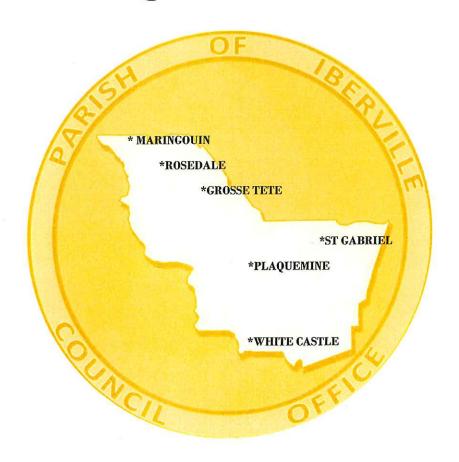
### IBERVILLE PARISH

#### PLAQUEMINE, LA



# COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended

December 31, 2013

www.ibervilleparish.com

# FOR THE FISCAL YEAR ENDED

**DECEMBER 31, 2013** 

IBERVILLE PARISH COUNCIL
PLAQUEMINE, LOUISIANA

PREPARED BY:

DEPARTMENT OF FINANCE

RANDALL W. DUNN, CPA



PARISH OF IBERVILLE

#### IBERVILLE PARISH COUNCIL

Plaquemine, Louisiana

#### Comprehensive Annual Financial Report As of and for the Year ended December 31, 2013

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## INTRODUCTORY SECTION

J. MITCHELL OURSO, JR.

PIRISH PRESIDENT

MATTHEW H. JEWELL

CHAIRMAN

WARREN TAYLOR

PICE-CHAIRMAN

EDWARD A. SONGY, JR.

CHIEF ADMINISTRATIVE OFFICER

KIRSHA D. BARKER

COUNCIL CLERK

RANDALL W. DUNN, CPA

DIRECTOR OF FINANCE

#### Iberville Parish Council

P.O. Box 389 Plaquemine, LA 70765-0389 COUNCIL MEMBERS:

WARREN TAYLOR DISTRICT. MITCHEL J. OURSO, SR. DISTRICT 2 HENRY J. SCOTT, JR. LEONARD JACKSON, SR. DISTRICT 4 EDWIN M. REEVES, JR. SALARIS G. BUTLER, SR. DISTRICT 6 HOWARD OUBRE, JR. HUNTER S. MARKINS DISTRICT TERRY J. BRADFORD LOUIS R. KELLEY, JR. DISTRICT 10 TIMOTHY J. VALLET MATTHEW H. JEWELL DISTRICT 12 BART B. MORGAN

June 27, 2014

To the Honorable Parish President, Members of the Parish Council, and Citizens of Iberville Parish:

Louisiana law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with GAAP and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant thereto we issue the comprehensive annual financial report of the Iberville Parish Council for fiscal year ending December 31, 2013.

This report consists of management's representations concerning the finances of the Iberville Parish Council. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the Iberville Parish Council has established a comprehensive internal control framework that is designed both to protect the Council's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Iberville Parish Council's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Iberville Parish Council's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free of material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Iberville Parish Council's financial statements have been audited by Baxley and Associates, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Iberville Parish Council for the fiscal year ended December 31, 2013 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principals used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the Iberville Parish Council's financial statements for the fiscal year ended December 31, 2013, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the Iberville Parish Council was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantee agencies. The standards governing Single Audit engagements require an independent auditor to report not only the fair presentation of financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Iberville Parish Council's MD&A can be found immediately following the report of the independent auditors.

#### Profile of the Government

One of the original 19 parishes in Louisiana, Iberville was incorporated on March 31, 1807. It is located in southeastern Louisiana, approximately nine miles from the capital, Baton Rouge. The western half of the Parish lies within the Atchafalaya Basin. The basin encompasses approximately 374,000 acres of marsh, swamps and open water. The majority of this area is either under water or susceptible to periodic flooding. There is very little development in this area other than recreation and sporting activities. The predominant land use in the basin is aqua cultural and agricultural in nature. Most urban and agriculturally developed areas of the parish are located in the north central and eastern regions of the Parish.

Iberville Parish occupies a land area of 620 square miles and serves a population of 33,367. The Iberville Parish Council is empowered to levy a total of 5 property tax mills on both real and personal properties located within its boundaries.

Iberville Parish has operated under a Home-Rule form of government since October 31, 1997. Management is vested with the Iberville Parish President and staff of appointed department heads. The governing council consists of 13 councilmen representing separate districts throughout the parish. The council is responsible, for all matters associated with the legislative branch of government, for enacting ordinances, adopting the annual budget, appointing committees, hiring the council clerk and ratifying all department heads and the parish attorney. The Iberville Parish President is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of the government and for appointing heads of the various departments. Council members and the Parish President are both elected to four year terms.

The Iberville Parish Council provides a full range of services, including fire protection, the construction and maintenance of parish streets, drainage, and other infrastructure, substance abuse prevention and treatment programs, animal control, mosquito abatement, emergency 911 services, emergency preparedness, community services and notification and tourism information. Certain services are provided through separate component units such as:

library services, recreational facilities, natural gas service, water service and sewer service. Additional information on all the component units of the parish can be found in the notes to the financial statements.

The annual budget serves as the foundation of the Iberville Parish Council's financial planning and control. All agencies of the Iberville Parish Council are required to submit requests for appropriation to the government's finance director on or before the last day of August each year. The finance director uses these requests as a starting point for developing the proposed budget. The government's finance director then presents this budget to the parish president for review. Once the parish president approves the budget it then goes to the parish council for review. The budget must be presented to the Iberville Parish Council before November 1. The council holds a public hearing and the budget must be adopted on or before December 31. The appropriated budget is prepared by fund, function and cost center. Department heads may make transfers of appropriations within a cost center. Transfers of appropriations between cost centers, however, require a special approval of the parish president. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget is adopted. For the General Fund and all other major funds, this comparison is included in the section designated as required supplementary information.

#### **Factors Affecting Financial Condition**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the Iberville Parish Council operates.

Local economy. Iberville Parish currently enjoys a stable economic environment considering the region is highly dependent on the agricultural and petrochemical industry. Products range from refined chemical compounds, piping, herbicides and refrigerants, to household products and pharmaceuticals. Local industry provides the majority of jobs within the parish. The taxes paid by local industry are significant to the parish's tax base and local economy. Because of a proposed increase in Chemical Plant capital expansions, Iberville Parish expects to see an increase of 5% in Sales and Use tax revenue for 2014. Use tax in Iberville Parish is driven primarily by plant expansions.

At December 31, of 2013 Iberville Parish had an employed labor force of approximately 12,395, with an unemployment rate of 7.4%. The labor force is not expected to grow within the near future.

Long-term financial planning. Administration has developed long-term road maintenance and sewer plans that include parish-wide improvements funded through available cash, grants, excess revenue certificates of indebtedness and revenue bonds. Iberville also continues to work with the waterworks districts to plan for the changes in future water regulations by completing a parish wide water study to key in on the areas that need improvement to meet those regulations. Capital projects require long-term financial planning on behalf of the administration. This planning has grown increasingly hard because of recent economic conditions. Iberville has no short or long term plans to issue any bonded debt.

Iberville Parish continues to budget conservatively based on the current economic indicators. We have indications that the Sales Tax Revenues will continue to increase in 2014 and level out over the next 2 budget years.

Iberville Parish continues to work with the Louisiana Recovery Authority to allocate funding awarded to the parish to help with recovery from the widespread destruction of Hurricane Gustav. Iberville has been awarded \$26.3 million to be used for housing and infrastructure related projects. These funds are expected to be fully expended by 2015.

Cash management policies and practices. Cash temporarily idle during the year was invested in public investment accounts. The average yield on investments for 2013 was .0%. All deposits held in demand and public investment accounts are fully collateralized with securities and/or letters of credit.

**Risk management.** Within the General fund, Iberville accumulates funds paid from agencies participating in the parish's liability, workers' compensation, auto and property insurance for payment of future losses. Iberville is not fully self-insured. The accumulation of funds is used to cover deductibles associated with claims.

Pension and other post employment benefits. Employees of Iberville Parish participate in statewide pension plan available to local government agencies. Iberville Parish does not administer its own pension benefit plan.

Iberville Parish provides postretirement health and life insurance. Iberville parish pays for ½ of the retiree health insurance for the first 5 years following retirement at which point the retiree is responsible for the entire premium.

Additional information on the Iberville Parish Council's pension and post employee benefits can be found in the notes to the financial statements.

#### Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Iberville Parish for its comprehensive annual financial report for the fiscal year ended December 31, 2012. This was the 13th consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire finance department and administration. Appreciation is expressed to all members of the department who assisted and contributed to the preparation of this report. Credit must also be given to the Parish President and Parish Council Members for their unfailing support for maintaining the highest standards of professionalism in the management of Iberville Parish's finances.

Respectfully Submitted,

Randall W. Dunn, CPA

Director of Finance



Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

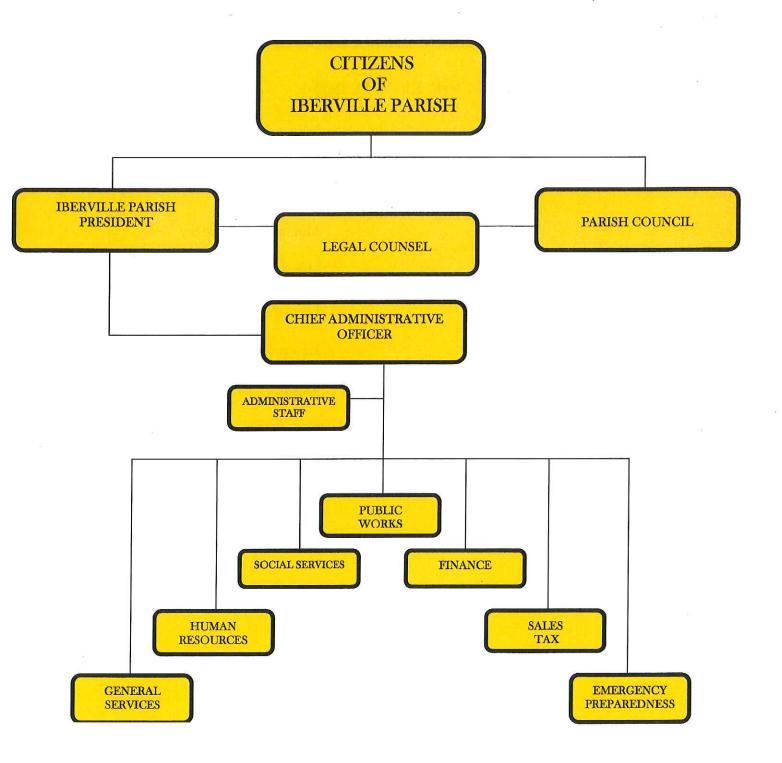
#### Iberville Parish Louisiana

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

**December 31, 2012** 

**Executive Director/CEO** 

# IBERVILLE PARISH COUNCIL ORGANIZATIONAL CHART



#### Iberville Parish Council Elected Officials for fiscal year 2013 Plaquemine, Louisiana

Parish President, J. Mitchell Ourso, Jr.

#### Council Clerk, Kirsha D. Barker

Election <u>District</u>	<u>Councilman</u>
1 .	Warren Taylor
2	Mitchel J. Ourso, Sr.
3	Henry J. Scott, Jr.
4	Leonard Jackson, Sr.
5	Edwin M. Reeves, Jr.
6	Salaris G. Butler, Sr.
7	Howard Oubre, Jr.
8	Hunter S. Markins
9	Terry J. Bradford
10	Louis R. Kelley, Jr.
11	Timothy J. Vallet
12	Matthew H. Jewell
13	Bart B. Morgan

# FINANCIAL SECTION

#### BAXLEY AND ASSOCIATES, LLC

P. O. Box 482 58225 Belleview Drive Plaquemine, Louisiana 70764 Phone (225) 687-6630 Fax (225) 687-0365

Hugh F. Baxley, PFS/CVA/CPA Margaret A. Pritchard, CPA

Staci H. Joffrion, CPA

To the Honorable J. Mitchell Ourso, Jr., President and the Councilmen of the Iberville Parish Council Plaquemine, Louisiana

#### **INDEPENDENT AUDITOR'S REPORT**

#### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Iberville Parish Council as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Iberville Parish Council's basic financial statements as listed in the table of contents.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Iberville Parish Council as of December 31, 2013, and the respective changes in financial position, and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **INDEPENDENT AUDITOR'S REPORT (continued)**

#### Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2013, the Iberville Parish Council adopted new accounting guidance, GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

#### **Other Matters**

#### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information on pages 3 through 15 and 68 through 72 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Iberville Parish Council's basic financial statements. The introductory sections, combining and individual non-major fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations,* and is also not a required part of the basic financial statements.

The budgetary comparison schedules – non-major special revenue funds and non-major debt service fund, combining and individual non-major fund financial statements and the schedule of expenditures of federal awards and other supplemental information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedules – non-major special revenue funds and non-major debt service fund, combining and individual non-major fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2014, on our consideration of the Iberville Parish Council's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Iberville Parish Council's internal control over financial reporting and compliance.

Baxley & Associates, LLC

Plaquemine, Louisiana June 27, 2014

#### Management's Discussion and Analysis

We present to the citizens of Iberville Parish these financial statements as an overview and analysis of the financial activities of the Iberville Parish Council for fiscal year ended December 31, 2013. Readers are encouraged to consider the information presented in conjunction with additional information that has been furnished with our letter of transmittal, which can be found on pages (i) through (v) of this report.

#### Financial Highlights

- The assets of the Iberville Parish Council exceeded its liabilities on December 31, 2013 by \$118,298,462 (net position). Of this amount, \$6,347,921 (unrestricted net position) may be used to meet the council's ongoing obligations to citizens and creditors, in accordance with law.
- Iberville Parish Council's total net position increased by \$12,404,520. The net position increase was due mainly to the increase in sales tax collections and an increase in capital expenditures.
- On December 31, 2013, Iberville Parish Council's governmental funds reported combined ending fund balances of \$23,616,613, an increase of \$6,713,000 in comparison with 2012. The unassigned fund balance in the general fund, \$3,593,255, is available for spending at the government's discretion (unreserved fund balance). All other fund balances are restricted, committed or assigned for the purposes for which the fund was created.
- On December 31, 2013, unassigned fund balance for the general fund was 86 percent of total general fund expenditures. This represents a 60 percent increase from 2012.
- The Iberville Parish Council's total debt decreased by a net of \$725,000. This decrease was due to the scheduled debt service requirements.
- The Louisiana Recovery Authority (Disaster Unit) has begun to approve projects in direct recovery from Hurricane Gustav which occurred in 2008. During 2013, the parish began construction of a medical facility in Plaquemine, LA. As of December 31, 2013, Iberville recognized \$6,218,861 in construction in progress on this project. The cumulative amount allocated to Iberville Parish during this recovery process is \$26.327 million. We expect to have all of the funds fully expended by 2015.
- During 2013, Iberville Parish recognized an increase in Sales/Use tax collections compared to the December 31, 2013 fiscal year end. Sales/Use tax collections increased from \$15,040,164 in 2012 to \$19,895,959 in 2013.

#### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Iberville Parish Council's basic financial statements. The Iberville Parish Council's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the Iberville Parish Council's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Iberville Parish Council's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Iberville Parish Council is improving or deteriorating.

The statement of activities presents information showing changes in the government's net position during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Iberville Parish Council that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Iberville Parish Council include general government, public safety, public works, economic development, and culture and recreation. The business-type activities of the Iberville Parish Council are conducted through the Utility Department and they include a sewerage collection system, gas distribution system and water distribution system.

The government-wide financial statements include not only the Iberville Parish Council (known as the *primary government*), but also a legally separate Parks and Recreation District, Library system, and Water Work District 3 for which the Iberville Parish Council is financially accountable. Financial information for these *component units* is reported separately from the financial information presented for the primary government itself.

The Utility Department, also legally separate, functions for all practical purposes as a department of the Iberville Parish Council, and therefore has been included as an integral part of the primary government. The government-wide financial statements can be found on Basic Financial Statements pages 16 and 17 of this report.

#### Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Iberville Parish Council, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Iberville Parish Council can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

#### Governmental funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the

government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Iberville Parish Council maintains thirty-three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Drainage Maintenance Fund, Public Building Maintenance, Sales Tax Roads Fund, Solid Waste Fund, Capital Improvement Fund and Iberville Medical Facility CSBG Fund. These seven funds are considered to be major funds. Data from the other twenty six governmental funds are into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The Iberville Parish Council adopts an annual budget for its general, special revenue, and debt service funds. Budgetary comparison statements have been provided at the fund type level for the general, special revenue, and debt services fund to demonstrate legal compliance with these budgets. Also, individual fund budget comparisons are provided elsewhere in this report.

The basic governmental fund financial statements can be found on pages 16–25 of this report.

The Iberville Parish Council maintains only an enterprise fund type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Iberville Parish Council uses enterprise funds to account for its Utility operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the gas distribution operation, which is considered to be a major fund of the Iberville Parish Council

The basic proprietary fund financial statements can be found on pages 21-24 of the Basic Financial Statements. More detail schedules can be found on pages 86 - 88 of this report.

#### Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the Iberville Parish Council's own programs. The accounting used for fiduciary funds is much like that

used for proprietary funds. The basic fiduciary fund financial statements can be found on page 25 this report.

#### Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26–68 of this report.

#### Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Iberville Parish Council's progress in funding its obligations. Required supplementary information can be found on pages 69-73 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 74-87 and pages 103-130.

#### Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Iberville Parish Council, primary government assets exceeded liabilities by \$118,298,462 at the close of the most recent fiscal year.

A large portion of the Iberville Parish Council's net assets (80 percent) reflects its investment in capital assets \$94,110,014 (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that are still outstanding. All bond and loan proceeds have been used to acquire capital assets. The Iberville Parish Council uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Iberville Parish Council's investments in its capital assets are reported net of related debt, the resources are not expendable. The funds needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmen	<u>ıtal activities</u>	Business - t	ype activites	Primary G	ovemment
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Current and other assets	\$ 26,455,807	\$ 19,097,366	\$ 4,154,288	\$ 2,923,551	\$ 30,610,095	\$ 22,020,917
Capital assets	100,186,393	95,317,145	10,576,186	10,756,995	110,762,579	106,074,140
Total assets	126,642,200	114,414,511	14,730,474	13,680,546	141,372,674	128,095,057
Long-term liabilities outstanding	17,258,488	18,028,443	600,000	*	17,858,488	18,028,443
Other liabilities	4,416,101	3,475,928	799,624	696,744	5,215,725	4,172,672
Total liabilities	21,674,589	21,504,371	1,399,624	696,744	23,074,213	22,201,115
Net position:						
Invested in capital assets, net						
of related debt	84,078,829	77,288,702	10,031,185	10,756,995	94,110,014	88,045,697
Restricted	17,295,527	10,524,693	545,000			
Unrestricted	3,593,255	5,096,745	2,754,666	2,226,807	6,347,921	7,323,552
Total net position	<u>\$ 104,967,611</u>	§ 92,910,140	\$ 13,330,851	\$ 12,983,802	\$ 118,298,462	\$ 95,369,249

The unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the Iberville Parish Council is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

The Iberville Parish Council's total net assets increased by \$12,404,520 during 2013, resulting from the abolishment and merging of Water District No. 2 and No. 4 into the Iberville Utility Department and an overall increase in revenue, coupled with a decrease in expenditures.

#### Iberville Parish Council Changes in Net position

						<b>Total</b>
	Governme	ntal activities	Business -	type activites	<u>Primary</u>	Government
	2013	<u>2012</u>	2013	2012	<u>2013</u>	2012
Revenues						
Program revenues						
Charges for services	\$ 1,342,760	\$ 1,413,087	\$ 4,737,041	\$ 3,062,735	\$ 6,079,801	\$ 4,475,822
Operating Grants and Contribution	2,198,283	4,385,936			2,198,283	4,385,936
Capital Grants and Contributions	7,500,052	3,569,137		147,548	7,500,052	3,716,685
General revenues					_	-
Property taxes	5,293,941	4,953,676			5,293,941	4,953,676
Sales taxes	19,895,959	15,040,164			19,895,959	15,040,164
Other taxes	256,495	259,223			256,495	259,223
State and federal entitlements	1,079,885	1,073,781			1,079,885	1,073,781
Investment Earnings	24,141	36,714	2,169	2,208	26,310	38,922
Other general revenues	4,706,654	4,115,421	175,225	448,316	4,881,879	4,563,737
Total Revenues	42,298,170	34,847,139	4,914,435	3,660,807	47,212,605	38,507,946
Program Expenses						
General government	10,347,217	8,691,756			10,347,217	8,691,756
Public safety	4,179,132	4,468,927			4,179,132	4,468,927
Public works	11,273,247	12,480,141			11,273,247	12,480,141
Health and welfare	2,670,552	4,580,434			2,670,552	4,580,434
Culture and recreation	794,222	708,892			794,222	708,892
Economic development	242,675	245,664			242,675	245,664
Other expenditues		_			-	-
Interest on long term debt	733,654	785,294			733,654	785,294
Utility Natural Gas, Water and					-	-
Sewer			4,567,386	3,334,264	4,567,386	3,334,264
Total Expenses	30,240,699	31,961,108	4,567,386	3,334,264	34,808,085	35,295,372
Excess (deficiency) before						
special items and transfers	12,057,471	2,886,031	347,049	326,543	12,404,520	3,212,574
Transfers from business to						
Special item				6,627,018		6,627,018
Increase (decrease) in net						
position	\$ 12,057,471	\$ 2,886,031	\$ 347,049	\$ 6,953,561	<b>\$ 12,404,520</b>	\$ 9,839,592

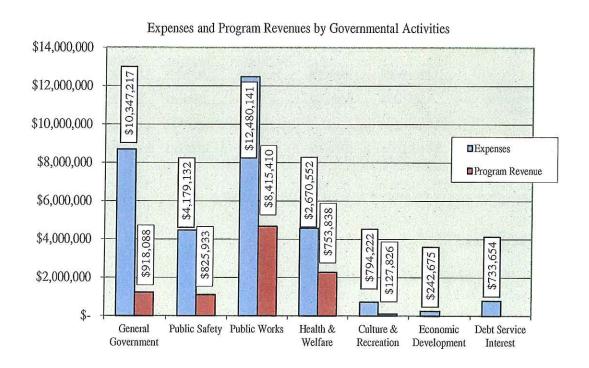
#### Governmental activities

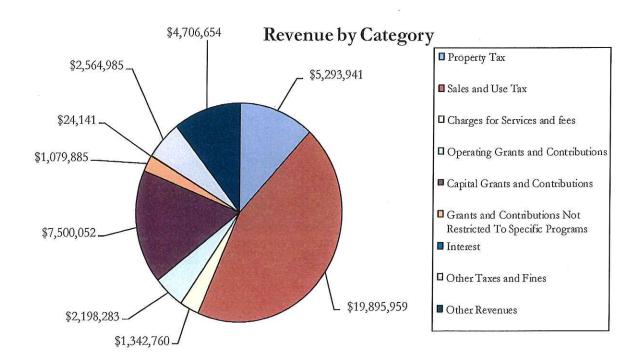
Key elements of this increase are as follows:

- Sales taxes increased during 2013 by \$4,855,795. This increase was due to industrial expansion and audit collections.
- Ad Valorem taxes increased by \$340,265 due to an increase in property tax values mainly due property being added to the tax rolls and an increase in property taxes on public service property.

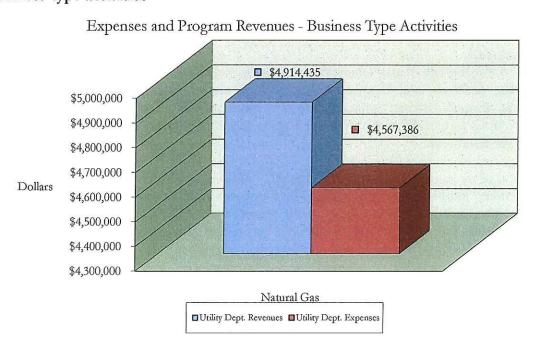
- Capital grants for governmental activities have increased due to the medical facility construction. The majority of our capital grants are due to the ongoing disaster recovery efforts following the aftermath of Hurricane Gustav.
- Capital Outlay expenditures have increased during 2013 because of the completion of the several projects during 2012. The principal reason for this increase is the medical center construction in progress. No debt was issued for these improvements.
- It is important to note that Iberville Parish has invested an average of over \$8,000,000 per year (before depreciation) for the last 10 years in capital outlay additions bringing the total from 2004-2013 to \$80,703,835.
- Our total governmental fund revenues increased by \$7,404,490 from \$34,847,139 in 2012 to \$42,251,638 in 2013 and our total governmental fund expenditures increased by \$2,521,176 from \$33,263,923 in 2012 to \$35,785,099 in 2013. The major reason for the increases were from increased taxes and grants on the revenue side and an increase in grant funded capital outlay on the expenditure side.

#### **Governmental Activities**

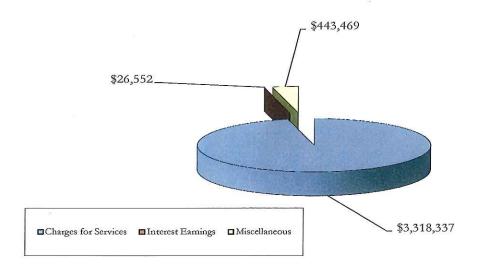




#### Business-type activities



#### Revenues by Source - Business Type Activities



Business-type activities increased the Iberville Parish Council's net assets by \$347,049. The total Primary Government Business-type Activity Net Assets for 2013 is \$13,330,851.

#### Financial Analysis of the Government's Funds

As noted earlier, the Iberville Parish Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

#### Governmental funds

The focus of the Iberville Parish Council's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Iberville Parish Council's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Iberville Parish Council's governmental funds reported combined ending fund balances of \$23,616,614, an increase of \$6,713,000 in comparison with the prior year. The unassigned fund balance in the general fund, \$3,593,255, constitutes a balance which is available for spending for any lawful purpose at the government's discretion. The remainder of fund balance is split into the following categories:

Restricted fund balance: fund balance that is restricted when constraints placed on the use of resources are either:

- 1. Externally imposed by creditors (such as through debt covenants0, grantors, contributors, or laws or regulations of other governments; or
- 2. Imposed by law through constitutional provisions or enabling legislation.

<u>Committed fund balance</u>: fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the Iberville Parish Council, the government's highest level of decision making authority.

Assigned fund balance: fund balance that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the governing body itself or the official to whom the governing body has delegated the authority to assign amounts to be used for specific purposes.

A complete schedule of the allocation of the fund balance is located on page 38 of the notes to the financial statements.

The General Fund is the chief operating fund of the Iberville Parish Council. At the end of the current fiscal year, unassigned fund balance of the general fund was \$3,593,255 while total fund balance reached \$4,174,928. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 35 percent of total general fund expenditures and transfers out. The total fund balance of the Iberville Parish Council General Fund has increased by \$1,749,287 during the current fiscal year.

The Drainage Maintenance fund is a major special revenue fund that accounts for all parish-wide drainage expenditures. At the end of the current fiscal year, the restricted fund balance of the drainage maintenance fund was \$2,420,794. The Fund balance is restricted for maintaining drainage canals and drainage in general throughout Iberville Parish. The fund balance represents 124 percent of total drainage maintenance expenditures and transfers out. The fund balance of the Drainage Maintenance Fund increased by \$611,300 from 2012 to 2013.

The Public Building Maintenance fund is a major special revenue fund that accounts for the maintenance and capital improvement of all public buildings throughout Iberville Parish. At the end of the current fiscal year, the restricted fund balance of the Public Building Maintenance Fund was \$870,700. All of the fund balance was restricted or committed within the fund. The fund balance represents 52 percent of the total Public Building Maintenance fund expenditures and transfers out. The total fund balance of the Iberville Public Building Maintenance Fund increased by \$518,600 from 2012 to 2013.

The Sales Tax Roads fund is a major special revenue fund that accounts for the maintenance and construction of all Iberville Parish roads that do not lie within a municipality. At the end of the current fiscal year, the restricted fund balance of the Sales Tax Roads fund was \$2,635,307. All of the fund balance is restricted by the parish council budget ordinance to be used for maintenance of parish roads. The fund balance represents 116 percent of the total sales tax road expenditures and transfers out. The fund balance of the Iberville Parish Sales Tax Roads Fund increased by \$1,301,124 from 2012 to 2013.

The Solid Waste fund is a major special revenue fund that accounts for the contractual service for the pickup of residential waste. At the end of the current fiscal year, the restricted fund balance of the Solid Waste fund was \$2,878,621. All of the fund balance was restricted within the fund. The fund balance represents 91 percent of the total Solid Waste expenditures and transfers out. The fund balance of the Iberville Solid Waste fund decreased by \$692,163 from 2012 to 2013.

The Capital Improvement fund is a major capital project fund that accounts for major capital improvement projects within thin parish. At the end of the current fiscal year, the restricted fund balance of the Capital Improvement fund was \$3,028,190. All of the fund balance was restricted within the fund. The fund balance represents 161 percent of the total Solid Waste expenditures and transfers out. The fund balance of the Capital Improvement fund increased by \$1,950,721 from 2012 to 2013.

The Iberville Parish Medical Facility CSBG is a major capital project fund that accounts for the construction payments on the new medical facility in Plaquemine. This facility is fully funded through a federal disaster recovery CSBG grant. At the end of the current fiscal year, the restricted fund balance of the Iberville Parish Medical Facility CSBG fund was \$67,146. All of the fund balance was restricted for capital improvement. The fund balance represents 1 percent of the total expenditures and transfers out. The fund balance of the Iberville Parish Medical Facility CSBG fund increased by \$67,147 from 2012 to 2013.

#### Key factors in this change are as follows:

The increase in sales taxes for 2013 was attributable to a rise in collection from the use portion of the tax and closing of construction audits. Industry expansions and capital improvements during 2013 has increased and remained steady. We still have a healthy retail sales tax base, but our collections or mainly reliant on the use tax collections. We expect sales tax to increase slightly for 2014.

We reported a \$2,368,629 fund balance in debt service for the retirement of all debt associated with the issuance of the 2007 sales tax revenue bonds and the issuance of the 2009 sales tax revenue bonds at December 31, 2013.

Proprietary funds. The Iberville Parish Council's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the Utility Department (Natural Gas, Sewerage and Water) at the end of the year amounted to \$2,754,666. The total net position was \$13,330,851 for a total change increase in net position for natural gas/water and sewer functions \$347,049. Rates were last modified during January 2007 which has effected income in a positive nature and returned the Utility Department to profit.

#### General Fund - Budgetary Highlights

Differences between the original budget and the final amended budget were as follows.

 The General Fund total original budgeted and amended revenues and expenditures for the period ending December 31, 2013 were as follows:

Total Revenues	9,493,602	9,724,566
Total Expenditures	9,262,094	9,364,943
Total Other Financing Sources (Uses)	(190,000)	(250,802)

Expanded detail can be found on Schedule 1 of this report

The General Fund had the following significant budget variances between the final amended budget and actual revenues for 2013:

- 1. Actual sales tax revenue increased over the original budgeted sales tax revenue by \$1,552,687. Sales tax revenue were above 2013 projections because of a rise in plant expansions and audit settlements on taxable transactions.
- 2. Actual Ad Valorem Tax revenues were higher than the original budget by \$45,712 because of a increases in overall assessed value of property.
- 3. General Government revenues and expenditures were revised upward to account for the increase in sales tax collections and an accounting of health insurance premiums and claims within the General Fund.

#### Capital Asset and Debt Administration

#### Capital assets

The Iberville Parish Council's investment in capital assets for its governmental and business type activities as of December 31, 2013, amounts to \$110,762,579 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, roadways, infrastructure, machinery and equipment, and park facilities.

Major capital asset events during the current fiscal year included the following:

- The parish purchased entered into a construction contract for the new medical facility in Plaquemine. Capital Outlay expenditures for that facility totaled \$5,130,185 during 2013, bringing the total amount recorded in construction in progress on this contract to \$6,218,861 since 2012. The project has an expected completion date of September 1, 2014.
- The parish purchased a fire truck and equipment on behalf of Fire District #2 at a cost of \$480,839 during 2013.
- The parish constructed a new Bayou Sorrel boat launch at a cost of \$733,008 during 2013.

• The parish purchased several vehicles out of the Vehicle Replacement Fund at a cost of \$191,173

The four projects above accounted for \$6,535,205 of the \$8,707,484 (75 percent) total governmental fund capital outlay.

Additional information on the Iberville Parish Council's capital assets can be found in note 4, pages 49 - 50.

#### Iberville Parish Council - Capital Assets (net of depreciation)

	Governme	ntal	activities	Business - 1	ype	activites	Primary G	ove	rnment
	<u>2013</u>		<u>2012</u>	<u>2013</u>		<u>2012</u>	<u>2013</u>		<u>2012</u>
Land \$	2,975,825	\$	2,975,825	\$ 193,511	<b>§</b>	193,511	\$ 3,169,336	\$	3,169,336
Buildings and in	31,725,027		32,179,844	19,047,618		10,382,376	50,772,645		42,562,220
Improvements oth	er than						~		_
buildings							-		-
Furniture & Equ	4,023,678		4,150,464	1,070,643		140,957	5,094,321		4,291,421
Infrastructure	55,243,002		54,922,967				55,243,002		54,922,967
Construction in §	6,218,861	<u>\$</u>	1,088,045	\$ <u> 156,733</u>	\$	40,151	\$ 6,375,594	\$	1,128,196
Total §	100,186,393	Ş	95,317,145	\$ 20,468,505	\$	10,756,995	\$ 120,654,898	\$ :	106,074,140

Long-term debt at the end of the current fiscal year, the Iberville Parish Council had total debt outstanding of \$17,803,068, \$218,068 of Capital Lease Debt and \$16,985,000 in revenue bonds for which the government is liable. The Iberville Parish Council's revenue bonds are insured, and consequently enjoy the highest rating possible.

#### General Obligation and Revenue Bonds

							Γ	'otal	
	<u>Governmen</u>	tal a	ctivities	Business - t	уре	activites	Primary (	<u>Jove</u>	rnment
	<u>2013</u>		<u>2012</u>	<u>2013</u>		2012	<u>2013</u>		2012
Revenue bonds	\$ 16,985,000	\$	17,955,000				\$ 16,985,000	\$	17,955,000
Certificates of Indebtedness									
with governmental									
commitment				600,000			600,000		-
Capital Lease Financiing	218,068		73,443	 		-	218,068		73,443
Total	\$ 17,203,068	\$	18,028,443	\$ 600,000	\$	-	\$ 17,803,068	\$	18,028,443

Iberville Parish treats Capital Lease financing as another means of debt financing. Each capital lease is outfitted with a non-appropriations clause which allows for the termination of

the lease should funds not be appropriated. Title transfers between lessor and lessee upon the last payment.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. The current debt limitation for the Iberville Parish Council is \$56,464,428, which is \$39,479,428 in excess of the Iberville Parish Council's outstanding general obligation debt.

Additional information on the Iberville Parish Council's long-term debt can be found in note 4, item F, and pages 54-58 of this report.

#### Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Iberville Parish is currently 7.4 percent, which remains the same as year ago.
- The parish is heavily dependent upon the taxes derived from the petrochemical industry. Iberville anticipates a 5% 10% increase in Sales\Use tax generated mainly by the petrochemical industry for 2014 and a level out in 2015. The impact of production and use on sales tax revenue will increase in the short term and taxes are expected to increase in the long term.
- Shintech of Louisiana, a petrochemical plant, is in the process of constructing a \$500 million dollar expansion that has an expected completion date of late 2015. 80% of this expansion is within Iberville Parish.

All of these factors were considered in preparing the Iberville Parish Council's budget for the 2014 fiscal year.

#### Requests for Information

This financial report is designed to provide a general overview of the Iberville Parish Council's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the following:

Office of the Finance Director Iberville Parish Council P.O. Box 389 Plaquemine, Louisiana 70765-0389

# This page contains no financial data.

# BASIC FINANCIAL SECTION

#### IBERVILLE PARISH COUNCIL

#### Plaquemine, Louisiana Statement of Net Position December 31, 2013

Total **Primary Government** Component Units Business-type Governmental Governmental Business-type Activities Activities Total Activities **Activities** ASSETS Cash and cash-equivalents \$ 16,410,571 \$ 1,795,376 \$ 18,205,947 8 1,177,559 \$ 712,715 Receivables (net of allowance 9,074,534 for uncollectables) 995,840 10,070,374 3,439,297 202,002 Inventories 132,465 132,465 Prepaid items 870,703 870,703 14,931 Other assets 100,000 348,456 448,456 103,972 260,524 Restricted assets Cash and cash equivalents 882,151 882,151 767,572 Capital assets (net of accumulated depreciation) Land 2,975,825 193,511 3,169,336 435,740 Building and system 31,725,027 10,071,429 41,796,456 999,067 3,405,591 Improvements other than building 55,243,002 55,243,002 331,118 1,757,047 Machinery and equipment 4,023,678 154,513 4,178,191 368,125 1,277,720 Construction in progress 6,218,861 156,733 6,375,594 Total assets 14,730,474 126,642,201 141,372,675 6,854,878 8,398,102 LIABILITIES Accounts payable and other current liabilities \$ 2,043,820 \$ 520,051 \$ 2,563,871 \$ 28,218 \$ 74,793 Matured bonds and interest payable Accrued interest payable Bank overdraft liability Other payables 795,376 795,376 159,045 Liabilities payable from restricted assets 279,573 279,573 122,661 Non current liabilities: Other Post Employment Benefits 485,401 485,401 69,779 Due in one year 1,091,504 55,000 1,146,504 9,000 73,441 Due in more than one year 17,258,488 545,000 17,803,488 320,458 3,337,547 Total liabilities 21,674,589 1,399,624 23,074,213 586,500 3,608,442 **DEFERRED INFLOWS (OUTFLOWS)** Prepaid Rental Fees 12,809 Total deferred inflows (outflows) 12,809 NET POSITION Invested in capital assets, net of related debt 84,078,829 10,031,185 94,110,014 2,066,050 3,064,555 Restricted, related to Public Building Maintenance 1,087,400 1,087,400 Drainage 2,465,926 2,465,926 Solid Waste 2,886,771 2,886,771 Fire Protection 2,522,779 2,522,779 **Emergency Services** 704,838 704,838 Debt Service 2,368,629 2,368,629 604,787 Other 5,259,184 545,000 5,804,184 Unrestricted 3,593,255 2,754,666 6,347,921 4,189,519 1,120,318 Total net position 104,967,611 13,330,851 118,298,462 6,255,569 4,789,660

The notes to the financial statements are an integral part of this statement.

### Statement of Activities For the Year Ended December 31, 2013 IBERVILLE PARISH COUNCIL Plaquemine, Louisiana

pu	Component Units	Governmental Business-type Activities Activities			(2,963,486) \$ (47,328)		2,070 1,416 20,210 356,904 3,406,461 358,320 442,975 310,592 5,812,594 4,478,668 6,255,569 \$ 4,78,660
Net (Expense) Revenue and Changes in Net Position		Gov Total	(9,429,129) (3,353,199) (2,857,837) (1,916,714) (242,675) (666,396) (733,654)	169,655 169,655 (19,020,949)	s	5,293,941 19,895,959 106,462 15,231 134,802 1,079,885	26,510 4,881,879 - 31,434,469 12,404,520 105,893,942 \$ 118,298,462
Z Ö	Primary Government	Business-type <u>Activities</u>	<b>₩</b>	169,655 169,655 169,655		-	7,103 175,225 177,394 347,049 12,983,802 \$ 13,330,851
	Prin	Governmental <u>Activities</u>	\$ (9,429,129) (3,353,199) (2,857,837) (2,916,714) (242,675) (666,396) (733,654)	(19,199,604)	·	5,293,941 19,895,959 106,462 15,231 134,802 1,079,885	31,257,075 12,057,471 92,910,140 \$ 104,967,611
SC	Capital	Grants and Contributions	\$ 14,157 7,485,895 	7,500,052	b ! !		T <sub>A</sub>
Program Revenues	Operating	Grants and	\$ 195,502 307,028 923,631 654,070 118,052	2,198,285	69,336 45,426 114,762		
	ē	Charges for Services	\$ 708,429 518,905 5,884 99,768 97,74 1,342,760	4,737,041	136,759 1,375,295 1,512,054		
		Expenses	10,347,217 4,179,132 11,273,247 2,670,552 242,675 734,222 733,654	4,567,386 4,567,386 34,808,085	3,169,581 1,468,049 4,637,630		
	Functions/Programs	Primary Government: Governmental Activities:	General Government Public Safety Public Works Public Health Economic Development Culture and Recreation Interest on long-term debt Total governmental activities	Business-type Activities: Water, Natural Gas and Sewer Total business-type activites Total primary government	Component Units: Governmental activities Business-type activities Total component units	General Revenues Property taxes Sales taxes Franchise taxes Alcoholic beverage taxes Garning taxes Unrestricted grants and contributions Unrestricted investment earnings	Miscellaneous revenues Gain on sale of capital assets Transfers (from) to governmental activities Total general revenues and transfers Change in net position Net position - beginning of year Net Position - ending

The notes to the financial statements are an integral part of this statement.

## IBERVILLE PARISH COUNCIL Plaquemine, Louisiana Balance Sheet GOVERNMENTAL FUNDS December 31, 2013

		,	А	Drainage	P. Bu	Public Building	Sales Tax	Solid	Capital		Iberville Parish Medical		Other Governmental	Total Governmental	
Control and Control		General	Ma	Maintenance	Main	Maintenance	Roads	Waste	Improvement	- :	Facility CSBG	SBG	Funds	Funds	ı
ASSE 1S Cash and cash equivalents	63	1,830,428	69	64.545	69	15.044	2.291.631	2.544.362	<b>₩</b>	7 0 5 8 8 5 7	₩	2 141 6	6 638 557	17 11 571	_
Receivables (net of allowance for uncollectible)		2,344,775		2,558,001	_	,461,418						229.691	776.983	9.074.534	- ব
Prepaid items		431,673		63,904		216,700	73,000	8,150					77.276	870.703	
Due From Other Funds		427,702					•	•						427.702	
Cash - restricted		100,000												100.000	10
Other assets	3	,					,	1		•		٠	•		
TOTAL ASSETS	643	5,134,578	645	2,686,450	₩.	1,693,162 \$	2,828,900	\$ 3,149,025	\$ 3,6(	3,601,741	ξή - Ε	296,838	7,492,816	\$ 26,883,510	l o <b>l</b>
LIABILITIES AND FUND BALANCES															
Liabilities:														ē	
Accounts payable	₩	489,329	64	84,806	₩	98,127 \$	76,760	\$ 254,246	63	573,551	?; <del>*</del> ₩	229,691 \$	237,310	\$ 2.043,820	0
Due to other funds						427,702							•	427,702	CI
Other payables	ĺ	470,321		135,718		79,933	43,833	8,008		- 1	į	,	57,561	795,374	1 4
Total liabilities		959,650		220,524		605,762	120,593	262,254		573,551	74	229,691	294,871	3,266,896	ا ما
Fund Balances:												٠			
Non Spendable		431,673		45,132		216,700	73,000	8,150						774655	ชา
Restricted		150,000		2,420,794		870,700	2,635,307	2,878,621	3,0	3,028,190		67,147	6,347,344	18.398,103	່າເດ
Committed									•				850,601	850.601	
Assigned															ę 1
Unassigned	İ	3,593,255		'		,	ı	,		1		٠	,	3,593,255	ın
Total fund balances		4,174,928		2,465,926		1,087,400	2,708,307	2,886,771	3,07	3,028,190	)	67,147	7,197,945	23,616,614	l 4
TOTAL LIABILITIES AND FUND BALANCE	\$5	5,134,578	69	2,686,450	\$	1,693,162	2,828,900	\$ 3,149,025	3,6	3,601,741	55	296,838	7,492,816		ı

Amounts reported for governmental activities in the statement of net position are different because. Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Long-term fabilities, including bonds payable, are not due and payable in the current period other post employment benefits and therefore are not reported in the funds.

Net position of governmental activities

The notes to the financial statements are an integral part of this statement.

IBERVILLE PARISH COUNCIL
Plaquemine, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balance
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

			Public	Sales		Capital	Iberville Parish	Other	Total
	General	Drainage Maintenance	Building Maintenance	Tax Roads	Solid Waste	Improvement Fund	Medical Facility CSBG	Governmental Funds	Governmental
KEVENUES Taves:									r anno
Ad valorem	\$ 995,712	\$ 2,508,644	\$ 1,504,608 \$	<del>6/7</del> 1	1	; \$5	€	384 078	0000
Sates Franchise	4,942,687		1,035,905	3,099,664	3,861,111	3,324,137		ເຕົ	1
Alcoholic beverage	15,231								106,462
Gaming	134,802		-						15,231
Lacenses and permits	387,777								134,802
Intergovernmental:									111,100
reneral Series	40,232					34,122	5.197.962	2712663	070 1/30 7
State	1,123,086	54,015				422,691	***************************************	820,022	7,704,77
Local	78,681					* / / / / / / / / / / / / / / / / / / /		226,020	2,420,/14
Charges for services	66,589		989	575				77,814	156,495
Use of money and property	10,971	1,063	507	2,140	2,884	2.077		7,400	166,176
insurance rees	2,549,307				•			//±5+	243,141, 0 540,207
Uner revenues	1,512,878	•	7,182	469,158	511	46,811		101.700	2,242,507
Mines and forfaitures								22.4	0+
Total feetanna		-	' ! 	  -  -  -	-	-		571,593	571,593
Total revenues	11,964,415	2,563,722	2,548,838	3,571,537	3,864,506	3,829,838	5,197,962	8.710.820	42.251.638
EXPENDITURES									
Ceneral convemment	† ** ** ** L								
Public safety	5,141,147		1,181,461					2,719,411	9,042,019
Public works	1,056,77	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	322,505					1,701,473	3,682,757
Health and weifare	1.521.909	1,352,422	15,508	2,269,202	3,143,962			329,793	8,990,114
Gulture and recreation	163,809		201,040					798,019	2,600,968
Economic development	186,572		46.972					404,052	769,184
Other expenditures			,						233,544
Debt service:									
rincipal								1,025,375	1.025.375
In-kind								733,654	733,654
Capital outlay	30,054	•	11.829	1 211	20.00	000	i i		
Total expenditures	9,981,497	1.952.422	2,060,638	2 270 413	2 170 2 42	0+0,010,1	5,150,515	1,995,154	8,707,484
Excess (deficiency) of revenues	50.00 m		20000000	CityOlaga	3,11,5,043	1,510,040	5,130,815	9,706,931	35,785,099
over (under) expenditures	1,982,918	611,300	488,200	1,301,124	692,163	2,319,798	67,147	(996,111)	6,466.539
OTHER FINANCING SOURCES (USES)									
Transfers in	38,372							657.106	827 409
Transfers out								200,000	200,000
Sale of fived assets	(428,029)					(369,077)		(38,372)	(695,478)
Total other Green wine commence	10,020	1	30,400	-	;	-	1	35	46,461
NET CHANGE IN BRIDE 841 ANDE	(255,631)	-	30,400		-)	(369,077)	•	818,769	246,461
FUND BALANCES, BEGINNING	1,749,287	611,300	518,600	1,301,124	692,163	1,950,721	67,147	(177,342)	6,713,000
FIND BAT ANCTES CONTINUE	142,024,041		568,800	1,407,183	2,194,608	1,077,469	-	7,375,287	16,903,614
SALDING - CANADAM CANADA	4,1/4,928	\$ 2,465,926	\$ 1,087,400 \$	2,708,307 \$	2,886,771	3,028,190	\$ 67,147		\$ 23,616,614

The notes to the financial statements are an integral part of this statement.

## IBERVILLE PARISH COUNCIL Plaquemine, Louisiana

# Reconciliation of the Statement of Revenues Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

### For the Year Ended December 31, 2013

Amounts reported for governmental activities in the statement of activities (page 17) are different because:

Net Change in fund balances-Total governmental funds (page 19)

6,713,000

Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period

Capital Outlay
Depreciation Expense

8,707,485 (3,838,237)

4,869,248

The liability and expense for compensated absences are not reported in governmental funds. Payments for compensated absences are reported as salaries when they occur. Only the payment consumes current financial resources, and it would take a catastrophic event for this liability to become a current liability.

(299,671)

Annual OPEB (Other Post Employment Benefit) Expense

(50,479)

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Loan Proceeds Principal Payments (200,000) 1,025,373

825,373

Change in net position of governmental activities (page 17)

\$ 12,057,471

Plaquemine, Louisiana Statement of Net Position PROPRIETARY FUND December 31, 2013

		erville Utility Department
ASSETS		
Current Assets:		
Cash and cash equivalents	Ş	1,795,376
Prepaid expenses		
Accounts receivable (net of allowance		
for uncollectibles)		995,840
Inventory		132,465
Other assets		348,456
Total current assets		3,272,137
Restricted assets		
Cash and cash equivalents - construction		600,000
Customer Deposits		282,151
Total restricted assets		882,151
Noncurrent assets		
Capital assets		
Land		193,511
Building and improvements		19,047,618
Machinery and equipment		1,070,643
Construction in progress		156,733
Less accumulated depreciation		(9,892,319)
Total capital assets (net of		(5,052,515)
accumulated depreciation)		10,576,186
1 /	<del></del>	10,070,100
Total noncurrent assets		10,576,186
TOTAL ASSETS	\$	14,730,474
LIABILITIES		
Current liabilities:		
Accounts payable		520,051
Current liabilities payable from restricted assets:		,
Current portion of notes payable		55,000
Customer deposits payable		279,573
Total current liabilities		854,624
Non-Current liabilities payable from		
restricted assets:		
Notes payable		# 4 F 000
		545,000
Total non-current liabilities payable		
from restricted assets		545,000
TOTAL LIABILITIES		1,399,624
NET POSITION		
Invested in capital assets, net of related debt		10,031,185
Restricted for construction		545,000
Unrestricted		2,754,666
TOTAL NET POSITION	\$	13,330,851
	Ψ	13,000,001

### Plaquemine, Louisiana

### Statement of Revenues, Expenses, and Changes in Net Position For the Year of Ended December 31, 2013

	erville Utility Department
OPERATING REVENUES:	
Charges for services	\$ 4,737,041
Other revenue	98,223
Total operating revenues	 4,835,264
OPERATING EXPENSES:	
Purchase for resale	1,810,139
Salaries and wages	979,626
Depreciation and amortization	614,452
Contractual services	190,226
Repairs and maintenance	92,991
Materials and supplies	455,283
Other	 424,669
Total operating expenses	 4,567,386
Operating income (loss)	 267,878
NONOPERATING REVENUES (EXPENSES):	
Interest earnings	 2,169
Total nonoperating revenue (expenses)	 2,169
Income before contributed capital	
and operating transfers	 270,047
Capital contributions	 77,002
CHANGE IN NET POSITION	347,049
BEGINNING NET POSITON	 12,983,802
NET POSITION END OF YEAR	\$ 13,330,851

### Plaquemine, Louisiana Statement of Cash Flows PROPRIETARY FUND

For the Year Ended December 31, 2013

		erville Utility Department
CASH FLOWS FROM OPERATING		
ACTIVITIES		
Receipts from customers and users	\$	4,948,956
Receipts from customers for deposits		10,937
Payments to suppliers		(2,978,927)
Payments to employees		(979,626)
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES		1,001,340
CASH FLOWS FROM CAPITAL AND RELATED		
FINANCING ACTIVITIES		
Proceeds from loan		600,000
Capital contributions		77,002
Purchase of capital assets		(419,706)
Disposal of capital assets		83,625
Other assets		(278,960)
NET CASH PROVIDED (USED) BY CAPITAL		
AND RELATED FINANCING ACTIVITIES		61,961
CASH FLOWS FROM INVESTING		
ACTIVITIES		
Inventory		(8,494)
Interest received	·	2,169
NET CASH PROVIDED (USED) BY CAPITAL		
INVESTING ACTIVITIES		(6,325)
NET INCREASE IN CASH AND CASH EQUIVALENTS		1,056,976
CASH AND CASH EQUIVALENTS, JANUARY 1, 2013		1,620,551
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2013	\$	2,677,527

### Plaquemine, Louisiana Statement of Cash Flows PROPRIETARY FUND

For the Year Ended December 31, 2013

	erville Utility Department
RECONCILIATION OF OPERATING INCOME TO	
NET CASH PROVIDED (USED ) BY OPERATING	
ACTIVITIES	
Operating income	\$ 267,878
Adjustments to reconcile operating	
income to net cash provided (used)	
by operating activities:	
Adjustments to reconcile operating	
income to net cash provided (used)	
by operating activities:	
Depreciation and amortization expense	516,889
(Increase) decrease in accounts receivable	113,692
Increase (decrease) in accounts payable	91,944
Increase (decrease) in customer deposits payable	 10,937
Total adjustments	 733,462
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 1,001,340
Reconciliation of Cash and Cash Equivalents to Statement of Net Position:	
Cash and cash equivalents	\$ 1,795,376
Restricted cash and cash equivalents	 882,151
Total Cash and Cash Equivalents, December 31, 2013	\$ 2,677,527

# Plaquemine, Louisiana Statement of Fiduciary Responsibilities AGENCY FUNDS December 31, 2013

	$_{f Ag}$	ency Funds
ASSETS		
Cash and Short-term investments	\$	8,583,794
Receivables		219,237
TOTAL ASSETS	\$	8,803,031
LIABILITIES:		
Sales taxes payable	<b>d</b> r	9 700 001
2 7	\$	8,799,021
Other payables		4,010
TOTAL LIABILITIES	\$	8,803,031

# NOTES TO FINANCIAL STATEMENTS

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### INTRODUCTION

The Iberville Parish Council is the governing authority for Iberville Parish and is a political subdivision of the State of Louisiana. The citizens of Iberville Parish, on January 18, 1997, approved a Home Rule Charter, which created a President-Council form of government. The Louisiana Secretary of State certified the Home Rule Charter on January 21, 1997. A president, representing the parish as a whole and 13 councilmen representing their various districts within the parish govern the Iberville Council. Both the Parish President and Councilmen serve four-year terms.

Louisiana Revised Statute 33:1236 gives the Council various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Ad valorem and sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants provide funding to accomplish these tasks.

Iberville Parish covers an area of 637 square miles and has a population of 33,387 as of 2012. The Iberville Parish Council maintains 137 miles of roads, and 296 employees are employed full time by the Council.

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Description of government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other non-exchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

### B. Reporting entity

As the governing authority of the parish, for reporting purposes, the Iberville Parish Council is the financial reporting entity for Iberville Parish. The financial reporting entity consists of (a) the primary government (Council), (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Iberville Parish Council

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### B. Reporting entity (Continued)

for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

### These criteria include:

- 1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Parish Council to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Iberville Parish Council.
- 2. Organizations for which the Parish Council does not appoint a voting majority, but are fiscally dependent on the Parish Council.
- 3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

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

Blended Component Unit	Fiscal Year End	<u>Criteria Used</u>
Iberville Parish Utility Department P.O. Box 99 Plaquemine, LA 70764	December 31, 2013	1 and 3
18 <sup>th</sup> Judicial District Criminal Court Fund P.O. Box 423 Plaquemine, LA 70764	December 31, 2013	3
18 <sup>th</sup> Judicial District Drug Court Fund	December 31, 2013	3

### Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### B. Reporting entity (Continued)

Discretely Presented Component Unit. The Iberville Parish discretely presented component units are responsible for serving the citizens of Iberville Parish within the government's jurisdiction. The members of the discretely presented component unit's governing board either are elected by the citizens of Iberville Parish or appointed by the Iberville Parish Council.

Discretely Presented Component Unit	Fiscal Year End	<u>Criteria Used</u>
Iberville Parish Waterworks District No. 3 P.O. Box 60 White Castle, LA 70788	March 31, 2013	1
Iberville Parks and Recreation District P.O. Box 1060 Plaquemine, LA 70764	December 31, 2013	1 and 3
Iberville Parish Library P.O. Box 736 Plaquemine, La 70764	December 31, 2013	1 and 3

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

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

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (Parish Council) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (Parish Council). Considered in the determination of component units of the reporting entity were the Iberville Parish Sheriff, Clerk of Court, Assessor, School Board, the District Attorney for the Eighteenth Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Iberville Parish Council reporting entity because they have separately elected governing bodies, are legally separate, and

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### C. Reporting entity (Continued)

are fiscally independent of the Iberville Parish Council. A request for a separate financial statement for each component unit may be obtained by mail using the addresses above.

### D. Basis of presentation – government-wide financial statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate schedules are provided for governmental funds, proprietary funds, and fiduciary funds.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements.

### E. Basis of presentation - fund financial statements

Iberville Parish uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain council functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

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

Governmental funds include the following:

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

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

The *debt service funds* account for transactions relating to resources retained and used for the payment of principal, interest and related cost on long-term debt.

The *capital project funds* account for financial resources received and used for the acquisition, construction or improvement of capital facilities not reported in the other governmental funds.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

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

### E. Basis of presentation - fund financial statements (Continued)

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

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

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

1. Agency funds are used to account for assets that the Parish Council holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations therefore these funds use an accrual basis of accounting. Iberville Parish reports one agency fund, the Sales Tax fund. Iberville Parish remits payments to other entities on behalf of the Sales Tax Agency.

The government-wide financial statements (i.e., the statement of the net position and the statement of activities) report information on all of the non-fiduciary activities of the Iberville Parish Council and its component units. For the most part, the effect of the inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the Iberville Parish Council is reported separately from certain legally separate component units for which the Iberville Parish Council is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

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

### E. Basis of presentation - fund financial statements (Continued)

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

### F. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licensed, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

Iberville Parish reports the following major governmental funds:

The General fund is the parish's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Drainage Maintenance fund* is the parish's primary fund for maintenance of drainage facilities throughout the parish. This fund is supported by parish-wide property tax revenue.

The *Public Building Maintenance fund* accounts for operation and maintenance of all parish owned buildings through a 3 mill ad valorem tax.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

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

# F. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The Sales Tax Roads fund is the parish's primary fund for maintenance and outlay of roads and bridges throughout the parish. This fund is supported by parish-wide sales tax revenue.

The Solid Waste fund is the parish's fund for garbage collection and disposal. This fund is supported by parish-wide sales tax revenue.

The Capital Improvement Fund accounts for all capital expenditures in relation to general government. Those expenditures include infrastructure, equipment and buildings.

The *Iberville Medical Facility CSBG* accounts for all capital expenditures in relation the construction of the new medical facility in Plaquemine, LA.

The government reports the following major proprietary fund:

The *Utility Department fund* accounts for the sale of natural gas and water to customers within the Parish of Iberville.

Governments have the option of following subsequent private- sector guidance for their business-type activities and enterprise funds, subject to the same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's utility department and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the utility department enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is Iberville's policy to use restricted resources first, then unrestricted resources as they are needed.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

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

# E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

### **Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. "Measurable" meaning the amount of the transaction can be determined and "available" meaning collectible within the current period or soon enough thereafter to pay liabilities of the current period.

The Iberville Parish Council considers all revenue available if collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when obligations are expected to be liquidated with expendable available financial resources. Compensated absences are reported in governmental funds only if they have matured. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual funds use the following practices in recording revenues and expenditures:

Revenues. Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are due on a calendar year basis, levied on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

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

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

Substantially all other revenues are recorded when received.

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

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

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

# E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

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

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

### F. Assets, Liabilities, and Net Position or Equity

### Basis of Presentation

The accompanying financial statements of the Iberville Parish Council have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

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

Investments for Iberville Parish, as well as for its component units, are reported at fair value. The Louisiana Asset Management Pool (LAMP) operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Under state law, the Iberville Parish Council may invest in United States Bonds, treasury notes and/or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at market value.

Receivables and Payables. Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

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

### F. Assets, Liabilities, and Net Position or Equity (Continued)

either "due to/due from" (i.e., the current portion of inter-fund loans) or "advances to/from other funds" (i.e., the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by fund balance in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Restricted Assets. Customer deposits and certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position because their use is limited by applicable bond covenants.

Deferred Outflows/Inflows of Resources. In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenses/expenditures) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

Capital Assets. Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$1,000 (amount not rounded) and estimated useful lives in excess of 1 year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

### Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### F. Assets, Liabilities, and Net Position or Equity (Continued)

Property, Plant and Equipment for the primary government, as well as the component units and enterprise funds are depreciated using the straight line method using the following useful lives:

Asset Class	Governmental Funds	Enterprise Funds
Buildings	40 Years	25-50 Years
Water/Gas/Sewerage Systems	N/A	05-50 Years
Furniture and Fixtures	5 Years	03-15 Years
Vehicles	5 Years	04-08 Years
Roadways and infrastructure	25 Years	N/A

Compensated Absences. Substantially all employees of the Parish Council earn from 10 to 20 days of vacation leave each year depending on their length of service. Vacation leave of up to 60 days may be accumulated. Upon resignation or retirement, employees are paid for accumulated vacation leave not to exceed 60 days. Substantially all employees of the Parish Council earn 10 days of sick leave each year. Sick leave can be accumulated without limitation.

Upon retirement, unused sick leave of up to 45 days is paid to the employee at the employee's current rate of pay. Sick leave in excess of 45 days is forfeited. All vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. Most component units have adopted policies similar to the Parish Council or have no regular employees and no formal policies for vacation and sick leave.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded as a long term liability. Leave privileges associated with employees of the proprietary funds are recorded as a fund liability and operating expenses on Statements A and F. Compensated Absences are reported in governmental funds only if matured.

Long Term Obligations. In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond issue costs are expensed under GASB 65. Bonds payable are reported net of applicable bond premium or discount.

In the fund financial statements, the governmental fund recognizes bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

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

### F. Assets, Liabilities, and Net Position or Equity (Continued)

issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

In the statement of net position, the difference between a government's assets and liabilities is recorded as net position. The three components of net position are as follows:

### Net Position

Net Invested in Capital Assets. The amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt attributed to the acquisition, construction or improvement of the assets

**Restricted Net Position.** These amounts are restricted by external creditors, grantors, contributors, laws or regulations of other governments.

Unrestricted Net Position. This amount is all net positions that do not meet the definition of "net invested in capital assets" or "restricted net position."

### **Fund Equity**

Fund Balance Flow Assumptions. Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund balance policies. Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

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

### F. Assets, Liabilities, and Net Position or Equity (Continued)

the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The parish council has by ordinance authorized the finance director to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

### **Capital Contributions**

Capital contributions are recorded in proprietary funds that have received capital grants or contributions from developers, customers, or other funds when such resources are restricted for the acquisition or construction of capital assets.

# IBERVILLE PARISH COUNCIL Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

# NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, and Net Position or Equity (Continued)

			Major Spec	Major Special Revenue Funds	S				
			Public					Other	
	General		Building	Sales Tax		Capital	Iberville Parish	Governmenta	
	Fund	Drainage	Maintenance	Roads	Solid Waste	Improvement	Medical Facility	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	[]
Fund balances:					,			enm TT	רחנשו
Non Spendable									
General Fund	\$ 431,673	(3-	69	64	₩.	÷	¥	6	
Drainage		45,132		,			•	<i>ф</i> -	,
Building Maintenance			216,700						45,152
Road Maintenance			•	73.000					216,700
Solid Waste Disposal					8.150				73,000
Restricted for:					Oct io				8,150
Loss Contingency	150,000								1 0
Dramage		2,420,794							150,000
Building Maintenance			007.079						2,420,794
Road Maintenance			00,000						870,700
Contraction of the Contraction o				2,635,307				333,233	2,968,540
Soud Waste Disposal					2,878,621			•	2.878.621
Fire Protection								2 528 870	2 528 870
Debt Service								00000000	0000000
Capital Projects						8 000 100	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4,500,029	2,508,029
Criminal Court						0,000,100	07,140	!	3,095,336
Tourism								23,817	23,817
Entergency 911 Service								251,764	251,764
Road Maintenance								444,459	444,459
Other Purposes									1 1
Committed to:								100,0%	196,096
Vehicle & Replacement Fund								0 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	1 1
Capital Projects								210,012	510,615
Emergency Prenaredness						-		110,000	110,000
Other Pumoses								195,378	195,378
Unassioned	2 502 055							28,408	28,408
T. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	-	-	*					'	3,593,255
lotal tung dalances	<b>★</b> 4,174,928	\$ 2,465,926	\$ 1,087,400	\$ 2,708,307	\$ 2,886,771	\$ 3,028,190	\$ 67,146	\$ 7,197,943 \$	23,616,611

### Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

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

### F. Assets, Liabilities, and Net Position or Equity (Continued)

### Reserves

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

### G. Other Information

### **Inter-fund Transactions**

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

### Sales Taxes

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

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

Iberville Parish Council		
For Solid Waste Collection & Disposal	100%	of 1/3%
~		
Iberville Parish School Board	100%	of 2%
Parish and Municipalities:		
Iberville Parish Council	52.4541%	of 1 %
City of Plaquemine	23.6507 %	of 1 %
Town of White Castle	6.5153%	of 1 %
Town of Maringouin	4.2253%	of 1 %
Village of Grosse Tete	2.2432 %	of 1 %
Village of Rosedale	2.5211%	of 1%
Iberville Parish Council	62.0439%	of 2/3%
City of Plaquemine	23.1441 %	of 2/3 %
Town of White Castle	6.7699 %	of 2/3 %
Town of Maringouin	3.7006%	of 2/3%
Village of Grosse Tete	1.7424%	of 2/3%
Iberville Parish Council	52.4541%	of 1 %
Village of Grosse Tete	2.2432%	of 1 %
Town of Maringouin	4.2253%	of 1 %
City of Plaquemine	23.6507%	of 1 %
Village of Rosedale	2.5211%	of 1 %

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

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

### G. Other Information (Continued)

Parish and Municipalities:

Town of White Castle 6.5153% of 1 % City of St. Gabriel 8.3903% of 1 %

Industrial Development Bonds. Iberville Parish has several industrial development district bond issues outstanding at December 31, 2013, with outstanding balances of \$21,600,000.

Principal and interest for the retirement of these bonds are payable solely from the revenues derived from the districts and do not bear the full faith and credit of the parish. Therefore, the accompanying financial statements do not include long-term obligations of the industrial development districts.

Risk Management. Iberville Parish is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which Iberville Parish carries commercial insurance. Iberville Parish has established a limited risk management program for workers' compensation. Premiums are paid into the general fund by all other funds that provide salaries and fringe benefits and are available to pay claims, claim reserves and administrative costs of the program. These inter-fund premiums are used to reduce the amount of claims expenditure reported general fund. As of December 31, 2013, such inter-fund premiums did not exceed reimbursable expenditures. Insurance settlements have not exceeded insurance coverage for each of the last three years.

Use of estimates. The preparation of financial statement in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

# NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

# A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statements of net assets

The governmental fund balance sheet includes reconciliation between fund-balance – total governmental funds and net position- governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current year and therefore are not reported in the funds." The details of this difference are as follows:

### Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

# NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

# A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statements of net assets (Continued)

As reported on Statement C, the total fund balance of the governmental funds reconciles to Statement A, Governmental Activities as follows:

Statement C Total Fund Balances	\$ 23,616,613
Measurement Focus adjustments:	
Capital assets	100,186,393
Long-term liabilities	(17,203,570)
Other post-employment benefits	(485,401)
Compensated absences	(1,146,424)
Statement A, Net position of governmental activities	\$ 104,967,611

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances* — *total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. Due to the relatively small size of our government, Statement E is a detailed reconciliation.

### NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### A. Budgetary Information

The Parish Council uses the following budgetary practices:

- 1. With two exceptions, the budgets are prepared on a modified accrual basis of accounting using a current financial resources measurement focus. Revenues are recognized to the extent that they are measurable and available. Available means that the revenues will be collected within 60 days of the end of the calendar year. Expenditures are recognized when measurable, generally when the liability is incurred, and will be liquidated with current resources.
- 2. The budgets were prepared using the following assumptions:
  - a. Sales taxes will continue substantially due to ongoing plant expansion. The sales tax distribution procedures will remain the same as in prior years.

### Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

### A. Budgetary Information (Continued)

- b. Inventories will not be considered material at year-end.
- c. The Council will:
  - 1. Provide matching funds for projects funded through various federal and state grants; Fund the loss reserves in the self-insurance program
  - 2. Account for federal grants in special revenue funds or capital improvement funds.
- 3. The 2013 proposed budget was presented to the Parish Council for consideration on October 16, 2012. The Parish Council authorized a public hearing as required by Louisiana Revised Statute 39:1306.
- 4. A notice of the availability of the 2013 budget for public inspection was published in the parish's official journal. At the same time a summary of the proposed budget was published with a notice of the public hearing to be held on the budget on November 20, 2012. The Parish Council adopted the budget on November 20, 2012.
- 5. Appropriations, which are not approved by the Parish Council for carryover to the next fiscal year, lapse December 31. During the budget year, the Treasurer (or his designate) is authorized to make changes within a functional category provided the total budgeted for that category is not exceeded.

The only exception is:

1. Budget Revenue and Expenditures include other sources and uses in the General Fund and Special Revenue Funds.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except Head Start and Training & Technical Assistance Fund, and all capital project funds. The Head Start and Training & Technical Assistance Fund adopt a 90-day encumbrance liquidation budget that approximates GAAP. All Capital Project Funds adopt project-length budgets. All unencumbered annual budget amounts lapse at fiscal year-end. On or before the last Tuesday in August of each year, all agencies of the government submit requests for appropriations to the Finance Department so that a budget may be prepared. We do not legally adopt a budget for the Drug Court Special Revenue Fund

### Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

### A. Budgetary Information (Continued).

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

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

The governing council amended the 2013 budget on November 19, 2013 to both increase and decrease several line items. The most notable increases were the following:

- General Fund Severance tax oil and gas revenue remained unchanged because of a statutory cap required on tax revenue from the severance of natural resources within Iberville Parish.
- General, Drainage Maintenance, Fire District #1, Public Building Maintenance and Fire District #2 Fund Ad valorem revenue was increased by \$193,000 because of higher than expected collections.
- General, Bayou Pigeon Fire Department, Bayou Sorrel Fire Department, Bayou Goula Fire Department, Fire District #1, White Castle Fire Department, Public Building Maintenance, Sales Tax Roads, Solid Waste, Fire District #2, Sales Tax Bond Debt Service, and Capital Improvement Funds General Sales and Use Tax increased by \$3,496,315 because of higher than expected collections.
- Vehicle and Equipment Replacement Fund—Acquisition of Equipment was decreased by \$500,000 due to postponement of major equipment purchases.
- Road Construction Capital Improvement Fund- Road construction capital outlay was increased by \$950,000 because of ongoing road maintenance issues and carryover from the 2012 road project. We adopt project-length capital improvement budgets.
- Iberville Parish Medical Facility CSBG Federal grant revenue decreased by \$9,700,000 due to delay in construction of the hospital.

Iberville Parish does not consider adjustments under \$50,000 material.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

### A. Budgetary Information (Continued)

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

All budget comparisons included in the required supplementary information use a budgetary basis that is the same as GAAP.

### B. Other Information

### Ad Valorem Taxes

The parish levies ad valorem taxes on real property as on November 15 of each year to finance the budget for the following year. The tax is due and becomes an enforceable lien on the property on the first day of the month following the filing of the tax rolls by the assessor with the Louisiana Tax Commission (December 1). The tax is delinquent 30 days after its due date.

Parish-wide taxes		
	Authorized	Levied
Parish Tax (Outside Municipalities)	2.49	2.49
Parish Tax (Inside Municipalities)	1.24	1.24
Public Building Maintenance	3.00	3.00
Library	4.00	4.00
Drainage Capital Improvements	5.00	5.00
Recreation	3.00	3.00
District Taxes:		
Fire District No. 1	3.95	3.83
Fire District No. 2	6.78	6.76

Under provisions of Article VII of the Louisiana Constitution of 1974, all property within a parish is to be reassessed for ad valorem tax purposes every four (4) years. The Assessor is scheduled for a re-assessment during 2016.

In 1991, the addition of the parish assessor's millage resulted in a "roll back" of the ad valorem taxes to merge this millage into the current assessments.

The Iberville Parish Council adopted all Ad Valorem Taxes at the maximum rates allowed by law for fiscal year 2013.

### Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

### B. Other Information (Continued).

GASB 65 was adopted by Iberville Parish for the period ending December 31, 2013. The Iberville Parks and Recreation component unit had deferred inflows of resources to report on the financial statements. GASB 65 was not adopted for the Component Unit Iberville Water District #3 for the year ended March 31, 2013.

### NOTE 4 – DETAILED NOTES ON ALL FUNDS

### A. Deposits and Cash Equivalents

For purposes of the statement of cash flows, the Enterprise Fund considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

At year-end, the Iberville Parish Council's (including Agency Funds) carrying amount of deposits was \$27,388,991 and the bank balance was \$15,680,906. Of the bank balance, \$26,967,649 was covered by federal depository insurance and by collateral pledged to the parish, held by the bank. Council's agent in the Parish Council's name (GASB Category 1). At year-end the total parish-wide collateral pledged was \$29,475,452.

The carrying amount of deposits for Water District #3, a discretely presented component unit, was \$1,480,287 and the bank balance was \$1,480,041. Of the bank balance, \$250,000 was covered by federal depository insurance and the remaining \$1,230,041 collateralized by the entity's fiscal agent bank in Water District #3's name. The excess of FDIC insurance and pledged securities over cash at March 31, 2013 was \$154,118.

The carrying amount of deposits for Iberville Parks and Recreation, a discretely presented component unit, was \$224,500 and the bank balance was \$230,338. Of the bank balance, \$230,338 was covered by federal depository insurance, \$149,491 was deposited in the Louisiana Asset Management Pool.

The carrying amount of deposits for Iberville Parish Library, a discretely presented component unit, was \$803,467 and the bank balance was \$819,198. Of the bank balance, \$819,198 was covered by federal depository insurance or collateral held by the entity's agent in Iberville Parish Library's name.

Cash Equivalents (near cash investments) are categorized into these three categories of credit risk:

- (1) Insured or registered, or securities held by government or its agent in Iberville Parish's name.
- (2) Uninsured and unregistered, with securities held by the counter-party, or by its trust department or agent in Iberville Parish's name.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)

### A. Deposits and Cash Equivalents (Continued)

(3) Uninsured and unregistered, with securities held by the counter-party, or by its trust department or agent but not in Iberville Parish's name.

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

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. 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 in accordance with LA—R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate, and foreign currency risk for all public entity investments.

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7-like investment pools:

- Credit risk: LAMP is rated AAA by Standard & Poor's.
- <u>Custodial credit risk:</u> LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- <u>Concentration of credit risk:</u> Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days.

### Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

### A. Deposits and Cash Equivalents (Continued)

Foreign currency risk: Not applicable to 2a7-like pools.

The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

### B. Receivables

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

Receivables as of the year end for the government's individual major and non-major funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

Receivables:	General		Drainage Maint.		Public Building Maint.	Sales Tax Roads	
Ad valorem tax	\$ 1,008,718	\$	2,550,124	\$	1,530,074	\$	-
Sales tax	744,495				-		330,290
Other	365,505		127,033		750		59,475
Accounts	 267,087				2,088		74,504
Gross	2,385,805		2,677,157		1,532,912		464,269
Less: Allowance							
for uncollectibles	 (41,030)		(119,156)		(71,494)		
Net total Receivables	\$ 2,344,775	\$	2,558,001	\$	1,461,418	\$	464,269

			Iberville		
	Solid Waste	Capital	Parish		Total
	Sond waste	Improvemen	t Medical	Nonmajor and	Governmental
Receivables:		Fund	Facility CSBG	other Funds	Funds
Ad valorem tax	\$ -	\$	- \$ -	\$ 290,428	\$ 5,379,344
Sales tax	365,362	220,193	<del>.</del>	238,552	1,898,892
Other	228,491	422,691	-	198,124	1,402,069
Accounts	2,660	-	229,691	70,187	646,217
Gross	596,513	642,884	229,691	797,291	9,326,522
Less: Allowance			*		
for uncollectibles			<u> </u>	(20,309)	\$ (251,989)
Net total Receivables	\$ 596,513	\$ 642,884	\$ 229,691	\$ 776,982	\$ 9,074,533

### Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

### C. Capital Assets

Capital asset activity for the year ended December 31, 2013 was as follows:

### **Primary Government-Governmental Activities:**

		Construction	Buildings and	Infrastructur	Furniture and	
•	Land	In Progress	Improvements	e	Equipment	Total
Cost at December 31, 2011 Additions	\$ 2,975,825	\$ 1,088,045 5,130,816	\$ 39,668,784 533,136	\$ 79,445,129 2,089,142	\$ 27,946,409 954,391	\$151,124,192 8,707,485
Deletions Cost at December 31, 2012	\$ 2,975,825	\$ 6,218,861	\$ 40,201,920	\$ 81,534,271	(46,461) \$ 28,854,339	(46,461) \$159,785,216
Depreciation:						
Accumulated Depreciation						
at December 31, 2011 Additions Deletions	\$ -	\$	\$ 7,488,940 987,953	\$ 24,522,162 1,769,107	\$ 23,795,945 1,081,177 (46,461)	\$ 55,807,047 3,838,237 (46,461)
Accumulated Depreciation at December 31, 2012	<u> </u>	<u>\$</u>	\$ 8,476,893	\$ 26,291,269	\$ 24,830,661	\$ 59,598,823
Capital Assets net of Accumulated Depreciation at December 31, 2012	\$ 2,975,825	\$ 6,218,861	\$ 31,725,027	\$ 55,243,002	\$ 4,023,678	\$100,186,393

Depreciation expense was charged to functions of the primary government as follows:

	<b>Buildings</b>		$\underline{\mathbf{E}}$	<u>quipment</u>	<u>Infrastructure</u>		<u>Total</u>	
Governmental Activities:								
General Government	\$	860,051	\$	95,042			\$	955,093
Public Safety		6,107		490,150				496,257
Public Works		77,465		436,563		1,769,107	2	2,283,135
Health and Welfare		32,706		36,878				69,584
Ecomomic Development				9,131				9,131
Culture and Recreation		11,624		13,413			_	25,037
Total Depreciation								
Expense	\$	987,953	\$	1,081,177	\$	1,769,107	<b>\$</b> 3	3,838,237

### Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets (Continued)

### **Primary Government - Business Type Activities:**

Activity for the Iberville Utility Department for the year ended December 31, 2013, was as follows:

		Construction		E	Building and					
		Land	in	Progress	In	provements	I	Equipment		Total
Cost at December 31, 2012 Additions Transfer	\$	193,511	\$	40,151 116,582	<b>§</b>	18,891,560 232,017 (75,959)	\$	1,007,203 71,106 (7,666)	\$	20,132,425 419,705 (83,625)
Deletions Cost at December 31, 2013	<u>\$</u>	193,511	\$	156,733	<u>\$</u>	19,047,618	\$ =	1,070,643	<u>\$</u>	20,468,505
Depreciation:										
Accumulated Depreciation										
at December 31, 2012 Additions Transfer	\$	-	\$	-	\$	8,509,184 542,964	\$	866,246 57,550	\$	9,375,430 600,514
Deletions				_		(75,959)		(7,666)		(83,625)
Accumulated Depreciation at December 31, 2013	\$		\$		\$	8,976,189	\$		\$	9,892,319
Capital Assets net of Accumulated Depreciation										
at December 31, 2013	\$	193,511	<u>\$</u>	156,733	<u>\$</u>	10,071,429	<u>\$</u>	154,513	<u>\$</u>	10,576,186

Amounts above are presented on the Proprietary Funds Statement of Net Position and Changes in Net Position (Statements F and G respectively).

### Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

### C. Capital Assets (Continued)

### Component Unit - Business Type Activities

Activity for Iberville Water District #3 for the year ended December 31, 2013, was as follows:

	Distribution				C	onstruction				
		System		Plant	it	n Progress	I	Equipment	Total	
Cost at December 31, 2012	\$	3,234,179	\$	3,252,606	\$	1,294,627	\$	2,365,159	\$10,146,571	
Additions		35,533		1,429,631				60,766	1,525,930	
Deletions						(1,294,627)			_(1,294,627)	
Cost at December 31, 2013	\$	3,269,712	<u>\$</u>	4,682,237	<u>\$</u>	-	\$	2,425,925	<u>\$10,377,874</u>	
Depreciation:										
Accumulated Depreciation										
at December 31, 2012	\$	1,432,859	\$	1,211,594	\$	-	\$	1,044,257	\$ 3,688,710	
Additions		79,806		65,052				103,948	248,806	
Deletions								_	**	
Accumulated Depreciation										
at December 31, 2013	\$	1,512,665	<u>\$</u>	1,276,646	\$	_	\$	1,148,205	\$ 3,937,516	
Capital Assets net of										
Accumulated Depreciation										
at December 31, 2013	\$	1,757,047	\$	3,405,591	\$	-	\$	1,277,720	\$ 6,440,358	

### Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

### C. Capital Assets (Continued)

### **Component Unit Governmental Activities**

Activity for the Iberville Parks and Recreation and the Iberville Library for the year ended December 31, 2013 are as follows:

				Furniture			
•		Construction	Building and	and	Books and	Recreational	
	Land	in Progress	Improvements	Equipment	Periodicals	Facilities	Total
Cost at December 31, 2012 Additions Delections	\$ 435,740	\$ 467,485 -	\$ 1,958,343 164,208	\$ 2,823,818 142,880	\$ 1,914,980 126,313	\$ 2,934,710 8,306	\$ 10,535,076 441,707
Reclassification		(467,485)	467,485	(73,128)			(73,128)
Cost at December 31, 2013	435,740		2,590,036	2,893,570	2,041,293	2,943,016	10,903,655
Depreciation Accumulated Depreciation							
at December 31, 2012 Additions Deletions	\$ - -	<b>\$</b> -	\$ 1,527,627 63,342	\$ 2,755,365 58,220 (73,128)	\$ 1,685,370 140,911	\$ 2,579,288 32,610	\$ 8,547,650 295,083 (73,128)
Accumulated Depreciation at December 31, 2013	_	-	1,590,969	2,740,457	1,826,281	2,611,898	8,769,605
Capital Assets net of Accumulated Depreciation at December 31, 2013	\$ 435,740	<u>\$</u>	\$ 999,067	<u>\$ 153,113</u>	<u>\$ 215,012</u>	<u>\$ 331,118</u>	<b>\$</b> 2,134,050

Amounts above are presented on the Statement of Net Position and Statement of Activities. (Statements A and B respectively)

### D. Inter-fund transfers

### **Inter-fund Transfers:**

	Transfers In								
	General	Public Building	Capital	Non-major					
Transfers Out:	Fund	Maintenance	Improvement	Governmental	Total				
General Fund	\$ -	\$ -	\$ -	\$ 288,029	\$ 288,029				
Capital Improvement				369,077	369,077				
Non-major Governmental	38,372		<del></del>		38,372				
Total Transfers In	\$ 38,372	\$	<u>\$</u> -	\$ 657,106	\$ 695,478				

### Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### D. Inter-fund transfers (Continued)

The principal purpose of the above inter-fund transfers from the General Fund is to account for unrestricted funds transferred to several non-major funds to supplement revenues for ongoing operations.

The principal purpose of the non-major fund transfers from the capital improvement and General Funds was to supplement capital improvements and operations in each fund.

The principal purpose of the Capital Improvement Fund transfers to the non-major capital improvement funds was to supplement several smaller capital outlay projects.

### E. Leases

During 2013 the Parish Council entered into one additional capital lease purchase agreements with fiscal funding clauses. Iberville Parish treats capital leases as alternative means of financing. Title to the equipment purchased under the lease agreement transfers to Iberville Parish when the lease is paid. The lease agreements offer full amortization schedule with principal and interest payments with no residual payment at the end of the lease. Iberville Parish does not record the present value of minimum lease payments because these types of leases are equivalent to conventional loans. It is not necessary to record imputed interest as a deduction from the present value of minimum lease payments because these leases are treated as loans. Iberville Parish has two leases outstanding for purchase of Equipment. The Gross amount of equipment purchased with this lease agreement is \$450,000. All of these equipment purchases have been classified under the furniture and equipment asset class.

### Long-Term Capital Lease Payable Governmental Funds:

Total Long Term Capital Lease Payable Governmental Funds	\$ 218,068
\$200,000 April 2, 2013 Iberville Parish Fire District #2 capital lease payable \$10,606.53 due quarterly at an interest rate of 1.99% per annum. Retirements are made from the Fire District #2 Special Revenue Fund.	180,311
\$250,000 April 1, 2005 Iberville Parish Fire District #1 capital lease payable \$7,811 at an interest rate of 4.54% per annum. Retirements are made from the Fire District #1 Special Revenue Fund.	<u>\$ 37,757</u>

### Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### E. Leases (Continued)

### **Operating Lease**

The Parish Council has an operating lease with Progressive Waste, Inc. to perform the work required to collect and dispose of all residential solid waste and boom truck service in all of Iberville Parish for the (Consumer Price Indexed) cost of \$219,843 per month for a 4 year period beginning January 1, 2012, ending December 31, 2015. The cost for the calendar year 2013 was \$15.26 per household for residential solid waste and \$3.25 per household for residential boom truck service with a total of 11,877 households. The minimal annual requirements under the non-cancelable lease are \$2,638,116.

### F. Changes in General Long-Term Obligations

The following is a summary of long-term obligation transactions for the year ended December 31, 2013:

Governmental Fund Long-term debt outstanding at December 31, 2013, as shown in the general long-term obligations, is comprised of the following individual balances:

### <u>Long term notes/Bonds payable – Primary and Component Unit Governmental</u> <u>Funds:</u>

### Primary Government

	Beginning Balance	Additions	Deletions	Due in More Than One Year	Due Within One Year	Total
Primary Government						
Governmental Activities						
Capital Lease Payable	73,443	200,000	(55,375)	141,564	76,504	218,068
Revenue Bonds Payable	17,955,000	-	(970,000)	15,970,000	1,015,000	16,985,000
Compensated absences	847,253	299,671	<del></del>	1,146,924		1,146,924
Total Governmental Activities	18,875,696	499,671	(1,025,375)	17,258,488	1,091,504	18,349,992
Business-type Activities						
Notes Payable		600,000		545,000	55,000	600,000
Total Business-type Activities		600,000		545,000	55,000	600,000
Total Primary Government	18,875,696	1,099,671	(1,025,375)	17,803,488	1,146,504	18,949,992
Component Units						
Notes payable	115,000	_	(47,000)	59,000	9,000	68,000
Compensated absences	238.121	23,337		261,458		261,458
Total Component Units	353,121	23,337	(47,000)	320,458	9,000	329,458

### Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

### F. Changes in General Long-Term Obligations (Continued)

\$12,000,000 February 1, 2007 Sales Tax Revenue bonds with a net interest cost of 4.244% is payable on February 1, 2008 and semiannually thereafter on February 1 <sup>st</sup> and August 1 <sup>st</sup> of each year. The bonds maturing February 1, 2027, and thereafter, are callable for redemption by the Issuer in full or in part at any time on or after February 1, 2007. Principal and interest will be serviced from a Sales Tax Revenue Debt Service Fund.	\$9,785,000
\$8,970,000 April 1, 2009 Sales Tax Revenue bonds with a net interest cost of 4.17% is payable on August 1, 2009 and annually thereafter on February 1 <sup>st</sup> and August 1 <sup>st</sup> of each year. The bonds maturing February 1, 2024, and thereafter, are callable for redemption by the Issuer in full or in part at any time on or after February 1, 2019. Principal and interest will be serviced from a Sales Tax Revenue Debt Service Fund.	<u>\$ 7,200,000</u>
\$600,000 July 9, 2013 Limited Tax Certificates of Indebtedness with a net interest cost of 1.92 % which is payable on March 1 and September 1 of each year through March 1, 2023. Principal and interest is serviced from the Iberville Utility Department Proprietary Enterprise Fund.	\$ 600,000
Total Long Term Notes/Bonds Payable Primary Government	<u>\$ 17,585,000</u>
Total Long Term Notes/Bonds Payable Primary Government  Long Term Notes Payable/Lease Payable Component Units	<u>\$ 17,585,000</u>
	\$ 17,585,000 \$ 68,000
Long Term Notes Payable/Lease Payable Component Units  \$100,000 September 25, 2012 Iberville Parks and Recreation Department notes due in annual installments of \$9,000 through March 2016, \$10,000 through March of 2019 and \$11,000 through March of 2022. Interest at net cost of 2.3% due semiannually on March 1st and September 1st of each year through March 1, 2022. Retirements are made from the Iberville Parks and	

### Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

### F. Changes in General Long-Term Obligations (Continued)

	Beginning			Due in More	Due Within	
	Balance	Additions	Deletions	than one Year	One Year	Total
Business Type Activity						
Component Units						
Revenue bonds payable	3,350,938	130,000	69,950	3,337,547	73,441	3,410,988
Total Component Units	3,350,938	130,000	69,950	3,337,547	73,441	3,410,988

### Revenue bonds/Notes - Proprietary Component Units:

\$1,500,000 August 4, 2010, Department of Agriculture Farmers Home Administration is the holder of revenue bonds that bear an interest at the rate of 4.5% payable semi-annually on February 1 <sup>st</sup> and August 1 <sup>st</sup> of each year. The bonds mature in the year 2033.	\$ 1,4	68,770
\$2,150,000 October 26, 2004, waterworks serial bonds due in semi-annual installments of \$50,000 to \$75,000 through August 1, 2033; interest at 4.453 per cent. Retirements are made from Waterworks District No. 3 Enterprise Fund.	\$ 1,5	25,000
\$419,000 April 5, 1999, waterworks note payable in annual installments of \$23,800 through February 10, 2040; interest at 4.875 per cent. Retirements are made from the Water District No. 3 Enterprise Fund.	\$ 34	1 <u>3,777</u>

Total Long-Term Revenue Bonds/Notes Payable-Proprietary Component <u>\$ 3,337,547</u>

The annual requirements to amortize all debt outstanding as of December 31, 2013, which includes principal payments on notes and certificate of indebtedness and principal and interest on revenue bonds (Business-type Activities Only) are as follows:

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

### F. Changes in General Long Term Obligations (Continued)

The United States Department of Agriculture Farmers Home Administration is the holder of water revenue bonds August 4, 2010, which amounted to \$1,500,000. The bonds bear interest at a rate of 4.25%, payable annually on February 1<sup>st</sup> of each year. Maturity is in the fiscal year of 2051.

	Sales Tax		Captial Lease	
Primary	Revenue	Notes Payable	Payable	
Government	Bonds Payable	Governmental	Governmental	Total
2014	1,015,000	55,000	76,504	1,146,504
2015	1,065,000	55,000	38,646	1,158,646
2016	1,120,000	55,000	40,489	1,215,489
2017	1,170,000	60,000	41,390	1,271,390
2018	1,225,000	60,000	21,039	1,306,039
2019-2027	11,390,000	315,000		11,705,000
Total	\$ 16,985,000	\$ 600,000	<u>\$ 218,068</u>	\$ 17,803,068

•	Revenue		
Component	Bonds/Notes	Certificates of	
Units:	Business Type	Indebtedness	Total
2014	224,258	9,000	233,258
2015	222,482	9,000	231,482
2016	225,607	10,000	235,607
2017	223,545	10,000	233,545
2018	226,015	10,000	236,015
2019-2021	671,255	20,000	691,255
2022-2025	893,510		893,510
2026-2029	909,400		909,400
2030-2040	1,638,375		1,638,375
2041-2051	872,742	_	872,742
Total	\$ 6,107,189	\$ 68,000	\$ 6,175,189

As a result of the refinancing, Water District #3 issued Revenue Refunding Bonds dated October 26, 2004. The United States Department of Agriculture Farmers Home Administration is the holder of the water revenue bonds, which amounted to \$2,150,000. The bonds bear an interest rate of 4.453%, payable semiannually on February 1<sup>st</sup> and August 1<sup>st</sup> of each year. Maturity is in the fiscal year 2033.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

### F. Changes in General Long-Term Obligations (Continued)

Water District #3 revenue bonds had principal outstanding in the amount of \$3,410,988 at December 31, 2013. Total interest obligations through the year 2051 amount to \$2,696,201 bringing total principal and interest related to these obligations to \$6,107,189.

### G. Compensated Absences

At December 31, 2013, employees of the Parish Council governmental funds and relative governmental component units have accumulated and vested \$1,408,382 (Primary government – \$1,146,924, Iberville Parks and Recreation - \$108,371 and Iberville Library \$153,087) of employee leave benefits, which was computed in accordance with GASB Codification Section C60. The leave liability for employees of the Enterprise Funds is accounted for within the funds. The following funds are used to liquidate leave liability: General Fund, Emergency Preparedness, Drainage Maintenance, Substance Abuse, Visitor Enterprise, Public Building Maintenance, Sales Tax Roads, Solid Waste, Emergency 911 and Social Services.

### H. Wireless 911 Implementation and Service Charge

On July 26, 1996 the FCC released its Report and Order on Enhanced 9-1-1 Emergency calling systems (Docket No. 94-102) which created rules for a two phased implementation of wireless E9-1-1. Phase 1 required that with each 9-1-1 call, the wireless carrier must give the Public Safety Answering Point (PSAP) a 10 digit callback number and location data of the specific cell site or cell sector where the call was originated. Phase 2 requires the wireless carrier to provide more precise location information. Iberville Parish completed both Phase 1 and Phase 2 implementation during fiscal year 2002. All 2013 expenditures were for operation. Iberville Parish collected \$240,970 in service charges for the operation of Wireless 911 services for the period ending December 31, 2013.

### I. Deficit Unrestricted Net Assets

There were no Deficit Unrestricted Net Position at December 31, 2013.

### Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

### J. Tax Collections Received on Behalf of Other Taxing Authorities

Taxing Jurisdictions	To	tal Collections	9	Cost of Collections	Fin	al Distributions
Iberville Parish School Board - 1% Sales and Use Tax	\$	11,734,073.00	\$	166,762.00	\$	11,567,311.00
Iberville Parish School Board - 2/3% Sales and Use Tax	\$	7,815,289.00	\$	111,070.00	\$	7,704,219.00
Iberville Parish School Board - 1/3% Sales and Use Tax	\$	3,918,786.00	\$	55,692.00	\$	3,863,094.00
City Of St. Gabriel - 1% City Sales and Use Tax	\$	1,767,226.00	\$	28,072.00	\$	1,739,154.00
Iberville Parish Tourism Commission - 2% Hotel Tax	\$	54,514.00	\$	855.00	\$	53,659.00
Totals	\$	25,289,888.00	\$	362,451.00	\$	24,927,437.00

### NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

### K. Changes in Agency Funds

The following is a summary of the agency fund balance transactions for the year ended December 31, 2013:

Balance January 1, 2013	Sales Tax NONE
Additions:	
Sales and use tax collections	\$ 60,470,539
Occupational license collections	412,862
Interest and penalties	4,078
Total	\$ 60,887,479
Reductions:	
Transferred or due to:	
Iberville parish council:	
Collection expense	\$ 866,300
1% tax	5,985,513
2/3% tax	4,892,328
1% tax	5,534,014
Solid Waste - 1/3%	3,916,771
Occupational license	412,891
School Board, sheriff, and municipalities	39,279,662
Total.	\$ 60,887,479
Balance at December 31, 2013	NONE_

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

### L. Litigation

At December 31, 2013 the Parish Council is involved in litigation, which is covered by insurance. According to legal counsel, the litigation should not cause a loss to the Parish Council. Consequently, in accordance with the criteria for accrual under GASB Codification Section C50 and SFAS 5, no amount is accrued in this report.

### M. Pension Plan

Substantially all employees of the Iberville Parish Council and other parish component units are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer (cost-sharing) public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All Parish Council and component unit employees eligible for participation is members of Plan A. Iberville Waterworks Districts No. 3 does not have a pension plan.

All permanent employees working at least 28 hours per week and who are paid wholly or in part from Parish Council funds, and all elected Parish Council officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 7 years of credited service, at or after age 55 with 25 years of credited service, or at any age with 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 % of their final-average salary for each year of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1 % of the final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980, plus 3% of final-average salary for each year of service credited after the revision date. Final-average salary is the employee's average salary over the 36 consecutive or joined months, which produce the highest average. Employees who terminate with at least the amount of credited service stated previously, and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one percent of the ad valorem taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

### M. Pension Plan (Continued)

The following provides certain disclosures for the Parish Council and the retirement system that are required by GASB Codification Section P20. 129. The contribution percentages are based on prior year. Current year information is unavailable.

### Year Ended December 31, 2013

Iberville Parish Council		Plan A
Total current year payroll		\$ 6,340,108
Total current year covered payroll (regular)		4,924,607
Total current year covered payroll (DROP)	ı	375,529
Contributions:		
Required by statute:		
Employees	9.50%	\$ 467,838
Employer	16.75%	824,872
Total	<u>26.25</u> %	\$ 1,292,709
Actual:		
Employees	9.50%	\$ 467,838
Employer	<u>16.75%</u>	 824,872
Total	<u>26.25</u> %	\$ 1,292,709
Actuarially required:		
Employees	9.50%	\$ 467,838
Employer	16.75%	 824,872
Total		\$ 1,292,709
Percent of employer's actuarially required		
to contribute to all participating employers		1.05%

Our Employee and Employer required percentages for each of the 2 years preceding 2013 were as follows:

		Actually Contributed
2011	Employee	9.50 %
2011	Employer	12.75%
2012	Employee	9.50 %
2012	Employer	15.75%

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

### M. Pension Plan (Continued)

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 2013, comprehensive annual financial report. The Parish Council does not guarantee the benefits granted by the System.

The pension plan annual report can be obtained by contacting Parochial Retirement at following mailing address or phone number:

Parochial Retirement P.O. Box 14619 Baton Rouge, LA 70898 (225) 928-1361

### N. Other Post -Employment Benefits

### Post-employment benefits

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

**Plan Description** – The Iberville Parish Council's medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement.

Employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007, retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service. Complete plan provisions are included in the official plan documents.

Life insurance coverage is available to retirees and the blended rate (active and retired) is \$0.31 per \$1,000 of insurance. The retiree pays 100% of the "cost" of the retiree life insurance, but it is based on the blended rate. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance. Retiree insurance coverage amounts are a flat \$10,000.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)

### N. Other Post – Employment Benefits (Continued)

Contribution Rates – Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

Fund Policy – Until 2008, the Iberville Parish Council recognized the cost of providing post-employment medical and life insurance benefits (the Iberville Parish Council's portion of the retiree medical and life insurance benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2012, the Iberville Parish Council's portion of health care and life insurance funding cost for retired employees totaled \$39,072 and \$5,582, for the Parish Library.

Effective January 1, 2008, the Iberville Parish Council implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45). This amount was applied toward the Net OPEB Benefit Obligation as shown in the following table.

Annual Required Contribution – The Iberville Parish Council's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The actuarially computed ARC is as follows:

		Parish Council		Parish Library
Normal cost	\$	42,972	\$	7,084
30-year UAL amortization amount	_	57,460	_	10,058
Annual required contribution (ARC)	\$ _	100,432	\$ _	17,142

**Net Post-employment Benefit Obligation (Asset)** – The table below shows the Iberville Parish Council's Net Other Post-employment Benefit (OPEB) Obligation for fiscal years ending December 31:

		Parish Council		Parish Library
Beginning Net OPEB Obligation	\$	434,922	\$	59,730
Annual required contribution		100,432		17,142
Interest on Net OPEB Obligation		17,397		2,389
ARC Adjustment		(25,152)		(3,454)
OPEB Cost	•	92,677	-	16,077
Contribution to Irrevocable Trust		, -		· -
Current year retiree premium		(42,198)		(6,029)
Change in Net OPEB Obligation	•	50,479	-	10,049
Ending Net OPEB Obligation	\$ [	485,401	\$ _	69,779

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

### N. Other Post - Employment Benefits (Continued)

The following table shows the Iberville Parish Council's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability for last year and this year:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Liability (Asset)
Parish Council	\$ 92,677	45.53%	\$ 485,401
Parish Library	\$ 16,077	37.50%	\$ 69,779

Funded Status and Funding Progress – In 2012, the Iberville Parish Council made no contributions to its post employment benefits plan. The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the January 1, 2012 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year December 31, 2013 was \$1,033,342 (Parish Council), and \$180,844 (Parish Library), which is defined as that portion, as determined by a particular actuarial cost method (the Iberville Parish Council uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost.

	Parish Council	Parish Library
Actuarial Accrued Liability (AAL)	\$ 1,033,342	\$ 180,844
Actuarial Value of Plan Assets (AVP)	-	-
Unfunded Act. Accrued Liability (UAAL)	\$ 1,033,342	\$ 180,844
Funded Ratio (AVP/AAL)	0.00%	0.00%
Covered Payroll (active plan members) UAAL as a percentage of covered payroll	\$ 6,090,370 16.97%	\$ 651,606 27.75%

Actuarial Methods and Assumptions – Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Iberville Parish Council and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Iberville

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

### N. Other Post – Employment Benefits (Continued)

Parish Council and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Iberville Parish Council and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method. The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality and turnover.

Actuarial Value of Plan Assets. There are not any plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

Turnover Rate. An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 4%.

Post employment Benefit Plan Eligibility Requirements. Based on past experience, it has been assumed that entitlement to benefits will commence five years after eligibility to enter the D.R.O.P., as described above under "Plan Description". Medical benefits are provided to employees upon actual retirement.

Investment Return Assumption (Discount Rate). GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

Health Care Cost Trend Rate. The expected rate of increase in medical cost is based on a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5.0% for ten years out and later.

Mortality Rate. The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rates and 50% of the unloaded female mortality rates, is used. This is a recently published mortality table which has been used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

### Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

### N. Other Post –Employment Benefits (Continued)

Method of Determining Value of Benefits – The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays 50% of the cost of the medical insurance for the retirees only (not for dependents). The rates provided applicable before age 65 are "blended" rates. Since GASB 45 mandates that "unblended" rates be used, we have estimated the "unblended" rates for two broad groups: active and retired before Medicare eligibility. It has been assumed that the retiree rate before Medicare eligibility is 130% of the blended rate. Medical coverage is paid for by the employer until attainment of age 65, but not for more than five years after retirement.

**Inflation Rate.** Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.50% annually.

**Projected Salary Increases.** This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

Post-retirement Benefit Increases. The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

Below is a summary of the Parish and Library OPEB cost and contributions for the last three fiscal calendar years.

### **OPEB Costs and Contributions**

	FY 2011	FY 2012	FY 2013
OPEB Cost	\$ 118,832	\$ 105,314	\$ 108,754
Contribution	-	-	<u></u>
Retiree premium	20,671	33,490	36,169
Total contribution and premium	20,671	33,490	36,169
Change in net OPEB obligation	\$ 98,161	\$ 71,824	\$ 72,585
% of contribution to cost % of contribution plus premium to	0.00%	0.00%	0.00%
cost	17.40%	31.80%	33.26%

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

### NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)

### O. New Accounting Pronouncements

GASB 65, Items Previously Reported as Assets and Liabilities, will be effective for the Iberville Parish Council beginning with its year ending December 31, 2013. This statement required certain items that are currently reported as assets and liabilities to be reclassified as deferred outflows of resources, deferred inflows of resources, or current period outflows and inflows. The statement has been fully implemented for all funds except for the Water District #3 Component Unit. Water District #3 has a March 31, 2013 fiscal year end, which was before the required implementation date.

### P. Subsequent Events

These financial statements considered subsequent events through June 27, 2013. Iberville entered into a contract to construct a Medical Facility in Plaquemine, Louisiana on June 6, 2013. The total contract amount is \$19,680,000 paid from federal funding. We expect the contract to be complete by June of 2015.

# REQUIRED SUPPLEMENTARY INFORMATION

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual GENERAL FUND

For The Year Ended December 31, 2013

	<u>Original</u>	<u>Final</u>	Actual	Variance
REVENUES				
Taxes:				
Ad valorem	\$ 950,000	\$ 950,000	\$ 995,712	\$ 45,712
Sales	3,390,000	4,000,000	4,942,687	942,687
Franchise	100,000	100,000	106,462	6,462
Alcoholic beverage	15,000	15,000	15,231	231
Gaming	135,000	135,000	134,802	(198)
Licenses and permits	372,000	372,000	387,777	15,777
Intergovernmental:				
Federal	48,000	48,000	40,232	(7,768)
State	1,115,000	1,115,000	1,123,086	8,086
Local	153,681	78,681	78,681	-
Charges for services	9,700	48,500	66,589	18,089
Use of money and property	16,600	10,600	10,971	371
Insurance fees	1,650,000	2,100,000	2,549,307	449,307
Other revenues	1,538,621	1,451,785	1,512,878	61,093
Total revenues	9,493,602	10,424,566	11,964,415	1,539,849
EXPENDITURES				
Current:				
General government				
Salaries and benefits	1,928,216	1,850,292	1,880,909	(30,617)
	2,776,905	3,273,597	3,260,238	13,359
Other program expenditures Public safety	2,170,503	J <sub>3</sub> 21J <sub>3</sub> J71	3,200,230	13,337
Salaries and benefits	346,650	335,498	367,332	(31,834)
Other program expenditures	1,194,172		1,291,447	(109,547)
Public works	1,174,172	1,101,200	1,271,771	(107,511)
Salaries and benefits	1,164,816	1,186,872	1,218,993	(32,121)
	53,300	53,300	60,234	(6,934)
Other program expenditures Health and welfare	,30,300	33,300	00,251	(0,231)
Salaries and benefits	971,707	1,100,618	1,115,991	(15,373)
	414,132	442,059	405,918	36,141
Other program expenditures	414,132	442,037	403,710	50,171
Economic development Other program expenditures	185,580	185,580	186,572	(992)
Culture and recreation	100,000	100,000	100,312	(372)
Salaries and benefits	158,116	133,827	125,289	8,538
	42,500	51,100	38,520	12,580
Other program expenditures	26,000	35,500	30,054	5,446
Capital outlay				•
Total expenditures	9,262,094	9,830,143	9,981,497	(151,354)
Excess (deficiency) of revenues				
over (under) expenditures	231,508	594,423	1,982,918	1,388,495
OTHER FINANCING SOURCES (USES)				
Transfers in	25,000	19,198	38,372	19,174
Transfers out	(215,000)	(270,000)	(288,029)	(18,029)
Sale of fixed assets	-		16,026	16,026
Total other financing sources and uses	(190,000)	(250,802)	(233,631)	17,171
NET CHANGE IN FUND BALANCES	41,508	343,621	1,749,287	1,405,666
FUND BALANCES - BEGINNING	1,842,151	2,425,641	2,425,641	· ·
FUND BALANCES - ENDING	\$ 1,883,659	\$ 2,769,262	\$ 4,174,928	\$ 1,405,666
L C. W ANDREAS CON CONTRACTOR	1,000,007		13-1 132-00	-,,

### Plaquemine, Louisana

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual DRAINAGE MAINTENANCE

For The Year Ended December 31, 2013

		<u>Original</u>		<u>Final</u>	Actual		<u>Variance</u>
REVENUES							
Taxes:							
Ad valorem	\$	2,300,000	\$	2,400,000	\$ 2,508,644	. \$	108,644
Sales							
Franchise							
Alcoholic beverage							
Garning							
Licenses and permits							
Intergovernmental:							
Federal							40.0->
State		55,000		55,000	54,015		(985)
Local							
Charges for services							
Use of money and property		2,000		1,200	1,063		(137)
Insurance fees							
Other revenues							
In-Kind							
Fines and forfeitures							
Drug forfeitures						_	<del>_</del>
Total revenues		2,357,000		2,456,200	2,563,722		107,522
		•	*				
EXPENDITURES							
Current:							
Housing assistance payments							
General government							
Public safety							
Public works							42
Salaries and benefits		1,190,984		1,201,661	1,223,032		(21,371)
Other program expenditures		747,100		749,938	729,390		20,548
Health and welfare							
Economic development							
Culture and recreation							
Debt service:							
Principal							
Interest							
Bond issuance costs							
Advance refunding escrow In-Kind							
Capital outlay		50,000		50,000			50,000
					4 050 400	_	
Total expenditures		1,988,084		2,001,599	1,952,422	_	49,177
Excess (deficiency) of revenues					444.000		
over (under) expenditures		368,916		454,601	611,300	_	156,699
OTHER PINANCING COXIDORO (COEO)							
OTHER FINANCING SOURCES (USES)							
Transfers in		-		-	-		-
Loan proceeds							
Transfers out							
Sale of fixed assets	-				<del></del>	-	<del>_</del>
Total other financing sources and uses				<u>-</u>			
NET CHANGE IN FUND BALANCES		368,916		454,601	611,300		156,699
FUND BALANCES - BEGINNING		1,657,991		1,854,625	1,854,626		1
FUND BALANCES - ENDING	\$	2,026,907	\$	2,309,226	\$ 2,465,926	\$	156,700

### IBERVILLE PARISH COUNCIL Plaquemine, Louisiana Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual PUBLIC BUILDING MAINTENANCE For The Year Ended December 31, 2013

	<u>Original</u>	<u>Final</u>	Actual	Variance
REVENUES				
Taxes:				
Ad valorem	\$ 1,397,000	0 \$ 1,450,000	3 \$ 1,504,608	54,608
Sales	600,000	1,036,000	1,035,905	5 (95)
Franchise				
Alcoholic beverage				
Gaming				
Licenses and permits				
Intergovernmental:				
Federal				
State				
Local				
Charges for services	500	1,000	636	(364)
Use of money and property	500	500	507	7
Insurance fees				
Other revenues	1,500	8,000	7,182	(818)
In-Kind				
Fines and forfeitures				
Drug forfeitures '		-		
Total revenues	1,999,500	2,495,500	2,548,838	53,338
EXPENDITURES				
Current:				
General government				
Salaries and benefits	613,936	542,911	553,008	(10,097)
Other program expenditures	525,700	•	· · · · · · · · · · · · · · · · · · ·	, ,
Public safety	J. J		00,100	(-3.44)
Salaries and benefits				
Other program expenditures	279,900	320,300	322,505	(2,205)
Public works	2,7,700	340,500	J	(2,240)
Other program expenditures	10,000	10,000	15,508	(5,508)
Health and welfare	20,000	20,000	10,500	(0,000)
Salaries and benefits	46,931	63,674	49,014	14,660
Other program expenditures	181,240	-		
Economic development	101,210	155,200	252,020	(52,626)
Salaries and benefits	21,367	22,166	20,069	2,097
Other program expenditures	25,500		•	97
Culure and recreation	25,500	27,000	20,700	,,
Salaries and benefits	62,359	53,853	47,436	6,417
Other program expenditures	182,710	· · · · · · · · · · · · · · · · · · ·	153,887	28,546
Debt service:	102,110	102,433	133,007	20,540
Principal				
Interest				
Bond issuance costs				
Advance refunding escrow				
In-Kind				
	60,000	35,000	11,829	23,171
Capital outlay				
Total expenditures	2,009,643	1,992,507	2,060,638	(68,131)
Excess (deficiency) of revenues				
over (under) expenditures	(10,143)	502,993	488,200	(14,793)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Loan proceeds				
Transfers out				
Sale of fixed assets		30,400	30,400	
Total other financing sources and uses	-	30,400	30,400	
NET CHANGE IN FUND BALANCES	(10,143)		518,600	(14,793)
FUND BALANCES - BEGINNING	627,121	568,800	568,800	(, 5)
FUND BALANCES - ENDING		\$ 1,102,193	\$ 1,087,400	§ (14,793)
I OHD DURWING - EHDING	\$ 616,978	¥ 1,102,193	¥ 1,007,400	¥ (14,723)

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual SALES TAX ROADS

### For The Year Ended December 31, 2013

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Taxes:				
Ad valorem	\$ -	- <b>\$</b>	\$	- \$
Sales	2,300,000	2,600,000	3,099,664	499,664
Franchise				
Alcoholic beverage				
Gaming				
Licenses and permits				
Intergovernmental:				
Federal				
State				
Local				
Charges for services			575	575
Use of money and property	1,500	2,000	2,140	140
Insurance fees				
Other revenues	501,000	500,000	469,158	(30,842)
In-Kind				
Fines and forfeitures				
Drug forfeitures		_		<u> </u>
Total revenues	2,802,500	3,102,000	3,571,537	469,537
EXPENDITURES				
Current:				
Housing assistance payments				
General government				
Public safety				
Public works				
Salaries and benefits	1,086,394	1,034,867	1,086,566	(51,699)
Other program expenditures	1,311,565	1,224,465	1,182,636	41,829
Health and welfare	-,0.47,000	1,22 1, 100	1,102,000	113020
Economic development				
Culture and recreation				
In-Kind			•	
Capital Outlay	-	50,000	1,211	48,789
Debt service		,	,	
Principal				
Interest	_	-	-	_
Total expenditures	2,397,959	2,309,332	2,270,413	38,919
	2,371,737	2,309,332	2,210,413	
Excess (deficiency) of revenues over (under) expenditures	404,541	792,668	1,301,124	508,456
OTHER FINANCING SOURCES (USES)				
Transfers in				
Loan proceeds				
Transfers out				
Sale of fixed assets	***			
Total other financing sources and uses	-			_
NET CHANGE IN FUND BALANCE	404,541	792,668	1,301,124	508,456
FUND BALANCES - BEGINNING	1,222,233	1,407,182	1,407,183	1
FUND BALANCES - ENDING	\$ 1,626,774	§ 2,199,850	\$ 2,708,307	\$ 508,457

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual SOLID WASTE

### For The Year Ended December 31, 2013

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Taxes:				
Ad valorem	\$ -	- \$	- \$ -	\$ -
Sales	3,000,000	3,400,000	3,861,111	461,111
Franchise				
Alcoholic beverage				
Gaming				
Licenses and permits				
Intergovernmental:				
Federal				
State				
Local				
Charges for services				
Use of money and property	3,000	3,000	2,884	(116)
Insurance fees				
Other revenues	11,000	3,000	511	(2,489)
In-Kind				
Fines and forfeitures				
Drug forfeitures				
Total revenues	3,014,000	3,406,000	3,864,506	458,506
EXPENDITURES				
Current:				
Housing assistance payments				
General government				
Public safety				
Public works				
Salaries and benefits	170,458		174,987	(2,366)
Other program expenditures	2,841,542	2,925,528	2,968,975	(43,447)
Health and welfare				
Economic development				
Culture and recreation				
Debt service:				
Principal				
Interest				
Bond issuance costs				
Advance refunding escrow				
In-Kind				
Capital outlay	2,000	2,000	28,381	(26,381)
Total expenditures	3,014,000	3,100,149	3,172,343	(72,194)
Excess (deficiency) of revenues				
over (under) expenditures		. 305,851	692,163	386,312
OTHER FINANCING SOURCES (USES)				
Transfers in				
Loan proceeds				
Transfers out				
Sale of fixed assets		**	_	
		***		
Total other financing sources and uses				-
NET CHANGE IN FUND BALANCE		305,851	692,163	386,312
FUND BALANCES - BEGINNING	2,234,709	2,194,608	2,194,608	
FUND BALANCES - ENDING	\$ 2,234,709	\$ 2,500,459	\$ 2,886,771	\$ 386,312

### This page contains no financial data.

# SPECIAL REVENUE FUNDS

### **NON-MAJOR SPECIAL REVENUE FUNDS**

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

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

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

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

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

<u>Coroner's Office Fund</u> is used to provide financial assistance to the Coroner's office.

<u>Criminal Court Fund</u> accounts for fines and forfeitures of the district courts of the Eighteenth Judicial District, but only for that portion from Iberville Parish. Activities of the parishes of West Baton Rouge and Pointe Coupee are included in their respective reports. Expenditures are made from the fund on the motion of the District Attorney and approval of the District Judges.

<u>Visitor's Enterprise Fund</u> accounts for state funding dedicated to tourism in Iberville Parish.

### **NONMAJOR SPECIAL REVENUE FUNDS**

(Continued)

<u>President's Council on Drug Abuse Fund</u> provides for the operations of the substance abuse clinic which provides counseling for parish residents. Financing is provided by grants and Sales Tax Revenue

East Side Fire District No. 1 Fund accounts for the operations of the volunteer fire department in the eastern portion of the parish. Financing is provided by ad valorem taxes, the state two percent fire insurance rebate program, sales tax revenue and interest earnings.

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

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

<u>Vehicle and Equipment Replacement Fund</u> accounts for the sales taxes dedicated to the periodic replacement of Vehicles and Heavy Equipment.

Bayou Blue Fire District No. 2 Fund accounts for the operations of the volunteer fire department in portions of Ward 7 of the parish. Major financing is provided by ad valorem taxes, sales tax revenue and interest earnings.

<u>Community Services Block Grant Fund</u> program accounts for federal funds that are used to reduce the causes and consequences of poverty within a community.

### **NONMAJOR SPECIAL REVENUE FUNDS**

(Continued)

Community Service Utility Activity Fund (Low Income Home Energy Assistance Fund) program accounts for federal funds that are used to help low-income people meet the costs of home energy.

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

<u>F.E.M.A. Utility Assistance Fund</u> accounts for federal funds used to provide assistance in the case of an emergency.

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

Disaster Relief Fund accounts for monetary donations following hurricane Katrina and Rita for emergency disaster relief. This fund is used to purchase food, medication and transportation, as well as any other emergency needs that may rise from any future disasters. This fund was used during 2008 to purchase basic needs such as ice and water following Hurricane Gustav. We expect 90% of the expenditures in this fund to be reimbursed by FEMA.

18th JDC Drug Court Fund accounts for operations of Eightenth Judicial District Drug Court Funds to encourage abstinence and lawabiding behavior and reduce the recidivism of drug/alcohol offenders. This program is funded primarily by the Louisiana Supreme Court, but also receives funds from charges for services.

Louisiana Recovery Authority Fund accounts for federal funds used to provide recovery assistance the municipalities following damage from Hurricane Gustav in 2008. These funds are passed through the parish as a grant to each municipality.

### This page contains no financial data.

Coroner's Office Fund	5,732	6,225	18,477		1,529	100	1,629	16,848	16,848	18,477
Office of Emergency Preparedness Fund	193,708 \$	74,88S 376	268,972 \$		4,682 \$	3,912	\$,594	65,000 195,378	260,378	268,972 \$
Bayou Goula Fire Department Fund	36,355	15,076	57,081 \$		15,077 \$	1	15,077	42,004	42,004	57,081 \$
Bayou Sorrel Ba Fire Department Fire Fund	499,369	2,500	513,945 \$		3,323 \$	n	3,323	510,622	510,622	513.045 \$
Bayou Pigeon Fire Department Fund	611,514 \$	0.75,cs. 0.500	636,090 \$		2,662 \$	1	2,662	633,428	633,428	\$ 060'989
.	U>		(A)		<b>6</b> 7	,			l	ام
	ASSETS Cash and cash equivalents Receivables (net of allowances)	Due from other funds Other assets	TOTAL ASSETS	LIABILITIES AND FUND EQUITY Liabilites:	Accounts payable Due to other funds Deferred revenues	Bank overdraft Other psyables	Total liabilities	Fund balances: Nonspendable Restricted Committed Assigned	Total fund balances	TOTAL LIABILITIES AND FUND EQUITY

Parish Transportation Fund	282,563 66,923	349,486	16,253		16,253	333,233	333,233	349,486
White Castle Fire  Department Fund	15,076	21,176 \$	15,076 \$	12	15,076	6,100	6,100	\$ 37,1,76
East Side W Fire District Number 1 Fund	737,423 194,691	945,114 \$	\$ 220	8228	19,598	925,516	925.516	945,114 \$
President's Council On Drug Abuse Fund Nu	6,868 \$ 22,976	32,844 \$	14,649 \$	6,635	21,284	11,560	11,560	32,844 \$
Visitor Enterprise Fund	275,275 \$ 4,550 2,150	281,975 \$	21,162 \$	9,049	30,211	251,764	251,764	281,975 \$
Criminal Court Fund	57,327 \$ 15,203	72.530 \$	46,281 *	2,432	48,713	23,817	23,817	72,530 \$
	ASSETS  Cash and cash equivalents  Receivables (net of allowances)  Due from other funds  Other assets	TOTAL ASSETS	LIABILITIES AND FUND EQUITY Liabilities: Accounts payable Due to other funds Deferred revenues Bank overdraft	Other payables	Total liabilities	Fund balances: Nonspendable Restricted Committed Assigned	Total fund balances TOTAL LIABILITIES AND	FUND EQUITY \$

Continued on next page

Continued on next page

	Vehicle and Repla	Vehicle and Equipment Replacement Fund	Bayou Blue Fire District Number 2 Fund	Community Services Block Grant Fund	Community Services Utility Activity Fund	E911 Fund	
ASSETS	ŧ						
Cash and cash equivalents Receivables (net of allowances)	<del>(7-</del>	560,691 \$	294,288 \$ 110,916	. \$ . 16,731	·	723 \$	424,117
Due from other funds Other assets			14,000			ı	000
TOTAL ASSETS	<b>6</b> 4-	560,691 \$	7	16,731	Transfer to the second	723 \$	484,780
LIABULITIES AND FUND EQUITY							
Accounts payable Due to other funds	<del>\$\frac{4}{7}</del>	43,876 \$	4,740 \$	69- 1		<i>6</i> 7	19,016
Deferred revenues Bank overdraft							
Other payables			3,255	2	)	649	21.304
Total liabilities		43,876	7,995		)	649	40,320
Fund balances:							
Nonspendable							
Restricted			411,209	16,731		74	444,460
Committed Assigned		516,815	i	,		,	1
Total fund balances		516,815	411,209	16,731	, described	74	444,460
TOTAL LIABILITES AND FUND EQUITY	<b>↔</b>	560,691 \$	419,204 \$	16,731 \$		723 \$	484,780

NON-MAJOR Total Special Revenue Funds	4,202,198 633,437	5,002,911	226,034	57.561	283,595	3,978,715	4,719,316
Louisiana Recovery Authority	124,476 \$	124,476 \$	φ. . '	1	,	124,476	124,476
18 JDC Drug Court	94,774 <b>\$</b> 8,867	103,641 \$	4,38 <i>6</i> ,	3,947	8,335	908'56	95,306
Disaster Relief Fund	79,513 \$	79,513 \$	<del>\$\$</del> .		,	79,513	79,513
Section 8 Housing Fund	14,935 \$	14,935	<b>⇔</b> ,		r	14,935	14,935
FEMA Utility Assistance Fund	iò	527 \$	**			527	527
•	ASSETS  Cash and cash equivalents  Receivables (net of allowances)  Due from other funds  Other assets	TOTAL ASSETS	LIABILITIES AND FUND EQUITY Liabilities: Accounts payable Due to other funds Deferred revenues	Bank overdeaft Other payables	Total liabilities	Fund balances: Nonspendable Restricted Committed Assigned	Total fund balances  TOTAL LIABILITIES AND FUND EQUITY

IBERVILLE PARISH COUNCIL
Plaquemine, LA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended
December 31, 2013

	Bayou Pigeon Fire Department Ennd	Bayou Sorrel Fire Department Fund	Bayou Goula Fire Department	Office of Emergency	Coroner's Office	Criminal Court	Visitor Eaterprise
REVENUES			- Fullo	richaredness rund	Fund	Fund	Fund
Taxes							
Act valorem	•		, <del>⇔</del>	¢\$,		•	,
Sale and use	159,374	159,374	159,374		225,000		53,660
Intergovernmental revenues: Federal							
Sinte	4015	7 036	077	51,221			:
Local	C77%	90% <b>,</b> C	4,749	35,731			118,052
Fines and forfeitures				t 70.	522	312 394	
Charges for services					91 239	100000	
Use of money and property	669	552	31		8	53	
Other revenues In kind	,			08,350			
Total revenues	164.088	165 862	164 154	281 116	317 528	1 150	
EXPENDITURES		Total Control of the	101		210,010	144,410	71/1/15
Current							
General government						270 970	
Public safety	39,328	34,246	164,154	152,834	305 466	C777,017	
Public works				F-705-10-1	חסדלייםי		
Health and welfare							
Culture and recreation							404.052
Economic development							TOO'S CO.
Other expenditures							
Capital outlay		15,365		47,876		105,042	
Debt scryice							
/munchal		ı					
		1 3	-	The state of the s	,	-	
Loral expenditures	39,328	49,611	164,154	200,710	305,466	383,265	404,052
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	124.760	116 251		207 08	11 023		
OTHER FINANCING SOURCES (USES)		* Care Co		notine notine	11,0/1	(818,01)	(727,340)
Operating transfers in			•	٠			000 301
Sale of Assets			•	35			OW, CAL
Loan proceeds Operating transfers out				1			
Total other financing sources (uses)				1 26		(18,888)	1000
EXCESS (DEFICIENCY) OF REVENTIES AND	We have			3		(18,686)	000,621
OTHER SOURCES OVER EXPENDITURES	124,760	116,251	1	30,441	11,072	(90,706)	(107,340)
FUND BALANCES (DEFICIT) AT BEGINNING OF YEA.	508,668	394,371	42,004	229.937	5776	113 503	350103
FUND BALANCE (DEFICIT) AT THE END OF YEAR	\$ 633 478	\$ 510 622	40.004	6 010000	•		10000
			1000	6 0/C/107	0.848	73,817	\$ 251,764
	Continued on next page				O	Continued on next page	
						•	

IBBRVILLE PARISH COUNCIL
Plaquemine, LA
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended
December 31, 2013

	President's Council On Drug Abuse Fund	East Side Fire District Number 1 Fund	White Castle Fire Department Find	Parish Transportation	Vehicle and Equipment Replacement	Bayou Blue Fire District	Community Services Block Grant	Community Services Utility Activity
REVENUES Tave			nwr y	nm.r	Lund	Number 2 Fund	Fund	Fund
	4	186,719	69 TE COURT	•		\$ 98,259		; \$\delta \sigma
Intergovenimental revenues:		10000	#10°CT		nnn'eze	13/4		
Federal	100,539						105 843	170 Oct .
State		27,836	17,832	412,802		5,392	210,001	146,002
Local Di	:					•		
rines and roxicitures	69,395							
Charges for services	5,824	12,500						
Use of money and property		926		275		535		
Unfort revenues In kind		000'9						
Total revenues	175 758	303 385	200 771	500 517	000 340	072 070		-
EXPENDITURES		racket.	000,111	10,01	nnn'c/c	703,500	105,842	230,941
Current:								
General government								
Public safety		10A 0AK	120					
Public works		つずつがたいす	005.11	200		81,293		
Health and welfare	319.092			54%,193				
Culture and recreation	******						105,841	210,158
Economic development.								
Other expenditures								
Capital outlay					101 173	460.020		
Debt service					C14474	Cro'cort		¥67,1
Principal		35,686				19,689		
· · · · · · · · · · · · · · · · · · ·		3,367	1		1	1,524	•	
Total expenditures	319,092	233,099	177,206	329,793	191,173	583,345	105,841	211,392
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(143,334)	160.286	   '	83 284	183 827	210.76	7	
OTHER FINANCING SOURCES (USES)				with the second		(001,020)		740,71
Operating transfers in	145,000		6,100				11,929	
Salo of Assets								
fers out	1	1	ı	,	•	200,000		400
Total other financing sources (uses)	145,000		6,100	-		200.000	11 929	(19,484)
EXCESS (DEFICIENCY) OF REVENUES AND				ļ				(12,000)
OTHER SOURCES OVER EXPENDITURES	1,666	160,286	6,100	83,284	183,827	(119,785)	11,930	92
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAL	9,894	765,230	•	249,949	332,988	530,994	4,801	6
FUND BALANCE (DEFICIT) AT THE END OF YEAR	\$ 11,560	\$ 925,516	\$ 6100 \$	353,233	\$ 516,815	411.209	16731	74
					1 Individual Control of the Control			

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IBERVILLE PARISH COUNCIL.
Plaquemine, LA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
NON-MAJOR SPECIAL REVENUE FUNDS
For the Foar Ended
December 31, 2013

	E911 Fund	FEMA Udity Assistance Fund	Section 8 Housing Fund	Disaster Relief Frand	18th JDC Drug Court	Louisiana Recovery	NON-MAJOR Total Special
REVENUES Takes						, incompa	Veverue
Ad valozem	,	÷	₩.		ŧ		
	300,000		1	•	•	Α· :	1 909 904
Intergovernmental revenues:						,	-
['ederal		13,361	124,706			2,086,053	2,712,663
Spile					190,572	ı	820,917
Fines and forfeitures						000	77,814
Charges for services	376,510				18124	525,681	5/1,593
Use of money and property	•				11161		3.121
Other revenues In kind	15,000	i				12,350	101,700
Total revenues	691,510	13,361	124,706	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	208,696	2,287,928	6,986,887
EXPENDITURES							the same
Current							
General government:					200 499	2 231 680	110,017.0
Public safety	552,900				C(4°CN2*	450,100%	4,719,411
Public works	•						300,303
Health and welfure		13.021	149 907				200,425
Culture and recreation							98,019
Economic development							7505+0+
Other expenditures							1
Capital outlay	4318						• !
Debt service	T, Vet						845,847
امظعيتها							
Interest	,	,					55,375
Total expenditures	557,218	13.021	149 907		200 400	1 200 / 1000	1,00,4
FREVENC		,			20220	CONTINUE	100,000,0
OVER EXPENDITURES	134,292	340	(25,201)	•	(803)	56,239	128.026
OTHER FINANCING SOURCES (USES)							
Operating transfers in							288.029
Sale of Assets							16.
Loan proceeds							200,000
Operating transfers out		-		-		1	(38,372)
Total other financing sources (uses)	'	1		•	•	١,	449,692
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	200						
	200,401	340	(25,201)	ř	(803)	56,239	577,718
FUND BALANCES (DEFICIT) AT BEGINNING OF YEA:	310,168	187	40,136	79,513	96,109	68,237	4,141,598
FUND BALANCE (DEFICIT) AT THE END OF YEAR \$	444.460	\$ 527	<i>4</i>	70518	9 305 305	104 472	770 070 7
			X	C 1, C 2, 100 C 10	\$ 20000 B	0/4/47	010,417.4

### This page contains no financial data.

# DEBT SERVICE FUNDS

### NON-MAJOR DEBT SERVICE FUNDS

<u>Sales Tax Bond Debt Service Fund</u> accounts for bond reserve requirements in to relation to the \$12,000,000 sales tax revenue bonds issued in 2007 and the \$8,970,000 sales tax revenue bonds issued in 2009.

<u>Sales Tax Bond Reserve Fund</u> is used to hold equivalent of one year's debt service, principal and interest. This reserve is not required for the 2007 issuance because bond insurance was purchased. This fund required for the 2009 bond issuance because that issuance is not insured.

## This page contains no financial data.

#### IBERVILLE PARISH COUNCIL Plaquemine, Louisiana Balance Sheet NON-MAJOR DEBT SERVICE FUNDS **December 31, 2013**

	Sales Tax Bond Debt Service Fund		S:	ales Tax Bond Reserve Fund	NON-MAJOR Total Debt Service Funds		
ASSETS Cash and cash equivalents	\$	1,335,369	\$	889,714	Ŷ	2,225,083	
Cash with paying agents	Ÿ	1,555,505	*	002,711	47	2,223,003	
Receivables Prepaid		143,546				143,546	
TOTAL ASSETS	\$	1,478,915	\$	889,714	\$	2,368,629	
LIABILITIES AND FUND EQUITY Liabilities: Accounts payable Matured bonds and interest payable Total liabilities	\$		\$	-	\$	· -	
Fund Balances:							
Restricted		1,478,915		889,714		2,368,629	
Total fund equity		1,478,915		889,714		2,368,629	
TOTAL LIABILITIES AND FUND EQUITY	\$	1,478,915	<u>\$</u>	889,714	\$	2,368,629	

#### Plaquemine, Louisiana

#### Schedule of Revenues, Expenditures, and Changes in Fund Balances NON-MAJOR DEBT SERVICE FUNDS

For the Year Ended December 31, 2013

,		Tax Bond ot Service Fund	Sales Tax Bond Reserve Fund		NON-MAJOR Total Debt Service Funds		
REVENUES Sales Tax Use of money and property Other revenues	\$	1,722,550	\$ 1,18	36	\$ 1,722,550 1,186		
Total revenues		1,722,550	1,18	<u>-</u> 66	1,723,736		
EXPENDITURES							
General Government Debt service:							
Principal retirement		970,000		-	970,000		
Interest and bank charges		728,763			728,763		
Total expenditures		1,698,763			1,698,763		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		23,787	1,18	<u>6</u> -	24,973		
OTHER FINANCING SOURCES (USES)  Bond proceeds (net)  Operating transfers in  Operating transfers out  Total other financing  sources (uses)				= -	<u>-</u>		
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		23,787	1,180	5	24,973		
FUND BALANCES AT BEGINNING OF YEAR		1,455,128	888,528	<u>}                                    </u>	2,343,656		
FUND BALANCES AT END OF YEAR	\$	1,478,915	\$ 889,714	<u> </u>	2,368,629		

# CAPITAL PROJECT FUNDS

#### NON-MAJOR CAPITAL PROJECT FUNDS

<u>Road Construction</u> accounts for all road capital outlay. It is funded through revenue bonds and operating transfers from the parish transportation fund.

**Industrial Park Fund** used to account for future construction of infrastructure throughout a 100 acre industrial park donated to Iberville Parish by Dow Chemical Company. Capital improvements are financed through the sale of property.

North Iberville Community Center is a capital outlay fund created to account for state funds distributed to the parish through LA House Bill 2 to construct a state of the art community center in North Iberville.

## This page contains no financial data.

#### Plaquemine, Louisiana Combined Balance Sheet NON-MAJOR CAPITAL PROJECT FUNDS December 31, 2013

	Road Construction	ad Industrial		Co	th Iberville mmunity Center	Total Non-Major Capital Project Funds		
ASSETS								
Cash and cash equivalents	\$ -	\$	110,000	\$	11,276	\$	121,276	
Due from other funds							-	
Receivables							-	
TOTAL ASSETS		\$	110,000	<u>\$</u>	11,276	\$	121,276	
LIABILITIES AND FUND EQUITY								
Liabilities:								
Accounts payable	\$ -	\$		\$	11,276	\$	11,276	
TOTAL LIABILITIES				-	11,276		11,276	
Fund balances:								
Restricted								
Committed			110,000				110,000	
TOTAL FUND EQUITY			110,000				110,000	
TOTAL LIABILITIES AND FUND EQUITY		\$	110,000	Ş	11,276	\$	121,276	
		Т		<del>1</del>	,	π		

#### Plaquemine, Louisiana

### Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance NON-MAJOR CAPITAL PROJECT FUNDS For the Year Ended December 31, 2013

		Road Construction	Industrial Park	North Iberville Community Center	Total Non-major Capital Project Funds
REVENUES					
Sales and use tax		\$ -	\$ -	- \$	\$ -
Federal grants				_	
State grants Local grants				5	5
Use of money and property		192			192
Other revenue		172	_	-	-
	Total revenues	192		5	197
EXPENDITURES					
Miscellaneous expenditures					
Capital outlay		921,650		227,657	1,149,307
Tot	al expenditures	921,650		227,657	1,149,307
EXCESS (DEFICIENCY) OF RE	VENUES	(0.04, (5.0)		(0.017 (1.01)	(4.4.0.440)
OVER EXPENDITURES		(921,458)		(227,652)	(1,149,110)
OTHER FINANCING SOURCE	ES (USES)	202.504			* 40 0==
Operating transfers in Loan Proceeds		282,501		86,576	369,077
Operating transfers out		_	_	_	_
Total other financing	sources (uses)	282,501		86,576	369,077
EXCESS (DEFICIENCY) OF					
REVENUES OVER					
EXPENDITURES AND OTH	ER USES	(638,957)	<u>.</u>	(141,076)	(780,033)
FUND BALANCES AT					
BEGINNING OF YEAR		638,957	110,000	141,076	890,033
FUND BALANCES AT END OF	YEAR	\$ <u>-</u>	\$ 110,000	<u>\$</u>	\$ 110,000

### AGENCY FUNDS

#### AGENCY FUNDS

Iberville Parish Sales Tax Fund responsible for collecting and distributing all of Iberville's sales tax. The agencies that these taxes are distributed to include, but are not limited to the Iberville Parish School Board, Iberville Parish Sheriff, Iberville Parish Council, City of Plaquemine, City of St. Gabriel, Town of White Castle, Town of Maringouin, Village of Rosedale and Village of Grosse Tete.

## This page contains no financial data.

#### Schedule 12

#### IBERVILLE PARISH COUNCIL

#### Plaquemine, Louisiana Combined Balance Sheet FIDUCIARY FUNDS -AGENCY FUND December 31, 2013

	\$ Sales Tax Agency <u>Fund</u>
ASSETS	
Cash and cash equivalents	\$ 8,583,794
Receivables	 219,237
TOTAL ASSETS	\$ 8,803,031
LIABILITIES AND FUND EQUITY	
Liabilities:	
Sales taxes payable	\$ 8,733,480
Accounts payable	65,541
Other payables	 4,010
Total liabilities	 8,803,031
Fund equity - Unassigned	 <u>-</u>
Total fund equity	 _
TOTAL LIABILITIES AND FUND EQUITY	\$ 8,803,031

#### Schedule 13

#### IBERVILLE PARISH COUNCIL

#### Plaquemine, Louisiana

#### Combined Schedule of Changes in Assets and Liabilities FIDUCIARY FUNDS - AGENCY FUNDS Year Ended December 31, 2013

	•	Sales Tax
ASSETS		
Cash, Balance December 31, 2012	\$	4,435,077
Additions		60,887,479
Deletions		(56,738,762)
Cash Balance December 31, 2013		8,583,794
Receivables		219,237
TOTAL ASSETS DECEMBER 31, 2013	\$	8,803,031
LIABILITIES		
Due to other funds, December 31, 2012	\$	4,629,531
Additions		65,056,969
Deletions		(60,887,479)
Due to other funds, December 31, 2013		8,799,021
Other payables		4,010
TOTAL LIABILITIES DECEMBER 31, 2013	\$	8,803,031

### PROPRIETARY FUNDS

#### **PROPRIETARY FUNDS**

<u>Utility Department Enterprise Fund</u> accounts for operations in relation to the sale and service of natural gas, water and sewer.

## This page contains no financial data.

#### Plaquemine, Louisiana Schedule of Net Position

#### PRIMARY GOVERNMENT PROPRIETARY FUNDS December 31, 2013

	Iberville Utility <u>Department</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 1,795,376
Accounts receivable (net of allowance	
for uncollectibles)	995,840
Inventory	132,465
Other assets	348,456
Total current assets	3,272,137
Restricted assets	
Cash and cash equivalents - construction	600,000
Customer Deposits	282,151
Total restricted assets	882,151
Noncurrent assets	
Capital assets	
Land	193,511
Building and improvements	19,047,618
Machinery and equipment	1,070,643
Construction in progress	156,733
Less accumulated depreciation	(9,892,319)
Total capitial assets (net of	
accumulated depreciation)	10,576,186
Total noncurrent assets	10,576,186
TOTAL ASSETS	\$ 14,130,474
LIABILITIES	
Current liabilities:	
Accounts payable	520,051
Current liabilities payable from restricted assets:	
Current portion of note payable	55,000
Customer deposits payable	279,573
Total current liabilities	854,624
Non-Current liabilities payable from	
restricted assets:	
Note payable	545,000
Total non-current liabilities payable	
from restricted assets	545,000
	<del></del>
TOTAL LIABILITIES	1,399,624
10 1110 111101111100	
NET POSITION	
Invested in capital assets, net of related debt	10,031,185
Restricted for construction	545,000
Unrestricted	2,754,666
TOTAL NET POSITION	\$ 13,330,851

#### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures and changes in Net Position PRIMARY GOVERNMENT PROPRIETARY FUNDS For the Year Ended December 31, 2013

	Iberville Utility <u>Department</u>				
OPERATING REVENUES:		-			
Charges for services	\$	4,737,041			
Other revenue		98,223			
Total operating revenues		4,835,264			
OPERATING EXPENSES:					
Purchase for resale		1,810,139			
Salaries and wages		979,626			
Depreciation and amortization		614,452			
Contractual services		190,226			
Repairs and maintenance		92,991			
Materials and supplies		455,283			
Other		424,669			
Total operating expenses		4,567,386			
OPERATING INCOME (LOSS)		267,878			
NONOPERATING REVENUES (EXPENSES):					
Ad valorem taxes					
Interest earnings		2,169			
Interest expense					
Other - intergovernmental					
Total nonoperating revenues (expenses)	<u></u>	2,169			
Income before contributed capital					
and operating transfers		270,047			
Contributed capital		77,002			
CHANGE IN NET POSITION		347,049			
BEGINNING NET POSITION	•	12,983,802			
NET POSITION END OF YEAR	\$	13,330,851			

#### Plaquemine, Louisiana

#### Schedule of Cash Flows

#### PRIMARY GOVERNMENT PROPRIETARY FUNDS For the Year Ended December 31, 2013

	Iberville Utility Department
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 4,948,956
Receipts from customers for deposits	10,937
Payments to suppliers	(2,978,927)
Payments to employees	(979,626)
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	1,001,340
CASH FLOWS CAPITAL AND RELATED	
FINANCING ACTIVITIES	
Proceeds from loan	600,000
Capital contributions	77,002
Purchase of capital assets	(419,706)
Disposal of capital assets	83,625
Other Assets	(278,960)
NET CASH PROVIDED (USED) BY CAPITAL	61,961
CASH FLOWS FROM INVESTING	
ACTIVITIES	10.10.0
Inventory	(8,494)
Interest received	2,169
NET CASH PROVIDED (USED) BY CAPITAL INVESTING ACTIVITIES	(6,325)
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,056,976
CASH AND CASH EQUIVALENTS, JANUARY 1, 2013	1,620,551
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2013	\$ 2,677,527
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED ) BY OPERATING	
ACTIVITIES	
Operating income	\$ 267,878
Adjustments to reconcile operating income to net cash provided (used)	
by operating activities:	
Adjustments to reconcile operating	
income to net cash provided (used)	
by operating activities:	
Depreciation and amortization expense	516,889
(Increase) decrease in accounts receivable	113,692
(Increase) decrease in accounts payable	91,944
(Increase) decrease in customer deposits payable	10,937
Total adjustments	733,462
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 1,001,340
Reconciliation of Cash and Cash Equivalents to State of Net Position:	¢ 4.70f.254
Cash and cash equivalents	\$ 1,795,376
Restricted cash and cash equivalents	882,151
Total Cash and Cash Equivalents, December 31, 2013	\$ 2,677,527

## This page contains no financial data.

## COMPONENT

#### **COMPONENT UNITS**

#### Governmental Component Units

Iberville Parks and Recreation District Fund was created by Act 557 of the 1983 Louisiana Legislature. The district provides capital improvements, maintenance, and operations of recreation programs parish wide. Major financing is provided by ad valorem taxes, interest earnings, and rentals from the Iberville Parish Civic Center.

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

#### Proprietary Component Units Enterprise Funds

<u>Water District #3 Enterprise Fund</u> accounts for day to day operations of Water District #3 which represents the geographic area of Southwest Iberville Parish.

## This page contains no financial data.

#### Plaquemine, Louisiana

#### Combined Schedule of Net Position COMPONENT UNITS - GOVERNMENTAL FUNDS

December 31, 2013

	Iberville Parks and Recreation District	Iberville Parish Library	Total Governmental Component Units
ASSETS			
Current assets			
Cash and cash equivalents	\$ 374,092	·	\$ 1,177,559
Accounts receivable (net of Allowance for	1,458,579	1,980,718	3,439,297
doubtful accounts)			
Other Assets	21,963	82,009	103,972
	1,854,634	2,866,194	4,720,828
Capital assets			
Land	183,240	252,500	435,740
Recreational facilities	3,061,256	-	3,061,256
Buildings and improvements	-	2,590,036	2,590,036
Books, Periodicals, Audio and Video	-	2,041,293	2,041,293
Furniture and equipment	385,791	2,389,539	2,775,330
	3,630,287	7,273,368	10,903,655
Less accumulated depreciation	(2,929,369)	(5,840,236)	(8,769,605)
	700,918	1,433,132	2,134,050
TOTAL ASSETS	\$ 2,555,552	\$ 4,299,326	\$ 6,854,878
LIABILITIES, DEFERRED INFLOWS AND NET POSITION Current liabilities Payable from current assets:			
Accounts payable	\$ 15,915	\$ 12,303	\$ 28,218
Current portion of notes payable	9,000		9,000
Other payables	92,196	66,849	159,045
Total current liabilities	117,111	79,152	196,263
Noncurrent liabilities			
Notes Payable	59,000	-	59,000
Other post employment benefits	100.074	69,779	69,779
Compensated absences payable	108,371	153,087	261,458
Total noncurrent liabilities	167,371	222,866	390,237
Total liabilities	284,482	302,018	586,500
Deferred inflows			
Rental deposits	12,809		12,809
Total deferred inflows	12,809		12,809
Net position			
Invested in capital assets, net of related debt	514,678	1,551,372	2,066,050
Unrestricted net position	1,743,583	2,445,936	4,189,519
Total net position	2,258,261	3,997,308	6,255,569
TOTAL LIABILITIES, DEFERRED INFLOWS			
AND NET POSITION	\$ 2,555,552	\$ 4,299,326	\$ 6,854,878

#### Plaquemine, Louisiana

#### **Combining Schedule of Activities**

#### COMPONENT UNIT - GOVERNMENTAL FUNDS

For the Year Ended December 31, 2013

	Iberville Parks and Recreation District			Iberville Library	Total Component Unit Governmental Funds		
OPERATING REVENUES:							
Charges for services	\$	136,759	\$	-	\$	136,759	
Other revenues		1,257		<u> 18,953</u>		20,210	
Total operating revenues	<del></del>	138,016	_	18,953		156,969	
OPERATING EXPENSES:							
Culture and recreation		1,298,813		1,575,685		2,874,498	
Depreciation		71,818		223,265		295,083	
Total operating expenses		1,370,631		1,798,950		3,169,581	
OPERATING INCOME		(1,232,615)		(1,779,997)		(3,012,612)	
NONOPERATING REVENUES (EXPENSES)							
Intergovernmental revenues:							
State		-		54,181		54,181	
Other intergovernmental revenues		6,404		8,751		15,155	
Ad valorem taxes		1,505,206		1,878,375		3,383,581	
Interest Earnings		948		1,722		2,670	
Total nonoperating revenues (expenses)		1,512,558		1,943,029		3,455,587	
CHANGE IN NET POSITION		279,943		163,032		442,975	
TOTAL NET POSITION - BEGINNING OF YEAR		1,978,318		3,834,276		5,812,594	
TOTAL NET POSITION - END OF YEAR	\$	2,258,261	Ş	3,997,308	\$	6,255,569	

#### Plaquemine, Louisiana Combined Balance Sheet

#### COMPONENT UNITS - GOVERNMENTAL FUNDS December 31, 2013

	Iberville Parks and Recreation District			Iberville Parish Library		Total Governmental Component Units	
ASSETS							
Cash and cash equivalents	\$	374,092	\$	803,467	\$	1,177,559	
Receivables		1,458,579		1,980,718		3,439,297	
Due from other funds							
Other assets		21,963		82,009		103,972	
TOTAL ASSETS	\$	1,854,634	\$	2,866,194	\$	4,720,828	
LIABILITIES, DEFERRED INFLOWS AND NET POSITION				,			
Liabilities:	\$	15,915	Ġ	12,303	\$	28,218	
Accounts payable  Due to other funds	â	15,915	å	12,303	Ą	20,210	
Other payables		92,196		66,849		159,045	
Total liabilities	•	108,111		79,152		187,263	
Total haddings		100,111		19,132		101,203	
Deferred inflows		12,809				12,809	
Fund Equity -							
Unassigned		1,733,714		2,787,042		4,520,756	
TOTAL LIABILITIES AND							
FUND BALANCE	\$	1,841,825	\$	2,866,194			
Amounts reported in the statement of net position are different because: capital assets used in governmental activities are not financial							
resources and, therefore, are not reported in the funds.						2,134,050	
Long term liabilities, including bonds payable and compensated absence	s,					(399,237)	
are not due and payable in the current period and therefore are not repo in the funds.	rted						
Net Position					\$	6,255,569	

#### Plaquemine, Louisiana

#### Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance COMPONENT UNIT - GOVERNMENTAL FUNDS

For The Year Ended December 31, 2013

		ille Parks and ation District		(berville Library	Total Component Unit Governmental Funds	
REVENUES						
Taxes:						
Ad valorem	\$	1,505,206	\$	1,878,375	\$ 3,383,581	
Intergovernmental revenues:						
State		~		54,181	54,181	
Other intergovernmental revenues		6,404		8,751	15,155	
Charges for services		136,759		-	136,759	
Use of money and property		948		1,722	2,670	
Other revenues		1,257		18,953	20,210	
Total revenues		1,650,574		1,961,982	3,612,556	
EXPENDITURES						
Culture and recreation		1,279,204		1,559,505	2,838,709	
Capital outlay		141,127		300,580	441,707	
Debt Service Principal		47,000		· -	47,000	
Debt Service Interest		2,403		-	2,403	
Total expenditures		1,469,734		1,860,085	3,329,819	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		180,840		101,897	282,737	
OTHER FINANCING SOURCES						
Operating transfers in						
Loan Proceeds					-	
Operating transfers out		-		-		
Total other financing sources (uses)						
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES		180,840		101,897	282,737	
ELINE BALLANGER DE CANAMAN OFFERS		4 550 00 1		-	1000.010	
FUND BALANCES, BEGINNING OF YEAR	-	1,552,874		2,685,145	4,238,019	
FUND BALANCES, END OF YEAR	\$	1,733,714	Ş	2,787,042	\$ 4,520,756	

#### Plaquemine, Louisiana

### Reconciliation of the Schedule of Revenues Expenditures, and Changes in Fund Balances of Governmental Funds to the Schedule of Revenues and Expenses and Changes in Net Position

#### GOVERNMENTAL COMPONENT UNITS For the Year Ended December 31, 2013

Amounts reported for governmental activities in the statement of revenues, expenses and changes in net position are different because:

\$ 282,737
147704
146,624
(10,049)
(23,337)
47,000
\$ 442,975

### Plaquemine, Louisiana Statement of Net Position COMPONENT UNITS - ENTERPRISE FUNDS December 31, 2013

	Waterworks District No. 3	
ASSETS		
Current assets		
Cash	\$ 712,7	15
Accounts receivable (net of allowance for		
doubtful acounts)	202,0	102
Prepaid expense	14,9	31
Other		
	929,6	48
Restricted assets		_
Revenue bond fund	105,8	47
Restricted cash and cash equivalents	498,9	
Customer deposits	162,7	85
	767,5	72
Plant		_
Construction in progress		
Building		_
Furniture and fixtures		-
Land		_
Water distribution system	3,269,7	12
Wells, tanks and equipment	2,425,9	25
Water treatment plant	4,682,2	37
	10,377,8	74
Less accumulated depreciation	(3,937,5	16)
	6,440,3	58
Land and rights of way	33,80	
Unamortized cost of leased land	1,38	35
	6,475,54	<u></u>
Other assets	···	
Unamortized debt expense	225,33	<u>39</u>
TOTAL ASSETS	\$ 8,398,10	)2

#### Plaquemine, Louisiana Statement of Net Position

#### COMPONENT UNITS - ENTERPRISE FUNDS December 31, 2013

	 Waterworks District No. 3	
LIABILITIES AND NET POSITION		
Current liabilities		
Payable from current assets:		
Accounts payable	\$ 72,780	
Retainage payable	2,013	
Taxes payable		
Accrued interest payable	 	
	 74,793	
Payable from restricted assets:		
Current revenue bonds and certificates	73,441	
Accrued interest payable	-	
Customer's meter deposits	122,661	
Current maturity of construction loan	 	
	 196,102	
Total Current Liabilities	 270,895	
Long-term liabilites:		
Revenue bonds and certificates payable	3,337,547	
Construction loan		
	 3,337,547	
Total liabilities	 3,608,442	
NET POSITION		
Invested in in capital assets (net of related debt)	3,064,555	
Restricted for:		
Revenue bond interest and		
retirement, system replacement and		
extension and construction	604,787	
Unrestricted net position	 1,120,318	
Total net position	 4,789,660	
TOTAL LIABILITIES AND NET POSITION	\$ 8,398,102	

#### Plaquemine, Louisiana

#### Schedule of Revenues, Expenditures, and Changes in Net Position COMPONENT UNIT - ENTERPRISE FUNDS

#### For the Year Ended December 31, 2013

	Waterworks District No. 3	
OPERATING REVENUES		
Charges for services	\$	1,375,295
Other revenues		32,470
Total operating revenues		1,407,765
OPERATING EXPENSES		
Purchases for resale		
Salaries and wages		184,838
Depreciation and amortization		249,102
Contractual services		316,397
Repairs and maintenance		157,553
Materials and supplies		200,671
Other		194,975
Total operating expenses		1,303,536
OPERATING INCOME (LOSS)		104,229
NON-OPERATING REVENUES (Expenses)		
Grant revenue		45,426
Interest earnings		1,416
(Loss) on disposal of capital asset		
Other		292,278
Bond interest expense		(156,083)
Amortization of deferred debt expense		(8,430)
Total non-operating revenues		
(expenses)		174,607
INCOME (Loss) BEFORE CONTRIBUTIONS		278,836
Contributed capital		32,156
CHANGES IN NET POSITION		310,992
TOTAL NET POSITION, BEGINNING		4,478,668
TOTAL NET POSITION, ENDING	\$	4,789,660

#### Plaquemine, Louisiana Schedule of Cash Flows

#### COMPONENT UNIT PROPRIETARY FUND TYPE - ENTERPRISE FUNDS For the Year Ended December 31, 2013

	Waterworks District No. 3
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 1,401,863
Cash payments for goods and services	(1,113,660)
NET CASH PROVIDED (USED) BY	
OPERATING ACTIVITIES	288,203
CASH FLOW FROM NON-CAPITAL	
FINANCING ACTIVITIES	
Customer deposits received	11,100
Customer deposits refunded	(8,245)
Other miscellaneous	25
NET CASH PROVIDED (USED) BY NON-CAPITAL	
FINANCING ACTIVITIES	2,880
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Proceeds from bond anticipation note	130,000
Acquisition and construction of capital assets	(231,303)
Bond principal reduction	(69,950)
Contributed capital	32,156
Interest paid on bonds	(156,083)
Miscellaneous	337,704
NET CASH PROVIDED (USED) BY NON-CAPITAL	
AND RELATED FINANCING ACTIVITIES	42,524
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	1,416
NET CASH PROVIDED BY INVESTING ACTIVITIES	1,416
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	335,023
CASH AND CASH EQUIVALENTS	
AT BEGINNING OF YEAR	1,145,264
CASH AND CASH EQUIVALENTS	
AT THE END OF THE YEAR	\$ 1,480,287

#### Plaquemine, Louisiana Schedule of Cash Flows

#### COMPONENT UNIT PROPRIETARY FUND TYPE - ENTERPRISE FUNDS For the Year Ended December 31, 2013

	Waterworks District No. 3	
RECONCILIATION OF OPERATING INCOME TO		
NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income	\$	104,229
Adjustments to reconcile operating income to net		
cash provided by operating activities:		
Depreciation and amortization		248,806
Changes in operating assets and liabilities:		
Accounts and miscellaneous receivables		(5,902)
Accounts payable		(58,930)
Total adjustments		183,974
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$	288,203
SUMMARY OF CASH AND CASH EQUIVALENTS		
Current Assets		
Cash and cash equivalents	\$	712,715
Restricted Assets		767,572
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$	1,480,287

# SUPPLEMENTAL FINANCIAL INFORMATION

### Plaquemine, Louisiana SUPPLEMENTAL INFORMATION SCHEDULES As of and for the Year Ended December 31, 2013

#### NON-MAJOR FUNDS COMBINING SCHEDULES BY FUND TYPE

Schedules 25 and 26 show the combined balance sheet and combined statement of revenues, expenditures and changes in fund balance by non-major governmental fund type. These schedules carry forward to Statement A and Statement B.

#### NON-MAJOR FUNDS BUDGET TO ACTUAL SCHEDULES

Schedules 27-A through 27-W, on a Non-GAAP budgetary basis, all non-major budget to actual figures by legal level of budgetary control salaries and fringe benefits and other program expenditures.

#### **COMPENSATION PAID COUNCILMEN**

The schedule of compensation paid to the councilmen was prepared in accordance with House Concurrent Resolution No. 54 of the 1979 Session of the Legislature. Compensation paid to the councilmen is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the councilmen have elected the monthly method of compensation.

#### **COMPENSATION PAID BOARD MEMBERS**

The compensation paid to members of the governing boards of the waterworks districts, gravity drainage district and sewerage districts is provided by Louisiana Revised Statutes 33:3819, 38:1794, and 33:3877, respectively.

#### FEDERALLY ASSISTED PROGRAMS

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

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

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

## This page contains no financial data.

# IBERVILLE PARISH COUNCIL Plaquemine, Louisiana Combined Balance Sheet ALL NON-MAJOR FUNDS BY FUND TYPE December 31, 2013

	Non-Major Special Revenue Funds		Special Debt Revenue Service		Debt Service		Debt Capita Service Project		Non-Major Capital Projects Funds		Capital Projects		Total Non-Major Governmental Funds	
ASSETS AND OTHER DEBITS														
Assets:														
Cash and cash equivalents	\$	4,292,198	\$	2,225,083	\$	121,276	\$	6,638,557						
Cash with fiscal agent														
Receivables, net of allowances														
for uncollectibles		633,437		143,546		•		776,983						
Due from other funds														
Other assets		77,276	_		_	<u></u>		77,276						
TOTAL ASSETS AND OTHER DEBITS	\$	5,002,911	\$	2,368,629	\$	121,276	\$	7,492,816						
LIABILITIES AND FUND EQUITY														
Liabilities:														
Accounts payable	\$	226,034	\$	-	\$	11,276	\$	237,310						
Other payables		57,561						57,5 <u>61</u>						
Total liabilities		283,595	_		_	11,276		294,871						
Fund Equity														
Fund balances:														
Nonspendable														
Restricted		3,978,715		2,368,629				6,347,344						
Committed		740,601		_,= ==,===,		110,000		850,601						
Assigned		,				,		,						
Unassigned		-		-		~		-						
Total fund equity		4,719,316		2,368,629		110,000		7,197,945						
TOTAL LIABILITIES AND FUND EQUITY	\$	5,002,911	8	2,368,629	3	121,276	\$	7,492,816						
EMIDINITED THE TOTAL EQUIT	<del>~</del>	3,002,711	¥	2,500,027		1210	Ψ	7,772,010						

### Plaquemine, Louisiana

### Combined Schedule of Revenues, Expenditures and Changes in Fund Balances NON-MAJOR GOVERNMENTAL FUNDS

	S F	on-Major pecial evenue Fund	Non-Major Debt Service Funds	Non-Major Capital Project Punds	Total Non-Major Governmental Funds
REVENUES				2 00000	
Taxes:					
Ad valorem	\$	284,978		\$ -	\$ 284,978
Sale and use		1,909,904	1,722,550		3,632,454
Other taxes		· ·			, ,
Licenses and permits					
Intergovernmental revenues:					
Federal funds		2,712,663			2,712,663
State funds		820,917		5	820,922
Local funds		77,814			77,814
Other intergovernmental revenues					
Fines and forfeitures		571,593			571,593
Fees and charges for services		504,197			504,197
Use of money and property		3,121	1,186	192	4,499
Other revenues		101,700			101,700
In-kind		<del></del>		<u> </u>	
Total revenues		6,986,887	1,723,736	197	8,710,820
EXPENDITURES					
Current:					
General government		2,719,411			2,719,411
Public safety		1,701,473			1,701,473
Public works		329,793			329,793
Health and welfare		798,019			798,019
Culture and recreation		404,052			404,052
Economic development		,			,
Other expenditures					
Capital outlay		845,847		1,149,307	1,995,154
Debt service:		,		,,	<b>, ,</b>
Principal		55,375	970,000		1,025,375
Interest		4,891	728,763		733,654
Total expenditures		6,858,861	1,698,763	1,149,307	9,706,931
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES		128,026	24,973	(1,149,110)	(996,111)
O VARIABLE DI LORREGIO		120,020	24,713	(1,149,110)	(330,111)
OTHER FINANCING SOURCES (USES)					
Operating transfers in		288,029		369,077	657,106
Sale of Assets		35		309,077	35
Loan proceeds		200,000			200,000
Operating transfers out		(38,372)	_	_	(38,372)
Total other financing	-	(30,312)			(50,512)
_		440.600		240.077	040.770
sources (uses)	<del></del>	449,692		369,077	818,769
EXCESS (DEFICIENCY) OF REVENUES AND					
OTHER SOURCES OVER EXPENDITURES					
AND OTHER USES		577,718	24,973	(780,033)	(177,342)
FUND BALANCES AT BEGINNING OF YEAR		4,141,598	2,343,656	890,033	7,375,287
	•	· · · · · · · · · · · · · · · · · · ·			
FUND BALANCE AT THE END OF YEAR	\$	4,719,316 \$	2,368,629	\$ 110,000	\$ 7,197,945

### Plaquemine, Louisiana

# Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) BAYOU PIGEON FIRE DEPARTMENT For the Year Ended December 31, 2013

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable ( <u>Unfavorable)</u>
REVENUES AND OTHER SOURCES			,
Taxes			
Ad valorem	<b>\$</b> -	\$ -	\$ -
Sale and use	135,000	159,374	24,374
Intergovernmental revenues		* * *	•
Federal			
State	4,015	4,015	_
Local	.,	*,*="	
Fines and forfeitures			
Charges for services			
Use of money and property	750	699	(51)
Other revenues		7.7	(- "/
In-kind			
Other financing sources:			
Operating transfers in			
Sales of Assets			
Loan proceeds			
Total revenues and other sources	139,765	164,088	24,323
EXPENDITURES AND OTHER USES Current:			
	_		_
Housing assistance payments General government	_	_	
Salaries and benefits			
Other program expenditures Public safety			
· · · · · · · · · · · · · · · · · · ·			
Salaries and benefits	/E 1E0	20.200	25 022
Other program expenditures	65,150	39,328	25,822
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	2,500	-	2,500
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out	<del>_</del>		<del></del>
Total expenditures and other uses	67,650	39,328	28,322
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	72,115	124,760	52,645
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	508,668	508,668	<del>.</del>
FUND BALANCE (DEFICIT) AT THE END OF YEAR	\$ 580,783	<u>\$ 633,428</u>	<u>\$ 52,645</u>

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) BAYOU SORREL FIRE DEPARTMENT

	Budget	<u>Actual</u>	Variance- Favorable (Unfayorable)
REVENUES AND OTHER SOURCES		<del></del>	<del></del>
Taxes			
Ad valorem	8 -	8 -	\$ <u>-</u>
Sale and use	135,000	159,374	
Intergovernmental revenues	155,000	137,374	24,374
Federal			
State	C 000	5.027	// D
Local	6,000	5,936	(64)
Fines and forfeitures			
Charges for services	750		(400)
Use of money and property	750	552	(198)
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in			-
Loan proceeds	<del>_</del>		
Total revenues and other sources	141,750	165,862	24,112
EXPENDITURES AND OTHER USES			
Current:			
Housing assistance payments	_	_	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures	50,035	34,246	15,789
Public works	50,050	37,270	10,707
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
			•
Other program expenditures Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	34,465	15,365	19,100
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			<u> </u>
Total expenditures and other uses	84,500	49,611	34,889
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	57.050	116.051	EB 001
OTEM DAY DIADLI OKES WAD OTHER 0959	57,250	116,251	59,001
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	394,371	394,371	<del>-</del>
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 451,621</u>	\$ 510,622	<u>\$ 59,001</u>

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis)

### BAYOU GOULA FIRE DEPARTMENT

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable <u>(Unfavorable)</u>
REVENUES AND OTHER SOURCES			
Taxes			
· Ad valorem	\$ -	\$ -	<b>\$</b> -
Sale and use	135,000	159,374	24,374
Intergovernmental revenues			
Federal	1 707	1710	(2.0)
State	4,787	4,749	(38)
Local			
Fines and forfeitures			
Charges for services Use of money and property	100	31	(69)
Other revenues	100	31	(09)
In-kind			
Other financing sources:			
Operating transfers in			
Sales of Assets			
Loan proceeds			
Total revenues and other sources	139,887	164,154	24.267
Total levendes and other sources	139,887	104,134	24,201
EXPENDITURES AND OTHER USES			
Current:			
Housing assistance payments	-	_	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaxies and benefits			
Other program expenditures	139,887	164,154	(24,267)
Public works			• • •
Salaries and benefits			
Other program expenditures			
Health and welface			
Salaxies and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay  Debt service			
Principal Principal			
Interest			
Other financing use:			
Operating transfers out	_		
<u> </u>	120 007	164 154	(24.267)
Total expenditures and other uses	139,887	164,154	(24,267)
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	_	-	<u>-</u>
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	42,004	42.004	·
FUND BALANCE (DEFICIT) AT THE END OF YEAR	\$ 42,004	<u>\$ 42,004</u>	<u>\$</u>

### Plaquemine, Louisiana

# Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) OFFICE OF EMERGENCY PREPAREDNESS For the Year Ended December 31, 2013

	<u>Budget</u>	Actual	Variance- Favorable (Unfavorable)
REVENUES AND OTHER SOURCES	<u> </u>	2.010.01	(Ginarorable)
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use		•	•
Intergovernmental revenues			
Federal	55,000	51,221	(3,779)
State	· -	33,731	33,731
Local	77,842	77,814	(28)
Fines and forfeitures			( /
Charges for services			
Use of money and property			
Other revenues		68,350	68,350
In-kind			
Other financing sources:			
Operating transfers in			
Sales of Assets		35	35
Loan proceeds	<del></del>	<u></u>	
Total revenues and other sources.	132,842	231,151	98,309
EXPENDITURES AND OTHER USES			
Current:			
Housing assistance payments			
General government	_	-	*
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits	90,324	90,514	(190)
Other program expenditures	39,460	62,320	(22,860)
Public works	55,.00	02,520	(22,000)
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	55,000	47,876	7,124
Debt service			_
Principal			
Interest			
Other financing use:			
Operating transfers out		<u>.                                      </u>	
Total expenditures and other uses	184,784	200,710	(15,926)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES			. 7
OVER EXPENDITURES AND OTHER USES	(51,942)	30,441	82,383
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	229,937	<u>229,937</u>	
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 177,995</u>	\$ 260,378	§ 82,383

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) CORONER'S OFFICE

	Budget	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUES AND OTHER SOURCES	<b></b>		*
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use	205,000	225,000	20,000
Intergovernmental revenues	,	.,	.,
Federal			
State			
Local			
Fines and forfeitures	253	279	26
Charges for services	100,400	91,239	(9,161)
Use of money and property	150	20	(130)
Other revenues			` '
In-kind			
Other financing sources:			
Operating transfers in			
Loan proceeds	_	-	-
Total revenues and other sources	305,803	316,538	10,735
EXPENDITURES AND OTHER USES			
Current:			
Housing assistance payments	_	-	_
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures	302,650	305,466	(2,816)
Public works	,	,	(,,,
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaxies and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			
Total expenditures and other uses	302,650	305,466	(2,816)
•			
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES	2 152	11 070	7.010
OVER EXPENDITURES AND OTHER USES	3,153	11,072	7,919
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>5,776</u>	5,776	0
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 8,929</u>	<u>\$ 16,848</u>	<u>\$ 7,919</u>

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) CRIMINAL COURT

•			
			Variance- Favorable
	Budget	Actual	(Unfavorable)
REVENUES AND OTHER SOURCES	===\$==	<del></del>	<u>, (01/10/10/10)</u>
Taxes			
Ad valorem	\$ -	\$	\$ -
Sale and use			
Intergovernmental revenues			
Federal			
State			
Local			
Fines and forfeitures	275,000	312,394	37,394
Charges for services		50	<b>5</b> 0
Use of money and property Other revenues		53	53
In-kind		-	-
Other financing sources:			
Operating transfers in			
Sales of Assets			
Loan proceeds			
Total revenues and other sources	275.000	312,447	37,447
		312,111	
EXPENDITURES AND OTHER USES			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits	70,843	67,376	3,467
Other program expenditures	234,800	210,847	23,953
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	75,000	105,042	(30,042)
Debt service	-	•	, , ,
Principal			
Interest			
Other financing use:			
Operating transfers out		18,888	(18,888)
Total expenditures and other uses	380,643	402,153	(21,510)
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES	40-11-1	/A	
OVER EXPENDITURES AND OTHER USES	(105,643)	(89,706)	15,937
EUNIO RALANICES (OSSICIOS AT DECININIOS OF VEAD	110 500	. 110 500	
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	113,523	113,523	
PIND DALANCE (DEELCHY ATTITE PAID OF YEAR	e 7.800	P 02 047	e 45.000
FUND BALANCE (DEFICIT) AT THE END OF YEAR	\$ 7,880	<u>\$ 23,817</u>	<u>\$ 15.937</u>

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis)

### VISITOR ENTERPRISE

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUES AND OTHER SOURCES	-		
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use	45,000	53,660	8,660
Intergovernmental revenues Federal			
State	113,500	118,052	4,552
Local	•	•	
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in	125,000	125,000	-
Loan proceeds	• • • • • • • • • • • • • • • • • • •	, <u>-</u>	-
Total revenues and other sources	283,500	296,712	13,212
EXPENDITURES AND OTHER USES			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures	•		
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits	176,126	190,061	(13,935)
Other program expenditures	229,950	213,991	15,959
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			
Total expenditures and other uses	406,076	404,052	2,024
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	(122,576)	(107,340)	15,236
	, <i>,,</i>		
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	359,104	359,104	
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 236,528</u>	<u>\$ 251,764</u>	<u>\$ 15,236</u>

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) PRESIDENT'S COUNCIL ON DRUG ABUSE

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable <u>(Unfavorable)</u>
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues	100.000	400 500	(4.7.44)
Federal	102,280	100,539	(1,741)
State X 1			
Local Fines and forfeitures	75 500	60.205	(6.105)
	75,500	69,395	(6,105)
Charges for services Use of money and property	7,500	5,824	(1,676)
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in	145,000	145,000	_
Sales of Assets	113,000	113,000	
Loan proceeds			
Total revenues and other sources	330,280	320,758	(9,522)
Total revenues and other sources	330,200	<u>520,750</u>	(7,522).
EXPENDITURES AND OTHER USES			
Current:			
Housing assistance payments	_	-	_
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits	171,012	172,057	(1,045)
Other program expenditures	159,886	147,035	12,851
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out		-	-
Total expenditures and other uses	330,898	319,092	11,806
<u>.</u>			
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	(618)	1,666	2,284
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	9,894	<u>9,894</u>	
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 9.276</u>	<u>\$ 11,560</u>	<u>\$ 2,284</u>

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) EAST SIDE FIRE DISTRICT NUMBER 1

	<u>Bud</u> g.	<u>et</u>	Actual	Fa	riance- vorable avorable)
REVENUES AND OTHER SOURCES					
Taxes					
Ad valorem	\$ 180	,000 \$	186,719	\$	6,719
Sale and use	135	,000	159,374		24,374
Intergovernmental revenues					
Federal					
State	20	,310	27,836		7,526
Local					
Fines and forfeitures					
Charges for services	12	,500	12,500		-
Use of money and property		750	956		206
Other revenues	5	,000	6,000		1,000
In-kind		,	•		•
Other financing sources:					
Operating transfers in					
Sale of Assets					
Loan proceeds					_
Total revenues and other sources	353	.560	393,385	<del> </del>	39,825
Total tevendes and other sources			323,303	-	JJ_02J
EXPENDITURES AND OTHER USES					
Current:					
Housing assistance payments		_			_
General government					
Salaries and benefits					
Other program expenditures					
Public safety					
Salaries and benefits					
	196,	050	194,046		2,804
Other program expenditures Public works	190,	,030	174,040		2,004
Salaries and benefits					
Other program expenditures					
Health and welfare	•				
Salaries and benefits					
Other program expenditures					
Culture and recreation					
Salaries and benefits					
Other program expenditures					
Economic development					
Salaries and benefits					
Other program expenditures					
Other expenditures					
Capital outlay	46,	000	-		46,000
Debt service	•				~
Principal	28,		35,686		(7,300)
Interest	2,	856	3,367		(511)
Other financing use:					
Operating transfers out				-	
Total expenditures and other uses	274,0	<u></u>	233,099		40,993
EXCESS (DEFICIENCY) OF					
REVENUES AND OTHER SOURCES					
OVER EXPENDITURES AND OTHER USES	79,	168	160,286		80,818
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	765.2	230	765,230		<del>-</del>
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 844.0</u>	5 <u>98</u> \$	925,5 <u>16</u>	\$	80,818

### Plaquemine, Louisiana

# Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) WHITE CASTLE FIRE DEPARTMENT For the Year Ended December 31, 2013

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUES AND OTHER SOURCES			<del>*************************************</del>
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use	135,000	159,374	24,374
Intergovernmental revenues			
Federal			
State	17,832	17,832	-
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues			
In-kind			
Other financing sources:		4400	
Operating transfers in		6,100	6,100
Loan proceeds	150 800	402.004	
Total revenues and other sources	152,832	<u> 183,306</u>	30,474
EXPENDITURES AND OTHER USES		•	
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures Public safety			
Salaries and benefits			
Other program expenditures	152,832	177,206	(24.274)
Public works	132,032	177,200	(24,374)
Salaries and benefits			•
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out	450.000		
Total expenditures and other uses	<u>152,832</u>	177,206	(24,374)
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES		£ 100	£ 100
O . A. LANDER ORES THAN OTHER USES	<u>.</u>	6,100	6,100
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<del></del>	<u></u>	<del>_</del>
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$</u>	\$ 6,100	<u>\$ 6,100</u>

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) PARISH TRANSPORTATION

REVENUES AND OTHER SOURCES	<u>Budget</u>	<u>Actual</u>	Varíance- Fayorable <u>(Unfayorable)</u>
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal			•
State	400,000	412,802	12,802
Local	,	,	,
Fines and forfeitures			
Charges for services			
Use of money and property	500	275	(225)
Other revenues		7.5	()
In-kind			
Other financing sources:			
Operating transfers in			
-			
Loan proceeds	400 500		12,577
Total revenues and other sources	400,500	413,077	12,377
EXPENDITURES AND OTHER USES			
Current			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures	385,000	329,793	55,207
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out		<u>-</u>	<u> </u>
Total expenditures and other uses	385,000	329,793	55,207
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	15,500	83,284	67,784
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	249,949	249,949	, <del>-</del>
, ,	<del></del>		
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 265,449</u>	<u>\$ 333,233</u>	<u>\$ 67,784</u>

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balances

### Budget and Actual (Non-GAAP Budgetary Basis)

### VEHICLE AND EQUIPMENT REPLACEMENT FUND

			Variance- Favorable
•	Budget	<u>Actual</u>	(Unfavorable)
REVENUES AND OTHER SOURCES	, and the second		
Taxes			
Ad valorem	\$ -	\$ -	=
Sale and use	375,000	375,000	=
Intergovernmental revenues			
Federal			
State			
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in			
Loan proceeds		<del></del>	
Total revenues and other sources	375,000	<u>375,000</u>	
EXPENDITURES AND OTHER USES			
Current:			
Housing assistance payments	-	-	
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures	1		
Other expenditures			
Capital outlay	150,000	. 191,173	(41,173)
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			444.4703
Total expenditures and other uses	150,000	<u>191,173</u>	(41,173)
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	225,000	183,827	(41,173)
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	220.000		, .
,	332,988	332,988	<del></del>
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 557,988</u>	<u>\$ 516,815</u>	(41,173)

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balances

### Budget and Actual (Non-GAAP Budgetary Basis) BAYOU BLUE FIRE DISTRICT NUMBER 2

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUES AND OTHER SOURCES	===6=		4
Taxes			
Ad valorem	\$ 95,000	\$ 98,259	\$ 3,259
Sale and use	135,000	159,374	24,374
Intergovernmental revenues	200,000	10,,0.,	,
Federal			
State	4,739	5,392	653
Local	1,107	-,	
Fines and forfeitures			
Charges for services			
Use of money and property	750	535	(215)
Other revenues			` '
In-kind			
Other financing sources:			
Operating transfers in			
Sales of Assets			
Loan proceeds	200,000	200,000	_
Total revenues and other sources	435,489	463,560	28,071
Total tevelues and other sources	133,102	105,000	20,011
EXPENDITURES AND OTHER USES Current:			
Housing assistance payments	-	_	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures	116,213	81,293	34,920
Public works	,	•	•
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Captial outlay	450,000	480,839	(30,839)
Debt service	ŕ	•	, ,
Principal	18,726	19,689	(963)
Interest	2,488	1,524	964
Other financing use:			
Operating transfers out			<del></del>
Total expenditures and other uses	587,427	<u>583,345</u>	4,082
-			
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	(151,938)	(119,785)	32,153
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	530,994	530,994	<del></del>
DATA TO SELECT THE SELECTION OF	0 170.057	0 111 000	0 20152
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 379,056</u>	\$ 411,209	<u>\$ 32,153</u>

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) COMMUNITY SERVICES BLOCK GRANT

	<u>Budget</u>	Actual	Variance- Favorable (Unfavorable)
REVENUES AND OTHER SOURCES			<del>*************************************</del>
Taxes			
Ad valorem	\$ -	\$ -	<b>\$</b> -
Sale and use			
Intergovernmental revenues			
Federal	130,751	105,842	(24,909)
State			
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues In-kind			
Other financing sources:		11 000	44.000
Operating transfers in		11,929	11,929
Loan proceeds  Total revenues and other sources	130,751	<del>-</del> 117,771	(40.000)
Total revenues and other sources	130,731	117,771	(12,980)
EXPENDITURES AND OTHER USES			
Current:			
Housing assistance payments	-	-	-
General government Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures		4	
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salarics and benefits			
Other program expenditures	130,751	105,841	24,910
Culture and recreation			
Salaries and benefits			
Other program expenditures			•
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay Debt service			
Principal Interest			
Other financing use:			
Operating transfers out	_	_	_
Total expenditures and other uses	130,751	105,841	24,910
A COM ENDEMNIEURO ALLO OTHER USES		177,071	
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES		11,930	11,930
	4.006		•
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>4,801</u>	4,801	<u></u>
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 4,801</u>	<u>\$ 16.731</u>	\$ 11,930

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) COMMUNITY SERVICES UTILITY ACTIVITY

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem	\$ -	ş <u>-</u>	\$ -
Sale and use			
Intergovernmental revenues			
Pederal	231,562	230,941	(621)
State		,	` '
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in			
Loan proceeds			
Total revenues and other sources	231,562	230,941	(621)
EXPENDITURES AND OTHER USES			
Current:			
Housing assistance payments			_
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures	211,139	210,158	981
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	1,234	1,234	
Debt service	,	•	
Principal			
Interest			
Other financing use:			
Operating transfers out	19,198	19,484	(286)
* •	231,571	230,876	695
Total expenditures and other uses		220,010	093
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	(9)	65	74
OTEM EMPLICATION OTHER CORS	(2)	0.5	17
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	9	9	<del>-</del>
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$</u>	<u>\$ 74</u>	<u>\$</u> 74

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) EMERGENCY 911

	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES AND OTHER SOURCES	<u> </u>	<del></del>	<del>1</del>
Taxes			
Ad valorem	\$ -	\$ -	-
Sale and use	300,000	300,000	
Intergovernmental revenues			
Federal			
State			
Local			
Fines and forfeitures			
Charges for services	290,100	376,510	86,410
Use of money and property			
Other revenues	20,000	15,000	(5,000)
In-kind			
Other financing sources:			
Operating transfers in			
Sales of Assets			
Loan proceeds			
Total revenues and other sources	610,100	691,510	81,410
EXPENDITURES AND OTHER USES			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety	2→0.400	101.000	(4.4700)
Salaries and benefits	470,109	484,832	(14,723)
Other program expenditures	125,000	68,068	56,932
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures Economic development			
Salaxies and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	5,000	4,318	682
Debt service	3,000	1,010	V02
Principal			
Interest			
Other financing use:			
Operating transfers out	_	_	-
Total expenditures and other uses	600,109	557,218	42,891
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	9,991	134,292	124,301
	,	,	•
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	310,168	<u>310,168</u>	
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 320,159</u>	<u>\$ 444,460</u>	<u>\$ 124,301</u>

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) FEMA UTILITY ASSISTANCE

REVENUES AND OTHER SOURCES		<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
Advalorem \$ 5 - \$ - \$ - \$ S Sale and use Integrovenmental revenues   Sale and use   Integrovenmental revenues   Sale and use   Integrovenmental revenues   Sale and use   Integrovenmental revenues   Sale	REVENUES AND OTHER SOURCES			
Sale and use Integoveramental revenues Federal 13,361 13,361 State Local Fines and forfeitures Changes for services Use of money and property Other revenues In-kind Other financing sources: Operating transfers in Loan proceeds Total revenues and other sources 13,361 13,361  EXPENDITURES AND OTHER USES Current: Housing assistance payments General goverament Salaries and benefits Other program expenditures Public sorfery Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Chee program expenditures Chee program expenditures Coulture and correctation Salaries and benefits Other program expenditures Coulture and correctation Salaries and benefits Other program expenditures Coulture and correctation Salaries and benefits Other program expenditures Coulture and correctation Salaries and benefits Other program expenditures Counting transfers out Operating trans	Taxes			
Integovernmental revenues Federal 13,361 13,361 Fines and forfeitures Charges for services Use of money and property Other revenues In-kind Other financing sources Operating transfers in Loan proteceds  Total revenues and other sources I-loan proteceds  EXPENDITURES AND OTHER USES Curcan: Housing assistance payments General government Salaries and benefits Other program expenditures Public safety Salaries and benefits Other program expenditures Public works Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures Fleath and welfare Salaries and benefits Other program expenditures Health of the program expenditures Fleath of the program expenditures Collume and recreation Salaries and benefits Other program expenditures Fleath of the program expenditures Other program expenditures Fleath of the program expenditures Fleat	Ad valorem	\$ -	\$ -	\$ -
Federal 13,361 13,361 State Local Fines and forfeitures Clangues for services Use of money and property Other revenues In-kind Other financing sources: Operating transfers in Lean proceeds Total revenues and other sources  Total revenues and other sources  Total revenues and other sources  EXPENDITURES AND OTHER USES Current: Housing assistance payments General government Salaries and benefits Other program expenditures Public statesy Salaries and benefits Other program expenditures Public statesy Salaries and benefits Other program expenditures Public modes Salaries and benefits Other program expenditures Fleth and welfare Salaries and benefits Other program expenditures Fleth and welfare Salaries and benefits Other program expenditures Fleth program expenditures Colume and correctation Salaries and benefits Other program expenditures Fleth program expenditures Fleth program expenditures Fleth program expenditures Colume and correctation Salaries and benefits Other program expenditures Fleth program expenditures Fleth program expenditures Fleth program expenditures Column expenditures Fleth program expenditure	Sale and use			
State Local Fines and forfeitares Charges for services Use of money and property Other revenues In-kind Other financing sources Operating transfers in Lean proceeds Total revenues and other sources    Total revenues and other sources   13,361   1	Intergovernmental revenues			
Local Fines and forfeitures Charges for services Use of money and property Other revenues In-kind Other financing sources: Operating transfers in Lota proceeds  Total revenues and other sources  13.361  EXPENDITURES AND OTHER USES Curent: Housing assistance payments General government Salaries and benefits Other program expenditures Public safety Salaries and benefits Other program expenditures Public works Salaries and benefits Other program expenditures Health and welfate Salaries and benefits Other program expenditures Function of the program expenditures Collect program expenditures Function of the program expenditures Function of the program expenditures Collect and excertation Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Collect program expenditures Capital outlay Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses I 3.361 I 3.021 I 3.40 I 3	Federal	13,361	13,361	-
Eines and forfeitures Charges for services Use of money and property Other revenues In-kind Other financing sources: Operating transfers in Loan proceeds  Total revenues and other sources Island  EXPENDITURES AND OTHER USES Current Housing assistance payments General government Salaries and benefits Other program expenditures Public safety Salaries and benefits Other program expenditures Public overlas Salaries and benefits Other program expenditures Fleath and welfare Salaries and benefits Other program expenditures Salaries and benefits Other program expenditures Salaries and benefits Other program expenditures Culture and recreation Salaries and benefits Other program expenditures Coulouse and penditures Cou	State			
Changes for services Use of money and property Other revenues In-kind Other francing sources: Operating transfers in Lean proceeds Total revenues and other sources 13.361 13.361  EXPENDITURES AND OTHER USES Current: Housing assistance payments General government Salaries and benefits Other program expenditures Public safety Salaries and benefits Other program expenditures Health and welfate Salaries and benefits Other program expenditures Health and welfate Salaries and benefits Other program expenditures Health and welfate Salaries and benefits Other program expenditures Health and welfate Salaries and benefits Other program expenditures Health and welfate Salaries and benefits Other program expenditures Health and welfate Salaries and benefits Other program expenditures  Economic development Salaries and benefits Other program expenditures  Committee of the program expenditures  Economic development Salaries and benefits Other program expenditures  Other program expenditures  Capital outlay Debt service Principal Interest Other financing use:  Operating transfers out Total expenditures and other uses 13.361 13.021 340 340 EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES  340 340 541 542 543 544 545 546 547 548 548 548 548 548 548 548 548 548 548	Local			
Use of money and property Other reverues In-kind Other financing sources: Operating transfers in Loan proceeds  Total revenues and other sources  13.361  EXPENDITURES AND OTHER USES Current: Housing assistance payments General government Salaries and benefits Other program expenditures Public safety Salaries and benefits Other program expenditures Public works Salaries and benefits Other program expenditures Public works Other program expenditures Fleath and welfare Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures Other expenditures Other expenditures Other program expenditures Other Expen	Fines and forfeitures			
Other revenues In-kind Other financing sources: Operating transfers in Loan proceeds Total revenues and other sources 13.261 13.361 2  EXPENDITURES AND OTHER USES Cureat: Housing assistance payments General government Salaries and benefits Other program expenditures Public safety Salaries and benefits Other program expenditures Public safety Salaries and benefits Other program expenditures Public works Salaries and benefits Other program expenditures Public works Salaries and benefits Other program expenditures Fleath and welfare Salaries and benefits Other program expenditures Fleath and welfare Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Other expenditures Frincipal Interest Other program expenditures Other spenditures	Charges for services			
In-kind Other financing sources: Operating trunsfers in Loan proceeds  Total revenues and other sources  13.361  EXPENDITURES AND OTHER USES Current: Housing assistance payments Geneal government Salaries and benefits Other program expenditures Public sactey Salaries and benefits Other program expenditures Public works Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures Footner development Salaries and benefits Other program expenditures Footner development Salaries and benefits Other program expenditures Other program expenditures Other program expenditures Other spenditures Other footner expenditures Other footner spenditures Other footner footner spenditures Other footner footner spenditures Other footner foo	Use of money and property			
Other financing sources: Operating transfers in Loan proceeds  Total revenues and other sources  13,361  EXPENDITURES AND OTHER USES  Current: Housing assistance payments General government Salaries and benefits Other program expenditures Public safety Salaries and benefits Other program expenditures Public works Salaries and benefits Other program expenditures Fleath and welface Salaries and benefits Other program expenditures Fleath and welface Salaries and benefits Other program expenditures Fleath and welface Salaries and benefits Other program expenditures Fleath and welface Salaries and benefits Other program expenditures Fleath and welface Salaries and benefits Other program expenditures Fleath and welface Salaries and benefits Other program expenditures Other program expenditures Colume and excreation Salaries and benefits Other program expenditures Fleath and welface Fleath and welface Salaries and benefits Other program expenditures Other program expenditures Colume and excreation Salaries and benefits Other program expenditures Total expenditures Other program expenditures	Other revenues			
Operating transfers in Lean proceeds  Total revenues and other sources  13.361  EXPENDITURES AND OTHER USES  Curcent:  Housing assistance payments  General government  Salaries and benefits Other program expenditures  Public sarfery  Salaries and benefits Other program expenditures  Public over program expenditures  Public works  Salaries and benefits Other program expenditures  Health and welfare  Salaries and benefits Other program expenditures  Health and welfare  Salaries and benefits Other program expenditures  Hother program expenditures  Culture and recreation Salaries and benefits Other program expenditures  Economic development Salaries and benefits Other program expenditures  Cother expenditures  Cother expenditures  Cother expenditures  Other program expenditures  Other program expenditures  Other program expenditures  Other program expenditures  Other financing use:  Operating transfers out Total expenditures and other uses  13.361 13.021 340  EXCESS (DEFICIENCY) OF  REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES  - 340 340 540 540 540 540 540 541 541 542 543 544 545 544 546 546 547 548 548 548 548 548 548 548 548 548 548	In-kind			
Total revenues and other sources 13.361 13.361	Other financing sources:			
Total revenues and other sources 13.361 13.361	Operating transfers in			
EXPENDITURES AND OTHER USES  Current: Housing assistance payments General government Salaries and benefits Other program expenditures Public safety Salaries and benefits Other program expenditures Public works Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures Health and verefice Salaries and benefits Other program expenditures  Culture and recreation Salaries and benefits Other program expenditures  Cher program expenditures  Other expenditures  Other initiation  Total expenditures and other uses  EXCESS (DEFICIENCY) OF  REVENUES AND OTHER SOURCES  OVER EXPENDITURES AND OTHER USES  340 340 340 541 542 543 544 545 546 547 548 548 548 548 548 548 548 548 548 548				-
Current: Housing assistance payments General government Salacies and benefits Other program expenditures Peach and welfare Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures  Culture and recreation Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures  Eterosomic development Salaries and benefits Other program expenditures  Other program expenditures  Other expenditures  Capital outlay Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340	Total revenues and other sources	13,361	13,361	
Current: Housing assistance payments General government Salacies and benefits Other program expenditures Peach and welfare Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures  Culture and recreation Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures  Eterosomic development Salaries and benefits Other program expenditures  Other program expenditures  Other expenditures  Capital outlay Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340 - 340				
Housing assistance payments General government Salaries and benefits Other program expenditures Public safety Salaries and benefits Other program expenditures Public works Salaries and benefits Other program expenditures Public works Salaries and benefits Other program expenditures Health and welfate Salaries and benefits Other program expenditures  Culture and recreation Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures  Cother program	EXPENDITURES AND OTHER USES			
General government Salaries and benefits Other program expenditures  Public safety Salaries and benefits Other program expenditures  Public works Salaries and benefits Other program expenditures  Health and welfare Salaries and benefits Other program expenditures  Health and welfare Salaries and benefits Other program expenditures  Culture and recreation Salaries and benefits Other program expenditures  Economic development Salaries and benefits Other program expenditures  Other program expenditures  Capital outlay  Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES - 340 340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 187 187 -	Current:			
Salaries and benefits Other program expenditures Public safety Salaries and benefits Other program expenditures Public works Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures  Culture and recreation Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures  Cother program expenditures  Cother program expenditures  Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF  REVENUES AND OTHER SOURCES  OVER EXPENDITURES AND OTHER USES  - 340 340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR  187	Housing assistance payments	-	-	-
Other program expenditures Public safety Salaries and benefits Other program expenditures Public works Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures  Health and recreation Salaries and benefits Other program expenditures  Economic development Salaries and benefits Other program expenditures  Cother expenditures  Cother program expenditures  Capital outlay Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES  - 340 340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR  187 187  - 187	General government			
Public safety Salaries and benefits Other program expenditures  Public works Salaries and benefits Other program expenditures  Health and welfare Salaries and benefits Other program expenditures  Health and recreation Salaries and benefits Other program expenditures  Economic development Salaries and benefits Other program expenditures  Economic development Salaries and benefits Other program expenditures  Other program expenditures  Capital outlay  Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF  REVENUES AND OTHER SOURCES  OVER EXPENDITURES AND OTHER USES  - 340  340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR  187  - 187	Salacies and benefits			
Salaries and benefits Other program expenditures  Public works Salaries and benefits Other program expenditures  Health and welfare Salaries and benefits Other program expenditures  13,361 13,021 340  Culture and recreation Salaries and benefits Other program expenditures  Economic development Salaries and benefits Other program expenditures  Economic development Salaries and benefits Other program expenditures  Other program expenditures  Other program expenditures  Uniter and program expenditures  Capital outlay Debt service  Principal Interest Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF  REVENUES AND OTHER SOURCES  OVER EXPENDITURES AND OTHER USES  - 340 340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 187 - 187	Other program expenditures	ė.		•
Other program expenditures Public works Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures  Culture and recreation Salaries and benefits Other program expenditures  Economic development Salaries and benefits Other program expenditures  Economic development Salaries and benefits Other program expenditures  Other spenditures  Capital outlay Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES  - 340 340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR  187  - 187  - 187  - 340  - 340	Public safety			
Public works Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures  13,361 13,021 340 Culture and recreation Salaries and benefits Other program expenditures  Economic development Salaries and benefits Other program expenditures  Other program expenditures  Other program expenditures  Other expenditures  Capital outlay Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES  - 340 340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR  187 187	Salaries and benefits			
Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures  13,361 13,021 340  Culture and recreation Salaries and benefits Other program expenditures  Economic development Salaries and benefits Other program expenditures  Other program expenditures  Other program expenditures  Other expenditures  Capital outlay Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES  - 340 340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR  187 187 -	Other program expenditures			
Other program expenditures Health and welfare Salaries and benefits Other program expenditures 13,361 Culture and recreation Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures  Coulting and penefits Other program expenditures  Coulting program expenditures  Coulting program expenditures  Other expenditures  Coulting program expenditures  Other expenditures  Capital outlay Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses 13,361 13,021 340  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES - 340 340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 187 - 187	Public works			•
Health and welfare Salaries and benefits Other program expenditures  Culture and recreation Salaries and benefits Other program expenditures  Economic development Salaries and benefits Other program expenditures  Other program expenditures  Capital outlay Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES  - 340  340  540  540  540  540  540  540	Salaries and benefits			
Salaries and benefits Other program expenditures  Culture and recreation Salaries and benefits Other program expenditures  Economic development Salaries and benefits Other program expenditures  Other program expenditures  Other program expenditures  Other expenditures  Capital outlay  Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF  REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES  - 340  340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR  187  187  - 187	Other program expenditures			
Other program expenditures  Culture and recreation Salaries and benefits Other program expenditures  Economic development Salaries and benefits Other program expenditures  Other program expenditures  Other program expenditures  Other expenditures  Capital outlay  Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES  OVER EXPENDITURES AND OTHER USES  - 340  340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR  187  187  - 187	Health and welfare			
Culture and recreation Salaries and benefits Other program expenditures  Economic development Salaries and benefits Other program expenditures  Other program expenditures  Other program expenditures  Other program expenditures  Other expenditures  Capital outlay  Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses  13,361 13,021 340  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES - 340 340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 187	Salaries and benefits			
Salacies and benefits Other program expenditures  Economic development Salacies and benefits Other program expenditures  Other program expenditures  Other expenditures  Capital outlay  Debt service  Principal Interest Other financing use:  Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF  REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES  - 340  340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR  187  - 187	Other program expenditures	13,361	13,021	340
Other program expenditures  Economic development Salaries and benefits Other program expenditures Other expenditures  Capital outlay Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR  187  187  - 187  - 340	Culture and recreation			
Economic development Salaries and benefits Other program expenditures Other expenditures Capital outlay Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES  Total expenditures and other uses  13,361  340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR  187	Salaries and benefits			
Salaries and benefits Other program expenditures Other expenditures Capital outlay Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES - 340  340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR  187  - 187  - 340	Other program expenditures			
Other expenditures Other expenditures Capital outlay Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR  187  187	Economic development			
Other expenditures Capital outlay Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES - 340  340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 187				
Capital outlay  Debt service  Principal Interest Other financing use:  Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES  - 340  340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR  187	Other program expenditures			
Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES - 340  340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 187				
Principal Interest  Other financing use:  Operating transfers out  Total expenditures and other uses  EXCESS (DEFICIENCY) OF  REVENUES AND OTHER SOURCES  OVER EXPENDITURES AND OTHER USES  - 340  340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR  187  - 187	Capital outlay	ē		
Interest Other financing use: Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES - 340  40  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 187  - 187				
Other financing use:  Operating transfers out Total expenditures and other uses  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES - 340  340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 187	Principal			
Operating transfers out Total expenditures and other uses 13,361 13,021 340  EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES - 340 340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 187 187 -				
Total expenditures and other uses 13,361 13,021 340  EXCESS (DEFICIENCY) OF  REVENUES AND OTHER SOURCES  OVER EXPENDITURES AND OTHER USES - 340 340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 187 -				
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES - 340 340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 187 -			<del></del>	
REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES - 340 340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 187 -	Total expenditures and other uses	13,361	13,021	340
REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES - 340 340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 187 -				
OVER EXPENDITURES AND OTHER USES - 340 340  FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 187 -				
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 187 -			4.10	0.46
	OVER EXPENDITURES AND OTHER USES	-	340	340
			407	
FUND BALANCE (DEFICIT) AT THE END OF YEAR § 187 § 527 § 340	FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	187	187	
FUND BALANCE (DEFICE) AT THE END OF YEAR S 187 S 527 S 340	DINID DALLATOR (OPENOMS ANALYS SAME OPENA	0 407	6 507	4.0
	TUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>s 181</u>	321	<u>3 340</u>

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) SECTION 8 HOUSING

DEVELOUE AND OWNER GOVERNOVA	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem Sale and use	\$ -	<b>\$</b> -	\$ -
Intergovernmental revenues			
Federal	120,000	124,706	4,706
State			
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in			
Loan proceeds	<del>-</del>	. <u> </u>	
Total revenues and other sources	120,000	124,706	4,706
EXPENDITURES AND OTHER USES			•
Current:			
Housing assistance payments			
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures	120,000	149,907	(29,907)
Culture and recreation	,	,	(,,-)
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out	120,000	140.007	(20.007)
Total expenditures and other uses	120,000	149,907	(29,907)
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	-	(25,201)	(25,201)
		` ' '	
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	40,136	40,136	
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 40,136</u>	<u>\$ 14,935</u>	§ (25,201)

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis)

### DISASTER RELIEF

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable <u>(Unfavorable)</u>
REVENUES AND OTHER SOURCES			
Taxes			
Ad valoxem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal			
State			
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues In-kind			
Other financing sources:			
Operating transfers in	_	_	_
Loan proceeds  Total revenues and other sources			
Total levenues and other sources	<del></del>		
EXPENDITURES AND OTHER USES			
Current:			
Housing assistance payments			
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures Capital outlay			
Capital outlay  Debt service			
Principal .			
Interest			
Other financing use:			
Operating transfers out	•	_	_
Total expenditures and other uses	-	-	
		<u></u>	
EXCESS (DEFICIENCY) OF	-		
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	-	-	-
		ma = 1.0	
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>79,513</u>	79,513	
DAINTO DAT TYTOE VOEDLONG TOUGHAND DE AUGUS	e 70.543	0 70 542	¢
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 79,513</u>	<u>\$ 79,513</u>	<u>\$</u>

### Plaquemine, Louisiana

## Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) 18TH JDC DRUG COURT

	Budget	<u>Actual</u>	Variance- Favorable <u>(Unfavorable)</u>
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem	\$	- \$ -	\$ -
Sale and use	*	•	*
Intergovernmental revenues			
Federal			
State		- 190,572	190,572
Local		170,512	170,072
Fines and forfeitures			
Charges for services		- 18,124	. 18,124
Use of money and property		10,1271	. 10,127
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in			
Sales of Assets Loan proceeds		_	u.
			000.000
Total revenues and other sources		- 208,696	208,696
EXPENDITURES AND OTHER USES Current:			
Housing assistance payments			
General government			
Salaries and benefits		- 99,602	(99,602)
Other program expenditures		- 109,897	(109,897)
Public safety		10,,00,	(107,071)
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures Health and welfare			
Salaries and benefits			
Other program expenditures Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development Salaries and benefits			
Other program expenditures			
Other expenditures Capital outlay			
Debt service			
Principal			
Interest			
Other financing use: Operating transfers out			
		209,499	(209,499)
Total expenditures and other uses			(ZU2,429)
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	-	- (803)	(803)
OANG IND LANGUED WAN OTHER ORES		(003)	(000)
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR		96,109	96.109
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$</u>	\$ 95,306	<u>\$ 95,306</u>

### Plaquemine, Louisiana

# Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) LOUISIANA RECOVERY AUTHORITY For the Year Ended December 31, 2013

	<u>Budget</u>	Actual	Variance- Favorable (Unfavorable)
REVENUES AND OTHER SOURCES	<del>=8</del>		*
Taxes			
Ad valorem	<b>\$</b> -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal	1,500,000	2,086,053	586,053
State		_	•
Local			
Fines and forfeitures		189,525	189,525
Charges for services			
Use of money and property			
Other revenues		12,350	12,350
In-kind			
Other financing sources:			
Operating transfers in			
Sales of Assets			
Loan proceeds			
Total revenues and other sources	1,500,000	<u>2,287,928</u>	787,928
EXPENDITURES AND OTHER USES			
Current:			
Housing assistance payments			
General government Salaries and benefits			
Other program expenditures	1,500,000	2,231,689	(731,689)
Public safety	1,500,000	2,231,003	(****,****)
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			÷
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			
Total expenditures and other uses	1,500,000	2,231,689	(731,689)
DVCECC (DDEICIENCY) OF			
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		56,239	56,239
OVER EAPENDITURES AND UTHER USES	-	30,239	JU <sub>3</sub> 2J9
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	68,237	68,237	
FUND BALANCE (DEFICIT) AT THE END OF YEAR	\$ 68.237	<u>\$ 124,476</u>	\$ 56,239

### Plaquemine, Louisiana

### Statement of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) SALES TAX BOND DEBT SERVICE FUND

For the Year Ended Dece	mber 31, 2013
-------------------------	---------------

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable <u>(Unfavorable)</u>	
REVENUES AND OTHER SOURCES	_		,	
Taxes				
Ad valorem	\$ -	\$ -	<b>\$</b> -	
Sale and use	1,722,550	1,722,550	-	
Intergovernmental revenues				
Federal				
State				
Local				
Fines and forfeitures				
Charges for services				
Use of money and property				
Other revenues In-kind				
Other financing sources:				
Operating transfers in				
Loan proceeds	4 500 550	4 700 550		
Total revenues and other sources	1,722,550	1,722,550		
EXPENDITURES AND OTHER USES				
Current:				
Housing assistance payments	-	-	-	
General government				
Salaries and benefits				
Other program expenditures				
Public safety				
Salaries and benefits				
Other program expenditures				
Public works				
Salaries and benefits				
Other program expenditures				
Health and welfare				
Salaries and benefits				
Other program expenditures				
Culture and recreation				
Salaries and benefits				
Other program expenditures				
Economic development				
Salaries and benefits				
Other program expenditures				
Other expenditures				
Capital outlay				
Debt service				
Principal	970,000	970,000	-	
Interest	728,764	728,763	1	
Other financing use:				
Operating transfers out				
Total expenditures and other uses	1,698,764	1,698,763	1	
EVOECE (DEDICTENICS) OF				
EXCESS (DEFICIENCY) OF				
REVENUES AND OTHER SOURCES	02 707	02 707	4	
OVER EXPENDITURES AND OTHER USES	23,786	23,787	1	
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	1,455,128	<u>1,455,128</u>	=	
FUND BALANCE (DEFICIT) AT THE END OF YEAR	\$ 1,478,914	<u>\$ 1,478,915</u>	<u>\$</u> 1	

### Plaquemine, Louisiana

### Schedule of Revenues, Expenditures, and Changes in Fund Balances

### Budget and Actual (Non-GAAP Budgetary Basis)

### SALES TAX BOND RESERVE FUND

	Budget	Actual	Variance- Favorable <u>(Unfavorable)</u>	
REVENUES AND OTHER SOURCES				
Taxes	_	•	•	
Ad valorem	\$ -	\$ -	\$ -	
Sale and use				
Intergovernmental revenues				
Federal State				
Local				
Fines and forfeitures				
Charges for services				
Use of money and property	800	1,186	386	
Other revenues	300	-3		
In-kind				
Other financing sources:				
Operating transfers in				
Loan proceeds	-	_	_	
Total revenues and other sources	800	1,186	386	
10111210,0111000 11110 0 11111		<del></del>		
EXPENDITURES AND OTHER USES				
Current:				
Housing assistance payments	-	-	-	
General government				
Salaries and benefits				
Other program expenditures				
Public safety				
Salaries and benefits				
Other program expenditures				
Public works				
Salaries and benefits				
Other program expenditures				
Health and welfare				
Salaries and benefits				
Other program expenditures				
Culture and recreation				
Salaries and benefits				
Other program expenditures				
Economic development				
Salaries and benefits				
Other program expenditures Other expenditures				
Capital outlay				
Debt service				
Principal Principal				
Interest				
Other financing use:				
Operating transfers out	-	-		
Total expenditures and other uses			-	
x our experimentes and other uses				
EXCESS (DEFICIENCY) OF				
REVENUES AND OTHER SOURCES				
OVER EXPENDITURES AND OTHER USES	800	1,186	386	
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	888,528	888,528		
, ,		•		
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 889,328</u>	<u>\$ 889,714</u>	<u>\$ 386</u>	

### Plaquemine, Louisiana

### Schedule of Compensation Paid Board Members For the Year Ended December 31, 2013

Parish Council		2013
Salaris G. Butler		\$ 14,400
Timothy Vallet		14,400
Leonard Jackson		14,400
Terry Bradford		14,400
Howard Oubre, Jr.		14,400
Louis R. Kelly, Jr.		14,400
Mitchel Ourso		14,400
Henry Scott		14,400
Gene P. Stevens, Jr.		14,400
Warren Taylor		14,400
Edwin Reeves		14,400
Matthew H. Jewell		14,400
Wayne Roy		 14,400
	Total	\$ 187,200
Waterworks District #3		
Brent Barbier, President		\$ 660
Raymond Dennis, Jr. , Vice President		720
Marvin Dale Stampley, Jr., Secretary		300
Dana Guilbeau, Treasurer		660
Larry Vaughn		480
Leroy Pugh		780
Ricky Breaux		 300
	Total	\$ 3,900

#### Plaquemine, Louisiana Schedule of Expenditure of Federal Awards For the Year Ended December 31, 2013

#### Federal Grantor

I cociai Giantoi					
Pass Through Grantor Name / Direct Program Program Title		CFDA Number	Federal Expenditures		
Federal Emergency Management Agency	•			•	
Direct Programs:					
Utility Assistance		97.024	\$	13,361	
Passed through Louisiana Dept. Homeland					
Security:					
Disaster Grants - Public Assistance (Presiden	tially Declared Disasters)	97.036		-	
Hazard Mitigation		97.039		1,500	
Homeland Security Grant Program		97.042		49,721	
Total Federal Emergency Management	Agency	-	\$	64,582	
United States Department of Health and Human	Services				
Passed through Capital Area Human Services D	istrict:				
Block Grants for Prevention and Treatment of	Substance Abuse	93.959	\$	100,539	
Passed through Louisiana Department of Labor	:				
Community Services Block Grant Discretionary	Awards-				
Community Food and Nutrition		93.569		105,841	
Passed through Louisiana Department of Social	Services:				
Low-Income Home Energy Assistance		93.568		230,941	
Total United States Department of Health and H	Iuman Services	_	\$	437,321	
United States Department of Housing and Urban	Development				
Passed through Louisiana Recovery Unit		44.000			
Community Development Block Grant	c vm	14.228*		7,284,015	
Passed through Division of Administration-Office	e of rinance				
and Support Services:		1.1.057		404707	
Section 8 Housing	tt. D	14.856		124,706	
Total United States Department of Housing and T	Jrban Development	_	\$	7,408,721	
United States Department of the Interior, Fish and	l Wildlife Service				
Direct Programs:		45.004			
Payment in Lieu of Taxes		15.226	ş	35,302	
Refuge Revenue Sharing Payment		None_			
Total United States Department of the Interior		<u>-</u> :	\$	35,302	
Environmental Protection Agency Office of Water:					
Nonpoint Implementation Grants		66.46	}	34,122	
Total United States Department of the Interior			<u> </u>	34,122	
TVC	OTAL EXPENDITURES	ء		7 000 040	
10	INL EARENULIUKES	-	•	7,980,048	

<sup>\*</sup>Major federal financial assistance program.

#### Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Iberville Parish Council and is presented on the cash basis. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the general purpose financial statements. There were no subrecipients of the federal grants.

### BAXLEY AND ASSOCIATES, LLC

P. O. Box 482 58225 Belleview Drive Plaquemine, Louisiana 70764 Phone (225) 687-6630 Fax (225) 687-0365

**EXHIBIT A** 

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing* Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Iberville Parish Council as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Iberville Parish Council's basic financial statements and have issued our report thereon dated June 27, 2014.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Iberville Parish Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Iberville Parish Council's internal control. Accordingly, we do not express an opinion on the effectiveness of Iberville Parish Council's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

# INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS (continued)

**Compliance and Other Matters** 

As part of obtaining reasonable assurance about whether the Iberville Parish Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination 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 or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report** 

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Parish Council and management, the Louisiana Legislative Auditor, and federal and state agencies, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Baxley & Associates, LLC

Plaquemine, Louisiana June 27, 2014

### **BAXLEY AND ASSOCIATES, LLC**

P. O. Box 482 58225 Belleview Drive Plaquemine, Louisiana 70764 Phone (225) 687-6630 Fax (225) 687-0365 Hugh F. Baxley, PFS/CVA/CPA Margaret A. Pritchard, CPA

Staci H. Joffrion, CPA

**EXHIBIT B** 

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

### INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

### Report on Compliance for Each Major Federal Program

We have audited Iberville Parish Council's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Iberville Parish Council's major federal programs for the year ended December 31, 2013. Iberville Parish Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Iberville Parish Council's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Iberville Parish Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Iberville Parish Council's compliance.

### Opinion on Each Major Federal Program

In our opinion, Iberville Parish Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

### INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 (continued)

### Report on Internal Control Over Compliance

Management of Iberville Parish Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Iberville Parish Council's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Iberville Parish Council's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

This report is intended solely for the information and use of the Parish Council and management, the Louisiana Legislative Auditor, and federal and state agencies, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Baxley & Associates, LLC Plaquemine, LA June 27, 2014

### IBERVILLE PARISH COUNCIL SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED DECEMBER 31, 2013

### A. SUMMARY OF AUDIT RESULTS

Financ	cial Statements					
Туре	of auditor's report issued: unqualified					
Interna	al control over financial reporting:					
•	Material weaknesses identified? Significant deficiency identified that is not considered to be material weaknesses.	es?		yes	X no	
•	Noncompliance material to financial statements noted?			_ yes	X no	
Federa	al Awards					
Interna	al control over major programs:					
•	Material weaknesses identified? Significant deficiency identified that is not considered to be material weaknesses.			_yes _	X no	e renorted
Туре с	of auditor's report issued on compliance fo		grams: <i>ເ</i>	_		e reported
to be	udit findings disclosed that are not required reported in accordance with section 501(accular A-133?		_ yes _	X	_ no	
Identifi	cation of major programs:					
С	FDA Number(s): 14.228 U	.S. Dept. of	Housing	and Url	<i>m or Cluster</i> pan Developr nt Block Gran	nent-
type .	reshold used to distinguish between A and type B programs: e qualified as low-risk auditee?		00 or Gre	eater 	_ no	

### EXHIBIT C (continued)

### IBERVILLE PARISH COUNCIL SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED DECEMBER 31, 2013

- B. FINDINGS FINANCIAL STATEMENT AUDIT NONE
- C. FINDINGS FEDERAL AWARDS NONE

### IBERVILLE PARISH COUNCIL SCHEDULE OF PRIOR FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2013

#### 2012-1 BANK RECONCILIATIONS

#### Condition:

The Iberville Parish Library did not perform monthly bank reconciliations.

### Recommendation:

Reconciliations should be prepared monthly to confirm that transactions recorded per the books and the banks agree. Timely reconciliation facilitates correction of any difference that might exist.

### **Current Status**

This finding was corrected in the current year.

### 2012-2 TIMELY PAYMENT OF INVOICES

#### Condition:

The Iberville Parish Library paid several invoices that were dated in 2010 and 2011 that were not included in accounts payable at the end of 2011.

#### Recommendation:

Invoices should be paid timely and expenditures should be recorded in the year incurred.

### **Current Status:**

This finding was corrected in the current year.

### 2012-3 INVENTORY

### Condition:

The Iberville Parish Utility Department failed to maintain a system of tracking inventory. Inventory of \$123,971 was expensed when purchased.

#### Recommendation:

Management should properly record inventory and implement an inventory tracking and internal control system.

### **Current Status:**

This finding was corrected in the current year.

# STATISTICAL SECTION

### STATISTICAL SECTION

This section of the Parish's CAFR presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the Parish's overall financial health. This information has not been audited by the independent auditor.

- Financial Trends These schedules contain trend information to help the reader understand how the Parish's financial performance and well-being changed over time.
- Revenue Capacity These schedules contain information to help the reader assess the Parish's significant local revenue sources, the sales tax and the property tax, as well as other revenue sources.
- **Debt Capacity** These schedules present information to help the reader assess the affordability of the Parish's current levels of outstanding debt and the Parish's ability to issue additional debt in the future.
- Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the Parish's financial activities take place.
- Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Parish's financial report relates to the services the Parish provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the Parish's comprehensive annual financial reports for the relevant years. The Parish implemented the new reporting model in the fiscal year ending December 31, 2001. Schedules presenting government-wide information include information beginning in that year.

# This page contains no financial data.

Iberville Parish Council Plaquemine, Louisiana Net Position by Component Last Ten Fiscal Years

						Fiscal Year	car				
		2013	2012	2011	2010	2002	2008	2002	2006	2005	2004
Governmental Activities	6	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6									
אוויסטובים עו כפרוחות מספרוא, וופר עד ופופונים מפונינ	4	\$70,070,40	17,288,702 \$	76,331,463 \$	73,592,344 \$	66,819,683	65,783,743 \$	60,842,028 \$	33,615,500 \$	29,697,598 \$	26,663,869
Kestricted		17,295,527	10,524,693	10,694,280	13,740,468	16,053,608	16,222,609	21,013,199	13,192,863	12,279,313	14,248,967
Unrestricted		3,593,255	5,096,745	2,998,366	2,520,622	2,175,876	877,583	1,582,251	2,936,465	1,564,220	2,810,070
Total governmental activities net position	67	104,967,611 \$	92,910,140 \$	90,024,109 \$	89,853,434 \$	85,049,167	\$ 82,883,935 \$	83,437,478 \$	49,744,828 \$	43,541,131 \$	43,722,906
Business-type activities											
Invested in capital assets, net of related debt.	69	10,031,185 \$	\$ 566,957,01	4,239,262 \$	3,853,640 \$	3,662,993	3,638,501 \$	3,457,472 \$	3,457,921 \$	3,300,077 \$	3,254,349
Kestnicted		545,000	r	t	,	ı	1			•	
Unrestricted		2,754,666	2,226,807	1,768,749	1,589,383	1,194,646	811,406	850,745	782,262	1,053,559	1.093.816
Total business-type activities net position	,,	13,330,851 \$	12,983,802 \$	6,008,011 \$	5,443,023 \$	4,857,639 \$	\$ 4,449,907 \$	4,308,217 \$	4,240,183 \$	4,353,636 \$	4,348,165
Primary government											
Invested in capital assets, net of related debt	63	94,110,014 \$	88,045,697 \$	80,570,725 \$	77,445,984 \$	70,482,676	5 69,422,244 \$	64,299,500 \$	37,073,421 \$	32,997,675 \$	29,918,218
Nestricted		17,840,527	10,524,693	10,694,280	13,740,468	16,053,608	16,222,609	21,013,199	13,192,863	12,279,313	14,248,967
Unrestnoted	-	6,347,921	7,323,552	4,767,115	4,110,005	3,370,522	1,688,989	2,432,996	3,718,727	2,617,779	3,903,886
Total primary government aet position	es.	118,298,462 \$	105,893,942 \$	96,032,120 \$	95,296,457 \$	\$ 908,906,88	87,333,842 \$	87,745,695 \$	53,985,011 \$	47,894,767 \$	48.071.071

Iberville Parish Council Plaquemine, Louisiana Changes in Net Position Last Ten Fiscal Years

	747				Fiscal Year	ar				
É	2013	2012	2011	2010	2002	2008	2007	2006	2005	2004
Expenses Governmental Activities:										
General Government	\$ 10,347,215 \$	8,691,756 \$	9,830,059 \$	7,406,096 \$	7.653.249 \$	7 553 753	\$ 002 300	\$ 670.800.8	\$ 000 000	2000 2
Public Safety	4,179,132	4,468,927	4,769,547	4.689.202						0.400 000
Public Works	11.273.247	12.480.141	12,836,964	12 346 251	14 631 607	1 202 000	CEO(10050	144.604.0	110,400,7	2,402,050
Public Health	2.670.552	4.580.434	6.449.025	2002000	15001,500 p	13,403,020	10,855,406	8,502,171	8,314,265	7,111,742
Fronomic Development	111/07/07	1.27 1.00	20,244,0	024420	20,000,0	5,512,782	4,714,309	4,298,319	5,381,264	5,641,786
	242,073	245,064	264,426	211,135	186,129	355,622	392,652	377,076	260,810	186,754
Culture and Accreation	794,222	708,892	718,580	717,263	426,474	202,105	216,704	188,751	299,262	166.832
Interest on long-term debt	733,654	785,294	830,149	885,308	712,289	861,184	131,124	162,903	82.972	969 69
Total governmental activities expenses	30,240,697	31,961,108	35,698,750	32,748,308	33,774,357	33.816.628	26.440.230	22 841 540	23 USA 032	20,000 606
Business-type Activities:		 						21.00	200, 100,00	026,206,02
Water, Natural Gas and Sewer	4,567,386	3,334,264	3,143,966	3,355,237	3,107,474	4,090,155	3,541,940	3.682.465	3.783.217	23 090 072
Total business-type activities expenses	4,567,386	3,334,264	3,143,966	3,355,237	3,107,474	4,090,155	3,541,940	3,682,465	3.783.217	23 999 077
Total primary government expenses	\$ 34,808,083	35,295,372 \$	38,842,716 \$	36,103,545 \$	36,881,831 \$	37,906,783 \$	29,982,170 \$	26,524,005 \$	26.817,249 \$	44,901,598
Program Revenues										
Governmental Activities:										
Charges for services										
General Government	\$ 708.249 \$	813.510 \$	082 885 #	1 285 586 4	# F00 330 t			1000		
Public Safety	518.905					\$04°100	# /9/°TC0°T	1,007,501 #	846,383	783,464
Public Works	5,007	545,000 055,000	048,200	/OT,95/	488,174	496,208	498,329	482,049	393,678	358,215
Public Health	1,00,0	2,539	400	655	300	4,284	•	4,844	530	1,000
Column and Branch	801,446	88,634	77,534	81,012	79,320	76,477	78,587	80,313	93,770	78,801
Culture and Recication	9,774	361	272	104	•	009	4,800	11,400	5,675	,
Operating grants and contributions	2,197,283	4,385,936	4,754,085	4,870,660	4,554,409	8,145,783	5,123,829	4,721,404	5.858,246	5.572.136
Capital grants and contributions	7,500,052	3,569,137	3,933,255	1,907,685	5,822,811	458,593	3,017,706	2,886,934	477,940	1.550.528
Total governmental activities program revenues	11,039,915	9,368,160	10,396,697	8,847,639	10,000,041	10.046.710	9.775.018	9.194.445	CCC 3F3 F	8 344 144
Business-type Activities:									7	0,074,14
Charges for services	4,737,041	3,062,735	2,942,286	3.287.445	2 986 346	3 646 600	3 103 166	200 800 8	1// 070	1
Operating grants and contributions	, r	,			al atomic	/ Andro-Logo	COT COT C	DOE TOOLS	700,010,0	7,000,2
Capital grants and contributions	,	147.548	271.582	,		•	073 00		1 10 07	1 1
Total business-type activities program revenues	4,737,041	3.210.283	5 213 868	3 287 445	2084346	3 646 600	2 105 140	797,10	C10,21	182,205
Total principle of the management of the formal later.	10000		200602-62	CLL 6 years	DEC ODA	2,040,000	3,143,743	\$153,055	3,330,742	2,847,797
Activities Boroniment Program revenues	\$ 15,776,00	12,578,443 \$	13,610,565 \$	12,135,084	12,986,387 \$	13,693,319 \$	12,900,761 \$	12,327,498 \$	11,006,964 \$	11,191,941
Net (Expense)/Revenue										
Governmental activities	\$ (209,601,01)	(22,592,948) \$	(25,302,053) \$	\$ (699,000,522)	(23,774,516) \$	(23,769,918)	(16,665,212) \$	(13.647.095) \$	(15.357.810) \$	(12 558 332)
Business-type activities	169,655	(123,981)	69,902	(67,792)	(121,128)					(21.151.275)
Total primary government net (expense)/revenue	\$ (19,029,947) \$	(22,716,929) \$	(25,232,151) \$	(23,968,461) \$	(23,895,444) \$	(24,213,464) \$	(17,081,409) \$	(14,196,507) \$	(15,810,285) \$	(33,709,657)

Iberville Parish Council Plaquemine, Louisiana Changes in Net Position Last Ten Fiscal Years

							Fiscal Year	ear				
	2013		2012	2011		2010	2009	2008	2007	2006	2005	POUC
(Continued)											7.00	tive in
General Revenues and Other Changes in Net Position												
Governmental activities:												
Property taxes	\$ 5,25	5,293,941 \$	4,953,676	3,104,135	69	3,998,818 \$	3.575.476 \$	3.602.136 \$	3.568.421 \$	3 195 633 \$	3 111 843 \$	3.055.296
Sales taxes	19,89	19,895,959	15,040,164	16,505,967		19,218,085	16,112,948	13.581.701	12,683,444	11 293 037	7 242 155	7 342 691
Franchise taxes	1(	106,462	101,889	98.840		93.395	87 643	81.570	80 378	57.005	20,000	120,000
Alcoholic beverage taxes		15,231	17,326	18,375		18.334	17.746	19.059	10 644	17 134	19,442	12761
Gaming taxes	113	134,802	140,008	145,276		144.472	150.008	184 349	174.840	175.349	156.463	12,701
Unrestricted grants and contabutions	1,01	1,079,885	1,073,781	1.030,546		1.035.608	1 025 654	997 243	959.806	001.082	037 846	011 447
Unrestricted investment earnings		24,141	36,714	48,285		75.674	115.602	287 325	1 097 628	575,006	773 000	212,447
Miscellancous revenues	4.60	4.660.120	4.115.421	4 521 306		4.099.779	4786114	462 002	2 505 501	200000000000000000000000000000000000000	000,000	074,017
Gain on sale of capital assets						20,771	13,00,00	1 C Cop OLS	12,0,0,00,0	2,050,340	7507,149	5,757,728
Transfers (from) to governmental activities						20,771	, 66100	•	•			18,087
Total commence for the						'[   	001,00	'		' ]	1	1
1 out governmently achyrics	51,2	51,210,541	25,478,979	25,472,730		28,704,936	25,937,291	23,216,375	22,481,632	19,850,792	15,176,035	15,027,353
Business-type activities:												
Unrestricted investment camings		2,169	2,208	3,079		155,081	3.973	10.190	22.419	24.269	28 452	10.01
Miscellaneous revenues	1,	175,225	448.316	492,007		498,095	574.887	275 O.46	461.819	411 600	1000	10,01
Special Item			6,627,018	'		1	-	otoro.	3406101	060517+	407,104	408,174
Total business-type activities	13	177,394	7,077,542	495,086		653,176	528.860	585,236	484.231	435.959	457 946	418 989
Total primary government	\$ 31,38	31,387,935 \$	32,556,521	, 25,967,816	₩	29,358,112 \$	26,466,151 \$	23,801,611 \$	22,965,863 \$	20,286,751 \$	15,633,981 \$	15,446,342
Change in Net Position												
Governmental activities	\$ 12,01	12,010,939 \$	2,886,031	170,677	₩	4,804,267 \$	2,162,975 \$	(553,543) \$	5,816,420 \$	6,203,697 \$	(181,775) \$	2.468.971
Business-type activities	3	347,049	6,953,561	564,988		585,384	407,732	141,690	68,034	(113,453)	5,471	(20,732,286)
Total primary government	\$ 12,3	12,357,988 \$	9,839,592	735,665	<b>₩</b>	5,389,651 \$	2,570,707 \$	(411,853) \$	5,884,454 \$	6,090,244 \$	(176,304) \$	(18,263,515)
(Concluded)										-		

Iberville Parish Council
Plaquemine, Louisiana
Governmental Funds - Fund Balances
Last Ten Fiscal Years

2004	1 1 1	150,000	2,810,070	ı	2 601 816	2,601,816	i i	787,700		1,114,253	'	4.322.828	4,322,828
2005	<del>64</del> -	150,000	2,435,702 \$	<del>⇔</del> 3	0416 605	2,416,695	64 1 (	712,472	<b>⇔</b> 1 1	1,678,446	<del>\$\$</del>	3.262.110	3,262,110 \$
<u>2006</u>	69: 	150,000	2,936,465 \$	€A 1	1 686 349	1,686,349 \$	<del>6/3</del>	576,587 576,587	<b>⇔</b> ! ;	2,598,682	<b>⇔</b> '	3,583,460	3,583,460 \$
<u> Z002</u>	<del>6/7</del> I ≀ I	150,000	2,391,647 \$	<del>\$7,</del>	1 476 581	1,476,581	<b>₩</b>	580,428 580,428	<del>∜</del>	2,297,209	₩.	3,858,813	3,858,813 \$
2008	<del>63</del>	150,000	2,100,540 \$	<del>\$/?</del> I	1,152,445	1,152,445 \$	<b>6</b> 4> 1 I	314,504	<del>64</del> 1 1	2,124,739	<b>4</b> 9- 1	3,268,569	3,268,569 \$
Fiscal Year 2009	<b>6</b> 9-	150,000	3,108,472 \$	1	769,107	769,107 \$	695 1 1	268,294 268,294 \$	64÷ 1 (	2,555,738 2,555,738 \$	<b>∀</b> ≯	2,978,814	2,978,814 \$
2010	<b>₩</b>	150,000 4,110,875	4,260,875 \$	<del>\$/</del> \$	1,532,173	1,532,173	<del>(A</del> 1 /	410,183 \$	<b>⇔</b> 1 1	1,005,841	<del>∜?</del> 1	3,200,129	3,200,129
<u>2011</u>	. \$ 150,000 2,848,356	Ŧ	2,998,356 \$	69	1,437,592	1,437,592 \$	- \$ 176,712	176,712 \$	- \$ 176,712	176,712 \$	<del>5</del>	2,023,433	2,655,495 \$
<u>2012</u>	455,017 <b>\$</b> 150,000 1,820,624		2,425,641 \$	45,132 \$	1,809,494	1,854,626 \$	196,015 \$ 372,785	568,800 \$	75,607 \$ 1,331,576	1,407,183	35,345 \$	5,102,400	2,194,608 \$
<u>2013</u>	431,673 \$ 150,000 3,593,255	1 2	4,174,928	45,132 \$	2,420,794	2,465,926 \$	216,700 \$ 870,700	1,087,400 \$	73,000 \$	2,708,307 \$	8,150 \$	150,000,00	2,886,771 \$
	⇔		₩	<del>&lt;</del>		↔	₩-	₩.	<del>69.</del>	€₽	₩		₩
General Fund	Non Spendable Restricted Unassigned	Reserved Unreserved	Total General Fund	Drainge Maintenance Non Spendable	Restricted Unreserved	Total Drainage Maintenance	Public Building Maintenance Non Spendable Restricted	Unkeserved Total Public Building Maintenance	Sales Tax Roads Non Spendable Committed	Unreserved Total Sales Tax Roads	Solid Waste Non Spendable Restricted	Unreserved	Total Solid Waste

Iberville Parish Council Plaquemine, Louisiana Governmental Funds - Fund Balances Last Ten Fiscal Years

2004	· ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	1,348,936	1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	58,691 3,133,123 780,300 3,772,114
2005	и и и и	515,609 \$	<b>6</b> 09 ↓ 1	\$	58,942 5,416,976 22,279 3,498,197
<u>2006</u>	\$ - 000	497,912	<b>₩</b>	<b>\$</b>	175,459 3,838,391 167,847 4,181,697
<u>2007</u>	. , cos	545,302	<b>5</b> 0≑	₩.	2,001,743 3,716,285 490,075 6,208,103 \$
2008	\$	725,807	64- 1 1 1	<del>\$</del>	2,134,239 3,139,367 1,745,627 7,019,233
Fiscal Year 2009	\$ - \$ 2.066.620	2,966,620 \$	<del>\$\$</del>	<b>€</b>	- \$ 2,649,608 2,694,570 1,242,855 6,587,033 \$
2010	.038.680	1,038,680 \$	697 1 1 1	69	1,094,470 2,826,772 425,845 4,347,087
2011	838,328	838,328 \$	<del>6</del> ∳ 	<b>- - - - - - - - - -</b>	4,211,581 655,912 179,675 2,848,365
<u>2012</u>	. \$ .1,077,469	1,077,469 \$	<b>⇔</b> : ( )	<b>6</b>	4,451,531 2,546,097
<u>2013</u>	3,028,190 -	3,028,190 \$	67,146	67,146 \$	6,347,342 850,601 - - 7,197,943 \$
	6/3	₩.	<del>\$7.</del>	÷	•
(Continued)	Capital Imporovement Non Spendable Restricted Unreserved	Total Capital Improvement	Iberville Parish Medical Facility Non Spendable Restricted Unreserved	Total Capital Improvement	Other Governmental Funds  Non Spendable Restricted Committed Assigned Unassigned Reserved Debt service funds Unreserved for: Debt service funds Special revenue funds Capital project funds

Iberville Panish Council
Plaquemine, Louisiana
Governmental Funds - Changes in Fund Balances
Last Ten Fiscal Years

Iberville Parish Council Plaquemine, Louisiana Assessed and Estimated Value Taxable Property Last Ten Fiscal Years

Ratio of Total	Assessed Value	To Estimated	Real Value	150/	9/61	15%	15%	201	15%	14%	140%	2/11	74%	15%	150%	0/.01	15%
	Estimated	Real	Value	2 364 415 404	+01-01-1-00-1	2,430,192,491	2 591 568 436	0.15.100.000	7,751,204,601	3.164.015.071	2 752 180 798	2 1 6 2 4 6 6 4 5 5	0,104,400,100	3,231,166,041	2 KNR 411 270	C/Ct T+cOOper	3,786,609,437
	Tax Rate	Outside the	Municipality	1.75	1	1.75	1.75	7 2	1.73	1.55	1 t	7	0.1	1.55	1 55	55.1	1.55
Total	Tax Rate	Within the	Municipality	1 62		1.62	1.62		70.7	1.44	1 44		•	1.4	1 44	ř	1.44.
		Assessed	Value	344 853 794		354,577,608	377,273,434	A01 222 EZA	+ 1000	454,619,492	514 569 592	456 700 367	100%	469,332,572	535 974 437	0.6	564,644,276
	Less:	Exemptions	Real Property	39,986,085	3 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	40,448,030	40,453,703	41 435 033	しいくつつして	43,569,095	44,348,857	44 608 819	(10°000°1	44,984,992	45.812.305	2006	45,812,305
ice Property	Estimated	Real	Value	243,461,560		7,383,640	258,413,560	278 991 920	2017647760	291,688,920	305,329,720	312,383,640	21262222	336,795,120	456.505.680		490,577,920
Public Service Propert		Assessed	Value [1]	60,865,390	7 17 0 1	04,040,710	64,603,390	69 747 980	000000000000000000000000000000000000000	72,922,230	76,332,430	78.095.910	2 - 16 - 1 - 16 - 1	84,198,780	114,126,420		122,644,480
roperty	Estimated	Real	Value	1,353,822,689	1 272 00 4 00 4	1,07,47,67,64	1,501,674,189	1.597.277.624		1,796,759,076	1,774,995,195	1,779,283,202		1,818,503,043	2,035,411,984		2,149,852,262
Personal Property		Assessed	Value [1]	203,276,680	206 205 410	500,000,41X	225,476,605	239.831.475		269,783,645	266,515,795	267,159,640	1	273,048,505	305,617,415	0.000000	322,800,640
perty	Estimated	Real	Value	807,117,240	830 262 700	001,202,100	871,934,390	916,431,190	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1,119,136,170	1,717,213,670	1,115,438,170	000000	1,120,852,870	1,162,306,020	7	1,191,991,560
Real Property		Assessed	Value [1]	80,711,724	83 926 279	\ 1 ()   \ ()	87,193,439	91,643,119	7	111,913,61/	171,721,367	111,543,817	1000 000	112,085,287	116,230,602	70707077	117,177,150
ı		Fiscal	Year	2004	2005	200	2006	2007	0000	2002	2009	2010	2011	4011	2012	2013	CTOZ

Source: Iberville Parish Assessor's Office

[4] Real property is assessed at 10% of real value, personal property is assessed at 15% of real value and public service property is assessed at 25% of real value. Tax rates are per \$1,000 of assessed value.

Iberville Parish Council
Plaquemine, Louisiana
Property Tax Levies and Collections
Last Ten Fiscal Years

	to date	Percentage	of Levy		2070	%96	%56	%96	020%	7370	0/0/0	70%0	%56	%96	95%
	Total Collections to date		Collections [2]	7 7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7,170,407	5,247,137	5,556,372	5,971,333	6.052.084	6 207 101	0,207,121 6,657,025	6,65,750	5,856,766	8,280,198	8,677,522
		Delinquent	Collections	112 205	110,000	1	81,240		I	1	2 8 7 8 7 8	0/06+0	160,997	646,379	146,834
thin the	the Levy	Percentage	or Levy	05%		%96	93%	%96	%56	%86	%96	0	93%	%68	94%
Collected within the Fiscal Year of the Lev	Fiscal Year of the Levy	مربعوال ك	COLECUOIIS	5 044 897	1 1 1 1 1 1 1	5,247,137	5,475,132	5,971,333	6,052,984	6,207,121	6.623.057	200601000	5,695,769	7,633,819	8,530,688
		Total	1 as LCV) (1)	5.289.229	1 0 0	5,448,935	5,857,314	6,248,699	6,349,786	6,353,501	6,918,953	0 0 0 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	6,150,928	8,606,560	9,101,913
		Fiscal Vear	+ Ca1	2004	1000	C007	2006	2007	2008	2009	2010	,	2011	2012	2013

Source: Iberville Parish Assessor's Office Grand Recap Reports

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

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

### Iberville Parish Council Plaquemine, Louisiana Property Tax Rates, Direct Overlapping Governments Last Ten Fiscal Years

	Ibe	rville Parish Co	ouncil	Iber	ville Parish Lib	rary
Fiscal	Operating	Debt Service	Total	Operating	Debt Service	Total
Year	Millage	Millage	Millage	Millage	Millage	Millage
2004	11.73		11.73	4.00	-	4.00
2005	11.73	-	11.73	4.00	-	4.00
2006	11.73	-	11.73	4.00	-	4.00
2007	11.73	-	11.73	4.00	-	4.00
2008	10.38	-	10.38	3.55	-	3.55
2009	10.38	_	10.38	3.55	_	3.55
2010	11.27	-	11.27	4.00	-	4.00
2011	8.73	-	8.73	4.00	-	4.00
2012	<b>11.</b> 73	_	11.73	4.00	-	4.00
2013	11.73	-	11.73	4.00	-	4.00
	Iberville P	arish Fire Disti	rict # 1	Iberville	Parish Fire Dis	trict # 2
Fiscal	Operating	Debt Service	Total	Operating	Debt Service	Total
Year	Millage	Millage	Millage	Millage	Millage	Millage
2004	3.95	_	3.95	6.78	-	6.78
2005	3.95	-	3.95	6.78	-	6.78
2006	3.95	-	3.95	6.78	-	6.78
2007	3.95	-	3.95	6.78	-	6.78
2008	3.24	-	3.24	6.05	-	6.05
2009	3.24	-	3.24	6.05	-	6.05
2010	3.24	-	3.24	6.05	-	6.05
2011	3.95	-	3.95	6.78		6.78
2012	3.83	-	3.83	6.76	-	6.76
2013	3.83	-	3.83	6.76	-	6.76
	Iberville :	Parks and Recr	eation			
Fiscal	Operating	Debt Service	Total			
Year	Millage	Millage	Millage			
***						

2005 3.00 3.00 2006 3.00 3.00 2007 3.00 3.00 2008 2.67 2.67 2009 2.67 2.67 2010 2.67 2.67 2011 3.00 3.00 2012 3.00 3.00 2013 3.00 3.00

		2013			2012	
		Assesed	Percentage of total	•	Assesed	Percentage of total
Taxpayer	Rank	Valuation	Assessed Valuation	<u>Rank</u>	Valuation	Assessed Valuation
Dow Chemical Company	1 \$	139,904,980	33.64%	1 \$	111,562,080	30.75%
Entergy	2	52,984,850	12.74%	2	55,869,930	15.40%
Acadian Gas	3	34,186,660	8.22%	5	25,918,610	7.14%
Georgia Gulf Corporation	4	31,566,130	7.59%	3	31,006,640	8.55%
Syngenta	5	31,231,400	7.51%	4	29,708,850	8.19%
CosMar Company	6	20,317,210	4.89%	6	23,892,750	6.59%
Pioneer	7	13,067,820	3.14%			
Ineos	8	11,080,710	2.66%			
FINA/Total Petrochemicals	9	10,448,850	2.51%	7	12,154,600	3.35%
Marathon Petroleum	10	10,258,210	2.47%			
Mexichem Fluor, Inc.			0.00%	8	9,405,820	2.59%
Southern Natural Gas			0.00%	9	6,212,160	1.71%
Shintec			0.00%	10	5,929,490	1.63%
		355,046,820	85.38%		311,660,930	85.91%
Other	_	60,796,540	<u>14.62%</u>	_	51,094,840	<u>14.09%</u>
	\$	415,843,360	100.00%	\$	362,755,770	100.00%

Source: Iberville Parish Assessor's Office

Iberville Parish presents the most recent two year's of comparitive data. Inclusion of 10 years of data within this schedule would render it less easily readable.

Iberville Parish Council Plaquemine, Louisian Ad Valorem Tax Data Last Ten Fiscal Years

Fiscal <u>Year</u>	Total Assessed Valuation	Homestead Exemptions	Taxable Assessed Valuation	Percent Increase (Decrease) Total Assessed Valuation
2004	344,853,794	37,671,860	307,181,934	5.14%
2005	354,577,608	40,448,030	314,129,578	2.74%
2006	377,273,434	40,453,703	336,819,731	6.02%
2007	401,222,574	41,435,933	359,786,641	5.97%
2008	454,619,492	43,569,095	411,050,397	11.75%
2009	453,149,597	44,324,667	408,824,930	-0.32%
2010	456,799,367	44,608,819	412,190,548	0.80%
2011	469,332,572	44,984,992	424,347,580	2.67%
2012	535,974,437	45,812,305	490,162,132	12.43%
2013	564,644,276	46,218,861	518,425,415	5.08%

#### CLASSIFICATION ANALYSIS

Fiscal <u>Year</u>	Total <u>Assessed Valuation</u>	<u>Real Estate</u>	Personal Property	Public Service <u>Property</u>
2004	344,853,794	80,711,724	203,276,680	60,865,390
2005	354,577,608	83,926,279	206,305,419	64,345,910
2006	377,273,434	87,193,439	225,476,605	64,603,390
2007	401,222,574	91,643,119	239,831,475	69,747,980
2008	454,619,492	111,913,617	269,783,645	72,922,230
2009	453,149,597	110,341,157	266,484,340	76,332,430
2010	456,799,367	111,543,817	267,159,640	78,095,910
2011	469,332,572	112,085,287	273,048,505	84,198,780
2012	535,974,437	116,230,602	305,617,415	114,126,420
2013	564,644,276	119,199,156	322,800,640	122,644,480

Source: Iberville Parish Assessor's Office

		2013			2012	
		Principal	Percentage of		Principal	Percentage of
		Sales Tax	Sales Tax		Sales Tax	Sales Tax
<u>Industry</u>	<u>Rank</u>	Remitted	Remitted	Rank	Remitted	<u>Remitted</u>
Manufacturer of Chemicals	1 \$	\$ 538,882,468	52.20%	1 \$	398,210,177	46.01%
Industrial Equipment Sales	2	69,003,478	6.68%	2	77,657,168	8.97%
Building & Construction Contractors	3	44,605,506	0.00%		-	0.00%
Store & Office Furniture Equip. Computers, Satelli	4	41,491,925	4.02%	10	15,056,876	1.74%
Grocery Stores	5	38,401,257	3.72%	4	37,586,350	4.34%
Department Stores & Dry Goods	6	36,620,897	3.55%	3	37,594,616	4.34%
Leasing or Renting Tangible Personal Property	7	28,397,414	2.75%	6	25,410,175	2.94%
Restaurants & Cafes	8	19,569,716	1.90%	7	18,956,414	2.19%
Electrical Plumbing & Heating Materials	9	18,828,987	1.82%	8	17,680,816	2.04%
Lumber, Building Materials Stores	10	17,776,697	1.72%	9	15,943,033	1.84%
Motor Vehicle Dealers	-	~	0.00%	5	30,447,867	3.52%
		853,578,345	78.36%		674,543,491	77.94%
Other	<u>-</u> \$	178,838,258 1,032,416,603	<u>17.32%</u> 95.68%	\$	190,888,564 865,432,055	<u>22.06%</u> 100.00%
		1,002,410,000	73.00 /0	Ÿ	000,402,000	100.0070

Source: Iberville Parish Sales Tax Office

LA RS. 47:1508. Confidential character of tax records provides that the records and files maintained pursuant to a tax ordinance of any political subdivision are confidential and privileged and no person shall divulge or disclose any information obtained from such records or files except to the administration and enforcement of the tax laws of this state or a political subdivision of this state.

Iberville Parish presents the most recent two year's of comparitive data. Inclusion of 10 years of data within this schedule would render it less easily readable.

#### Iberville Parish Council Plaquemine, Louisiana Ratio of Net General Bonded Debt

#### To Assessed Value and Net Bonded Debt Per Capita Last Ten Fiscal Years

Fiscal Year	Population	Assessed Value	Gross Bonded Debt (1)	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2004	32,497	344,903,894	_	_	0	0.00%	_
2005	32,386	354,577,608		_	0	0.00%	-
2006	32,974	377,273,434	_	-	0	0.00%	-
2007	32,467	401,222,574	12,000,000	600,245	11,399,755	2.84%	351
2008	32,545	454,619,492	12,000,000	766,153	11,233,847	2.47%	345
2009	32,505	453,149,597	20,565,000	1,718,029	18,846,971	4.16%	580
2010	33,387	456,799,367	19,760,000	2,147,513	17,612,487	3.86%	528
2011	33,230	469,332,572	18,880,000	2,621,589	16,258,411	3.46%	489
2012	33,228	535,974,437	17,955,000	2,200,425	15,754,575	2.94%	474
2013	33,367	564,644,276	16,985,000	2,225,083	14,759,917	2.61%	442

<sup>(1)</sup> Gross bonded debt includes all bonded debt associated with Iberville Parish Council excluding component units.

Note: Current debt service fund balances are used to service debt associated with excess revenue certificates of indebtedness. Therefore, they do not show up on this table.

#### Iberville Parish Council Plaquemine, Louisiana Ratio of Annual Debt Service

#### For General Bonded Debt To Total General Governmental Expenditures Last Ten Fiscal Years

				•	Ratio of
Fiscal			Total	Total General	Debt Service to
Year	Principal	Interest	Debt Service	Expenditures [1]	General Expenditures
2004	-	-	-	3,493,173	0.00
2005	-	-		3,951,532	0.00
2006	_	-	-	4,020,445	0.00
2007	_	-		7,791,008	0.00
2008	_	_	-	8,773,987	0.00
2009	405,000	630,079	1,035,079	8,797,492	0.12
2010	805,000	845,525	1,650,525	9,537,972	0.17
2011	880,000	806,085	1,686,085	10,692,378	0.16
2012	925,000	767,772	1,692,772	9,828,208	0.17
2013	970,000	728,763	1,698,763	9,981,497	0.17

<sup>[1]</sup> Includes General Fund General Governmental Expenditures only.

Note: Current debt service fund balances are used to service debt associated with excess revenue certificates of indebtedness. Therefore, they do not show up on this table.

Iberville Parish Council
Plaquemine, Louisiana
Computation of Direct and Overlapping Debt
For the Year Ending December 31, 2009

Amount applicable <u>to government</u>	16,985,000	J	
Amou. to go	₩		
Percentage applicable <u>to government</u>	100%	100%	
Net general obligation bonded debt outstanding	16,985,000	1 1	\$ 16,985,000
Jurisdiction	<u>Direct:</u> Iberville Parish Government Total Direct	<u>Overlapping:</u> Iberville Parish Council Utility Dept. Total Overlapping	Total Direct and Overlapping Debt

revenue certificates of indebtedness. Therefore, they do not show up on this table. Note: Current debt service fund balances are used to service debt associated with excess

#### Iberville Parish Council Plaquemine, Louisiana Legal Debt Margin Last Ten Fiscal Years

		Legal		Legal
Fiscal Year	Assessed Value	Debt Limit [1]	Bonded Debt	Debt Margin
2004	344,903,894	34,490,389	<u></u>	34,490,389
2005	354,577,608	35,457,761	• -	35,457,761
2006	377,273,434	37,727,343	-	37,727,343
2007	401,222,574	40,122,257	12,000,000	28,122,257
2008	454,619,492	45,461,949	12,000,000	33,461,949
2009	453,149,597	45,314,960	20,565,000	24,749,960
2010	456,799,367	45,679,937	19,760,000	25,919,937
2011	469,332,572	46,933,257	18,880,000	28,053,257
2012	535,974,437	53,597,444	17,955,000	35,642,444
2013	564,644,276	56,464,428	16,985,000	39,479,428

<sup>[1]</sup> The Legal Debt for Parish Governments is 10% of Total Assessed Valuation.

Less:

		LCSS.			
Fiscal	Gross	Direct Operating	Net Revenue	Debt Service	
Year	Revenues	Expenses [1]	Available	Principal & Interest	Coverage
<u>Iberville P</u>	arish Waterwo	orks District No. 3			
2004	1,019,407	697,736	321,671	116,417	2.763
2005	1,031,517	760,571	270,946	236,218	1.147
2006	1,128,640	968,088	160,552	189,974	0.845
2007	1,245,741	1,054,059	191,682	188,401	1.017
2008	1,261,679	1,119,783	141,896	190,958	0.743
2009	1,269,615	1,185,031	84,584	200,504	0.422
2010	1,337,066	1,229,127	107,939	217,494	0.496
2011	1,388,411	1,213,084	175,327	223,192	0.786
2012	1,436,089	1,276,483	159,606	408,161	0.391
2013	1,407,765	1,303,536	104,229	226,033	0.461

## Iberville Parish Council Plaquemine, Louisiana Demographic and Economic Statistics Last Ten Fiscal Years

Iberville Parish

		TDCTATE	. 1 411511	
		Personal		
Fiscal	Estimated	Income	Per Capita	Unemployment
<u>Year</u>	<u>Population</u>	(thous. of dollars)	<u>Income</u>	Rate %
2004	32,497	749,304	23,186	5.5%
2005	32,386	715,052	22,234	5.2%
2006	32,974	860,764	26,175	4.8%
2007	32,467	940,666	28,579	5.3%
2008	32,545	1,028,138	31,251	7.8%
2009	32,505	1,035,320	31,851	9.8%
2010	33,362	1,102,353	33,042	10.5%
2011	33,230	1,064,675	32,040	11.3%
2012	33,228	1,108,196	33,351	8.0%
2013	33,367	n/a	n/a	7.4%

Source: Bureau of Economic Analysis

US Department of Commerce

US Census Bureau

Louisiana Workforce Commission

Iberville Parish Council Plaquemine, Louisiana Principal Employers Current and prior year

		2	013		2	012
		# of	Percentage of total		# of	Percentage of total
$\underline{\mathbf{Employer}}$	<u>Rank</u>	<b>Employees</b>	Parish employment	<u>Rank</u>	<b>Employees</b>	Parish employment
Dow Chemical Company	1	1,500	11.97%	1	1,500	11.97%
Iberville Parish School Board	2	675	5.39%	2	675	5.39%
Georgia Gulf	3	370	2.95%	3	370	2.95%
Syngenta	4	340	2.71%	4	340	2.71%
HBT	5	300	2.39%	5	300	2.39%
Iberville Parish Council	6	270	2.15%	6	270	2.15%
Total Petrochemicals USA, Inc.	7	244	1.95%	7	244	1.95%
Wal-Mart	8	220	1.76%	8	220	1.76%
Olin Chlor Alkali Products	9	160	1.28%	9	160	1.28%
Shintech	10	160	<u>1.28%</u>	10	160	<u>1.28%</u>
		4,239	33.82%		4,239	33.82%
Other		<u>8,295</u> 12,534	<u>66.18%</u> 100.00%		<u>8,295</u> 12,534	<u>66.18%</u> 100.00%

Source: Iberville Parish Chamber of Commerce

Iberville Parish presents the most recent two year's of comparitive data. Inclusion of 10 years of data within this schedule would render it less easily readable.

#### Iberville Parish Council Plaquemine, Louisiana Full-time Equivalent Employees Last Three Fiscal Years

#### Full-time Equivalent Employees

Function	2013	2012	2011
GOVERNMENTAL FUNDS			
General Government			
Administrative	5.00	5.00	5.00
Court Reporter	2.00	3.00	3.00
Council	14.00	14.00	14.00
Finance	4.00	4.00	4.00
General Services	0.00	0.00	0.00
Human Resources	2.00	3.00	3.00
Information Technology	2.00	2.00	2.00
Jury Commissioners	4.00	5.00	5.00
Probation	-	_	_
Public Building Maintenance	25.00	25.00	25.00
Public Defender	1.00	1.00	1.00
Registrar of Voters	4.00	4.00	4.00
Veteran's Affair	1.00	1.00	1.00
<b>Total General Government</b>	64.00	67.00	67.00
Public Safety			
Building Inspection	3.00	3.00	3.00
Constables	6.00	6.00	6.00
Emergency Preparedness	1.00	1.00	1.00
Jail Nurse	2.00	2.00	2.00
Justice of Peace	6.00	6.00	6.00
Mapping	1.00	1.00	1.00
911 Operators	12.00	12.00	12.00
Safety	1.00	1.00	1.00
Total Public Safety	32.00	32.00	32.00
Public Works			
Mosquito Abatement	2.00	2.00	2.00
Public Works	47.00	46.00	46.00
Solid Waste	3.00	7.00	7.00
Total Public Works	52.00	55.00	55.00

#### Iberville Parish Council Plaquemine, Louisiana Full-time Equivalent Employees Last Three Fiscal Years

#### Full-time Equivalent Employees

Function	2013	2012	2011
(Continued)			,
Health & Welfare	•		
Animal Control	5.00	5.00	5.00
Community Services	4.00	4.00	4.00
Council on Aging	14.00	10.00	10.00
Health Unit	2.00	3.00	3.00
Substance Abuse	6.00	6.00	6.00
Total Health & Welfare	31.00	28.00	28.00
Culture & Recreation			
Multipurpose Center	2.00	2.00	2.00
Tourism	6.00	6.00	6.00
<b>Total Culture &amp; Recreation</b>	8.00	8.00	8.00
COMPONENT UNITS			
Water District #3 Department	5.00	6.00	6.00
Total Component Units	5.00	6.00	6.00
AGENCY FUNDS			
Sales Tax	4.00	4.00	4.00
<b>Total Agency Funds</b>	4.00	4.00	4.00
PROPRIETARY FUNDS			
Utility Department	25.00	25.00	25.00
Total Proprietary Funds	25.00	25.00	25.00
TOTAL FTE'S	221.00	225.00	225.00

#### Iberville Parish Council Plaquemine, Louisiana

#### General Government Operating Indicators by Function Last Three Fiscal Years

		Fiscal Year	
<b>Function</b>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General Government			
Animal Control			
# of animals impounded	1,238	1,648	1,508
# of animals adoptions	434	70	91
Registrar of Voters			
# of registered voters	21,770	22,074	21,942
Safety			
# of in-house training classes held	5	5	6
# of safety violations	3	3	0
Public Safety			
Fire Department (Fire Ratings: 1=best 10=worst)			
Bayou Goula Fire Department	5	Unrated	Unrated
Bayou Pigeon Fire Department	4	6	6
Bayou Sorrel Fire Department	6	4	4
Fire District #1 Fire Department	5	6	6
Fire District #2 Fire Department	4	. 4	4
White Castle Fire Department (in city limits)	4	4	4
White Castle Fire Department (out city limits)	6	6	6
Public Works			
Mosquito Abatement			
# of mosquito treatments performed	118	152	864
# of birds tested	0	0	0
# of mosquito traps tested	0	0	0
Solid Waste			
# of complaints regarding garbage collections	165	87	93
Health & Welfare			
Community Services			
CSBG # of clients assisted	400	460	600
FEMA # of clients assisted	100	100	100
LIHEAP # of clients assisted	592	709	798
OCS # of clients assisted	250	50	300
Section 8 # of clients assisted	324	27	31
USDA # of commodities distributed	4,000	6,908	6,977
Culture & Recreation			
Multipurpose Center			
# of events held	17	17	15

Iberville Parish Council Plaquemine, Louisiana Capital Assets by Department

# GOVERNMENTAL FUNDS

		GOVERNMEN IAL FUNDS	S		
	Fiscal Year		Fiscal Year		Fiscal Year
General Government	2013	Public Safety	2013	Public Works	2013
Administrative		Building Inspection		Mosquito Abatement	
Vehicles	_	Vehicles	7	Vehicles, Trailers, & ATVs	52
Finance		Emergency Preparedness		Parish Maintenance Barn	
Buildings	₩	Buildings	<b>T</b>	Boats	7
Vehicles	$\vdash$	Fire Departments		Buildings	61
Public Building Maintenance		Bayou Goula Fire Department		Generators	7
Buildings	6	Buildings	$\vdash$	Heavy & Small Equipment	24
Generators	19	Fire Trucks/Vehicles	ć	Pumps	9
Vehicles & Trailers	Ŋ	Bayou Piegon Fire Department		Tractors	10
Registrar of Voters		Buildings	2	Vehicles & Trailers	28
Buildings	2	Fire Trucks/Vehicles	8	Solid Waste	
Veteran's Affair		Bayou Sorrel Fire Department		Vehicles & Trailers	6
Vehicles	$\leftarrow$	Buildings	7	Small Equipment	31
Environemental Services		Fire Trucks/Vehicles	ń	Total Public Works	119
Vehicles	0	White Castle Fire Department			
Total General Government	39	Buildings	$\leftarrow$		
i.		Fire Trucks/Vehicles	9	Culture & Recreation	
		East Iberville Fire Department		Multipurpose Center	
Health & Welfare		Buildings	60	Buildings	1
Animal Control		Fire Trucks/Vehicles	<b>8</b>	Tractors	П
Buildings	$\leftarrow$	Bayou Blue Fire Department		Vehicles, Trailers, & ATVs	7
Vehicles, Trailers, & ATVs	ഗ	Buildings	7	Tourism	
Community Services		Fire Trucks/Vehicles	11	Buildings	7
Vehicles	_	Safety Department		Vehicles	$\leftarrow$
Total Health & Welfare	7	Vehicles	Т	Total Culture & Recreation	7
155		Total Public Safety	51		

Iberville Parish Council Plaquemine, Louisiana Capital Assets by Department

PROPRIETARY FUNDS	Fiscal Year	I	N 4	Heavy & Small Equipment 4	10	, 7	Vehicles Trailers & ATVs 25	<u> </u>						TAL ASSETS 326	
PROPR	Fiscal Year 2013	$C_{t}$	1 Cremenators	Heavy & Sm.	Lift Stations	Pinns	Vehicles Tra	Total Proprietary Funds						TOTAL CAPITAL ASSETS	
AGENCY FUNDS	Fisc.	Sales Tax Matricles	Total Agency Funds												
	UNITS	Fiscal Year		<b>∞</b>	2	-	3	σ <sub>0</sub>	17		2	$\leftarrow$	0 .	£	44
(Continued)	COMPONENT UNITS		Library	Buildings	Vehicles	Parks and Recreation	Buildings	Parks	Vehicles & Trailers	Water District #3 Department	Buildings	Treatement Plant	Vehicles	Water Well Sites	Total Component Units

Source: Iberville Parish Council

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# SPECIAL ACKNOWLEDGEMENTS

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