595,182
Construction in progress	<u>176,261</u>
Total	15,807,048
Less: Accumulated Depreciation	<u>(4,475,128)</u>
Net	\$11,331,920

6. PENSION PLAN

Substantially all employees of the Berwick Parish Police Jury and other parish component units are members of the Parishwide Employees' Retirement System of Louisiana (System), a multiple employer (joint sharing) public employees retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All police jury and component unit employees eligible for participation are members of Plan A. Berwick Waterworks Districts Nos. 1, 3, and 4, and Berwick Sewerage Districts Nos. 1 and 2, do not have pension plans.

All permanent employees working at least 28 hours per week and who are paid directly or in part from police jury funds, and all elected police jury officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, or at or after age 55 with 25 years of credited service, or at any age with 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 1% of their final average salary for each year of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1% of the final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980, plus 1% of final average salary for each year of service credited after the vesting date. Final average salary is the employee's average salary over the 30 consecutive or joint months which produce the highest average. Employees who terminate with at least the amount of credited service stated previously, and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one percent of the net revenues from taxes to be collectible by the tax mills of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised statute 11:183, 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 following provides certain disclosures for the police jury and the retirement system that are required by GAAP Codification Section 930.029. The contribution percentages are based on police year. Current year information is unavailable.

**Bossier Parish Police Jury
Programs, Louisiana
Notes to the Financial Statements (continued)**

Year Ended December 31, 1995

<u>Bossier Parish Police Jury</u>	<u>Plan A</u>	
Total current-year payroll		\$4,418,000
Total current-year covered payroll		4,123,426
Contributions:		
Required by statute:		
Employees	9.80%	\$391,915
Employer	8.35%	343,948
Total	<u>17.15%</u>	<u>\$735,863</u>
Actual:		
Employees	9.38%	\$382,840
Employer	8.35%	343,948
Total	<u>17.73%</u>	<u>\$726,788</u>
Actuarially required:		
Employees	9.80%	\$391,915
Employer	8.61%	351,272
Total	<u>17.50%</u>	<u>\$743,187</u>
Percent of employer's actuarially required contributions to all participating employees	1.00%	

The pension benefit obligation is presented as of December 31, 1993, because the December 31, 1995 information is not available. The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable to the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among FRSOs and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1993, comprehensive annual financial report. The police jury does not guarantee the benefits granted by the System.

9. OTHER POST-EMPLOYMENT BENEFITS

The Bossier Parish Police Jury provides retired employees with the opportunity to continue their health care and life insurance benefits. The amounts who have not reached age 65 may receive their health insurance at half-cost for a maximum of five (5) years or until they reach age 65. Older retirees bear the expense of continuing this coverage at their own cost. Life insurance is provided at the option of the retiree at their own cost. The cost to the police jury at this time is inconsequential and is funded on a pay-as-you-go basis.

10. OTHER PAYABLES

The payables of \$1,868,408 at December 31, 1995, are as follows:

**Iberville Parish Police Jury
Flaguennin, Louisiana
Notes to the Financial Statements (continued)**

	Due to Municipalities and other Agencies	Deductions from Ad Valorem		Total
		Taxes	Entry	
General Fund	\$ -	\$17,226	\$ -	\$17,226
Special Revenue Funds	-	28,368	7,811	36,189
Debt service funds	-	8,408	-	8,408
Agency Sales and Use Tax Funds	897,764	-	14,243	872,407
Component Units	-	41,998	29,589	71,587
Enterprise Fund	-	-	34,804	34,804
Total	897,764	\$129,998	86,444	\$1,068,408

10. COMPENSATED ABSENCES

At December 31, 1995, employees of the police jury and relative component units have accumulated and vested \$279,483 of employee leave benefits, which was computed in accordance with GASB Codification Section 136. Of this amount, \$279,483 is recorded within the general long-term obligations account group. The leave liability for employees of the Enterprise Funds, in the amount of \$54,853, is accounted for within the funds.

11. LEASES

The police jury has the items which require capital lease treatment under SFAS 137 and GASB Codification Section 136. The police jury does lease various buildings housing certain programs and activities, but these agreements are cancellable with 30 days written notice to the lessee.

The police jury has an operating lease with Browning-Fairin, Inc. to perform the work required to collect and dispose of all residential solid waste, with recycling, in all of Iberville Parish for the Consumer Price Index-adjusted rate of \$80,800 per month for a five year period beginning September 1, 1991. The minimal annual requirements under the non-cancelable lease are 3.

12. ADVANCE REFUNDING OF COURTHOUSE BONDS

In prior years, the Police Jury issued bonds (Series 97-1987) in partial advance refund the callable portion of bonds (Series 97-1983).

The major portion of the bond funds was used to establish an irrevocable escrow fund, from which U.S. Treasury obligations were purchased. These investments, together with the investment earnings thereon, will produce the flow of funds necessary to service the callable portion of the old debt up to the earliest call date, September 1, 1992. At that time, the \$4,870,800 of old debt was decanted, and the liability for those bonds has been removed from the General Long-Term Obligations Account Group.

Waterworks District No. 3 issued \$155,000 general obligation refunding bonds to advance refund the 1994 general obligation bonds which had an interest rate of 7%. The new bonds were issued to advance refund the callable portion of the old debt, which amounts to \$205,000. The old debt is considered decanted, and the liability for those bonds has been removed from the Bonds Payable portion of the Combined Balance Sheet.

Bossier Parish Police Jury
Plaquemine, Louisiana
Notes to the Financial Statements (continued)

14. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 1995:

	Bonds Payable	Compensated Absences	Total
Long-term obligations payable at beginning of year:			
Governmental fund type	\$6,347,508	\$413,558	\$6,761,066
Enterprise fund	4,106,355	-	4,106,355
Additions	178,588	113,927	292,515
Deductions	1,059,347	-	1,059,347
Long-term obligations payable at end of year:			
Governmental fund type	5,722,366	527,485	6,251,849
Enterprise funds	4,041,307	-	4,041,307
Total	\$9,763,673	1,027,485	\$10,791,158

Since the liability for compensated absences is liquidated at the end of each fiscal year, the summary of additions and deductions cannot be determined. Therefore, the net increase of \$113,927 is reflected above as additions to compensated absences.

Long-term debt outstanding at December 31, 1995, as shown in the general long-term obligations account group, is composed of the following individual issues:

General obligation bonds:

\$2,500,000 March 1, 1978, Library serial bonds due in annual installments of \$125,000 to \$185,000 through March 1, 1995; interest at 4.70 per cent to 5.25 per cent. Retirements are made from the Library Debt Service Fund. \$25,000

Long-term notes payable:

\$200,000 September 30, 1992, Fire District #2 notes due in monthly installments of \$2,349 through September 18, 1999; interest at 4.17 per cent variable. Retirements are made from Fire District #2 Special Revenue Fund. 145,917

\$165,000 October 23, 1993, Fire District #1 notes due in annual installments of \$46,243 through October 25, 1999; interest at 4.75 per cent variable. Retirements are made from Fire District #1 Special Revenue Fund. -

Bossier Parish Police Jury
Prichard, Louisiana
Notes to the Financial Statements (continued)

\$125,000 December 9, 1997, Bayou Nord Fire Department notes due in annual installments of \$23,593 through December 19, 1999; interest at 3.31 per cent variable. Retirements are made from Bayou Nord Fire Department Special Revenue Fund.	85,829
\$185,000 April 14, 1995, Bayou Pigeon Fire Department notes due in monthly installments of \$1,578 through April 30, 1998; interest at 3.78 per cent variable. Retirements are made from Bayou Pigeon Fire Department Special Revenue Fund.	181,817
\$200,000 June 15, 1993, Bayou Goude Fire Department notes due in monthly installments of \$1,739 through June 19, 2000; interest at 4.88 per cent variable. Retirements are made from Bayou Goude Fire Department Special Revenue Fund.	180,480
\$58,000 December 12, 1995, Bayou Goude Fire Department notes due in monthly installments of \$890 through July 12, 2000; variable interest rate one per cent over 15 week Treasury Bill rate. Retirements are made from Bayou Goude Fire Department Special Revenue Fund.	41,236
\$279,200 July 13, 1995, White Castle Fire Department notes due in monthly installments of \$2,130 through July 13, 2000; interest at 7.800% fixed. Retirements are made from White Castle Fire Department Special Revenue Fund.	174,367

Public building bonds:

\$4,602,000 March 1, 1997, courthouse serial bonds (one Note 13) due in annual installments of \$142,000 to \$790,000 through September 1, 2002; interest at 4.50 to 8.50 per cent. Retirements are made from Courthouse Debt Service Fund.	\$4,215,000
Total	<u>\$1,511,866</u>

Bonds payable as December 31, 1999, as shown in the composite table are comprised of the following individual issues:

General obligation bonds:

\$215,000 September 3, 1995, waterworks serial bonds (one Note 11) due in annual installments of \$5,000 to \$160,000 through March 1, 2002; interest at 3.00 to 3.80 per cent. Retirements are made from Waterworks District No. 2 Enterprise Fund.	152,000
\$380,000 August 1, 1990, waterworks serial bonds due in annual installments of \$1,000 to \$420,000 through March 1, 2012; interest at 6.5 per cent to 9.0 per cent. Retirements are made from Waterworks District No. 2 Enterprise Fund.	494,000

Bossier Parish Police Jury
Florissant, Louisiana
Notes to the Financial Statements (continued)

Public improvement bonds:

\$278,000 September 1, 1986 waterworks serial bonds due in annual installments of \$43,000 to \$46,000 through September 1, 1996; interest at 4.5 per cent to 5.0 per cent (this issue accrued by a levy and collection of ad valorem taxes.) Redemptions are made from Waterworks District No. 2 Enterprise Fund.	-
\$225,000 March 1, 1972, serial bonds due in annual installments of \$21,000 to \$49,000 through March 1, 1997; interest at 5.0 per cent to 6.0 per cent. Redemptions are made from Waterworks District No. 2 Enterprise Fund.	-

Revenue bonds:

\$200,000 September 1, 1986, waterworks utility serial bonds due in annual installments of \$16,000 to \$20,000 through September 1, 1996; interest at 4.5 per cent to 4.8 per cent. Redemptions are made from Waterworks District No. 3 Enterprise Fund.	-
\$1,000,000 April 1, 1970, waterworks serial bonds due in annual installments of \$28,000 to \$80,000 through April 1, 2010; interest at 5.0 per cent. Redemptions are made from Waterworks District No. 3 Enterprise Fund.	668,000
\$508,000 February 10, 2003, waterworks serial bonds due in annual installments of \$13,480 through February 10, 2017; interest at 6.0 per cent. Redemptions are made from Waterworks District No. 3 Enterprise Fund.	263,643
\$498,000 June 1, 1987, waterworks serial bonds due in annual installments of \$38,766 through June 3, 2017; interest at 5.15 per cent. Redemptions are made from Waterworks District No. 4 Enterprise Fund.	503,073
\$2,000,000 August 20, 1990, waterworks note payable in annual installments of \$117,600 through February 10, 2013; interest at 5.625 per cent. Redemptions are made from Waterworks District No. 3 Enterprise Fund.	1,943,990

Long-term note payable:

\$25,000 January 10, 1982, waterworks note payable in annual installments of \$5,000 through January 10, 1996; interest at 12.0 per cent. Redemptions are made from Waterworks District No. 3 Enterprise Fund.	2,000
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Total 4,981,903

Total long term bonds payable-Statement 6 **4,981,903**

Shreveport Parish Police Jury
Shreveport, Louisiana
Notes to the Financial Statements (continued)

At December 31, 1995, the police jury had accumulated \$1,731,696 in the debt service funds for future debt requirements. The annual requirements in amortizing all debt outstanding as of December 31, 1995, including interest payments of \$6,600,000 are as follows:

<u>For Year</u>	<u>General Obligations</u>	<u>Public Building</u>	<u>Public Improvements</u>	<u>Revenue</u>	<u>Total</u>
Police Jury:					
1996	\$458,344	\$811,905			\$1,270,249
1997-1998	190,808	1,028,718			1,219,526
1999-2000	380,357	3,578,899			3,959,256
2001-2005	65,600	-			65,600
	<u>1,095,109</u>	<u>5,419,522</u>			<u>6,514,631</u>
Component Units:					
1996	300,798			780,268	1,081,066
1997-1998	380,678			504,880	885,558
1999-2000	382,657			1,057,642	1,440,299
2001-2006	7,190			1,028,892	1,036,082
2007-2010	5,004			949,282	954,286
2011-2020	5,907			3,432,624	3,438,531
Total	<u>598,142</u>			<u>7,493,628</u>	<u>8,091,770</u>
Grand Total	<u>\$2,446,367</u>	<u>\$5,419,522</u>		<u>\$7,987,256</u>	<u>\$16,855,605</u>

The United States Department of Agriculture Farmers Home Administration is the holder of a water revenue bond dated February 18, 1983, on Waterworks District No. 3. The bond is a single, fully registered bond, without coupons, and bears interest at a rate of 3 per cent per annum. The bond is payable in installments of \$35,488, which includes interest, annually on February 18, of each year until the principal and interest are fully paid. The final payment of the entire indebtedness shall be due and payable on February 18, 2007, if not paid sooner. Any installments for the payment of principal thereon may be paid prior to the due date at a price of par and accrued interest to the date of prepayment. Payments on the bond shall be applied first to interest due through the payment date, and then to principal.

The United States Department of Agriculture Farmers Home Administration is the holder of a water revenue bond dated June 3, 1981, on Waterworks District No. 4. The bond is a single, fully registered bond, without coupons, and bears interest at a rate of 5.75 per annum. The bond is payable in installments of \$35,765, which includes interest, annually, June 3, of each year until the principal and interest are fully paid. The final payment of the entire indebtedness shall be due and payable on June 3, 2021, if not paid sooner. Any installments for the payment of principal thereon may be paid prior to the due date at a price of par and accrued interest to the date of prepayment. Payments on the bond shall be applied first to interest due through the payment date, and then to principal.

The United States Department of Agriculture Farmers Home Administration is the holder of two water revenue bonds dated August 21, 1992, on Waterworks District No. 5. The bonds are fully registered, without coupons, and bear interest at a rate of 5.625 per cent per annum. The bonds are payable in installments of \$117,600, including interest, beginning February 15, 1993, and annually thereafter through February 15, 2013. Any installments for the payment of principal thereon may be paid prior to the due date at a price of par and accrued interest to the date of prepayment. Payments on the bond shall be applied first to interest due through the payment date, and then to principal.

General obligation bonds totaling \$1,731,696 are secured by an ad valorem tax levy. In accordance with Louisiana Revised Statute 79:562, the police jury is legally restricted from incurring long term bond debt in excess of ten (10) per cent of the assessed value of taxable property in the parish. At December 31, 1995, the statutory limit was \$24,028,046.

Bossier Parish Police Jury
Plaquemine, Louisiana
Notes to the Financial Statements (continued)

15. CHANGES IN AGENCY FUNDS

The following is a summary of the agency balance transactions for the year ended December 31, 1995:

Balance at January 1, 1995	<u>MOVE</u>
Additions:	
Sales and use tax collections	\$17,419,779
Interest earnings	309,158
Total	<u>17,728,937</u>
Reductions:	
Transferred or due to:	
Bossier Parish Police Jury:	
General Fund—collection expense	345,612
General Fund	1,912,460
Special Revenue Funds	3,364,877
Capital Projects Funds	<u>1,115,398</u>
Total Bossier Parish Police Jury	6,698,347
Beliefs of Taxes Paid	607,665
School Board and municipalities	<u>10,990,365</u>
Total	<u>17,728,937</u>
Balance at December 31, 1995	<u>MOVE</u>

16. INTERFUND ASSETS/LIABILITIES

Due from/to other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Civil Defense	\$61,587
General Fund	Criminal Court Fund	240,131
General Fund	Sales Tax & Use—Agency	191,836
General Fund	Sewerage District No. 1	60,335
General Fund	Sewerage District No. 2	185,185
General Fund	LCCDBG	190,614
Special Revenue Funds:		
Civil Defense	General Fund	33,868
Sales Tax—Roads	Sales Tax & Use—Agency	180,860
Sales Tax—Solid	Waste Sales Tax & Use—Agency	111,354
Section 8	General Fund	10,842
Section 8	Office of Comm. Services	49,425
Capital Projects Funds:		
Capital Improvement	Sales Tax & Use—Agency	86,773
Lake View Waterbed	Drainage Capital Improvement	273
Enterprise Funds:		
Sewerage District No. 1	Sewerage District No. 2	454
Sewerage District No. 2	Sewerage District No. 1	1,366

**Bossier Parish Police Jury
Bossier Parish, Louisiana
Notes to the Financial Statements (continued)**

17. OTHER RESERVES

Other reserves of retained earnings (unexpended funds) is comprised of \$1,488,837 accrued by the police jury for replacement and/or expansion of gas lines of the Bossier Parish Natural Gas System. The funds were derived from past income of the Natural Gas System.

18. LITIGATION

As December 31, 1993, the police jury is involved in litigation or is aware of claims totaling approximately \$200,000, which is covered by insurance. According to legal counsel, if the litigation should not cause a loss to the police jury. Consequently, an amount is accrued in this report since the criteria for accrual under GAAP Codification Section C30 and SFAS 5 has not been satisfied.

19. FOOD STAMP PROGRAM

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Social Services. The police jury is reimbursed 50 per cent of its operating costs by Social Services based on monthly cost reports. Funds are provided by the United States Department of Agriculture through the Food Administration Match Program. During the year ended December 31, 1993, the police jury had a beginning inventory of \$4,511,785 received \$5,428,000, issued \$5,500,758, and had a balance of \$4,439,026 in food stamps in inventory at December 31, 1993, which is not reflected in the financial statements.

IRBIVILLE PARISH POLICE JURY
Fisheposville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1995

SPECIAL REVENUE FUNDS

RAYON/GOULA FIRE DEPARTMENT FUND

The Rayon Goula Fire Department Fund accounts for the operations of the volunteer fire department in the Rayon Goula area. Financing is provided by a state two per cent fire insurance rebate program, a local grant and interest earnings.

RAYON PIGEON FIRE DEPARTMENT FUND

The Rayon Pigeon Fire Department Fund accounts for the operations of the volunteer fire department in the Rayon Pigeon area. Financing is provided by a state two percent fire insurance rebate program, a local grant and interest earnings.

RAYON SORREL FIRE DEPARTMENT FUND

The Rayon Sorrel Fire Department Fund accounts for the operations of the volunteer fire department in the Rayon Sorrel area. Financing is provided by a state two per cent fire insurance rebate program, a local grant and interest earnings.

CIVIL DEFENSE FUND

The Civil Defense Fund accounts for the public's protection during emergencies. Financing is provided by per capita appropriations from municipalities within the parish and the police jury and a federal matching grant for administrative costs from the Federal Emergency Management Agency.

DRAINAGE MAINTENANCE FUND

The Drainage Maintenance Fund accounts for the operation and maintenance of all off-road drainage projects. Financing is provided by ad valorem taxes, interest earnings, state revenue sharing funds, and state and federal grants.

DRAINAGE CAPITAL EXPENDITURES FUND

The Drainage Capital Expenditures Fund accounts for the capital expenditures and canal opening of all off-road drainage projects. Financing is provided by ad valorem taxes and interest earnings.

FIRE PROTECTION DISTRICT NO. 1 FUND

The Fire Protection District No. 1 Fund accounts for the operations of the volunteer fire department in the eastern portion of the parish. Financing is provided by ad valorem taxes, the state two per cent fire insurance rebate program, a local grant and interest earnings.

FIRE PROTECTION DISTRICT NO. 2 FUND

The Fire Protection District No. 2 Fund accounts for the operations of the volunteer fire department in portions of Ward 1 of the parish. Major financing is provided by ad valorem taxes, a local grant and interest earnings.

Iberville Parish Police Jury
Thibodaux, Louisiana
Supplemental Information Schedule
As of and for the Year Ended December 31, 1988

PARISH TRANSPORTATION FUND

The Parish Transportation Fund accounts for the maintenance of all parish roads. Major financing is provided by the State of Louisiana Parish Transportation Fund and interest earnings.

PUBLIC BUILDING MAINTENANCE FUND

The Public Building Maintenance Fund accounts for the maintenance of Parish public buildings. Major financing is provided by ad valorem taxes and interest earnings.

SALES TAX-ROADS FUND

The Sales Tax-Roads Fund accounts for the construction and maintenance of hard-surfaced roads. Major financing is provided by 60 per cent of the parish's portion of a one per cent sales and use tax and interest earnings.

SALES TAX-SOLID WASTE FUND

The Sales Tax-Solid Waste Fund accounts for the collection and disposal of residential and small commercial solid waste in the parish. Major financing is provided by a one-third of one per cent sales and use tax.

911 TELEPHONE ASSISTANCE FUND

The 911 Telephone Assistance Fund accounts for the 911 telephone enhancement project. Major financing is provided by user fees assessed on residential telephone service.

EAST IBERVILLE RECREATION GRANT FUND

The East Iberville Recreation Grant Fund accounts for a state grant received in 1985 to construct or acquire recreational facilities in the eastern portion of the parish.

CRIMINAL COURT FUND

The Criminal Court Fund accounts for fines and forfeitures of the district courts of the Eleventh Judicial District, but only for that portion from Iberville Parish. Activities of the parishes of West Rapin, Rouge and Polk Counties are included in their respective reports. Expenditures are made from the fund on the motion of the District Attorney and approval of the District Judge.

OFFICE OF COMMUNITY SERVICES FUND

The Office of Community Services Fund accounts for the local funding of federal programs made available to qualified low income persons in various areas of the parish.

WHITE CASTLE FIRE DEPARTMENT

The White Castle Fire Department Fund accounts for the operation of the volunteer fire department in the White Castle area. Financing is provided by a local grant and interest earnings.

Reverie Parish Police Jury
Flaguette, Louisiana
Supplemental Information Schedule
As of and for the Year Ended December 31, 1998

TRAINING AND TECHNICAL ASSISTANCE

The Training and Technical Assistance program accounts for federal funds received to provide comprehensive health, educational, nutritional, social and other services primarily to economically disadvantaged preschool children.

CHILD CARE FOOD

The Child Care Food program accounts for federal funds received to initiate, maintain, or expand non-profit food service programs for children and other eligible persons in non-residential child care or adult day institutions.

WEATHERIZATION

The Weatherization program accounts for federal funds that are used to conserve energy and reduce the impact of rising energy costs on low-income persons.

CSBG

The CSBG program accounts for federal funds that are used to reduce the causes and consequences of poverty within a community.

TEFAP-COMMODITIES

The Temporary Emergency Food Assistance program accounts for federal funds that are used to provide surplus commodities to low-income households.

LOW INCOME HOME ENERGY ASSISTANCE

The Low Income Home Energy Assistance program accounts for federal funds that are used to help low-income people meet the costs of home energy.

HEADSTART

The Headstart program accounts for federal funds received to provide comprehensive health, educational, nutritional, social and other services primarily to economically disadvantaged preschool children.

SECTION B

The Low-Income Housing Assistance program (Section B) accounts for federal funds that are used to help low-income families obtain direct, safe, and sanitary housing through a system of rental subsidies.

SEVERE-MISCELLANEOUS

The Severe program accounts for user charges and their expenses.

F.E.M.A.

The F.E.M.A. fund accounts for federal funds used to provide assistance in the case of an emergency.

BERYILLE TOWNSHIP POLICE, 1997
 Preparation Location
 (Official Reporting Period)

Combining (Balance Sheet), December 31, 1998

ASSETS	BRYL Debt Fin Operating	BRYL Payable Fin Operating	BRYL Bond Fin Operating	Covt Debt	Debt Reserve	Percentage Capital Expenditures	Fin Debt No. 1	Fin Debt No. 2	Total Debt No. 1 & 2
Cash and cash equivalents	64,100	64,485	6,600,132	65,075	644,405	641,711	64,818	62,885	6,688,689
Receivables	-	-	-	49,854	99,000	411,545	54,894	26,849	-
Due from other levels	-	-	-	52,881	-	-	-	-	-
TOTAL ASSETS	64,100	64,485	6,600,132	167,810	1,643,405	1,053,256	119,712	89,734	1,769,442
LIABILITIES AND FUND EQUITY									
Liabilities									
Accounts payable	61,081	6005	614	61,000	611,000	66,000	61,157	60,000	66,167
Due to other levels	-	-	-	62,881	-	270	-	-	-
Unpaid payroll	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	10,000	11,000	1,075	644	-
	61,081	6005	614	124,881	621,000	77,000	62,232	60,644	67,167
Fund equity - Investments									
Investment - unassigned	61,072	20,520	1,907,228	14,720	670,000	1,050,000	1,94,500	50,071	1,951,711
TOTAL LIABILITIES AND FUND EQUITY	64,100	64,485	6,600,132	167,810	1,643,405	1,053,256	119,712	89,734	1,769,442

SHREVEPORT POLICE JURY
 Shreveport, Louisiana
 SPECIAL REVENUE FUNDS

Comparing Balance Sheet, December 31, 2011

	Police Equipment Maintenance	Police Tra- nspor- tation	Police Tra- nspor- tation Equipment	Police Tra- nspor- tation Equipment	Police Tra- nspor- tation Equipment	Police Tra- nspor- tation Equipment	Police Tra- nspor- tation Equipment	Police Tra- nspor- tation Equipment	Police Tra- nspor- tation Equipment	Police Tra- nspor- tation Equipment	Police Tra- nspor- tation Equipment	Police Tra- nspor- tation Equipment
ASSETS												
Cash and cash equivalents	47,271	1,488,794	5,204,963	87,445	88	174,883	88,888	18,823	18,855			
Receivables	847,887	718,227	118,179	8,577	-	3,634	-	-	-			
Due from other funds	-	-	-	-	-	-	-	-	-			
TOTAL ASSETS	392,158	2,207,021	5,323,142	96,022	88	188,517	88,888	18,823	18,855			
LIABILITIES AND FUND EQUITY												
Liabilities												
Accounts payable	340,200	714,870	87,887	87,225	-	87,888	88,888	-	88,888			
Due to other funds	-	-	-	-	-	540,811	48,428	-	-			
Retained Reserves	-	-	-	-	-	-	-	-	-			
Other liabilities	17,200	-	-	-	-	-	9,872	-	-			
TOTAL LIABILITIES	357,400	714,870	87,887	87,225	-	628,699	147,316	-	88,888			
Fund equity												
and Reserve (deficit)	34,758	1,492,151	4,445,255	8,797	88	55,818	41,572	18,823	9,967			
Unassigned - unexpended	197,400	697,200	4,557,257	8,797	88	88,699	46,316	18,823	9,967			
TOTAL LIABILITIES AND FUND EQUITY	554,858	2,207,021	5,323,142	96,022	88	684,517	188,888	18,823	18,855			

BERKELEY FIRE DEPARTMENT
 OPERATIONS - LIABILITIES
 SPECIAL REPORTABLE FUNDS

Continued - Balance Sheet, December 31, 1995

	ASSETS	LIABILITIES	Capital Fund	Reserve Fund	General Fund	Special Accounts	Other Accounts	Reserve Fund	Total
ASSETS									
Cash and cash equivalents	87,785	87,785	87,785	-	-	-	-	-	87,785
Receivables	28,850	28,850	28,850	-	-	-	-	-	28,850
Due from other funds	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	116,635	116,635	116,635	0	0	0	0	0	116,635
LIABILITIES AND FUND EQUITY									
Liabilities									
Accounts payable	-	82,788	-	82,788	-	-	-	-	82,788
Due to other funds	-	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	0	82,788	0	82,788	0	0	0	0	82,788
Fund equity -									
Special accounts (deficit)	116,635	116,635	116,635	-	-	-	-	-	116,635
Unexpended - appropriated	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND EQUITY	116,635	116,635	116,635	0	0	0	0	0	116,635

UNIVERSITY OF MISSISSIPPI
 Financial Statements
 Audited, independent accountants

Comparative Schedule of Expenses, Operations,
 and Changes in Fund Balances
 For the Year Ended September 30, 2023

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
EXPENSES														
Salaries	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Travel	500	500	500	500	500	500	500	500	500	500	500	500	500	500
Supplies	200	200	200	200	200	200	200	200	200	200	200	200	200	200
Utilities	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Telephone	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Printing	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Repairs	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Depreciation	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Insurance	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Interest	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Other	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Total expenses	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
Revenue	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other income	500	500	500	500	500	500	500	500	500	500	500	500	500	500
Grants	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Gifts	500	500	500	500	500	500	500	500	500	500	500	500	500	500
Other	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Total revenue	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Change in fund balance	800	800	800	800	800	800	800	800	800	800	800	800	800	800
Beginning fund balance	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Ending fund balance	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000

(Continued)

IBERVILLE PARISH POLICE JURY
Plaquemine, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE JS
As of and for the Year Ended December 31, 1985

DEBT SERVICE FUNDS

LIBRARY FUND

The Library Fund is used to accumulate monies for the payment of the March 3, 1979 bond issue in the amount of \$2,100,000. The bonds were issued for the purpose of improving and expanding the public library system of Iberville Parish, including acquiring land, constructing buildings, making additions to existing property, and purchasing furniture and equipment. Major financing is provided by a special annual property tax levy.

COURTHOUSE FUND

The Courthouse Fund is used to accumulate monies for the payment of the non-callable portion of the September 1, 1982 bond issue, of which \$900,000 was outstanding as December 31, 1985, and the refunding bond issue dated March 1, 1981 (see Note 6). The original bonds were issued for the purpose of constructing the new courthouse. The new bonds were issued for the purpose of advance refunding the callable portion of the 1982 bond issue. Financing for this fund is provided by transfers from the Capital Improvements Fund (Capital Project Funds). The Capital Improvements Fund presently receives \$64.40 per acre of the parish's portion of a one per cent sales and use tax, whose revenue are dedicated to both construction of capital facilities and debt service on the new courthouse bonds.

COURTHOUSE RESERVE FUND

The Courthouse Reserve Fund is established to comply with the bond resolution of the courthouse public building bonds. The bond resolution requires that a balance of \$842,140 be maintained in this account.

IBERVILLE PARISH POLICE JURY
Plaquemine, Louisiana
DEBT SERVICE FUNDS

Combining Balance Sheet, December 31, 1999

	Library	Courthouse	Courthouse Reserve	Total
ASSETS				
Cash and cash equivalents	\$428,204	\$274,188	\$842,140	\$1,544,532
Cash with paying agents	131	-	-	131
Receivables	182,242	-	5,021	187,263
TOTAL ASSETS	\$610,577	\$274,188	\$847,161	\$1,732,926
LIABILITIES AND FUND EQUITY				
Liabilities:				
Deduction from ad valorem taxes paid	6,408	-	-	6,408
Matured bonds and interest payable	131	-	-	131
Total Liabilities	\$6,539	-	-	\$6,539
Fund equity-fund balances- Reserved for debt service	604,038	\$274,188	\$847,161	\$1,732,926
Total Fund Equity	604,038	\$274,188	\$847,161	\$1,732,926
TOTAL LIABILITIES AND FUND EQUITY	\$613,077	\$274,188	\$847,161	\$1,732,926

IBERVILLE PARISH POLICE JURY
Plaquemine, Louisiana
DEBT SERVICE FUNDS

Continuing Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	Library	Courthouse	Courtroom Reserve	Total
REVENUES				
Ad valorem taxes	\$185,513	-	-	\$185,513
Use of money and property	248	-	1,871	1,919
Other revenues	-	-	-	-
Total revenues	<u>185,761</u>	<u>-</u>	<u>1,871</u>	<u>187,632</u>
EXPENDITURES				
Deduction from ad valorem taxes	-	-	-	-
Debt service:				
Principal retirement	155,808	498,080	-	645,808
Interest and bank charges	31,548	318,481	-	349,827
Miscellaneous	341	1,431	-	1,772
Total expenditures	<u>187,697</u>	<u>817,992</u>	<u>-</u>	<u>994,709</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(1,126)	(807,912)	1,871	(807,267)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	887,548	-	887,548
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>887,548</u>	<u>-</u>	<u>887,548</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(1,126)	(354)	1,871	181
FUND BALANCES AT BEGINNING OF YEAR				
	\$15,895	238,518	862,148	1,732,911
FUND BALANCES AT END OF YEAR				
	<u>\$14,730</u>	<u>\$234,155</u>	<u>\$845,811</u>	<u>\$1,732,896</u>

IBERVILLE PARISH POLICE JURY
Plaquemine, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1988

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENTS FUND

The Capital Improvements Fund is used to account for the construction costs of any new capital improvements. Major financing is provided by a dedication of 40 per cent of the parish's portion of a one per cent sales and use tax. Transfers are also made for debt service on the continuous bond issue.

LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT (LCDBG) FUND/BAYOU GOULCH

The LCDBG is used to account for the construction cost of the sewerage project in Bayou Gouls. Major financing is provided by federal grant revenues.

LAKE VERRET WATER SHEET FUND

The Lake Verret Watershed Fund is used to account for the construction costs of improving approximately 17.5 miles of drainage canals in Iberville and Assumption Parishes. The project is presently in suspension since there is a court ordered injunction in effect to allow time to determine the environmental impact of the project.

IBERVILLE PARISH POLICE JURY
Plaquemine, Louisiana
CAPITAL PROJECTS FUND

Combining Balance Sheet, December 31, 1995

	Capital Improvements	LCCOGS- Days/Costs	Late Warrant Withheld	Total
ASSETS				
Cash and cash equivalents	\$2,080,040	\$228,850	\$14,970	\$2,323,878
Due from federal government	-	-	-	-
Due from other funds	-	-	278	278
Receivables	79,738	-	-	79,738
TOTAL ASSETS	2,172,841	228,850	15,248	2,416,939
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	-	38,254	-	38,254
Due to General Fund	-	180,594	-	180,594
Total Liabilities	-	218,848	-	218,848
Fund Equity - Fund balances - undesignated - unreserved	2,172,841	-	15,248	2,188,089
Total Fund Equity	2,172,841	-	15,248	2,188,089
TOTAL LIABILITIES AND FUND EQUITY	2,172,841	228,848	15,248	2,416,939

IBERVILLE PARISH POLICE JURY
Plaquemine, Louisiana
CAPITAL PROJECTS FUNDS

**Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended December 31, 1995**

	Capital Improvement	LCDBG Borrow Goals	Late Interest Waiver	Total
REVENUES				
State and use tax	\$1,118,817	-	-	\$1,118,817
Federal grants	-	473,808	-	473,808
Use of money and property	29,575	-	-	29,575
Other grants	-	-	15,294	15,294
Total revenues	<u>1,147,392</u>	<u>473,808</u>	<u>15,294</u>	<u>1,637,794</u>
EXPENDITURES				
Contractual services	-	562,619	-	562,619
Miscellaneous expenditures	908	908	18	1,234
Capital outlay	<u>208,500</u>	<u>-</u>	<u>-</u>	<u>208,500</u>
Total expenditures	<u>209,408</u>	<u>563,527</u>	<u>18</u>	<u>772,953</u>
EXCESS OF REVENUES OVER EXPENDITURES	937,984	(92,719)	15,276	861,441
OTHER FINANCING USES				
Operating transfers in	-	69,289	-	69,289
Operating transfers out	<u>(69,289)</u>	<u>-</u>	<u>-</u>	<u>(69,289)</u>
Total other financing sources (uses)	<u>(69,289)</u>	<u>69,289</u>	<u>-</u>	<u>(715,259)</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	158,695	-	15,276	148,184
FUND BALANCES AT BEGINNING OF YEAR	<u>2,841,982</u>	<u>-</u>	<u>-</u>	<u>2,841,982</u>
FUND BALANCES AT END OF YEAR	<u>\$2,172,841</u>	<u>-</u>	<u>\$76,248</u>	<u>\$2,158,089</u>

IBERVILLE PARISH POLICE JURY
Flagwood, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1995

COMPOSITE UNITS

IBERVILLE PARKS AND RECREATION DISTRICT

The Iberville Parks and Recreation District was created by Act 597 of the 1983 Louisiana Legislature. The district provides capital improvements, maintenance, and operations of recreation programs/parks/fields. Major financing is provided by ad valorem taxes, interest earnings, and rentals from the Iberville Parish Civic Center.

IBERVILLE PARISH LIBRARY FUND

The Iberville Parish Library Fund accounts for the operation of the parish library system. Financing is provided by ad valorem taxes, state revenue sharing, interest earnings, and grants from the Office of State Library.

WATERWORKS DISTRICT NO. 2 FUND

Waterworks District No. 2 provides water services to persons in Wards 4 and 5 of Iberville Parish. This is the portion of the parish east of the Mississippi River. Financing is provided thru charges for water provided to customers.

WATERWORKS DISTRICT NO. 3 FUND

Waterworks District No. 3 provides water services to rural areas of Wards 1, 2, 6, and 8 of Iberville Parish. This area is in the south and south-central portion of the parish west of the Mississippi River. Financing is provided thru charges for water provided to customers.

WATERWORKS DISTRICT NO. 4 FUND

Waterworks District No. 4 was created by vote of the residents of that portion of Ward 7 of the parish which the district encompasses. The district is funded by ad valorem taxes and charges for water services provided to customers.

IBERVILLE SEWERAGE DISTRICT NO. 1 FUND

The Iberville Sewerage District No. 1 provides sewerage services to unincorporated areas around the City of Flagwood. Financing is provided from user fees from customers.

IBERVILLE SEWERAGE DISTRICT NO. 2 FUND

The Iberville Sewerage District No. 2 provides sewerage services to unincorporated areas around the City of Flagwood. Financing is provided from user fees from customers.

BERVILLE PARISH POLICE - JURY
Flaguanna, Louisiana
COMPONENT UNIT - GOVERNMENTAL FUNDS

SCHEDULE B

**Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995**

	Berville Parks and Recreation District	Berville Parish Library	Total (Memorandum Only)
REVENUES			
Taxes:			
Ad valorem	\$640,583	\$188,800	\$829,383
Intergovernmental revenues:			
State funds:			
State revenue sharing (44)	-	\$7,851	\$7,851
Other intergovernmental revenues	-	\$7,717	\$7,717
Charges for services	188,862	-	188,862
Use of money and property	36,653	27,718	64,371
Other revenues	3,324	13,268	16,592
Total revenues	\$872,422	724,654	1,597,077
EXPENDITURES			
Culture and recreation	882,624	670,657	1,553,281
Other expenditures	-	-	0
Capital outlay	145,862	127,887	273,749
Total expenditures	\$1,028,486	798,544	1,827,030
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	26,848	(13,883)	12,965
OTHER FINANCING SOURCES			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	0	0
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	26,848	(13,883)	12,965
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	1,027,023	853,215	1,880,238
FUND BALANCES (Deficit) AT END OF YEAR	\$1,053,871	\$839,332	\$1,893,203

**MINNEAPOLIS PARKS (POLICE) UNIT
Plymouth, Louisiana
(COMPONENT UNIT - BONDPAID FUNDS)**

Comparing Schedule of Revenues, Expenses,
and Changes in Retained Earnings
For the Year Ended December 31, 1999

	Waterworks District No. 1	Waterworks District No. 2	Waterworks District No. 4	Sanitary Sewerage District No. 1	Sanitary Sewerage District No. 2	Total Memorandum Only
OPERATING REVENUES						
Charges for services	\$426,314	\$366,865	\$89,559	\$78,299	105,218	\$1,056,255
Other revenues	54,266	35,000	-	750	2,152	93,168
Total operating revenues	<u>\$480,580</u>	<u>\$401,865</u>	<u>\$89,559</u>	<u>\$79,049</u>	<u>\$1,07,370</u>	<u>\$1,589,427</u>
OPERATING EXPENSES						
Purchases for resale	263,795	-	-	-	-	263,795
Salaries and wages	54,559	54,445	2,369	8,299	3,300	118,972
Depreciation and amortization	115,049	171,304	40,300	14,200	31,288	392,141
Contractual services	109,040	219,787	49,189	797	29,600	497,813
Repairs and maintenance	15,984	55,811	8,737	-	-	80,532
Materials and supplies	5,000	49,000	8,897	21	1,260	104,178
Bad debts written off	3790	1,250	368	-	-	5,408
Other	70,828	1,838	328	205	1,500	75,739
Total operating expenses	<u>\$639,438</u>	<u>\$811,832</u>	<u>\$186,879</u>	<u>\$94,606</u>	<u>\$95,848</u>	<u>\$1,828,503</u>
OPERATING INCOME (LOSS)	<u>-158,858</u>	<u>210,000</u>	<u>(97,320)</u>	<u>(15,557)</u>	<u>(11,478)</u>	<u>-74,163</u>
NON-OPERATING REVENUES (EXPENSES)						
Mid waterway loans	175,511	-	40,290	-	-	215,801
Interest earnings	14,790	13,800	8,477	-	129	37,196
State interest expense	390,719	(789,494)	(29,399)	-	-	(708,504)
Other	570	3,275	(373)	-	-	2,472
Total non-operating revenues (expenses)	<u>180,170</u>	<u>(776,689)</u>	<u>\$9,005</u>	<u>-</u>	<u>129</u>	<u>(587,385)</u>
NET INCOME (LOSS)	<u>121,712</u>	<u>(566,689)</u>	<u>(88,315)</u>	<u>(15,557)</u>	<u>(11,349)</u>	<u>(663,546)</u>
Reconciliation of fixed assets acquired with contributed capital	-	-	-	19,288	26,838	46,126
Increase (Decrease) in retained earnings	<u>121,712</u>	<u>(566,689)</u>	<u>(88,315)</u>	<u>(15,557)</u>	<u>(11,349)</u>	<u>(660,298)</u>
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>950,770</u>	<u>940,770</u>	<u>49,668</u>	<u>89,872</u>	<u>112,024</u>	<u>1,823,904</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$1,072,482</u>	<u>\$374,081</u>	<u>(38,647)</u>	<u>74,315</u>	<u>100,675</u>	<u>\$1,258,906</u>

IBERVILLE PARISH POLICE JURY
Plaquemine, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1995

Schedule of Changes in General Fixed Assets

	Balance <u>Jan. 1, 1995</u>	Additions	Deletions	Balance <u>Dec. 31, 1995</u>
POLICE JURY:				
Land	\$1,473,112	\$208,500	\$ -	\$1,681,612
Buildings	12,427,016	1,718,843	-	14,145,859
Furniture, Fixtures and Equipment	<u>5,808,277</u>	<u>498,254</u>	<u>(32,315)</u>	<u>6,574,216</u>
	<u>19,708,405</u>	<u>1,425,597</u>	<u>(32,315)</u>	<u>21,101,687</u>
COMPONENT UNITS:				
Library:				
Land	252,580	-	-	252,580
Buildings	1,893,080	-	-	1,893,080
Furniture, Fixtures and Equipment	<u>1,848,170</u>	<u>137,081</u>	<u>(435)</u>	<u>2,084,792</u>
	<u>4,093,780</u>	<u>137,081</u>	<u>(435)</u>	<u>4,193,371</u>
PARKS AND RECREATION:				
Land	184,050	18,790	(600)	193,240
Recreation Facilities	1,893,058	108,199	(22,739)	1,978,518
Furniture, Fixtures and Equipment	<u>247,882</u>	<u>39,083</u>	<u>(2,325)</u>	<u>274,517</u>
	<u>2,124,990</u>	<u>165,972</u>	<u>(25,324)</u>	<u>2,265,638</u>
Total	<u>\$21,933,345</u>	<u>\$1,708,730</u>	<u>(\$58,069)</u>	<u>\$23,123,967</u>

IRIBVILLE PARISH POLICE JURY
Flaguierite, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1989

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jury members was prepared in accordance with House Concurrent Resolution No. 58 of the 1978 Session of the Louisiana Legislature. Compensation paid to police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1203, the police jurors have elected the monthly method of compensation. Under this method, the jurors receive \$855 per month and the president receives \$980 per month in lieu of per diem.

COMPENSATION PAID BOARD MEMBERS

The compensation paid to members of the governing boards of the waterworks district, sanitary drainage district and sewerage district is provided by Louisiana Revised Statutes 33:3819, 38:1784, and 33:3871, respectively.

FEDERALLY ASSISTED PROGRAMS

In accordance with the Office of Management and Budget Circular A-128, a schedule of federal financial assistance is presented.

BERNILLE PARISH POLICE JURY
Flaguette, Louisiana
Schedule of Compensation Paid Board Members
For the Year Ended December 31, 1998

POLICE JURY

Glenn G. Butler	\$16,272
Thomas Dominique, Sr.	16,272
Walter H. Huddle, Jr.	16,272
Leonard Jackson	16,272
F. M. Landolche, Jr.	16,272
Anthony P. Migliaro	16,272
Howard Quinn, Jr.	16,272
Ronald W. Corso, Jr.	16,272
Milton J. Dumas, Jr.	16,272
John Overton	16,272
Gene P. Stevens, Jr.	16,272
P. L. Walker	16,272
O. Michael Zito, President	<u>11,580</u>
Total	<u><u>\$134,832</u></u>

WATERWORKS DISTRICT NO. 2

Delores Jackson	\$720
Eugene LaBlanc	720
Michael Poarnes, President	720
Russell Rardin	720
Wilson White	<u>720</u>
Total	<u><u>\$2,880</u></u>

WATERWORKS DISTRICT NO. 3

Calvin Carter	\$480
Ernest Davis, President	1,560
Ernest Hedges, Jr.	1,560
Anthony J. Rappole	580
Kenneth Sanchez	540
Gregory Beecher	1,290
Michael Carter	580
Maryanne Riberman	<u>1,520</u>
Total	<u><u>\$8,530</u></u>

(Continued)

(Continued)

SCHEDULE 10

IBERVILLE PARISH POLICE JURY
Plaquemine, Louisiana

Schedule of Compensation Paid Board Members
For the Year Ended December 31, 1999

WATERWORKS DISTRICT NO. 2

Dorise Andre	1000
Mois Michels	500
A. O. Perwick, President	500
James Smith	480
Total	<u>\$1,880</u>

IBERVILLE SEWERAGE DISTRICT NO. 1

Stanley Choisy	480
Felgen Obeo	480
Gerard Thom, Chairman	480
Total	<u>\$1,440</u>

IBERVILLE SEWERAGE DISTRICT NO. 2

Earl Parie	540
Alfred Ricard	480
Raymond Smith, Sr., President	480
Total	<u>\$1,480</u>

(Concluded)

BIENVILLE PARISH POLICE JURY
Bogalusa, Louisiana

Schedule of Federal Financial Assistance
for the Year Ended December 31, 1999

Federal Director Pass Through Clarification/Event Program Program Title	FY04 Amount	Federal Revenue Percentage	Total Expenditures
Federal Emergency Management Agency			
Passed through Louisiana Dept. of Public Safety and Corrections	83,000	100.00%	83,000
Civil Defense, State and Local Emergency Management Assistance	44,000	100.00%	44,000
Total Federal Emergency Management Agency		<u>100.00%</u>	<u>127,000</u>
United States Department of Agriculture			
Passed through Louisiana Dept. of Social Services			
Food Stamps	10,000	1,400,000*	1,400,000
State Administrative Matching Grants for Food Stamp Program	10,000	83.33%	83,331
Passed through Louisiana Department of Agriculture and Forestry			
Temporary Emergency Food Assistance (Administrative Costs)	10,000	11.00%	91,000
Temporary Emergency Food Assistance (Food/Community)	10,000	None	None
Direct Programs:			
Family Home Administration:			
Water and Waste Disposal Systems for Rural Communities (Total loan outstanding \$280,000 at March 31, 1999)	10,400	None**	None
Water and Waste Disposal Systems for Rural Communities (Total loan outstanding \$1,100,000 at March 31, 1999)	10,400	None**	None
Water and Waste Disposal Systems for Rural Communities (Total loan outstanding \$500,000 at September 30, 1999)	10,400	None**	None
Soil Conservation Service:			
Watershed Protection and Flood Prevention	10,000	None	75
Total United States Department of Agriculture		<u>1,400,000</u>	<u>1,471,436</u>
United States Department of Energy			
Passed through Louisiana Department of Social Services:			
Weatherization Assistance for Low Income Persons	81,043	88.33%	88,333
Total United States Department of Energy		<u>88.33%</u>	<u>88,333</u>

None federal financial assistance.

**None federal financial assistance/percentage/amount of funds paid.

***None federal financial assistance/percentage/amount of funds paid.

(Continued)

BERVILLE PARISH POLICE JURY
 Bogalusa, Louisiana

Schedule of Federal Financial Assistance
 For the Year Ended December 31, 1988

Federal Grant/ Pass Through Grant Name/Grant Program Program Title	CFDA Number	Federal Revenue Received	Total Expenditures
United States Department of Health and Human Services			
Funded through Louisiana Department of Education:			
Child and Adult Care Food Program	18.558	187,074	187,000
Funded through Louisiana Department of Labor:			
Community Services Block Grant/Secretary's Awards Community Food and Nutrition	13.780	88,000	88,000
Direct Programs:			
Head Start	13.800	1,085,133*	1,232,021
Head Start Training and Technical Assistance	13.800	3,000	11,200
Funded through Louisiana Department of Social Services:			
Low-Income Home Energy Assistance	13.800	105,000	105,000
Total United States Department of Health and Human Services		1,468,207	1,713,221
United States Department of Housing and Urban Development			
Grant Programs:			
Low-Income Housing Assistance Program Department of Housing and Urban Development (Total Loan outstanding \$200,000 at March 31, 1988)	9000	\$113,700	\$113,387
Funded through Louisiana Division of Administration—Office of Finance and Support Services:			
Community Development Block Grant	14.200	470,000	500,000
Funded through Louisiana Housing Finance Agency	14.200	45,000	45,000
Total United States Department of Housing and Urban Development		628,700	758,387
TOTAL FEDERAL FINANCIAL ASSISTANCE		\$2,096,907	\$2,471,608

*May include non-recurring program.

**May include non-recurring program amounts from other federal funds.

***May include non-recurring program amounts from other state funds.

(2085000)



HUGH F. BASKLEY, CPA
A Professional Accounting Corporation

Hugh F. Baskley, CPA/CFP
Charles D. Malheux, CPA
Margaret A. Pritchard, CPA
Exhibit B

**REPORT ON THE INTERNAL CONTROL STRUCTURE BASED SOLELY ON AN
AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS**

To the Faces of the
BIBBVILLE PARISH POLICE JURY
Flaguierette, Louisiana

We have audited the general purpose financial statements of Bibbville Parish Police Jury, Flaguierette, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 7, 1996. We did not audit the component unit financial statements of the Waterworks District No. 1, of Bibbville Parish. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on these financial statements, insofar as it relates to the amounts included for this component unit, was based solely on the report of the other auditor.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and Office of Management and Budget (OMB) Circular A-133, Audit of State and Local Governments. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of Bibbville Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure in future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of Bibbville Parish Police Jury for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion. The report of the other auditors on the internal control structure in accordance with Government Auditing Standards was furnished to us, and our consideration of the internal control structure, insofar as it relates to Waterworks District No. 1 of Bibbville Parish, was based solely on the report of other auditors.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Exhibit A

As December 31, 1993, the general ledger for the Poudre Public Natural Gas System was not properly closed. The lack of a timely year-end close caused the general ledger to contain only eleven months of income and expense activity.

Recommendation

When closing the general ledger at year end, a closing entry should be identified and compared to the year-end income and expense account balances. If differences are found, they should be corrected at that time.

Management's Response

Steps have already been taken to insure that the general ledger will be properly closed in the future.

Expanded Transactions

Findings

During the audit, many transactions occurring in the Section 8 account were not recorded in the general ledger.

Recommendation

All of the activity in the various bank accounts should be recorded in the general ledger. Bank reconciliations should be performed timely to insure completeness.

Management's Response

In the future, management will more completely incorporate Section 8 into the accounting system and maintain it in accordance with generally accepted accounting principles laws and regulations.

Receipt Testing

Findings

In performing the audit, several deficiencies were noted in the examination of receipts. They were as follows:

1. Inability to identify source of funds on deposit slips.
2. Lack of support for deposits such as remittance advices.
3. Improperly recorded receipts in various funds.

Recommendation

Deposit slips should contain and identify the payor of funds, amount received and the account number in which the funds are to be recorded. Documentation should be attached to the copy of the deposit slips for further support.

Management's Response

At the end of 1994, the Police Jury purchased and installed a cash receipts system. They are currently training its employees for the newly created revenue department.

General Fixed Asset Group of Accounts

Findings

It was noted that the general fixed asset group of accounts was not updated for additions and deletions made during the year.

Recommendation

The Police Jury's accounting system has the ability to maintain the general fixed asset listing. When a capital asset item is purchased or retired during the year, the general fixed asset listing should be updated.

Exhibit A

Recommendation

The Police Jury's accounting system has the ability to maintain the general fixed asset listing. When a capital asset item is purchased or retired during the year, the general fixed asset listing should be updated.

Management's Response

In the recent year, the Police Jury has purchased the fixed asset module and software to create property tags within the accounting system. They have also assigned an employee to maintain the fixed asset listing. In addition, the Police Jury is also conducting a physical inventory for all agencies within the reporting entity covered by the Jury's general liability insurance coverage.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not enable to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is prepared for the information of management and Berwick Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.


Joseph M. Kestel
Shreveport, Louisiana
June 7, 2016



HUGH F. BAILEY, CPA
A Professional Accounting Corporation

Hugh F. Bailey, CPA/PFS
Charles B. Mathews, CPA
Margaret A. Pritchard, CPA

EXHIBIT

REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS

To the Jurors of the
IBERVILLE PARISH POLICE JURY
Thibodaux, Louisiana

We have audited the general purpose financial statements of the Iberville Parish Police Jury, Thibodaux, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 7, 1996. We did not audit the component unit financial statements of the Waterworks District No. 2 of Iberville Parish. These financial statements were audited by other auditors whose reports have been furnished to us. This report, insofar as it relates to this component unit, is based solely on the report of other auditors.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, Audit of State and Local Governments. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements.

Compliance with laws, regulations, contracts, and grants applicable to Iberville Parish Police Jury, is the responsibility of Iberville Parish Police Jury management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Jury's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

We noted certain material instances of noncompliance that we have reported to the management of Iberville Parish Police Jury in a separate letter dated June 7, 1996.

This report is intended for the information of management and Iberville Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.



Hugh F. Bailey
June 7, 1996



HUGH F. BAXLEY, CPA
A Professional Accounting Corporation

Hugh F. Baxley, CPA/CFE
Charles D. Matthews, CPA
Margaret A. Prichard, CPA

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**REPORT ON INTERNAL CONTROL STRUCTURE BASED SOLELY ON AN AUDIT
OF THE GENERAL PURPOSE FINANCIAL STATEMENTS
AND THE ADDITIONAL PROCEDURES REQUIRED BY OMB CIRCULAR A-128**

To the Members of the
IRIVILLE PARISH POLICE JURY
Plaquemine, Louisiana

We have audited the general purpose financial statements of Berenville Parish Police Jury, Plaquemine, Louisiana as of and for the year ended December 31, 1995, and have issued our report thereon dated June 7, 1996. We have also audited Berenville Parish Police Jury's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 7, 1996.

We conducted our audits in accordance with generally accepted auditing standards; **GOVERNMENT AUDITING STANDARDS**, issued by the Comptroller General of the United States; and **Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments**. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the Berenville Parish Police Jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1995, we considered the Jury's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of the Berenville Parish Police Jury and on the compliance of the Berenville Parish Police Jury with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audits of the general purpose financial statements in a separate report dated June 7, 1996.

The management of Berenville Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in an internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, perception of any weaknesses of the structure in future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Exhibit C

Accounting Controls

Receipts/Receipts
Purchases/Reimbursements
Payroll

General Requirements

Political activity
Civil rights
Cash management
Federal financial reports
Drug-free workplace
Administrative requirements

Specific Requirements

Eligibility
Types of services
Matching
Security and inventory control
of food stamps
Loan administration

For all the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1995, Herrville Parish Police Jury expended 84 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material non-compliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amount claimed or used for matching that are applicable to each of the Jury's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted no matters involving the internal control structure and its operation that we considered to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, would adversely affect the Jury's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the audit committee, management, and Herrville Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.



Preparer's Signature
Date: 11/19/96



HUGH F. BAXLEY, CPA
A Professional Accounting Corporation

Hugh F. Dasky, CPA/PFS
Charles D. Mathews, CPA
Margaret A. Peckard, CPA

ENCLD

**REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS RELATING
TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Board of the
IBERVILLE PARISH POLICE JURY
Plaquemine, Louisiana

We have audited the general purpose financial statements of Iberville Parish Police Jury, Plaquemine, Louisiana as of and for the year ended December 31, 1993, and have issued our report thereon dated June 7, 1994.

We have applied procedures to test Iberville Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1993:

Davis Bacon Act
Cash Management
Administrative Requirements

Political Activity
Federal Financial Reports

Civil Rights
Drug-Free Workplace

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Iberville Parish Police Jury's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Iberville Parish Police Jury had not complied, in all material respects, with those requirements.

This report is intended for the information of the audit committee, management and Police Jury. However, this report is a matter of public record and its distribution is not limited.



Plaquemine, Louisiana
June 7, 1994

HFB

HUGH F. HASKLEY, CPA
A Professional Accounting Corporation

Hugh F. Haskley, CPA/CFP
Charles D. Matthews, CPA
Margaret A. Panchard, CPA

Exhibit E

REPORT ON COMPLIANCE WITH APPLICABLE REQUIREMENTS RELATING TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Members of the
BERVILLE PARISH POLICE JURY
Plaquemine, Louisiana

We have audited the general purpose financial statements of Berville Parish Police Jury, Plaquemine, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon June 7, 1996.

We have also audited the Berville Parish Police Jury, Plaquemine, Louisiana's compliance with the requirements governing types of services allowed or unallowed, eligibility, matching level of effort, or cost-sharing, and reporting and other specific tests and provisions that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1995. The management of Berville Parish Police Jury is responsible for Berville Parish Police Jury's compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our audit of compliance with the aforementioned requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-129, Audits of State and Local Governments. Those standards and OMB Circular A-129 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements related to above occurred. An audit includes examining, on a test basis, evidence about Berville Parish Police Jury's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

In our opinion, Berville Parish Police Jury complied in all material respects with the requirements governing types of services allowed or unallowed, eligibility, matching, level of effort, or cost-sharing, and reporting that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1995.

This report is intended for the information of the audit committee, management, and the Police Jury. However, this report is a matter of public record and its distribution is not limited.



Plaquemine, Louisiana
June 7, 1996



HUGH F. BAZLEY, CPA
A Professional Accounting Corporation

Hugh F. Bazley, CPA/PPS
Charles D. Malinos, CPA
Margaret A. Pritchard, CPA

Exhibit E

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Factors of the
IBERVILLE PARISH POLICE JURY
Flaguenerie, Louisiana

We have audited the general purpose financial statements of IBERVILLE Parish Police Jury, Flaguenerie, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 7, 1996.

In connection with our audit of the general purpose financial statements of IBERVILLE Parish Police Jury, Flaguenerie, Louisiana, and with our consideration of the IBERVILLE Parish Police Jury's internal control structure used in administering federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Applicability of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and of eligibility that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on IBERVILLE Parish Police Jury's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that IBERVILLE Parish Police Jury had not complied in all material respects with these requirements.

However, the results of our procedures disclosed immaterial instances of noncompliance with these requirements, which are described in the accompanying Schedule of Findings and Questioned Costs.

This report is intended for the information of management and IBERVILLE Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.



Flaguenerie, Louisiana
June 7, 1996

HFB

HUGH F. BASLEY, CPA
A Professional Accounting Corporation

Hugh F. Basley, CPA/CFE
Charles D. Mathews, CPA
Margaret A. Pinckard, CPA

Exhibit G

REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

To the Voters of the
IBERVILLE PARISH POLICE JURY
Plaquemine, Louisiana

We have audited the general purpose financial statements of IBERVILLE Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 7, 1996. These general purpose financial statements are the responsibility of IBERVILLE Parish Police Jury 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, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of IBERVILLE Parish Police Jury taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Plaquemine, LA
June 7, 1996



**IBERVILLE PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COST
FOR THE YEAR ENDED DECEMBER 31, 1995**

FINDINGS/INCOMPLIANCE

None

QUESTIONED COST

None

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DATE as per

GENERAL PURPOSES
FINANCIAL STATEMENTS
AND AUDITOR'S REPORT



Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Auditor, is reviewed, verified and other appropriate public officials. The report is available for public inspection at the Boston House office of the Legislative Auditor and, where appropriate, at the Office of the parish clerk of court.

Release Date 8-28-86

1986-08-17 10:20 AM
MASSACHUSETTS
SECRETARY

HFB

HUGH F. BASILEY, CPA
A Professional Accounting Corporation

Hugh F. Basiley, CPA/CFE
Charles D. Meadows, CPA
Margaret A. Prichard, CPA

To the Jurors of the
Iberville Parish Police Jury

Conclusions

In connection with our examination of the general purpose financial statements of the Iberville Parish Police Jury at December 31, 1995, we reviewed the accounting procedures and internal control presently in effect. Our examination did not constitute a detailed system survey; however, we are able to comment on those practices that fell within the scope of our review and which warrant consideration for strengthening internal control and compliance and improving accounting procedures and financial reporting. These suggestions are offered as assistance for improving the Jury's accounting procedures, and no criticism is intended of any department or individual.

The matters discussed herein were considered during our examination of the general purpose financial statements of December 31, 1995. They do not modify the opinion expressed in our auditor's report dated June 7, 1996. These matters will be considered by us in connection with subsequent examinations.

The following are our immaterial instances of noncompliance noted during the audit.

System Survey and Compliance Questionnaire

Findings

The Louisiana System Survey and Compliance Questionnaire was not completed and presented to us in a timely manner. Also, it was not adopted by the governing body by means of a formal resolution in an open meeting.

Recommendation

The completed and adopted questionnaire should be given to the independent auditors at the start of the audit for review of compliance with laws affecting Louisiana government. Procedures performed during the course of the audit are designed to test the accuracy of the responses in the questionnaire.

Management's Response

Management delayed responding formally on the System Survey until they could more completely resolve the apparent Ethics Commission violations. In the future, the survey will be completed timely and adopted at an open meeting.

Budget

Findings

In the Capital Projects Fund, the total actual expenditures exceeded the budgeted expenditures by more than 100 percent.

In the Debt Service Fund, the total budgeted revenues exceeded the actual revenues by 15 percent.

In the General Fund, the actual other financing was exceeded the budgeted other financing was by 85 percent.

Recommendation

When preparing the budget, management should include the estimated federal revenue and expenditures for the federal programs within the special revenue fund budgets. The actual expenditures in any of the funds should not exceed the estimated budgeted expenditures by more than 5 percent. Continuous efforts by management should be made to monitor expenditures in relation to the budget and amendments should be made as they become necessary.

Management's Response

Management concurs with the comment. The problems within the General Fund occurred because certain transfers were budgeted as grants. In the future, transfers will be properly classified.

Ethics Commission

Finding

During the audit, our examination noted that the Police Jury purchased goods from family-owned businesses of the jurors and also contracted with parish employees for services.

Recommendation

The above practice should be brought before the Ethics Commission for their review on compliance with laws and regulations. The Jury and the parish employees should become familiar with compliance laws.

Management's Response

Based on the Ethics Commission rulings, management has already ceased the practice of purchasing goods from family-owned businesses of the jurors and of contracting services with parish employees.

Iberville Parish Police Jury

Page 3

Our study and evaluation of the Police Jury's compliance with laws and regulations for the year ended December 31, 1995, as stated in the "Report on Compliance with Laws and Regulations" (Exhibit B) in the auditor's report dated June 7, 1996, would not necessarily disclose all weaknesses in the system.

We express our thanks for the courtesies and cooperation extended us during our examination.

We would be pleased to discuss any of the items in this letter with you and to assist you in the formulation or implementation of any of the procedures mentioned herein.



Firm Name
Bossier, Louisiana
June 7, 1996

IBERVILLE PARISH POLICE JURY
PLAQUEMINE, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
AND AUDITOR'S REPORT
DECEMBER 31, 1999

IRISVILLE PARISH POLICE JURY
Flaguere, Louisiana

**General Purpose Financial Statements
and Independent Auditor's Reports
As of and for the Year Ended December 31, 1990
With Supplemental Information Schedules**

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HFB

BRUGH F. BAXLEY, CPA
A Professional Accounting Corporation

Brugh F. Baxley, CPA-FFA
Charles D. Matthews, CPA
Margaret A. Pritchard, CPA

To the Honors of the
BERNILLE PARISH POLICE JURY
Flaggville, Louisiana

AUDITOR'S INDEPENDENT REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying general purpose financial statements of the Bernille Parish Police Jury as and for the year ended December 31, 1995, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the Bernille Parish Police Jury management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the component unit financial statements of the Bernille Parish Waterworks District No. 2. The financial statements of the Bernille Parish Waterworks District No. 2 reflect total assets of \$2,514,182 as of October 31, 1995, and total revenues of \$793,408 for the year then ended, reported in the component unit. These statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the accounts for the Bernille Waterworks District No. 2 is based solely on the reports of other auditors.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit 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 Bernille Parish Police Jury as of December 31, 1995, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying additional information is presented for purposes of additional analysis and is not a required part of the financial statements of the Bernille Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements of the Bernille Parish Police Jury, and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

The component unit section includes, but is not limited to, funds for Sovereign District No. 1 and No. 2. Certain records for these funds are not available. The Sovereign Districts are not material to the Component Unit - Sovereign Funds.


Charles D. Matthews
Flaggville, Louisiana
June 7, 1996

BEAR STEARNS EQUITY FUND
 Investment Company
 as a common-law partnership limited
 liability partnership organized under laws
 of the State of New York, December 31, 2008

	Investment Assets			Liabilities			Net Assets		
	Money Market	Fixed Income	Equity	Accounts Payable	Accrued Expenses	Due to Shareholders	Common Shares	Reserves	Total
Money Market	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	10,000,000	\$1,000,000	\$10,000,000
Fixed Income	-	1,000,000	1,000,000	-	1,000,000	1,000,000	10,000,000	1,000,000	11,000,000
Equity	-	-	1,000,000	-	-	1,000,000	10,000,000	1,000,000	11,000,000
Accounts Payable	-	-	-	1,000,000	1,000,000	-	10,000,000	-	11,000,000
Accrued Expenses	-	-	-	1,000,000	1,000,000	-	10,000,000	-	11,000,000
Due to Shareholders	-	-	-	-	-	1,000,000	10,000,000	1,000,000	11,000,000
Total	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	10,000,000	\$1,000,000	\$11,000,000

Investment assets are reported at fair value. Money market investments are reported at cost. Fixed income investments are reported at amortized cost. Equity investments are reported at fair value. Accounts payable and accrued expenses are reported at cost. Due to shareholders is reported at cost. Net assets are reported at fair value.

BEAR STEARNS EQUITY FUND

	Investment Assets			Liabilities			Net Assets		
	Money Market	Fixed Income	Equity	Accounts Payable	Accrued Expenses	Due to Shareholders	Common Shares	Reserves	Total
Money Market	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	10,000,000	\$1,000,000	\$10,000,000
Fixed Income	-	1,000,000	1,000,000	-	1,000,000	1,000,000	10,000,000	1,000,000	11,000,000
Equity	-	-	1,000,000	-	-	1,000,000	10,000,000	1,000,000	11,000,000
Accounts Payable	-	-	-	1,000,000	1,000,000	-	10,000,000	-	11,000,000
Accrued Expenses	-	-	-	1,000,000	1,000,000	-	10,000,000	-	11,000,000
Due to Shareholders	-	-	-	-	-	1,000,000	10,000,000	1,000,000	11,000,000
Total	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	10,000,000	\$1,000,000	\$11,000,000

Investment assets are reported at fair value. Money market investments are reported at cost. Fixed income investments are reported at amortized cost. Equity investments are reported at fair value. Accounts payable and accrued expenses are reported at cost. Due to shareholders is reported at cost. Net assets are reported at fair value.

**FINANCIAL STATEMENTS OF THE
POLICE DEPARTMENT
GOVERNMENTAL FUNDS - FINANCIAL AND OPERATING - FINANCIAL STATEMENTS 2010**

000000010

**Reconciliation of Financial Statements
and Changes in Fund Balances
For the Year Ended December 31, 2010**

	General Fund	Special Revenue Funds	State Aid Funds	Capital Projects Funds	Revolving Fund (Interfund)	Component Units	Other Funds (Interfund)
REVENUES							
Taxes							
Ad valorem	\$21,071	\$174,214	\$28,210	-	\$1,402,027	\$1,024,448	\$2,800,000
Fee services	1,022,747	1,244,624	-	\$1,424,243	\$1,121,400	-	\$,000,000
Other taxes	493,024	-	-	-	\$28,000	-	\$20,000
Lottery and grants	19,124	-	-	-	\$9,124	-	\$2,000
Interfund/interagency							
Federal Aid	19,771	1,075,000	-	\$75,000	\$2,750,000	-	\$1,940,000
State funds	-	1,000,000	-	-	1,000,000	-	2,000,000
Interfund (interagency)	10,000	-	-	-	10,000	25,000	\$2,000
Other state funds	242,779	\$2,000	-	11,000	\$20,000	-	200,000
Other intergovernmental revenues	-	\$2,000	-	-	\$20,000	\$2,000	100,000
Fines and forfeitures	-	-	-	-	-	-	-
Transfers to other funds	17,000	100,000	-	-	1,000,000	100,000	400,000
Use of money temporarily	10,000	97,000	1,000	20,000	1,000,000	14,000	\$27,000
Other revenues	10,000	10,000	-	-	10,000	-	10,000
Transferees	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$2,000</u>	<u>\$2,000</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>
EXPENDITURES							
Personnel services	-	\$4,000	-	-	\$4,000	-	\$4,000
General government	1,000,000	1,000,000	-	-	\$2,000,000	-	2,000,000
Police costs	\$20,000	100,000	-	-	1,000,000	-	1,000,000
Police costs	100,000	1,000,000	-	\$20,000	1,000,000	-	1,000,000
Police services	100,000	1,000,000	-	-	1,000,000	-	1,000,000
Police equipment	100,000	-	-	-	1,000,000	1,000,000	1,000,000
Police maintenance and supplies	100,000	100,000	-	-	1,000,000	-	1,000,000
Supplies	100,000	1,000,000	-	100,000	1,000,000	100,000	1,000,000
Other services	-	100,000	100,000	-	1,000,000	-	1,000,000
Other expenditures	-	-	1,000	1,000	1,000	-	1,000
Transferees	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$2,000</u>	<u>\$2,000</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>
STATE GOVERNMENT (OR REVENUES) FROM EXPENDITURES	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$2,000</u>	<u>\$2,000</u>	<u>\$2,000,000</u>	<u>\$2,000</u>	<u>\$2,000,000</u>
OTHER FUNDS (OR REVENUES) FROM EXPENDITURES							
Operating transfers to	100,000	100,000	\$2,000	10,000	\$2,000,000	-	2,000,000
Use of funds	-	\$2,000	-	-	\$20,000	-	100,000
Operating transfers to	\$2,000,000	1,000,000	-	\$20,000	1,000,000,000	-	\$2,000,000
Total other (transfers interfund)	<u>\$2,000,000</u>	<u>\$1,000,000</u>	<u>\$2,000</u>	<u>\$20,000</u>	<u>\$2,000,000</u>	<u>-</u>	<u>\$2,000,000</u>
REVENUES (OR REVENUES) AND OTHER FUNDS FROM EXPENDITURES AND TRANSFERS	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$2,000</u>	<u>\$20,000</u>	<u>\$2,000,000</u>	<u>\$2,000</u>	<u>\$2,000,000</u>
STATE FUNDS (OR REVENUES) FROM EXPENDITURES	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>
STATE GOVERNMENT AT END OF YEAR	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>

The above figures represent an approximation of the actual results.

WREYVILLE POLICE POLICE JURY
 Department 1 (Police)
GOVERNMENTAL FUNDS - (GENERAL FUND)
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Cash Basis) and Actual
For the Year Ended December 31, 2000

STATEMENT C

	Actual	Adjustment to Budgetary Base (Rate 1%)	Actual on Budgetary Base	Budget	Variance Favorable (Unfavorable)
REVENUES					
Taxes					
Ad Valorem	\$911,811	(\$1,822)	\$909,989	\$909,999	(\$1,000)
Sales Tax	1,829,747	17,271	1,847,018	1,850,000	(\$2,982)
Other taxes	498,891	5,585	504,476	518,100	(\$13,624)
Intergovernmental revenues					
Other federal grants	33,331	-	33,331	46,888	\$13,557
State revenue sharing (SRS)	20,844	19,200	37,044	46,888	(\$9,844)
Other state funds	346,381	(\$5,590)	340,791	367,488	\$26,697
Fees and charges for services	46,606	(\$7,488)	39,118	34,000	(\$5,118)
Use of money and property	90,007	(848)	89,159	89,000	\$159
Loans and grants	14,134	-	14,134	15,000	(\$866)
Other revenues	170,280	(153,823)	16,457	324,500	\$4,043
Total revenues	<u>6,208,122</u>	<u>(189,732)</u>	<u>6,018,390</u>	<u>6,811,600</u>	<u>(\$793,210)</u>
EXPENDITURES					
General government	1,007,480	(19,239)	988,241	1,014,847	\$26,606
Public safety	629,788	-	629,788	1,256,500	(\$626,712)
Public works	54,840	-	54,840	1,100,000	(\$1,045,160)
Health and welfare	283,894	-	283,894	279,888	\$4,006
Culture and recreation	116,187	-	116,187	83,610	(\$32,577)
Economic development	33,476	-	33,476	36,686	\$3,210
Capital outlay	381,438	-	381,438	-	(\$381,438)
Total expenditures	<u>3,851,113</u>	<u>(19,239)</u>	<u>3,831,874</u>	<u>6,891,601</u>	<u>(\$860,211)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>2,357,009</u>	<u>(170,493)</u>	<u>2,186,516</u>	<u>(79,991)</u>	<u>2,266,507</u>
NET CHG FINANCED SOURCES (USES)	<u>(2,450,260)</u>	<u>(171,620)</u>	<u>(2,621,880)</u>	<u>201,910</u>	<u>(\$2,823,790)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(93,251)</u>	<u>(301,113)</u>	<u>(394,364)</u>	<u>1,223,819</u>	<u>1,618,183</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>1,861,136</u>	<u>-</u>	<u>1,861,136</u>	<u>2,899,136</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>1,767,885</u>	<u>(301,113)</u>	<u>1,466,772</u>	<u>4,122,955</u>	<u>\$2,656,183</u>

The accompanying notes are an integral part of the statement.

STATEMENT

BERNOLLE PARISH POLICE JURY
 Rapides, Louisiana
GOVT BUDGETAL FUND
SPECIAL REVENUE FUND
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (Cash Basis and Actual)
 For the Year Ended December 31, 1999

	Actual	Adjustment to Budgetary Base (Note 14)	Actual on Budgetary Basis	Budget	Variance (Favorable Unfavorable)
REVENUES					
Taxes:					
Ad valorem	\$ 324,544	(\$1,117)	\$ 323,427	\$ 324,000	(\$573)
Sales and use	3,250,000	55,554	3,305,554	3,244,000	61,554
Intergovernmental revenues:					
Federal grants	1,070,240	225,000	1,295,240	1,304,455	(\$9,215)
Federal transportation funds	287,800	-	287,800	500,000	(\$212,200)
State revenue sharing fund	-	14,380	14,380	4,000	10,380
Other state funds	36,464	-	36,464	20,000	16,464
Other intergovernmental revenues	56,454	2,164	58,618	58,217	401
Charges for services	280,550	(\$47)	280,503	104,750	175,753
Use of money and property	171,150	(\$1,640)	169,510	164,600	4,910
Other revenues	89,000	1,100	90,100	288,275	(\$198,175)
Total revenues	7,069,748	285,840	7,355,588	6,868,275	487,313
(EXPENDITURES)					
Housing assistance payments	\$4,700	-	\$4,700	-	\$4,700
Intergovernmental	3,066,783	44,000	3,110,783	3,114,544	(\$34,761)
Public safety	700,000	27,264	727,264	733,200	(\$6,936)
Public works	4,902,954	95,994	4,998,948	4,882,000	116,948
Health and welfare	1,712,889	40	1,712,929	1,662,500	50,429
Economic development	84,121	11,873	96,000	92,100	3,900
Culture and recreation	-	-	-	-	-
Capital outlay	1,454,030	(\$3,840)	1,450,190	3,021,275	(\$1,571,085)
Other expenditures	-	-	-	-	-
Debt service	210,000	-	210,000	227,000	(\$17,000)
Total expenditures	10,828,287	7,230	10,835,517	10,866,260	(\$31,743)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$2,758,539)	278,610	(\$2,479,929)	(\$2,197,985)	281,944
OTHER FINANCING SOURCES (USES)	3,486,000	(\$6,750)	3,479,250	3,479,250	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(1,428,289)	271,860	(\$1,156,429)	(\$718,735)	(\$437,694)
FUND BALANCES AT BEGINNING OF YEAR	3,243,700	-	3,243,700	3,243,700	-
FUND BALANCES AT END OF YEAR	\$1,815,411	\$24,940	\$1,840,351	\$1,524,965	\$315,386

The accompanying notes are an integral part of this statement.

BOZEMAN FIRE/RESCUE AUTHORITY
Plaquemine, Louisiana
GOVERNMENTAL FUNDS -
DEBT SERVICE FUNDS

STATEMENT B

Condensed Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(Cash Basis) and Actual
For the Year Ended December 31, 1999

	Actual	Adjustment to Budgetary Base (Note 1-E)	Adjusted Budgetary Base	Budget	Variance Favorable Unfavorable
REVENUES					
All revenue items	\$181,113	\$1,840	\$182,953	\$180,000	(2,947)
Use of money and property	1,019	(1,819)	-	28,000	(26,981)
Other revenues	-	-	-	-	-
Total revenues	<u>182,132</u>	<u>(1,979)</u>	<u>180,153</u>	<u>\$178,000</u>	<u>(2,153)</u>
EXPENDITURES					
Other expenditures	1,713	-	1,713	1,950	(237)
Debt service	292,017	-	292,017	278,000	(14,017)
Total expenditures	<u>293,730</u>	<u>-</u>	<u>293,730</u>	<u>\$279,950</u>	<u>(14,250)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(111,598)</u>	<u>(1,979)</u>	<u>(113,577)</u>	<u>(101,950)</u>	<u>(11,627)</u>
OTHER FINANCING SOURCES (USES)					
Equity transactions in	807,348	-	807,348	800,000	7,348
Long-term debt net	-	-	-	(77,800)	17,800
Total other financing sources (uses)	<u>807,348</u>	<u>-</u>	<u>807,348</u>	<u>722,200</u>	<u>84,848</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>695,750</u>	<u>(1,979)</u>	<u>693,771</u>	<u>620,250</u>	<u>(73,521)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>1,750,313</u>	<u>-</u>	<u>1,750,313</u>	<u>1,728,100</u>	<u>22,213</u>
FUND BALANCES AT END OF YEAR	<u><u>\$2,446,063</u></u>	<u><u>(\$1,979)</u></u>	<u><u>\$2,444,084</u></u>	<u><u>\$2,448,300</u></u>	<u><u>(\$4,216)</u></u>

The accompanying notes are an integral part of this statement.

BERVILLE PARISH POLICE JURY
 Plaquemine, Louisiana
GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUND

**Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (Cash Basis and Actual)
 For the Year Ended December 31, 1999**

	Actual	Adjusted to Budgetary Base (Note 1-A)	Actual vs Budgetary Base	Budget	Variance Favorable (Adverse)
REVENUES					
Taxes and use fee	\$1,144,017	910,888	\$1,181,917	\$1,000,000	\$181,917
Federal grants	49,999	271,504	670,493	-	632,493
State grants	15,294	-	15,294	-	15,294
Use of money and property	29,171	822	28,349	50,000	(21,651)
Total revenues	<u>1,238,481</u>	<u>1,183,214</u>	<u>1,886,053</u>	<u>1,050,000</u>	<u>836,053</u>
EXPENDITURES					
Contractual services	863,819	86,819	950,638	60,000	889,638
Miscellaneous expenditures	1,331	-	1,331	250	881
Capital outlay	254,850	-	254,850	250,000	-
Total expenditures	<u>1,120,000</u>	<u>86,819</u>	<u>1,206,719</u>	<u>1,060,250</u>	<u>146,469</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>118,481</u>	<u>1,196,395</u>	<u>679,334</u>	<u>-</u>	<u>679,334</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	61,999	217,711	418,888	-	418,888
Operating transfers out	(207,548)	-	(207,548)	(1,113,190)	204,692
Total Other Financing Sources (Uses)	<u>(145,549)</u>	<u>217,711</u>	<u>211,340</u>	<u>(1,113,190)</u>	<u>74,841</u>
EXCESS (DEFICIENCY) OF REVENUES (OVER EXCESS(DEFICIENCY) AND OTHER USES)	<u>148,164</u>	<u>1,414,106</u>	<u>890,674</u>	<u>106,810</u>	<u>641,364</u>
FUND-BALANCES AT BEGINNING OF YEAR	<u>2,041,802</u>	<u>-</u>	<u>2,041,802</u>	<u>2,041,802</u>	<u>-</u>
FUND-BALANCES AT END OF YEAR	<u>\$2,189,966</u>	<u>\$414,106</u>	<u>\$4,932,476</u>	<u>\$4,083,612</u>	<u>\$641,364</u>

The accompanying notes are an integral part of this statement.

BERNILLE PARISH POLICE JURY
Bayou La Batre, Louisiana
PROPRIETARY FUNDS - (STATE FUND) FUNDS

STATEMENT 0

**Combined Statement of Revenues, Expenses, and Changes
in Retained Earnings and Separately Presented Component Units
for the Year Ended December 31, 1999**

	City Estimation Revenue	Parish Fund Actual Exp.	Component Unit Total	Total Component Total
OPERATING REVENUES				
Charges for services	24,000	21,281,200	1,400,000	2,805,200
Other revenues	-	12,240	80,280	102,520
Total operating revenues	<u>24,000</u>	<u>21,293,440</u>	<u>1,480,280</u>	<u>2,907,720</u>
OPERATING EXPENSES				
Purchases for resale	-	110,000	243,400	353,400
Salaries and wages	-	243,450	190,750	513,200
Depreciation and amortization	-	110,000	328,400	438,400
Construction services	1,000	10,240	487,040	598,280
Repairs and maintenance	4,400	120,000	80,400	224,800
Materials and supplies	680	48,871	181,100	230,651
Bad debts written off	-	-	1,000	1,000
Other	-	20,480	21,700	42,180
Transferring expenses	<u>5,100</u>	<u>1,213,200</u>	<u>1,453,200</u>	<u>2,871,500</u>
OPERATING INCOME (LOSS)	<u>180</u>	<u>90,240</u>	<u>21,080</u>	<u>102,520</u>
NON-OPERATING REVENUES (EXPENSES)				
Net investment income	-	-	170,000	170,000
Interest earnings	-	100,000	20,000	120,000
Bond interest expense	-	-	(240,000)	(240,000)
Other	-	60,000	8,000	68,000
Transfer in	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>500,000</u>
Total non-operating revenues (expenses)	<u>500,000</u>	<u>160,000</u>	<u>(60,000)</u>	<u>500,000</u>
NET INCOME	<u>680</u>	<u>250,240</u>	<u>15,080</u>	<u>602,520</u>
Depreciation on fixed assets acquired with contributed capital	-	-	20,000	20,000
Increase in retained earnings	<u>680</u>	<u>250,240</u>	<u>15,080</u>	<u>505,520</u>
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>-</u>	<u>1,084,240</u>	<u>1,038,000</u>	<u>2,206,480</u>
RETAINED EARNINGS AT END OF YEAR	<u>680</u>	<u>1,334,480</u>	<u>1,053,080</u>	<u>2,718,000</u>

The accompanying notes are an integral part of this statement.

REPUBLIC FARMER GROUP, INC.
Prichard, Louisiana
PROPRIETARY FUND - THE EMPLOYEES FUND
 Condensed Statement of Cash Flows and Non-Cash Presented Component Units
 For the Year Ended December 31, 2022

	Cap Excess Share	Share Fund Reserves	Total Component Units	Total Member Only
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	8800	888,800	\$71,848	\$418,504
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Amortization	-	5,488	10,025	\$4,447
Depreciation	-	187,888	255,255	\$425,171
Provision for uncollectible accounts	-	-	2,025	\$1,024
Other expense	-	55,814	12,478	\$7,488
Increase/decrease in assets and liabilities:				
Increase/decrease in accounts receivable	-	85,878	(28,248)	(\$11,444)
Increase/decrease in accounts payable	-	-	(682)	(\$442)
Increase/decrease in prepaid expenses	-	1,447	(7,878)	(\$6,436)
Increase/decrease in due from related assets	-	-	-	-
Increase/decrease in other assets	-	(2,482)	(8,518)	(\$21,000)
Increase (decrease) in accounts payable	48,848	68,871	15,400	\$78,519
Increase (decrease) in customer deposits	-	5,140	1,888	\$7,000
Increase (decrease) in other liabilities	-	5,887	14,400	\$7,514
Increase (decrease) in lease payable	-	-	1,382	\$7,282
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	48,888	308,852	278,712	\$821,280
CASH FLOWS FROM NON-CAPITAL FINANCIAL ACTIVITIES				
Operating transfers in from other funds	308,800	-	-	308,800
NET CASH PROVIDED BY NON-CAPITAL FINANCING ACTIVITIES	308,800	-	-	308,800
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and contribution of capital assets	(179,884)	(178,888)	48,888	(\$207,488)
Acquisition fee credits	-	-	288,787	\$288,787
Share principal reduction	-	-	(87,188)	(\$87,188)
Capital contributed by customers	-	1,888	17,173	\$28,788
Increase(decrease) in ad valorem tax receivable	-	-	(288)	(\$288)
Increase (decrease) in accrued interest payable	-	-	(1,788)	(\$1,788)
Increase (decrease) in maturations/due and receipts	-	-	(28,878)	(\$28,878)
Increase (decrease) in mortgage payable	-	-	(44,173)	(\$44,173)
Interest income	-	-	14,888	\$14,888
Interest on loans	-	-	(141,888)	(\$141,888)
NET CASH PROVIDED (USED) FOR CAPITAL AND RELATED FINANCING ACTIVITIES	(179,884)	(177,888)	433,338	(\$261,988)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	-	148,788	(1,441)	\$147,348
Finance charges	-	-	522	\$522
NET CASH PROVIDED BY INVESTING ACTIVITIES	-	148,788	32,022	\$149,870
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$1,904	\$18,864	(1,668)	\$489,162
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	-	2,488,800	1,477,888	\$3,966,688
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$18,808	\$2,507,664	\$1,476,220	\$4,452,692

The accompanying notes are an integral part of this statement.