

SHREVEPORT PARISH COUNCIL
 Bogalouville, Louisiana

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Comprehensive Annual Financial Report
 As of and for the Year ended December 31, 1999

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June 03, 2000

Honorable Parish President J. Mitchell Owsen, Jr.
And Members of the Parish Council
Parish of Iberville
Plaquemine, Louisiana 70765-0589

Dear Parish President and Council Members:

We are pleased to submit the Comprehensive Annual Financial Report (CAFR) for the Iberville Parish Government for the year ended December 31, 1999. In spite of decreased sales tax revenues for the third consecutive year, the report reflects the increased fiscal stability of parish government as a result of the home rule charter form of government and the leadership of our parish president and council.

The parish is managing its financial affairs with prudence and safety. We seek to maximize services to the people of Iberville Parish with the least expenditure of our general fund dollars. To the extent possible, we have leveraged our funds with matching local, state, and federal monies.

The Finance Department prepared this report using generally accepted accounting principles (GAAP). We believe the data, as presented, are accurate in all material respects, that it is presented in a manner designed to set forth fairly the financial position and results of operations of the parish as measured by the financial activities of its various funds and account groups, and that all disclosures necessary to enable readers to gain a maximum understanding of parish financial affairs have been included. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the local government.

The CAFR is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes a table of contents, this letter of transmittal, a list of principal officials, and the government's organizational chart. The financial section includes the independent auditor's report on the financial statements and schedules, the general-purpose financial statements, and the combining, individual fund and account group statements and schedules. The statistical section includes selected financial and non-financial data, as well as demographic data to aid CAFR users and others in understanding the financial activities of the parish.

The parish is required to undergo an annual single audit in conformance with the provisions of the Single Audit Act of 1996 and the U. S. Office of Management and Budget Circular A-133.

Audits of States, Local Governments, and Non-Profit Organizations. Information related to this single audit, including the Schedule of Expenditures of Federal Awards, Standard Form SF-SAC, findings and recommendations, and the auditors' reports on the internal control structure and compliance with applicable laws and regulations are available. We filed two copies of the CAFR with the Berwick Parish Clerk of Court's Office.

The financial statements included are those of the various departments, agencies, and other organizational units governed by the parish president and council. The criteria of evaluation used are those established by the Governmental Accounting Standards Board (GASB) that defines the parish government's reporting entity. The criteria deal with the legal status and selection of the governing authority, fiscal interdependency, imposition of will and the financial benefit or burden relationship between the component units.

The primary government includes the parish (all departments and agencies under the auspices of the parish president and the parish council), the Berwick Parish Utility Department, and various fire departments. The component units include the Library, Parks and Recreation, Water Districts 2, 3, and 4. The report often discloses presentations of the primary government and the component units. A complete explanation of the financial reporting entity is included in Note 1, Summary of Significant Accounting Policies.

The parish provides a range of services to the general public including fire protection, 911, public works, public health, social services, economic development, tourism, construction of streets, maintenance of streets, sewerage, drainage, other infrastructure, general administration, and solid waste disposal. Through our component units we provide Parks and Recreation, Libraries, and water.

ECONOMIC CONDITION AND OUTLOOK

One of the original 19 parishes, Berwick was created on March 31, 1807. It is located in northeastern Louisiana, approximately nine miles from the capital, Baton Rouge. The western half of the parish lies within the Atchafalaya Basin. The basin encompasses approximately 274,000 acres of marsh, swamps and open water. The majority of this area is either under water or susceptible to periodic flooding. There is very little development within this area. Other than recreation and sporting activities, the predominant land use in the basin is aquaculture and agricultural in nature. Most urban and agriculturally developed areas of the parish are located in the north central and eastern regions. These areas are on high land built on bayous, which drain the area.

Several petrochemical industries line the east and west banks of the Mississippi River running through Berwick Parish. Products range from refined chemical compounds, piping, fertilizers and refrigerants, to household products and pharmaceuticals. Local industry creates the majority of jobs within the parish. The tax paid and purchases made within the parish by local industry are significant to the parish's tax base and local economy.

Berwick Parish is well linked to surrounding parishes by major transportation routes consisting of LA Highway 1, LA 36, LA 75 and LA 77.

Based on 1995 Census information the population of Iberville Parish is 31,073. The minority population of the parish is 14,777 or 47.5% of the total population. The overall poverty rate within Iberville Parish is 26.3%. The unemployment rate is approximately 6.62% for 1996. The largest municipality is Plaquemine, the parish seat of government. Plaquemine has a population of approximately 8,000 people. Other towns of considerably less population include White Castle, Mangrove, Rosedale, Goose潭 and St. Gabriel. The rest of the population lives in small, unincorporated communities or isolated, rural areas. Most of these areas are in need of the placement or replacement of infrastructures such as water, sewer and drainage.

Sales tax collections are down from record levels in 1996. Due to a contraction of the worldwide economy, the demand for chemical plant products decreased. The down cycle in sales tax collections normally last three to five years.

FINANCIAL INFORMATION

Internal Accounting Control

In developing and evaluating the accounting system of the parish, the Finance Department considers the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and regarding the reliability of financial records for preparing the financial statements and maintaining the accountability for assets. The concept of reasonable assurance recognizes that the cost of controls should not exceed benefits likely to be derived and that the evaluation of costs and benefit requires estimates by management.

As a recipient of federal and state financial awards, the Council is responsible for ensuring that adequate internal controls are in effect. All internal control evaluations occur within the framework described. The Department of Finance believes that the internal controls of the Council adequately safeguard assets and provide reasonable assurance of the proper recording of financial transactions.

The finance department prepares financial statements, supporting schedules, and statistical tables. We believe that these documents are fairly presented.

Accounting System and Budgetary Control

An explanation of the accounting policies of Iberville Parish is contained in the notes to the Financial Statements. The basis of accounting, fund structure, and other significant information of financial policy is explained in the notes.

Budgetary control is maintained by the concurrence of appropriations with purchase orders prior to their release to vendors.

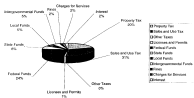
General Government Functions

The general government operations of the Parish are accounted for in the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Fund. The following is a summary of general governmental operations for 1999 by fund type:

(In Thousands)

	Totals	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds
Fund Balance, January 1, 1999	\$13,141	\$2,836	\$7,982	\$687	\$1,713
Revenues and other Financing Sources	22,818	3,850	14,068	727	2,803
Expenditures and Other Uses	(22,208)	(4,871)	(13,933)	(712)	(2,793)
Residual Impact Therefore		1,815	188		
Fund Balance, December 31, 1999	\$13,752	\$2,340	\$8,235	\$705	\$1,874

1999 REVENUES BY SOURCE



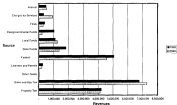
Revenues of the primary government for general governmental fund type functions for fiscal year 1999 totaled \$18,393,485 compared with \$20,174,868 for the prior year, representing a decrease of \$183,181. Sources of General Government Revenues and the increase (decrease) for each source are summarized in the following table. The "Percent of Total" for each item relates to the total revenues for the year.

Revenue by Source 1999 vs. 1998 (Detail)

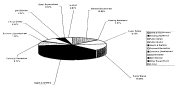
REVENUE	1999		1998		Revenue Growth vs. 1998
	Total	%	Total	%	
Taxes:					
Ad valorem	\$ 2,029,636	15%	\$2,227,064	15%	\$ (197,428)
Sales and	6,768,811	50%	7,179,796	50%	(\$410,985)
Other taxes	25,776	0%	32,327	0%	6,551
Liquors and permits	238,788	1%	158,005	1%	80,783
Building inspection revenues	14,876	0%	33,261	0%	(\$18,385)
Intergovernmental revenues:					
Federal funds	5,868,117	44%	4,566,645	33%	1,301,472
State funds	1,762,748	13%	1,809,062	13%	(\$46,314)
Local funds	321,827	2%	1,283,771	9%	(\$961,944)
Other intergovernmental revenues	-	0%	-	0%	-
Fees and charges:	389,662	3%	388,664	3%	997
Fees and charges for services	138,818	1%	149,133	1%	(\$10,315)
Use of money and property	494,269	4%	470,587	3%	23,682
Insurance fees	587,585	4%	778,113	6%	(\$190,528)
Other revenues	505,948	4%	879,047	6%	(\$373,099)
to fund	362,188	3%	660,242	5%	(\$298,054)
Total revenues	\$13,609,386	100%	\$13,766,606	100%	(\$157,220)

Tax revenues are 49% of the total government revenues. Sales tax revenues decreased by \$513,755 when compared to 1998. Intergovernmental revenues increased in federal and state funds because of expansion of the Head Start Program. The local intergovernmental revenues decreased because we completed the parish wide road program in 1998. Fees and forfeitures increased due to drug money forfeitures and seizures. Other revenues decreased because we received one-time donations in 1998 and we re-classified certain revenues as intergovernmental revenues in 1999.

Revenue by Source 1999 vs. 1998



Expenditures by Function

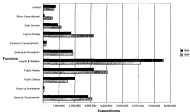


Expenditures of the primary positions decreased by \$1,375,253, or 7.19% compared to 1995. Expenditures for general governmental functions and the increase (decrease) for each major function are summarized in the following table.

EXPENDITURES	1995	1996	1997	1998
Housing assistance payments	\$ 71,641	0%	\$ 73,164	0%
General government	2,826,876	15%	3,057,077	15%
Public safety	1,979,479	10%	1,570,709	7%
Public works	3,115,376	17%	4,068,325	20%
Health and welfare	7,041,317	40%	6,122,771	30%
Culture and recreation	-	0%	120,044	1%
Economic development	212,793	1%	173,967	1%
Other expenditures	71,641	0%	369,890	2%
Capital outlay	1,808,209	9%	2,918,212	14%
Debt service	-	-	-	-
Principal	231,784	1%	819,689	4%
Interest	183,153	1%	183,838	1%
Included	288,138	1%	631,882	3%
Total expenditures	\$ 13,682,649		\$ 16,456,656	

General Government expenditures decreased in the General Fund. Public Safety increased because we classified IS11 as Public Safety this year. Public Works decreased because we moved IS11 from the Public Works classification and reduced maintenance expenses in our Sales Tax road fund. We completed the road program in 1998. Health and Welfare increased because of an expanded food Stamp program. Capital Outlay decreased because we completed the LACMG Sewer Program and the prior year road program. Other expenditures decreased because we dissolved the sewer districts last year and wrote off their debts to the general fund.

Expenditures by Function 1999 vs. 1998



Regulatory Operations

The Iloville Parish enterprise operation is the Utility Company. Primarily the utility company provides natural gas to residents and businesses in the unincorporated areas of the parish and to the two state prisons in the parish. Additionally, the Utility Company provides some sewerage services. The parish increased its Natural Gas rates in the spring of 1999.

Debt Administration

The two ratios of a) Net Bonded Debt to Assessed Value and b) the amount of Net Bonded Debt per Capita indicate the debt position. Municipal managers, taxpayers and investors use this information. Table T of the Statistical Section gives this information for the last ten years. For 1999, the Ratio of Net Bonded Debt to Assessed Value is less than 1%, 0.69%. The Ratio of Net Bonded Debt per Capita is fifty-eight dollars (\$58.00).

Cash Management

According to Louisiana Revised Statutes LSA-RS 33:2955, the Iloville Parish government adopted an investment policy. Investments in violation of this statute constitute malfeasance in office. All investments in derivatives are banned. Accordingly, the Council elected to invest the people's money in Certificates of Deposit and LAMB. Interest earnings equal or exceed the amount required by law. Where permitted by Federal Regulation, all checking accounts bear interest.

Risk Management

The parish General Services Director is the risk manager for the parish. Within the Human Resources section, we have a Safety Officer, whose primary duty is to detect unsafe conditions and correct them. The parish maintains a \$25,000 deductible on its policies. We found that through a pro-active response to risk, that we could save money on our insurance policies.

LibRARY FUND

The only library fund of the council is the Sales Tax Agency Fund. The additions and reductions to this fund are reflected in Note 3, paragraph M, page 37 of the CAFR. We collected and received \$20,790,896 in sales tax funds.

MAJOR INITIATIVES

For the Year

1999 is the second full year under the new form of government, the home rule charter.

The parish president established the President's Council on Drug Abuse to combat drug abuse through Prevention and Treatment. Dow Chemical, Georgia Gulf, the State of Louisiana, and local elected officials joined forces to make these programs a reality. In two of the greatest days in the history of Iberville Parish, the prevention program began in 1998 and the council established a fully licensed outpatient treatment program in 1999.

The 1999 Summer Cultural Enrichment Program was an expansion of the prior year program. The program provided enrichment opportunities to disadvantaged children, and it offered summer employment to more than three hundred fifty people. In addition to the benefits provided the children, the program accounted for a one million six hundred thousand-dollar boost to the local economy.

The Department of Social Services expanded the Utility Assistance program by purchasing air conditioners, fans, and helping with utility bills. The federal government provided the funds through the State of Louisiana.

The parish provided health care through the St. Gabriel Health Clinic for residents of the eastern part of the Parish.

The parish began the North Raparville Sewerage Program. In addition to this Community Development Block Grant Program, the parish received a State Grant to acquire individual homes of low-income residents in the Doneyville Area.

In 1998, the parish president sought the cooperation of the governor and the legislature in funding an extension to Highway 1148 to Highway 71. This highway will provide an alternate route for residents along Highway 1148.

Recognizing the severe conditions within Water District # 3, the parish president, working with Congressman Richard Baker, applied for and was awarded a grant of four hundred thousand dollars to improve water quality in the District. The engineering firm of Montgomery Watson is preparing an action plan to resolve these problems.

In cooperation with Water District No. 4, the Governor's Office of Rural Development, the Louisiana Office of Facility Planning, and the Iberville Parish School Board, the parish is assisting the District in drilling the new water well and constructing distribution lines. The well itself was completed in 1999. The distribution lines are in the planning and construction stage. The total project is about \$540,000. Through the capital outlay process, the parish was awarded \$30,000 in 1999 for the planning of farm lines, and in the year 2000, another \$380,000 for their construction.

The parish sold certificates of indebtedness to expand the natural gas service along the Highway 77 corridor to Bayou Blue. This expansion will provide services to about 300 families. Construction commenced in 1999 and should be complete in the year 2000.

The parish is working with the State Office of Facility Planning to construct a new Health Unit. When completed, it will be a modern facility and it is expected to cost about one million six hundred thousand dollars. The parish expects to award the contract for construction in September of 2000 and take possession in 2001.

In conjunction with the United States Department of Justice, the parish enhanced security to the courthouse.

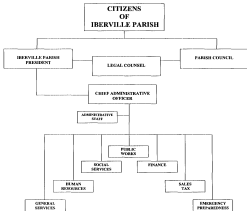
We worked with our Washington Consultants to develop a comprehensive federal legislative program that identified issues and found solutions to problems within the Parish.

For the Future

Our Washington consultants are working in five areas for the parish: Water and Water Line Improvements, EPA Infrastructure Funds, Improvements to Emergency Road, Bayou Sorrell and Intercoastal waterway bank stabilization, and the Water District 3 EPA grant.

- 1. Water and Water Line Improvements** - the Parish sought language within the FY 2001 Agriculture Appropriation Bill that specifically earmarked Iberville Parish for USDA funds for various water projects. The U.S. House Agriculture Committee earmarked Iberville Parish's water projects for federal funds. This account does not allow for a specific sum to be placed next to the Parish's name, but USDA believes that it could be as much as \$5 million in federal funds for Parish wide water improvements.
- 2. EPA Infrastructure Funds** - the Parish submitted an appropriation request for \$3 million in funds from the FY 2001 VASHUD Appropriations Bill for water and sewer infrastructure. Within the bill is an account for EPA that allows local municipalities to be earmarked for specific dollars. Neither the House nor Senate has moved this bill. However, in the last several months, Congressman Baker, Senator Bryant, and Landreaux pledged to assist Iberville Parish in securing these funds. Parish representatives informed the Committee staff of our project, and were encouraged by their support of our project.
- 3. Improvements to Emergency Road** - the parish submitted a \$3 million request to both the House and Senate for inclusion in the FY 2001 Transportation Appropriation Bill. At the present time, neither the House nor Senate has passed their version of the bill so it is unclear whether our project made it into the final version of either bill. Parish representatives met with the Chief of Staffs for both the House and Senate Transportation Committees, and they believed we have a very worthy project.
- 4. Water Resources Development Act & Bayou Sorrell** - the parish requested assistance with an erosion problem affecting many individual landowners living along the Gulf Intercoastal Waterway. We worked with the US Army Corps of Engineers and the Louisiana Congressional Delegation to have a project proposal submitted to both the House and Senate Transportation Committee that will authorize the Corps

IBERVILLE PARISH COUNCIL ORGANIZATIONAL CHART



of Engineers to conduct a levee stabilization study that will assist in finding a solution to the erosion issues in and around Bayou Stovall and the Gulf Intracoastal Waterway. We anticipate that the Finance and Finance bills will include \$790,000 for a study of the problem. This is the first step to funding a solution to the problem.

2. **EPA & Water District Number 2** - two years ago, Iberville Parish received \$400,000 in EPA funds for Water District Number 2. However, EPA regulations were preventing the expenditure of these funds. We worked with the EPA to use \$200,000 for an initial water study within the district and to use the remaining \$200,000 for a much needed Parish-wide feasibility study on the water needs of Iberville Parish.

OTHER INFORMATION

Independent Audit

The local government charter requires a comprehensive annual audit to be performed. The audit has been completed, and the firm's opinion covers the basic financial statements of the financial portion of the report only. The general purpose financial statements, including the notes, and the combining and individual fund and account group statements constitute the basic financial statements.

In addition to meeting the requirements set forth by local charter and state statutes, the audit meets the requirements of the Single Audit Act of 1996 and the requirements of related U.S. Office of Management and Budget Circular A-133.

Acknowledgments

It is with great pride that I express my deepest appreciation to all members of the Finance Department who assisted and contributed to the preparation of this report. Only through the dedicated efforts of this team of talented professionals could this report be prepared. In addition, the finance department expresses its appreciation to the parish president and council for their planning and conducting the financial affairs of the parish in a responsible and progressive manner.

Respectfully Submitted,



John P. Castel III, CPA,
Director of Finance

**Harville Parish Council
Elected Officials
Plaquemine, Louisiana**

Parish President, J. Mitchell Ours, Jr.

Election District	Councilman
1	Warren Taylor
2	Milton B. Ours
3	Thomas Domingue, Sr.
4	Leonard Jackson
5	C. Michael Zito
6	Salvati Butler
7	Howard Ours, Jr.
8	Eugene P. Strawn
9	Nicholas P. Migliorini
10	Kenneth Ours, Jr.
11	Randy Sexton
12	Aldrich Dupree
13	Wayne M. Roy

To the Honorable J. Mackell Owsa, Jr., President
and the Councilmembers of the Berwick Parish Council
Bossierette, Louisiana

AUDITOR'S INDEPENDENT REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying general purpose financial statements of the Berwick Parish Council as of and for the year ended December 31, 1999, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the Berwick Parish Council's 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 Berwick Parish Waterworks District No. 2. The financial statements of the Berwick Parish Waterworks District No. 2 reflect total assets of \$1,787,488 as of October 31, 1999, and total revenues of \$751,271 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 amounts for the Berwick Waterworks District No. 2 is based solely on the reports of other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and 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 Berwick Parish Council as of December 31, 1999, 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.

In accordance with Government Auditing Standards, we have also issued our report dated June 2, 2000, on our consideration of Berwick Parish Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are provided for purposes of additional analysis and are not a required part of the general purpose financial statements of Berwick Parish Council. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of State, Local Governments, and Non-Profit Organizations*, and is also not a required part of the general purpose financial statements of Berwick Parish Council. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.



Hugh F. Buckley
Bossierette, Louisiana
June 2, 2000

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REGISTRATION AND SCHOOL
 Expenses Schedule
 ALL OTHER REVENUES FROM THE REGISTRATION AND SCHOOL
 EXPENSES STATEMENT-CONTRIBUTOR USE
 (Contributions From Donors to 100%)

	Donor Method				Administrative				Agency		Comments
	Grant	Other	Other	Other	For the	For the	For the	For the	Contract	Other	
AMTBLD SPDR (2017)											
Donor Method	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Other	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
AMTBLD SPDR (2018)											
Donor Method	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Other	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00

	Donor Method				Administrative				Agency		Comments
	Grant	Other	Other	Other	For the	For the	For the	For the	Contract	Other	
AMTBLD SPDR (2019)											
Donor Method	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Other	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00

	Donor Method				Administrative				Agency		Comments
	Grant	Other	Other	Other	For the	For the	For the	For the	Contract	Other	
AMTBLD SPDR (2020)											
Donor Method	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Other	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00

The accompanying schedule is prepared on a accrual basis.

GREENVILLE PARKS COUNCIL
Proposed Budget
GOVERNMENTAL FUND BUDGET AND FINANCIALLY ASSISTED COMPONENT FUNDS
Consolidated Statement of Revenues, Expenditures,
and Change in Fund Balance
For the Year Ended December 31, 1999

REVENUES	General Fund	Special Revenue Fund	State Service Fund	Capital Projects Fund	Governmental Total (Excludes State)	Financially Assisted Component	State (Financially Assisted)
TOTAL							
Lottery	\$ 4,800.00	\$ 4,800.00			\$ 9,600.00		\$ 9,600.00
State and local tax	2,000.00	2,000.00		1,000.00	5,000.00		5,000.00
State grant	25,750				25,750		25,750
Grants and permits	28,750				28,750		28,750
Building improvement	10,000				10,000		10,000
Intergovernmental revenues:							
Federal funds	7,000	4,000,000		200,000	4,007,000		4,007,000
State funds	1,000,000	10,000		100,000	1,100,000	20,750	1,120,750
Local funds	100,000	10,000			110,000		110,000
Other intergovernmental						50,000	50,000
Rent and facilities	10,000	10,000			20,000		20,000
Financial chargeable services	10,000	10,000			20,000	10,000	30,000
Use of municipal property	10,000	10,000	\$ 10,000	10,000	40,000	10,000	50,000
License fees	10,000				10,000		10,000
Other revenues	10,000	10,000		10,000	30,000	10,000	40,000
Interest		10,000			10,000		10,000
Total revenues	4,470,000	4,840,000	10,000	1,000,000	10,650,000	40,750	10,690,750
EXPENDITURES							
Building acquisition expense		7,000			7,000		7,000
General government	1,100,000	100,000			1,200,000		1,200,000
Maintenance	100,000	1,000,000			1,100,000		1,100,000
Materials	10,000	1,000,000		10,000	1,110,000		1,110,000
Public utilities	200,000	1,500,000			1,700,000		1,700,000
Culture and recreation						1,000,000	1,000,000
Economic development	100,000	10,000			110,000		110,000
Public operations		10,000	10	10,000	20,000		20,000
Capital asset	10,000	10,000		10,000	30,000	10,000	40,000
Other services		10,000	10,000		20,000		20,000
Expense		10,000	10,000		20,000		20,000
Interest		10,000	10,000		20,000		20,000
Total		10,000	10,000		20,000		20,000
Total expenditures	1,400,000	4,030,000	10,000	10,000	5,450,000	1,010,000	6,460,000
OTHER INCREASES OR DECREASES OVER EXPENDITURES	1,070,000	7,000,000	100,000	10,000	6,000,000	30,750	6,030,750
OTHER FINANCING SOURCES/USES							
Operating transfer in		1,000,000	1,000	1,000,000	2,000,000		2,000,000
Loan proceeds	10,000	1,000		10,000	20,000		20,000
Operating transfer out	(1,000,000)	(10,000)	(10,000)	(1,000,000)	(2,020,000)		(2,020,000)
Total other financing sources/uses	(1,000,000)	1,000,000	10,000	10,000	20,000		20,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER INCREASES OVER EXPENDITURES AND OTHER SOURCES	3,470,000	4,840,000	10,000	10,000	5,200,000	40,750	5,240,750
FUND BALANCE AT BEGINNING OF YEAR	1,000,000	1,000,000	100,000	1,000,000	3,000,000	10,000	3,110,000
TRANSFER (REQUIREMENT) BY LAW BY FINANCIAL ASSISTANCE FUNDS	(100,000)	(100,000)					
FUND BALANCE AT END OF YEAR	3,370,000	4,740,000	110,000	1,010,000	5,200,000	50,750	5,240,750

The accompanying notes are an integral part of these statements.

SPRINGVILLE PARKS COUNCIL
Flagstaff, Arizona
GOVERNMENTAL FUNDS - GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Plus or Minus Budgetary Basis)
For the Year Ended December 31, 1999

STATEMENT C

	Budget	Actual	Percent Under/over Budget
REVENUES AND OTHER SOURCES			
Taxes:			
Ad valorem	\$ 108,000	\$ 178,000	165%
Sales Tax	1,300,000	1,090,799	83.9%
Other taxes	29,000	33,776	116%
Licenses and permits	280,000	194,700	69.6%
Building inspection services	10,000	10,000	100%
Intergovernmental revenues:			
Federal	7,000	7,000	100%
State	600,000	1,000,000	166.7%
Local	49,000	100,000	204.1%
Fees and royalties			
Charges for services	5,000	3,000	60%
Use of money and property	105,500	105,000	99.5%
Donations/Fees	600,000	900,000	150.0%
Other revenues	200,000	100,000	50.0%
In kind			
Other financing sources:			
Operating transfers in		100,000	100.0%
Loans/proceeds	-	-	-
Total revenues and other sources	<u>4,094,500</u>	<u>5,680,505</u>	<u>138.7%</u>
EXPENDITURES AND OTHER USES			
General government	21,000	9,000	42.9%
Public safety	600,000	600,000	100.0%
Public works	10,000	10,114	101.1%
Health and welfare	100,000	270,000	270.0%
Culture and recreation			
Economic development	600,000	190,000	31.7%
Capital outlay	10,000	10,000	100.0%
Other financing uses:			
Operating transfers out	1,000,000	1,100,000	110.0%
Total expenditures and other uses	<u>3,801,000</u>	<u>4,971,114</u>	<u>130.8%</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(211,500)	709,391	335.4%
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>2,000,000</u>	<u>2,000,000</u>	<u>100.0%</u>
		2,000,000	
Transfer in:			
Investment of fees to Capital Asset Fund		100,000	100.0%
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>1,788,500</u>	<u>2,709,391</u>	<u>151.5%</u>

The accompanying notes are an integral part of this statement.

BERYILLE PARISH COUNCIL
Prattville, Louisiana
SPECIAL REVENUE FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-C&A) Budgetary Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance, Favorable Disfavorable
REVENUES AND OTHER SOURCES			
Taxes			
ad valorem	\$ 1,141,000	\$ 1,150,000	\$ 9,000
miscellaneous	4,000,000	3,750,000	(250,000)
Intergovernmental revenues			
Federal	4,893,000	4,880,000	(13,000)
State	700,000	614,000	(86,000)
Local	395,000	35,000	(360,000)
Financial institutions	100,000	300,000	200,000
Charges for services	100,000	100,000	—
Grant income and property	100,000	100,000	—
Other available	100,000	100,000	—
Interest	600,000	700,000	100,000
Other financing sources			
General indebtedness	100,000	1,000,000	(900,000)
Miscellaneous	(50,000)	(50,000)	—
Total revenues and other sources	11,279,000	10,770,000	(509,000)
EXPENDITURES AND OTHER USES			
Printing and other services	\$ 11,000	\$ 10,000	\$ 1,000
General government	71,700	660,000	(588,300)
Public safety	1,700,000	1,600,000	100,000
Public works	1,400,000	1,600,000	(200,000)
Health and welfare	1,000,000	1,200,000	(200,000)
Construction	—	—	—
Debt principal	4,000	60,000	(56,000)
Other capital assets	10,000	10,000	—
Capital projects	1,000,000	1,000,000	—
Other services	100,000	100,000	—
Interest	40,000	30,000	10,000
Interest	600,000	500,000	100,000
Other financing use			
Operating transfers in	10,000	10,000	—
Miscellaneous	—	(10,000)	10,000
Total expenditures and other uses	10,770,000	11,100,000	(330,000)
NETS DISBURSEMENT OF REVENUES			
OF REVENUES AND OTHER SOURCES	(509,000)	(330,000)	(179,000)
PLUS BALANCE (DEFICIT) BEGINNING OF YEAR	7,900,000	7,900,000	—
PLUS/LESS PAYMENT OF LOAN TO GENERAL FUND	—	(10,000)	10,000
PLUS BALANCE (DEFICIT) AT END OF YEAR	7,391,000	7,560,000	(169,000)

The accompanying notes are an integral part of this statement.

BERKELEY PARISH COUNCIL
 Plaquemine, Louisiana
 DEBT SERVICE FUNDS

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget and Actual (Non-GAAP Budgetary Basis)
 For the Year Ended December 31, 2009

	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES AND OTHER SOURCES			
Use of money and property	\$ 12,500	\$ 15,441	\$ 2,941
Other revenues			
Other financing sources:			
Operating transfers in	71,648	711,031	639
Bond proceeds (net)	_____	_____	_____
Total revenues and other sources	<u>84,148</u>	<u>726,472</u>	<u>3,880</u>
EXPENDITURES AND OTHER USES			
Debt service:			
Principal retirement	\$ 575,000	\$ 575,000	\$ -
Interest and bond charges	125,607	125,631	24
Miscellaneous	3,598	871	2,727
Other financing use:			
Operating transfers out	12,888	12,888	-
Total expenditures and other uses	<u>712,093</u>	<u>714,390</u>	<u>2,297</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	12,855	12,082	673
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>657,218</u>	<u>657,218</u>	<u>_____</u>
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 670,073</u>	<u>\$ 670,073</u>	<u>\$ 673</u>

The accompanying notes are an integral part of this statement.

IRREVOCABLE TRUST (S/PL/SL)
 (Suzanne L. Leitch)
PROFESSIONAL FUND - ENTERPRISE FUND
 Certified Financial Services, Expense and Change
 in Net Asset Valuation and Quarterly Financial Commitment Ratio
 For the Year Ended December 31, 2009

STATEMENT F

	State/Local Deductible Rate	Fed Subtraction Rate	State Local Rate	State Local Rate	Corporate Rate	Total Effective Rate
OPERATING REVENUES:						
Charges for services	\$	\$	\$ 1,012.00	\$ 1,000.00	\$ 1,000.00	\$ 3,012.00
Other revenue				88.00	20.00	108.00
Total operating revenues			1,012.00	1,088.00	1,020.00	3,120.00
OPERATING EXPENSES:						
Business for taxes				19,400	68,700	88,100
Salaries and wages			28,000	40,000	80,700	148,700
Operational expenses			88,000	28,000	88,000	204,000
Contractual services				200	40,000	40,200
Regulatory expenses			18,000	68,000	71,000	157,000
Marketing expenses					60,000	60,000
Bad debts/allowance					0	0
Other			10,000	70,000	80,000	160,000
Total operating expenses			136,000	1,886,000	1,129,700	3,151,700
OPERATING INCOME (LOSS)			(34,000)	(798,000)	(109,700)	(941,700)
TRANSFERS TO OTHER FUNDS:						
Advanced fees					50,000	50,000
Interest received				64,000	70,000	134,000
Realizations expense					(100,000)	(100,000)
Other - unapportioned					(2,000)	(2,000)
Transfer to:						
Total transferring/receiving transferred				64,000	(82,000)	2,000
Income before operating transfer			(34,000)	(734,000)	(131,700)	(900,700)
TRANSFER TO OTHER FUNDS						
Operating transfer to						
NET INCOME (LOSS)			(34,000)	(734,000)	(131,700)	(900,700)
RETAINED EARNINGS						
ENDING OF YEAR			50,000	1,062,000	1,960,000	3,572,000
NETWORTHY EQUITY TRANSFER TO						
RETIRED AS FUTURE TRANSFER ONLY			(50,000)			(50,000)
RETAINED EARNINGS						
END OF YEAR			0	\$ 1,012,000	\$ 1,960,000	\$ 3,072,000

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



BERVILLE PARISH COUNCIL
Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 1999

INTRODUCTION

The Berville Parish Council is the governing authority for Berville Parish and is a political subdivision of the State of Louisiana. The citizens of Berville, on January 18, 1897, approved a Home Rule Charter, which created a President-Council form of government. The Secretary of State certified the Home Rule Charter on January 21, 1897. A president, representing the parish as a whole and 13 councilmen representing their various districts within the parish govern the Berville Council. Both the Parish President and Councilmen serve four-year terms.

Louisiana Revised Statute 33:1236 gives the Council various powers in regulating and directing the affairs of the parish and its inhabitants. The more 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. Ad valorem and sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants provide funding to accomplish these tasks.

Berville Parish covers an area of 637 square miles and has a population of 31,049 as of 1990. The Berville Parish Council maintains 150 miles of roads, and 233 employees are employed full time by the Council.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Berville Parish Council is the financial reporting entity for Berville Parish. The financial reporting entity consists of (a) the primary government (Council), (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 Berville Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

These criteria include:

1. Appointing a voting majority of an organization's governing body, and

IBERVILLE PARISH COUNCIL
Flaguinnis, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

- a. The ability of the Parish Council 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 Iberville Parish Council.
2. Organizations for which the Parish Council does not appoint a voting majority but are financially dependent on the Parish Council.
 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.

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

Blended Component Unit. The Iberville Parish Blended Component Units serve the citizens of Iberville Parish and are governed by the Iberville Parish Council. The Iberville Parish Council approves the rates for user charges and bond issuances authorizations and the legal liability for the general obligation portion of the Blended Component Unit's debt remains with the government.

<u>Blended Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Iberville Parish Utility P.O. Box 99 Flaguinnis, LA 70364	December 31, 1999	1 and 3
18 th Judicial District Criminal Court Fund P.O. Box 423 Flaguinnis, LA 70364	December 31, 1999	3

Discretely Presented Component Unit. The Iberville Parish Discretely Presented Component Units are responsible for serving for citizens of Iberville Parish within the government's jurisdiction. The Members of the Discretely Presented Component Unit's governing board either are elected by the citizens of Iberville Parish or appointed by the Iberville Parish Council.

IBERVILLE PARISH COUNCIL
Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

<i>Discretely Presented Component Unit</i>	<i>Fiscal Year End</i>	<i>Criteria Used</i>
Iberville Parish Waterworks District No. 2 P.O. Box 71 St. Gabriel, LA 70776	October 31, 1999	1
Iberville Parish Waterworks District No. 3 P.O. Box 68 White Castle, LA 70785	March 31, 1999	1
Iberville Parish Waterworks District No. 4 P.O. Box 89 Plaquemine, LA 70764	September 30, 1999	1
Iberville Parks and Recreation District P.O. Box 1060 Plaquemine, LA 70764	December 31, 1999	1 and 2
Iberville Parish Library P.O. Box 736 Plaquemine, La 70764	December 31, 1999	1 and 3

Complete financial statements for each of the individual component units may be obtained at the entity's administrative offices.

The Parish Council, as the reporting entity, has chosen to issue financial statements of the primary government (Parish Council) only, except for the inclusion of the Eighteenth Judicial District Criminal Court Fund and the Iberville Parish Utility System, whose accounting records are maintained by the Parish Council 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.

IBERVILLE PARISH COUNCIL
Flaguamine, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

GAISS 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 (Parish Council) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity 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 (Parish Council). 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 Eighteenth Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Iberville Parish Council reporting entity because they have separately elected governing bodies, are legally separate, and are financially independent of the Iberville Parish Council. A request for a separate financial statement for each component unit may be obtained by mail using the addresses above.

B. Measurement Focus, Basis of Accounting, and Basis of Presentation

The Parish Council 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 Parish Council 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 follow:

Governmental funds are used to account for all or most of the Parish Council's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of construction or general fixed assets, and the servicing of general long-term debt. These funds use a modified accrual basis of accounting.

IRIVILLE PARISH COUNCIL
Flaguina, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

B. Measurement Focus, Basis of Accounting and Presentation (Continued)

Governmental funds include the following:

The *general fund* is the general operating fund of the Parish Council and accounts for all financial resources except those required to be accounted for in other funds.

The *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 as a special revenue fund.

The *debt service fund* account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.

The *capital projects fund* 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 are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds include the following:

Enterprise funds account for operations (a) 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 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 are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Parish Council. Fiduciary funds include the following:

IBERVILLE PARISH COUNCIL
Iberville, Louisiana
Notes to the Financial Statements
December 31, 1989

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

Agency funds. Agency funds account for assets that the Parish Council holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations; therefore these funds use a modified accrual basis of accounting.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. "Measurable" meaning the amount of the transaction can be determined and "available" meaning collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Iberville Parish Council considers all revenues available if collected within 90 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unamortized interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when obligations are expected to be liquidated with expendable available financial resources. All governmental funds are accounted for using a modified 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 funds use the following practices in recording revenues and expenditures:

Revenue

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, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

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

Interest income on time deposits are 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 Parish Council.

Substantially all other revenues are recorded when received.

IBERVILLE PARISH COUNCIL
Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Measurement Basis, Basis of Accounting, and Basis of Presentation (continued)

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 residual amounts exist at year-end.

Other Financing Sources (Uses)

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

All proprietary funds are accounted for on a flow of economic resources measurement basis and a determination of net income and capital maintenance. With this measurement basis, 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.

Basis of Presentation

The accompanying financial statements of the Iberville Parish Council 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.

C. Assets, Liabilities, and Equity

Deposits and Investments

Iberville Parish cash management pool, as the general characteristic of a demand deposit account in the governmental enterprise may deposit additional cash at any time and withdraw cash at any time without prior notice or penalty. Cash includes amounts in demand deposits, interest-bearing demand deposits, treasury bills and money market accounts. All Parish Council deposits are short-term and considered cash equivalents. Under state law, the Parish Council may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

IBERVILLE PARISH COUNCIL
Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Assets, Liabilities, and Equity (continued)

Receivables and Payables

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. Short-term inter-fund loans are classified as inter-fund receivables/payables.

Advances to Other Funds

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

Restricted Assets

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

Fixed Assets

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed asset account group. Public domain 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 fund 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 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 accumulated depreciation. Depreciation of all exhaustible fixed assets used by proprietary fund operations is 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:

IBERVILLE PARISH COUNCIL
Bienville, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Assets, Liabilities, and Equity (continued)

<u>Asset Class</u>	<u>Useful Life</u>
Buildings	25-50 Years
Water/Outfall/Sewerage Systems	5-50 Years
Furniture and Fixtures	3-15 Years
Vehicles	4-8 Years

Compensated Absences

Substantially all employees of the Parish Council 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 Parish Council earn 10 days of sick leave each year. Sick leave can be accumulated without limitation. Upon retirement, unused sick leave of up to 45 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 Parish Council 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 506, is recognized as 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 expense on Statements A and G.

Long Term Obligations

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 funds when due. Long-term obligations expected to be financed from proprietary fund operations are accounted for in those funds.

IBERVILLE PARISH COUNCIL
Thibodaux, Louisiana
Notes to the Financial Statements
December 31, 1998

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Assets, Liabilities, and Equity (continued)

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 monies are restricted for the acquisition or construction of capital assets.

Reserves

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

Designated Fund Balances

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

Memorandum Only – Total Columns

Total columns on the combined 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. Inter-fund eliminations have not been made in the aggregation of this data.

D. Other Information

Inter-fund Transactions

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

Sales Taxes

The Agency-Sales and Use Tax Fund accounts for the collection and distribution of sales and use taxes for the Parish Council, Iberville Parish School Board, and various municipalities within the parish. The agency fund is custodial in nature (merely equals liabilities) and does not involve management of results of operations.

IBERVILLE PARISH COUNCIL
Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Other Information (continued)

The cost of collection is transferred to the General Fund of the Parish Council, and the remaining tax collections are remitted as follows:

Iberville Parish Council		
For Solid Waste Collection & Disposal	100%	of 1.0%
Iberville Parish School Board	100%	of 1.25%
Parish and Municipalities:		
Iberville Parish Council	58,9622%	of 1%
City of Plaquemine	34,8247 %	of 1 %
Town of White Castle	1,7266%	of 1 %
Town of Mangrove	1,8819%	of 1 %
Village of Grease Trap	1,4392 %	of 1 %
Village of Rosedale	2,8920%	of 1%
Iberville Parish Council	62,5435%	of 2.5%
City of Plaquemine	22,3441 %	of 2.5 %
Town of White Castle	6,7899 %	of 2.5 %
Town of Mangrove	1,7865%	of 2.5%
Village of Grease Trap	1,7424%	of 2.5%
Village of Rosedale	1,5821%	of 2.5%
Town of St. Gabriel	100%	of 1 %

Industrial Development Bonds

Iberville Parish has several industrial development district bond issues outstanding at December 31, 1999, with outstanding balances of \$35,300,000. 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.

IBERVILLE PARISH COUNCIL
Bossierie, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Other Information (continued)

Risk Management

Iberville Parish is exposed to various risks of loss related to acts, theft of, damage to and destruction of assets; fires and explosions; and natural disasters for which Iberville Parish carries commercial insurance. Iberville Parish has established a limited risk management program for workers' compensation. Premiums are paid into the general fund by all other funds that provide salaries and fringe benefits and are available to pay claims, claim reserves and administrative costs of the program. These inter-fund premiums are used to reduce the amount of claims expenditure reported general fund. As of December 31, 1999, such inter-fund premiums did not exceed reimbursable expenditures.

Insurance settlements have not exceeded insurance coverage for each of the last three years.

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The Parish Council uses the following budgetary practices:

1. With two exceptions, the budgets are prepared on a modified basis of accounting using a current financial resources measurement focus. Revenues are recognized to the extent that they are measurable and available. Available means that the revenues will be collected within 90 days of the end of the calendar year. Expenditures are recognized when measurable, generally when the liability is incurred, and will be liquidated with current resources.
2. The budgets were prepared using the following assumptions:
 - a. Sales taxes will continue at the same levels or increase slightly. The sales tax distribution procedures will remain the same as in prior years.
 - b. Inventories will not be considered material at year-end.
 - c. The Council will:

IBERVILLE PARISH COUNCIL
Flagwood, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 1 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

1. Provide matching funds for projects funded with Rural Development Grants.
2. Fund the loss reserves in the self-insurance program.
3. Establish reserves for the adjustment to the criminal court fund and the sewer districts.
4. Account for federal grants in special revenue funds or capital improvement funds.

3. The 1999 proposed budget was presented to the Parish Council for consideration on October 20, 1998. The Parish Council made changes in budgeted expenditures, as appropriate, and authorized a public hearing as required by Louisiana Revised Statute 19:1306.

4. A notice of the availability of the 1999 budget for public inspection was published in the parish's official journal. 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 November 17, 1998. The Parish Council adopted the budget on November 17, 1998.

5. Appropriations, which are not approved by the Parish Council for carryover to the next fiscal year, lapse December 31. During the budget year, the Treasurer (or his designee) is authorized to make changes within a functional category provided the total budgeted for that category is not exceeded.

The two exceptions are:

1. Head Start federal grant revenues are recognized on a budget basis.
2. Budget Revenue and Expenditures include other sources and uses in the General Fund and Special Revenue Funds.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except two Special Revenue Funds and the capital project funds. The Healthiest Special Revenue Funds adopt a 90 day reimbursement liquidation budget that approximates GAAP, and the Capital Project Funds adopt project-length budgets. All unencumbered annual lapse at fiscal year end. On or before the last Tuesday in August of each year, all agencies of the government submit requests for appropriations to the Finance

BERVILLE PARISH COUNCIL
Bayou Vista, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 7 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

Departments so that a budget may be prepared. Before November 1, the Executive Department submits the proposed budget to parish council for review. The council holds public hearings and a final budget must be prepared and adopted no later than December 31.

The appropriated budget is prepared by fund, function, and department. The president may transfer part or all of any unencumbered appropriations within programs (funds), except that no transfer shall be made to or from the salary account unless approved by the Council by ordinance. Transfers of appropriations between programs require the approval of the governing council. The legal level of budgetary control is the program level.

The governing council made several supplemental budgetary appropriations throughout the year, including:

<u>NAME</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>
Bayou North Fire Dept.	\$200,000	Purchase a fire truck and Station
Berville Utility Dept.	\$150,000	Bayou Blue Gas Line Extension
Assessor	\$ 65,000	Computer System for the Assessor's Office
President's Council on Drug Abuse	\$140,000	Drug Prevention and Treatment Programs

The remaining adjustments are not considered material.

Encumbrance accounting is employed in governmental funds. Except for Head Start, encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be appropriated and incurred during the subsequent year.

IBERVILLE PARISH COUNCIL
Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

The federal program guidelines for Head Start include expenditures in the first ninety days of the succeeding fiscal year for amounts encumbered at year-end as program expenditures for the prior year.

B. Budget/GAAP Reconciliation

Although budgets were adopted for the federal programs in the Special Revenue Funds since those funds involve federal grant programs in which revenues and expenditures are controlled by individual project agreements, actual amounts for those funds are included in the combined statement of revenues, expenditures, and changes in fund balances - budget and actual (Statement D).

The Combined Statement(s) of Revenues, Expenditures, and Changes in Fund Balances: Budget to Actual display the reconciliation to the amounts on the Combined Statement of Revenues, Expenditures and Changes in Fund Balances.

C. Deficit Fund Equity

General Government

The Criminal Court Fund, White Castle Fire Department (Special Revenue Funds) had a deficit in unreserved fund balances at December 31, 1999, of \$(33,379) and \$(14,298) 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.

HERVILLE PARISH COUNCIL

Plaquemine, Louisiana

Notes to the Financial Statements

December 31, 1999

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

D. Other Information

Ad Valorem Taxes

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

Parish-wide taxes

Parish Tax (Outside Municipalities)	2.57	2.49
Parish Tax (Inside Municipalities)	1.28	1.24
Library	3.00	4.00
Drainage Capital Improvements	5.00	4.84
Recreation	3.00	3.00
Public Building Maintenance	3.00	3.00

District Taxes

Fire District No. 1	3.00	3.93
Fire District No. 2	4.00	6.78
Waterworks District No. 4	10.00	11.07

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 1999, this assessment process occurred and in most instances there were no changes in valuation from those values established in 1995, and consequently there was no "roll back" in ad valorem millage.

In 1991, 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 assessment.

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 25 of the Louisiana Constitution of 1974, this is permissible 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.

IBERVILLE PARISH COUNCIL
Flaguine, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 3 DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

At December 31, 1999, the Parish Council, excluding Waterworks Districts #2, #3, and #4, had cash and cash equivalents (book balances) totaling as follows:

	<u>Category 1</u>	<u>FIRC Insurance</u>		<u>Balance Uninsured</u>
Cash and Cash Equivalents:				
Deposits	\$ 4,871,561			
Investments	8,211,111			
Treasury Bills (Fair Market Value)	333,000			
Louisiana Asset Management Fund	1,989,844			
Total Cash and Cash Equivalents	<u>\$ 7,405,516</u>	\$ 500,000	\$	14,905,500
Insured or (Category 1)				
Collateralized with securities				
held by the entity or by its				
agent in the entity's name				
				17,602,501
Items of FIRC insurance and				
pledged securities are book				
balances				
				<u>\$ 1,602,998</u>

Investments are categorized into these three categories of credit risk:

- (1) Insured or registered, or securities held by government or its agent in Iberville Parish's name.
- (2) Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent in Iberville Parish's name.
- (3) Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in Iberville Parish's name.

At December 31, 1999, the Parish Council had \$15,488,505 in total Cash Deposits and Equivalents. These Deposits and Equivalents are insured from risk by \$500,000 of federal deposit insurance and \$17,622,501 of pledged securities held by the entity or by its agent in the entity's name (GAAP Category 1).

IBERVILLE PARISH COUNCIL
Flaguette, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 3 (DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS) (Continued)

A. Deposits and Investments (continued)

Time deposits are stated at cost, which approximates market. Treasury Bills are stated at Fair Market Value. Under state law, these deposits (or the remaining bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging bank in a custodial bank that is mutually acceptable to both parties.

Even though the pledged securities are considered collateralized (Category 1) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Parish Council that the fiscal agent has failed to pay deposited funds upon demand.

B. Receivables

The following is a summary of receivables at December 31, 1999:

Class of Receivable	Current	Special Revenue	Data Service	Capital Project	Reserve	Agency Sales Tax	Competition Unit	Total
Waterworks/District	\$ 60,000	\$ 2,000,000					\$ 1,782,000	\$ 2,442,000
Other Tax	20,000	20,500		8,000				48,500
Other	20,000	60,000		11,500		74,000	20,500	136,500
Accounts			6,000		61,000			67,000
Total	\$ 1,000,000	\$ 2,080,500	\$ 6,000	\$ 19,500	\$ 61,000	\$ 74,000	\$ 1,802,500	\$ 4,033,500

Relative to the accounts receivable of the enterprise fund/component units, accounts deemed uncollectible 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 Iberville Parish Utility Department all use the allowance method for charging off uncollectible accounts. The current allowances are \$0,000, \$4,492, \$492 and \$10,000 for Waterworks District No. 2, Waterworks District No. 3, Waterworks District No. 4, and Iberville Parish Utility Department, respectively.

IBERVILLE PARISH COUNCIL
Flaguolite, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 3 DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

C. Restricted Assets

Restricted assets (enterprise fund/component units) totaling \$7,619,064 as shown on Statement A, are restricted assets of Waterworks Districts (Nos. 2, 3 and 4) and Iberville Parish Utility Department, and consist of cash and cash equivalents, and receivables restricted for the following purpose:

Debt Service	\$	1,084,145
Plant replacement and Expansion		1,295,091
Other		2,442
Customer Deposits		285,486
Total	\$	<u>2,670,064</u>

D. Fixed Assets

The changes in general fixed assets follows:

	Balance 1-1-99	Additions	Deletions	Balance 12-31-99
Land	\$ 2,047,730			\$ 2,047,730
Buildings	16,664,314	382,655		17,046,969
Recreational facilities	2,188,369	76,759		2,265,128
Furniture and Equipment	14,241,730	1,285,986	342,275	15,185,441
	<u>\$ 35,122,143</u>	<u>\$ 1,745,400</u>	<u>\$ 342,275</u>	<u>\$ 36,525,268</u>

The following is a summary of changes in the enterprise funds proprietary property, plant, and equipment. The summary includes the fixed assets of the Waterworks Districts Nos. 2, 3 and 4), Iberville Parish Council Utility Department and Iberville Sewer Fund.

	Balance 1-1-99	Additions	Deletions	Reclassifications	Balance 12-31-99
Land	\$ 44,362	-	-	238	44,600
Plant and equipment	13,382,704	793,216	-	333,413	14,108,533
Construction in progress	533,660	76,807	-	(533,660)	76,807
Total	<u>\$ 14,360,726</u>	<u>870,023</u>	<u>-</u>	<u>-</u>	<u>\$ 15,230,749</u>
Less:					
Accumulated Depreciation	1,378,334	421,762	-	-	1,800,096
Net	<u>\$ 12,982,392</u>	<u>448,261</u>	<u>0</u>	<u>0</u>	<u>\$ 13,430,645</u>

IBERVILLE PARISH COUNCIL
Flaguanna, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 3. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS
Continued

E. Inter-fund Receivables and Payables

Due from/to other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Criminal Court Fund	\$ 295,191
General Fund	White Castle PD	4,881
General Fund	Section 9	540
Total		<u>300,612</u>

F. Pension Plan

Substantially all employees of the Iberville Parish Council and other parish component units are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer (non-sharing) public employee 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 Parish Council and component unit employees eligible for participation are members of Plan A. Iberville Waterworks Districts Nos. 2, 3, and 4 do not have Pension Plans.

All permanent employees working at least 20 hours per week and who are paid wholly or in part from Parish Council funds, and all elected Parish Council officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 30 years of credited service, 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 3 % 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 3% of final-average salary for each year of service credited after the revision date. Final-average salary is the employee's average salary over the 36 consecutive or joined 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,

IBERVILLE PARISH COUNCIL
Flaguacaine, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 2: DETAILLED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

F. Pension Plan (continued)

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 RST 1189.02.

Contributions to the System include one-fourth of one percent of the ad valorem taxes shown to be collectible by the tax rolls 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 11:103, 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 provision contains disclosures for the Parish Council and the retirement system that are required by GASB Codification Section F20, 129. The contribution percentages are based on prior year. Current year information is unavailable.

Iberville Parish Council	Plan A
Total current year payroll	\$ 5,362,940
Total current year covered payroll	4,589,181
Contributions:	
Required by statute:	
Employee	9.50% 479,972
Employer	8.21% 411,987
Total	<u>17.71% \$ 891,959</u>
Actual:	
Employee	9.50% \$ 479,972
Employer	7.21% 386,662
Total	<u>17.21% \$ 866,634</u>
Actuarially required:	
Employee	9.50% \$ 479,972
Employer	7.21% 386,662
Total	<u>17.21% \$ 866,634</u>
Percent of employer's actuarially required to contribute to all participating employers	1.00%

IBERVILLE PARISH COUNCIL

Bogalusa, Louisiana

Notes to the Financial Statements

December 31, 1999

NOTE 1-DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**F. Pension Plan (continued)**

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, 1999, comprehensive annual financial report. The Parish Council does not guarantee the benefits granted by the System.

G. Other Post-Employment Benefits

The Iberville Parish Council provides retired employees with the opportunity to continue their health care and life insurance benefits. The retirees 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. Other retirees have the option 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 Parish Council at the time is inconsequential and is funded on a pay-as-you-go basis.

H. Other Payables

The payables of December 31, 1999, are as follows:

	Due to Municipalities and other Agencies	Debitors due to Various Funds	Prepaid Items Held to Recover	Other	Total
General Fund					
Special Revenue Funds					
Capital Projects	628	94,898			71,626
Debt Service Funds					
Agency Sales and Use Tax Fund	1,073,128		90,594		1,090,000
Compensated Claims		34,622		25,879	64,689
Intergovernmental Fund				40,000	40,000
Total	<u>1,073,756</u>	<u>129,520</u>	<u>90,594</u>	<u>41,879</u>	<u>1,335,749</u>

IRRVILLE PARISH COUNCIL
Flagaminis, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 3: DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

I. Compensated Absences

At December 31, 1999, employees of the Parish Council and relative component units have accumulated and vested \$888,347 employee leave benefits, which was computed in accordance with GASB Codification Section 650. Of this amount, \$886,347 is recorded within the general long-term obligations account group. The leave liability for employees of the Interpolice Funds is accounted for within the funds.

J. Leases

The Parish Council has no leases, which require capital lease treatment under SFAS 13 and GASB Codification Section 120. The Parish Council does lease various buildings housing certain programs and activities, but these agreements are cancellable with 90 days written notice to the lessee.

The Parish Council has an operating lease with Browning-Perris, Inc. to perform the work required to collect and dispose of all residential solid waste, with recycling, in all of Irvville Parish for the (Consumer Price Index) cost \$83,344 per month for a five-year period beginning September 1, 1996. The cost has escalated due to increases in the CPI to \$12.06 per household with 10,850 households and the addition of Boom Truck routes to \$130,887 per month at December 31, 1999. The minimal annual requirements under the non-cancellable lease are \$1,036,528.

K. Advance Refunding of Courthouse Bonds

In prior years, the Parish Council issued bonds (Series ST-1587) to partially advance refund the callable portion of bonds (Series ST-1582).

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 \$4,870,000 of old debt was defeased, and the liability for these bonds has been removed from the General Long-Term Obligations Account Group.

Waterworks District No. 3 issued \$535,000 general obligation refunding bonds to advance refund the 1984 general obligation bonds, which had an interest rate of 9%. The new bonds were issued to advance refund the callable portion of the old debt, which amounts to \$585,000. The old debt is considered defeased, and the liability for these bonds has been removed from the Bonds Payable portion of the Combined Balance Sheet.

IBERVILLE PARISH COUNCIL
Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 3 DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

I. Changes in General Long-Term Obligations

The following is a summary of long-term obligation transactions for the year ended December 31, 1999:

Long-term debt outstanding at December 31, 1999, as shown in the general long-term obligations account group, is comprised of the following individual issues:

	<i>MotorBonds Payable</i>		<i>Compensated Attendance Payable</i>		<i>Total</i>
Long term obligations payable					
at the beginning of year:					
Governmental fund type	\$ 2,985,739	\$	927,684	\$	3,913,423
Enterprise fund	3,367,933				3,367,933
Additions	690,000				690,000
Deductions	<u>1,008,565</u>		<u>41,137</u>		<u>1,049,702</u>
Long term obligations payable					
at end of year					
Governmental fund type	\$ 2,531,974	\$	886,547	\$	3,418,521
Enterprise funds	<u>3,405,133</u>		<u>-</u>		<u>3,405,133</u>
Total	<u><u>5,937,107</u></u>		<u><u>886,547</u></u>		<u><u>6,823,654</u></u>

HERVILLE PARISH COUNCIL
Haystack, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 3 DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

1. Changes in General Long Term Obligations (Continued)

Long term notes payable - Governmental Funds:

\$300,000 May 4, 1999 Bayou Green Fire Department notes due in annual installments of \$25,000 through May 2002, \$30,000 through May 2003, and \$25,000 through May 2005; interest at 5.0%, 5.00%, 5.1%, 5.2%, 5.25%, 5.30%, 5.35%, 5.40%, 5.45%, 5.5% each year 2000 -2009 due semiannually. Retirements are made from bayou Green Fire Department Special Revenue Fund	\$300,000
\$125,000 April 29, 1998, Fire District #1 notes due in annual installments of \$40,000, \$50,000, \$30,000, and \$5,000 with interest rates of 4.9%, 5.00%, 5.1%, and 5.2% in each respective year, through May of 2002. Retirements are made from the Fire District #1 Special Revenue Fund.	\$125,000
\$200,000 June 15, 1999, Bayou Green Fire Department notes due in monthly installments of \$2,759 through June 18, 2000; interest at 4.88 percent variable. Retirements are made from Bayou Green Fire Department Special Revenue Fund.	\$ 20,049
\$50,000 December 12, 1993, Bayou Green Fire Department notes due in monthly installments of \$891 through July 12, 2000, variable interest at one percent over 13 week Treasury Bill rate. Retirements are made from Bayou Green Fire Department Special Revenue Fund.	\$ 5,547
\$178,259 July 31, 1995, White Castle Fire Department notes due in monthly installments of \$2,180 through July 18, 2002; interest at 7.700% fixed. Retirements are made from White Castle Fire Department Special Revenue Fund.	\$ 116,478
Public building bonds:	
\$3,225,000 May 6, 1997, warehouse-refunding bonds, due in annual installments of \$180,000 to \$680,000 through September 1, 2002, - interest at 4.40 to 7.10 percent. Retirements are made from warehouse Debt Service Fund	\$1,825,000
Total Long Term Notes/Bonds Payable Governmental Funds	<u>\$2,531,824</u>

IRRVILLE PARISH COUNCIL
Phogomine, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 3 DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

L. Changes in General Long Term Obligations (Continued)

Monofunds payable at December 31, 1999, as shown in the enterprise funds are comprised of the following individual issues:

Long Term Notes Payable – Enterprise Funds

\$350,000 December 14, 1996, Irvville Utility Department notes due in annual installments of \$30,000 through May 2003, \$35,000 through May 2006, \$40,000 through May 2008, and \$45,000 through May 2009; interest at 4.50%, 4.60%, 4.70%, 4.80%, 5.00%, 5.05%, 5.09%, 5.15%, and 5.15% each year due semiannually. Refirements each year will be made through the Irvville Parish Council Bayou Blue Gas Line Extension Debt Service Fund. Principal and interest amounts to be provided by the Irvville Parish Utility Department. \$350,000

General obligation bonds

\$515,000 September 1, 1993, waterworks serial bonds (see Note 1) due in annual installments of \$5,000 to \$160,000 through March 1, 2002; interest at 3.00 to 5.60 per cent. Refirements are made from Waterworks District No. 2 Enterprise Fund. \$ 13,000

\$500,000 August 1, 1990, waterworks serial bonds due in annual installments of \$1,000 to \$150,000 through March 1, 2015; interest at 6.5 per cent to 9.0 per cent. Refirements are made from Waterworks District No. 2 Enterprise Fund. \$ 19,000

Revenue bonds:

\$1,000,000 April 1, 1970, waterworks serial bonds due in annual installments of \$25,000 to \$60,000 through April 1, 2000; interest at 5.0 per cent. Refirements are made from Waterworks District No. 2 Enterprise Fund. \$500,000

IBERVILLE PARISH COUNCIL

Flaguenter, Louisiana

Notes to the Financial Statements

December 31, 1999

NOTE 3 DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

L. Changes in General Long Term Obligations (Continued)

\$500,000 February 10, 1983, waterworks serial bonds due in annual installments of \$25,480 through February 10, 2007; interest at 3.0 per cent. Retirements are made from Waterworks District No. 3 Enterprise Fund.	\$168,418
\$500,000 June 3, 1983, waterworks serial bonds due in annual installments of \$28,768 through June 3, 2007; interest at 3.75 per cent. Retirements are made from Waterworks District No. 4 Enterprise Fund.	\$523,464
\$2,000,000 August 22, 1992, waterworks note payable in annual installments of \$122,680 through February 10, 2003; interest at 5.625 per cent. Retirements are made from Waterworks District No. 3 Enterprise Fund.	\$1,871,258
Total	<u>\$3,463,133</u>
Total Long Term Notes/Bonds Payable - Enterprise Fund	<u>\$3,952,002</u>

At December 31, 1999, the Parish Council had accumulated \$700,683 in the debt service funds for future debt requirements. The annual requirements to amortize all debt outstanding as of December 31, 1999, including interest payments of \$3,344,690 are as follows:

Per Year	General Obligations	Public Building	Revenue	Total
Parish Council:				
2000		\$ 701,323		\$ 701,323
2000-2000		1,421,360		1,421,360
2000-2004				
2000-2008				
	<u> </u>	<u>\$ 2,122,683</u>	<u> </u>	<u>\$ 2,122,683</u>
Component Units:				
2000	\$ 165,366	\$ -	\$ 316,848	482,134
2000-2002	21,773		478,696	500,469
2000-2004	3,719		488,696	492,415
2000-2008	8,611		961,312	969,923
2000-2012	5,451		835,472	840,923
2000-2020	3,323		3,253,217	3,256,544
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Grand Total	<u>\$ 288,207</u>	<u>\$ 2,122,683</u>	<u>\$ 8,234,841</u>	<u>\$8,283,733</u>

IBERVILLE PARISH COUNCIL
Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE 3 DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

L. Changes in General Long-Term Obligations (Continued)

The United States Department of Agriculture Farmers Home Administration is the holder of a water revenue bond dated February 10, 1983, on Waterworks District No. 3. The bond is a single, fully registered bond, without coupons, and bears interest at a rate of 5 per cent per annum. The bond is payable in installments of \$25,480, with includes interest, annually on February 10, 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 10, 2003, 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, 1987, 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 \$38,768, 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, 2027, 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. 3. 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 \$125,600, including interest, beginning February 10, 1993, and annually thereafter through February 10, 2033. 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 are secured by an ad valorem tax levy. In accordance with Louisiana Revised Statute 89:562, the Parish Council 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, 1999, the statutory limit was approximately \$22,378,053. The 1999 information was not yet available.

IBERVILLE PARISH COUNCIL

Iberville, Louisiana

Notes to the Financial Statements

December 31, 1998

NOTES-DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**M. Changes in Agency Funds**

The following is a summary of the agency balance transactions for the year ended December 31, 1998:

	<u>R.O.N.E.</u>
Balance January 1, 1998	
Additional:	
Sales and Use Tax Collections	\$ 20,490,818
Occupational license collections	173,711
Refunds and penalties	<u>(13,871)</u>
Total	\$ 20,750,658
Reductions:	
Transferred or due to:	
Iberville Parish Council:	
Collection expense	\$ 583,633
1% tax	3,100,884
21% tax	2,899,618
Solid Waste - 1/3%	1,693,339
Occupational license	248,286
Refunds of Taxes Paid	146,884
Subsidiary Board, Sheriff, and municipalities	12,828,899
Protested taxes held in escrow	<u>-</u>
Total	\$ 23,720,853
Balance at December 31, 1998	<u>NONE</u>

N. Other Reserves

Other reserves of retained earnings (interprise funds) are comprised of \$1,488,637 reserved by the Parish Council for replacement and/or expansion of gas lines of the Iberville Parish Utility Department and \$35,849 reserved by the Parish Council for replacement of sewer lines. The funds were derived from past income of the Iberville Parish Utility Department.

O. Litigation

At December 31, 1998 the Parish Council is involved in litigation, which is covered by insurance. According to legal counsel, the litigation should not cause a loss to the Parish Council. Consequently, in accordance with the criteria for accrual under GASB Codification Section C90 and SFAS 5, no amount is accrued in this report.



GENERAL FUND

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



IBERVILLE PARISH COUNCIL
Plaquemine, Louisiana
GENERAL FUND
Balance Sheet
December 31, 1998

SCHEDULE 1

	<u>1998</u>
ASSETS	
Cash and cash equivalents	\$ 1,829,203
Cash with paying agents	
Receivables	1,014,140
Due from other funds	300,614
Other assets	663
	<u> </u>
TOTAL ASSETS	<u>\$ 3,144,620</u>
 LIABILITIES AND FUND EQUITY	
Liabilities:	
Accounts payable	204,599
Due to other funds	
Deferred revenues	
	<u> </u>
Total Liabilities	<u>204,599</u>
 Fund Equity - fund balances -	
Reserved for advances to other funds	445,191
Unreserved and undesignated	2,494,890
	<u> </u>
Total Fund Equity	<u>2,940,081</u>
 TOTAL LIABILITIES AND FUND EQUITY	
	<u>\$ 3,144,620</u>

SYSTEMS OF FINANCIAL ACCOUNTS,
PROGRAMS, LOCATIONS

SCHEDULE 2

GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Cash Basis) and Actual
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes:			
Ad valorem	\$ 186,000	\$ 175,821	\$ 10,179
State income	6,500,000	2,000,000	(4,500,000)
Other taxes	10,000	22,750	(8,750)
License and permits	100,000	100,000	0.00
Building inspection/fees	0.00	0.00	0.00
Inter-governmental revenues:			
Federal	7,775	7,600	175
State	60,000	1,000,000	(940,000)
Local	40,000	40,000	0.00
Interest/dividends			
Charge for services	2,000	5,400	(3,400)
Use of money and property	100.00	100.00	0.00
Investment fees	100,000	80,000	20,000
Other revenues	100,000	100,000	0.00
In kind			
Other operating revenues			
Loan proceeds		87,000	(87,000)
Total revenues and other sources	7,033,000	3,400,000	(3,633,000)
EXPENDITURES			
General government:			
Salaries and benefits	616,000	700,000	(84,000)
Inter-program expenditures	1,270,000	1,415,000	(145,000)
Public safety:			
Salaries and benefits	100,000	100,000	0.00
Inter-program expenditures	100,000	700,000	(600,000)
Public works:			
Salaries and benefits	100,000	100,000	0.00
Inter-program expenditures			
Health and welfare:			
Salaries and benefits	80,000	100,000	(20,000)
Inter-program expenditures	40,000	100,000	(60,000)
Culture and recreation:			
Salaries and benefits			
Inter-program expenditures			
Economic development:			
Salaries and benefits	50,000	25,000	25,000
Inter-program expenditures	170,000	170,000	0.00
Other expenditures:			
Salaries and benefits			
Inter-program expenditures			
Capitalizing:			
Other financing cost:			
Operating transferred	1,000,000	1,000,000	0.00
Total expenditures and other uses	3,000,000	4,815,000	(1,815,000)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
	4,033,000	(1,415,000)	4,448,000
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			
	1,000,000	1,000,000	0.00
FUND BALANCE (DEFICIT) AT THE END OF YEAR			
		5,448,000	(5,448,000)
FUND BALANCE (DEFICIT) AT THE END OF YEAR			
	\$ 5,448,000	\$ 2,000,000	\$ 3,448,000

SPECIAL REVENUE FUNDS

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

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

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

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

Office of Emergency Preparedness Fund accounts for the public's protection during emergencies. Financing is provided by private appropriations from municipalities within the parish and the Parish Council and a federal matching grant for administrative costs from the Federal Emergency Management Agency.

Trillium 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.

Customer Office Fund is used to provide financial assistance to the Customer's office.

Trillium Capital Improvement Fund accounts for the capital expenditures and annual opening of all off-road drainage projects. Financing is provided by ad valorem taxes and interest earnings.

Criminal Clergy Fund accounts for the fees and forfeitures of the clerical courts of the Eleventh Judicial District, but only for the portion from Bienville Parish. Activities of the parishes of West Bayou Rouge and Prairie Couper are included in their respective reports. Expenditures are made from the fund in the manner of the District Attorney and approval of the District Judge.

Public Enterprise Fund accounts for construction of tourism projects within Bienville Parish. Revenue associated with this fund is provided for by Louisiana State Hotel/Motel Tax.

President's Council on Drug Abuse Fund provides for the operation of the substance abuse clinic which provides counseling for parish residents. Financing is provided by grants and transfers from the general fund.

SPECIAL REVENUE FUNDS

(Continued)

East Side Fire 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 fire cost fee insurance rebate program, a local grant and interest earnings.

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

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.

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

Parish Tax-Roads Fund accounts for the construction and maintenance of hard-surface 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.

Parish Townfield Waste Fund accounts for the collection and disposal of residential and small commercial solid waste in the parish. Major financing is provided by a two-third of one percent sales and use tax.

East Security Recreation Grant Fund accounts for a state grant received in 1987 to construct or acquire recreational facilities in the eastern portion of the parish.

Seven Fire District No. 1 Fund accounts for the operations of the volunteer fire department in portions of Ward 7 of the parish. Major financing is provided by ad valorem taxes, a local grant and income earnings.

Head Start-Summer Enrichment Program accounts for federal funds received to provide cooperative health, educational, nutritional, social and other services primarily to economically disadvantaged preschool children during the summer months.

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

SPECIAL REVENUE FUNDS

(Continued)

Child Care Fund 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.

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.

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

CRS program accounts for Federal funds that are used to reduce the causes and consequences of poverty within a community.

USDA Community Program (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 program accounts for Federal funds that are used to help low-income people meet the costs of home energy.

Mental Retard program accounts for Federal funds received to provide comprehensive health, educational, recreational, social and other services primarily to economically disadvantaged preschool children.

LI Telephone Assistance Fund accounts for the 80 telephone enhancement project. Major financing is provided by user fees assessed on residential telephone service.

FEMA fund accounts for Federal funds used to provide assistance in the event of an emergency.

Section 8 (the Lower-income Housing Assistance Program) accounts for Federal funds that are used to help low-income families obtain decent, safe, and sanitary housing through a system of rental subsidies.



BERKELEY FIRE DEPARTMENT

Programs, Locations
 SPECIAL REPORT FORM
 Comprising Balance Sheet
 December 31, 1999

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ASSETS	Cash and cash equivalents		Accounts Payable		Accounts Receivable		Inventory		Prepaid Expenses		Other Assets		Total Assets	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000

LIABILITIES AND FUND EQUITY

LIABILITIES AND FUND EQUITY	Accounts Payable		Accounts Receivable		Inventory		Prepaid Expenses		Other Assets		Total Assets	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000

TOTAL LIABILITIES AND FUND EQUITY

	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000

BERKEVILLE PARISH COUNCIL

Proprietors Limited
SPECIAL REVIEWED FORM
Combining Balance Sheet
December 31, 1999

BERKEVILLE

	ASSETS		FIXED ASSETS		CURRENT ASSETS		CURRENT LIABILITIES		LONG TERM LIABILITIES		EQUITY	
	Cost	Accumulated Depreciation	Land	Buildings	Accounts Payable	Accounts Receivable	Notes Payable	Retained Earnings	Capital	Reserves	Reserves	Retained Earnings
Land	10,000		10,000									
Buildings	10,000	3,000		7,000								
Accounts Payable					1,000							
Accounts Receivable						1,000						
Notes Payable							1,000					
Retained Earnings							1,000					
Capital								1,000				
Reserves									1,000			
Total	20,000	(3,000)	17,000	7,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000

LIABILITIES AND EQUITY

	LIABILITIES		EQUITY	
	Current	Long Term	Capital	Reserves
Accounts Payable	1,000			
Accounts Receivable	1,000			
Notes Payable	1,000			
Retained Earnings		1,000		1,000
Capital			1,000	
Reserves				1,000
Total	3,000	1,000	1,000	1,000

TOTAL LIABILITIES AND EQUITY

Total	20,000	(3,000)	17,000	7,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
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IRISVILLE PARISH COUNCIL
 Bogalusa, Louisiana
 SPECIAL REVENUE FUND
 Gambling Machine Fees
 December 31, 1999

	Other		Community		TMSA		Community		Service		TMSA		Police		Fund	
	Service	Fund	Service	Fund	Program	Fund	Activity	Fund	Headstart	Fund	Headstart	Fund	Headstart	Fund	Headstart	Fund
\$ 00000	\$ 14,000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000
Subtotal	14,000	000	000	000	000	000	000	000	000	000	000	000	000	000	000	000
Total Available	14,000	000	000	000	000	000	000	000	000	000	000	000	000	000	000	000

LIABILITIES AND EQUITY

Accounts Payable	000
Deferred Income	000
Other Liabilities	000
Total Liabilities	000

Fund Equity - Non-fundable

Retained - unrestricted	14,000
Total Equity	14,000

BOGALUSA PARISH COUNCIL

Special Revenue Fund	14,000
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BENTVILLE SENIOR CENTER
 Bentonville, AR
APPEAL-DEFERRED FUNDS
 Combining Statement of Revenues, Expenses,
 and Changes in Net Assets

For the Year-Ended
 December 31, 2009

	Part 1 Total Revenue	Part 2 Total Revenue	Part 3 Total Revenue	Part 4 Total Revenue	Part 5 Total Revenue	Part 6 Total Revenue	Part 7 Total Revenue	Part 8 Total Revenue	Part 9 Total Revenue	Part 10 Total Revenue	Part 11 Total Revenue	Part 12 Total Revenue	Part 13 Total Revenue	Part 14 Total Revenue	Part 15 Total Revenue	Part 16 Total Revenue
REVENUES																
From:																
Admission																
Member dues																
Donations																
Partnership income																
Interest																
Dividends																
Net investment income																
Other																
Total revenue																
EXPENSES																
Operating expenses:																
Salaries and benefits																
Travel																
Telephone																
Utilities																
Printing																
Repairs and maintenance																
Supplies																
Depreciation																
Amortization																
Bad debt																
Other																
Total operating expenses																
Capital expenses:																
Depreciation																
Amortization																
Other																
Total capital expenses																
Total expenses																
Net revenue																
NET ASSETS:																
Beginning																
Change																
Ending																
LIABILITIES:																
Beginning																
Change																
Ending																
NET POSITION:																
Beginning																
Change																
Ending																

Part 15-16: REPORT OF FINANCIAL POSITION TO APPEAL-DEFERRED FUNDS
 Part 15-16: REPORT OF FINANCIAL POSITION TO APPEAL-DEFERRED FUNDS
 Part 15-16: REPORT OF FINANCIAL POSITION TO APPEAL-DEFERRED FUNDS

TRUSTEES REPORT
PERIOD: 12/31/2019
TRUST: TRUSTEES REPORT
Contributions of Revenue, Expenses
and Change in Assets

For the Year Ended
 December 31, 2019

	12/31/19	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14	12/31/13	12/31/12
REVENUE								
Admission					1,000.00			
Box Office								
Concessions								
Interest								
Net	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Gifts and Donations								
Grants for services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Net of interest for property					1.00	1.00	1.00	1.00
Other revenue								
Total Revenue	51.00	51.00	51.00	51.00	52.00	52.00	52.00	52.00
EXPENSES								
Administrative expenses								
Board expenses								
Public works								
Health and welfare								
Office and supplies								
Travel and mileage								
Telephone								
Commodities								
Box office								
Printing								
Energy	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00
Net	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00
Total Expenses	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00
RECONSTRUCTION EXPENSES								
Capital Construction								
General Expenses								
Interest								
Property								
Net								
Total Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCREASE (DECREASE)	11.00	11.00	11.00	11.00	12.00	12.00	12.00	12.00
NET ASSETS								
Contributions								
Net								
Total Assets	11.00	11.00	11.00	11.00	12.00	12.00	12.00	12.00

TRUSTEES REPORT
 PERIOD: 12/31/2019
 TRUST: TRUSTEES REPORT
 CONTRIBUTIONS OF REVENUE, EXPENSES
 AND CHANGE IN ASSETS
 FOR THE YEAR ENDED
 DECEMBER 31, 2019

IRVINGVILLE PARISH COUNCIL
Proposition, Louisiana
THE OFFICE OF THE COMPTROLLER
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 1999

	Budget	Actual	Variance, Favorable Disadvantage
REVENUES AND OTHER SOURCES			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
State income			
Intergovernmental revenues			
Federal			
State	3,360	3,363	33
Local			
Financial institutions			
Change in amount			
Net of amounts attributable	3,360	3,374	14
Other revenues			
(None)			
Other financing sources			
Issuance of bonds or			
Leases	50,000	50,000	(1,000)
	<u>50,000</u>	<u>50,000</u>	<u>(1,000)</u>
Total revenues and other sources	<u>53,360</u>	<u>53,337</u>	<u>(233)</u>
EXPENDITURES AND OTHER USES			
General government purposes	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures	11,714	11,640	11,714
Public works			
Salaries and benefits			
Other program expenditures			
Public utilities			
Salaries and benefits			
Other program expenditures			
Cultural and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital assets	10,000	10,000	(10,000)
Other services			
Travel	5,000	4,500	5,000
Interest	1,000	100	1,100
(None)			
Other financing activities			
Operating transfers to			
Subsidiaries and other uses	<u>17,714</u>	<u>17,640</u>	<u>17,714</u>
REVENUES (DEFICITS) OF			
REVENUES AND OTHER SOURCES			
OFFER EXPENDITURES AND OTHER USES	1,000	(10,000)	(11,000)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>(11,000)</u>	<u>(11,000)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ (12,000)</u>	<u>\$ (12,000)</u>	<u>\$ (12,000)</u>

IRRVILLE PARISH COUNCIL
Irvington, Louisiana
THE VICE GOVERNOR FIRE DEPARTMENT
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Over-Under) Budgetary Basis
For the Year Ended December 31, 2009

REVENUES AND OTHER RESOURCES	Budget	Actual	Variance Favorable Disfavorable
Taxes			
Ad valorem	0	0	0
Interest on			
Bonds			
Land	1,000	1,000	000
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues			
In kind			
Other financing sources			
Operating transfers in	10,000	10,000	0,000
Other proceeds	20,000	20,000	0,000
Total revenues and other resources	<u>30,000</u>	<u>30,000</u>	<u>0,000</u>
EXPENDITURES AND OTHER LIABILITIES			
Bond retirement			
General government			
Interest and benefits			
Other operating purposes			
Public safety			
Interest and benefits			
Other operating purposes	10,000	10,000	0,000
Public works			
Interest and benefits			
Other operating expenditures			
Health and welfare			
Interest and benefits			
Other operating expenditures			
Culture and recreation			
Interest and benefits			
Other operating expenditures			
Economic development			
Interest and benefits			
Other operating expenditures			
Other expenditures			
Depreciation	10,000	10,000	0,000
Indemnity			
Insurance	10,000	10,000	0,000
Medical	1,000	1,000	0,000
In kind			
Other financing uses			
Operating transfers out	0	0	0
Total expenditures and other liabilities	<u>30,000</u>	<u>30,000</u>	<u>0,000</u>
RESERVE (DEFICIT) OF			
BUDGETARY ACCOUNTS			
OTHER BUDGETARY ACCOUNTS			
FINANCIAL ACCOUNTS	0,000	0,000	0,000
FINANCIAL DEFICIT (SURPLUS) OF YEAR	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>
FINANCIAL DEFICIT (SURPLUS) OF YEAR	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>

BERKELEY PARKS COUNCIL
Programs, Location:
RAVENS-COULA TREE DEPARTMENT
Statement of Revenues, Expenditures, and Change in Fund Balance
Budget and Actual (Over-Cost) Budgets) (Mill)
For the Year Ended December 31, 2009

	Budget	Actual	Percent- Variance (Favorable)
REVENUES AND OTHER SOURCES			
Taxes			
ad valorem	\$ -	\$ -	\$ -
Sales and use			
Intergovernmental revenues			
Fees:			
Sales	1,000	1,000	100
Licenses			
Fines and forfeitures			
Charges for services			
Sale of assets and property			
Other revenues			
In total			
Other financing sources:			
Operating results on			
Cost projects	7,000	6,900	98.6
	<u>7,000</u>	<u>6,900</u>	<u>98.6</u>
Total revenues and other sources	<u>8,000</u>	<u>7,900</u>	<u>98.8</u>
EXPENDITURES AND OTHER LIABILITIES			
Building maintenance services			
Ground preservation			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures	12,000	8,970	74.8
Public works			
Salaries and benefits			
Other program expenditures			
Roads and utilities			
Salaries and benefits			
Other program expenditures			
Cultural and historical			
Salaries and benefits			
Other program expenditures			
Specialized investments			
Salaries and benefits			
Other program expenditures			
Grant expenditures			
Capital outlay	4,000	3,000	75.0
Debt service			
Principal	40,000	40,000	100.0
Interest	5,000	5,000	100.0
In total			
Other financing use:			
Operating results on			
Cost projects	7,000	6,900	98.6
	<u>7,000</u>	<u>6,900</u>	<u>98.6</u>
Total expenditures and other liabilities	<u>64,000</u>	<u>57,870</u>	<u>90.4</u>
CHANGE IN FUND BALANCE	1,000	1,030	103.0
STATE BALANCE SHEET (ACTIVITY) AT BEGINNING OF YEAR	<u>1,000</u>	<u>1,000</u>	<u>100.0</u>
STATE BALANCE SHEET (ACTIVITY) AT YEAR END	<u>\$ 2,000</u>	<u>\$ 2,030</u>	<u>101.5</u>

DECATUR BOARD OF COMMISSIONERS

SCHEDULE 1.13

OFFICE OF EMERGENCY PREPAREDNESS
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget and Actual (Plus-Minus Budgetary Basis)
 For the Year Ended December 31, 2020

	Budget	Actual	Variance, Excess (Deficiency)
OPERATIONS AND MAINTENANCE			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sales and use			
Intergovernmental revenues			
Federal	60,000	60,000	0.00
State	40,000	40,000	0.00
Local			
Fees and licenses			
Charges for services			
Use of assets and inventory			
Sales revenues	10,000	10,000	0.00
In kind			
Other financing sources			
Operating transfers in	10,000	10,000	-
Other proceeds			
Total intergovernmental and other sources	<u>110,000</u>	<u>110,000</u>	<u>0.00</u>
PERSONNEL AND OTHER COSTS			
Security clearance expenses	-	-	-
Contract personnel			
Salaries and benefits			
Other personnel expenditures			
Public utility			
Salaries and benefits	100,000	90,000	10,000
Other personnel expenditures	10,000	9,000	1,000
Public works			
Salaries and benefits			
Other personnel expenditures			
Health and welfare			
Salaries and benefits			
Other personnel expenditures			
Custom and contract			
Salaries and benefits			
Other personnel expenditures			
Economic development			
Salaries and benefits			
Other personnel expenditures			
Other expenditures			
Capital outlay	10,000	9,000	1,000
Debt service			
Principal			
Interest			
Other financing use			
Operating transfers out			
Total expenditures and other uses	<u>110,000</u>	<u>110,000</u>	<u>0.00</u>
SPECIAL DEFERRED OR DEFERRED AND OTHER SOURCES			
Special Incentives and Other Costs	10,000	10,000	0.00
FUND-BALANCE DEFICIT AT BEGINNING OF YEAR	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FUND-BALANCE DEFICIT AT THE END OF YEAR	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

ENERVILLE PARISH COUNCIL
Prattville, Louisiana
FINANCIAL MAINTENANCE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Plus/Minus Budgetary Basis)
For the Year Ended December 31, 1999

	Budget	Actual	Variance, Plus/Minus Difference
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem	\$ 49,400	\$ 49,198	\$ 202
Intergovernmental (grants)			
Sales			
Taxes	11,900	12,701	(801)
Local		8,183	8,183
Fees and forfeitures			
Changes in reserves			
Use of savings and property			
Other revenues	1,000		(1,000)
In kind			
Other financing sources			
Operating transfers in	30,000		(30,000)
Local projects			
Total transfers and other sources	<u>31,000</u>	<u>30,827</u>	<u>173</u>
EXPENDITURES AND OTHER USES			
Operating activities			
General government			
General and specific			
Other program expenditures			
Public safety			
Police and sheriff			
Other program expenditures			
Public works			
Police and sheriff	27,488	26,794	694
Other program expenditures	38,021	37,278	743
Health and welfare			
General and specific			
Other program expenditures			
Culture and recreation			
Police and sheriff			
Other program expenditures			
Economic development			
Police and sheriff			
Other program expenditures			
Other expenditures			
Contingency		1,000	(1,000)
Gifts services			
Principal			
Interest			
In kind			
Other financing uses			
Operating transfers out			
Total expenditures and other uses	<u>68,509</u>	<u>67,871</u>	<u>638</u>
REVENUE (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES	(2,409)	(1,643)	766
OVER EXPENDITURES AND OTHER USES			
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>30,000</u>	<u>30,000</u>	
FUND BALANCE (DEFICIT) AT THE END OF YEAR	\$ 27,591	\$ 28,357	\$ 766

KEENEVILLE TOWN COUNCIL

SCHEDULE 5-F

Placements, Limitations

COMMODITY SERVICE

Statement of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual (Plus-GAAP Budgetary Basis)

For the Year Ended December 31, 1999

	Budget	Actual	Variance: Favorable (Adverse)
APPROPRIATED AMOUNTS (originally)			
Total			
no column	\$ -	\$ -	\$ -
left and no			
Unappropriated revenues			
Interest			
Fees			
Fund			
Transfers and allocations		694	694
Changes in reserves			
Gifts of money and property			
Other revenues			
In-kind			
Other financing sources			
Operating transfers in			
Other transfers	128,700	128,700	-
Total revenues and other income	<u>128,700</u>	<u>129,394</u>	<u>694</u>
EXPENDITURES AND OTHER DEBIT			
Starting balances previous year	-	-	-
General government			
Education and health			
Other program expenditures			
Public safety			
Education and health			
Other program expenditures			
Public works			
Education and health			
Other program expenditures			
Health and welfare			
Education and health			
Other program expenditures	117,000	116,983	16.7
Culture and recreation			
Education and health			
Other program expenditures			
Economic development			
Education and health			
Other program expenditures			
Other expenditures			
Capital spending			
Debt service			
Principal			
Interest			
In-kind			
Other financing out			
Operating transfers out			
Total expenditures and other debit	<u>117,000</u>	<u>116,966</u>	<u>34.0</u>
NET FUND ACCRUAL (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER DEBIT	1,100	1,428	328.0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u> </u>	<u> </u>	<u> </u>
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 1,100</u>	<u>\$ 2,856</u>	<u>\$ 1,756</u>

BERNOLLE PARKER DISTRICT
FINANCIAL STATEMENTS
FINANCIAL CAPITAL IMPROVEMENT
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Funds Capital Improvement)
For the Year Ended December 31, 1999

	Budget	Actual	Percent Deviation (Actual/Budget)
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem	\$ 4,400,000	\$ 4,400,000	100.00
Gift and fee			
Intergovernmental			
State			
Local			
Fees and activities			
Change for services			
Use of municipal property	10,000	10,407	104.07
Other revenues			
Interest			
Other financing events			
Operating transfers in			
Loan proceeds			
Total transfers and other sources	(40,000)	(70,611)	176.53
EXPENDITURES AND OTHER DEDUCTIONS			
Operating expenses			
General provision			
Interest and benefits			
Other program expenditures			
Public safety			
Interest and benefits			
Other program expenditures			
Public works			
Interest and benefits			
Other program expenditures	261,000	261,000	100.00
Health and welfare			
Interest and benefits			
Other program expenditures			
Culture and recreation			
Interest and benefits			
Other program expenditures			
Scientific development			
Interest and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	100,000	100,000	100.00
Debt service			
Principal			
Interest			
Total			
Other financing events			
Operating transfers in	(70,000)	(81,721)	116.74
Total expenditures and other uses	(20,000)	(40,321)	201.60
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER DEDUCTIONS	(20,000)	10,079	50.39
FUND BALANCE - DEFICIT AT BEGINNING OF YEAR	1,168,000	1,168,000	100.00
FUND BALANCE - DEFICIT AT THE END OF YEAR	\$ 1,148,000	\$ 1,178,079	102.53

BERKELEY FIREMANS' COUNCIL

Firefighters, Localities
 (FIREMANS' COUNCIL)

Statement of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual (Over- or Under Budgetary Basis)
 For the Year Ended December 31, 2009

SCHEDULE 1-B

	Budget	Actual	Variance- Favorable (Adverse)
REVENUES AND OTHER SOURCES			
Taxes			
Assessments	\$ -	\$ -	\$ -
Sale taxes			
Licenses and permits			
Fees			
Sales			
Lottery	60,000	70,000	10,000
Fines and forfeitures	10,000	10,000	0
Change fee services			
Use of money and property			
Other revenues	1,000	1,000	0
In-kind			
Open financing sources			
Operating transfers in			
Loan proceeds			
Total revenues and other sources	<u>71,000</u>	<u>81,000</u>	<u>10,000</u>
EXPENDITURES AND OTHER USES			
Debt service payments			
Grants			
Salaries and benefits	60,000	60,000	0
Other program expenditures	6,000	21,000	15,000
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital assets		1,000	1,000
Gift services			
Unexpended			
Vested			
In-kind			
Interfunding use			
Operating transfers out		10,000	10,000
Loan payments			
Total expenditures and other uses	<u>66,000</u>	<u>71,000</u>	<u>5,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>5,000</u>	<u>10,000</u>	<u>5,000</u>
FROM BALANCE (DEFICIT), AT BEGINNING OF YEAR		27,000	27,000
FROM PAYMENTS (RECEIPTS) TO FEDERAL FUNDS		10,000	10,000
FINAL BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 10,000</u>	<u>\$ 37,000</u>	<u>\$ 27,000</u>

BIENVILLE PARISH COUNCIL
Bienville, Louisiana
YEAR-END FINANCIALS
Statement of Revenues, Expenditures, and Changes in Fund Balances
(Budget and Actual (Non-GAAP Budgetary Basis))
For the Year Ended December 31, 1997

	Budget	Actual	Percent Deviation (Excess/Deficit)
REVENUES AND OTHER SOURCES			
State	1	0	1
Lot sales	-	-	-
Gift and art	-	-	-
Intergovernmental revenues			
Federal	-	-	-
State	-	1,170	100
Local	-	70	70
Fees and forfeitures			
Change in reserves	-	-	-
Use of money and property	-	-	-
Other revenues	-	-	-
In kind	-	-	-
Other financing sources	-	-	-
Operating transfers in	-	-	-
Other transfers	-	-	-
Total revenues and other sources	<u>1</u>	<u>1,240</u>	<u>124</u>
EXPENDITURES AND OTHER USES			
Missing activities programs	-	-	-
General government			
Salaries and benefits	-	-	-
Other personnel expenditures	-	-	-
Public safety			
Salaries and benefits	-	-	-
Other personnel expenditures	-	-	-
Public works			
Salaries and benefits	-	-	-
Other personnel expenditures	-	-	-
Health and welfare			
Salaries and benefits	-	-	-
Other personnel expenditures	-	-	-
General administration			
Salaries and benefits	-	-	-
Other personnel expenditures	-	-	-
Business development			
Salaries and benefits	-	-	-
Other personnel expenditures	-	-	-
Other expenditures			
Capital assets	-	-	-
Debt service	-	-	-
Interest	-	-	-
In kind	-	-	-
Other financing out	-	-	-
Operating transfers out	-	-	-
Total expenditures and other uses	<u>1</u>	<u>1</u>	<u>0</u>
ENDING BALANCE(S) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	0	1,239	100
FUND BALANCE DEFICIT AT BEGINNING OF YEAR	<u>1</u>	<u>1</u>	<u>0</u>
FUND BALANCE DEFICIT AT THE END OF YEAR	<u>1</u>	<u>1,240</u>	<u>100</u>

TRINITY LUTHERAN PARISH COUNCIL
 Poplarville, Louisiana
FIDUCIARY COUNCIL MEMBERS ADMIN
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Plus-Minus) Budgetary Basis
For the Year Ended December 31, 1999

	Budget	Actual	Variance, Favorable (Unfavorable)
REVENUES AND OTHER SOURCES			
Taxes			
- ad valorem	\$ -	\$ -	\$ -
- sale and use			
Intergovernmental revenue			
- Federal			
- State	10,000	10,127	127
- Local			
Fees and Reimburse			
- Charges for services			
- Use of property and projects			
- Other activities	6,000	7,000	1,000
- Interest			
- Other financing sources			
- Operating investments	7,000	7,000	
- Other projects			
Total revenues and other sources	<u>17,000</u>	<u>24,127</u>	<u>7,127</u>
EXPENDITURES AND OTHER USES			
- Funding financial projects			
- Current operations			
- Salaries and benefits			
- Other program expenditures			
- Public safety			
- Salaries and benefits			
- Other program expenditures			
- Public works			
- Salaries and benefits			
- Other program expenditures			
- Health and welfare			
- Salaries and benefits	6,000	6,170	170
- Other program expenditures	16,000	18,240	2,240
- Cultural and recreation			
- Salaries and benefits			
- Other program expenditures			
- Financial administration			
- Salaries and benefits			
- Other program expenditures			
- Other expenditures			
- Capital outlay			
- Debt service			
- Interest			
- Sinking			
- Interest		6,000	(6,000)
- Other financing			
- Operating transfers in			
Total expenditures and other uses	<u>22,000</u>	<u>24,410</u>	<u>(310)</u>
EXCESS-(DEFICIENCY) OF			
REVENUES AND OTHER SOURCES	(4,000)	6,817	10,817
OVER EXPENDITURES AND OTHER USES			
FUND BALANCES-(DEFICIT) AT BEGINNING OF YEAR	<u>10,000</u>	<u>10,000</u>	
FUND BALANCES-(DEFICIT) AT THE END OF YEAR	<u>\$ 5,000</u>	<u>\$ 16,817</u>	<u>\$ 11,817</u>

DEERFIELD PARKER COUNCIL
 (Pawcatuck, Louisiana)
EAST SIDE FIRE DISTRICT NUMBER 1
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (See GAAP Budgeting Note)
For the Year Ended December 31, 2009

	Budget	Actual	Percent Variance (Substantive)
REVENUES AND OTHER SOURCES			
Taxes			
ad valorem	\$ 40,000	\$ 39,494	1
licensing and			
Intergovernmental revenues			
Federal			
State	10,400	10,000	0.96
Local			
Fees and Licenses			
Charge for services			
Use of money and property	1,000	1,000	100
Miscellaneous	100	17	17
In kind			
Other financing events			
Operating revenues	70,000	69,490	99.29
Grant proceeds	-----	-----	-----
Total revenues and other sources	<u>80,400</u>	<u>79,501</u>	<u>98.89</u>
EXPENDITURES AND OTHER USES			
Operating activities	-	-	-
Capital projects			
Substantial benefits			
Other program expenditures			
Public safety			
Substantial benefits			
Other program expenditures	70,000	70,000	100
Public works			
Substantial benefits			
Other program expenditures			
Industrial activities			
Substantial benefits			
Other program expenditures			
Other capital activities			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital assets			
Other assets			
Principal	10,000	10,000	-
Interest	1,000	1,000	-
In kind			
Other financing use			
Operating activities use	-----	-----	-----
Total expenditures and other uses	<u>81,000</u>	<u>81,000</u>	<u>100</u>
Special projects/other			
Substantial benefits			
Other capital activities			
Other expenditures/other	1,000	1,000	100
FUND BALANCES (DEFICIT), AT BEGINNING OF YEAR	<u>10,000</u>	<u>10,000</u>	<u>-----</u>
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 29,000</u>	<u>\$ 29,000</u>	<u>100</u>

(BRIAR CL PARKS COUNCIL)
Proportion, Leithdale
WHITE-CASTLE FIRE DEPARTMENT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

	Budget	Actual	Variance Favorable Disfavorable
REVENUES/LAINE/OTHER SOURCES			
Taxes:			
Ad valorem	0	0	0
Other taxes			
Intergovernmental revenues:			
Federal			
State			
Local			
Transferred Revenues:			
Charges for services			
Use of money and property			
Other revenues:	1,000	1,000	0
Grant			
Other financing sources:			
Operating transfers (to)	0	0	(0)
Liabilities			
Total revenues and other sources	<u>1,000</u>	<u>1,000</u>	<u>0</u>
EXPENDITURES AND OTHER USES			
Debt service payments			
General government:			
Salaries and benefits			
Other program expenditures			
Public safety:			
Salaries and benefits			
Other program expenditures	3,000	3,000	(0)
Public works:			
Salaries and benefits			
Other program expenditures			
Maintenance and repair:			
Salaries and benefits			
Other program expenditures			
Capital and facilities:			
Salaries and benefits			
Other program expenditures			
Financial development:			
Salaries and benefits			
Other program expenditures			
Other expenditures:			
Capital assets:			
Other assets:			
Federal	1,000	1,000	0
Local	0	0	0
Other financing use:			
Operating transfers (to)	0	0	(0)
Total expenditures and other uses	<u>1,000</u>	<u>1,000</u>	<u>0</u>
REVENUE DEFICIENCY (or			
EXCESS) AND OTHER CHANGES			
CHANGES IN FUND BALANCE	0	0	(0)
FUND BALANCE EXPECTED AT BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE EXPECTED AT THE END OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>

BERWILLE PARISH COUNCIL
Prepared by Louisiana
PARISH TRANSPORTATION
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Plus/Minus) Budgetary Basis
For the Year Ended December 31, 2009

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES AND OTHER SOURCES			
Taxes			
on ad valorem	\$ -	\$ -	\$ -
on motor tax			
Intergovernmental revenues			
Grants			
From	29,000	28,479	(521)
Local			
Fees and Inclusions			
Change in reserves			
Use of accrued interest			
Other revenues			
In-kind			
Other financial assets			
Opening transfer in			
Loss proceeds			
Total revenues and other sources	<u>29,000</u>	<u>28,479</u>	<u>(521)</u>
EXPENDITURES AND OTHER USES			
Printing services provided			
Contract services			
Salaries and benefits			
Other programs or positions			
Fringe benefits			
Salaries and benefits			
Other programs or positions	18,000	18,000	0.00
Health and welfare			
Salaries and benefits			
Other programs or positions			
Culture and recreation			
Salaries and benefits			
Other programs or positions			
Financial management			
Salaries and benefits			
Other programs or positions			
Other expenditures			
Capital outlay	20,000	20,000	0.00
Debt service			
Principal			
Interest			
In-kind			
Other financing			
Opening transfer out			
Total expenditures and other uses	<u>38,000</u>	<u>38,000</u>	<u>0.00</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	1,000	14,000	13,000
FUND BALANCES DEFICIT AT BEGINNING OF YEAR	(10,000)	(10,000)	0.00
FUND BALANCES DEFICIT AT THE END OF YEAR	\$ (9,000)	\$ (9,000)	\$ 0.00

BRENTVILLE TOWN COUNCIL
Regulation, Legislation
PUBLIC BUILDINGS MAINTENANCE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-CAAP Budgetary Basis)
For the Year Ended December 31, 1990

	Budget	Actual	Percent Excess/ Deficiency
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem	\$ 1,000,000	\$ 1,000,000	\$ 0.00%
State motor			
Intergovernmental revenues			
Federal			
State			
Local			
Fees and Licenses			
Charge for services			
Use of money and property			
Other revenues	1,000	1,000	1.00%
Grants			
Other financing sources			
Operating transfers in	10,000	10,000	
Loans/grants			
Total revenues and other sources	<u>1,011,000</u>	<u>1,011,000</u>	<u>0.00%</u>
EXPENDITURES AND OTHER USES			
Planning and administration			
General government			
Salaries and benefits	24,000	24,000	0.00%
Other personnel expenditures	24,000	24,000	0.00%
Public works			
Salaries and benefits	1,000	1,000	0.00%
Other personnel expenditures	24,000	24,000	0.00%
Public works			
Salaries and benefits	1,000	1,000	0.00%
Other personnel expenditures	1,000	1,000	0.00%
Health and welfare			
Salaries and benefits	1,000	1,000	0.00%
Other personnel expenditures	1,000	1,000	0.00%
Education			
Salaries and benefits			
Other personnel expenditures			
Business development			
Salaries and benefits			
Other personnel expenditures	4,000	4,000	0.00%
Other expenditures			
Capital outlay	24,000	24,000	0.00%
Debt service			
Principal			
Interest			
Grants			
Other financing out			
Operating transfers out	10,000	10,000	0.00%
Total expenditures and other uses	<u>1,011,000</u>	<u>1,011,000</u>	<u>0.00%</u>
EXCESS DEFICIENCY AND			
RESERVE AND OTHER CHANGES			
OPERATION/DEFICIT AND OTHER CHANGES	(0.00%)	(0.00%)	0.00%
FUND BALANCE-DEFICIT AT BEGINNING OF YEAR	<u>00.00</u>	<u>00.00</u>	
FUND BALANCE-DEFICIT AT THE END OF YEAR	<u>\$ 00.00</u>	<u>\$ 00.00</u>	<u>\$ 00.00</u>

BRISTOL TOWN COUNCIL

Flagstaff, Louisiana

SALES TAX BOARD

Statement of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual (Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2022

SCHEDULE 5-3

	Budget	Actual	Variance, Favorable (Unfavorable)
REVENUES AND OTHER FUNDS			
Taxes			
on vehicles	\$	\$	\$
on alcohol	1,000,000	1,000,000	(999,101)
Intergovernmental revenues			
Federal		10,000	10,000
State	100,000	100,000	(99,999)
Financial institutions			
Change fee revenue		10,000	10,000
Civil penalty and recovery	40,000	4,000	(36,000)
Other revenues		1,000	(1,000)
In-kind			
Other financing revenue			
Operating receipts in			
Lease/rental			
Total revenues and other funds	<u>1,140,000</u>	<u>1,125,000</u>	<u>(15,000)</u>
EXPENDITURES AND OTHER FUNDS			
Housing assistance program			
Capital projects			
Subsidies and fees for			
Other program expenditures			
Public safety			
Subsidies and fees for			
Other program expenditures			
Public works			
Subsidies and fees for	1,400,000	1,000,000	400,000
Other program expenditures	400,000	400,000	(399,999)
Public and welfare			
Subsidies and fees for			
Other program expenditures			
Culture and recreation			
Subsidies and fees for			
Other program expenditures			
Economic development			
Subsidies and fees for			
Other program expenditures			
Other expenditures			
Capital outlay	50,000	50,000	(50,000)
Debt service			
Interest			
Sinking			
In-kind			
Other financing cost			
Operating receipts in			
Total expenditures and other funds	<u>1,850,000</u>	<u>1,500,000</u>	<u>(350,000)</u>
REVENUE DEFICIENCY BY			
REVENUES AND OTHER FUNDS	47,000	50,000	(3,000)
OVER EXPENDITURES AND OTHER FUNDS			
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>170,000</u>	<u>170,000</u>	<u> </u>
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 217,000</u>	<u>\$ 220,000</u>	<u>(\$ 3,000)</u>

RENTVILLE TOWNSHIP COUNCIL
Flaggsville, Louisiana
SOLID WASTE
Estimate of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-OLAP Regulatory Basis)
For the Year Ended December 31, 2007

	Budget	Actual	Percent Difference (2007/2006)
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem	\$ 1,000,000	\$ 1,000,000	100.00%
Other taxes			
Nonregulatory revenues			
Fees			
Fuel			
Sales			
Licenses			
Special activities			
Charges for services			
Transfer income and property	100,000	100,000	100.00%
Other revenues	0.00	0.00	100.00%
In kind			
Grant financing income			
Operating transfers in			
Loans/proceeds			
Total revenues and other sources	<u>1,100,000</u>	<u>1,100,000</u>	<u>100.00%</u>
EXPENSES, DEPRECIATION AND OTHER DEDUCTIONS			
Management services			
General government			
Utilities and services			
Other program expenditures			
Public safety			
Utilities and services			
Other program expenditures			
Public works			
Utilities and services			
Other program expenditures			
Health and welfare			
Utilities and services	0.00	0.00	100.00%
Other program expenditures	1,000,000	1,000,000	100.00%
Culture, recreation and parks			
Utilities and services			
Other program expenditures			
Financial management			
Utilities and services			
Other program expenditures			
Other expenditures			
Capital outlay	0.00	0.00	100.00%
Other services			
Printing			
Interest			
Grants			
Operating transfers out			
Total expenditures and other uses	<u>1,100,000</u>	<u>1,100,000</u>	<u>100.00%</u>
NET REVENUES OR (DEFICIT) FROM REVENUES AND OTHER SOURCES			
OPERATING REVENUES EXCEEDING (OR FALLING SHORT OF) EXPENSES	0.00	0.00	100.00%
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,000,000	1,000,000	100.00%
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>100.00%</u>

IBERVILLE PARISH COUNCIL
Prepares, Louisiana
BAYOU BLUE FIRE DISTRICT NUMBER 2
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual/Year-to-Date Budgetary (Actual)
For the Year Ended December 31, 2020

	Budget	Actual	Percent Reversible (Difference)
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem	\$ 34,000	\$ 40,000	117.65
Gas and jet			
Impoundment/overseas			
Fuel			
Slab			
Leak			
Recycled bottles			
Cigarette bottles			
Use of abandoned property	1,200	1,200	100
Other sources	2,800	300	10.71
Grant			
State bonding source:			
Operating revenues for	50,000	49,000	98.00
Law projects	20,000	---	---
Total-revenue and/or other source	<u>70,000</u>	<u>50,200</u>	<u>71.71</u>
EXPENDITURES AND OTHER USES			
Operating contract services	---	---	---
Capital equipment			
Police and security			
Other program expenditures			
Public safety			
Police equipment			
Other program expenditures	34,000	35,000	102.94
Public works			
Police equipment			
Other program expenditures			
Health and welfare			
Police equipment			
Other program expenditures			
Culture and recreation			
Police equipment			
Other program expenditures			
Economic development			
Police equipment			
Other program expenditures			
Other operations			
Capital equipment	34,000	4,000	11.76
Debt service	2,000	18,000	900.00
Interest	5,000	800	16.00
State bonding use:			
Operating revenues for	---	---	---
Total-expenditures and other uses	<u>41,000</u>	<u>53,800</u>	<u>131.22</u>
EXCESS DEFICIT/CO-OF			
REVENUES AND OTHER SOURCES	70,000	50,200	71.71
OVER EXPENDITURES AND OTHER USES	(41,000)	(3,600)	8.78
FUND BALANCE-DEFICIT AT BEGINNING OF YEAR	---	---	---
FUND BALANCE-DEFICIT AT THE END OF YEAR	<u>\$ 29,000</u>	<u>\$ 46,600</u>	<u>160.69</u>

GREENVILLE PARKS COUNCIL
Flagstaff, Louisiana
HEADSTART SUMMER EMPLOYMENT PROGRAM
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Two-CLASS Budgetary Basis)
For the Year Ended December 31, 1999

	Actual	Actual	Balance Forward Enclosed
REVENUES AND OTHER FINANCES			
Taxes			
Admission	-	-	-
Gift sales			
Inter-governmental revenue			
Federal	1,028,000	1,028,000	10,300
State			
Local contributions			
Change in assets			
Net of inventory and property		4,000	600
Gifts received			
Grants			
Other financing sources			
Operating transfers in			
Less: (Payments)			
Total revenues and other finances	<u>1,028,000</u>	<u>1,028,000</u>	<u>10,900</u>
EXPENDITURES AND OTHER USES			
Building acquisition program			
Capital purchases			
Building acquisition			
Other program expenditures			
Public safety			
Building acquisition			
Other program expenditures			
Public works			
Building and facilities			
Other program expenditures			
Health and welfare			
Building and facilities	(88,000)	(88,000)	1,000
Other program expenditures	200,000	200,000	2,000
Culture and recreation			
Building and facilities			
Other program expenditures			
Education development			
Building acquisition			
Other program expenditures			
Other expenditures			
Capital outlay	4,000	4,000	800
Gifts received			
Payments			
Interest			
Grants			
Other financing out			
Operating transfers out			
Total expenditures and other uses	<u>1,028,000</u>	<u>1,028,000</u>	<u>4,800</u>
EXCESS (DEFICIT) OF REVENUES AND OTHER FINANCES OVER EXPENDITURES AND OTHER USES			
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			
	-	-	-
FUND BALANCE (DEFICIT) AT THE END OF YEAR			
	-	-	-

BERWILLE PARISH COUNCIL
 Thibodaux, Louisiana
READY-TO-TRAINING AND TECH. ASST.
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget and Actual (Non-GAAP Budgetary Basis)
 For the Year Ended December 31, 2009

	Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES AND OTHER SOURCES			
Taxes			
Oil ad valorem	1	1	1
Etc. and int.	-	-	-
Intergovernmental revenues			
Federal	24,000	24,000	24
State			
Local			
Fees and royalties			
Charges for services			
Oil ad valorem ad valorem			
Other revenues			
Interest			
Other financing sources			
Operating transfers in			
Miscellaneous			
Total revenues and other sources	<u>25,001</u>	<u>24,001</u>	<u>24</u>
EXPENDITURES AND OTHER DEDUCTIONS			
Debt service expenditures			
General government			
Interest and benefits			
Other program expenditures			
Public safety			
Interest and benefits			
Other program expenditures			
Public works			
Interest and benefits			
Other program expenditures			
Public education			
Interest and benefits			
Other program expenditures	24,000	24,000	
Culture, recreation, and leisure activities			
Interest and benefits			
Other program expenditures			
Elementary and secondary education			
Interest and benefits			
Other program expenditures			
Other expenditures			
Capital assets			
Etc. and int.			
Principal			
Interest			
Other financing sources			
Operating transfers in			
Total expenditures and other uses	<u>24,000</u>	<u>24,000</u>	<u>24</u>
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES		24	24
OVER EXPENDITURES AND OTHER USES			
FUND-BALANCE DEFICIT, AT BEGINNING OF YEAR			
FUND BALANCE DEFICIT, AT THE END OF YEAR	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>

IRVINGVILLE PARISH COUNCIL
Programs, Limited
CHILD CARE FOOD PROGRAM
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

	Budget	Actual	Variance, Favorable (Unfavorable)
REVENUES AND OTHER SOURCES			
Taxes			
All taxes	1	1	-
Special use			
Intergovernmental revenues			
Federal	98,000	98,000	(0)
State			
Local			
Grants and donations			
Charges for services			
Sale of inventory and property			
Other revenues			
Interest			
Other financing sources:			
Debt			
Leases			
Total revenues and other sources	<u>99,001</u>	<u>99,001</u>	<u>(0)</u>
EXPENDITURES AND OTHER USES			
Debt service principal			
Debt service interest			
Interest on bonds			
Other program expenditures			
Capital outlay			
Interest on bonds			
Other program expenditures			
Public works			
Interest on bonds			
Other program expenditures			
Health and welfare			
Debt service principal	19,000	19,000	(0)
Debt service interest	1,000	1,000	(0)
Other program expenditures			
Culture and recreation			
Debt service principal			
Other program expenditures			
Economic development			
Debt service interest			
Other program expenditures			
Other expenditures:			
Capital outlay			
Construction			
Federal			
State			
Interest			
Other financing use			
Operating transfers out			
Total expenditures and other uses	<u>20,000</u>	<u>20,000</u>	<u>(0)</u>
Residual (deficit)/surplus/other			
Revenues and other sources less expenditures and other uses	79,001	79,001	(0)
Fund balances (deficit)/surplus/other at year end	<u> </u>	<u> </u>	<u> </u>
FUND BALANCES (DEFICIT)/SURPLUS/OTHER AT YEAR END	<u>1,000,000</u>	<u>1,000,000</u>	<u> </u>

BRISVILLE PARKS COUNCIL

SCHEDULE 4-B

Flourissa, Louisiana
 OFFICE OF COMMUNITY SERVICES
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget and Actual (Year-to-Date) Budgetary Basis
 For the Year Ended December 31, 2020

	Budget	Actual	Percent Expenditures
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem	1	1	1
Lot and cut	-	-	-
Intergovernmental revenues			
Federal			
State			
Local			
Fees and royalties			
Charge for services			
Gifts/grants-in-kind			
Other revenues			
Interest	200	400	100
Other financing sources			
Operating transfers in	61,000	61,000	100.00
Transfers out			
Total revenues and other sources	<u>62,001</u>	<u>62,400</u>	<u>100.64</u>
EXPENDITURES AND OTHER DEDUCTIONS			
Debt service payments	-	-	-
Capital expenditures			
Printing and books			
Other capital expenditures			
GRAND TOTAL			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Public law works			
Salaries and benefits	60,000	60,000	100.00
Other program expenditures	1,000	1,000	100.00
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital assets	1,000	1,000	100.00
Debt service			
Transfer			
Grants			
In kind			
Other financing out			
Operating transfers out			
Transfers-in and other out	61,000	61,000	100.00
REVENUES LESS DEDUCTIONS OF			
REVENUES LESS DEDUCTIONS DEDUCTIONS			
OTHER (OPERATING) AND OTHER DEDUCTIONS	600	6,000	100.00
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>21,000</u>	<u>21,000</u>	
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>21,600</u>	<u>15,000</u>	<u>69.42</u>

DEERFIELD PALMS COUNCIL

SCHEDULE 2.A

Proposed, Location
 754.178.000.0000

Statement of Revenues, Expenditures, and Changes in Fund Balances
 (Budget and Actual (Non-GAAP Budgetary Basis))
 For the Year Ended December 31, 2009

	Budget	Actual	Variance (Excess/Deficit)
REVENUES AND OTHER SOURCES			
Fees			
- Admissions	\$ -	\$ -	\$ -
- Gift services			
Inter-governmental revenue			
- Federal	\$224	\$224	\$224
- State			
- Local			
Fines and forfeitures			
Change in account			
Use of assets accumulated			
Other revenue:			
- Interest			
Other financing sources:			
- Operating transfers in			
- Loan proceeds			
Total revenues and other sources	<u>\$224</u>	<u>\$224</u>	<u>\$224</u>
EXPENDITURES AND OTHER DEDUCTIONS			
Debt service payments			
General government			
- Salaries and benefits			
- Other personnel expenditures			
Public safety			
- Contractual services			
- Other program operations			
Public works			
- Salaries and benefits			
- Other personnel expenditures			
Health and welfare			
- Indirect contracts			
- Other personnel expenditures	\$624	\$624	\$624
Information services			
- Salaries and benefits			
- Other personnel expenditures			
Economic development			
- Salaries and benefits			
- Other personnel expenditures			
Other expenditures			
Capital assets			
Gift services			
- Principal			
- Interest			
Other financing out:			
- Special districts out			
Total expenditures and other out	<u>\$624</u>	<u>\$624</u>	<u>\$624</u>
EXCESS (DEFICIT) OF			
REVENUES AND OTHER SOURCES	(400)	400	400
OVER (UNDER) AVAILABLE AND OTHER YEAR	\$224	\$224	\$224
FUND-BALANCE DEFICIT AT THE END OF YEAR	\$2,680	\$2,680	\$2,680

BERKELEY FIRE DEPARTMENT
Firefighters Local 1033
COMMUNITY SERVICES BLOCK GRANT
Statement of Revenues, Expenditures, and Change in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Disfavorable)
REVENUES AND OTHER SOURCES			
Taxes			
All taxes	\$ -	\$ -	\$ -
Sub grants			
Interdepartmental transfers			
Fees	(26,400)	(26,100)	(300)
Grants			
Other contributions			
Change in inventory			
Net of inventory expenditures			
Other revenues			
Interest			
Other financing sources			
Operating grants from			
Local projects	(20,500)	(20,100)	(400)
Total revenues and other sources	(26,400)	(26,100)	(300)
EXPENDITURES AND OTHER USES			
Operating expenses			
Capital expenditures			
Debt service			
Interest and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits	32,200	47,000	14,800
Other program expenditures	32,300	32,100	(200)
Capital expenditures			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital assets			
Debt service			
Interest			
Other financing use			
Operating grants from			
Local organizations and other use	(20,400)	(20,100)	(300)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(26,400)	(26,100)	(300)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	(2,000)	(2,000)	(2,000)
FUND BALANCE (DEFICIT) AT THE END OF YEAR	(2,000)	(2,000)	(2,000)

IRVINGVILLE PLANNING COUNCIL
Programs, Location
AREA COMMUNITY PROGRAM
Statement of Revenues, Expenditures, and Changes in Fund Balances
(Budget and Actual (Plus-Minus) Budgetary Basis)
For the Year Ended December 31, 2009

	Budget	Actual	Variance Positive (Negative)
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem	-	-	-
Sales			
Compensated services			
Interest	25,000	61,408	36,408
Fees			
Licenses			
Fines and forfeitures			
Charitable services			
Use of facility and property			
Other revenues			
In kind			
Other financing sources			
Operating transfers in			
Investments			
Total revenues and other sources	<u>25,000</u>	<u>61,408</u>	<u>36,408</u>
EXPENDITURES AND OTHER DEBITS			
Debt retirement payments			
General government			
Interest and fees for			
Other program expenditures			
Public works			
Interest and fees for			
Other program expenditures			
Public safety			
Interest and fees for	11,400	11,400	0.00
Other program expenditures	1,000	11,700	10,700
Culture and recreation			
Interest and fees for			
Other program expenditures			
Employee development			
Interest and fees for			
Other program expenditures			
Other expenditures			
Capital assets			
Debt service			
Principal			
Interest			
In kind			
Other financing use			
Operating transfers out			
Total expenditures and other debits	<u>12,400</u>	<u>23,100</u>	<u>10,700</u>
NET RESOURCES (OR			
DEFICIT) AND FUND BALANCE			
AT THE BEGINNING OF YEAR	13,400	6,600	6,800
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>1,000</u>	<u>3,500</u>	<u>2,500</u>
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 1,000</u>	<u>\$ 3,500</u>	<u>\$ 2,500</u>

BRUCEVILLE TARIFF COUNCIL
Firewater, Lobbies
COMMUNITY SERVICES UTILITY ACTIVITY
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-COLA F Budgetary Fund)
For the Year Ended December 31, 2009

	BUDG	ACTU	Variance- Favorable (Adversely)
REVENUES AND OTHER RECEIPTS			
Taxes			
ad valorem	\$ -	\$ -	\$ -
licensing fee			
Intergovernmental revenues			
Federal	13,400	13,400	0.00
State			
Local			
Fees and Licenses			
Charges for services			
Use of streets and property		70	70
Other revenues		70	70
In-kind			
Other financing sources			
Operating activities			
Loan proceeds			
Fund transfers and other items			
	<u>13,400</u>	<u>13,540</u>	<u>140</u>
EXPENDITURES AND OTHER DEBIT			
Debt service payments			
Bond premiums			
Salaries and benefits			
Other program expenditures			
Capital outlay			
Interest and finance			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits	18,100	18,100	0.00
Other program expenditures			
Capital and equipment			
Salaries and benefits			
Other program expenditures			
Research and statistics			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
In-kind			
Other financing out			
Operating activities	10,100	10,100	0.00
Fund transfers and other use	8,000	8,000	0.00
	<u>26,100</u>	<u>26,200</u>	<u>100</u>
REVENUES EXCEEDING OR EXCEEDING REVENUES			
OVER EXPENDITURES AND OTHER DEBIT	<u>12,700</u>		<u>12,700</u>
FUND BALANCE DEFICIT (AS) AT BEGINNING OF YEAR			
FUND BALANCE DEFICIT (AS) AT THE END OF YEAR	<u>\$ 12,700</u>	<u>\$ -</u>	<u>\$ 12,700</u>

IRREVILLE PARKER COUNCIL
Poplarville, Louisiana
BROADBENT

SCHEDULE 4.1

Statement of Revenue, Expenditures, and Changes in Fund Balance
(Budget and Actual/Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2009

	Budget	Actual	Variance/ Excess/Deficiency
REVENUES AND OTHER RESOURCES			
Taxes			
All others	\$ -	\$ -	\$ -
Sales and use			
Interpersonal/commerce			
Furniture	--	0,000.00	0,000.00
Liquor			
Lodging			
Other and facilities			
Charges for services			
Use of money and property			
Other revenues		200	(200)
In grant	66,000	70,000	(4,000)
Other financing sources:			
Operating transfers in			
Loan proceeds			
Total revenues and other resources	<u>66,000</u>	<u>70,200</u>	<u>(4,200)</u>
EXPENDITURES AND OTHER USES			
Debt service principal	-	-	-
Debt service interest			
Interest and benefits			
Other program expenditures			
Public safety			
Interest and benefits			
Other program expenditures			
Public works			
Capital expenditures			
Other program expenditures			
Public utilities			
Interest and benefits	1,490,754	1,490,754	
Other program expenditures	1,803,340	1,803,340	
Other and unclassified			
Interest and benefits			
Other program expenditures			
Financial management			
Debt service interest			
Other program expenditures			
Other expenditures			
Capital assets	500	500	
Miscellaneous			
Principal			
Interest			
Total	4,000	7,000	(3,000)
Other financing use:			
Operating transfers out			
Total expenditures and other uses	<u>4,000</u>	<u>7,000</u>	<u>(3,000)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES			
		(3,000)	(3,000)
FUND BALANCE—DEBITS AT BEGINNING OF YEAR			
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FUND BALANCE—DEFICIT AT THE END OF YEAR			
	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>

BERKELEY FIRE DEPARTMENT
FINANCIAL STATEMENTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

2008-2009

Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Fire-GRASP Budgetary Basis)
For the Year Ended December 31, 2009

	Budget	Actual	Percent Excess/ Deficiency
REVENUES AND OTHER SOURCES			
Fees			
Admission	-	-	-
Rent			
Intergovernmental transfers			
Federal			
State			
Local			
Special levies			
Charges for services	121,700	141,544	11.54
Gifts in kind			
Other revenues	600	600	1.00
In-kind			
Other financing sources			
Operating transfers in	50,000	50,000	
Other projects			
Total intergovernmental other revenues	<u>50,000</u>	<u>50,000</u>	<u>1.00</u>
EXPENDITURES AND OTHER DEBIT			
Operating activities			
Current operations			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits	14,000	14,000	1.00
Other program expenditures	10,000	10,000	1.00
Public works			
Salaries and benefits			
Other program expenditures			
Public and utility			
Salaries and benefits			
Other program expenditures			
Police and			
Salaries and benefits			
Other program expenditures			
Sanitation and			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital assets	1,000	1,000	1.00
Debt service			
Principal			
Interest			
Grants			
Other financing out			
Operating transfers out			
Total expenditures and other debit	<u>25,000</u>	<u>25,000</u>	<u>1.00</u>
EXCESS/DEFICIENCY OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER DEBIT	1,000	1,000	1.00
FUND BALANCE - DEBIT AT BEGINNING OF YEAR	<u>2,000</u>	<u>2,000</u>	<u>1.00</u>
FUND BALANCE - DEBIT AT THE END OF YEAR	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>1.00</u>

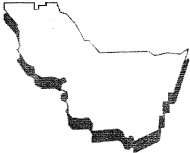
SEBECVILLE TOWNSHIP COUNCIL
Fluoridation, Levee and
FEMA UTILITY ASSISTANCE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and actual (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 1999

	Budget	Actual	Variance, Favorable Disfavorable
REVENUES AND OTHER SOURCES			
Taxes			
All taxes			
Amount due	\$ -	\$ -	\$ -
Intergovernmental			
Federal	1,680	1,607	473
State			
Local			
Special levies			
Charge accounts			
Grant money and grants			
Other sources			
In-kind			
Other financing sources:			
Borrowing proceeds	00		(00)
Less payments			
Total borrowing activities	<u>00</u>		<u>(00)</u>
Total revenues and other sources	<u>1,680</u>	<u>1,607</u>	<u>473</u>
EXPENDITURES AND OTHER DEBIT			
Operating activities			
Administrative			
Salaries and benefits			
Other personnel expenditures			
Materials			
Salaries and benefits			
Other personnel expenditures			
Public works			
Salaries and benefits			
Other personnel expenditures			
Health and welfare			
Salaries and benefits			
Other personnel expenditures			
Capital and equipment	1,680	1,670	110
Contract and services			
Salaries and benefits			
Other personnel expenditures			
Economic development			
Salaries and benefits			
Other personnel expenditures			
Other expenditures			
Capital assets			
Gifts received			
In-kind			
Other financing use:			
Covering investments			
Total expenditures and other debit	<u>1,680</u>	<u>1,670</u>	<u>110</u>
DIFFERENCE(S) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER DEBIT	<u>00</u>	<u>137</u>	<u>137</u>
FUND BALANCE DEFICIT AT BEGINNING OF YEAR	<u>(51)</u>	<u>(51)</u>	<u>00</u>
FUND BALANCE DEFICIT AT THE END OF YEAR	<u>\$ (51)</u>	<u>\$ (14)</u>	<u>\$ (37)</u>

IRVINGVILLE PARKER COUNCIL
Flanagan, Louisiana
SECTION 6 BONDING

Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (With GAAP Budgetary Basis)
For the Year Ended December 31, 2022

	Budget	Actual	Percent Variance (Collected)
REVENUE AND OTHER SERVICES			
Taxes			
Admissions	\$ -	\$ -	\$ -
Gift sales			
Improvement services			
Federal	\$1,000	\$400	(40%)
State			
Fees and discounts			
Change fee returns			
Event security company		\$200	(20%)
Other services			
Inciner			
Other funding sources			
Contracting materials			
Lease/rentals			
Total revenues and other services	<u>\$1,000</u>	<u>\$600</u>	<u>60%</u>
EXPENDITURES AND OTHER DUES			
Building maintenance services	\$1,000	\$1,000	100%
General government			
Materials and benefits			
Other program expenditures			
Public safety			
Materials and benefits			
Other program expenditures			
Public works			
Materials and benefits			
Other program expenditures			
Public art services			
Materials and benefits			
Other program expenditures			
Public and recreation			
Materials and benefits			
Other program expenditures			
Business development			
Materials and benefits			
Other program expenditures			
Other expenditures	\$0.00	\$475	(47%)
Capital assets			
Other services			
Principal			
Interest			
Grants			
Other funding sources			
Contracting materials			
Total expenditures and other dues	<u>\$1,000</u>	<u>\$1,475</u>	<u>147%</u>
EXCESS DEFICIENCY OF REVENUES AND OTHER SERVICES OVER EXPENDITURES AND OTHER DUES		\$875	87%
PLUS AVAILABLE RESERVE AT BEGINNING OF YEAR	<u>\$0.00</u>	<u>\$0.00</u>	<u>0%</u>
PLUS BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$875.00</u>	<u>\$875.00</u>	<u>100%</u>



DEBT SERVICE FUND

Coasthouse Fund is used to accumulate monies for the payment of the non-salable portion of the September 1, 1963 bond issue, of which \$282,000 was outstanding as December 31, 1967, and the refunding bond issue dated March 1, 1967 (see Item 9). The original bonds were issued for the purpose of reconstructing the case coasthouse. The new bonds were issued for the purpose of advancing refunding the salable portion of the 1963 bond issue. Financing for this fund is provided by monies from the Capital Improvements Fund (Capital Projects Fund). The Capital Improvements Fund presently accounts for 40 per cent of the parish's portion of a one per cent sales and use tax, while revenues are dedicated to both construction of capital facilities and debt service on the new coasthouse bonds.

Coasthouse Reserve Fund is established to comply with the bond resolution of the coasthouse public building bonds. The bond resolution requires that a balance of \$461,400 be maintained in this account.



IRENEVILLE PARISH COUNCIL
Plaquemine, Louisiana
DEBT SERVICE FUNDS
Combining Balance Sheet,
December 31, 1999

SCHEDULE 6

	Courthouse		
	Route	Courthouse	Total
ASSETS			
Cash and cash equivalents	\$ 333,318	\$ 364,084	\$ 697,402
Cash with paying agents			
Receivables	4,285	-	4,285
TOTAL ASSETS	\$ 338,603	\$ 364,084	\$ 702,687
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Matured bonds and interest payable	-	-	-
Total Liabilities	-	-	-
Fund equity - total balance -			
Reserved for debt service	338,603	364,084	702,687
Total Fund Equity	\$ 338,603	\$ 364,084	\$ 702,687
TOTAL LIABILITIES AND FUND EQUITY	\$ 338,603	\$ 364,084	\$ 702,687

BERVILLE PARISH COUNCIL

Pasadena, Louisiana

FINANCIAL STATEMENTS

Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2009

SCHEDULE 1

	Courtless		
	Revenues	Courtless	Totals
REVENUES			
Ad valorem taxes			
Use of money and property	\$ 15,445	\$ -	\$ 15,445
Other revenues	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>15,445</u>	<u> </u>	<u>15,445</u>
EXPENDITURES			
Deduction from ad valorem taxes	-	-	-
Debt service:			
Principal retirement		315,800	315,800
Interest and bond charges		323,677	323,677
Miscellaneous	<u>278</u>	<u> </u>	<u>278</u>
Total expenditures	<u>278</u>	<u>639,477</u>	<u>639,755</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>15,167</u>	<u>(639,277)</u>	<u>(624,110)</u>
OTHER FINANCING SOURCES (USED)			
Bond proceeds (net)	-	-	-
Operating transfers in		711,335	711,335
Operating transfers out	<u>(13,000)</u>	<u> </u>	<u>(13,000)</u>
Total other financing sources (used)	<u>(13,000)</u>	<u>711,335</u>	<u>698,335</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	2,167	12,058	15,225
FUND BALANCES AT BEGINNING OF YEAR	<u>103,450</u>	<u>351,788</u>	<u>455,238</u>
FUND BALANCES AT END OF YEAR	<u>\$ 105,617</u>	<u>\$ 363,846</u>	<u>\$ 469,463</u>

BERKELEY PARISH COUNCIL

Plaquemine, Louisiana

COURTHOUSE REVENUES

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Plus-Minus) Budgetary Basis
For the Year Ended December 31, 2009

SCHEDULE 8-A

	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES AND OTHER SOURCES			
Use of money and property	\$ 11,000	\$ 11,000	\$ 0,000
Other revenues			
Other financing sources			
Operating transfers in			
Bond proceeds net			
Total revenues and other sources	<u>11,000</u>	<u>11,000</u>	<u>0,000</u>
EXPENDITURES AND OTHER USES			
Debt service			
Principal retirement			
Interest and bond charges			
Miscellaneous	100	100	000
Other financing use:			
Operating transfers out	<u>11,000</u>	<u>11,000</u>	
Total expenditures and other uses	<u>11,100</u>	<u>11,100</u>	<u>100</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	210	1,100	1,890
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR		331,411	331,411
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 210</u>	<u>\$ 332,511</u>	<u>\$ 333,301</u>

BERNICE PARISH COUNCIL

Plaquemine, Louisiana

Comparing Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and actual (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 1999

SCHEDULE 1-B

	Budget	Actual	Variance Increase (Decrease)
REVENUES AND OTHER SOURCES			
Use of assets and property	\$ -	\$ -	\$ -
Other revenues			
Other financing sources:			
- Operating transfers in	71,640	71,633	800
- Bond proceeds (net)	-	-	-
Total revenues and other sources	<u>71,640</u>	<u>71,633</u>	<u>800</u>
EXPENDITURES AND OTHER USES			
Debt service			
- Principal retirement	575,000	571,000	-
- Interest on debt (net)	100,607	103,637	
- Miscellaneous	1,800	800	1,000
Other financing use			
- Operating transfers-out	-	-	-
Total expenditures and other uses	<u>677,407</u>	<u>675,437</u>	<u>1,970</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	13,233	13,204	2,989
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	201,708	201,708
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 13,233</u>	<u>\$ 201,902</u>	<u>\$ 201,902</u>

CAPITAL PROJECT FUNDS

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 coordinate bond issue.

Louisiana Community Development Block Grant (LCDBG) is used to account for the construction cost of the average project in Rapides Parish. Major financing is provided by federal grant revenues.

Terrail Canal Project is used to account for the construction costs of improving drainage canals in Berwick Parish, Thibodaux area.

Cameronburg Road Project fund is used to account for a project to extend Orleans to Cameronburg Road.

Rural Development Grants fund is used to account dollars funded entirely or partially by the Louisiana Governor's Office of Rural Development for various Capital Improvements.

Waterworks #1 fund is used to account for the costs of two wells. Financing is provided by grants and transfers from the General Fund.

Health Unit Construction Project fund is used to account for the cost associated with the construction of a new and improved Berwick Parish Health Unit.

U.S. Bureau of Justice Project fund is used to account for the cost associated with the installation of security equipment for the Berwick Parish Courthouse. This project receives its funding through a U.S. Bureau of Justice Grant.



REPUBLICAN ROAD CONSTRUCTION, Inc.
 Payroll, Limited
 CAPITAL PROJECT FUND
 Contributing Balance Sheet
 December 31, 1966

SCHEDULE 1

	Capital Improvements	LCRRC Revenue Fund	Terrace Club Fund	Commuting Fund	Total Expenses Fund	Reserve Fund	Health/Job Construction Fund	ES - Reserve of Income Fund	Total/Contrib Capital
ASSETS									
Contributed equipment	\$ 51,481	\$ 20,000	\$ 11,481	-	\$ 3,481	\$ 20,481	\$ 28,479	\$ 1,481	\$ 1,281,481
Bar/Club other funds	10,000	-	-	-	-	-	2,000	-	10,000
Reserves	20,000	20,000	11,481	-	4,481	20,481	20,479	1,481	1,481,481
TOTAL ASSETS									

LIABILITIES AND FUND EQUITY

Liabilities									
Accounts payable	\$ 729	-	-	-	-	-	\$ 729	-	\$ 729
Due to the parent (net)	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ 729	-	-	-	-	-	\$ 729	-	\$ 729

Proprietary Fund Balance -
 unappropriated - unreserved

	\$ 11,481	\$ 20,000	\$ 20,000	-	\$ 2,000	\$ 11,481	\$ 28,479	\$ 1,481	\$ 1,070,000
Total Fund Equity	\$ 11,481	\$ 20,000	\$ 11,481	-	\$ 4,481	\$ 20,481	\$ 28,479	\$ 1,481	\$ 1,070,000

TOTAL LIABILITIES AND
 FUND EQUITY

	\$ 20,210	\$ 20,000	\$ 31,961	-	\$ 4,961	\$ 20,961	\$ 29,928	\$ 1,481	\$ 1,481,481
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UNIVERSITY OF CALIFORNIA
 PRESIDENTIAL COUNCIL
 (A CALIF. PUBLIC ENTITY)
 COMBINING STATEMENTS OF OPERATIONS, EXPENDITURES,
 AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Fund Amounts	10000 Revenue	10000 Cost	Operating Cost	State (Performance) Share	Waiver Share	Health Care Contributions	U.S. Share of Funds	Net Expense Excluded/Included
REVENUES									
Board grants		24,076							24,076
Fellowships									
Gift grants					9,000				9,000
State transferred property		26,128						26	26,102
Other revenue	1,025,272	24,742			2,028	24,112	2,002	26	1,078,532
Total revenues		1,075,476			11,028	24,112	2,002	52	1,092,610
EXPENDITURES									
Contractual services		6,278	11,120	2			2,473		19,873
Administrative expenditures		10,000	24,000		3,122	22,120		6,242	63,342
Capital assets	11,120	24,207	11,145	1,000	1,100	28,418	2,000	6,000	81,790
Total expenditures		18,398	59,367	11,147	4,222	50,538	4,473	12,242	125,038
RESOURCES AVAILABLE FOR FUND									
Operating funds	1,057,078								1,057,078
Operating transfers in									
Transfers from non-funding source fund									
Total resources available for fund		1,057,078							1,057,078
EXPENSES INCURRED FOR FUND									
Operating expenses	178,500								178,500
Operating transfers out									
Transfers to non-funding source fund									
Total expenses incurred for fund		178,500							178,500
RESOURCES OF FUND									
Operating funds	878,578								878,578
Operating transfers in									
Transfers from non-funding source fund									
Total resources of fund at year end		878,578							878,578

ENTERPRISE FUNDS

Bayou Canal/Theriotville Sewer: This fund accounts for sewerage operations within the unincorporated communities of Bayou Canal and Theriotville.

Gay Subdivision Sewer: This fund accounts for sewerage operations within the unincorporated community of St. Louis Subdivision. This fund was in its first year of operation in 1999 with all assets being transferred to Baseline Sewer #2 during 1999.

Theriotville Sewer #2: This fund accounts for sewerage operations within the unincorporated community of St. Louis Subdivision.

Theriotville Utility Department: Accounts for all Enterprise Fund activities of the plant, including natural gas service and sewerage operations.



IRVINGDALE PARISH COUNCIL
Flagwood, Louisiana
PROPRIETARY FUNDS - INTERFUND FUNDS
Combining Balance Sheet
Biweekly-Prorated Component Units
December 31, 1999

SCHEDULE 03

ASSETS	Bayou Coule Economyville Special Fund	City Subdivision Error Fund	Merrielle Street EL Fund	Bordieu Utility Fundraising	Total Interfund Funds
Current assets					
Cash and cash equivalents	\$	\$	\$ 14,146	\$ 489,491	\$ 511,818
Receivables			42,900	278,363	321,263
Due from other funds					
Other assets				19,827	19,827
Total Current Assets			<u>56,046</u>	<u>887,681</u>	<u>943,727</u>
Restricted assets				1,201,380	1,201,380
Prepaid items, net, where applicable, of accumulated depreciation			173,800	1,059,210	1,233,010
TOTAL ASSETS			<u>\$ 199,476</u>	<u>\$ 4,508,366</u>	<u>\$ 4,908,116</u>
LIABILITIES AND FUND EQUITY					
Liabilities					
Current liabilities					
Accounts payable			7,459	189,610	197,069
Due to other funds					
Deferred revenues					
Other liabilities				467,677	467,677
Total Current Liabilities			<u>7,459</u>	<u>657,287</u>	<u>664,746</u>
Long-term liabilities					
Payables from restricted assets				174,140	174,140
Debt payable - long term					
Total Liabilities			<u>7,459</u>	<u>831,427</u>	<u>838,886</u>
Fund Equity					
Capitalized capital			24,496	364,556	389,052
Investment in general fund assets					
Reserve savings					
Reserve for reserves					
fund reserves					
Other reserves			31,899	1,489,607	1,521,506
Unassigned - unexpended			173,800	1,702,114	1,875,914
Total Fund Equity			<u>199,476</u>	<u>3,586,514</u>	<u>3,785,990</u>
TOTAL LIABILITIES & FUND EQUITY	<u>\$</u>	<u>\$</u>	<u>\$ 199,476</u>	<u>\$ 4,508,366</u>	<u>\$ 4,908,116</u>

IRISVILLE PARISH COUNCIL

Flaguette, Louisiana

PROPRIETARY FUNDS - ENTERPRISE FUNDS

Condensed Statement of Revenues, Expenditures, and Changes
in Retained Earnings

For the Year Ended December 31, 2009

RD-00016 13

	Bayou Genie/ Irisville Fund	Gay Subdivision Fund	Bayou Steele RI Fund	Bayou Utility Department	Total Enterprise Funds
OPERATING REVENUES					
Charges for services	\$ -	\$ -	\$ 142,119	\$ 1,289,402	\$ 1,431,521
Other revenues				184,274	184,274
Total operating revenues			142,119	1,473,676	1,615,795
OPERATING EXPENSES					
Payroll for funds				712,488	712,488
Salaries and wages			58,821	418,660	477,481
Depreciation and amortization			15,343	128,271	143,614
Contracted services			50,859	349	51,208
Repairs and maintenance				155,431	155,431
Materials and supplies			18,284		18,284
Bad debts written off					-
Other	264		4,128	225,666	230,058
Total operating expenses	264		137,034	1,632,458	1,770,000
OPERATING INCOME (LOSS)	(264)		(11,915)	(15,782)	(33,000)
NONOPERATING REVENUES (EXPENSES)					
Ad valorem taxes					
Interest earnings				64,267	64,267
Grant income (expense)					
Other - Intergovernmental					
Transfer in					
Total nonoperating revenues (expenses)				64,267	64,267
INCOME BEFORE OPERATING TRANSFERS	(264)		(11,915)	48,485	(13,692)
Operating transfers out					
NET INCOME (LOSS)	(264)		(11,915)	48,485	(13,692)
RETAINED EARNINGS					
BEGINNING OF YEAR	264	200,643	-	3,282,358	3,483,265
RECORDAL EQUITY TRANSFER IN			200,643		200,643
RECORDAL EQUITY TRANSFER OUT		(200,643)			(200,643)
RETAINED EARNINGS					
END-OF YEAR	\$ -	\$ -	\$ 200,643	\$ 3,282,358	\$ 3,483,441

WESTLAKE GAZON COMPANY
Financial Statements
Consolidated Financial Statements
Consolidated Balance Sheet
As at the End of the Year

FORM 10-K

	Assets	Liabilities	Shareholders' Equity	Total
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 1,000			\$ 1,000
Accounts receivable				
Inventory				
Prepaid expenses				
Other current assets				
NET CURRENT ASSETS	<u>1,000</u>			<u>1,000</u>
NON-CURRENT ASSETS				
Property, plant and equipment				
Intangible assets				
Other non-current assets				
NET NON-CURRENT ASSETS	<u>1,000</u>			<u>1,000</u>
TOTAL ASSETS	<u>2,000</u>			<u>2,000</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable				
Accrued liabilities				
Other current liabilities				
NET CURRENT LIABILITIES	<u>1,000</u>			<u>1,000</u>
NON-CURRENT LIABILITIES				
Long-term debt				
Other non-current liabilities				
NET NON-CURRENT LIABILITIES	<u>1,000</u>			<u>1,000</u>
TOTAL LIABILITIES	<u>2,000</u>			<u>2,000</u>
EQUITY				
SHAREHOLDERS' EQUITY				
Common stock				
Retained earnings				
Accumulated other comprehensive income				
Other equity				
NET SHAREHOLDERS' EQUITY	<u>0</u>			<u>0</u>
TOTAL EQUITY	<u>0</u>			<u>0</u>
TOTAL LIABILITIES AND EQUITY	<u>2,000</u>			<u>2,000</u>



IRVINGVILLE PARISH COUNCIL
Flagwood, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1999

Schedule of Changes in General Fixed Assets

	Balance Jan. 1, 1998	Additions	Deletions	Balance Dec. 31, 1999
PARISH COUNCIL:				
Land	\$ 1,809,960	\$ -	\$ -	\$ 1,809,960
Buildings	14,808,225	387,453		15,195,680
Furniture, Fixtures and Equipment	11,560,754	1,115,804	181,600	12,494,958
	<u>28,180,961</u>	<u>1,503,257</u>	<u>181,600</u>	<u>29,482,618</u>
COMPONENT UNITS:				
Library:				
Land	252,500	-	-	252,500
Buildings	1,856,089			1,856,089
Furniture, Fixtures and Equipment	2,353,143	132,832	21,586	2,464,400
	<u>4,461,732</u>	<u>132,832</u>	<u>21,586</u>	<u>4,572,990</u>
PARKS AND RECREATION:				
Land	183,240	-	-	183,240
Recreation Facilities	3,108,369	76,759		3,185,128
Furniture, Fixtures and Equipment	343,431	35,380	45,688	333,123
	<u>3,634,980</u>	<u>112,089</u>	<u>45,688</u>	<u>3,701,381</u>
TOTALS	<u>\$ 33,259,675</u>	<u>\$ 1,748,200</u>	<u>\$ 248,775</u>	<u>\$ 36,759,099</u>



COMPONENT UNITS

Iberville Park and Recreation District was created by Act 557 of the 1981 Louisiana Legislature. The district provides capital improvements, maintenance, and operation of recreation programs parish wide. Major financing is provided by ad valorem taxes, interest earnings, and grants from the Iberville Parish Civic Center.

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 provides water services to rural areas of Ward 4 and 5 of Iberville Parish. This is the portion of the parish east of the Mississippi River. Financing is provided from charges for water provided to customers.

Waterworks District No. 3 Fund provides water services to rural areas of Ward 1, 2, 3, and 4 of Iberville Parish. This area is in the south and south central portion of the parish west of the Mississippi River. Financing is provided from charges for water provided to customers.

Waterworks District No. 4 Fund was created by vote of the residents of the 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.



BRISTOL FAIRFAX COLLEGE
 Fayetteville, Louisiana
 COMPREHENSIVE FINANCIAL
 Conditioned Balance Sheet
 December 31, 2020

	Assets Held and Available (2021)	Receivable (2020)	Materials (2020)	Materials (2021)	Materials (2020)	Materials (2021)	Total (2020)	Total (2021)
ASSETS								
Current Assets								
Cash and cash equivalents	10,000	40,000	100,000	100,000	100,000	100,000	100,000	100,000
Accounts receivable	10,000	100,000	10,000	10,000	10,000	10,000	10,000	10,000
Inventory			10,000	10,000	10,000	10,000	10,000	10,000
Prepaid expenses			10,000	10,000	10,000	10,000	10,000	10,000
Total Current Assets	<u>20,000</u>	<u>150,000</u>	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>
Non-current assets								
Land			40,000	40,000	40,000	40,000	40,000	40,000
Buildings			100,000	100,000	100,000	100,000	100,000	100,000
Equipment			100,000	100,000	100,000	100,000	100,000	100,000
Intangible assets			10,000	10,000	10,000	10,000	10,000	10,000
Total Non-current Assets			<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Total Assets	<u>20,000</u>	<u>150,000</u>	<u>380,000</u>	<u>380,000</u>	<u>380,000</u>	<u>380,000</u>	<u>380,000</u>	<u>380,000</u>
LIABILITIES AND EQUITY								
Liabilities								
Accounts payable			10,000	10,000	10,000	10,000	10,000	10,000
Notes payable			10,000	10,000	10,000	10,000	10,000	10,000
Long-term debt			10,000	10,000	10,000	10,000	10,000	10,000
Other liabilities			10,000	10,000	10,000	10,000	10,000	10,000
Total Liabilities			<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
Equity								
Contributed capital			100,000	100,000	100,000	100,000	100,000	100,000
Retained earnings			10,000	10,000	10,000	10,000	10,000	10,000
Accumulated depreciation			10,000	10,000	10,000	10,000	10,000	10,000
Other equity			10,000	10,000	10,000	10,000	10,000	10,000
Total Equity			<u>340,000</u>	<u>340,000</u>	<u>340,000</u>	<u>340,000</u>	<u>340,000</u>	<u>340,000</u>
Total Liabilities and Equity	<u>20,000</u>	<u>150,000</u>	<u>380,000</u>	<u>380,000</u>	<u>380,000</u>	<u>380,000</u>	<u>380,000</u>	<u>380,000</u>

IBERVILLE PARISH COUNCIL
 Rapides, Louisiana
COMPONENT UNIT - GOVERNMENTAL FUNDS
 Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1999

	Iberville Parish and Recreation District	Iberville Library	Total (Memorandum Only)
REVENUES			
Taxes:			
Ad valorem	\$ 715,013	\$ 948,787	\$ 1,663,800
Intergovernmental revenues:			
State funds:			
State crime sharing		80,370	80,370
Other intergovernmental revenues		60,489	60,489
Charges for services	189,311		189,311
Use of money and property	33,228	30,380	63,608
Other revenues	3,677	30,331	34,008
Total revenues	<u>951,829</u>	<u>1,126,157</u>	<u>2,077,986</u>
EXPENDITURES			
Culture and recreation	823,613	1,022,908	1,846,521
Capital outlay	112,829	122,852	235,681
Total expenditures	<u>936,442</u>	<u>1,145,760</u>	<u>2,082,202</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	15,387	(28,995)	(13,774)
OTHER FINANCING SOURCES			
Operating transfer in			
Operating transfer out	-----	-----	-----
Total other financing sources (used)	-----	-----	-----
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES			
	15,387	(28,995)	(13,774)
FUND BALANCES, BEGINNING OF YEAR	<u>1,875,081</u>	<u>1,416,662</u>	<u>3,291,743</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,890,704</u>	<u>\$ 1,407,674</u>	<u>\$ 3,298,378</u>

IRVING CLAY PARKS COLLEGE
 Properties, Louisiana
COMBINED STATE - FINANCIAL STATE
 Combining Schedule of Revenues, Expenditures,
 and Changes in Restricted Fundings
 For the Year Ended November 30, 1999

	Revenues Budget No. 2	Revenues Budget No. 3	Revenues Budget No. 4	Total Revenues (Only)
OPERATING REVENUES				
Charge for services	507,750	443,427	113,411	1,064,588
Other revenues	207,233	33,336	113,411	553,980
Total operating revenues				
	714,983	476,763	226,822	1,418,568
OPERATING EXPENSES				
Salaries for meals	263,074			263,074
Salaries and wages	16,894	81,308	2,738	101,940
Depreciation and amortization	111,465	19,471	47,011	177,947
Contracted services	192,059	203,298	31,900	427,257
Supplies and maintenance	1,491	44,884	7,818	54,193
Materials and supplies	5,144	84,428	1,500	91,072
Materials returned			47	47
Other	27,222	33,843	26,442	87,507
	553,322	557,332	118,942	1,229,596
Total operating expenses				
	714,983	557,332	238,884	1,511,200
OPERATING REVENUE EXCESS				
				207,368
NON-OPERATING REVENUES/EXPENSES				
Admission fees			53,885	53,885
Income tax/audit	62,111	36,647	12,139	110,897
Inter governmental transfers-net				
Other				
Food service expense	(16,612)	(14,207)	(8,879)	(39,698)
Total non-operating revenues/expense				
				124,625
NET REVENUE (LOSS)				
Depreciation on fixed assets acquired with restricted capital				
Income (Donation) in restricted fundings	33,245	(105,222)	19,779	(52,200)
Revenues for purchase of				
receivables for 1998	1,213,948	208,500	11,024	1,433,472
REVENUES FROM SALES OF FINANCIAL				
	1,247,193	813,272	13,001	2,073,466

BRISTOL COUNTY COMMISSION
Proposed 2019-2020
Budgetary Statement
FOR THE FISCAL YEAR 2019 - 2020 (ESTIMATED)
Consolidated Monthly & Total Year
FOR THE FISCAL YEAR 2019 - 2020

CONTINUED

	REVENUE	EXPENSES	RESERVE	TOTAL
	(Budget No. 1)	(Budget No. 2)	(BANKROLL)	TOTAL
CASH FLOW FROM OPERATING ACTIVITIES				
Operating revenue (Total)	\$ 14,034	\$ 28,814	\$ (24,180)	\$ 18,668
Adjustment to operating revenue				
Increase (pay to contract)				
Contractually obligated amounts	11,181	(26,872)	(7,511)	(23,202)
Expenses not reimbursed	-	(3,475)	47	(3,428)
Other items	-	1,128	-	1,128
Amounts accrued to date and liabilities:				
Amounts payable to contractees (Total)	7,195	(14,884)	(107)	(7,796)
Contractors (Total) (Contractors' retainage)	-	-	-	-
Contractors (Total) (Contractors' retainage)	100	-	(100)	-
Contractors (Total) (Contractors' retainage)	-	-	-	-
Contractors (Total) (Contractors' retainage)	(5,000)	(4,600)	(5,000)	(14,600)
Contractors (Total) (Contractors' retainage)	1,475	(2,475)	1,500	1,500
Contractors (Total) (Contractors' retainage)	1,888	(4,400)	767	(1,745)
Contractors (Total) (Contractors' retainage)	-	(48)	48	48
Contractors (Total) (Contractors' retainage)	48	-	14	14
Contractors (Total) (Contractors' retainage)	-	(82)	20	(62)
NET (Add) (Deduct) (Total) of Contractees' Activities	(60,181)	(59,442)	22,432	(97,191)
CASH FLOW FROM INVESTING ACTIVITIES				
REVENUE ACCEPTED				
Investments (Total) (Total)	187	-	(5,487)	(5,300)
Investments (Total) (Total)	-	-	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	(187)	-	(5,487)	(5,674)
CASH FLOW FROM CAPITAL ACQUISITION				
REVENUE (Total) (Total)				
Expenses and liabilities of capital assets	(41,276)	(47,336)	(22,879)	(111,491)
Revenues (Total) (Total)	(44,880)	(45,827)	4,820	(85,887)
Expenses (Total) (Total)	-	12,799	(3,594)	(9,285)
Contractually obligated items	-	-	-	-
Contractually obligated items	-	-	-	-
Other items	-	-	-	-
Amounts accrued to date and liabilities:				
Amounts payable to contractees (Total)	38,888	-	-	38,888
Amounts payable to contractees (Total)	(1,612)	-	(11)	(1,623)
Amounts payable to contractees (Total)	-	-	-	-
Amounts payable to contractees (Total)	-	-	-	-
Amounts payable to contractees (Total)	-	-	-	-
Amounts payable to contractees (Total)	(4,272)	(14,872)	(2,886)	(21,030)
Amounts payable to contractees (Total)	-	-	-	-
NET CASH FLOW FROM CAPITAL ACQUISITION	(82,888)	(62,135)	(27,916)	(172,939)
CASH FLOW FROM FINANCING ACTIVITIES				
Income on investments	(6,311)	(2,897)	11,179	1,971
Income on investments	-	-	750	750
NET CASH FLOW FROM FINANCING ACTIVITIES	(6,311)	(2,897)	11,929	2,721
NET INCREASE (Decrease) in Cash and Cash Equivalents	(112,887)	(140,869)	(10,964)	(264,720)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	489,149	418,113	684,035	1,591,297
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	376,262	277,244	573,071	1,326,577

IRVINGVILLE PARISH COUNCIL
Flagwood, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1999

COMPENSATION PAID COUNCILMEMS

The schedule of compensation paid to the councilmen was prepared in accordance with House Concurrent Resolution No. 94 of the 1979 Session of the Legislature. Compensation paid to the councilmen is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 18:1711, the councilmen have elected the monthly method of compensation. Under this method, the councilmen receive \$942 per month and the president receives \$1,084 per month in lieu of per diem.

COMPENSATION PAID BOARD MEMBERS

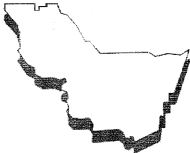
The compensation paid to members of the governing boards of the waterworks district, gravity drainage district and sewerage district is provided by Louisiana Revised Statutes 50:3805, 50:1794, and 18:1477, respectively.

FEDERALLY ASSISTED PROGRAMS

In accordance with the Office of Management and Budget Circular A-133, a schedule of federal financial assistance is prepared.

OTHER REPORTS REQUIRED BY GOVERNMENTAL AUDITING STANDARDS AND OMB CIRCULAR A-133

Exhibits A-D are required reports by Governmental Auditing Standards and OMB Circular A-133.



IBERVILLE PARISH COUNCIL
Flaguena, Louisiana

SCHEDULE 19

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

	1999
<u>Parish Council</u>	Compensation
Salatin G. Butler	\$ 10,273
Thomas Desrosiers, Sr.	10,273
Leonard Jackson	10,273
F.N. Landolphi, Jr.	10,273
Nicholas F. Migliaccio	10,273
Howard Oubre, Jr.	10,273
Ernest W. Ours, Jr.	10,273
Mike J. Ours, Jr.	10,273
John E. Saxton	10,273
Gene P. Stevens, Jr.	11,556
Walter Taylor	10,273
C. Michael Zito	10,273
Aldrich Dupont	10,273
Total	\$ 134,820
<u>Waterworks District #2</u>	
Delona Jackson	\$ 720
Dwayne LeBlanc	720
Michael Reames, President	720
Harold Rochlin	720
Wilbur Wilson	720
Total	\$ 3,600
<u>Waterworks District #3</u>	
J.C. Austin, President	\$ 1,620
Frank Hedges, Jr.	1,620
Levy Pugh, Sr.	1,620
Irma Jarvis	1,200
Mercedes Bradford	1,560
Marlene Rytman	1,620
Total	\$ 9,120

(Continued)

IBERVILLE PARISH COUNCIL
Plaquemine, Louisiana

SCHEDULE 18

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

<u>Waggoner District #2</u>		
Donnie Andin	\$	360
Morris Nichols		600
A. G. Pessink, President		600
James Smith		320
Karen Price		360
Kayena Simpson		240
Total	\$	<u>2,780</u>

Flaguinnie, Louisiana
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 1999

Federal Donor		
Pass Through Grant/Block Grant Program	CFDA	Federal
Program Title	Number	Expenditures
Federal Emergency Management Agency		
Direct Program:		
Utility Assistance	83,310	14,977
Passed through Louisiana Dept. of Public Safety and Corrections:		
Civil Defense- State and Local Emergency Management Assistance	81,300	65,997
Total Federal Emergency Management Agency		<u>80,610</u> <u>80,974</u>
United States Department of Agriculture		
Pass through Louisiana Department of Agriculture and Forestry:		
Temporary Emergency Food Assistance (Administrative Costs)	30,368	-
Temporary Emergency Food Assistance (Food Commodities)	30,369	40,408
Direct Program:		
Farmer's Home Administration		
Water and Waste Disposal Systems for Rural Communities		
(Total loan outstanding \$194,185 at March 31, 1999)	19,418 **	-
(Total loan outstanding \$1,891,533 at March 31, 1999)	19,418 **	-
Water and Waste Disposal Systems for Rural Communities		
(Total loan outstanding \$236,663 at September 30, 1999)	30,418 ***	-
Soil Conservation Service		
Watershed Protection and Flood Prevention	19,804	-
Total United States Department of Agriculture		<u>80,159</u> <u>81,491</u>
United States Department of Energy		
Passed through Louisiana Department of Social Services:		
Weatherization Assistance for Low-Income Persons	81,000	54,343
Total United States Department of Energy		<u>81,000</u> <u>54,343</u>

**Revolving fund assistance program.

**Major federal revolving fund program: Weatherization for Low-Income People.

***Major federal revolving fund program: Weatherization for Low-Income People.

(CONTINUED)

ISBERVILLE PARISH COUNCIL
Flaguereville, Louisiana

SCHEMULE 29

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 1998

Federal Grantor Pass Through Grant Name / Direct Program Program Title	CFDA Number	Federal Expenditures
United States Department of Health and Human Services		
Passed through Capital Area Human Services District Block Grant for Prevention and Treatment of Substance Abuse	99.019	159,187
Passed through Louisiana Department of Education Child and Adult Care Food Program	10.558	363,318
Passed through Louisiana Department of Labor Community Services Block Grant Discretionary Awards Community Food and Nutrition	33.793	98,713
Direct Program: Head Start	13.690*	2,515,616
Head Start Training and Technical Assistance	33.600	28,889
Passed through Louisiana Department of Social Services Low-Income Home Energy Assistance Summer Head Start Enrichment Program	33.838	86,526
Total United States Department of Health and Human Services		<u>3,761,039</u>
United States Department of Housing and Urban Development		
Direct Program: Low-Income Housing Assistance Program	14.120	-
Department of Housing and Urban Development (Fiscal loan outstanding \$150,000 at March 31, 1998)	None**	-
Passed through Division of Administration-Office of Finance and Support Services Community Development Block Grant	14.228	346,876
Passed through Louisiana Housing Finance Agency	14.228	-
Total United States Department of Housing and Urban Development		<u>346,876</u>
United States Department of Justice		
Direct Program: Local Law Enforcement Block Grant Program	16.890	-
Total United States Department of Justice		<u>-</u>

*Major federal discretionary program.

**Major federal financial assistance program, Waterworks District #1 Iberville Parish

***Major federal financial assistance program, Waterworks District #1 Iberville Parish

(CONTINUED)

IRVING, L.E. PARISH COUNCIL

SCHEDULE 20

Flaguennet, Louisiana

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 1999

Federal Grantor Pass Through Grantor Name / Direct Program Program Title	CFDA Number	Federal Expenditures
United States Department of the Interior, Fish and Wildlife Service		
Direct Programs:		
Payments in Lieu of Taxes	None	7,419
Refuge Revenue Sharing Program	None	28,000
Total United States Department of the Interior		<u>35,419</u>
TOTAL EXPENDITURES		<u>35,419</u>

**Admitted Special activities program.

** Major federal financial activities program: Watersheds Program-Bayou de l'Est

** Major federal financial activities program: Watersheds Program-Bayou de l'Est

(CONCLUDED)

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Irving, L.E. Parish Council and is presented on the cash basis. The information in this schedule is presented in accordance with the requirements of OMB Circular #101, Audit of State, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the general purpose financial statements.



HUGH F. BASLEY, CPA
A Professional Accounting Corporation

Doug F. Basley, CPA/FFS/CVA
Margaret A. Prinslow, CPA
Trevell D. Martin, CPA
EXHIBIT A

The Honorable J. Mitchell Durso, Jr., President
and the Councilmembers of the Iberville Parish Council
Plaquemine, LA

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

We have audited the general purpose financial statements of Iberville Parish Council as of and for the year ended December 31, 1999, and have issued our report thereon dated June 2, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Iberville Parish Council's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Iberville Parish Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters arising in our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Iberville Parish Council's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 99-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

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

This report is intended solely for the information and use of the Parish Council, management, others within the organization, pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.


Joseph M. Bayless
Proprietor, L.A.
June 7, 2008



HUGH F. BAXLEY, CPA
A Professional Accounting Corporation

Hugh F. Baxley, CPA/PFS/CFE
Margaret A. Pritchard, CPA
Terrell D. Martin, CPA

EXHIBIT B

The Honorable J. Mitchell Cause, Jr., President
and the Councilman of the Iberville Parish Council
Rapahoula, LA

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

Compliance

We have audited the compliance of Iberville Parish Council with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1999. Iberville Parish Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Iberville Parish Council's management. Our responsibility is to express an opinion on Iberville Parish Council's compliance based on our audit.

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

In our opinion, Iberville Parish Council complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999. However, the results of our auditing procedures disclosed no instances of noncompliance with these requirements that are required to be reported in accordance with OMB Circular A-133.

Internal Control Over Compliance

The management of Iberville Parish Council is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Iberville Parish Council's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB
CIRCULAR A-133 (continued)**

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Parish Council, management, others within the organization, pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.



Robert C. Bayliss
Bossier Parish, LA
June 8, 2000

IBERVILLE PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 1999

A. SUMMARY OF AUDIT RESULTS*Financial Statements*

Type of auditor's report issued: unqualified

Internal control over financial reporting:

• Material weaknesses identified?	_____ yes	___X___ no
• Reportable condition identified that are not considered to be material weaknesses?	___X___ yes	_____ no
Noncompliance material to financial statements noted?	_____ yes	___X___ no

Federal Award

Internal control over major programs:

• Material weaknesses identified?	_____ yes	___X___ no
• Reportable conditions identified that are not considered to be material weaknesses?	_____ yes	___X___ none reported

Type of auditor's report based on compliance for major programs: unqualified

Any audit findings disclosed that are not required to be reported in accordance with section 301(a) of Circular A-133?

_____ yes ___X___ no

Identification of major programs:

CFDA Number(s):
19.600

Name of Federal Program or Cluster:
U.S. Dept. of Health & Human Services - Head Start
Training and Technical Assistance Program

Dollar threshold used to distinguish between type A and type B programs:

\$500,000 or Greater

Auditor qualified as low-risk auditor?

___X___ yes _____ no

B. FINDINGS - FINANCIAL STATEMENT AUDIT

REPORTABLE CONDITIONS

99-1. UNRECORDED TRANSACTION

Condition:

During the audit, it was observed that a residual equity transfer of property and equipment from St. Louis Sewer Fund to the Iberville Parish Utility Department was not recorded in the general ledger.

Criteria:

Internal controls should be placed to insure that the accounting departments of the Iberville Parish Council and the Iberville Parish Utility Department are properly recording transfers.

Effect:

Because of the failure to include transactions, the interim financial statements and the general ledger of the enterprise fund were not all inclusive of the activity that occurred during the year.

Recommendation:

All transactions and transfers should be recorded in the Enterprise Fund within the general ledger.

Management's Response:

The Parish is developing the connectivity to maintain centralized books for the Utility Department within the fiscal records of the accounting department of the Iberville Parish Council.

IBERVILLE PARISH COUNCIL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 1999

SALES TAX DEPARTMENT

1998 FINDING NO. 1

Condition:

The general ledger of the Sales Tax Department only includes current year activity. The balance sheet accounts are closed each year along with the income and expense accounts.

Recommendation:

Do not close balance sheet accounts.

Current Status:

For the year ended December 31, 1999, the Sales Tax Department included the balance sheet accounts in the accounting system.

SALES TAX DEPARTMENT

1998 FINDING NO. 2

Condition:

Several cash receipts were not recorded on the books of the Sales Tax Department. The receipts in question were either payments under protest or payments received that the Department knows will be refunded. These were not recorded in order to prevent them from being inadvertently distributed to the various Parish agencies.

In addition, the Sales Tax Department did not record cash disbursements made from the occupational license clearing account.

Recommendation:

All cash receipts and cash disbursements should be recorded in the Department within the appropriate journals.

Current Status:

In the current year, the cash receipt and cash disbursement transactions were recorded in the appropriate journals.

Table 1

(Dollars in Millions/Percent)
General Environmental Expenditures by Provision (1)
Last Two Fiscal Years

(Continued)

Fiscal Year	General Expenditures	Research Activities	Public Policy	FOIA/PAIA	Statistical Services	Customer Assistance	Customer Support	Capital Assets	Total Expenditures	Other Expenditures	Total
1999	\$ 1,580,213	\$ -	\$ 478,819	\$ 4,251,475	\$ 1,940,018	\$ 1,240,330	\$ 31,000	\$ 100,114	\$ 9,052,914	\$ 751,327	\$ 9,804,241
1998	1,488,819	-	444,244	3,883,148	1,795,782	1,255,449	31,841	79,478	8,663,811	652,260	9,316,071
1997	1,701,174	-	1,292,347	5,862,291	1,545,014	1,211,875	40,116	1,284,219	10,938,041	871,200	11,809,241
1996	2,488,044	-	1,303,111	4,809,118	1,745,119	1,211,846	49,241	3,076,279	13,768,041	871,683	14,639,724
1995	2,484,244	60,840	709,416	4,754,345	1,714,089	1,215,345	86,000	190,358	13,867,111	14,480	13,881,591
1994	2,295,141	44,038	1,058,626	5,471,245	1,976,009	1,478,028	213,000	3,207,417	14,853,071	3,488	14,751,589
1993	2,475,114	73,448	1,058,644	5,471,245	1,976,009	1,478,028	213,000	3,207,417	15,072,441	14,413	15,086,854
1992	4,441,246	14,407	1,532,492	5,405,448	3,664,204	1,776,089	179,000	3,780,000	4,882,116	44,403	4,926,519
1991	3,471,014	11,184	1,200,499	4,981,023	4,111,771	1,814,333	179,000	3,078,071	13,051,111	648,000	13,699,111
1990	2,816,016	17,645	1,076,476	3,111,716	1,211,137	1,444,310	210,211	1,294,200	9,113,111	71,000	9,184,111

Sources: Annual Financial Reports for the last two years.

(1) Includes the general fund, special revenues funds, capital outlay, and debt service funds.

**General Government Revenues by Source (1)
Last Ten Fiscal Years**

Fiscal Year	Property Tax	Sales & Excise Tax	Other Taxes	Total Taxes	Licenses and Fees		Federal Grants	State Grants
					Local	State		
1990	\$ 3,600,378	\$ 3,191,827	\$ 4,850	\$ 6,797,055	\$ 203,483	\$ 1,004,363	\$ 1,004,363	\$ 1,004,363
1991	3,215,379	4,781,950	11,699	8,019,028	191,116	1,496,781	1,496,781	1,496,781
1992	3,425,099	6,076,949	6,317	9,508,365	193,049	2,158,399	2,158,399	2,158,399
1993	3,666,628	3,774,467	11,374	7,452,469	193,948	1,988,348	1,988,348	1,988,348
1994	3,303,444	6,391,399	19,859	9,714,702	301,423	2,041,113	2,041,113	2,041,113
1995	3,690,622	4,311,369	466,004	8,468,095	98,131	2,194,981	2,194,981	2,194,981
1996	3,911,409	4,782,299	741,697	9,435,405	119,432	2,186,633	2,186,633	2,186,633
1997	4,861,465	3,093,387	688,208	8,643,060	134,436	1,824,982	1,824,982	1,824,982
1998	4,926,449	2,378,790	21,217	7,326,456	214,196	4,246,663	4,246,663	4,246,663
1999	4,211,638	4,786,081	31,316	8,998,035	215,604	3,088,113	3,088,113	3,088,113

Fiscal Year	Local Funds	Other Intergovernmental Funds	Total Intergovernmental Funds	Total Taxes	Changes for Increases		Total General Government
					Local	Intergovernmental	
1990	\$ -	\$ 61,699	\$ 61,699	\$ 6,797,055	\$ 203,483	\$ 706,982	\$ 7,707,520
1991	-	81,832	81,832	8,019,028	214,489	683,370	8,917,887
1992	-	41,291	41,291	9,508,365	204,981	481,819	10,195,165
1993	-	89,868	89,868	7,452,469	317,084	272,892	8,042,451
1994	-	192,025	192,025	9,714,702	38,270	515,318	10,348,290
1995	-	158,822	158,822	8,468,095	-	287,212	8,755,307
1996	-	268,890	268,890	9,435,405	193,189	613,884	10,242,478
1997	-	201,847	201,847	8,643,060	3,779	653,461	9,300,280
1998	1,248,371	313,604	1,561,975	7,326,456	523,571	593,831	8,453,857
1999	1,897,113	1,028,770	2,925,883	8,998,035	345,121	484,369	9,828,225

Sources: Annual Financial Reports for the last ten years.

(1) Includes the general fund, special revenue funds, capital outlay, and debt service funds.

**Berwick Parish Council
Property Tax Levies and Collections
Last Ten Fiscal Years**

Table 3

(Dollars)

Fiscal Year	Total Tax	Current Tax	Percent Current Taxes Collected	Delinquent Tax	Total Tax	Ratio of Total Tax Collections to Total Tax Levies
	Levyed	Collections	Collected	Collections	Collections	Collected
1990	\$ 1,408,991	\$ 1,408,991	99%	-	\$ 1,408,991	99%
1991	1,556,713	1,331,775	99%	-	1,331,775	99%
1992	1,678,824	1,483,099	99%	-	1,483,099	99%
1993	1,629,411	1,429,411	100%	20,000	1,649,411	101%
1994	1,698,934	1,698,934	100%	-	1,698,934	100%
1995	1,775,783	1,688,033	99%	-	1,688,033	99%
1996	4,005,136	3,931,809	99%	-	3,931,809	99%
1997	4,081,947	4,041,643	100%	-	4,041,643	100%
1998	4,116,741	4,116,741	100%	20,000	4,136,741	101%
1999	4,175,323	4,213,638	99%	-	4,213,638	99%

Source: Berwick Parish Assessor's Office Grand Jury Report.

(1) Includes the general fund, special revenue funds, capital outlay, debt service funds and governmental component units.

(2) Taxes collected beyond assessed tax levy are considered delinquent tax collections from prior year tax levy.

Barbuda Parish Council
Assessed and Estimated Value
Transfer Property
Last Ten Fiscal Years

(Thousands)

Fiscal Year	Local Property		Regional Property		Public-Subsidiary/State		Total		Ratio of Total Assessed Value To Estimated Value
	Assessed Value	Estimated Value	Assessed Value	Estimated Value	Assessed Value	Estimated Value	Assessed Value	Estimated Value	
1996	\$1,123,000,000	\$1,208,000,000	\$2,194,000,000	\$1,707,000,000	\$3,000,000,000	\$1,213,000,000	\$1,516,000,000	1,359,200,000	115%
1997	1,219,000,000	1,297,000,000	1,948,000,000	1,629,000,000	2,848,250,000	1,547,750,000	1,719,000,000	1,700,000,000	115%
1998	1,344,100,000	1,354,100,000	1,737,000,000	1,618,000,000	2,779,000,000	1,447,750,000	1,613,000,000	1,500,000,000	115%
1999	1,411,100,000	1,401,200,000	1,528,000,000	1,430,000,000	2,619,000,000	1,344,000,000	1,414,000,000	1,480,000,000	115%
2000	1,476,400,000	1,383,000,000	1,249,700,000	1,410,000,000	2,519,000,000	1,211,750,000	1,403,000,000	1,360,000,000	115%
2001	1,484,700,000	1,402,200,000	1,235,000,000	1,358,000,000	2,411,750,000	1,150,250,000	1,362,000,000	1,360,000,000	115%
2002	1,478,000,000	1,404,000,000	1,181,200,000	1,307,000,000	2,297,000,000	1,100,000,000	1,287,000,000	1,287,000,000	115%
2003	1,479,000,000	1,387,000,000	1,164,000,000	1,284,000,000	2,164,000,000	1,050,000,000	1,219,000,000	1,200,000,000	115%
2004	1,478,000,000	1,387,000,000	1,164,000,000	1,284,000,000	2,164,000,000	1,050,000,000	1,219,000,000	1,200,000,000	115%

Source: Barbuda Parish Assessment Office

[1] Data property is assessed @ 10% of true value, Personal property is assessed @ 10% of net value and Public Services property is assessed @ 10% of net value

**Terrebonne Parish Council
Ad Valorem Tax Data
Last Ten Fiscal Years**

Table 4A

ALEXANDER YEAR	TOTAL ASSESSED VALUATION	(Unaudited)		PERCENT INCREASE (DECREASE) TOTAL ASSESSED VALUATION
		HOMESTEAD EXEMPTIONS	TAXABLE ASSESSED VALUATION	
1990	\$ 216,880,190	\$ 12,540,980	\$ 193,334,210	0.79
1991	217,659,860	12,640,700	193,709,860	0.26
1992	225,388,760	14,447,270	200,941,490	3.32
1993	232,319,170	14,864,060	207,669,110	3.17
1994	237,638,626	15,633,030	211,995,596	2.19
1995	240,281,440	16,399,270	213,882,190	1.32
1996	253,062,310	17,281,760	227,780,550	6.15
1997	263,544,090	18,286,510	225,248,540	1.66
1998	263,384,890	18,436,060	235,148,970	1.88
1999	276,178,559	16,150,780	245,819,778	1.08

CLASSIFICATION ANALYSIS

ALEXANDER YEAR	TOTAL ASSESSED VALUATION	REAL ESTATE	PERSONAL PROPERTY	PUBLIC SERVICE PROPERTY
1990	216,880,190	92,856,280	118,164,760	59,895,140
1991	217,659,860	92,978,210	108,865,470	54,715,880
1992	225,388,760	93,540,220	117,364,530	54,483,630
1993	232,319,170	95,121,540	122,312,030	59,198,690
1994	237,638,626	95,596,540	126,881,918	59,198,170
1995	240,281,440	98,247,770	127,689,760	56,338,990
1996	253,062,310	98,028,530	169,324,770	57,797,610
1997	263,544,090	68,830,910	199,125,740	59,732,610
1998	263,384,890	62,075,430	198,784,840	61,721,140
1999	276,178,559	63,389,240	191,732,859	59,179,260

Source: Terrebonne Parish School Board 1998 Financial Report
Terrebonne Parish Assessor's Office

State of Florida (Year)
Public Safety Fund
Line Items
Rate per \$1,000 of Taxable General Revenue

(Dollars)

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	
PERSONNEL SALARY																
Admin	2.80	2.80	2.50	2.50	2.80	2.75	2.90	2.90	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Compensation	1.50	1.48	1.40	1.44	1.48	1.46	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49
(Labor) Fund	0.90	0.90	0.80	0.80	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
(Labor) Reserve	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Safety (Public Safety/General)	1.20	1.24	1.24	1.40	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24
Public Safety (Public Safety/Police)	1.20	1.24	1.24	1.40	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24
Public Safety (Public Safety/Corrections)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Safety (Public Safety/Other)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Reserve	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fund Board																
(Continental)	4.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Maintenance	1.80	2.00	2.20	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Special maintenance	3.00	1.80	1.60	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Special Agt.	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
Temporary (Police)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Shift employee	1.80	2.00	1.80	2.00	1.80	2.00	1.80	2.00	1.80	2.00	1.80	2.00	1.80	2.00	1.80	2.00
Special maintenance	1.00	1.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
PROPERTY TAXES																
Assessors (Local Fund)	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75
Fire (State No. 1)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fire (State No. 2)	1.61	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78
County (Statewide) (State No. 1)	1.61	1.60	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Countywide (Local Fund)	4.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Statewide (State No. 2)	\$0.00	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75
ADDITIONAL TAXES																
Mortgage	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Property	\$0.20	\$0.11	\$0.10	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11
St. County	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Voter Choice	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00

Source: Florida Public Safety Fund (PSF) Financial Report

Florida Public Accounts Office

**Iberville Parish Council
Legal Debt Margin
Last Ten Fiscal Years**

Table 6

(Dollars)

Fiscal Year	Assessed Value	Legal Debt		Legal Debt Margin
		Limit (1)	Outstanding	
1990	\$ 216,890,190	\$ 21,688,819	\$ 7,900,000	\$ 13,788,819
1991	217,638,060	21,763,806	7,410,000	14,353,806
1992	225,388,760	22,538,876	6,640,000	15,898,876
1993	232,533,170	23,253,317	6,310,000	16,943,317
1994	237,628,636	23,762,863	5,700,000	18,062,863
1995	240,281,460	24,028,146	5,000,000	19,028,146
1996	255,963,330	25,596,331	4,770,000	21,126,331
1997	263,544,058	26,354,405	3,290,000	23,124,405
1998	262,953,430	26,295,343	3,500,000	23,758,343
1999	276,170,539	27,617,056	1,925,000	25,692,056

Source: Iberville Parish Police Jury Financial Reports Years 1989 - 1996
Iberville Parish Council Financial Reports Years 1997 - 1999

(1) The Legal Debt for Parish Governments is 10% of Total Assessed Valuation.

Durham Public Council
Ratio of Net General Bonded Debt
To Assessed Value and Net Bonded Debt Per Capita
Last Ten Fiscal Years

Table 2

(Continued)

Fiscal Year	Population	Assessed Value	Gross Bonded Debt	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1990	31,349	\$ 116,850,190	\$ 7,988,000	\$ 1,794,348	\$ 6,193,652	5.30%	200
1991	31,349	117,488,880	7,618,000	1,582,311	6,035,689	5.15%	197
1992	31,751	125,888,768	6,648,000	1,577,714	5,070,286	4.03%	158
1993	31,687	132,333,178	6,518,000	1,758,308	4,759,692	3.59%	148
1994	31,263	137,633,628	6,783,000	1,752,315	5,030,685	3.65%	157
1995	31,134	149,281,488	5,868,000	1,752,696	4,115,304	2.75%	132
1996	30,983	152,662,218	4,178,000	1,612,881	2,565,119	1.68%	83
1997	31,148	158,789,278	3,238,000	982,885	2,255,115	1.42%	72
1998	30,680	162,881,408	2,488,000	882,319	1,605,681	0.99%	52
1999	30,688	176,176,558	1,923,000	698,237	1,224,763	0.69%	40

Notes:

(1) Gross bonded debt includes all bonded debt apporiated with the Durham Public Council excluding component units.

Barville Parish Council
Ratio of Annual Debt Service
For General Funded Debt To Total General Governmental Expenditures
Last Ten Fiscal Years

Table 8

(Unaudited)

Fiscal Year			Total Debt Service	Total General Expenditures ⁽¹⁾	Ratio of Debt Service to General Expenditures
	Principal	Interest			
1990	\$ 445,000	\$ 315,834	\$ 760,834	\$ 1,369,848	0.55
1991	495,000	495,800	990,800	1,169,809	0.84
1992	515,000	477,365	992,365	1,361,347	0.73
1993	575,000	411,850	986,850	1,477,647	0.67
1994	485,000	340,927	825,927	2,194,689	0.38
1995	643,800	348,027	991,827	2,855,178	0.35
1996	680,800	318,040	1,000,840	3,408,188	0.29
1997	4,363,000	257,534	4,620,534	4,600,650	1.00 (2)
1998	508,689	383,538	1,122,617	1,877,877	0.59
1999	375,000	334,512	709,512	1,836,876	0.39

Source: Barville Parish Police Jury Financial Reports Years 1989 - 1996
 Barville Parish Council Financial Report - Year 1997, 1999

(1) Includes General Fund only.

(2) During Fiscal Year 1997, General Obligation Bonds were delinquent and bond proceeds were \$ 3,318,000. Operating Revenues in 1997 were \$ 1,837,656, of which \$ 895,676 came from the Contingency Debt Reserve Fund.

Beverly Parish Council
Computation of Direct and Overlapping Debt
For the Year Ending December 31, 1999

Table B

(Dollars)

Installation	Net General Obligation Borrowed Debt Outstanding	Percentage Applicable To Municipal	Amount Applicable To Government
Direct:			
Beverly Parish Government	<u>\$ 1,225,763</u>	100%	\$ 1,225,763
Total Direct	<u>1,225,763</u>		
Overlapping:			
Beverly Parish Council Utility Dept.	<u>158,000</u>	100%	158,000
Total Overlapping	<u>158,000</u>		
Total Direct and Overlapping Debt	<u>\$ 1,383,763</u>		

**Beverly Parish Council
Revenue Bond Coverage
Last Two Fiscal Years**

Table 10

(Unaudited)

Fiscal Year	Gross Revenues	Direct Operating Expenses (1)	Net Revenue Available For		Principal & Interest	Coverage
			Debt Service	Debt Service		
1898	360,871	161,583	74,348	45,889	1,183	
1899	387,876	163,628	74,347	55,784	1,589	
1899	405,481	168,940	85,340	55,850	1,549	
1899	559,134	148,834	212,358	164,535	2,403	
1894	617,308	284,811	132,397	164,908	8,884	
1895	759,446	558,568	244,914	179,884	1,026	
1896	839,119	584,883	249,238	181,556	1,547	
1897	862,321	646,877	215,484	154,287	1,387	
1898	864,379	671,780	185,195	149,339	1,240	
1899	838,618	724,813	238,818	144,672	1,583	

Beverly Parish Waterworks District No. 4

1898	\$ 69,872	\$ 37,807	\$ 24,888	\$ 21,788	8.751
1899	68,142	39,530	25,830	22,734	8.789
1899	68,818	40,881	22,685	21,242	8.883
1899	68,800	38,838	9,140	22,835	8.296
1894	68,824	47,473	2,448	21,404	8.076
1895	99,138	47,404	16,140	23,281	8.883
1896	99,240	42,136	18,127	21,785	8.883
1897	87,407	48,080	16,607	21,718	8.578
1898	99,708	49,764	25,099	21,973	8.788
1899	112,410	136,611	(14,188)	39,860	(8.833)

Notes:

(1) Direct Operating Expenses are shown less depreciation and amortization expenses.

**Beverly Parish Council
Revenue Bond Coverage
Last Ten Fiscal Years**

Table 18

(Dollars)

Fiscal Year	Gross Revenues	Direct Operating Expenses (1)	Net		Principal & Interest	Coverage
			Revenue Available For Debt Service			
Beverly Parish Waterworks District No. 2						
1990	\$ 330,828	\$ 248,470	\$ 82,358	\$ 18,000	4.600	
1991	378,183	341,371	36,812	18,000	2.045	
1992	418,833	441,333	(22,500)	17,000	(1.311)	
1993	414,842	404,333	10,509	18,000	(1.182)	
1994	515,628	482,333	33,295	20,000	1.665	
1995	567,782	442,183	125,600	20,000	6.134	
1996	586,077	482,337	103,740	-	-	
1997	608,895	484,758	124,137	-	-	
1998	694,308	541,792	152,516	-	-	
1999	717,715	652,528	65,187	-	-	

Notes:

(1) Direct Operating Expenses are shown less depreciation and amortization expenses.

**Freyville Parish Council
Demographic Statistics
Last Ten Fiscal Years**

Table 11

(Unaudited)

Fiscal Year	Freyville Parish			Freyville Schools Average	
	Estimated Population	Per Capita Income	Unemployment Rate %	Enrollment	Absenteeism
1990	31,848	\$ 12,881	8.98	3,820	3,218
1991	31,768	13,684	10.85	3,894	3,212
1992	31,731	14,420	11.98	3,843	3,200
1993	31,697	15,140	13.48	3,881	3,180
1994	31,263	16,089	13.48	3,982	3,023
1995	31,184	17,214	13.18	3,987	3,088
1996	30,963	17,678	9.48	3,326	3,040
1997	31,149	18,258	9.20	3,383	4,041
1998	30,680	n/a	5.67	3,212	4,989
1999	30,680	n/a	6.60	3,173	4,879

Source: Freyville Parish School Board 1999 Financial Report.

Beverly Parish Council
Property, Construction and Commercial Bank Deposits
Last Ten Fiscal Years

Table 11

(in pounds)

Fiscal Year	Property Value	Construction Estimated Value	Beverly Commercial Bank Deposits
1990	£ 3,483,241,331	£ 169,813,000	£ 237,470,000
1991	3,478,631,181	228,630,000	288,607,000
1992	3,481,798,793	133,333,000	238,410,000
1993	1,335,779,488	193,169,000	219,031,000
1994	1,581,358,239	223,242,000	219,217,000
1995	1,632,308,528	128,587,500	325,850,000
1996	1,839,345,157	348,871,400	303,231,800
1997	1,739,718,207	307,838,000	327,699,000
1998	1,794,828,648	325,494,208	328,387,000
1999	1,791,894,595	311,334,302	327,680,000

Source: 1999 Beverly Parish School Board Financial Report.