

TOWN OF DUBACH
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 1999

FEDERAL AGENCY NAME - PROGRAM/TITLE	SWIFT ENTERS (A/E)	FEDERAL CITY SHARE	FBI - CIVILIAN GRANT NUMBER	PROGRAM CLAIMED AMOUNT	CITY		DHS		CASH	
					SET TO BE DUE FROM GRANT	AUG 1, 1999	COMPLETED FROM BUDGET	EXPENDITURE AUG 31, 1999	DUE TO BE PAID FROM GRANT	RECEIVED AUG 31, 1999
U.S. Department of Housing and Urban Development Federal Thrift Savings Division of Administration Office of Community Development	940000	74.000	4151-009	\$ 484,300.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Community Development Block Grant								\$ 64,704.9	\$ 0.00	\$ 0.00
TOTAL FEDERAL ASSISTANCE								\$ 64,704.9	\$ 0.00	\$ 0.00

DON M. McGENEE
(A Professional Accounting Corporation)
P.O. Box 1344
801 North Benton
Ruston, Louisiana 71271-0344

**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE
OF FEDERAL FINANCIAL ASSISTANCE**

Honorable Stephen Hammons, Mayor
and Board of Aldermen
Town of Dubach
Dubach, Louisiana 71229

I have audited the general purpose financial statements and the combining and individual fund and account group financial statements of the Town of Dubach, Louisiana, as of and for the year ended June 30, 1996, and have issued my report thereon dated October 9, 1996. These general purpose financial statements are the responsibility of the Town's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that I 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 financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Town of Dubach, Louisiana, 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 my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.


Don M. McGenee
Certified Public Accountant
October 9, 1996

Honorable Stephen Hammons, Mayor
and Board of Aldermen
Town of Dubach
October 5, 1995
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This report is intended for the information of management of the Town of Dubach, Louisiana Division of Administration, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Dan M. McCoskey
Certified Public Accountant
October 5, 1995

DON M. McGEHEE
Of Professional Accounting Corporation
P.O. Box 1244
888 North Tension
Baton Rouge, Louisiana 71279-1244

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Honorable Stephen Hammons, Mayor
and Board of Aldermen
Town of Dubach
Dubach, Louisiana 71235

I have audited the general purpose financial statements and the combining and individual fund and account group financial statements of the Town of Dubach, Louisiana, as of and for the year ended June 30, 1998, and have issued my report thereon dated October 8, 1998.

I have also audited the Town's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to its major federal financial assistance program, which is identified in the accompanying Schedule of Federal Financial Assistance, for the year ended June 30, 1998. The management of the Town of Dubach, Louisiana, is responsible for the Town's compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit of compliance with those 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-128, "Audits of State and Local Governments." These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

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

In my opinion, the Town of Dubach, Louisiana, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to its major federal financial assistance program for the year ended June 30, 1998.

Honorable Stephen Hammons, Mayor
and Board of Aldermen
Town of Dubach
October 8, 1998
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This report is intended for the information of management of the Town of Dubach, Louisiana, Division of Administration, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Don M. McGhee
Certified Public Accountant
October 8, 1998

DON M. McQUEEN

(A Professional Accounting Corporation)

PO. Box 1264

800 North Treston

Metairie, Louisiana 70002-1264

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Honorable Stephen Harmons, Mayor
and Board of Aldermen
Town of Dubach
Dubach, Louisiana 71225

I have audited the general purpose financial statements and the combining and individual fund and account group financial statements of the Town of Dubach, Louisiana, as of and for the year ended June 30, 1996, and have issued my report thereon dated October 8, 1996.

I have applied procedures to test the Town's compliance with the following requirements applicable to its federal financial assistance program, which is identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1996:

Political Activity
Debris - Bacon Act
Civil Rights
Cash Management
Relocation Assistance and Real Property Acquisition
Federal Financial Reports
Allowable Costs/Cost Principles
Drug - Free Workplace Act
Administrative Requirements

My 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." My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town's compliance with the requirements listed in the preceding paragraph. Accordingly, I 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 my attention that caused me to believe that the Town of Dubach, Louisiana, had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

Honorable Stephen Hammons, Mayor
and Board of Aldermen
Town of Dubach
October 8, 1996
PAGE THREE

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the Town's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

Controls over cash disbursements of the Community Development Block Grant are inadequate because of lack of segregation of duties due to limited personnel.

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.

My 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, I noted the reportable condition described above involving the internal control structure and its operation to be a material weakness as defined above. This condition was considered in determining the nature, timing, extent of the procedures in my audit of the financial statements of the Town of Dubach, Louisiana, for the year ended June 30, 1996.

This report is intended for the information of management of the Town of Dubach, Louisiana Division of Administration, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Don M. McDaniel
Certified Public Accountant
October 8, 1996

against loss from unauthorized use or disposition, that transactions are executed 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 any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to 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, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Cash	General Requirements:
Revenue and Receivables	Political Activity
Expenditures for Goods and Services and Accounts Payable	Civil Rights Act
Payroll and Related Liabilities	Civil Rights
Single Audit	Cash Management
Specific Requirements:	Relocation Assistance and Real Property Management
Types of Services	Federal Financial Reports
Eligibility	Allowable Costs/Cost Principles
Matching, Level-of-effort, or something	Drug-Free Workplace Act
Reporting	Administrative Requirements
Cost Allocation	

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

During the year ended June 30, 1986, the Town of Dubach, Louisiana, expended 100% of its total federal financial assistance under a major federal financial assistance program.

I 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 I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the Town's major federal financial assistance program, which is identified in the accompanying Schedule of Federal Financial Assistance. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

DON M. McGENEE

CPA (Professional Accounting Corporation)
P.O. Box 1294
808 North Truman
Ruston, Louisiana 71272-1294

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Honorable Stephen Hammons, Mayor
and Board of Aldermen
Town of Dubach
Dubach, Louisiana 71225

I have audited the general purpose financial statements and the combining and individual fund and account group financial statements of the Town of Dubach, Louisiana, as of and for the year ended June 30, 1996, and have issued my report thereon dated October 8, 1996. I have also audited the compliance of the Town of Dubach, Louisiana, with requirements applicable to major federal financial assistance programs and have issued our report thereon dated October 8, 1996.

I conducted my 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-128, "Audit of State and Local Governments." Those standards and OMB Circular A-128 require that I 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 Town of Dubach, Louisiana, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the year ended June 30, 1996, I considered the internal control structure of the Town of Dubach, Louisiana, in order to determine my auditing procedures for the purpose of expressing an opinion on the general purpose financial statements of the Town of Dubach, Louisiana, and on the compliance of the Town of Dubach, Louisiana, with requirements applicable to major programs and to report on the internal control structure in accordance OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated October 8, 1996.

The management of the Town of Dubach, Louisiana, 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

DON M. MCGHEE
(A Professional Accounting Corporation)
P.O. Box 1244
884 North Terrell
Metairie, Louisiana 70002-1244

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Honorable Stephen Hammons, Mayor
and Board of Aldermen
Town of Dubach
Dubach, Louisiana 71226

I have audited the general purpose financial statements of the Town of Dubach, Louisiana, do of and for the year ended June 30, 1995, and have issued my report thereon dated October 8, 1995.

I conducted my audit in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Town of Dubach, Louisiana, is the responsibility of the Town's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Town's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

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

This report is intended for the information of management of the Town of Dubach, the Louisiana Division of Administration, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Don M. McGhee
Certified Public Accountant
October 8, 1995

TOWN OF DUBACH, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1999
WITH COMPARATIVE ACTUAL AMOUNTS
FOR THE YEAR ENDED JUNE 30, 1998

	1999		VARIANCE -- FAVORABLE (UNFAVORABLE)	1998 ACTUAL
	BUDGET	ACTUAL		
REVENUES:				
Ad Valorem Tax	\$ 12,600	\$ 12,766	1,666	12,774
Fines	36,000	42,232	6,232	42,702
Franchise Tax	10,700	16,690	(4)	10,000
Interest Income	10,500	20,283	783	10,508
Law Enforcement Grant	0	1,129	1,129	0
Miscellaneous	3,400	3,237	(163)	1,904
Occupational Licenses	22,500	23,731	1,231	23,118
On Behalf Revenue	4,700	4,484	(216)	3,120
Rent	1,800	1,800	0	1,205
Right-of-Way Maintenance	2,800	2,689	9	2,800
Sales Tax	26,500	42,378	6,878	24,890
Tobacco Tax	3,418	4,588	1,170	5,078
TOTAL REVENUES	162,818	179,029	16,211	162,162
EXPENDITURES:				
General and Administrative	75,225	80,275	(11,981)	81,243
Fire Department	500	660	(160)	695
Police Department	102,580	89,519	4,073	88,060
Street Department	28,810	28,671	2,139	17,420
Capital Outlay	42,884	47,428	(4,544)	38,207
TOTAL EXPENDITURES	248,799	237,547	14,152	208,024
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(85,981)	(58,524)	27,457	(55,871)
OTHER FINANCING SOURCES:				
Operating Transfer from Other Funds	0	55,824	55,824	7,688
Sale of General Fixed Assets	3,010	3,810	0	1,188
TOTAL OTHER FINANCING SOURCES	3,010	68,034	66,034	8,876
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER SOURCES	(89,971)	4,510	64,511	(15,045)
FUND BALANCE--BEGINNING	347,008	322,772	(24,236)	337,817
FUND BALANCE--ENDING	\$ 268,898	\$ 327,282	\$ 60,282	\$ 322,772

The accompanying notes are an integral part of these financial statements.

TOWN OF DUBACH, LOUISIANA
GENERAL FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 1996 AND 1995

	<u>1996</u>	<u>1995</u>
ASSETS		
Cash on Hand	\$ 200	\$ 400
Cash in Bank	40,652	43,800
Investments	280,309	278,540
Ad Valorem Taxes Receivable (Net of Allowance for Uncollectible Taxes of \$51 and \$80, Respectively)	874	1,211
Tobacco Taxes Receivable	1,140	1,140
State Dept. of Transportation Receivable	0	1,409
Sales Tax Receivable	5,997	3,239
Due from Garbage Fund	471	875
Due from Utility Fund	1,053	2,500
Prepaid Insurance	2,305	2,399
Insurance Deposit	1,874	1,874
TOTAL ASSETS	<u>\$ 342,735</u>	<u>\$ 337,294</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts Payable	\$ 8,810	\$ 6,000
Accrued Payroll	524	680
Deferred Revenue	874	1,211
Payroll Taxes Payable	5,325	5,521
TOTAL LIABILITIES	<u>15,433</u>	<u>14,482</u>
 FUND BALANCE:		
Unreserved—Undesignated	<u>327,282</u>	<u>322,712</u>
TOTAL FUND BALANCE	<u>327,282</u>	<u>322,712</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 342,735</u>	<u>\$ 337,294</u>

The accompanying notes are an integral part of these financial statements.

GENERAL FUND

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

COMBINING AND INDIVIDUAL FUND
AND ACCOUNT GROUP
STATEMENTS AND SCHEDULES

TOWN OF DUBACH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 1998

NOTE 14 – RESTATEMENT OF PRIOR YEAR FINANCIAL STATEMENTS

As of July 1, 1995, the Town of Dubach implemented GASB Statement 24 requiring on-behalf payments to be recognized as revenue and expenditures. During the year ended June 30, 1995, the Town determined the on-behalf payments for the year ended June 30, 1995. The 1995 financial statements were restated to include on-behalf payments as presented in the accompanying financial statements.

The restatement of the 1995 financial statements had no effect on fund balance.

NOTE 15 – COMMUNITY DEVELOPMENT BLOCK GRANT

The Town of Dubach was awarded a Community Development Block Grant in April, 1993 for Sewer Treatment Improvements. Engineering and construction was completed in February, 1998 at a total cost of \$468,217. The Town was required to fund 10% of the construction cost, which totaled \$53,722.

TOWN OF DUBACH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 1999

NOTE 10 – OPERATING LEASE

The Town is committed under a 10 year building lease ending in December, 1999. The lease is considered to be an operating lease. Future minimum lease payments would be as follows:

YEAR ENDING	
1997	1,200
1998	1,200
1999	600
TOTAL	\$ <u>3,000</u>

The Town sub-leases the building for \$150 per month under an oral contract. During 1994, a special arrangement was in effect for part of the year. This arrangement was made by the Town for the occupant of the building to pay \$50 monthly rent. The Town had also negotiated that its rent to the lessor be \$50 per month until such time as the cost of a new roof is reimbursed to the occupant, which occurred in December, 1994.

NOTE 11 – CONTRIBUTED CAPITAL

During the year, contributed capital increased by the following amounts:

	<u>Utility Fund</u>
Contributed Capital, July 1, 1998	\$ 1,069,525
Federal Government – Construction Improvements to Sewer Treatment Facility	535,727
Contributed Capital, June 30, 1999	\$ <u>1,605,252</u>

NOTE 12 – COMPENSATION PAID THE BOARD OF ALDERMAN

The amount of compensation paid each board member for the year ended June 30, 1999, is as follows:

Herschel Cooper	\$ 725
Hebbie Graham	725
Suzanne Harris	725
Darrell McAdams	725
Beth Tatum	725
TOTAL	\$ <u>3,650</u>

NOTE 13 – ON BEHALF PAYMENTS

Employees of the Town of Dubach's Police Department received salary supplements from the State of Louisiana.

TOWN OF DUBACH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 1996

NOTE 7 – CHANGES IN GENERAL FIXED ASSETS (continued)

A summary of proprietary fund type property, plant, and equipment at June 30, 1996, is as follows:

Land	\$ 7,907
Water Plant	727,447
Sewer Plant	469,600
Sewer Treatment Plant	669,317
Furniture and Equipment	<u>1,299</u>
Total	1,875,563
Less Accumulated Depreciation	(713,231)
Net	<u>\$ 1,162,322</u>

NOTE 8 – DEDICATION OF PROCEEDS AND FLOW OF FUNDS – 1/2% SALES AND USE TAX

The parish of Lincoln, in a special election held on November 5, 1975, voted a 1/2% sales and use tax for the purpose of solid waste disposal. The proceeds of the sales tax, after paying reasonable and necessary cost and expenses of collecting and administering the tax and cost of operating and maintaining parishwide solid waste disposal facilities and necessary equipment in connection therewith, is allocated and divided between the Lincoln Parish Police Jury and the incorporated municipalities of the parish according to a formula based upon the ratio that the population of each municipality or entity bears to the total population of the parish as shown by the most recent federal decennial census. The proceeds are restricted for use in the operation and maintenance of solid waste collection facilities, including equipment, furnishings, and other property in connection therewith.

Under the formula for allocation of proceeds, the Town of Dubach received 2.2% of the funds available for allocation during the year ended June 30, 1996.

NOTE 9 – FUND DEFICIT

The total retained earnings deficit in the proprietary fund of \$272,113 arose due to the Town's continued water and sewer service revenue not covering operating costs and depreciation expense. The deficit is expected to continue. There are no plans for rate increases to alleviate this deficit.

TOWN OF DUBACH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 1996

NOTE 2 – CASH AND INVESTMENTS

The Town maintains its cash and investment accounts in various banks, which are insured by the Federal Deposit Insurance Corporation (FDIC). FDIC coverage is \$100,000 for all demand deposits and \$100,000 for all time deposits (time deposits are defined as any interest bearing account.) At June 30, 1996, the bank balance was \$7,734 and the carrying amount was \$6,710 on non-interest bearing accounts, which was all covered by FDIC insurance.

Interest bearing accounts at June 30, 1996, had a bank balance of \$666,727 and carrying amount of \$576,580, which was covered by a \$200,000 FDIC insurance with the remainder of \$466,580 to be covered by collateral other than FDIC insurance which is held by third party institutions in the name of the Town of Dubach.

Besides savings accounts and certificates of deposit, the only other cash the Town has is \$200 of petty cash. Deposits (cash and certificates of deposit) are carried at cost which approximates market value.

NOTE 3 – AD VALOREM TAXES

Taxes are levied on a calendar year basis and are due on December 31. The Town bills and collects its own Ad Valorem taxes. For the 1995 Ad Valorem Taxes, one rate of tax was levied on property within the corporate limits, as follows:

7.2 mills for the general maintenance of the Town. This millage was approved by the Town Council in July 1995, and is the maximum millage that can be assessed without the approval of voters.

For the year ended June 30, 1996, taxes of \$13,750 were levied on property. Taxes receivable at June 30, 1996 consisted of the following:

Taxes Receivable	\$605
Allowance for Uncollectible Taxes	<u>(57)</u>
Net Ad Valorem Taxes Receivable	<u>\$548</u>

NOTE 4 – INTERFUND RECEIVABLE, PAYABLES

	Interfund Receivable	Interfund Payable
General Fund	\$ 1,634	\$ -0-
Special Revenue Funds--		
Garbage Fund	1,660	471
Utility Fund	-0-	3,323
Totals	<u>\$ 3,294</u>	<u>\$ 3,794</u>

TOWN OF DUBACH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 1996

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Water Utility--	
Wells	10 years
Lines and Tanks	30-50 years
Coverage Utility--	
Pump Stations	10 years
Lines	30-50 years
Lift Stations	15 years

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

K. Memorandum Only – Total Columns

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

L. Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Town's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read. Certain amounts for 1995 have been reclassified/restated to conform to the 1996 presentation.

M. Statement of Cash Flows

For the purposes of the Statement of Cash Flows, only non-restricted cash is considered cash.

TOWN OF DUBACH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 1998

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Investments (continued)

Under state law, the Town of Dubach may invest in time certificates of deposit with state banks organized under Louisiana's law and national banks having their principal offices in Louisiana and United States bonds, treasury notes, etc.

F. Bad Debts

Uncollectible amounts due for ad valorem taxes are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable.

G. Short-term Interfund Receivables/Payables

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

H. Prepaid Insurance

Payments made to insurance companies for insurance coverage that will benefit periods beyond June 30, 1998, are recorded as prepaid items in the asset section of the balance sheet.

I. Restricted Assets

The "customer deposit" account is used to report proceeds from customers' meter deposits. A corresponding liability is presented to record these funds held by the enterprise fund.

J. Fixed Assets

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased.

The Town has elected to capitalize public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, sidewalks, and drainage improvements. No depreciation has been provided on general fixed assets.

TOWN OF DUBACH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 1998

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The modified accrual basis of accounting is used by all governmental fund types, trust funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers all governmental revenues as available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred. Purchase of various operating supplies are regarded as expenditures at the time purchased.

Those revenues susceptible to accrual are special assessments, charges for services, and taxes collected locally. Louisiana Community Development Block Grant reimbursements approved, but not yet released by the state are recognized as revenues. Fines, occupational licenses, and franchise fees are not susceptible to accrual because generally they are not measurable until received in cash. Grants requiring expenditure for determining eligibility are recognized as revenue when the expenditure is made.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The Town of Dubach reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

D. Budgetary Practices

The Town of Dubach prepared an operating budget on its governmental and fiduciary fund types for the year ended June 30, 1998, as required by generally accepted accounting principles as applicable to governmental units, and as required by Louisiana law.

Prior to year-end, the Board of Aldermen adopted an amended budget approving additional expenditures and revenue. The amended budget is presented in the Combined Statements of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual and the combining and individual fund statements as appropriate.

E. Investments

Investments are stated at cost or amortized cost. Discounts and premiums on the purchase of investments are amortized over the life of the investment remaining from the date of purchase to the date of maturity.

TOWN OF DUBACH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 1998

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Projects Funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds, and trust funds).

Proprietary Funds--

Enterprise Funds

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing water and sewer service to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided the 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--

Trust and Agency Funds

Trust and agency funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Accounting

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

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., expenses) in net total assets.

TOWN OF DUBACH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Dubach was incorporated under the Lawton Act in 1898. The Town operates under a Mayor–Board of Aldermen form of government. The Town is located in Lincoln Parish, Louisiana.

The accounting and reporting policies of the Town of Dubach conform to generally accepted accounting principles as applied to governmental units. The accounting and reporting procedures conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide and to the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants.

A. Reporting Entity

There were no component units of the Town of Dubach that were not included in the financial reporting entity based on financial accountability to report in conformity with generally accepted accounting principles for the year ended June 30, 1999.

B. Fund Accounting

The accounts of the Town of Dubach are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three broad fund categories and five generic fund types as follows:

Governmental Funds—

General Fund

The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specific purposes.

TOWN OF DUBACH, LOUISIANA
ENTERPRISE FUND - UTILITY FUND
COMPARATIVE STATEMENTS OF CASH FLOWS --
PROPRIETARY FUND TYPE
FOR THE YEARS ENDED JUNE 30, 1995 AND 1994

	1995	1994
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from Customers and Users	\$ 88,287	\$ 85,218
Cash Payments for Goods and Services	(84,897)	(87,088)
Cash Payments to Employees	(42,795)	(42,888)
Net Cash Provided (Used) by Operating Activities	<u>(39,405)</u>	<u>14,902</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Investments	(28,284)	(81,921)
Purchase of Restricted Assets	(25,870)	1,814
Proceeds from Sale of Investments	81,821	85,825
Proceeds from Sale of Restricted Investments	21,380	0
Interest from Investments	11,682	4,038
Purchase of Plant Equipment	(882)	(14,804)
Construction of Assets	(881,848)	(14,928)
Net Cash Provided (Used) by Investing Activities	<u>(327,448)</u>	<u>(322,144)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Operating Transfers from (to) Other Funds	(22,081)	(5,228)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(22,081)</u>	<u>(5,228)</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:		
Grant for Construction Received	236,727	14,928
Net Cash Provided by Financing Activities	<u>236,727</u>	<u>14,928</u>
NET INCREASE (DECREASE) IN CASH	(41,617)	1,480
CASH AT BEGINNING OF YEAR	42,172	47,851
CASH AT END OF YEAR	\$ 7,853	\$ 48,331
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ (88,822)	(42,142)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities -		
Depreciation	54,943	42,648
Changes in Assets and Liabilities Which Required or Provided Cash:		
(Increase) Decrease in Accounts Receivable	(3,915)	575
(Increase) Decrease in Prepaid Insurance	(7)	13
Increase (Decrease) in Accrued Liabilities	37	(208)
Increase (Decrease) in Accounts Payable	(18,388)	12,028
Increase (Decrease) in Sales Tax Payable	50	(1)
Increase in Customers' Motor Deposits	87	1,388
Total Adjustments	<u>40,777</u>	<u>57,858</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (37,825)</u>	<u>14,901</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF DUBACH, LOUISIANA
ENTERPRISE FUND
UTILITY FUND

COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND
CHANGES IN RETAINED EARNINGS -- PROPRIETARY FUND TYPE
FOR THE YEARS ENDED JUNE 30, 1995 AND 1994

	1995	1994
OPERATING REVENUES:		
Water Sales	\$ 74,848	\$ 81,132
Sewer Sales	25,502	19,208
Delinquent charges	3,352	3,079
Miscellaneous	52	0
TOTAL OPERATING REVENUES	<u>103,754</u>	<u>103,419</u>
OPERATING EXPENSES:		
Accounting and Audit Fees	3,000	3,000
Administrative Fees	0	1,000
Depreciation	84,848	42,514
Insurance	4,400	4,021
Miscellaneous	308	74
Operations and Maintenance of System	48,766	13,238
Office Supplies, Postage, and Printing	3,040	1,081
Salaries-- Office	13,172	12,517
Salaries-- Other	22,019	19,894
Salaries-- Superintendent	3,541	3,890
Sewer Plant Inspection Fees	826	1,200
Taxes -- Payroll	3,274	3,368
Utilities	13,817	13,898
TOTAL OPERATING EXPENSES	<u>172,300</u>	<u>125,306</u>
OPERATING INCOME (LOSS)	<u>(68,546)</u>	<u>(21,887)</u>
NON-OPERATING REVENUES:		
Interest Income	9,121	18,581
TOTAL NON-OPERATING REVENUES	<u>9,121</u>	<u>18,581</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(59,425)</u>	<u>(3,306)</u>
TRANSFERS FROM (TO) OTHER FUNDS:		
General Fund	(13,894)	(7,897)
TOTAL TRANSFERS	<u>(13,894)</u>	<u>(7,897)</u>
NET INCOME (LOSS)	<u>(73,319)</u>	<u>(11,199)</u>
RETAINED EARNINGS (DEFICIT) -- BEGINNING	<u>(193,888)</u>	<u>(184,341)</u>
RETAINED EARNINGS (DEFICIT) -- ENDING	<u>\$ (273,117)</u>	<u>(193,888)</u>

The accompanying notes are an integral part of these financial statements.

FIDUCIARY FUNDS

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE--</u>	<u>FAVORABLE</u>	<u>(UNFAVORABLE)</u>
\$	0 \$	0 \$	0 \$	0	0
	880	730			150
	0	0			0
	0	0			0
	0	0			0
	0	0			0
	0	0			0
	50	0			50
	<u>740</u>	<u>730</u>			<u>110</u>
	1,240	1,270			(30)
	0	0			0
	0	0			0
	0	0			0
	0	0			0
	0	0			0
	<u>1,240</u>	<u>1,270</u>			<u>(30)</u>
	(500)	(540)			(40)
	0	0			0
	0	0			0
	<u>0</u>	<u>0</u>			<u>0</u>
	0	0			0
	<u>0</u>	<u>0</u>			<u>0</u>
\$	<u>(500)</u>	<u>(540)</u>			<u>(40)</u>
	<u>14,060</u>				
\$	<u>13,618</u>				

TOWN OF DUBACH, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
-- BUDGET AND ACTUAL -- ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1995

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VAR. -- FAVORABLE	BUDGET	ACTUAL	VAR. -- FAVORABLE
REVENUES:						
Taxes	\$ 68,700	\$ 78,770	\$ 9,070	\$ 19,100	\$ 23,859	\$ 4,759
Interest	19,500	20,200	700	2,100	4,700	2,600
Licenses	22,500	23,731	1,231	0	0	0
Intergovernmental	5,219	5,499	2,277	0	0	0
On Behalf Revenue	4,700	4,884	(200)	0	0	0
Charges for Services	0	0	0	20,000	20,480	(1,520)
Fees	30,000	42,230	12,230	0	0	0
Miscellaneous	5,200	5,007	(193)	0	0	0
TOTAL REVENUES	192,289	176,023	(16,266)	41,200	48,039	6,839
EXPENDITURES:						
General Government	70,228	66,373	11,851	0	0	0
Fire	800	660	(140)	0	0	0
Police	102,080	84,510	4,570	0	0	0
Highways and Streets	20,510	20,571	2,809	0	0	0
Sanitation	0	0	0	44,535	41,535	3,000
Capital Outlay	42,084	47,408	(4,324)	0	0	0
TOTAL EXPENDITURES	245,702	221,547	(14,155)	44,535	41,535	3,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(53,413)	(45,524)	28,407	(1,335)	6,500	3,834
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	0	55,024	55,024	0	0	0
Operating Transfers Out	0	0	0	0	(1,680)	(1,680)
Sale of General Fixed Assets	3,212	3,212	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	3,212	58,236	55,024	0	(1,680)	(1,680)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER SOURCES	(50,201)	4,510	84,511	(1,335)	2,820	4,254
FUND BALANCE -- BEGINNING	247,900	202,772	(24,228)	68,000	73,107	7,107
FUND BALANCE -- ENDING	\$ 208,699	\$ 207,282	\$ 80,289	\$ 66,665	\$ 75,927	\$ 11,261

The accompanying notes are an integral part of these financial statements.

TOWN OF DUBACH, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES—ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1999

	GOVERNMENTAL FUND TYPES			FIDUCIARY	TOTALS	
	SPECIAL			FUND TYPE		
	GENERAL FUND	REVENUE FUNDS	CAPITAL PROJECTS	TRUST FUND	(MEMORANDUM ONLY) 1998	1999
REVENUES						
Taxes	\$ 73,770	\$ 30,059	\$ 0	\$ 0	\$ 4,029	\$ 78,237
Interest	20,250	4,758	1,801	730	27,730	23,689
Licenses	23,791	0	0	0	23,791	23,115
Intergovernmental	5,495	0	10,000	0	15,495	7,830
On-Delinq Revenue	4,484	0	0	0	4,484	3,120
Charges for Services	0	20,480	0	0	20,480	22,340
Fines	42,232	0	0	0	42,232	62,702
Miscellaneous	5,037	0	0	0	5,037	3,179
TOTAL REVENUES	178,029	45,037	11,801	730	299,979	228,214
EXPENDITURES						
General Government	58,375	0	0	1,278	59,733	61,815
Fire	863	0	0	0	863	863
Police	58,510	0	0	0	58,510	68,020
Highways and Streets	26,571	0	0	0	26,571	17,439
Sanitation	0	41,528	0	0	41,528	45,851
Capital Outlay	47,426	0	10,123	0	57,549	58,327
TOTAL EXPENDITURES	231,145	41,528	10,123	1,278	284,074	247,147
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(53,116)	4,509	1,678	(548)	(47,795)	(20,933)
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	55,024	0	0	0	55,024	7,898
Operating Transfers Out	0	(1,680)	(20,392)	0	(22,072)	0
Sale of General Fixed Assets	3,010	0	0	0	3,010	1,588
TOTAL OTHER FINANCING SOURCES (USES)	58,034	(1,680)	(20,392)	0	35,964	9,486
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	4,918	2,829	(18,714)	(548)	(11,031)	(12,107)
FUND BALANCE—BEGINNING	322,772	73,107	20,522	14,285	441,687	453,774
FUND BALANCE—ENDING	\$ 327,690	\$ 75,936	\$ 0	\$ 13,737	\$ 418,363	\$ 441,667

The accompanying notes are an integral part of these financial statements.

TOWN OF DUBACH, LOUISIANA
 COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS (CONTINUED)
 JUNE 30, 2008

	GOVERNMENTAL FUND TYPES		PROPRIETARY FUND TYPE		INDUSTRY FUND TYPE		ACCOUNT GROUPS		TOTALS
	GENERAL FUND	REVENUE FUNDS	CAPITAL PROJECTS	ENTERPRISE FUND	TRUST FUND	FIXED ASSETS	MEMORANDUM ONLY	TOTAL	
LIABILITIES AND FUND EQUITY									
LIABILITIES									
Accounts Payable	\$ 6,070	\$	\$	\$ 3,320	\$	\$	\$	\$ 9,390	\$ 27,376
Accrued Expenses	6,000	0	0	403	0	0	0	6,803	6,972
Due to Other Governmental Units	0	0	0	0	0	0	0	0	606
Due to Other Funds	0	471	0	3,653	0	0	0	4,124	6,000
Deferred Revenue	874	0	0	0	0	0	0	874	11,271
Payable from Restricted Assets	0	0	0	20,871	0	0	0	20,871	20,674
Customer Deposits	15,453	878	0	27,857	50	0	0	44,238	47,852
TOTAL LIABILITIES									
EQUITY:									
Contributed Capital	0	0	0	1,899,259	0	0	0	1,901,259	1,046,528
Investment in General Fixed Assets	0	0	0	0	0	0	0	0	260,346
Retained Earnings--									
Unexpended	0	0	0	(273,193)	0	0	0	(273,193)	(703,666)
Fund Balances--									
Reserved for Perpetual Care	0	0	0	0	12,898	0	0	12,898	12,898
Unreserved and Undesignated	627,282	75,098	0	0	752	0	0	703,132	458,171
TOTAL EQUITY	627,282	75,098	0	1,626,066	13,650	0	0	3,342,102	1,864,680
TOTAL LIABILITIES AND EQUITY	\$ 343,735	\$ 75,668	\$ 0	\$ 2,525,826	\$ 13,650	\$ 0	\$ 0	\$ 3,069,270	\$ 1,893,732

The accompanying notes are an integral part of these financial statements.

TOWNSHIP OF DURBACH, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1998

	GOVERNMENTAL FUND TYPES		PROPRIETARY FUND TYPE		ACCOUNT GROUPS	TOTALS
	GENERAL FUND	SPECIAL FUND	ENTERPRISE FUND	TRUST FUND		
ASSETS						
Cash	\$ 45,002	\$ 2,903	\$ 0	\$ 7,523	\$ 781	\$ 55,209
Investments	280,339	64,892	0	132,658	0	477,889
Investments-Non-spendable	0	0	0	12,055	0	12,055
Accounts Receivable	0	0	0	14,498	0	14,498
Amounts Due to Other Funds	0	0	0	1,285	0	1,285
Taxes Receivable--Net	874	0	0	0	0	874
Due from Other Governmental Units	6,727	1,468	0	0	0	8,195
Due from Other Funds	1,024	1,892	0	0	0	2,916
Prepaid Insurance	2,265	859	0	46	0	3,170
Insurance Deposit	1,204	0	0	0	0	1,204
Restricted Assets--						
Cash	0	0	0	5,076	0	5,076
Investments	0	0	0	15,053	0	15,053
Land and Buildings	0	0	0	0	141,453	141,453
Equipment	0	0	0	0	172,088	172,088
Other Improvements	0	0	0	0	781	781
Utility Plant and Equipment	0	0	0	0	0	0
Accumulated Depreciation	0	0	0	1,672,525	0	1,672,525
TOTAL ASSETS	\$ 346,725	\$ 73,945	\$ 0	\$ 1,703,695	\$ 13,877	\$ 2,135,242
						\$ 2,135,242

The accompanying notes are an integral part of these financial statements.

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS—OVERVIEW)**

DON M. McGENEE

is Professor-Accounting Cooperative

P.O. Box 1344

888 South Thruway

Burrise, Louisiana 71275-1344

INDEPENDENT AUDITOR'S REPORT

Honorable Stephen Harmons, Mayor
and Board of Aldermen
Town of Dubach
Dubach, Louisiana 71229

I have audited the accompanying general purpose financial statements and the combining and account group financial statements of the Town of Dubach, Louisiana, as of and for the year ended June 30, 1995, and the individual fund financial statements of the Town of Dubach as of and for the years ended June 30, 1995 and 1996, as listed in the table of contents. These financial statements are the responsibility of the Town's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Dubach, as of June 30, 1995, and the results of its operations and the cash flows of its proprietary fund for the year then ended in conformity with generally accepted accounting principles. Also, in my opinion, the combining and individual fund and account group financial statements as of June 30, 1996, and for the year then ended and the individual fund financial statements as of June 30, 1995, and for the year then ended present fairly, in all material respects, the financial position of each of the individual funds and account group of the Town of Dubach, Louisiana, as of June 30, 1996, and the financial position of each of the individual funds as of June 30, 1995, and the results of operations of such funds and the cash flows of its proprietary fund for the years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated October 8, 1996 on my consideration of the Town of Dubach's internal control structure and a report dated October 8, 1996 on its compliance with laws and regulations.



Don M. McGee
Certified Public Accountant
October 8, 1996

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TOWN OF DUBACH, LOUISIANA
FINANCIAL STATEMENTS
JUNE 30, 1995

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STATE OF LOUISIANA
OFFICE OF THE
COMPTROLLER OF PUBLIC ACCOUNTS
BAGNOLE, LOUISIANA

TOWN OF DUBACH,
LOUISIANA

FINANCIAL STATEMENTS
JUNE 30, 1996

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

Release Date MAY 26 1997

INTERNAL CONTROL REPORT
PAGE TWO

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my 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.

The Town of Dubach has too few personnel involved in accounting systems to have adequate separation of duties for internal control.

A material weakness is a reportable condition in which design or operation of one or more of internal control structure elements does not reduce to a relatively low level risk that errors or irregularities in amounts that would be material in relation to 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.

My 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 weakness as defined above. However, I noted the reportable condition described above involving the internal control structure and its operation to be a material weakness as defined above. These conditions were considered in determining the nature, timing, and extent of the procedures in my audit of the financial statements of the Town of Dubach, Louisiana, for the year ended June 30, 1996.

This report is intended for the information of management of the Town of Dubach, the Louisiana Division of Administration, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Don M. McGhee
Certified Public Accountant
October 8, 1996

DON M. McNEER

(A Professional Accounting Corporation)

P.O. Box 1388

550 North Tappan

Ruston, Louisiana 71273-1388

**INDEPENDENT AUDITORS REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Honorable Stephen Hammons, Mayor
and Board of Aldermen
Town of Dubach
Dubach, Louisiana 71225

I have audited the general purpose financial statements of the Town of Dubach, Louisiana, as of and for the year ended June 30, 1995, and have issued my report thereon dated October 5, 1995.

I conducted my audit in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of The United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Town of Dubach, Louisiana, 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 executed 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 to 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 my audit of the general purpose financial statements of the Town of Dubach, Louisiana, for the year ended June 30, 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

OTHER SUPPLEMENTARY REPORTS

TOWN OF DUBACH, LOUISIANA
COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS
JUNE 30, 1996 AND 1995

	1996	1995
GENERAL FIXED ASSETS		
Land and Buildings	\$ 141,450	\$ 138,222
Equipment	170,950	129,342
Improvements Other Than Buildings	701	751
TOTAL GENERAL FIXED ASSETS	\$ 313,202	\$ 268,315
INVESTMENT IN GENERAL FIXED ASSETS		
Property Acquired Prior to 7-1-63	\$ 10,815	\$ 10,815
Property Acquired After 7-1-63 from ---		
General Obligation Bonds	51,867	51,867
General Fund	116,231	65,755
Federal Revenue Sharing	32,799	19,504
Law Enforcement	4,574	3,445
Garbage Fund	23,000	23,000
Donations	37,000	37,000
State Grants	30,960	30,960
TOTAL INVESTMENTS IN GENERAL FIXED ASSETS	\$ 313,202	\$ 268,315

TOWN OF DUBACH, LOUISIANA
 FIDUCIARY FUND
 HAMILTON MEMORIAL CEMETERY TRUST FUNDS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED JUNE 30, 1999
 WITH COMPARATIVE TOTALS
 FOR THE YEAR ENDED JUNE 30, 1998

	NON		TOTALS	
	EXPENDABLE TRUST FUND	EXPENDABLE TRUST FUND	1999	1998
REVENUES				
Contributions	\$	\$	\$	\$
Interest on Investment	750	0	750	667
TOTAL REVENUES	<u>750</u>	<u>0</u>	<u>750</u>	<u>717</u>
EXPENDITURES				
Supplies and Maintenance	0	1,078	1,078	852
TOTAL EXPENDITURES	<u>0</u>	<u>1,078</u>	<u>1,078</u>	<u>852</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	750	(1,078)	(348)	-435
OTHER SOURCES (USES)				
Operating Transfers In (Out)	(750)	750	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER SOURCES	0	(348)	(348)	-435
FUND BALANCE-- BEGINNING OF YEAR	<u>13,895</u>	<u>1,370</u>	<u>14,265</u>	<u>13,691</u>
FUND BALANCE-- END OF YEAR	<u>\$ 12,895</u>	<u>\$ 752</u>	<u>\$ 13,647</u>	<u>\$ 14,265</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF DUBACH, LOUISIANA
 FIDUCIARY FUND
 HAMILTON MEMORIAL CEMETERY TRUST FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 1995
 WITH COMPARATIVE TOTALS AS OF
 JUNE 30, 1994

	MON EXPENDABLE TRUST FUND	EXPENDABLE TRUST FUND	TOTALS	
			1994	1995
ASSETS				
Cash in Bank	\$ 0	\$ 781	\$ 781	\$ 1,441
Investments	12,095	0	12,095	12,095
TOTAL ASSETS	\$ 12,095	\$ 781	\$ 13,877	\$ 14,537
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Accounts Payable	\$ 0	\$ 59	\$ 59	\$ 71
TOTAL LIABILITIES	0	59	59	71
FUND BALANCE:				
Reserved for Perpetual Care	12,095	0	12,095	12,095
Unreserved and Undesignated	0	732	732	1,370
TOTAL FUND BALANCE	12,095	732	13,827	14,465
TOTAL LIABILITIES AND FUND BALANCE	\$ 12,095	\$ 781	\$ 13,877	\$ 14,932

The accompanying notes are an integral part of these financial statements.

FIDUCIARY FUNDS

Trust and agency funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

NON-EXPENDABLE TRUST FUNDS--

Hamilton Memorial Cemetery Trust Fund-- To account for monies contributed by private donors for investment such that the earnings can provide for the maintenance and care of the Hamilton Memorial Cemetery. The principal amounts of these gifts are to remain intact.

EXPENDABLE TRUST FUNDS--

Hamilton Memorial Cemetery Trust Fund-- To account for receipt and disbursement of monies from the investment earnings from the non-expendable trust fund described above, expendable contributions, and sales of cemetery lots.

TOWN OF DUBACH, LOUISIANA
ENTERPRISE FUND
UTILITY FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 1998 AND 1997

	1998	1997
ASSETS		
CURRENT ASSETS:		
Cash	\$ 7,893	\$ 48,170
Investments -- Certificates of Deposit	100,880	188,330
Accounts Receivable	14,800	10,794
Account Interest	1,585	4,905
Prepaid Insurance	80	70
TOTAL CURRENT ASSETS	125,218	248,269
RESTRICTED ASSETS:		
La. Community Development Block Grant -- Cash	1	508
Customers' Deposit Account -- Cash	5,017	18,817
Customers' Deposit Account -- Certificate of Deposit	15,853	8,907
TOTAL RESTRICTED ASSETS	20,871	28,232
PLANT AND EQUIPMENT:		
Plant and Equipment at Cost, Net of Accumulated Depreciation of \$710,231 and \$658,285, Respectively	1,162,222	625,345
TOTAL PLANT AND EQUIPMENT	1,162,222	625,345
TOTAL ASSETS	\$ 1,308,086	\$ 898,981
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
CURRENT LIABILITIES		
Accrued Payroll & Other Expenses	\$ 188	\$ 181
Accounts Payable	3,000	13,700
Sales Tax Payable	265	595
Due to Other Governmental Units	0	595
Due to Sewerage Fund	1,880	2,708
Due to General Fund	1,183	2,585
TOTAL CURRENT LIABILITIES	6,796	20,644
CURRENT LIABILITIES (Payable from Restricted Assets)		
Customers' Meter Deposits	20,871	20,704
TOTAL CURRENT LIABILITIES (from Restricted Assets)	20,871	20,704
TOTAL LIABILITIES	27,667	41,348
FUND EQUITY:		
CONTRIBUTED CAPITAL		
Municipality	85,000	85,000
Federal Grant	184,148	194,148
Federal Grant -- Community Development Block Grant (State Grant)	814,375	77,843
	701,738	701,738
TOTAL CONTRIBUTED CAPITAL	1,585,252	1,048,525
RETAINED EARNINGS (DEFICIT) -- UNRESERVED		
	(273,113)	(193,589)
TOTAL FUND EQUITY	1,302,139	854,936
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,308,086	\$ 898,981

The accompanying notes are an integral part of these financial statements.

ENTERPRISE FUND

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs (expenses, 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 the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

UTILITY FUND--

To account for the provision of water and sewer services to residents of the Town. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

TOWN OF DUBACH, LOUISIANA
 CAPITAL PROJECTS FUND - JAMES LAKE PARK
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED JUNE 30, 1995 AND 1994

	1994	1995
REVENUES		
Interest Income	\$ 65	66
Pland Development Grant	10,080	0
TOTAL REVENUES	10,145	66
EXPENDITURES		
Capital Outlay	10,139	0
TOTAL EXPENDITURES	10,139	0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(6)	66
FUND BALANCE--BEGINNING	66	0
FUND BALANCE--ENDING	\$ 60	66

The accompanying notes are an integral part of these financial statements.

TOWN OF DUBACH, LOUISIANA
 CAPITAL PROJECTS FUND - JAMES LAKE PARK
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 1998 AND 1995

	1998	1995
ASSETS		
Cash in Bank - Restricted	\$ 0	\$ 10,000
TOTAL ASSETS	\$ 0	\$ 10,000
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Deferred Revenue	0	10,000
TOTAL LIABILITIES	\$ 0	\$ 10,000
FUND BALANCE		
Unreserved--Undesignated	0	0
TOTAL LIABILITIES AND FUND BALANCE	\$ 0	\$ 10,000

The accompanying notes are an integral part of these financial statements.

TOWN OF DUBACH, LOUISIANA
 CAPITAL PROJECTS FUND—CAPITAL OUTLAY
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE
 FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	1996	1995
REVENUES		
Interest Income	\$ 1,800	\$ 1,200
TOTAL REVENUES	1,800	1,200
EXPENDITURES		
TOTAL EXPENDITURES	0	0
EXCESS OF REVENUES OVER EXPENDITURES	1,800	1,200
OTHER FINANCING USES:		
Operating Transfers to Other Funds	(20,500)	0
TOTAL OTHER FINANCING USES	(20,500)	0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	(21,454)	1,200
FUND BALANCE—BEGINNING	31,484	30,172
FUND BALANCE—ENDING	\$ 0	\$ 31,484

The accompanying notes are an integral part of these financial statements.

TOWN OF DUBACH, LOUISIANA
CAPITAL PROJECTS FUND—CAPITAL OUTLAY
COMPARATIVE BALANCE SHEETS
JUNE 30, 1996 AND 1995

	<u>1996</u>	<u>1995</u>
ASSETS		
Certificate of Deposit—Restricted	\$ <u> 0</u>	\$ <u>31,454</u>
TOTAL ASSETS	\$ <u> 0</u>	\$ <u>31,454</u>
LIABILITIES AND FUND BALANCE		
TOTAL LIABILITIES	\$ <u> 0</u>	\$ <u> 0</u>
FUND BALANCE		
Unreserved— Undesignated	<u> 0</u>	<u>31,454</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u> 0</u>	\$ <u>31,454</u>

The accompanying notes are integral part of these financial statements.

TOWN OF DUBACH, LOUISIANA
CAPITAL PROJECTS FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1999
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1998

	CAPITAL OUTLAY	JAMES LAKE PARK	TOTALS	
			1999	1998
REVENUES:				
Interest Income	\$ 1,928	\$ 83	\$ 2,011	\$ 1,929
Road Development Grant	0	10,085	10,085	0
TOTAL REVENUES	<u>1,928</u>	<u>10,085</u>	<u>12,096</u>	<u>1,929</u>
EXPENDITURES:				
Capital Outlay	0	10,133	10,133	0
TOTAL EXPENDITURES	<u>0</u>	<u>10,133</u>	<u>10,133</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,928	(88)	1,868	1,929
OTHER FINANCING USES:				
Operating Transfers to Other Funds	(20,380)	0	(20,380)	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(20,380)</u>	<u>0</u>	<u>(20,380)</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	(21,494)	(88)	(21,922)	1,929
FUND BALANCE -- BEGINNING	31,454	68	31,522	30,172
FUND BALANCE -- ENDING	\$ 0	\$ 0	\$ 0	\$ 31,522

The accompanying notes are an integral part of these financial statements.

TOWN OF DUBACH, LOUISIANA
 CAPITAL PROJECTS FUND
 COMBINING BALANCE SHEET
 JUNE 30, 1995
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1994

	CAPITAL OUTLAY	JAMES LAKE PARK	TOTALS	
			1994	1995
ASSETS				
Cash in Bank--Restricted	\$ 0	\$ 0	\$ 0	\$ 10,000
Certificate of Deposits--Restricted	0	0	0	31,454
TOTAL ASSETS	\$ 0	\$ 0	\$ 0	\$ 41,454
LIABILITIES AND FUND BALANCE				
(LIABILITIES)				
Deferred Revenue	\$ 0	\$ 0	\$ 0	\$ 10,000
TOTAL LIABILITIES	0	0	0	10,000
FUND BALANCE				
Unreserved--Undesignated	0	0	0	31,454
TOTAL LIABILITIES AND FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 41,454

The accompanying notes are an integral part of these financial statements.

CAPITAL PROJECTS FUND

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds, and trust funds).

CAPITAL OUTLAY FUND—

To account for a \$10,000 grant, provided under Act 752 of the 1980 Louisiana Legislature and its related investment income. All grant principal and investment earnings are restricted to capital expenditures.

JAMES LAKE PARK FUND—

To account for a \$10,000 Rural Development Grant, provided by the State of Louisiana, and its related investment income. All grant principal and investment earnings are restricted to approved capital expenditures for James Lake Park.

TOWN OF DUBACH, LOUISIANA
GARBAGE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1996
WITH COMPARATIVE ACTUAL AMOUNTS
FOR THE YEAR ENDED JUNE 30, 1995

	1996		VARIANCE -- FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	BUDGET	ACTUAL		
REVENUES:				
Garbage Fees	\$ 22,500	\$ 20,480	\$ (1,920)	22,342
Town's Portion of 1/2% Sales Tax	18,500	20,888	1,788	17,883
Interest on Investments	1,500	4,792	2,892	2,157
TOTAL REVENUES	43,000	46,072	2,872	41,264
EXPENDITURES:				
Insurance	6,000	4,206	1,792	4,219
Legal & Accounting	0	400	(400)	0
Other Expenses	750	366	382	675
Salaries	29,500	29,006	494	29,423
Taxes--Payroll	2,300	2,228	72	2,209
Travel Expenses	4,800	4,000	770	4,428
Utilities	1,245	1,236	9	828
TOTAL EXPENDITURES	44,395	41,236	3,059	40,861
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,395)	4,836	6,234	1,123
OTHER FINANCING USES				
Operating Transfers to General Fund	0	(1,692)	(1,692)	0
TOTAL OTHER FINANCING USES	0	(1,692)	(1,692)	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER SOURCES	(1,395)	2,950	4,284	1,123
FUND BALANCE--BEGINNING	60,000	73,107	1,107	71,884
FUND BALANCE--ENDING	\$ 61,665	\$ 75,866	\$ 1,101	\$ 73,107

The accompanying notes are an integral part of these financial statements.

TOWN OF DUBACH, LOUISIANA
GARBAGE FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 1996 AND 1995

	<u>1996</u>	<u>1995</u>
ASSETS		
Cash in Bank	\$ 7,840	\$ 1,504
Investments	64,892	62,172
Accounts Receivable -- Lincoln Parish Police Jury	1,494	1,491
Prepaid Insurance	809	1,070
Due from Utility Fund	<u>1,860</u>	<u>2,766</u>
TOTAL ASSETS	\$ <u>76,895</u>	\$ <u>74,903</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accrued Payroll	\$ 80	\$ 188
Accounts Payable	210	766
Due to General Fund	<u>471</u>	<u>675</u>
TOTAL LIABILITIES	<u>761</u>	<u>1,629</u>
 FUND BALANCE:		
Unreserved -- Undesignated	<u>76,034</u>	<u>73,107</u>
TOTAL FUND BALANCE	<u>76,034</u>	<u>73,107</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>76,845</u>	\$ <u>74,800</u>

The accompanying notes are an integral part of these financial statements.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specific purposes.

GARBAGE FUND--

To account for the receipt and use of the Town's portion of a 1/2% sales and use tax levied by the Lincoln Parish Police Jury and for a related charge for garbage service levied by the Town. The tax proceeds are dedicated to operation and maintenance of solid waste collection and disposal facilities.

TOWN OF DUBACH, LOUISIANA
 GENERAL FUND
 SUPPORTING SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 1995
 WITH COMPARATIVE ACTUAL AMOUNTS
 FOR THE YEAR ENDED JUNE 30, 1995

	1995		VARIANCE -- FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	BUDGET	ACTUAL		
STREET DEPARTMENT				
Insurance	\$ 400	\$ 411	(11)	554
Maintenance Supplies and Expense	2,200	2,488	(288)	3,080
Miscellaneous	150	43	107	488
Police Jury	7,000	6,405	595	0
Salaries	6,000	4,558	1,441	0
Taxes -- Payroll	450	345	111	0
Utilities	13,300	12,278	1,024	13,047
TOTAL STREET DEPARTMENT	<u>29,310</u>	<u>28,571</u>	<u>739</u>	<u>17,429</u>
CAPITAL OUTLAY	<u>\$ 42,884</u>	<u>\$ 47,428</u>	<u>(4,544)</u>	<u>39,307</u>

TOWN OF DUBACH, LOUISIANA
GENERAL FUND
SUPPORTING SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE YEAR ENDED JUNE 30, 1995
WITH COMPARATIVE ACTUAL AMOUNTS
FOR THE YEAR ENDED JUNE 30, 1994

	1994		VARIANCE— FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	BUDGET	ACTUAL		
GENERAL GOVERNMENT				
Alderman's Fees	\$ 3,750	\$ 3,800	150	3,250
Election Expense	0	0	0	442
Insurance	12,000	3,575	8,425	3,002
Lease	1,200	1,200	0	900
Legal and Accounting Fees	7,200	4,744	2,456	5,124
Maintenance	6,500	6,422	78	6,950
Mayor's Salary	7,000	6,750	250	7,200
Municipal Debt	350	315	35	255
Office Supplies	3,000	3,425	(425)	2,705
Miscellaneous	2,175	3,255	(1,080)	2,025
Salaries—Office	17,150	17,319	(169)	15,400
Salaries—Other	950	815	135	894
Taxes—Payroll	2,250	2,220	30	1,975
Telephone	2,500	2,415	(85)	1,900
Travel	1,450	1,375	75	1,250
Utility Expense	2,500	1,825	675	2,215
TOTAL GENERAL GOVERNMENT	70,225	58,375	11,850	61,265
FIRE DEPARTMENT				
Insurance	400	400	(200)	400
Truck Maintenance	100	50	50	50
TOTAL FIRE DEPARTMENT	500	450	(150)	850
POLICE DEPARTMENT				
Auto Maintenance	3,500	3,440	60	3,451
Auto Operating Expense	5,800	5,215	(715)	6,129
Court Management Information System	0	445	(445)	835
Insurance	11,000	6,027	2,973	5,224
LA Law Enforcement Commission	2,000	572	1,428	1,554
Miscellaneous	400	120	274	122
Salaries	68,020	67,488	(532)	58,729
On-Benefit Payments	4,700	4,484	216	3,120
Supplies	3,000	1,534	1,466	1,485
Taxes—Payroll	5,850	5,475	175	4,822
Telephone	710	727	(17)	283
TOTAL POLICE DEPARTMENT	\$ 102,580	\$ 86,570	4,070	\$ 88,050