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**CLAIBORNE PARISH POLICE JURY**  
Homer, Louisiana

**Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 1999  
With Supplemental Information Schedules**

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

Release Date APR 12 2000

**VERNON R  
COON**

CERTIFIED PUBLIC ACCOUNTANT

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana

Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 1999  
With Supplemental Information Schedules

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## Independent Auditor's Report

### CLAIBORNE PARISH POLICE JURY Homer, Louisiana

MEMBER AMERICAN  
INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC  
ACCOUNTANTS

PRACTICE LIMITED TO  
GOVERNMENTAL  
ACCOUNTING, AUDITING  
AND FINANCIAL REPORTING

I have audited the primary government financial statements of the Claiborne Parish Police Jury, as of December 31, 1999, and for the year then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the Claiborne Parish Police Jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

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

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

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CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

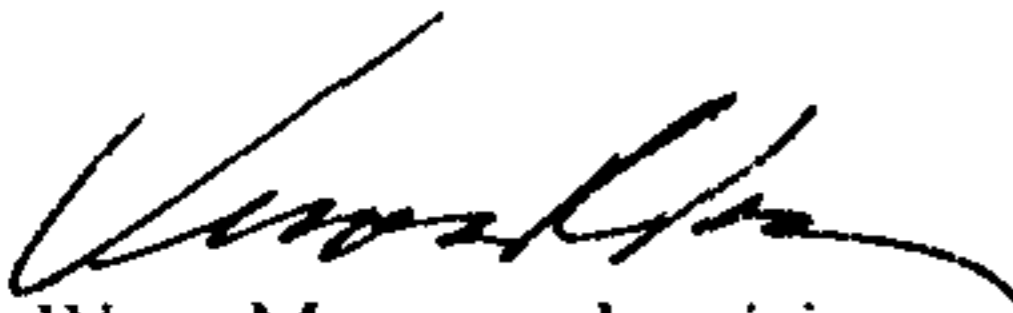
Independent Auditor's Report,

December 31, 1999

However, the primary government financial statements, because they do not include the financial data of component units of the Claiborne Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Claiborne Parish Police Jury at December 31, 1999, and results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information schedules listed in the table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Claiborne Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued a report dated March 10, 2000, on the Claiborne Parish Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants and my consideration of the agency's internal control over financial reporting. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



West Monroe, Louisiana

March 10, 2000

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(OVERVIEW)**

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1999

	GENERAL FUND	SPECIAL REVENUE FUNDS	...ACCOUNT GROUPS... GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	TOTAL (MEMORANDUM ONLY)
<b>ASSETS AND OTHER DEBITS</b>					
Cash and cash equivalents	\$547,731	\$1,204,597			\$1,752,328
Investments	632,739	1,779,816			2,412,555
Receivables	350,605	1,275,252			1,625,857
Due from other funds		25,412			25,412
Prepaid charges		7,187			7,187
Land, buildings, and equipment			\$7,947,249		7,947,249
Amount to be provided for retirement of long-term debt				\$203,328	203,328
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b><u>\$1,531,075</u></b>	<b><u>\$4,292,264</u></b>	<b><u>\$7,947,249</u></b>	<b><u>\$203,328</u></b>	<b><u>\$13,973,916</u></b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable	\$18,766	\$214,542			\$233,308
Payroll withholdings payable	7,409	734			8,143
Due to other funds		25,412			25,412
Deferred revenue		27,543			27,543
Compensated absences payable				\$9,499	9,499
Lease-purchases payable				193,829	193,829
<b>Total Liabilities</b>	<b><u>26,175</u></b>	<b><u>268,231</u></b>	<b><u>NONE</u></b>	<b><u>203,328</u></b>	<b><u>497,734</u></b>
Fund Equity:					
Investment in general fixed assets			\$7,947,249		7,947,249
Fund balances - unreserved -undesignated	1,504,900	4,024,033			5,528,933
<b>Total Fund Equity</b>	<b><u>1,504,900</u></b>	<b><u>4,024,033</u></b>	<b><u>7,947,249</u></b>	<b><u>NONE</u></b>	<b><u>13,476,182</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$1,531,075</u></b>	<b><u>\$4,292,264</u></b>	<b><u>\$7,947,249</u></b>	<b><u>\$203,328</u></b>	<b><u>\$13,973,916</u></b>

The accompanying notes are an integral part of this statement

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1999

	GENERAL FUND	SPECIAL REVENUE FUNDS	CDBG CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>				
Taxes:				
Ad valorem taxes	\$248,520	\$1,127,493		\$1,376,013
Sales and use taxes		480,093		480,093
Other taxes, penalties, and interest	16,978			16,978
<i>Licenses and permits</i>	30,865			30,865
Intergovernmental revenues:				
Federal funds - federal grants	49,002	570,017	\$27,750	646,769
State funds:				
Parish transportation funds		337,667		337,667
State revenue sharing (net)	21,569	89,337		110,906
Severance taxes	1,289,074			1,289,074
Rural development	40,000			40,000
Other state funds	51,504	31,350		82,854
Fees, charges, and commissions for services	11,004	46,556		57,560
Fines and forfeitures		284,664		284,664
Use of money and property	54,011	148,178		202,189
Other revenues	4,590	16,298		20,888
Total revenues	<u>1,817,117</u>	<u>3,131,653</u>	<u>27,750</u>	<u>4,976,520</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative	89,099			89,099
Judicial	110,096	252,605		362,701
Elections	16,978			16,978
Finance and administrative	258,454		12,650	271,104
Other general government	132,554	260,494		393,048
Public safety	112,806			112,806
Public works	128,660	2,005,038		2,133,698
Health and welfare	37,712	582,882		620,594
Culture and recreation		265,861		265,861
Economic development and assistance	29,072			29,072
Debt service		55,860		55,860
Capital outlay	8,205	297,181		305,386
Intergovernmental	5,110		15,100	20,210
Total expenditures	<u>928,746</u>	<u>3,719,921</u>	<u>27,750</u>	<u>4,676,417</u>

(Continued)



CLAIBORNE PARISH POLICE JURY  
 Homer, Louisiana  
 GOVERNMENTAL FUND TYPE  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances, etc.

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>CDBG CAPITAL PROJECTS FUND</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>\$888,371</u>	<u>(\$588,268)</u>	NONE	<u>\$300,103</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Increase in capital leases		127,758		127,758
Operating transfers in		627,238		627,238
Operating transfers out	<u>(600,000)</u>	<u>(27,238)</u>		<u>(627,238)</u>
Total other financing sources (uses)	<u>(600,000)</u>	<u>727,758</u>	NONE	<u>127,758</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	288,371	139,490	NONE	427,861
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,216,529</u>	<u>3,884,543</u>	NONE	<u>5,101,072</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u><u>\$1,504,900</u></u>	<u><u>\$4,024,033</u></u>	<u>NONE</u>	<u><u>\$5,528,933</u></u>

(Concluded)

The accompanying notes are an integral part of this statement

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL  
REVENUE FUNDS (Excluding Office of Community Services)

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

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
Taxes:						
Ad valorem taxes	\$214,000	\$219,258	\$5,258	\$865,700	\$994,721	\$129,021
Sales and use taxes				480,000	499,532	19,532
Other taxes, penalties, and interest	17,000	16,978	(22)			
Licenses and permits	27,300	30,865	3,565			
Intergovernmental revenues:						
Federal funds - federal grants	50,000	1,967	(48,033)	6,850		(6,850)
State funds:						
Parish transportation funds				355,000	309,606	(45,394)
State revenue sharing (net)	15,000	22,871	7,871	74,100	50,197	(23,903)
Severance taxes	800,000	1,334,552	534,552			
Other state funds	10,000	167,942	157,942	12,600	75,742	63,142
Local funds						
Fees, charges, and commissions for services	9,000	11,004	2,004	2,000	4,790	2,790
Fines and forfeitures				331,500	263,279	(68,221)
Use of money and property	57,000	53,875	(3,125)	92,400	134,548	42,148
Other revenues		4,090	4,090	3,400	6,460	3,060
Total revenues	<u>1,199,300</u>	<u>1,863,402</u>	<u>664,102</u>	<u>2,223,550</u>	<u>2,338,875</u>	<u>115,325</u>
<b>EXPENDITURES</b>						
Current:						
General government:						
Legislative	89,350	89,170	180			
Judicial	158,705	112,233	46,472	332,400	294,184	38,216
Elections	47,780	16,271	31,509			
Finance and administrative	617,132	256,902	360,230			
Other general government	228,700	144,299	84,401	265,655	235,966	29,689
Public safety	82,050	111,935	(29,885)			
Public works	139,300	133,802	5,498	3,388,220	1,949,768	1,438,452
Health and welfare	108,820	129,998	(21,178)			
Culture and recreation				373,000	310,716	62,284
Economic development and assistance	32,463	29,974	2,489			
Other expenditures						
Debt service				227,175	\$154,353	\$72,822
Capital outlay				40,500	\$39,841	\$659
Intergovernmental						
Total expenditures	<u>1,504,300</u>	<u>1,024,584</u>	<u>479,716</u>	<u>4,626,950</u>	<u>2,984,828</u>	<u>1,642,122</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(305,000)</u>	<u>838,818</u>	<u>1,143,818</u>	<u>(2,403,400)</u>	<u>(645,953)</u>	<u>1,757,447</u>
<b>OTHER FINANCING SOURCES (Uses)</b>						
Operating transfers in				600,000	600,000	
Operating transfers out	(600,000)	(600,000)				
Total other financing sources (uses)	<u>(600,000)</u>	<u>(600,000)</u>	<u>NONE</u>	<u>600,000</u>	<u>600,000</u>	<u>NONE</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(905,000)</u>	<u>238,818</u>	<u>1,143,818</u>	<u>(1,803,400)</u>	<u>(45,953)</u>	<u>1,757,447</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>905,000</u>	<u>934,267</u>	<u>29,267</u>	<u>1,987,000</u>	<u>2,617,022</u>	<u>630,022</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>NONE</u>	<u>\$1,173,085</u>	<u>\$1,173,085</u>	<u>\$183,600</u>	<u>\$2,571,069</u>	<u>\$2,387,469</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Claiborne Parish Police Jury is the governing authority for Claiborne Parish and is a political subdivision of the State of Louisiana. The police jury is governed by ten jurors representing the various districts within the parish. The jurors serve four-year terms which expire on January 7, 2000.

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

To fulfill its responsibilities to the poor, disadvantaged, and unemployed in the parish, the police jury may provide for specialized health service programs, emergency food and medical assistance, family planning assistance, recreation and service centers for the elderly, consumer education, agricultural assistance, and economic development activities. To provide funding for these activities, the police jury may, in addition to local funding sources, perform the functions of a community action agency under the terms and provisions of the United States Economic Opportunity Act of 1964 which provides for participation in various federal programs designed to accomplish these goals.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Claiborne Parish Police Jury is the financial reporting entity for Claiborne Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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 (Codification Section 2100.120-140) establishes criteria for determining which component units should be considered part of the Claiborne Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

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

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

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Claiborne Parish:		
Economic Development Board	December 31	1 & 3
Library	December 31	1 & 3
911 Emergency Communications District	June 30	1 & 3
Tourist Commission	December 31	1 & 3
Watershed District	December 31	1 & 3
Tax Assessor	December 31	2 & 3
Clerk of Court	June 30	2 & 3
Sheriff	June 30	2 & 3
Second Judicial District Criminal Court	December 31	3
North Claiborne Hospital Service District No. 1	June 30	1 & 3
Wards 2 and 3 Recreation Districts	June 30	1 & 3
Lisbon Fire Protection District No. 6	December 31	1 & 3
South Claiborne Fire Protection District No. 5	December 31	1 & 3
Claiborne Parish Fire Protection District No. 4	December 31	1 & 3
Evergreen Fire Protection District	December 31	1 & 3
Claiborne Parish Fire Protection District No. 3	December 31	1 & 3
Pinchill Water System	December 31	1 & 3

## CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

### Notes to the Financial Statements (Continued)

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as *discussed in the following paragraph*, are included in the accompanying primary government financial statements.

These primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. Organizations for which the police jury maintains the accounting records include the Second Judicial District Criminal Court and the Claiborne Parish Library.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in 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 (police jury).

Considered in the determination of component units of the reporting entity were the Claiborne Parish School Board, the District Attorney of the 2nd Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Claiborne Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Claiborne Parish Police Jury.

#### **B. FUND ACCOUNTING**

The police jury uses funds and account groups to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. *They are concerned only with the measurement of financial position,*

## CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

### Notes to the Financial Statements (Continued)

not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The police jury's current operations require the use of only governmental funds. The governmental fund types used by the police jury are described as follows:

#### **General Fund**

The General Fund is the general operating fund of the police jury. It accounts for all activities except those required to be accounted for in other funds.

#### **Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes and sales taxes. Those revenues are legally restricted by tax proposition to expenditures for specified purposes such as road and drainage maintenance and construction, library operation, community service, etc.

#### **Capital Projects Funds**

Capital projects funds account for the acquisition or construction of major capital facilities other than those financed by proprietary or trust funds. The police jury uses such funds to account for federal community development block grants received through the Governor's Office - Division of Administration and expended for the construction, improvement or expansion of water, sewer and fire protection facilities and equipment.

### **C. GENERAL FIXED ASSETS AND LONG-TERM OBLIGATIONS**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds.

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. Approximately 88 per cent of general fixed assets are valued at actual cost while the remaining 12 per cent are valued at estimated cost, based on the actual historical cost of like items.

Long-term obligations, such as installment purchases, are recognized as a liability of a governmental fund only when due. For other long-term obligations, such as compensated absences, only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund. The remaining portion of such debt is reported in the general long-term obligations account group.

**D. BASIS OF ACCOUNTING**

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

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

Sales taxes are recognized in the month received by the police jury's collection agent, the Claiborne Parish School Board.

Federal, state, and local grants are recorded when the police jury is entitled to the funds.

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

Substantially all other revenues are recorded when they become available to the police jury.

Based on the above criteria, ad valorem taxes, state revenue sharing, sales taxes, and federal and state grants are treated as susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**Other Financing Sources (Uses)**

Transfers between funds which are not expected to be repaid, increase in capital leases and sales of fixed assets are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

**E. BUDGET PRACTICES**

Preliminary budgets for the ensuing year are prepared by the secretary-treasurer beginning in October. The finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. Prior to its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the regular December meeting, and notice is published in the official journal.



CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary-treasurer presents necessary budget amendments to the jury when he determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal. The police jury exercises budgetary control at the functional level. Within functional levels, the secretary-treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting; however, the original budgets and any subsequent amendments are incorporated into the accounting system. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended. For the year ended December 31, 1999, the police jury adopted cash based budgets for the General Fund and all special revenue funds except the Office of Community Service. The police jury's Office of Community Service administers various federal programs, each with its own approved budget, but with different budget periods, depending on the program. Due to the different budget periods among programs, the Office of Community Service special revenue fund is not included in the budgetary comparison statements.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following reconciles the excess of revenues and other sources over expenditures and other uses as shown on the budget comparison Statement C (budget basis) to the same amounts shown on Statement B (GAAP basis):

	General Fund	Special Revenue Funds
	<u>          </u>	<u>          </u>
Excess (Deficiency) of revenues and other sources over expenditures and other uses (Budget basis)	\$238,818	(\$45,953)
Adjustments:		
Receivables	42,696	157,210
Payables	3,118	(22,506)
Interfund receivables	3,739	
Funds not budgeted		50,739
	<u>          </u>	<u>          </u>
Excess (Deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$288,371</u>	<u>\$139,490</u>

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

**F. CASH AND CASH EQUIVALENTS**

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 1999, the police jury has cash and cash equivalents (book balances, net of cash overdraft), totaling \$1,752,328, as follows:

Demand deposits	\$439,060
Petty cash	400
Time deposits	<u>1,312,868</u>
Total	<u><u>\$1,752,328</u></u>

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 market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 1999, are secured as follows:

Bank balances	<u>\$1,820,551</u>
Federal deposit insurance	\$636,866
Pledged securities (uncollateralized)	<u>1,721,744</u>
Total	<u><u>\$2,358,610</u></u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute (LRS) 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 police jury that the fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 39:1224, states that securities held by a third party shall be deemed to be in the name of the police jury.

**G. INVESTMENTS**

Under state law, the police jury may invest funds in obligations of the United States, in federally insured investments, or in time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. At December 31, 1999, the police jury had investments in the Louisiana Asset Management Pool of \$2,412,555, stated at cost, which approximates market.

In accordance with GASB Codification 150.165 the investment in LAMP at December 31, 1999, is not categorized in the three risk categories provided by GASB Codification 150.164 because the investment is in a pool of funds and therefore not evidenced by securities that exist in physical or book entry form. Only local governments 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. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, U.S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

**II. VACATION AND SICK LEAVE**

The following provides detail on vacation and sick leave policies of the police jury and other component units.

**Police Jury**

Employees of the Claiborne Parish Police Jury earn 10 days of vacation leave and 8 days of sick leave each year. Vacation leave does not accumulate. Sick leave may be accumulated and applied only toward retirement.

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

**Library**

Employees of the Claiborne Parish Library earn from 14 to 28 days of vacation leave each year, depending upon length of service with the library. Vacation leave does not accumulate. Employees earn 12 days of sick leave each year, which may be accumulated. Employees receive payment for accumulated sick leave up to 20 days upon termination of employment. Any remaining unused sick leave may be credited toward early retirement.

At December 31, 1999, employees of the library had accumulated and vested \$9,499 of employee leave benefits, computed in accordance with GASB Codification C60. The liability is recorded within the general long-term obligations account group.

**I. SALES TAX**

On July 20, 1996, voters of the parish approved a one per cent sales tax for the collection and disposal of solid waste and maintenance and acquisition of necessary land, facilities and equipment related thereto and for materials for surfacing and maintaining roads within the parish. The tax is for a period of ten years and will expire on July 19, 2006. By an agreement between the police jury and the Claiborne Parish School Board, the school board served as the collection agent for the sales tax. The school board received three per cent of all taxes collected. The agreement was for a five-year period.

**J. TOTAL COLUMNS ON COMBINED STATEMENTS**

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

**K. RISK MANAGEMENT**

The police jury is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

such risk of loss, the police jury maintains commercial insurance policies covering automobile, workmen's compensation and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 1999.

**2. LEVIED TAXES**

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General alimony:			
Outside municipalities	4.35	4.35	Indefinite
Inside municipalities	2.17	2.17	Indefinite
Courthouse maintenance	2.48	2.50	2004
Library operation	5.44	6.24	2005
Roads	7.00	7.00	2007
Equipment	2.48	2.00	2007

The difference between authorized and levied millage is the result of reassessments of taxable property in the parish, as required by Article VII, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 1999 assessed valuation.

	<u>1999 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Texas Gas Transmission Corporation	\$4,185,520	5.55%
Ludlow Corporation	3,552,990	4.71%
Marathon Oil Company	3,179,150	4.21%
Duke Energy Field Services, Inc.	1,957,190	2.59%
Bellsouth Telecommunication	1,581,780	2.10%
Entergy Corporation	1,565,050	2.07%
Reliant Energy Transmission	1,453,070	1.93%
Hunt Oil Company	1,377,210	1.82%
Herd Producing Company, Inc.	1,300,090	1.72%
Claiborne Electric Co-op., Inc.	1,279,850	1.70%
Total	<u>\$10,514,240</u>	<u>13.93%</u>

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

**3. RECEIVABLES**

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

	General Fund	Special Revenue	Total
Taxes:			
Ad valorem	\$234,755	\$1,061,728	\$1,296,483
Sales		18,074	18,074
Grants:			
Federal		42,148	42,148
State	115,350	120,776	236,126
Accounts and other	500	32,526	33,026
Total	<u>\$350,605</u>	<u>\$1,275,252</u>	<u>\$1,625,857</u>

**4. CHANGES IN GENERAL FIXED ASSETS**

The following presents changes in general fixed assets for the year ended December 31, 1999:

	Balance at January 1	Additions	Deletions	Balance at December 31
Police Jury:				
Land and improvements	\$315,995			\$315,995
Buildings	2,018,980			2,018,980
Equipment	2,221,533	\$212,693	(\$60,000)	2,374,226
Total police jury	<u>4,556,508</u>	<u>212,693</u>	<u>(60,000)</u>	<u>4,709,201</u>
Community Services - Equipment	<u>379,527</u>	<u>57,751</u>		<u>437,278</u>
Fire districts:				
Buildings	826,212			826,212
Equipment	718,423			718,423
Construction in progress	86,809			86,809
Total fire districts	<u>1,631,444</u>	<u>NONE</u>	<u>NONE</u>	<u>1,631,444</u>
Pine Hill Water System:				
Water well	69,949			69,949
Booster station and lines	116,879			116,879
Total Pine Hill Water System	<u>186,828</u>	<u>NONE</u>	<u>NONE</u>	<u>186,828</u>
Ward Nine Water System - water well	<u>NONE</u>	<u>15,100</u>		<u>15,100</u>
Library:				
Furniture and equipment	298,400	39,630	(46,000)	292,030
Library books	467,339	53,672	(\$17,371)	503,640
Total library	<u>765,739</u>	<u>93,302</u>	<u>(63,371)</u>	<u>795,670</u>
Total	<u>\$7,520,046</u>	<u>\$363,746</u>	<u>(\$123,371)</u>	<u>\$7,947,249</u>

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

**5. PENSION PLAN**

Substantially all employees of the Claiborne Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final-average salary for each 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 that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Claiborne Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.75 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Claiborne Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Claiborne Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1999, 1998, and 1997, were \$61,388, \$69,390, and \$63,917, respectively, equal to the required contributions for each year.

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

**6. POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

The Claiborne Parish Police Jury does not provide continuing health care and life insurance benefits for its retired employees.

**7. CHANGES IN LONG-TERM OBLIGATIONS**

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

	<u>Capital Leases</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations at January 1	\$160,177	\$10,720	\$170,897
Additions	127,758	5,850	133,608
Reductions	(46,153)	(2,897)	
Adjustment	<u>(47,953)</u>	<u>(4,174)</u>	<u>(52,127)</u>
Long-term obligations at December 31	<u>\$193,829</u>	<u>\$9,499</u>	<u>\$203,328</u>

During 1999 the police jury exercised a buyback option on a trackhoe. The adjustment is to remove the balance of the lease. Upon separation from employment, library employees are paid for accumulated sick leave at their current rate of pay. The adjustment is for the purpose of adjusting amounts for sick leave that exceed 160 hours.

**8. CRIMINAL COURT SURPLUS**

Louisiana Revised Statute 15:571.11(c)(3) requires that one-half of any surplus remaining in the Second Judicial District Criminal Court Fund at year end be transferred to the general funds of the parishes of the district in the same proportion as the revenues in the fund were produced from the parishes. There were no amounts due for 1999.

**9. DUE FROM/TO OTHER FUNDS**

Individual fund amounts due to/from other funds at December 31, 1999, are as follows:



CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Office of Community Service:		
Regular	\$25,345	\$67
CSBG		15,936
Energy		763
Section 18		8,646
Title XIX	<u>67</u>	
Total Office of Community Service	<u>\$25,412</u>	<u>\$25,412</u>

**10. COOPERATIVE ENDEAVOR**

On October 5, 1995, the jury entered into an agreement with the Louisiana Department of Public Safety and Corrections and the David Wade Correctional Center to provide a parish road site to store jury equipment and to assist the department and the correctional center in maintaining their existing roads. The jury agreed to erect an equipment yard for the storage of equipment and materials and to assist in the *maintenance and construction of roads at the center when funds are available*. The department and the center agreed to allow the jury to maintain the parish road site on property owned by the center and to allow the jury to place movable buildings at the site.

**11. LITIGATION AND CLAIMS**

The police jury is not involved in any litigation at December 31, 1999, nor is it aware of any unasserted claims.

**SUPPLEMENTAL INFORMATION SCHEDULES**

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended December 31, 1999

**SPECIAL REVENUE FUNDS**

**PARISH ROAD FUND**

The Parish Road Fund is funded by the State of Louisiana Parish Transportation Fund, operating transfers from the General Fund, and reimbursements from the road district funds. *The Parish Road Fund is used to construct and maintain all parish roads.*

**BUILDING MAINTENANCE FUND**

The Building Maintenance Fund is funded by an ad valorem tax and state revenue sharing funds and is used to maintain and repair parish-owned buildings, such as the courthouse, jail, police jury office, clerk of court's office, office of community services, and the parish health unit.

**EQUIPMENT FUND**

The purpose of the Equipment Fund is to purchase new equipment to maintain and construct parish roads. It is funded by ad valorem taxes and interest earned on investments.

**LIBRARY MAINTENANCE FUND**

The Library Maintenance Fund is funded by ad valorem taxes and state revenue sharing funds and is used for the general operations of the parish library system. The library was established by the parish governing authority under the provisions of Louisiana Revised Statute 25:211 to provide citizens of the parish access to library materials, books, magazines, reports, and films. The library is governed by a board of control, which is appointed by the parish police jury in accordance with the provisions of Louisiana Revised Statute 25:214. The members of the board of control serve without pay.

**SALES TAX FUND**

The Sales Tax Fund is funded by a one per cent sales and use tax collected throughout the parish which expires July 17, 2006. The fund is used to construct, maintain, and operate facilities for the collection and disposal of solid waste.

## **CRIMINAL COURT FUND**

The Criminal Court Fund accounts for Claiborne, Bienville, and Jackson Parishes' fines and forfeitures imposed by the Second Judicial District Court, as provided by Louisiana Revised Statute 15:571.11(c)(3). Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statute further provides that one-half of the surplus remaining in the fund at December 31 of each year be transferred to the general funds of the parishes of the district in the same proportion as the revenues in the single account or fund were produced from the parishes.

## **JUVENILE MAINTENANCE FUND**

The Juvenile Maintenance Fund accounts for court costs of ten dollars per case, assessed by the district court in criminal cases. The funds are used for the housing of juvenile offenders.

## **OFFICE OF COMMUNITY SERVICE**

*The Office of Community Service was created by the police jury on June 5, 1986. The office is responsible for providing aid and assistance to residents of the parish, primarily the poor, needy, elderly, and unemployed. Funding for the various programs is provided by grants from federal and state agencies, the police jury's General Fund, and donations from the public.*

CLAIBORNE PARISH POLICE JURY  
 Homer, Louisiana  
 SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1999

	PARISH ROAD	BUILDING MAINTENANCE	EQUIPMENT	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	JUVENILE MAINTENANCE	OFFICE OF COMMUNITY SERVICE	TOTAL
<b>ASSETS</b>									
Cash and cash equivalents	\$181,868	\$64,786	\$14,855	\$407,475	\$105,281	\$3,779	\$3,215	\$423,338	\$1,204,597
Investments	529,683	29,996	115,411	187,418	917,308				1,779,816
Receivables	507,667	159,819	127,855	387,162	18,074	28,104		46,571	1,275,252
Due from other funds								25,412	25,412
Prepaid charges								7,187	7,187
<b>TOTAL ASSETS</b>	<u>\$1,219,218</u>	<u>\$254,601</u>	<u>\$258,121</u>	<u>\$982,055</u>	<u>\$1,040,663</u>	<u>\$31,883</u>	<u>\$3,215</u>	<u>\$502,508</u>	<u>\$4,292,264</u>
<b>LIABILITIES AND FUND EQUITY</b>									
Liabilities:									
Accounts payable	\$55,178	\$16,515	\$4,271	\$23,870	\$69,596	\$41,201		\$3,911	\$214,542
Payroll deducts payable								734	734
Due to other funds								25,412	25,412
Deferred revenue								27,543	27,543
Total Liabilities	55,178	16,515	4,271	23,870	69,596	41,201	NONE	57,600	268,231
Fund Equity - fund balances - unreserved - undesignated	1,164,040	238,086	253,850	958,185	\$971,067	(9,318)	\$3,215	444,908	4,024,033
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$1,219,218</u>	<u>\$254,601</u>	<u>\$258,121</u>	<u>\$982,055</u>	<u>\$1,040,663</u>	<u>\$31,883</u>	<u>\$3,215</u>	<u>\$502,508</u>	<u>\$4,292,264</u>

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1999

	PARISH ROAD	BUILDING MAINTENANCE	EQUIPMENT	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	JUVENILE MAINTENANCE	OFFICE OF COMMUNITY SERVICE	TOTAL
<b>REVENUES</b>									
Taxes:									
Ad valorem taxes	\$444,290	\$159,034	\$127,225	\$396,944	\$480,093				\$1,127,493
Sales and use taxes									480,093
Intergovernmental revenues:									
Federal funds- grants	1,629							\$568,388	570,017
State funds:									
Parish transportation funds	337,667								337,667
State revenue sharing (net)	42,083	15,030	12,024	20,200					89,337
Other state funds	313			31,037					31,350
Fees, charges, and commissions for services				4,790				41,766	46,556
Fines and forfeitures				9,435		\$264,639	\$10,590		284,664
Use of money and property	42,631	7,504	8,613	27,119	48,550	132	13,629		148,178
Other revenues	228	31	3,757			2,444	9,838		16,298
Total revenues	<u>868,841</u>	<u>181,599</u>	<u>151,619</u>	<u>489,525</u>	<u>528,643</u>	<u>267,215</u>	<u>10,590</u>	<u>633,621</u>	<u>3,131,653</u>
<b>EXPENDITURES</b>									
Current:									
General government:									
Judicial						241,001	11,604		252,605
Other general government	40,712	152,849	30,642	36,291					260,494
Public works	1,447,087				557,951				2,005,038
Health and welfare								582,882	582,882
Culture and recreation				265,861					265,861
Debt service				55,860					55,860
Capital outlay		1,130	203,358	92,693					297,181
Total expenditures	<u>1,487,799</u>	<u>153,979</u>	<u>289,860</u>	<u>394,845</u>	<u>557,951</u>	<u>241,001</u>	<u>11,604</u>	<u>582,882</u>	<u>3,719,921</u>

<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(618,958)</u>	<u>27,620</u>	<u>(138,241)</u>	<u>94,680</u>	<u>(29,308)</u>	<u>26,214</u>	<u>(1,014)</u>	<u>50,739</u>	<u>(588,268)</u>
<b>OTHER FINANCING SOURCES (Uses)</b>									
Increase in capital leases		127,758							127,758
Operating transfers in	600,000							27,238	627,238
Operating transfers out								(27,238)	(27,238)
Total other financing sources (uses)	<u>600,000</u>	<u>NONE</u>	<u>127,758</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>727,758</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(18,958)</u>	<u>27,620</u>	<u>(10,483)</u>	<u>94,680</u>	<u>(29,308)</u>	<u>26,214</u>	<u>(1,014)</u>	<u>50,739</u>	<u>139,490</u>
<b>FUND BALANCES (Deficit) AT BEGINNING OF YEAR</b>	<u>1,182,998</u>	<u>210,466</u>	<u>264,333</u>	<u>863,505</u>	<u>1,000,375</u>	<u>(35,532)</u>	<u>4,229</u>	<u>394,169</u>	<u>3,884,543</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u><u>\$1,164,040</u></u>	<u><u>\$238,086</u></u>	<u><u>\$253,850</u></u>	<u><u>\$958,185</u></u>	<u><u>\$971,067</u></u>	<u><u>(\$9,318)</u></u>	<u><u>\$3,215</u></u>	<u><u>\$444,908</u></u>	<u><u>\$4,024,033</u></u>

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended December 31, 1999

**OFFICE OF COMMUNITY SERVICES**

The Claiborne Parish Office of Community Services is reported as a special revenue fund of Claiborne Parish Police Jury. The following schedules report the transactions of the various programs administered by the Office of Community Services. A description of the various programs is as follows:

**REGULAR**

The Regular program accounts for the general operations of the Office of Community Services. This program accounts for commodities provided by the United States Department of Agriculture. This program also accounts for Job Training Partnership Act funds provided by the United States Department of Labor passed through the Louisiana Department of Labor and the Seventh Planning District Service Delivery Area. Additional funding is provided by local grants, interest earned on deposits, operating transfers from other programs and other miscellaneous local revenue sources.

**COMMUNITY SERVICES BLOCK GRANT FUND**

The Community Services Block Grant Fund (CSBG) accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Labor and are allocated to provide a range of services and activities having a measurable and potentially major impact on causes of poverty in the community.

**ENERGY FUND**

The Energy Fund accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Social Services and are allocated to assist low-income households with energy related utility fees.

**FEDERAL EMERGENCY MANAGEMENT ACT FUND**

The Federal Emergency Management Act Fund accounts for funds provided by the United States Department of Housing and Urban Development. The purpose of the program is to supplement and expand ongoing efforts to provide shelter, food, and supportive services for needy families and individuals.



## **SECTION 18 FUND**

The Section 18 Fund accounts for funds provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development and are used to provide financial assistance for public transportation in non-urbanized areas.

## **SPECIAL ACCOUNT FUND**

The Special Account Fund accounts for an annual grant from the Claiborne Parish Police Jury and are used to fund administrative costs associated with the Food Stamp Program.

## **MEDICAL ASSISTANCE PROGRAM-TITLE XIX**

The Medical Assistance Program-Title XIX Fund (Title XIX) accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Social Services and are used to provide transportation to medical facilities for low-income and elderly persons.

## **SECTION 8 FUND**

The Section 8 Fund accounts for the operations of the lower income housing assistance program whose purpose is to aid very low income families in obtaining decent, safe, and sanitary rental housing. Financing is provided by a federal grant.

CLAIBORNE PARISH POLICE JURY  
 OFFICE OF COMMUNITY SERVICES  
 Homer, Louisiana  
 SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1999

	REGULAR	CSBG	ENERGY	SECTION 18	SPECIAL	TITLE XIX	SECTION 8	TOTAL
<b>ASSETS</b>								
Cash and cash equivalents	\$222,027		\$74,999	\$41,330	\$8,786	\$47,112	\$29,084	\$423,338
Receivables	9,341	\$18,770		15,178	80	3,202		46,571
Due from other funds	25,345					67		25,412
Prepaid charges	7,187							7,187
<b>TOTAL ASSETS</b>	<u>\$263,900</u>	<u>\$18,770</u>	<u>\$74,999</u>	<u>\$56,508</u>	<u>\$8,866</u>	<u>\$50,381</u>	<u>\$29,084</u>	<u>\$502,508</u>
<b>LIABILITIES AND FUND EQUITY</b>								
Liabilities:								
Accounts payable	\$347	\$842		\$1,051		\$130	\$1,541	\$3,911
Payroll deducts payable	734							734
Due to other funds	67	15,936	\$763	8,646				25,412
Deferred revenue							27,543	27,543
Total Liabilities	1,148	16,778	763	9,697	NONE	130	29,084	57,600
Fund Equity - fund balances (deficits) - unreserved - undesignated	262,752	1,992	74,236	46,811	\$8,866	50,251	NONE	444,908
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$263,900</u>	<u>\$18,770</u>	<u>\$74,999</u>	<u>\$56,508</u>	<u>\$8,866</u>	<u>\$50,381</u>	<u>\$29,084</u>	<u>\$502,508</u>

CLAIBORNE PARISH POLICE JURY  
 OFFICE OF COMMUNITY SERVICES  
 Homer, Louisiana  
 SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures  
 and Changes in Fund Balances  
 For the Year Ended December 31, 1999

	REGULAR	CSBG	ENERGY	FEMA	SECTION 18	SPECIAL	TITLE XIX	SECTION 8	TOTAL
<b>REVENUES</b>									
Intergovernmental revenue - federal grants	\$115,991	\$69,211	\$45,069	\$8,016	\$115,940		\$48,392	\$165,769	\$568,388
Fees, charges, and commissions for services	29,552				284	\$11,930			41,766
Use of money and property	8,593		3,271		1,173	69	523	5,442	13,629
Other revenues	4,306					90			9,838
Total revenues	<u>158,442</u>	<u>69,211</u>	<u>48,340</u>	<u>8,016</u>	<u>117,397</u>	<u>12,089</u>	<u>48,915</u>	<u>171,211</u>	<u>633,621</u>
<b>EXPENDITURES</b>									
Current - health and welfare:									
Personal services	76,853	51,974			64,198		26,827		219,852
Operating services	18,216	11,232	43,559	7,776	13,693	49	952	171,211	266,688
Materials and supplies	14,824	622	293	240	14,824		281		31,084
Travel and other charges	1,699	2,990	238		2,580				7,507
Capital outlay	24,298				33,453				57,751
Total expenditures	<u>135,890</u>	<u>66,818</u>	<u>44,090</u>	<u>8,016</u>	<u>128,748</u>	<u>49</u>	<u>28,060</u>	<u>171,211</u>	<u>582,882</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>22,552</u>	<u>2,393</u>	<u>4,250</u>	<u>NONE</u>	<u>(11,351)</u>	<u>12,040</u>	<u>20,855</u>	<u>NONE</u>	<u>50,739</u>
<b>OTHER FINANCING SOURCES (Uses)</b>									
Operating transfers in	20,547				6,691				27,238
Operating transfers out			(20,547)			(6,691)			(27,238)
Total other financing sources (uses)	<u>20,547</u>	<u>NONE</u>	<u>(20,547)</u>	<u>NONE</u>	<u>6,691</u>	<u>(6,691)</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>43,099</u>	<u>2,393</u>	<u>(16,297)</u>	<u>NONE</u>	<u>(4,660)</u>	<u>5,349</u>	<u>20,855</u>	<u>NONE</u>	<u>50,739</u>
<b>FUND BALANCES (Deficits) AT BEGINNING OF YEAR</b>	<u>219,653</u>	<u>(401)</u>	<u>90,533</u>	<u>NONE</u>	<u>51,471</u>	<u>3,517</u>	<u>29,396</u>	<u>NONE</u>	<u>394,169</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$262,752</u>	<u>\$1,992</u>	<u>\$74,236</u>	<u>NONE</u>	<u>\$46,811</u>	<u>\$8,866</u>	<u>\$50,251</u>	<u>NONE</u>	<u>\$444,908</u>

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended December 31, 1999

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute-33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$700 per month and the other jurors receive \$600 per month.

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Schedule of Compensation Paid Police Jurors  
For the Year Ended December 31, 1999

Brian G. Bays	\$7,200
Jack Price	7,200
Weldon Kilpatrick	7,200
Joe Sturges	7,200
Bobby Liles	7,200
Gene Coleman	7,200
Ed Foster, President	8,400
Roy Mardis	7,200
Terry W. Tuggle	7,200
Murray J. Powell	7,200
Total	<u>\$73,200</u>

**Independent Auditor's Reports  
on Compliance with  
Laws, Regulations, Contracts, and Grants,  
and Internal Control**

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments of 1996*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**Independent Auditor's Report on Compliance and  
Internal Control Over Financial Reporting**

**CLAIBORNE PARISH POLICE JURY**  
Homer, Louisiana

I have audited the general purpose financial statements of the Claiborne Parish Police Jury as of and for the year ended June 30, 1999, and have issued my report thereon dated March 10, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

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

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered Claiborne Parish Police Jury's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 1999

This report is intended for the information of the members of the Claiborne Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'C. M. ...', written in a cursive style.

West Monro, Louisiana  
March 10, 2000





**Independent Auditor's Report on Compliance  
With Requirements Applicable to Each Major Program  
and Internal Control Over Compliance**

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana

**Compliance**

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

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I 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 the Claiborne Parish Police Jury's compliance with those requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Claiborne Parish Police Jury's compliance with those requirements.

In my opinion, Claiborne Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1999. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

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CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Independent Auditor's Report on Compliance

With Requirements Applicable to Each Major

Program and Internal Control Over Compliance, etc.

December 31, 1999

**Internal Control Over Compliance**

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

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

This report is intended for the information of the members of the Claiborne Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

March 10, 2000

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 1999

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Claiborne Parish Police Jury.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance material to the financial statements of the Claiborne Parish Police Jury were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award program is reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award program for the Claiborne Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for the Claiborne Parish Police Jury are reported.
7. The United States Department of Housing and Urban Development - Section 8 Tenant Based Cluster (CFDA 14.855 and 14.857) was tested as a major program.
8. The threshold for distinguishing type A and B programs was \$300,000.
9. The Claiborne Parish Police Jury was determined to be a low risk auditee.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

No findings resulted from the financial statement audit.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL  
AWARD PROGRAMS AUDIT**

None

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 1999

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>			
Passed through Louisiana Department of Social Services:			
Commodities	10.569	FD-EFAP	9,130
Administrative Costs - Commodities	10.568	FD-EFAP	1,620
Total United States Department of Agriculture			<u>10,750</u>
<b>UNITED STATES DEPARTMENT OF HEALTH</b>			
Passed Through Louisiana Department of Social Services:			
Title XIX	93.778	1189944	48,392
Low-Income Energy Assistance Program	93.568	N/A	45,069
Passed Through Louisiana Department of Labor - Community Services Block Grant			
	93.569	99P0004	69,211
Passed Through Louisiana Department of Social Services-Office of Family Support - Project Independence			
	93.558	355-800489-01	59,988
Total United States Department of Health and Human Services			<u>222,660</u>
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Direct program - Lower Income Housing Assistance - Voucher Program	14.855	LA-246	144,634
Direct program - Lower Income Housing Assistance - Certificate Program	14.857	LA-246	21,135
Passed through Office of the Governor, Division of Administration - Community Development Block Grant (States Program)			
	14.228	107-000494	27,750
Total United States Department of Housing and Urban Development			<u>193,519</u>
<b>UNITED STATES DEPARTMENT OF LABOR</b>			
Passed through Coordinating and Development Corporation - Jobs Training Partnership Act			
	17.250	PY-98-70-1-II	45,253
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			
Direct program - Emergency Food and Shelter	83.523	16-3608-00	8,016
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>			
Passed through Louisiana Department of Transportation and Development:			
		741-14-0105	
Public Transportation for Non-Urbanized Areas	20.509	741-14-0106	89,178
Section 5311 Capital Assistance	20.509	741-99-0025	26,762
Total United States Department of Transportation			<u>115,940</u>
<b>OTHER FINANCIAL ASSISTANCE</b>			
Direct program - United States Department of the Interior - Payment in Lieu of Taxes			
	15.000	N/A	50,631
Total Federal Financial Assistance			<u>\$646,769</u>

NOTE: The Schedule of Federal Awards was prepared on the modified accrual basis of accounting.

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 1999

The audit report for the year ended December 31, 1998 contained no audit findings.