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LIVINGSTON PARISH COUNCIL
REPORT ON AUDIT OF FINANCIAL
STATEMENT FINANCIAL STATEMENTS
ENDING 12, 1960
LIVINGSTON, LOUISIANA

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the parish and a copy of the report is available for public inspection at the State office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Released Date JUL 12 1960

Livingston Parish Council
Livingston, Louisiana

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Livingston Parish Council
Livingston, Louisiana

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Livingston Parish Council
Livingston, Louisiana

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May 1, 2000

INDEPENDENT AUDITOR'S REPORT

Livingston Parish Council
Livingston, Louisiana

We have audited the accompanying primary government financial statements of the Livingston Parish Council, Livingston, Louisiana as of and for the year ended December 31, 1999, as listed in the table of contents. These financial statements are the responsibility of the management of the Livingston Parish Council. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, agencies, departments and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Livingston Parish Council, as of December 31, 1999, and the results of its operations and cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements because they do not include the financial data of the component units of the Livingston Parish Council, do not purport to, and do not, present fairly the financial position of the Livingston Parish Council, as of December 31, 1999, and the results of its operations and cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 1, 2000, on our consideration of the Livingston 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 primary government 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 presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Livingston Parish Council. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly stated in all material respects in relation to the primary government financial statements taken as a whole.

Respectfully submitted,

Shannon A. Longoria, C.P.A.

Livingston Parish Council

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT CATEGORIES

December 31, 1999

GOVERNMENTAL FUND TYPES

ASSETS	<u>GOVERNMENTAL FUND TYPES</u>			
	<u>GENERAL</u>	<u>SPECIAL PURPOSES</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>
Cash and Cash Equiva- lents	\$ 320,683	\$ 473,958	\$ 100,843	\$1,158,355
Certificates of Deposits	1,480,884	1,326,771	-	549,511
Investments	2,240,883	683,018	-	1,653,700
Receivables:				
Ad Valorem Taxes	301,643	918,913	1,817	-
Special Assessments	-	-	179,463	-
Other	421,348	7,357	-	474,405
Due from Other Funds	144,662	50,280	-	6,343
Due from Other Governments	311,879	102,283	-	530,629
Fixed Assets (Net of Accumulated Depreciation)	-	-	-	-
Other Debits:				
Amount Available for Retirement of Long- Term Debt	-	-	-	-
Amount to be Provided for Retirement of Long-Term Debt	-	-	-	-
Total Assets and Other Debits	<u>\$5,088,093</u>	<u>\$4,048,843</u>	<u>\$ 289,189</u>	<u>\$4,778,870</u>

PRIMARY GOVERNMENT FINANCIAL STATEMENTS - OVERSIGHT UNIT
COMBINED STATEMENTS - OVERVIEW

EXHIBIT B

PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS	
		GENERAL FUND ASSETS	GENERAL LONG-TERM DEBT	OPERATIONS	DEPTS
STATEWIDE	AGENCY			1999	2000
\$ 59,043	\$ 63	\$ -	\$ -	\$ 1,988,852	\$ 2,826,807
-	-	-	-	3,927,188	4,473,299
-	-	-	-	4,748,289	5,559,511
-	-	-	-	1,122,431	1,136,128
-	-	-	-	177,469	288,234
-	-	-	-	1,183,468	1,424,362
-	-	-	-	298,565	87,546
-	25,849	-	-	1,049,059	1,210,649
-	-	18,488,700	-	18,488,700	18,488,172
-	-	-	148,311	148,311	283,648
-	-	-	3,188,872	3,188,872	3,581,596
<u>\$ 59,043</u>	<u>\$ 25,131</u>	<u>\$18,488,700</u>	<u>\$3,348,883</u>	<u>\$28,074,861</u>	<u>\$28,721,522</u>

Livingston Parish Council

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
(CONTINUED)

December 31, 2009

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Liabilities:				
Excess Outstanding Checks Over Bank Balance	\$ -	\$ 32,491	\$ -	\$ -
Accounts Payable	249,499	292,829	-	1,239,891
Retainage Payable	-	-	-	232,048
Ad Valorem Tax Deductions Payable	7,583	34,541	-	-
Due to Other Funds	56,288	41,925	12,399	2
Due to Other Governments	-	-	-	-
Deposits and Escrow Accounts	-	-	-	-
Deferred Revenues	-	34,821	235,573	-
Municipal Solid Waste Landfill Closure and Postclosure Care Liability	-	-	-	-
Bonds Payable	-	-	-	-
Saving Certificates of Indebtedness Payable	-	-	-	-
Compensated Absences Payable	-	-	-	-
Obligations Under Capital Leases	-	-	-	-
Total Liabilities	313,480	398,877	247,878	1,471,941
Fund Equity:				
Investment in General Fixed Assets	-	-	-	-
Retained Earnings: Unreserved	-	-	-	-
Fund Balance: Reserved for Debt Service	-	-	148,311	-
Unreserved: Designated for Construction	-	-	-	3,307,829
Undesignated	4,384,611	1,852,965	-	-
Total Fund Equity	4,384,611	1,852,965	148,311	3,307,829
Total Liabilities and Fund Equity	\$4,698,091	\$4,648,842	\$ 396,189	\$4,779,770

The accompanying notes constitute an integral part of this statement.

Exhibit A
(Continued)

PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS	
		GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	(IN MILLIONS ONLY)	
ENTERPRISE	ASSET			1999	2000
\$ -	\$ -	\$ -	\$ -	\$ 33,493	\$ -
-	-	-	-	1,741,299	979,294
-	-	-	-	332,048	360,593
-	-	-	-	42,124	45,413
99,043	-	-	-	288,969	971,588
-	25,131	-	-	25,131	18,881
-	-	-	-	-	2,288
-	-	-	-	170,294	233,199
-	-	-	2,463,880	2,463,880	2,952,188
-	-	-	289,387	289,387	519,443
-	-	-	182,136	182,136	287,556
-	-	-	69,843	69,843	69,881
-	-	-	4,383	4,383	71,533
99,043	25,131	-	3,249,883	5,709,236	5,812,559
-	-	10,488,708	-	18,488,708	9,809,972
-	-	-	-	-	1,607,434
-	-	-	-	148,311	392,540
-	-	-	-	3,307,629	1,878,866
-	-	-	-	8,457,976	6,499,351
-	-	10,488,708	-	22,375,816	21,209,383
\$ 99,043	\$ 25,131	\$10,488,708	\$3,249,883	\$28,876,851	\$24,721,532

Livingston Parish Council

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

For the Year Ended December 31, 1999

	GOVERNMENTAL FUND TYPES				TOTALS	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	BUDGETARY BALANCE	
					1999	1998
Revenues:						
Taxes	\$ 476,198	\$ 604,881	\$ 88,836	\$9,446,910	\$ 8,024,298	\$ 7,545,308
Special Assessments	-	-	88,836	-	88,836	185,823
Licenses and Permits	560,854	28,475	-	-	589,329	637,718
Fines and Penalties	84,374	454,886	-	-	499,279	488,950
Fees and Commissions	-	52,487	-	-	52,487	58,506
Donations and						
Miscellaneous	3,061,889	-	-	-	3,061,889	588,345
Intergovernmental						
Revenue	3,446,637	687,188	-	38,287	3,991,923	3,584,313
Reimbursable	-	121,943	-	-	121,943	104,373
Sales/Leases	348,538	184,882	3,438	141,386	684,322	633,384
Total Revenues	4,328,678	2,771,400	88,474	6,465,893	13,918,896	12,463,855
EXPENDITURES:						
Current:						
Legislative	178,820	-	-	-	178,820	148,328
Judicial	938,214	438,523	-	-	1,376,737	1,048,423
Electrical	78,354	-	-	-	78,354	68,327
General Government	539,350	34,940	307	104,820	679,027	608,423
Public Safety	1,148,981	-	-	-	1,148,981	1,048,888
Public Works	88,889	3,138,890	-	38,287	3,265,971	2,873,185
Health and Welfare	82,543	287,288	-	-	369,831	304,872
Culture and Recreation	-	8,818	-	-	8,818	8,889
Economic Development	33,523	-	-	-	33,523	33,080
Capital Outlay	527,788	288,700	-	6,263,728	7,080,216	4,879,484
DEBT SERVICE:						
FINANCIAL	44,138	87,273	381,428	-	412,739	485,009
OPERATING	20,387	2,808	34,448	-	57,643	86,289
TOTAL DEBT	-	-	315,876	-	315,876	571,298
Total Expenditures	3,278,388	3,248,807	381,761	6,465,743	13,268,547	11,931,328
Excess of Revenues Over (Under) Expenditures	950,290	1,494,355	106,713	420,844	488,838	3,189,807
Other Financing Sources (Uses):						
Operating Transfers In	-	893,880	-	8,300	901,900	831,893
Operating Transfers Out	(1,845,068)	(801,383)	-	-	(2,646,451)	(802,863)
Total Other Financing and Sources (Uses)	(1,845,068)	893,497	-	8,300	901,900	29,030

(CONTINUED)

Livingston Parish Council

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES -
ACCOMPLISHED

For the Year Ended December 31, 1998

	GOVERNMENTAL FUND TYPES				TOTALS	
	SPECIAL	DEBT	GENERAL	PROGRAMS	NON-PROGRAM	OTHER
	GENERAL	REVENUE	SERVICE	PROJECTS	2000	1999
Revenues of Revenues and Other Sources Over Budget Expenditures and Other Uses	113,180	381,340	1263,228	438,360	645,608	3,359,607
Fund Balances at beginning of Year	3,171,817	3,328,338	283,540	8,498,648	8,771,857	7,432,858
Residual Equity Transfers	3,889,813	100,711	-	-	3,487,308	-
Fund Balances at End of Year	<u>\$4,184,810</u>	<u>\$3,452,965</u>	<u>\$ 388,311</u>	<u>\$8,507,828</u>	<u>\$11,864,814</u>	<u>\$ 9,775,657</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET (MAY BE) AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUNDS

For the Year Ended December 31, 1999

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)
Revenues:						
Taxes	\$ 476,800	\$ 476,498	\$ 302	\$ 804,829	\$ 804,881	\$ 52
Licenses and Fees	553,876	548,454	5,422	36,570	38,475	1,905
Fines and Forfeits	63,350	44,374	19,976	69,374	63,088	6,286
Prize and Soma- liams	-	-	-	56,080	52,497	3,583
Grants, Don. and Miscellaneous	3,048,000	3,048,887	(887)	-	-	-
Income (Investment)	3,750,000	3,848,427	98,427	1,879,725	205,189	166,536
Interest Income	-	-	-	376,985	331,289	45,696
Miscellaneous	<u>328,220</u>	<u>328,328</u>	<u>108</u>	<u>283,824</u>	<u>286,288</u>	<u>2,464</u>
Total Revenues	4,694,896	4,728,476	33,580	3,246,329	3,244,281	2,048
Expenditures:						
Current:						
Administration	171,874	178,820	6,946	-	-	-
Electricity	548,598	538,313	10,285	5,089	6,175	1,086
General	89,253	75,121	14,132	28,100	-	28,100
Maintenance	147,289	138,152	9,137	32,961	34,941	1,980
Public Safety	3,286,532	3,148,943	137,589	36,087	-	36,087
Public Works	189,643	189,689	(46)	3,270	2,373,995	110,125
Police and Fire	81,813	82,313	(500)	271,384	287,100	15,716
Sewer and Water	-	-	-	6,795	6,939	144
Economic Development	33,644	33,513	131	-	-	-
Capital Outlay	478,004	517,734	(39,730)	282,088	284,700	2,612
Miscellaneous	44,135	48,355	(4,220)	67,186	67,171	15
Total	<u>5,225,228</u>	<u>5,225,228</u>	<u>0</u>	<u>3,432</u>	<u>3,432</u>	<u>0</u>
Total Expenditures	3,384,578	3,378,294	6,284	3,808,460	3,837,481	29,021

(CONTINUED)

Livingston Parish Council

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - EIGHTY (80) DAYS BASIS FOR ACTUAL -
GENERAL AND SPECIAL REVENUE FUNDS (CONTINUED)

For the Year Ended December 31, 1989

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	EXPEND.	ACTUAL	BALANCE - PAYABLE UNRECORDED	EXPEND.	ACTUAL	BALANCE - PAYABLE UNRECORDED
Excess of Revenues Over (Under) Expenditures	299,828	351,180	353,384	169,321	173,528	175,883
Other Financing Sources (Uses): Operating Transfers To Operating Transfers (Use)	-	-	-	393,080	393,080	508,080
	2783,828	1848,880	1188,821	181,361	183,383	1120
Total Other Financing Sources (Uses)	1748,880	1848,880	1108,880	731,808	631,697	89,897
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	180,172	155,180	383,384	93,679	98,488	275,189
Fund Balances at Beginning of Year	3,131,417	3,131,417	-	3,361,784	3,361,784	-
Residual Equity Transfers	2,428,820	1,568,811	78,814	-	-	-
Fund Balances at End of Year	44,581,329	44,799,411	4 293,384	43,348,848	3,420,254	4 275,389
Appropriation of Special Revenue Fund Balances: Capital Cost Fund - Fund Balances at End of Year					35,731	
Total Special Revenue - Fund Balances at End of Year					40,632,945	

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council
**COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - REGENT ISMAEL PARISH AND ACTUAL -
 BUDGET EXPENSE AND CAPITAL PROJECTS FUNDS**
 For the Year Ended December 31, 1999

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS		
	BUDGET	ACTUAL	VARIANCE -	BUDGET	ACTUAL	VARIANCE -
			FAVORABLE UNFAVORABLE			FAVORABLE UNFAVORABLE
Revenues:						
 Taxes	\$ -	\$ -	\$ -	\$ 3,848,400	\$ 3,848,401	\$ 877,261
 Special Assessments	78,600	88,806	2,106	-	-	-
 Miscellaneous	2,242	2,828	2,287	78,082	541,788	88,706
 Total Revenues	<u>80,842</u>	<u>91,634</u>	<u>4,550</u>	<u>3,926,482</u>	<u>4,389,439</u>	<u>141,967</u>
Expenditures:						
 Current:						
General Government	318	317	(1)	104,990	104,829	4,161
Capital Outlay	-	-	-	2,280,078	2,282,724	1,646,540
 Debt Service:						
Principal	381,424	381,424	-	-	-	-
Interest and	-	-	-	-	-	-
Financial Charges	34,548	34,484	66	-	-	-
Bond Debt	128	8,458	15,280	-	-	-
 Total Expenditures	<u>318,418</u>	<u>324,283</u>	<u>11,218</u>	<u>2,485,068</u>	<u>2,387,553</u>	<u>2,037,480</u>
 Excess of Revenues Over (Under) Expenditures	<u>49,424</u>	<u>57,351</u>	<u>1880</u>	<u>1,441,414</u>	<u>1,001,886</u>	<u>3,781,848</u>
Other Financing Sources:						
Operating Transfers In	-	-	-	8,208	8,208	100
 Total Other Financing Sources	-	-	-	<u>8,208</u>	<u>8,208</u>	<u>100</u>
 Excess of Revenues and Other Sources Over (Under) Expenditures	<u>49,424</u>	<u>57,351</u>	<u>1880</u>	<u>1,449,622</u>	<u>1,010,094</u>	<u>3,781,948</u>
Fund Balances at Beginning of Year	<u>303,540</u>	<u>303,540</u>	-	<u>3,476,860</u>	<u>3,476,860</u>	-
Fund Balances at End of Year	<u>\$ 342,964</u>	<u>\$ 342,964</u>	<u>\$ 1880</u>	<u>\$ 4,926,482</u>	<u>\$ 4,486,954</u>	<u>\$ 1,781,948</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council

STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS - PROPRIETARY FUND TYPE

For the Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating Revenues:		
Rental Income	\$ 13,045	\$ 108,311
Total Operating Revenues	13,045	108,311
Operating Expenses:		
Depreciation	3,658	43,396
Insurance	-	3,150
Maintenance of Property	28,858	17,808
Miscellaneous	3,317	3,548
Utilities	<u>3,788</u>	<u>12,701</u>
Total Operating Expenses	<u>33,561</u>	<u>78,603</u>
Operating Income (Loss)	(20,516)	30,612
Non-Operating Revenues (Expenses):		
Interest Income	94,573	34,433
Dividend Income	30,555	16,353
Loss on Sale of Fixed Assets	(149,945)	-
Realized/unrealized Gains and (Losses) on Investments	<u>125,889</u>	<u>12,622</u>
Total Non-Operating Revenues and Expenses	<u>101,062</u>	<u>63,408</u>
Net Income (Loss)	(140,134)	78,732
Retained Earnings - Beginning of Year	1,407,434	1,529,782
Residual Equity Transfer	<u>(1,487,380)</u>	<u>-</u>
Retained Earnings - End of Year	<u>\$ -</u>	<u>\$1,407,434</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council

STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPE

For the Years Ended December 31, 1999 and 1998

	1999	1998
Cash Flows From Operating Activities:		
Operating Income (Loss)	\$ (30,816)	\$ 30,812
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	3,854	43,196
Changes in Assets and Liabilities:		
Increase (Decrease) in Accounts Receivable	7,433	4,095
Increase (Decrease) in Accounts Payable	(1,645)	(2,128)
Increase (Decrease) in Security Deposits Payable	(2,200)	-
Increase (Decrease) in Due to Other Funds	38,063	-
Net Cash Provided by Operating Activities	85,948	75,975
Cash Flows From Capital Financing Activities:		
Capital Contributed to General Fund	11,467,388	-
Proceeds from Sale of Fixed Assets	480,548	-
Book Value of Investments Transferred to General Fund	1,387,634	-
Net Cash Provided by Capital Financing Activities	13,335,570	-
Cash Flows From Investing Activities:		
Purchases of Investments	(1,746,677)	(1,811,822)
Maturities of Investments	1,180,930	1,844,314
Interest and Dividend Income from Investments	65,126	60,783
Purchases of Fixed Assets	-	(11,222)
Net Cash Provided by Investing Activities	(499,623)	71,773
Net Increase (Decrease) in Cash and Cash Equivalents	(85,818)	147,448
Cash and Cash Equivalents - Beginning of Year	184,861	47,212
Cash and Cash Equivalents - End of Year	\$ 99,043	\$ 194,661

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1989

11) Summary of Significant Accounting Policies -

The Livingston Parish Council ("The Council") is the governing authority for Livingston Parish and is a political subdivision of the State of Louisiana. The year 1896 was the 150th year the Livingston Parish Council operated as a president-council form of government which operates under a home rule charter. Prior to 1896, the Livingston Parish Council operated under a police jury form of government. The president-council form of government consists of an elected president who is the chief executive officer and head of the executive branch and an elected council which constitutes the legislative branch of the government. The Council enacts ordinances, sets policies, and establishes programs in such fields as social welfare, transportation, drainage, industrial development and health services.

As the governing authority of the Council, for reporting purposes, the Livingston Parish Council is the financial reporting entity for Livingston Parish. The financial reporting entity consists of (a) the primary government (parish president-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) Statement No. 14, the Financial Reporting Entity, established criteria for determining which component units should be considered part of the Livingston 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. This criteria includes:

1. Appointing a voting majority of an organization's governing body and
 - a. The ability of the 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 Council.

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

- Organizations for which the Council does not appoint a voting majority but are fiscally dependent on the Council.
- 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 Council has determined that the following component units are part of the reporting entity:

<u>COMPONENT UNIT</u>	<u>FISCAL YEAR END</u>	<u>CRITERIA USED</u>
Fire Protection Districts:		
No. 1	December 31	1 and 3
No. 2	June 30	1 and 3
No. 4	December 31	1 and 3
No. 5	December 31	1 and 3
No. 6	June 30	1 and 3
No. 7	December 31	1 and 3
No. 8	June 30	1 and 3
No. 9	June 30	1 and 3
No. 10	December 31	1 and 3
No. 11	June 30	1 and 3
No. 12	June 30	1 and 3
Recreation Districts:		
No. 2	December 31	1 and 3
No. 3	December 31	1 and 3
No. 5	December 31	1 and 3
No. 6	December 31	1 and 3
No. 7	December 31	1 and 3
No. 8	December 31	1 and 3
No. 9	December 31	1 and 3
Livingston Parish Gas Utility District		
	November 30	1 and 3
Beverage Districts:		
No. 1	December 31	1 and 3
No. 2	December 31	1 and 3
No. 4	December 31	1 and 3
No. 6	December 31	1 and 3

Livingston Parish Council
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

<u>COMPONENT UNIT</u>	<u>FISCAL YEAR END</u>	<u>CRITERIA USED</u>
Ward 2 Watershore District	December 31	1 and 2
Ward 4 Watershore District	December 31	1 and 2
Gravity Drainage District No. 1	December 31	1 and 2
Gravity Drainage District No. 2	December 31	1 and 2
Gravity Drainage District No. 3	December 31	1 and 2
Communications District	December 31	1 and 2
Livingston Parish Library Commission	December 31	1 and 2
Livingston Parish Tourist Commission	December 31	1 and 2

GASB Codification Section 1600.107 provides for the issuance of primary government financial statements which are separate from those of the reporting entity. However, a primary government's financial statements are not a substitute for the reporting entity's financial statements. The Council has chosen to issue financial statements of the primary government only, except for the inclusion of the Criminal Court Special Revenue Fund, whose financial records are maintained by the Council. As such, the accompanying financial statements are not intended to and do not report in accordance with GASB Codification Section 2100.

The parish school board, certain independently elected parish officials, and municipal level governments are excluded from the accompanying financial statements as they are considered separate level governments. These units of government issue financial statements separate from those of the Council.

A. Basis of Presentation

The accounts of the Council are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Council. It is used to account for all financial resources, except those required to be accounted for in other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds - The Capital Projects Funds are used to account for financial resources used to construct new facilities in the parish.

Proprietary Fund Type:

Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs/expenses, including depreciation of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or 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 Fund Type:

Agency Funds - Agency Funds account for assets held by the Council as an agent for other governments and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups:

General Fixed Assets Account Group - The general fixed assets account group is used to account for fixed assets not accounted for in the proprietary fund.

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

General Long-Term Debt Account Group - The general long-term debt account group is used to account for general long-term and certain other liabilities that are not specific liabilities of the proprietary fund.

B. Fixed Assets and Long-Term Obligations

General fixed assets are those acquired for general governmental purposes. Assets purchased are recorded as expenditures in the governmental funds and capitalized at cost or estimated cost in the general fixed assets account group. Interest is not capitalized.

Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, have not been capitalized. Such assets normally are immovable and of value only to the Council. Therefore, the purpose of stewardship for capital expenditures is satisfied without recording these assets.

Fixed assets used in the proprietary fund operations are included on the balance sheet of the Proprietary Fund along with accumulated depreciation. Depreciation of all depreciable fixed assets used by proprietary fund operations is charged as an expense against operations. Depreciation for the year ended December 31, 1999 has been computed using the straight-line method over the useful lives of the assets ranging from three to twenty years, with the majority being ten years.

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

C. Total Columns on Combined Statements

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

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

D. Basis of Accounting

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

The governmental funds are maintained on the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year end. The governmental funds use the following practices in recording revenues and expenditures.

Revenues

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

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met.

Sales taxes are considered "measurable" when received by the Livingston Parish School Board (sales tax collecting authority of the parish) within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Special Assessments are recognized as revenues only to the extent that individual installments are considered current assets.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

December 31, 1988

Fines and forfeitures are recorded in the year they are received by the tax collector.

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

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, except for the following: (1) principal and interest on general long-term obligations which are not recognized until due, and (2) claims and judgments, compensated absences, and landfill postclosure care costs are recorded as expenditures when paid with expendable available financial resources.

Other Financing Sources (uses)

Transfers between funds which are not expected to be repaid, proceeds from long-term obligations, and the sale of equipment are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

The Enterprise Fund is maintained on a cash basis of accounting. However, the fund, as reported in the accompanying financial statements, has been converted to the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. Transfers to/from other funds are accounted for as operating transfers in/out.

B. Budget Policies and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except the Criminal Court Special Revenue Fund. Expenditures in this fund are made on a motion by the District Attorney and approval by the District Judge and therefore no budget is prepared. All annual appropriations lapse at year end.

The Home Rule Charter for the Council outlines procedures for adopting an operating budget:

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

1. The Finance Department compiles for the President estimates of revenues and requests for appropriations of the annual budget.
2. At least ninety (90) days prior to the beginning of each year, the President's budget is submitted to the Council for possible revision and adoption.
3. The Council conducts public hearings on the budget which must be adopted not later than the second-to-last regular meeting of the year.
4. In no event shall the total appropriations exceed total anticipated revenues taking into account the estimated surplus or deficit at the end of the current year.

If during the year the President certifies that there are available for appropriation, funds in excess of those set-aside in the Operating Budget, the President may present a supplement to the budget for the disposition of such funds, and the Council by ordinance may make supplemental appropriations for the year up to the amount of such excess in the same manner required for adoption of the budget. If at any time during the year it appears to the President that the funds available will be insufficient to meet the amount appropriated, the President shall report to the Council, without delay, indicating the estimated amount of the deficit, any remedial action taken and recommendations as to any other steps to be taken. The Council shall then take such further action as it deems necessary to prevent a deficit. At any time during the year the President may transfer part or all of any unencumbered appropriation within programs, except that no transfer shall be made to or from the salary account unless approved by the Council by ordinance. Such transfers shall not exceed the total amount appropriated to be increased. An unencumbered appropriation balance may be transferred from one department, office or Agency to another or from one program to another only upon Council action by ordinance.

Normal budgetary integration is not employed. During the year, periodic budget comparisons are made as a part of internal reporting. The Council does not account for nor report encumbrances.

Activities of the General Fund, Special Revenue Funds, except the Criminal Court Fund, Debt Service Funds, and Capital Projects Funds are included in the annual appropriated budget.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

During 1999, supplemental appropriations in the General Fund in the amount of \$919,391 were authorized. An additional expenditure in the amount of \$425,000 was budgeted to Economic Development in connection with an expected grant to be used in the Livingston Parish Industrial Park. Also, an additional \$148,000 was appropriated for transfer to the Road Equipment and Maintenance Fund for the purchase of road equipment.

F. Deposits and Investments

For purposes of the Statement of Cash Flows, the Dixon Medical Office Fund, the enterprise fund, considers all highly liquid investments including restricted assets with a maturity of three months or less when purchased to be cash equivalents.

The Council's cash and cash equivalents are considered to be cash on hand, demand deposits, and certificates of deposits, with original maturities of three months or less from the date of acquisition.

Under state law, the 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 their principal offices in Louisiana.

Louisiana Revised Statute 39:1271 authorizes the Council to invest up to 25% of monies considered to be available for investment. Investments are stated at fair value. Fair value is "the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced liquidation or sale." Certificates of deposits are stated at cost which approximates fair value. For mutual funds, the quoted market price represents fair value.

Investments are reported at fair value except for the Louisiana Asset Management Pool (LAMP) investment, which is a local government 2a7-like pool administered by a nonprofit corporation organized under the state of Louisiana law which is permitted to be carried at amortized cost.

G. Compensated Absences

Full-time employees of the Council earn from 5 to 20 days of vacation leave each year depending on length of service. Vacation leave may be carried over and accumulated in subsequent calendar years. However, upon termination or retirement, only a maximum of 160 hours will be paid.

Livingston Parish Council

NOTE TO THE FINANCIAL STATEMENTS CONTINUED

December 31, 1998

Sick leave is earned by permanent full-time employees at the rate of four hours per pay period. Upon termination or retirement, an employee will not be paid for any accumulated sick leave. However, any unused and unpaid vacation leave and sick leave may be converted to additional retirement benefit credit. Employees are allowed to accrue compensatory leave for hours worked in excess of forty hours per week at a rate of one and one-half (1-1/2) hours for each hour worked in excess of forty hours per week. Upon separation, an employee will be paid for any accrued compensatory time.

Compensated absence pay that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. As of December 31, 1998, the liability for compensated absence is \$122,433 and is recorded in the General Long-Term Debt account group.

H. Due To/From Other Funds

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

I. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from those estimates.

J. Accounting for Special Assessment Projects

Special Assessment Projects are accounted for in accordance with guidelines recommended by Statement No. 6 of the Governmental Accounting Standards Board.

Special Assessments are recognized as revenues when individual installments are considered due and payable and can be used in payment of special assessment debt.

(2) Stewardship, Compliance and Accountability -

A. Deficit Fund Balance of Individual Fund

At December 31, 1998, no funds are reflecting a deficit fund balance.

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

B. Excess of Expenditures Over Appropriations

The following funds had actual expenditures in excess of budgeted expenditures for the year ended December 31, 1999:

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>UNFAVORABLE VARIANCE</u>
General Fund:			
Ward Two City Court	\$ 104,934	\$ 110,334	\$ 5,400
Mapping Office	21,800	23,785	1,985
good Area Office	1,333	1,484	151
capital outlay	<u>401,304</u>	<u>537,353</u>	<u>136,049</u>
Total General Fund	<u>\$ 601,371</u>	<u>\$ 673,356</u>	<u>\$ 72,085</u>
Special Revenue Funds:			
Kingo	<u>\$ 8,793</u>	<u>\$ 8,913</u>	<u>\$ 120</u>
Debt Service Funds:			
Oak Place/John Crow	\$ 15,788	\$ 14,632	\$ 1,156
Magnolia Woods	5,528	55,013	49,485
Flotation Station			
Slaking	33,918	33,431	487
Wedgewood Slaking	<u>42,274</u>	<u>42,203</u>	<u>71</u>
Total Debt Service Funds	<u>\$ 97,508</u>	<u>\$ 145,279</u>	<u>\$ 47,771</u>

C. Deposits and Investments

The Council maintains various deposit accounts for the current operations of each of the individual funds of the Council. In addition, the Council invests funds in certificates of deposit, which have maturity dates greater than 90 days when purchased, and are therefore classified as investments. The Bienville Medical Plaza Enterprise Fund has funds invested in a government securities mutual fund. At the end of 1999 this mutual fund was transferred to the Council's General Fund. Also, during 1999 the Council invested funds in the Louisiana Asset Management Pool (LAMP). LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

A. Deposits

The Council's bank balances at December 31, 1999, are categorized into three levels of credit risk. Category 1 includes bank balances which are insured or collateralized with securities held by the Council or its agent in the Council's name. Category 2 includes bank balances which are collateralized with securities held by the pledging financial institution's trust department or agent in the Council's name. Category 3 includes bank balances which are uncollateralized, including any balances which are collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the Council's name.

A reconciliation of cash and cash equivalents as shown on the Combined Balance Sheet as of December 31, 1999, is as follows:

	BANK BALANCE	CATEGORY			CARRYING AMOUNT
		1	2	3	
Cash on Hand	\$ -	\$ -	\$ -	\$ 800	\$ 800
Deposits	<u>2,091,303</u>	<u>2,091,303</u>	<u>-</u>	<u>-</u>	<u>2,090,803</u>
Total Cash and Cash equivalents	<u>\$2,091,303</u>	<u>\$2,091,303</u>	<u>\$ -</u>	<u>\$ 800</u>	<u>\$1,260,852</u>

B. Investments

The Council's investments are categorized to give an indication of the level of risk assumed by the Council at December 31, 1999. The categories are described as follows: Category 1 includes investments insured or registered, and held by the Council or its agent in the Council's name. Category 2 includes investments which are collateralized and unregistered and the investments are held by the counter-party's trust department or agent in the Council's name. Category 3 is the same as Category 2 but the securities are not in the Council's name.

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

A reconciliation of Investments as shown on the Combined Balance Sheet as of December 31, 1999, is as follows:

	CATEGORY			CARRYING AMOUNT	FAIR VALUE
	1	2	3		
Certificates of Deposit, with Maturities Greater than 90 Days	\$3,927,188	\$ -	\$ -	\$3,927,188	\$3,927,188
Total Certifi- cates of Deposit	<u>\$3,927,188</u>	<u>\$ -</u>	<u>\$ -</u>		
Investments Not Subject to Cata- strophes:					
U.S. government Securities					
Mutual Fund				229,890	229,890
Louisiana Asset Management Pool (LAMP)				\$,383,443	\$,383,443
Total Invest- ments				<u>\$9,316,441</u>	<u>\$9,316,441</u>

The following is a reconciliation of the carrying amount of Investments on the Combined Balance Sheet.

Certificates of Deposit	\$3,927,188
Investments	\$,389,253
	<u>\$9,316,441</u>

During 1999, the Council continued to invest monies into LAMP. LAMP, a local government investment pool, is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 3-a7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest.

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 157 days. The fair market value of investments is determined on a weekly basis to monitor any variances between amortized cost and market value. For purposes of determining participants' shares, investments are valued at amortized cost. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. At December 31, 1998 the Council has \$4,563,453, invested in LAMP which is stated at amortized cost in accordance with GAAP Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. In accordance with GAAP codification Section 150.148, these investments are not categorized because they are not evidenced by securities that exist in physical or book entry form.

(4) Ad Valorem Taxes -

The 1974 Louisiana constitution (Article 7 Section 19) provided that land and improvements for residential purposes be assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected assessor of the parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission (LAC 27:1907). The correctness of assessments by the assessor is subject to review and certification by the Louisiana Tax Commission. The assessor is required to reappraise all property subject to taxation at intervals of not more than four years.

The Sheriff of Livingston Parish, as provided by State Law (LAC 23:1216), is the official tax collector of general property taxes levied by the Council and Special Districts. December tax collections remitted to the Council by the Sheriff in January are reported as "Ad Valorem Taxes Receivable."

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

State Law requires the Sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at a rate of one and one-fourth percent per month until the taxes are paid (LS 47:2101). After notice is given to the delinquent taxpayers, the Sheriff is required by the Constitution of the State of Louisiana to sell the same quantity of property necessary to settle the taxes and interest owed (LS 47:2181). Therefore, there are no delinquent taxes at year end.

All property taxes are recorded in governmental funds, and as explained in Note 10H, revenues in governmental funds are recognized in the accounting period in which they become available and measurable. Property taxes are considered measurable in the calendar year of the tax levy. Accordingly, the entire tax roll less an estimate for uncollectible taxes is recorded as revenue in the current calendar year. Uncollectible taxes are those taxes which based on past experience will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. All of the net taxes receivable at the end of the year are considered available. Available means due, or past due and receivable within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. Property taxes are considered available because they are substantially collected by the tax collector within 45 days subsequent to year end and are therefore available to liquidate liabilities of the current period.

	TOTAL NO VALOREM TAXES	LESS: AMOUNTS DUE UNCOLLECTIBLE	NET AD VALOREM TAXES COLLECTIBLE	LESS: AMOUNTS COLLECTED PRIOR TO YEAR END	NET AD VALOREM TAXES RECEIVABLE
General Fund	\$ 214,759	\$ 18,838	\$ 205,921	\$ 4,374	\$ 201,547
Special Revenue Funds	<u>907,439</u>	<u>89,372</u>	<u>818,067</u>	<u>19,114</u>	<u>818,953</u>
Total	<u>\$1,124,198</u>	<u>\$ 108,210</u>	<u>\$1,015,988</u>	<u>\$ 23,488</u>	<u>1,128,558</u>
Balance of Prior Year Assessment to be Collected - Debt Service Fund					<u>3,677</u>
					<u>\$1,132,435</u>

Livingston Parish Council

NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

(5) Receivables -

Other Receivables as of December 31, 1999 are as follows:

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL PROJECTS FUND</u>	<u>TOTAL</u>
Bingo Taxes	\$ -	\$ 3,542	\$ -	\$ 3,542
Franchise Taxes	336,176	-	-	336,176
Royalties	86,723	-	-	86,723
Sales Taxes	-	-	674,683	674,683
Other	<u>28,448</u>	<u>4,375</u>	-	<u>32,823</u>
Total Other Receivables	\$421,344	\$ 7,917	\$674,683	\$1,103,944

(6) Due From Other Governments -

Due from Other Governments as of December 31, 1999, consists of the following:

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL PROJECTS FUND</u>	<u>AGENCY FUND</u>	<u>TOTAL</u>
Merch of Liv- ingston Parish	\$ -	\$ 18,665	\$ -	\$ -	\$ 18,665
Twenty-First Judicial District	31,177	-	-	-	31,177
State of Louisiana: Beer Taxes	11,588	-	-	-	11,588
Louisiana Revenue Sharing - First Installment	23,893	64,197	-	-	88,090
Parish Transpor- tation	-	81,680	-	-	81,680

(CONTINUED)

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1993

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL PROJECTS FUND</u>	<u>AGENCY FUND</u>	<u>Total</u>
Severance Taxes	235,188	-	-	-	235,188
Department of Transportation and Development	9,729	-	-	-	9,729
Livingston Parish School Board - Sales Tax Collections	-	-	515,600	25,000	540,600
Other	-	38,381	15,800	-	54,181
Totals	\$244,917	\$ 82,381	\$531,400	\$ 25,000	\$1,083,700

(7) Due From, To Other Funds - Transfers In, Transfers Out -

	<u>DUE FROM OTHER FUNDS</u>	<u>DUE TO OTHER FUNDS</u>
General Fund		
Special Revenue Funds:	\$144,862	\$ 54,300
Road Equipment and Maintenance	56,200	8,300
Criminal Court Fund	-	32,711
Impact Study	-	12,289
Total Special Revenue Funds	56,200	41,013
Debt Service Funds:		
Magnolia Woods Sinking Fund	-	28,945
Recreation District #1	-	1,400
Total Debt Service Funds	-	30,345
Capital Projects Funds:		
Road Sales Tax Fund	8,383	-
Street Improvement Block Grant	-	2
Total Capital Project Funds	8,383	2
Enterprise Funds:		
Diene Medical Plaza	-	33,043
Totals	\$169,445	\$108,190

(CONTINUED)

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
General Fund	\$ -	\$949,000
Special Revenue Funds:		
Road Equipment and Maintenance Fund	693,000	-
Bingo Fund	-	53,000
Impact study	-	8,303
Total Special Revenue funds	693,000	61,303
Capital Project Funds:		
Road Sales Tax	8,303	-
Totals	\$901,303	\$901,303
	RECORDING EQUITY TRANSFERS IN	RECORDING EQUITY TRANSFERS OUT
General Fund	\$1,509,811	\$ -
Special Revenue Funds:		
Criminal court fund	-	32,711
Enterprise Funds:		
Sixon Medical Plans	-	1,467,366
Totals	\$1,509,811	\$1,509,811

(B) Pension Plans -

Substantially all employees of the Livingston Parish Council are members of the Parochial Employees Retirement System of Louisiana (System), a multiple employer 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 employees of the Council are members of Plan B.

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

December 31, 1999

All permanent employees working at least 35 hours per week who are paid wholly or in part from Council funds, and all elected Council officials are eligible to participate in the System. Under Plan B, employees who retire at or after age 55 with at least 15 years of creditable service, or at or after age 55 with 30 years of creditable service, are entitled to a retirement benefit, payable monthly for life, equal to 2 per cent of their final-average salary in excess of \$1,200 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 50, with the basic benefit reduced 3 per cent for each year retirement preceded age 55. In any case, monthly retirement benefits paid under Plan B cannot exceed the lesser of 30 per cent of final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one percent of the 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 employees covered by Plan B to contribute two percent of their salaries in excess of \$100 per month to the System.

The following provides certain disclosures for the Council and the retirement system that are required by GASB Codification:

PLAN BDECEMBER 31, 1999

Contribution Rates:

Employee	3.00%
Employer	2.50%

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

December 31, 1999

Trend Information:

Contributions Required by State statute.

<u>FISCAL YEAR</u>	<u>REQUIRED CONTRIBUTION</u>	<u>PERCENTAGE CONTRIBUTED</u>
1999	\$10,075	100%
1998	\$83,931	100%
1997	\$53,589	100%
1996	\$39,098	100%

Trend information showing the progress of the System in accumulating sufficient assets to pay benefits when due is presented in its annual financial reports. Copies of these reports may be obtained from the Parochial Employees Retirement System of Louisiana.

19) Leases -

The following is a schedule, by years, of future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of December 31, 1999.

EQUIPMENT

2000	\$ 4,928
Total Minimum Lease Payments	4,928
Less Amount Representing Interest	<u> 213</u>
Present Value of Net Minimum Lease Payments	<u>\$ 4,715</u>

The Council has no material long-term, noncancelable operating lease commitments at December 31, 1999.

110) Changes in General Fixed Assets -

A summary of changes in general fixed assets of the Council is as follows:

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

	BALANCE 1/1/99	ADDITIONS	DELETIONS	BALANCE 12/31/99
Land and Buildings	\$7,308,913	\$401,406	\$ -	\$ 7,710,319
Equipment	2,483,895	388,849	163,727	2,709,017
Furniture and Fixtures	53,174	-	-	53,174
Total	\$9,845,972	\$790,255	\$163,727	\$10,472,490

(11) Changes in General Long-Term Obligations:

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

	BALANCE 1/1/99	ADDITIONS	RETIREMENTS	BALANCE 12/31/99
Notes Payable	\$ 518,843	\$ -	\$200,335	\$ 318,508
Paving Certifi- cates of Indebtedness Payable	397,510	-	114,434	283,076
Compensated Absence Payable - Net	83,983	-	4,128	79,855
Obligations Under Capital Leased Municipal Solid Waste Landfill Closure and Postclosure Care Liability	2,852,188	-	258,360	2,593,828
	\$3,852,524	\$ -	\$673,257	\$3,179,267

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

3. General obligation bonds, certificates of indebtedness, 1000-term notes, and lease-purchase agreements are comprised of the following individual issues and outstanding balances as of December 31, 1999:

Bonds	DEBT	INTEREST	TOTAL
	PAYABLE 12/31/99	REQUIREMENTS TO MATURITY	
\$57,880 - Series 1983B general obligation bonds due in annual installments of \$6,490 to \$6,853 through April 1, 2003; interest at 8.6%, paid from the General Fund	\$ 20,143	\$ 5,183	\$ 25,326
\$183,000 - Series 1982B general obligation bonds due in annual installments of \$23,783 to \$21,478 through June 15, 2002; interest at 10.7%, paid from the General Fund	54,164	14,387	68,551
\$320,880 - Certificates of indebtedness, Series 1994, due in annual installments of \$33,925 to \$41,340 through June 15, 2006; interest at 5.37%, paid from the General Fund	<u>215,008</u>	<u>44,609</u>	<u>259,617</u>
Total Bonds	289,315	64,179	353,494

Saving Certificates

\$20,400 - 1991 Parish Saving certificates of indebtedness due in annual installments of \$4,883 plus interest through July 1, 2001; interest at 8.18%, paid from the Magnolia Woods Sinking Fund	6,134	293	6,427
\$137,540 - 1986 parish saving certificates of indebtedness due in revised annual installments of \$12,000 plus interest through October 1, 2003; interest from 5.5% to 3.75%, paid from Medgewood Sinking Fund	48,800	6,448	55,248

(CONTINUED)

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

	<u>DEBT PAYABLE 12/31/99</u>	<u>INTEREST REQUIREMENTS TO MATURITY</u>	<u>TOTAL</u>
<u>Debt Certificates - Continued:</u>			
\$136,738 - 1996 Petition Saving certificates of indebtedness due in revised annual installments of \$12,098 plus interest through October 1, 2004; interest from 6.08% to 7.10%, paid from Cline Drive/Hilltop Road Sinking Fund	84,609	21,456	106,065
\$70,840 - 1996 Petition Saving certificates of indebtedness due in revised annual installments of \$6,980 plus interest through May 1, 2006; interest from 6.08% to 6.75%, paid from Single Screw Sinking Fund	<u>42,928</u>	<u>3,304</u>	<u>46,232</u>
Total Debt Certificates	127,537	24,760	152,297
<u>Capital Leases</u>			
\$48,502 - 1995 Lease-Purchase of one Backhoe loader due in monthly installments of \$975 for 60 months; interest at 7.89%, paid from the Road Equipment and Maintenance Fund	<u>4,782</u>	<u>91</u>	<u>4,873</u>
Total Capital Leases	<u>4,782</u>	<u>91</u>	<u>4,873</u>
Total Bonds, Saving Certificates and Capital Leases	<u>\$ 132,319</u>	<u>\$19,851</u>	<u>\$ 152,170</u>

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1989

- c. The annual requirements to amortize bonds, paying certificates, and capital leases outstanding, including principal and interest, are as follows:

	GENERAL OBLIGATION BONDS	PAYING CERTIFICATES	CAPITAL LEASES	TOTAL
2000	\$ 45,898	\$ 45,317	\$ 4,878	\$ 96,093
2001	44,107	43,130	-	87,237
2002	48,230	36,862	-	85,092
2003	47,598	35,848	-	83,446
2004	34,744	31,185	-	65,929
Through Maturity	<u>33,833</u>	<u>38,380</u>	<u>-</u>	<u>112,884</u>
	\$ 352,466	\$220,817	\$ 4,878	\$ 578,161

General obligation bonds and interest totaling \$352,466 are secured by the pledge and dedication of annual revenues.

(22) Landfill Closure and Postclosure Care Costs -

The Woodside Landfill began operations in November, 1987, and disposed of municipal solid waste and non-hazardous industrial waste from Livingston Parish and from surrounding cities, towns and parishes. Regulations issued by the Environmental Protection Agency (EPA) and the Louisiana Department of Environmental Quality (DEQ) require the performance of certain closure functions and postclosure monitoring and maintenance functions for the Woodside landfill.

Municipal Solid Waste Landfill (MSWLF) Closure and Postclosure Care Costs are accounted for in accordance with guidelines recommended by GASB Statement No. 18, Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs. GASB Statement No. 18 states that a portion of the estimated total current cost of MSWLF closure and postclosure care is required to be recognized as an expense and as a liability in each period that the MSWLF accepts solid waste. Recognition should begin on the date the MSWLF begins accepting solid waste, continue in each period that it accepts waste, and be completed by the time it stops accepting waste. The estimated total current cost of closure and postclosure care includes the cost of equipment expected to be installed and facilities expected to be constructed near or after the date that the Woodside Landfill stops accepting solid waste during the 30 year postclosure period.

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

Included in the total current cost is the cost of final cover expected to be applied near or after the date the facility stops accepting solid waste, and the cost of monitoring and maintaining the expected usable landfill area during the postclosure period.

The total estimated current cost of closure and postclosure care costs for the Woodside Landfill as indicated in its 1994 permit renewal, is \$4,377,150 and the total estimated capacity is 7,380,880 cubic yards with an original projected useful life of 25 years. The estimated cost will be adjusted on an annual basis as deemed necessary to reflect the effects of inflation, changes in technology or changes in applicable laws or regulations.

During the previous year, various concerns arose in the interpretation of the Agreement with Waste Management, therefore the Parish President requested an Attorney General's opinion regarding several issues pertaining to the Parish contract with Waste Management, Inc. for the operation of Livingston Parish's Woodside Landfill.

In a letter dated May 6, 1998, the Attorney General stated "In the opinion of this office, the Amended Agreement places responsibility for the post-closure of the landfill and the costs associated therewith on the Parish of Livingston."

In response to the Attorney General's opinion the Parish Council decided to hire legal counsel experienced in landfill issues. Legal counsel then hired an engineering firm to conduct cross section surveys on the Woodside Landfill. This would give the Parish Council independent information on the estimated remaining space in the landfill and the remaining estimated life.

The engineering firm conducted cross section surveys on May 18, 1998 and again on November 2, 1999. Based on the engineering survey calculations on November 2, 1999 and the estimated airspace consumed from November 2, 1999 to December 31, 1999, remaining airspace as December 31, 1999, is estimated to be approximately 1,160,480 cubic yards. Therefore, at December 31, 1999, based on this new information the current landfill was estimated to be approximately 60% filled to capacity.

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1989

As of December 31, 1989, based on the new information, the estimated total liability for closure and postclosure care totals approximately \$9,500,880. The estimated liability is based on the number of cubic yards used during the period rather than on the passage of time. The estimated liability is based on the landfill capacity used to date of approximately 3,500,000 cubic yards or approximately 88% of the landfill capacity. The estimated remaining useful life of the current landfill as of December 31, 1989 is approximately two years to five years, depending on the volume of waste received.

Therefore, based on the Attorney General's opinion received in May 1989, the Livingston Parish Council has recorded the following Municipal Solid Waste Landfill Closure and Post-Closure Liability at December 31, 1989 in its General Long-Term Debt Account Group.

Total Estimated Cost of Closure and Postclosure Care Costs	\$ 4,177,750
Less: Amounts Attributable to Closure Costs to be Borne by Waste Management, Inc.	(1,825,880)
Total Estimated Postclosure Care Costs	3,354,750
Estimated Capacity Used to December 31, 1989	% _____ 88%
Estimated Postclosure Care Costs to be Borne by the Council at December 31, 1989	\$ <u>3,683,880</u>

As more fully discussed in Note 17, subsequent to year end, the Parish Council approved the transfer of its landfill permit to Waste Management of Louisiana, LLC, the operator of the current landfill. In return, Waste Management of Louisiana, LLC would continue to pay 5% royalties on gross revenues from the disposal of solid waste located on the 180 acre site for two years and 6.5% royalties on gross revenues from the disposal of solid waste on the site thereafter until full capacity is reached. In addition, Waste Management of Louisiana, LLC would pay 6.5% royalties on gross revenues from the disposal of solid waste on approximately 480 acres owned by Waste Management adjacent to the current landfill site. Finally, Waste Management of Louisiana, LLC will assume any and all liability for any conditions of the permit transferred, including but not limited to closure, post-closure, monitoring, financial responsibilities or any other liability concerning the Permit or operation of the landfill.

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

(13) Deferred Compensation Plan -

During 1996, the Council began a deferred compensation plan created in accordance with Section 457 of the Internal Revenue Code. The National Association of Counties Deferred Compensation Program is available to all employees and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

The Council has implemented GSNB Statement No. 33, Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans. Under this statement governments who have no responsibility for the Plan and are not formally considered the Plan's trustee are not required to report the Plan in its financial statements. Since the Council's Plan is held in a custodial account with a third party administrator, the assets and liabilities are not presented in the Council's financial statements.

Assets totaling \$36,908 are held by the Public Employees Benefit Services Corporation, a deferred compensation center, under agreement with the National Association of Counties Deferred Compensation Program.

Compensation deferred under this plan for the year ended December 31, 1999, amounted to \$-0-.

(14) Litigation and Claims -

The Council has been named as a defendant in a number of lawsuits at December 31, 1999. In the opinion of the Council's legal counsel, the ultimate resolution of these legal actions can not be presently determined.

(15) Commitments -

On July 18, 1997, the voters of Livingston Parish approved a parishwide five year, 1% sales and Use Tax dedicated for constructing, improving and maintaining roads and bridges and related road drainage throughout the parish. The tax would begin October 1, 1997, and end September 30, 2001. The first collection of the tax was received by the Council in December 1997. The Council has set up the Road Sales Tax Capital Projects Fund to account for the sales tax collections dedicated to the overlaying of parishwide roads and streets and the related drainage improvements associated therewith.

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

During 1999, the Council collected \$8,645,811 and spent \$6,405,142 on the overlay projects. At December 31, 1999, Phase I of the overlay project is complete. Phase II of the overlay projects is approximately 84% complete as December 31, 1999.

The Council estimates the tax to continue to generate approximately \$6,988,088 annually and plans to complete Phase II by the middle of 2000.

036) Council Members Compensation -

Compensation of the council members included in the legislative expenditures of the General Fund. Under the Home Rule Charter, council members receive compensation of \$600 per month. The Parish President receives an annual salary of \$38,100, which is included in general government expenditures.

District 1 - James Sadler	\$ 9,600
District 2 - William Hawkins	9,600
District 3 - Sam DiGirolamo	9,600
District 4 - Marshall Mayris	9,600
District 5 - Albert Hincey	9,600
District 6 - Dewey Barrell	9,600
District 7 - Warren Carter	9,600
District 8 - Randall Delatte	9,600
District 9 - Hollis Rignar	<u>9,600</u>
	\$ 86,400
Parish President - Dewey Barrell	\$ 38,100

117) Subsequent Event -

On March 29, 2000, the Parish Council adopted Ordinance Number 00-11 whereby the Parish Council approved an agreement with Waste Management of Louisiana, LLC ("Waste Management") concerning the Woodside Landfill issue. Under the terms of the agreement, Waste Management agreed to become the permit holder of the Woodside Landfill's DEQ permit (previously the Parish Council was the permit holder). As the permit holder, Waste Management assumes full responsibility for all obligations imposed by the permit including to defend and hold harmless the Parish Council from any and all liabilities arising out of the permit including but not limited to all closure, post-closure, monitoring and financial responsibility requirements of the existing Woodside facility.

Livingston Parish Council

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

December 31, 1999

In addition, Waste Management has agreed to pay the Parish Council 5% of the gross revenue derived from the disposal of solid waste of the landfill for a period of two years from the date of the agreement and 6.5% thereafter of gross revenues until the facility has reached full capacity. Furthermore, Waste Management agreed to pay the Parish Council 6.5% of gross revenues on an additional adjacent landfill site owned by Waste Management subject to a minimum royalty of \$200,000 contingent on gross revenues collected by Waste Management equal to or exceeding \$9,100,000 per year at that facility. Furthermore, Waste Management agreed to pay the Parish Council \$20,000 annually to fund the salary and related expense of a new employee position who will be responsible for acting as a liaison with the public on matters pertaining to residential garbage collections and waste disposal.

PRINANT GOVERNMENT
COMBINING, INDIVIDUAL FUND AND
ACCOUNT GROUP STATEMENTS AND SCHEDULES

GENERAL FUND

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

Livingston Parish Council
GENERAL FUND

COMPARATIVE BALANCE SHEET

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash and Cash Equivalents	\$ 150,580	\$ 161,894
Louisiana Asset Management Pool	2,822,463	1,937,899
Certificates of Deposit	1,450,988	483,816
Investments, Net of Allowance for Decline in Market Value of \$48,251 and \$-0-	235,880	-
Ad Valorem Taxes Receivables, Net	281,443	376,887
Other Receivables	421,348	430,783
Due from Other Funds	144,043	77,853
Due from Other Governments	<u>311,923</u>	<u>356,860</u>
Total Assets	<u>\$5,998,093</u>	<u>\$5,325,092</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	\$ 243,699	\$ 146,647
Ad Valorem Tax Deductions Payable	7,583	1,028
Due to Other Funds	<u>58,200</u>	<u>-</u>
Total Liabilities	313,482	153,675
Fund Balance:		
Unreserved - Unassigned	\$ 389,511	\$ 371,417
Total Fund Balance	<u>4,794,611</u>	<u>3,171,417</u>
Total Liabilities and Fund Balance	<u>\$5,998,093</u>	<u>\$5,325,092</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (1966) VS. ACTUAL

For the Year Ended December 31, 1966
with Comparative Actual Amounts for the Year
Ended December 31, 1965

	1966		VARIANCE- FAVORABLE UNFAVORABLE	1965 ACTUAL
	BUDGET	ACTUAL		
Revenues:				
Taxes	\$ 474,100	\$ 475,400	\$ 1,300	\$ 505,150
License and Permits	500,075	500,404	329	500,000
Fines and Forfeits	43,350	48,274	4,924	81,147
Seizure and Mineral Leases	1,048,800	1,041,087	(7,713)	800,000
Intergovernmental Revenues	1,700,000	1,804,427	104,427	1,460,233
Miscellaneous	220,200	248,536	28,336	300,000
Total Revenues	4,044,480	4,228,478	184,074	3,742,020
Expenditures:				
CURRENT:				
Legislative	171,674	178,620	6,946	100,320
Judicial	500,000	538,211	38,211	405,000
Electoral	95,200	78,181	(17,019)	60,000
General Government	507,300	539,352	32,052	470,550
Public Safety	1,200,532	1,148,961	(51,571)	1,000,000
Public Works	100,440	89,400	(11,040)	25,000
Health and Welfare	81,520	82,513	993	100,000
Economic Development	50,000	30,813	(19,187)	30,000
Capital Outlay	470,100	527,750	57,650	70,000
Debt Service:				
Principal	44,125	44,125	-	37,300
Interest	20,323	20,322	(1)	20,420
Total Expenditures	3,344,578	3,275,295	(69,283)	3,000,070
Excess of Revenues Over (Under) Expenditures	699,902	953,183	253,281	1,232,050
Other Financing Uses:				
Operating Transfers Out	<u>170,000</u>	<u>180,000</u>	<u>(10,000)</u>	<u>170,000</u>
Total Other Financing Uses	170,000	180,000	(10,000)	170,000
Excess of Revenues Over (Under) Expenditures and Other Uses	440,172	313,183	126,989	400,050
Fund Balance at Beginning of Year	1,071,437	9,171,437	-	2,432,200
Residual Equity Transfers	1,430,000	1,000,000	(430,000)	80,000
Fund Balance at End of Year	44,581,349	40,704,613	(3,876,736)	83,172,457

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council
REGULAR FUNDSTATEMENT OF REVENUES, COMPARED TO BUDGET (GAAP BASIS)

For the Year Ended December 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE UNFAVORABLE</u>
Taxes:			
Ad Valorem Taxes	\$ 380,000	\$ 393,949	\$ 13,949
Cable TV Franchise Tax	<u>314,000</u>	<u>373,500</u>	<u>59,500</u>
	494,000	667,449	63,449
Licenses and Permits:			
Occupational Licenses	280,017	288,278	8,261
Permits	240,000	253,353	13,353
Other Permits and Licenses	<u>32,053</u>	<u>32,000</u>	<u>(53)</u>
	552,070	573,631	21,561
Fines and Forfeits	43,350	44,374	1,024
Royalties and Mineral Leases	1,040,000	1,040,000	-
Intergovernmental Revenues:			
Federal Grants	80,000	78,200	(1,800)
State Grants	937,167	921,499	(15,668)
State Shared Revenues:			
Beer Taxes	33,000	43,576	10,576
Fire Insurance Rebate	150,000	150,000	-
Louisiana Revenue Sharing	70,000	70,311	311
Mineral Royalties	1,000	1,970	970
Severance Tax	687,500	777,320	89,820
Video Poker Fees	<u>185,000</u>	<u>195,000</u>	<u>10,000</u>
	1,733,700	1,986,407	252,707
Miscellaneous:			
Interest Earnings	124,076	129,331	5,255
Planning Commission Fees	25,000	29,500	4,500
Bookkeeping Fees	4,000	4,000	-
Rental Income	90,800	84,301	(6,499)
Miscellaneous	<u>50,314</u>	<u>52,375</u>	<u>2,061</u>
	334,390	349,637	15,247
Total Revenues	<u>\$4,044,404</u>	<u>\$4,338,478</u>	<u>\$ 294,074</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council
GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET, IDAP BASIS

For the Year Ended December 31, 1909

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE OR UNFAVORABLE</u>
Legislative:			
Salaries	\$ 112,328	\$ 114,899	\$ (2,569)
Payroll Taxes, Retirement and Group Insurance	37,723	38,748	(1,025)
Advertising	298	63	235
Post	183	183	-
Indemnity/Ordinances	15,000	13,797	1,203
Postage	191	235	(44)
Printing	388	-	388
Telephone	288	43	245
Travel and Conventions	5,522	4,782	840
Total Legislative	171,874	170,628	1,246
Judicial:			
District Court:			
Salaries	89,576	89,879	303
Payroll Taxes, Retirement and Group Insurance	8,460	8,379	81
Official Fees	2,860	1,850	1,010
Jury Fees	31,880	27,556	4,324
Total District Court	132,776	127,663	5,113
District Attorney:			
Salaries	139,320	139,271	49
Payroll Taxes, Retirement and Group Insurance	32,842	31,342	1,500
Intergovernmental	4,141	4,583	(442)
Law Library	1,000	2,295	(1,295)
Legal and Recording	29,800	29,800	-
Maintenance of Property	180	232	(152)
Office Supplies	5,250	4,774	476
Postage	1,850	1,583	267
Printing	7,200	5,562	1,638
Telephone	1,500	1,067	433
Total District Attorney	223,183	217,311	5,872

(CONTINUED)

Livingston Parish Council
GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

For the Year Ended December 31, 1988

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE UNFAVORABLE</u>
Judicial (Cont.):			
Clerk of Court:			
Court Attendance	7,328	8,208	1,128
Jury Fees	<u>3,038</u>	<u>3,038</u>	-
Total Clerk of Court	10,328	11,208	1,128
Ward Two City Court:			
Salaries	50,837	50,837	-
Payroll Taxes, Retirement and Group Insurance	21,847	33,995	12,148
Intergovernmental	18,988	14,708	(4,280)
Grants	<u>19,288</u>	<u>20,732</u>	<u>11,532</u>
Total Ward Two City Court	104,934	110,324	15,388
Justice of the Peace/Constable:			
Salaries	48,080	48,080	-
Payroll Taxes, Retirement and Group Insurance	3,480	3,437	(3)
Travel and Conventions	<u>5,336</u>	<u>5,336</u>	-
Total Justice of the Peace/Constable	57,336	57,333	(3)
Child Support	<u>18,180</u>	<u>18,180</u>	-
Total Judicial	548,334	539,333	10,383
Electoral:			
Registrar of Voters:			
Salaries	35,171	35,840	449
Payroll Taxes, Retirement and Group Insurance	13,449	13,452	(3)
Books	245	245	-
Insurance	100	100	-
Office Supplies	1,500	1,329	(171)
Postage	3,300	2,834	(466)
Printing	500	-	(500)
Telephone	1,371	1,581	(210)
Travel and Conventions	<u>1,808</u>	<u>888</u>	<u>(920)</u>
Total Registrar of Voters	56,844	55,756	1,088

(CONTINUED)

Livingston Parish Council
GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

For the Year Ended December 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE/ UNFAVORABLE</u>
Electoral Cont.:			
Elections:			
Register	2,800	1,538	1,262
Insurance	246	-	246
Maintenance of Property	2,231	2,234	(23)
Official Fees	35,000	11,552	23,448
Telephone	3,000	3,833	(833)
Utilities	132	109	23
Total Elections	<u>42,409</u>	<u>19,395</u>	<u>23,014</u>
Total Electoral	98,253	75,351	22,902
General Government:			
Administration:			
Executive Salary	50,100	50,100	-
Salaries	119,850	119,200	650
Payroll Taxes, Retirement and Group Insurance	43,976	41,863	2,113
Advertising/Publications	15,800	12,574	3,226
Auditing	29,530	29,500	30
Computer Fees	7,000	4,840	2,160
Dues	24,000	24,279	(279)
Miscellaneous	22,700	17,333	5,367
Equipment Rental	4,442	4,808	(366)
Insurance	9,800	11,883	(1,883)
Legal Fees	14,800	7,786	6,914
Maintenance of Property	83,800	80,982	(2,818)
Office Supplies	13,800	11,555	2,245
Postage	4,200	4,833	(633)
Printing	3,531	2,881	650
Telephone	17,900	18,180	(280)
Travel and Conventions	2,300	2,947	(647)
Utilities	61,480	63,635	(2,155)
Total Administration	<u>525,385</u>	<u>515,543</u>	<u>9,842</u>

(CONTINUED)

Livingston Parish Council
GENERAL FUND

SUMMARY OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

For the Year Ended December 31, 1988

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
Mapping Office:			
Salaries	18,100	14,282	12,180
Payroll Taxes, Retirement and Group Insurance	4,833	4,094	483
Building Rent	1,334	1,333	1
Maintenance of Property	800	800	(210)
Office Supplies	1,800	2,789	(809)
Telephone	400	330	70
Utilities	500	331	169
Total Mapping Office	<u>23,800</u>	<u>23,789</u>	<u>(1,009)</u>
Total General Government	547,389	539,352	7,937
Public Safety:			
Fire Protection:			
Grant	288,072	288,072	-
Telephone	3,059	2,008	51
Total Fire Protection	<u>288,132</u>	<u>288,080</u>	<u>51</u>
Sheriff's Office:			
clothing/Personal Items	17,588	18,268	(780)
Court Attendance	8,988	8,688	300
Drugs/Medicine	30,580	32,972	12,870
Insurance	8,242	7,193	(953)
Maintenance of Prisons	239,880	239,219	15,783
Maintenance of Property	60,880	70,843	9,157
Medical Fees	40,880	30,320	9,560
Utilities	65,880	68,959	13,959
Commission from Licenses	45,880	48,170	(230)
retirement from Tax	2,828	2,382	(446)
Total Sheriff's Office	<u>538,870</u>	<u>539,247</u>	<u>25,800</u>

(CONTINUED)

Livingston Parish Council
GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET, (GAAP BASIS)

For the Year Ended December 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE UNFAVORABLE</u>
Coroner's office:			
Administration Fee	7,483	4,858	2,625
Lease	350	-	350
Insurance	331	491	(160)
Legal and Recording	8,000	7,863	138
Maintenance of Property	800	107	693
Medical Expenses	180,000	181,208	(1,208)
Office Supplies	300	303	(3)
Postage	1,500	1,834	(334)
Telephone	6,000	5,724	276
Travel	1,750	1,251	500
Utilities	1,950	1,008	842
Total Coroner's Office	<u>220,864</u>	<u>283,983</u>	<u>16,881</u>
Permit Office:			
Salaries	91,283	85,913	5,370
Advertising	50	-	50
Payroll Taxes, Retirement and Group Insurance	34,844	34,804	(40)
Computer Fees	8,813	8,813	-
Lease	30	30	-
Equipment Rental	2,028	2,028	-
Insurance	386	175	211
Maintenance of Property	1,481	1,521	(40)
Office Supplies	7,000	7,038	(38)
Postage	327	174	153
Printing	1,000	999	1
Telephone	408	428	(20)
Utilities	4,426	3,888	538
Total Permit Office	<u>158,602</u>	<u>183,508</u>	<u>3,078</u>

Livingston Parish Council
GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (DASH BARRED)

For the Year Ended December 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
Civil Defense:			
Building Rent	1,333	1,333	-
Grant	18,400	6,800	12,400
Office Supplies	150	701	(551)
Postage	200	53	147
Printing	215	215	-
Telephone	8,130	8,160	(30)
Training	500	180	340
Utilities	-	151	(151)
Total Civil Defense	<u>29,738</u>	<u>16,873</u>	<u>12,843</u>
Department of Motor Vehicles:			
Building Rent	37,883	37,883	-
Maintenance of Property	1,283	180	1,073
Office Supplies	1,882	316	1,524
Total Department of Motor Vehicles	<u>39,348</u>	<u>37,449</u>	<u>1,887</u>
Total Public Safety	<u>1,205,832</u>	<u>1,149,861</u>	<u>64,971</u>
Public Works:			
Computer Fees	3,125	3,125	-
Grant	58,286	44,830	13,666
Salaries	25,860	13,882	1,018
Payroll Taxes, Retirement and Group Insurance	3,850	2,832	518
Office Supplies	100	10	70
Telephone	6,700	5,383	1,387
Travel	180	11	163
Total Public Works	<u>108,441</u>	<u>89,688</u>	<u>16,792</u>

(CONTINUED)

Livingston Parish Council
GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET, FISCAL YEAR

For the Year Ended December 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE- FAVORABLE (UNFAVORABLE)
Health and Welfare:			
Public Service Office	19,352	19,352	-
Guard Area Office:			
Building Rent	1,333	1,333	-
Maintenance	-	251	(251)
Total Guard Area Office	<u>1,333</u>	<u>1,484</u>	<u>(151)</u>
Council on Aging:			
Insurance	400	475	(75)
Maintenance of Property	500	360	140
Telephone	450	440	10
Utilities	2,250	1,863	387
Pass-through cost	<u>79,228</u>	<u>67,533</u>	<u>11,695</u>
Total Council on Aging	<u>79,828</u>	<u>70,671</u>	<u>9,157</u>
Total Health and Welfare	<u>91,513</u>	<u>82,513</u>	<u>9,000</u>
Economic Development:			
Livingston Economic Development Council	27,800	27,800	-
County Agent's Office:			
Equipment Rental	3,800	2,970	830
Maintenance of Property	500	-	500
Postage	44	44	-
Telephone	1,100	989	111
Grant	<u>2,880</u>	<u>2,880</u>	<u>0</u>
Total County Agent's Office	<u>6,444</u>	<u>6,883</u>	<u>(439)</u>
Total Economic Development	<u>33,444</u>	<u>33,513</u>	<u>111</u>

Livingston Parish Council
GENERAL FUND

SCHEDULE OF EXPENDITURES - COMPARED TO BUDGET (GAAP BASIS)

For the Year Ended December 31, 1998

	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)
Capital Outlay:			
Electoral:			
Elections	6,000	6,218	508
General Government	5,000	3,750	1,250
Public Safety:			
Fire Protection	-	55,815	(55,815)
Sheriff's Office	20,200	20,100	31
Coroner's Office	3,215	3,215	-
Permit Office	5,000	3,001	1,919
Civil Defense	4,800	4,800	-
Public Works	3,000	2,215	785
Boat Launch - Bone Ferry	-	14,400	(14,400)
Livingston Economic Develop- ment Council	425,000	425,000	-
Total Capital Outlay	673,100	597,710	69,640
Debt Service:			
Principal	44,135	44,135	-
Interest	23,197	23,197	-
Total Debt Service	67,332	67,332	-
Total Expenditures	\$3,348,370	\$3,275,295	\$ 73,075

The accompanying notes constitute an integral part of this statement.

SPECIAL REVENUE FUNDS

Health Unit Maintenance Fund - The Health Unit Maintenance Fund is used to account for ad valorem taxes and state revenue sharing funds dedicated for the construction, operation, and maintenance of the parish health unit.

Road Equipment and Maintenance Fund - The Road Equipment and Maintenance Fund accounts for maintenance of parishwide roads and streets. Major means of financing is provided by the State of Louisiana Parish Transportation Fund, ad valorem taxes, and state revenue sharing funds.

Criminal Court Fund - The Criminal Court Fund was created by Section 511.13 of Title 15 of the Louisiana Revised Statutes of 1910, which provides that fines and forfeitures imposed by district courts and district attorney conviction fees in criminal cases be transferred to the parish treasurer and deposited in a special Criminal Court Fund account to be used for the expenses of the criminal court of the Council. Expenditures are made from the fund on motion of the district attorney and approval of the district judge. The statute also requires that one-half of the balance remaining in the fund at December 31 of each year be transferred to the General Fund.

Ringo Fund - The Ringo Fund is used to account for the proceeds of collections from bingo operators within the Parish of Livingston, and to account for the expenditure of those funds.

SPECIAL REVENUE FUNDS - CONTINUED

Criminal Court Witness Fund - The Criminal Court Witness Fund accounts for the court cost and bond forfeiture revenues, and witness fees and related expenditures.

Law Enforcement Grant Fund - The Law Enforcement Grant Fund is funded by federal grants which are to be expended by local law enforcement agencies in order to provide them with an adequate number of officers and the proper equipment to provide the public with a safe community. The responsibility of the Council is to ensure that these funds are being expended properly.

Impact Study Fund - The Impact Study Fund accounts for fees collected from developers of subdivisions that front parish roads. During the development stage of a subdivision, a parish road may be impacted by the development. After the development is complete, the impact fees collected at the start of the project are to be used to make any necessary repairs to the parish road caused by the development. The fee charged is \$18 per front foot of the development.

Livingston Parish Council
SPECIAL REVENUE FUNDS

COMBINED BALANCE SHEET

December 31, 1999

ASSETS	HEALTH UNIT	ROAD	CRIMINAL	
	MAINTENANCE	EQUIPMENT AND MAINTENANCE	COUNT	DOLLAR
Cash and Cash Equivalents	\$ 281,135	\$ 100	\$118,896	\$ 1,812
Louisiana Asset Management Pool	800,818	-	-	-
Certificates of Deposit	1,588,077	-	-	-
Ad Valorem Taxes Receivable, Net	448,508	473,883	-	-
Other Receivables	-	3,685	978	3,543
Due From Other Funds	-	56,288	-	-
Due From Other Governments	15,665	188,888	18,573	-
Total Assets	\$3,004,633	\$882,241	\$138,139	\$ 5,454
LIABILITIES AND FUND BALANCES				
Liabilities:				
Excess Outstanding Checks over Bank Balance	\$ -	\$ 33,873	\$ -	\$ -
Accounts Payable	9,347	172,852	68,717	153
Ad Valorem Tax Deductions Payable	18,718	13,805	-	-
Due To Other Funds	-	8,302	32,711	-
Deferred Revenues	-	-	-	-
Total Liabilities	36,873	328,490	101,428	153
Fund Balances:				
Unreserved - undesignated	2,968,132	553,751	32,711	5,301
Total Liabilities and Fund Balances	\$3,004,633	\$882,241	\$138,139	\$ 5,454

The accompanying notes constitute an integral part of this statement.

CRIMINAL COURT WITNESS	LAW ENFORCEMENT GRANT	IMPACT STUDY	TOTALS	
			1999	2000
\$ 35,493	\$ 36,288	\$ 2	\$ 473,958	\$ 247,308
-	-	-	483,018	650,245
127,184	-	-	1,728,771	3,899,437
-	-	-	938,911	798,890
-	-	-	7,717	17,252
-	-	-	56,208	20,890
<u>3,493</u>	<u>-</u>	<u>-</u>	<u>182,388</u>	<u>336,238</u>
\$148,183	\$ 36,288	\$ 2	\$4,048,842	\$3,898,824
\$ -	\$ -	\$ -	\$ 33,491	\$ -
500	-	-	263,009	208,840
-	-	-	38,341	32,981
-	-	2	41,825	66,548
<u>-</u>	<u>54,821</u>	<u>-</u>	<u>38,823</u>	<u>34,823</u>
500	54,821	2	395,877	338,298
148,683	1,387	-	3,482,968	3,338,324
\$146,183	\$ 36,288	\$ 2	\$4,048,842	\$3,898,824

LIVINGSTON Parish Council
SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

For the Year Ended December 31, 1999

	HEALTH UNIT MAINTENANCE	ROAD EQUIPMENT AND MAINTENANCE	CRIMINAL COURT	PARISH
Revenues:				
Taxes	\$ 438,400	\$ 466,473	\$ -	\$ -
Licenses and Permits	29,475	-	-	-
Fines and Forfeitures	-	-	483,614	-
Fees and Commissions	-	-	-	52,097
Intergovernmental	-	-	-	-
Revenue	48,950	950,154	-	-
Reimbursements	-	127,992	-	-
Miscellaneous	<u>117,231</u>	<u>75,853</u>	<u>4,612</u>	<u>211</u>
Total Revenues	632,170	1,620,381	487,226	52,708
Expenditures:				
Current:				
Official	-	-	408,704	-
General Government	16,738	17,805	-	-
Public Works	-	2,173,995	-	-
Health and Welfare	357,158	-	-	-
Culture and Recreation	-	-	-	8,919
Capital Outlay	-	284,702	-	-
Debt Service:				
Principal	-	67,171	-	-
Interest	-	3,800	-	-
Total Expenditures	<u>373,896</u>	<u>2,545,473</u>	<u>408,704</u>	<u>8,919</u>
Excess of Revenues				
Over (Under)				
Expenditures	258,274	1929,492	11,521	43,789
Other Financing				
Sources (Uses):				
Operating Transfers In	-	893,880	-	-
Operating Transfers Out	-	-	-	<u>183,880</u>
Total Other	-	<u>893,880</u>	-	<u>183,880</u>
Financing Sources	-	-	-	-
Uses	-	-	-	-

(CONTINUED)

CRIMINAL COURT MISDEMEANOR	LAW ENFORCEMENT COSTS	IMPACT STUDY	TOTALS	
			1999	1998
\$ -	\$ -	\$ -	\$ 914,881	\$ 899,830
-	-	-	28,473	41,330
52,088	-	-	434,696	419,800
-	-	-	52,497	59,106
-	-	-	991,109	1,046,830
-	-	-	177,909	196,270
<u>52,088</u>	<u>721</u>	<u>257</u>	<u>284,682</u>	<u>137,121</u>
57,987	721	257	2,772,462	2,700,865
8,175	-	-	416,529	303,671
-	-	-	34,641	30,843
-	-	-	2,173,999	2,028,171
-	-	-	253,150	198,345
-	-	-	8,919	8,689
-	-	-	384,702	328,389
-	-	-	87,171	141,332
-	-	-	<u>2,609</u>	<u>10,121</u>
<u>8,175</u>	-	-	<u>3,245,607</u>	<u>3,060,568</u>
89,812	721	257	1474,355	1350,589
-	-	-	893,000	860,800
-	-	<u>48,303</u>	<u>621,303</u>	<u>182,881</u>
-	-	<u>48,303</u>	<u>831,651</u>	<u>117,119</u>

Livingston Parish Council
SPECIAL REVENUE FUNDS

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)

For the Year Ended December 31, 1999

	HEALTH UNIT MAINTENANCE	ROAD EQUIPMENT AND MAINTENANCE	CRIMINAL COST	FUND
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	156,284	(11,692)	(1,326)	(9,311)
Fund Balances at Beginning of Year	2,438,848	483,843	64,548	14,512
Residual Equity Transfer	-	-	132,711	-
Fund Balances at End of Year	<u>\$ 2,595,132</u>	<u>\$ 472,151</u>	<u>\$ 196,939</u>	<u>\$ 14,512</u>

The accompanying notes constitute an integral part of this statement.

CRIMINAL COURT NUMBER	LAW ENFORCEMENT AGENT	IMPACT RATES	TOTALS	
			MEMORANDUM DOLLAR	1968
49,822	321	18,8463	367,342	366,626
115,871	886	8,846	3,328,334	3,828,288
			(32,233)	(66,548)
<u>0165,693</u>	<u>1,207</u>	<u>0</u>	<u>03,652,985</u>	<u>03,328,334</u>

Livingston Parish Council
 SPECIAL REVENUE FUND - HEALTH UNIT MAINTENANCE
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET BASIS AND ACTUAL
 For the Year Ended December 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Taxes:			
Ad Valorem Tax	\$ 388,688	\$ 438,409	\$ 53,725
Licenses and Permits	38,579	29,475	(9,095)
Intergovernmental Revenues:			
State Revenue Sharing	46,938	46,938	-
Miscellaneous:			
Interest Earnings	<u>45,000</u>	<u>113,831</u>	<u>22,331</u>
Total Revenues	<u>519,192</u>	<u>632,179</u>	<u>72,978</u>
Expenditures:			
Current:			
General Government:			
Tax Collection Cost	15,535	18,736	(1,201)
Health and Welfare:			
Salaries	119,651	119,654	16291
Payroll Taxes, Retirement and Group Insurance	41,372	41,373	99
Insurance	3,378	3,410	(132)
Intergovernmental	29,396	13,863	19,433
Maintenance of Property	37,600	38,330	(1,200)
Miscellaneous	18,928	19,647	2,381
Professional Fees	4,800	4,800	-
Utilities	<u>25,180</u>	<u>23,483</u>	<u>1,697</u>
Total Expenditures	<u>295,120</u>	<u>379,896</u>	<u>19,234</u>
Excess of Revenues Over Expenditures	266,872	258,284	98,222
Fund Balance at Beginning of Year	<u>2,639,848</u>	<u>2,639,848</u>	<u>-</u>
Fund Balance at end of Year	<u>\$3,906,720</u>	<u>\$3,906,132</u>	<u>\$ 98,222</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council
 SPECIAL REVENUE FUND - ROAD EQUIPMENT AND MAINTENANCE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (MSAP BASIS) AND ACTUAL

For the Year ended December 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE -</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Revenues:			
Taxes:			
Ad Valorem Tax	\$ 468,145	\$ 468,472	\$ 327
Intergovernmental Revenues:			
State Revenue Sharing	151,408	151,408	0
State Road Fund	885,502	798,696	(86,806)
Miscellaneous:			
Interest Earnings	5,000	3,592	(1,408)
Other	18,588	73,295	54,707
Reimbursements	<u>276,885</u>	<u>127,292</u>	<u>(149,593)</u>
Total Revenues	1,885,556	1,620,383	(265,173)
Expenditures:			
CURRENT:			
General Government:			
Tax Collector's Com.	16,526	17,866	(1,340)
Public Works:			
Salaries	971,505	958,889	12,616
Payroll Taxes, Retirement and Group Insurance	488,909	482,331	6,578
Equipment Rental	6,500	6,500	0
Fuel	78,008	78,652	(644)
Insurance	82,008	82,062	(54)
Maintenance of Property	282,461	188,122	94,339
Miscellaneous	3,985	18,358	(14,373)
Office Supplies	6,528	18,585	(12,057)
Printing	3,543	223	3,320
Professional Fees	3,887	3,827	60
Food Materials	448,888	174,682	274,206
Uniforms	12,880	12,537	343
Utilities	16,880	14,983	1,897
Capital Outlay	282,884	284,782	(1,898)
Debt Service:			
Principal	67,186	67,171	15
Interest	<u>3,872</u>	<u>2,880</u>	<u>992</u>
Total expenditures	2,882,888	2,546,473	336,415

(CONTINUED)

Livingston Parish Council
 OFFICIAL REVENUE FUND - ROAD EQUIPMENT AND MAINTENANCE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL OCCURRED

For the Year ended December 31, 1989

	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)
Excess of Revenues Over (Under) Expenditures	186,880	196,880	10,000
Other Financing Sources: Operating Transfers In	353,000	353,000	350,000
Total Other Financing Sources	353,000	353,000	350,000
Excess of Revenues and Other Sources Over (Under) Expenditures	539,880	549,880	10,000
Fund Balance at Beginning of Year	482,881	482,881	-
Fund Balance at End of Year	\$ 962,761	\$ 1,032,761	\$ 70,000

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council
SPECIAL REVENUE FUND - BINGO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BINGO (BAND 3430) - 2000

For the Year ended December 31, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE -</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Revenues:			
Fees and Commissions	\$ 50,000	\$ 52,497	\$ 2,497
Miscellaneous Revenues:			
Interest Earnings	<u> 300</u>	<u> 311</u>	<u> 11</u>
Total Revenues	50,300	52,708	2,508
Expenditures:			
Current:			
Culture and Recreation:			
Salaries	6,728	6,728	-
Payroll Taxes, Retirement	566	566	-
and Group Insurance	<u> 501</u>	<u> 505</u>	<u> 4</u>
Travel	<u> 1,501</u>	<u> 1,425</u>	<u> 76</u>
Total Expenditures	<u> 8,796</u>	<u> 8,819</u>	<u> 23</u>
Excess of Revenues Over			
Expenditures	41,405	43,789	2,384
Other Financing Uses:			
Operating Transfers Out	<u>(53,800)</u>	<u>(53,800)</u>	<u>-</u>
Total Other Financing Uses	<u>(53,800)</u>	<u>(53,800)</u>	<u>-</u>
Excess of Revenues Over			
(Under) Expenditures and			
Other Uses	(11,995)	(9,211)	2,784
Fund Balance at Beginning of Year	<u>14,512</u>	<u>14,512</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 2,517</u>	<u>\$ 5,301</u>	<u>\$ 2,784</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council
 SPECIAL REVENUE FUND - CRIMINAL COURT WITHES
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET COMPARED WITH ACTUAL

For the Year ended December 31, 1990

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Fines and Forfeitures	\$ 48,514	\$ 52,090	\$ 3,576
Miscellaneous:			
Interest Earnings	_____3,302	_____3,302	_____
Total Revenues	48,814	53,997	5,173
Expenditures:			
Current:			
Judicial:			
Witness Fees	_____3,000	_____3,175	_____175
Total Expenditures	3,000	3,175	175
Excess of Revenues Over Expenditures	40,814	49,812	8,998
Fund Balance at Beginning of Year	115,973	115,973	-
Fund Balance at End of Year	<u>\$ 156,687</u>	<u>\$ 165,685</u>	<u>\$ 8,998</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council
SPECIAL REVENUE FUND - LAW ENFORCEMENT GRANT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET COMPARED AND ACTUAL

For the Year Ended December 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE -</u> <u>PAYABLE</u> <u>(UNRECOVERABLE)</u>
Revenues:			
Intergovernmental Revenues:			
Federal Grant	\$ 34,821	\$ -	\$ (34,821)
Miscellaneous:			
Interest Earnings	400	721	321
Total Revenues	35,421	721	(34,700)
Expenditures:			
Current:			
Public Safety	34,087	-	34,087
Total Expenditures	34,087	-	34,087
Excess of Revenues Over			
Ordinary Expenditures	1,334	721	613
Fund Balance at Beginning of Year	668	668	-
Fund Balance at End of Year	\$ -	\$ 1,389	\$ 1,389

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council
SPECIAL REVENUE FUND - IMPACT STUDY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET BASIS, BASIS AND ACTUAL

For the Year Ended December 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Miscellaneous:			
Interest Earnings	\$ 154	\$ 257	\$ 103
Total Revenues	154	257	103
Other Financing Sources (Uses):			
Operating Transfers Out	(8,280)	(8,283)	(3)
Total Other Financing Sources (Uses)	(8,280)	(8,283)	(3)
Excess of Revenues Over (Under) Expenditures and Other Sources (Uses)	(8,126)	(8,026)	-
Fund Balance at Beginning of Year	8,126	8,126	-
Fund Balance at End of Year	\$ -	\$ -	\$ -

The accompanying notes constitute an integral part of this statement.

DEBT SERVICE FUNDS

Recreation District No. 1 Fund - The Recreation District No. 1 Fund is used to account for the proceeds of the ad valorem tax levy and for the payment of principal and interest and paying agent fees for the district's bonds.

Oak Place/Abbas Creek Sinking Fund - The Oak Place/Abbas Creek Sinking Fund is used to account for the billing of the special assessments for paving of streets in two parcel subdivisions, and the payment of the principal and interest, and other costs associated with the retirement of the certificates of indebtedness issued to finance the street paving.

Magnolia Woods Sinking Fund - The Magnolia Woods Debt Service Fund is used to account for the billing of the special assessments for paving of streets in the Magnolia Woods subdivision, and the payment of the principal and interest, and other costs associated with the retirement of the certificates of indebtedness issued to finance the street paving.

Plantation Estates Sinking Fund - The Plantation Estates Sinking Debt Service Fund is used to account for the billing of the special assessments for paving of streets in a portion of Plantation Estates subdivision, and the payment of the principal and interest, and other costs associated with the retirement of the certificates of indebtedness issued to finance the street paving.

Wedgewood Acres Sinking Fund - The Wedgewood Acres Debt Service Fund is used to account for the billing of the special assessments for paving of streets in the Wedgewood Acres subdivision, and the payment of the principal and interest, and other costs associated with the retirement of the certificates of indebtedness issued to finance the street paving.

Single Acres Sinking Fund - The Single Acres Sinking Fund is used to account for the billing of the special assessments for paving of streets in the Single Acres subdivision, and the payment of the principal and interest, and other costs associated with the retirement of the certificates of indebtedness issued to finance the street paving.

Clara Drive/Hilltop Road Sinking Fund - The Clara Drive/Hilltop Road Sinking Fund is used to account for the billing of the special assessments for paving of two streets, and the payment of the principal and interest, and other costs associated with the retirement of the certificates of indebtedness issued to finance the street paving.

Livingston Parish Council
DEBT SERVICE FUNDS

COMBINING BALANCE SHEET

December 31, 1988

ASSETS	RECREATION DISTRICT #2	ONE PLACE/ JUBAH CREST SHELING	MAGNOLIA WOODS SHELING	PLANTATION ESTATES SHELING	WEDGEWOOD ACRES SHELING
Cash and Cash Equivalents	\$ 323	\$ 85,509	\$ 19,478	\$ 6,896	\$ 14,844
Certificates of Deposit	-	-	-	-	-
Ad Valorem Taxes receivable, Net	1,437	-	-	-	-
Special Assessment Receivables:					
Current	-	1,113	3,845	2,174	4,536
Non-Current	-	1,712	1,430	2,323	16,143
Total Assets	<u>\$ 3,198</u>	<u>\$ 89,428</u>	<u>\$ 18,753</u>	<u>\$ 18,393</u>	<u>\$ 55,629</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Ad Valorem Tax Deductions Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	1,488	-	10,805	-	-
Deferred Revenues	-	1,712	1,430	2,323	16,143
Total Li- abilities	1,488	1,712	12,335	2,323	16,143
Fund Balances:					
Reserved for Debt Service	798	87,714	6,438	15,670	19,886
Total Fund Balances	<u>798</u>	<u>87,714</u>	<u>6,438</u>	<u>15,670</u>	<u>19,886</u>
Total Li- abilities and Fund Balances	<u>\$ 3,198</u>	<u>\$ 89,428</u>	<u>\$ 18,753</u>	<u>\$ 18,393</u>	<u>\$ 55,629</u>

The accompanying notes constitute an integral part of this statement.

SINGLE ACRES PLANTING	CLONE DR./ HILLTOP RD. PLANTING	TOTALS	
		(NUMBER OF ACRES)	(TOTAL COST)
\$ 22,500	\$ 10,583	\$108,848	\$161,534
-	-	-	25,761
-	-	1,877	143,311
2,157	34,963	41,898	61,865
<u>11,881</u>	<u>62,468</u>	<u>135,523</u>	<u>198,368</u>
\$ 55,778	\$ 88,012	\$288,189	\$609,340
\$ -	\$ -	\$ -	\$ 4,326
-	-	12,385	18,908
<u>11,881</u>	<u>62,468</u>	<u>135,523</u>	<u>198,368</u>
11,881	62,468	147,878	215,490
<u>24,881</u>	<u>25,544</u>	<u>148,311</u>	<u>293,540</u>
24,881	25,544	148,311	293,540
<u>55,778</u>	<u>88,012</u>	<u>288,189</u>	<u>609,340</u>

Livingston Parish Council
 DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES

For the Year Ended December 31, 1999

	RECREATION DISTRICT #1	CAR PLACE/ JUBAN CREST SINGING	MADRELLA WOODS SINGING	PLANTATION ESTATES SINGING	WINDWOOD ACRES SINGING
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessments	-	3,383	5,626	7,496	14,279
Miscellaneous	<u>2,356</u>	<u>1,588</u>	<u>388</u>	<u>802</u>	<u>3,382</u>
Total Revenues	2,356	3,849	5,873	6,288	15,413
Expenditures:					
Current:					
General					
Government	-	64	88	98	48
Debt Service:					
Principal	188,000	13,977	4,063	16,000	16,000
Interest and Fiscal Charges	11,904	1,602	1,483	3,335	6,245
Bad Debt Expenses	<u>-</u>	<u>850</u>	<u>4,888</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>199,904</u>	<u>16,533</u>	<u>10,512</u>	<u>33,433</u>	<u>42,293</u>
Excess of Revenues over (Under) Expenditures	(197,548)	(11,684)	(4,189)	(25,145)	(26,880)
Fund Balances at Beginning of Year	199,432	59,288	10,558	48,813	48,163
Residual Equity Transfer	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 199</u>	<u>\$ 47,604</u>	<u>\$ 6,418</u>	<u>\$ 18,678</u>	<u>\$ 19,483</u>

The accompanying notes constitute an integral part of this statement.

SINGLE PACKED SILVER	CLINE DR./ HILTOP RD. SILVER	TOTALS	
		1999	2000
\$ -	\$ -	\$ -	\$187,599
8,872	41,223	80,836	188,923
<u>728</u>	<u>874</u>	<u>7,618</u>	<u>18,608</u>
9,600	42,097	88,454	207,531
16	53	357	7,029
6,880	35,384	301,434	266,328
3,328	9,572	34,484	49,639
<u> </u>	<u> </u>	<u>5,828</u>	<u>27,738</u>
<u>9,216</u>	<u>33,809</u>	<u>341,783</u>	<u>358,722</u>
387	8,640	(253,329)	(68,605)
24,388	36,890	188,148	454,068
<u> </u>	<u> </u>	<u> </u>	<u> 78</u>
<u>\$ 24,697</u>	<u>\$ 35,544</u>	<u>\$140,311</u>	<u>\$593,540</u>

Livingston Parish Council
DEBT SERVICE FUND - RECREATION DISTRICT #1

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET, BUDGET BASIS AND ACTUAL

For the Year Ended December 31, 1995

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Miscellaneous:			
Interest Earnings	\$ 1,338	\$ 2,338	\$ 1,000
Total Revenues	1,338	2,338	1,000
Expenditures:			
Debt Services:			
Principal	180,880	180,880	-
Interest and Fiscal Charges	10,880	10,880	-
Total Expenditures	191,760	191,760	-
Balance of Revenues Over (Draper) Expenditures	(180,422)	(184,422)	3,999
Fund Balance at Beginning of Year	135,422	135,422	-
Fund Balance at End of Year	\$ -	\$ 388	\$ 388

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council
 DEBT SERVICE FUND - GAE PLACE/JUDAS CREST

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET COMPARED WITH ACTUAL

For the Year Ended December 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE UNFAVORABLE</u>
Revenues:			
Special Assessments	\$ 1,444	\$ 3,361	\$ 1,917
Miscellaneous:			
Interest Earnings	850	1,888	1,038
Total Revenues	2,294	5,249	2,955
Expenditures:			
Current:			
General Government	32	64	(32)
Debt Service:			
Principal	13,977	13,977	-
Interest and Fiscal Charges	1,602	1,602	-
and Debt Expense	178	820	642
Total Expenditures	15,789	16,533	744
Excess of Revenues Over (Under) Expenditures	(13,495)	(11,284)	2,211
Fund Balance at Beginning of Year	53,298	53,298	-
Fund Balance at End of Year	\$ 45,503	\$ 47,714	\$ 2,211

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council
DEBT SERVICE FUND - MAGNOLIA WOODS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET, ADAPTED, AND ACTUAL

For the Year Ended December 31, 1988

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE -</u> <u>FAVORABLE</u> <u>UNFAVORABLE</u>
REVENUES:			
Special Assessments	\$ 5,436	\$ 5,436	\$ -
Miscellaneous			
Interest Earnings	33	33	33
Total Revenues	5,469	5,469	33
EXPENDITURES:			
Current:			
General Government	64	60	104
Debt Services:			
Principal	4,863	4,863	-
Interest and Fiscal Charges	1,401	1,401	-
Net Debt Expense	-	4,360	4,360
Total Expenditures	5,529	10,612	4,484
Source of Revenue Over			
(Under) Expenditures	231	(4,340)	4,371
Fund Balance at Beginning of Year	10,558	10,558	-
Fund Balance at End of Year	\$ 10,789	\$ 6,218	\$ 4,371

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council
DEBT SERVICE FUND - PLANTATION BETWEE SINKING

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (ORIG BASTO) AND ACTUAL

For the Year Ended December 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE - FAVORABLE UNFAVORABLE
REVENUES:			
Special Assessments	\$ 6,184	\$ 7,486	\$ 1,302
Miscellaneous:			
Interest Services	360	362	2
Total Revenues	7,184	8,288	1,104
EXPENDITURES:			
Current:			
General Government	48	96	(48)
Debt Service:			
Principal	30,880	30,880	-
Interest and Fiscal Charges	3,232	3,335	(103)
Total Expenditures	35,338	35,331	7
Excess of Revenues Over (under) Expenditures	(28,154)	(27,143)	1,011
Fund Balance at Beginning of Year	40,823	40,823	-
Fund Balance at End of Year	\$ 14,669	\$ 15,670	\$ 1,001

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council
 DEBT SERVICE FUND - WOODWOOD STATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET, BOND-BASIS, AND ACTUAL

For the Year Ended December 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE - FAVORABLE UNFAVORABLE
Revenues:			
Special Assessments	\$ 13,027	\$ 14,278	\$ 1,251
Miscellaneous:			
Interest Earnings	<u>2,000</u>	<u>2,342</u>	<u>342</u>
Total Revenues	14,027	16,620	2,593
Expenditures:			
Current:			
General Government	228	48	180
Debt Service:			
Principal	38,000	38,000	-
Interest and Fiscal Charges	<u>6,346</u>	<u>6,245</u>	<u>101</u>
Total Expenditures	<u>44,574</u>	<u>44,293</u>	<u>281</u>
Excess of Revenues Over (Increase) Expenditures	(28,247)	(27,673)	574
Fund Balance at Beginning of Year	<u>46,361</u>	<u>46,361</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 17,914</u>	<u>\$ 18,688</u>	<u>\$ 774</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council
 NEW SERVICE FUND - SINGLE ACRES

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended December 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE -</u> <u>FAVORABLE</u> <u>UNFAVORABLE</u>
Revenues:			
Special Assessments	\$ 8,672	\$ 8,672	\$ -
Miscellaneous:			
Interest Earnings	_____628	_____728	_____100
Total Revenues	9,472	9,682	170
Expenditures:			
Current:			
General Government	18	18	-
Debt Service:			
Principal	6,880	6,880	-
Interest and Pledged Charges	_____3,318	_____3,318	_____
Total Expenditures	9,335	9,335	-
Excess of Revenues Over Expenditures	137	347	210
Fund Balance at Beginning of Year	_____24,380	_____24,380	_____
Fund Balance at End of Year	<u>\$ 24,517</u>	<u>\$ 24,887</u>	<u>\$ 370</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council
 DEPT SERVICE FUND - CLINE DRIVE/HILTOP ROAD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (OASB BASIS) AND ACTUAL

For the Year Ended December 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE UNFAVORABLE</u>
REVENUES:			
Special Assessments	\$ 42,400	\$ 41,311	\$ (2,189)
Miscellaneous:			
Interest Earnings	_____ 300	_____ 414	_____ 114
Total Revenues	42,700	41,725	(2,664)
EXPENDITURES:			
Current:			
General Government	48	53	(5)
Debt Service:			
Principal	25,304	25,304	-
Interest and Fiscal Charges	_____ 3,821	_____ 2,572	_____ 249
Total Expenditures	_____ 33,253	_____ 33,009	_____ 244
Excess of Revenues Over Expenditures	19,446	8,646	(13,801)
Fund Balance at Beginning of Year	_____ 18,808	_____ 18,808	_____ -
Fund Balance at End of Year	\$ 27,354	\$ 25,544	\$ (13,801)

The accompanying notes constitute an integral part of this statement.

CAPITAL PROJECTS FUNDS

Glenn Drive/Hilltop Road Construction Fund - The Glenn Drive and Hilltop Road Construction Fund is used to account for the paving activities of Glenn Drive and Hilltop Road. Construction was completed and the fund was closed in 1998.

Road Sales Tax Fund - The Road Sales Tax Fund is used to account for sales tax collections dedicated to the overlaying of parishwide roads and streets.

Street Improvement Block Grant - The Street Improvement Block Grant Fund is funded by a Federal grant to be expended for street improvements.

Sewer Improvement Block Grant - The Sewer Improvement Block Grant Fund is funded by a Federal grant to be expended for upgrades and improvements to the Parish's sewer system.

Livingston Parish Council
CAPITAL PROJECTS FUND

COMBINING BALANCE SHEET

December 31, 1999

ASSETS	CLINE DRIVE/ HILLTOP ROAD	ROAD SALES TAX	STREET IMPROVEMENT BLOCK GRANT	SEWER IMPROVEMENT BLOCK GRANT
Cash and Cash Equivalents	\$ -	\$1,150,345	\$ 5	\$ 5
Louisiana Asset Management Pool	-	5,897,780	-	-
Certificates of Deposit	-	549,533	-	-
Other Receivables	-	874,483	-	-
Due from Other Funds	-	8,383	-	-
Due from Other Governments	-	230,828	-	-
Total Assets	\$ -	\$8,570,969	\$ 5	\$ 5
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ -	\$1,239,883	\$ 3	\$ 5
Retainage Payable	-	232,048	-	-
Due to Other Funds	-	-	2	-
Total Liabilities	-	1,471,931	5	5
Fund Balances:				
Designated for Construction	-	3,883,029	-	-
Total Fund Balances	-	3,883,029	-	-
Total Liabilities and Fund Balances	\$ -	\$4,778,960	\$ 5	\$ 5

The accompanying notes constitute an integral part of this statement.

TOTALS	
(MICHIGAN STATE COLLEGE)	
<u>1969</u>	<u>1988</u>
\$1,158,355	\$ 608,302
1,857,780	625,849
589,511	2,378,342
674,401	643,492
8,503	-
<u>538,628</u>	<u>928,811</u>
<u>\$4,778,670</u>	<u>\$3,725,478</u>
\$1,238,891	\$ 628,182
222,088	288,573
<u>2</u>	<u>28,003</u>
1,471,981	844,813
<u>3,381,029</u>	<u>2,878,688</u>
<u>3,381,029</u>	<u>2,878,688</u>
<u>\$4,778,670</u>	<u>\$3,725,478</u>

Livingston Parish Council
CAPITAL PROJECTS FUND

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

For the Year Ended December 31, 1999

	<u>CLINE DRIVE/ BILBOUF ROAD</u>	<u>ROAD PAVING TAX</u>	<u>STREET IMPROVEMENT BLOCK GRANT</u>	<u>SEWER IMPROVEMENT BLOCK GRANT</u>
Revenues:				
Sales Taxes	\$ -	\$6,645,911	\$ -	\$ -
Intergovernmental Revenue	-	-	38,187	-
Miscellaneous	-	<u>141,704</u>	-	-
Total Revenues	-	6,787,615	38,187	-
Expenditures:				
General Government:				
Tax Collection Cost	-	184,769	-	-
Public Works	-	-	38,187	-
Miscellaneous	-	60	-	-
Capital Outlay:				
Construction	-	6,179,516	-	-
Related Drainage/ Maintenance	-	<u>43,210</u>	-	-
Total Expenditures	-	6,307,505	38,187	-
Excess of Revenues Over Expendi- tures	-	428,060	-	-
Other Financing Sources:				
Operating Transfers In	-	<u>8,103</u>	-	-
Total Other Financing Sources	-	8,103	-	-
Excess of Revenues and Other Sources over Expenditures	-	428,163	-	-
Fund Balances at Beginning of Year	-	2,878,866	-	-
Residual Equity Transfer	-	-	-	-
Fund Balances at End of Year	<u>\$ -</u>	<u>\$3,307,029</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes constitute an integral part of this statement.

TOTALS	
MEMBERSHIP ONLY	
<u>1999</u>	<u>2008</u>
\$4,645,811	\$5,948,458
38,187	-
<u>143,704</u>	<u>142,325</u>
6,825,802	6,131,025
184,768	84,558
38,187	-
88	429
6,379,516	6,394,329
<u>81,282</u>	<u>89,553</u>
6,460,798	6,573,880
428,068	1,538,366
<u>8,383</u>	<u>32,881</u>
<u>8,383</u>	<u>32,881</u>
428,383	1,571,246
2,878,416	1,307,486
-	(76)
<u>33,383,028</u>	<u>32,879,486</u>

Livingston Parish Council
CAPITAL PROJECTS FUND - ROAD SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET VS. ACTUAL AND VARIANCE

For the Year Ended December 31, 1999

	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes:			
Sales Tax Collections	\$ 5,788,650	\$6,645,811	\$ 857,161
Miscellaneous Revenues:			
Interest Earnings	25,000	18,708	(6,292)
Total Revenues	6,813,650	6,787,615	(26,035)
Expenditures:			
Currents:			
General Government:			
Tax Collection Cost	108,860	108,768	(92)
Miscellaneous	80	80	-
Capital Outlay:			
Construction	7,078,213	6,179,516	(898,697)
Related Drainage/Maintenance	321,885	83,210	(238,675)
Total Expenditures	7,408,818	6,367,539	(1,041,279)
Excess of Revenues Over (Under) Expendi- tures	1,361,388	420,660	(940,728)
Other Financing Sources:			
Operating Transfers In	8,288	8,288	-
Total Other Financing Sources	8,288	8,288	-
Excess of Revenues And Other Sources Over (Under) Expendi- tures	13,893,388	428,363	(13,465,025)
Fund Balance at Beginning of Year	1,878,866	1,878,866	-
Fund Balance at End of Year	\$ 1,525,478	\$3,307,829	\$1,782,351

The accompanying notes constitute an integral part of this statement.

ENTERPRISE FUND

Dixon Medical Plaza Fund - The Dixon Medical Plaza Fund is used to account for the revenues and expenses derived from the leasing of commercial space, located at the Dixon Medical Facility, to outside businesses. The fund also accounts for all fixed assets and the depreciation expenses associated with those assets. On February 12, 1999, the Council sold all of the fixed assets of the Dixon Medical Plaza Enterprise Fund. All remaining assets, liabilities, and retained earnings were transferred to the General Fund and the Fund is closed as of December 31, 1999.

Livingston Parish Council
 ENTERPRISE FUND - DEACON MEDICAL PLAZA

COMPARATIVE BALANCE SHEET

December 31, 1998 and 1999

	1999	1998
ASSETS		
Cash and cash equivalents	\$ 59,843	\$ 194,841
Certificates of Deposit (Maturities Greater than 90 Days)	-	504,886
Investments, Net of Allowance for Decline in Market Value of \$- and \$24,561	-	281,499
Accounts Receivable	-	7,653
Fixed Assets, Net of Accumulated Depreciation of \$- and \$831,938	-	573,208
Total Assets	\$ 59,843	\$1,411,279
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts Payable	\$ -	\$ 1,845
Due to Other Funds	59,843	-
Security Deposits Payable	-	2,208
Total Liabilities	59,843	3,845
Fund Equity:		
Retained Earnings	-	1,407,434
Total Fund Equity	-	1,407,434
Total Liabilities and Fund Equity	\$ 59,843	\$1,411,279

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council
 ENTERPRISE FUND - HILSON MEDICAL PLAZA

STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN RETAINED EARNINGS

For the Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating Revenues:		
Rental Income	\$ 13,845	\$ 109,311
Total Operating Revenues	13,845	109,311
Operating Expenses:		
Depreciation	3,654	43,396
Insurance	-	3,150
Maintenance of Property	26,860	17,906
Miscellaneous	1,317	2,549
Utilities	1,340	12,701
Total Operating Expenses	33,171	78,699
Operating Income (Loss)	(19,326)	30,612
Non-Operating Revenues and Expenses:		
Interest Income	34,571	34,439
Dividend Income	18,553	14,353
Loss on Sale of Fixed Assets	(169,045)	-
Realized/Unrealized Gains and Losses on Investments	(15,602)	(2,672)
Total Non-Operating Revenues and Expenses	(111,523)	46,120
Net Income (Loss)	(140,154)	76,732
Retained Earnings at Beginning of Year	1,687,434	1,610,702
Residual Equity Transfer	11,847,380	-
Retained Earnings at End of Year	\$ -	\$ 1,687,434

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council
 GOVERNMENT FUND - DIXON MEDICAL PLAZA

STATEMENT OF CASH FLOWS

For the Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Cash Flows From Operating Activities:		
Operating Income (Loss)	\$ 120,514	\$ 30,612
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	3,424	43,396
Changes in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivable	7,433	4,835
Increase (Decrease) in Accounts Payable	(1,445)	(2,128)
Increase (Decrease) in Security Deposits Payable	(2,200)	-
Increase (Decrease) in Due to Other Funds	<u>28,022</u>	<u>-</u>
Net Cash Provided by Operating Activities	85,949	76,915
Cash Flows From Capital Financing Activities:		
Proceeds from Sale of Fixed Assets	480,508	-
Capital Contributed to General Fund	(1,487,380)	-
Book Value of Investments Transferred to General Fund	<u>1,387,834</u>	<u>-</u>
Net Cash Provided by (Used in) Capital Financing Activities	360,834	-
Cash Flows From Investing Activities:		
Purchases of Investments	(1,346,477)	(1,844,432)
Maturities of Investments	1,358,938	1,944,314
Interest and Dividend Income from Investments	65,526	59,789
Purchases of Fixed Assets	<u>-</u>	<u>(11,871)</u>
Net Cash Provided by (Used in) Investing Activities	(40,013)	71,730
Net Increase (Decrease) in Cash and Cash Equivalents	105,810	147,640
Cash and Cash Equivalents - Beginning of Year	<u>124,861</u>	<u>87,213</u>
Cash and Cash Equivalents - End of Year	<u>\$ 230,671</u>	<u>\$ 234,853</u>

The accompanying notes constitute an integral part of this statement.

AGENCY FUND

Sales Tax District #6 Agency Fund - The Sales Tax District #6 Fund accounts for the collection and distribution of a one-half of one percent (1/2%) sales and use tax levied by Sales Tax District #6 for Gravity Drainage District #2.

Livingston Parish Council
 SALES TAX DEFECT FUND
 COMPARATIVE BALANCE SHEET
 December 31, 1993 and 1992

ASSETS	<u>1993</u>	<u>1992</u>
cash and Cash Equivalents	\$ 63	\$ 58
due from Other Governments	<u>23,068</u>	<u>18,748</u>
	<u>\$23,131</u>	<u>\$18,801</u>
LIABILITIES		
due to Other Governments	<u>\$23,131</u>	<u>\$18,801</u>
	<u>\$23,131</u>	<u>\$18,801</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council
SALES TAX DISTRICT #1 ANNUAL FUND

SCHEDULE OF CHANGES IN DUE TO OTHER GOVERNMENTS

For the Years Ended December 31, 1995 and 1994

	1995	1994
Due to Other Governments at Beginning of Year	\$ 18,801	\$ 29,517
Additions:		
Sales Tax Collections	136,082	134,528
Deductions:		
Transfers to Gravity Drainage District #2	127,021	132,944
Sales Tax Collection Fees	2,732	2,758
Total Deductions	129,753	135,702
Due to Other Governments at End of Year	\$ 25,130	\$ 26,343

The accompanying notes constitute an integral part of this statement.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.

Livingston Parish Council

STATEMENT OF GENERAL FIXED ASSETS - BY SOURCES

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
General Fixed Assets, at Cost:		
Land and Buildings	\$ 7,712,512	\$ 7,130,813
Equipment	2,663,887	2,445,886
Furniture and Fixtures	53,374	53,374
Total General Fixed Assets	<u>\$10,429,773</u>	<u>\$ 9,629,973</u>
Investment in General Fixed Assets From:		
Assets Acquired Prior to January 1, 1997	\$ 9,317,330	\$ 9,317,330
General Operating Revenues:		
General Fund	434,335	109,307
Special Revenue Fund	537,235	412,535
Total Investment in General Fixed Assets	<u>\$10,400,700</u>	<u>\$ 9,629,972</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish Council

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS

For the Year Ended December 31, 1999

	TOTAL	LAND AND BUILDINGS	EQUIPMENT	FURNITURE AND FIXTURES
General Fixed Assets at Beginning of Year	\$ 9,829,972	\$1,330,810	\$2,445,885	\$ 53,174
Applications:				
General Operating Revenues:				
General Fund	537,753	482,606	94,149	-
Special Revenue Funds	<u>284,732</u>	<u>-</u>	<u>284,732</u>	<u>-</u>
Total Additions	<u>822,485</u>	<u>482,606</u>	<u>388,881</u>	<u>-</u>
Total Deletions and Additions	18,652,437	7,732,519	2,826,734	53,174
Deletions:				
Assets sold, traded, disposed or junked	<u>163,222</u>	<u>-</u>	<u>163,222</u>	<u>-</u>
General Fixed Assets at end of Year	<u>\$18,486,760</u>	<u>\$7,732,519</u>	<u>\$2,826,817</u>	<u>\$ 53,174</u>

The accompanying notes constitute an integral part of this statement.

GENERAL LONG-TERM DEBT
ACCOUNT GROUP

To account for unstated principal amounts on general long-term debt expected to be financed from governmental type funds. Payment of maturing obligations, including interest, are accounted for in the debt service funds. To also account for compensated absences and capital leases to be financed from governmental type funds. In addition, the Livingston Parish Council accounts for its municipal solid waste land-fill closure and postclosure care costs in the general fund. The estimated long-term portion of the liability is therefore reported in the general long-term debt account group.

Livingston Parish Council

STATEMENT OF GENERAL LONG-TERM DEBT

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Amount Available and to be Provided for the Retirement of General Long-Term Debt:		
Amount Available in Debt Service Funds	\$ 140,311	\$ 383,540
Amount to be Provided from Ad Valorem Taxes	288,588	324,018
Amount to be Provided from Special Assessment Receivables	43,619	93,442
Amount to be Provided for Compensated Absences	89,863	83,991
Amount to be Provided for Obligations Under Capital Leases	4,787	71,973
Amount to be Provided for Municipal Solid Waste Landfill Closure and Postclosure Care Costs	2,483,880	2,352,180
Total Available and to be Provided	<u>\$3,249,888</u>	<u>\$3,919,134</u>
General Long-Term Debt Payable:		
Bonds Payable	\$ 288,309	\$ 318,442
Rating Certificates of Indebtedness Payable	187,128	293,560
Compensated Absences Payable	89,863	83,991
Obligations Under Capital Leases	4,787	71,973
Municipal Solid Waste Landfill Closure and Postclosure Care Liability	2,483,880	2,352,180
Total General Long-Term Debt Payable	<u>\$3,249,888</u>	<u>\$3,919,134</u>

The accompanying notes constitute an integral part of this statement.

OTHER SUPPLEMENTARY INFORMATION

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED
ON AN AUDIT OF THE PRIMARY GOVERNMENT FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS



Hannis T. Bourgeois, L.L.P.

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May 1, 2000

Livingston Parish Council
Livingston, Louisiana

We have audited the primary government financial statements of the Livingston Parish Council, Livingston, Louisiana, as of and for the year ended December 31, 1999, and have issued our report thereon dated May 1, 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.

Opinion

As part of obtaining reasonable assurance about whether the Council's 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 determinations of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards in the current year.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components

Does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of the Navigation Parish Council in a separate letter dated May 1, 2020.

This report is intended solely for the information and use of management, the Office of the Legislative Auditor, State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Respectfully submitted,

Thomas J. Longoria, C.A.P.

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LEWISTON PARISH COUNCIL

MANAGEMENT LETTER

DECEMBER 31, 1958



Hannis T. Bourgeois, L.L.P.

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May 1, 2000

Livingston Parish Council
Livingston, Louisiana

In planning and performing our audit of the primary government financial statements of the Livingston Parish Council, Livingston, Louisiana for the year ended December 31, 1999, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide assurance on internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The following summarizes our comments and suggestions regarding these matters. This letter does not affect our report dated May 1, 2000, on the primary government financial statements of the Livingston Parish Council, Livingston, Louisiana.

PRIOR YEAR FINDINGS

None

CURRENT YEAR FINDINGS:

Finding 99-1:

During our current year audit work, it was noted that 13 employees of the Parish Council were issued Parish owned vehicles. Since these employees are considered to be "on call" at all times, the Parish Council allows the employees to drive the vehicles to/from their personal residences each night. The Parish Council currently has no written policies on the use of these vehicles. In addition, the Parish Council failed to add \$3.00 per day on the employee's W-2 to cover commuting mileage as required by Internal Revenue Code Section 1.51-2(a)(1).

Recommendation:

We recommend that the Parish Council develop a written policy in this area. The policy shall include the requirement that the employees issued Parish owned vehicles sign a statement annually acknowledging there will be no personal usage of the vehicle. Furthermore, we recommend that the Parish Council comply with the Internal Revenue Code and add \$3.00 per day on the employee's M-2 for commuting mileage. By implementing these procedures the Parish Council would strengthen internal controls in this area.

Management's Response:

Management concurs with this recommendation and is in the process of preparing written policies concerning these areas.

Finding 99-1:

In the current year, it was noted that 14 Parish Council employees were issued parish owned cellular phones. Currently the Parish Council has no written policies concerning the use of these cellular phones. In addition, it was noted that these phones were under several types of plans.

Recommendation:

We recommend that in an effort to strengthen internal controls in this area, the Parish Council adopt written policies over the usage of parish owned cellular phones. Also, prior to payment, a review of the bills should be done for any possible personal usage which should be charged to the employee. Finally, an overall review of each plan for each employee should be made so that the Parish Council can maximize its dollars spent on cellular phones.

Management's Response:

Management concurs with this recommendation and is in the process of preparing written policies concerning these areas.

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

Livingston Parish Council
May 1, 2008
Page 3

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

We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestion with the Treasurer, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendation.

This report is intended for the use of management, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Livingston Parish Council, Livingston, Louisiana, is a matter of public record.

Respectfully submitted,

Thomas C. Langford, C.P.A.