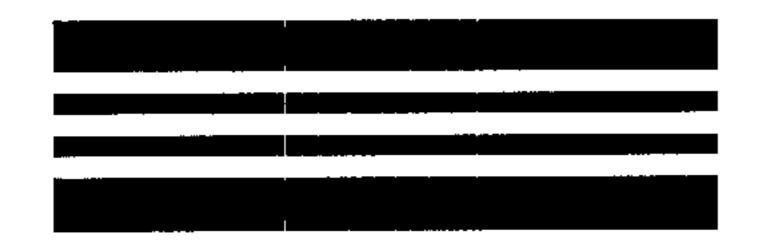
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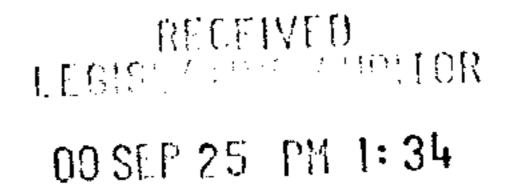
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JEFFERSON DAVIS PARISH POLICE JURY JENNINGS, LOUISIANA

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ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 1999

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 Paton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 09-20-00

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FINANCIAL REPORT AND OTHER REPORTS DECEMBER 31, 1999

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Schedule of Compensation Paid to Police Jurors



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ANNUAL FINANCIAL REPORT AND OTHER REPORTS DECEMBER 31, 1999

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KRIELOW & COMPANY

A PROFESSIONAL ACCOUNTING CORPORATION 510 N. CUTTING P. O. DRAWER 918 JENNINGS, LA 70546 (318) 824-5007

INDEPENDENT AUDITORS' REPORT

To the Jefferson Davis Parish Police Jury Jennings, Louisiana

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

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

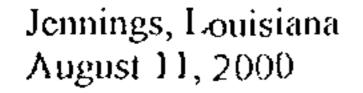
A primary government is a legal entity or political body and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Jefferson Davis 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.

However, the primary government financial statements, because they do not include the financial data of component units of the Jefferson Davis Parish Police Jury, do not purport to, and do not, present fairly the financial position of the reporting entity of the Jefferson Davis 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.

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

In accordance with Government Auditing Standards, we have also issued a report dated August 11, 2000 on our consideration of the Jefferson Davis Parish Police Jury's internal control structure and compliance with laws and regulations.

Krielow & Company Certified Public Accountants



WE STATE ON THIS PAGE WHETHER AN AUDIT HAS BEEN MADE OF A SUFFICIENT SCOPE TO ENABLE US TO EXPRESS AN OPINION ON THE ACCOMPANYING FINANCIAL STATEMENTS, OR IF PREPARED WITHOUT AUDIT FROM INFORMATION FURNISHED. THE PUBLICATION OF OUR NAME IN CONNECTION WITH ANY EXCERPT FROM THIS REPORT MAY BE MADE. ONLY WITH OUR CONSENT AND IN A FORM APPROVED BY US.

-1-

JEFFERSON DAVIS PARISH POLICE JURY Jennings, Louisiana ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet as of December 31, 1999

							Account			
			Governmental F	and Types		_	Group			
			Special	Capital	Debt		General	General		Total
		General	Revenue	Projects	Service	L	ong Term	Fixed	(N	(cmorandum
		Fund	Funds	Fund	Fund	Ť	erm Debt	Assets		Ouly)
ASSETS AND OTHER DEBITS	-					4				
Cash and cash equivalents	\$	794,854 \$	2,518,954 \$	133,315 \$	6,816	\$	- \$	-	\$	3,453,939
Receivables, net of allowance for doubtful accounts		226,419	299,686	-	-		-	-		526,105
Due from other funds		112,931	-	50,000	-		-	-		162,931
Land, buildings, and equipment		-	-		-		-	8,553,047		8,553,047
Amounts available in debt service fund		-	-	-	÷		3,714	-		3,714
Amounts to be provided for long term dabt		_	-	-	-		186,286	-	<u> </u>	186,286
TOTAL ASSETS AND OTHER DEBIIS	<u>\$</u>	1,134,204 \$	2,818,640 \$	183,315 \$	6,816	\$	190,000 \$	8,553,047	<u>\$</u>	12,886,022
LIABILITIES AND FUND EQUITY										
Liabilities: Accounts pouchle	\$	71,865 \$	3 01,703 \$	97,055 \$	-	c	- \$	-	\$	470,623
Accounts payable Descriptions and withheld use payable	Ð		301,103 \$	71,000 \$		*		•	÷	
Payroli deductions and withholdings payable Defense 1 December 2010		118,127	- 87.600	-	-		-	-		118,127
Deforred Revenues		60,876	87,990	-	3,102		-	-		151,968
Due to other funds		50,000	112,931	-	-		-	-		162,931
General long-term debt	.	<u> </u>					190,000			190,000

Exhibit A

- \$

1,093,649

- - - - -

_ _ _ _ _ _ _ _ _ _ _ _ _

Fund Equity:								
Investment in general fixed assets	\$ - \$	- \$	- \$	-	\$	- \$	8,553,047	\$ 8,553,047
Fund balances:								
Unreserved - undesignated	833,336	2,316,016	-	-		-	-	3,149,352
Reserved for capital projects	-	-	86,260	-		-	-	86,260
Reserved for debt service	-	-	-	3,714		-	-	3,714
Total Fund Equity	\$ 833,336 \$	2,316,016 \$	86,260 \$	3,714	\$	- \$	8,553,047	\$ 11,792,373
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,134,204 \$	2,818,640 \$	183,315 \$	6,816	8	190,000 \$	8,553,047	\$ 12,886,022

502,624 \$

300,868 \$

\$

97,055 \$

\$

190,000 \$

3,102

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The accompanying notes are an integral part of this statement. -2-

Total Liabilities

JEFFERSON DAVIS PARISH POLICE JURY Jennings, Louisiana GOVERNMENTAL FUND TYPES

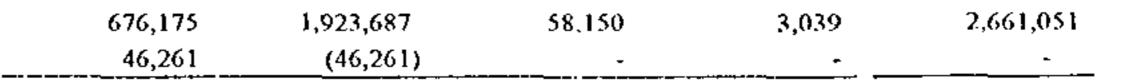
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended December 31, 1999

		General Fund		Special Revenue Funds		Capital Project Fund		Debt Service Fund	(N	Total femorandum Only)
REVENUES										
Taxes:										
Ad valorem	\$	352,654	\$	1,176,427	\$	•	\$	38,148	\$	1,567,229
Other taxes, penalties, and interest		8,008		•		-		-		8,008
Licenses and permits		163,940		-		-		-		163,940
Intergovernmental revenues:										
Federal funds:										
Federal grants		80,616		427,591		-		-		508,207
State funds:										
Parish transportation funds		-		420,188		-		-		420,188
State revenue sharing (net)		116,978		132,919		-		-		249,897
Parish equalization funds		789,772		-		-		-		789,772
Other		149,785		158,969		30,858		-		339,612
Local funds - other		10,000		104,247		-		-		114,247
Fees, charges, and commissions for services		24,595		-		-		-		24,595
Fines and forfeitures		12,062		1,680,294		•		-		1,692,356
Use of money and property		28,043		112,823		125		227		141,218
Other revenues		43,581		383,789		116,011		78		543,459
Total revenues	<u> </u>	1,780,034	\$	4,597,247	\$	146,994	<u>\$</u>	38,453	\$	6,562,728
EXPENDITURES										
General government:										
Legislative	\$	168,352	\$	-	\$	-	\$	-	\$	168,352
Judicial		138,113		1,591,381		-		-		1,729,494
Elections		36,143		-		-		•		36,143
Finance and administrative		207,103		-		-		349		207,452
Other		248,697		473,085		137,884		-		859,666
Public safety		181,859		536,459		-		-		718,318
Public works		916		1,472,921				-		1,473,837
Health and welfare		246,618		380,263		-		-		626,881
Culture and recreation		51,823		-		-		-		51,823
Economic development and assistance		34,075		-		-		-		34,075
Capital Outlay		-		36,548		-		-		36,548
Debt service:										
Principal payments		-		-		-		13,000		13,000
Interest payments		-		-				5,429		5,429
Total expenditures	\$	1,313,699	\$	4,490,657	\$	137,884	<u> </u>	18,778		5,961,018
EXCESS (DEFICIENCY) OF REVENUES										
OVER EXPENDITURES	\$	466,335	\$	106,590	\$	9,110	<u>\$</u>	19,675	<u> </u>	601,710
OTHER FINANCING SOURCES (USES)					_					
Sale of assets	\$	6,565	\$	-	\$	-	\$	-	\$	6,565
Operating transfers in		-		332,000		19,000		-		351,000
Operating transfers (out)		(332,000)		-		-		(19,000)		(351,000)
Transfers to other governments	<u> </u>	(30,000)								(30,000)
Total other financing sources (uses)	<u>-</u>	(355,435)	<u>\$</u>	332,000	\$	19,000	<u>\$</u>	(19,000)	<u> </u>	(23,435)

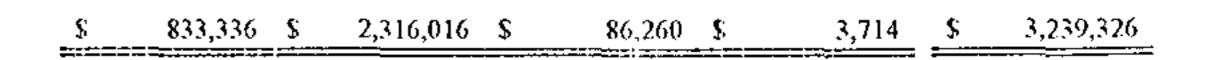
EXCESS (DEFICIENCY) OF REVENUES AND OTHER

SOURCES OVER EXPENDITURES AND OTHER USES \$ 110,900 \$ 438,590 \$ 28,110 \$ 675 \$ 578,275

FUND BALANCES AT BEGINNING OF YEAR Residual equity transfers (in) out



FUND BALANCES AT END OF YEAR



The accompanying notes are an integral part of this statement. -3-

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Exhibit C

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JEFFERSON DAVIS PARISH POLICE JURY Jennings, Louisiana GENERAL AND SPECIAL REVENUE FUNDS

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Combined Statement of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 1999

		General Fund					Special Revenue Funds					
	•	Budget		Actual	F	Variance Favotable nfavotable)		Budget	<u></u>	Actual	·	Variance Favorable Infavorable)
REVENUES		<u>_</u>				· · · · · · · · · · · · · · · · · · ·	•				<u> </u>	
Taxes:												
Ad valorem	\$	352,539	\$	352,539	\$	-	\$	1,176,219	Ş .	1,176,317	\$	98
Other taxes, penalties, and interest		8,338		8,338		-		34		34		-
Licenses and permits		144,601		144,604		3		-		-		-
Intergovernmental revenues:		•		•								
Federal funds:												
Federal grants		60,688		60,688		_		455,314		460,475		5,161
State funds:		00,000		00,000				·		100,113		
Parish transportation funds		-		-				457,921		447,922		(9,999)
-		147,835		147,836		1		35,288		35,288		(2,222)
State revenue sharing (net)		-		-				-				·
Parish equalization funds		686,691		686,691		-		182 (00		102 (21		-
Other		59,631		59,631		-		182,690		182,673		(17)
Local funds - other		10,000		10,000		•		21,875		21,876		I
Fees, charges, and commissions for services		25,435		25,436		1		•		-		-
Fines and forfeitures		12,061		12,062)		647,737		647,737		-
Use of money and property		25,621		28,073		2,452		119,867		112,822		(7,045)
Other revenues	.	48,881		48,883		2		542,519		535,422		(7,097)
Total revenues	\$	1,582,321	\$	1,584,781	\$	2,460	\$	3,639,464	<u>\$</u>	3,620,566	\$	(18,898)
EXPENDITURES												
General government:												
Legislative	\$	168,088	•	168,094	¢	(6)	\$	-	\$ -	_	\$	_
Judicial	4	139,247	æ	139,251	d'	(4)	4.	573,010	ч.	573,419	4.	(409)
		33,828										(407)
Elections		-		33,830		(2)				-		-
Finance and administrative		197,889		197,743		146		480.100		-		16.600
Other		301,559		294,762		6,797		489,139		473,579		15,560
Public safety		174,651		175,154		(503)		\$\$5,178		555,357		(179)
Public works		19,249		19,250		(1)		1,483,681		1,485,208		(1,527)
Health and welfare		229,546		229,548		(2)		380,263		380,263		-
Culture and recreation		50,887		51,168		(281)		-		-		-
Economic development and essistance		33,757		33,760		(3)		-		-		-
Capital Outlay		-				-		36,548		36,548		-
Total expenditures	\$	1,348,701	\$	1,342,560	\$	6,141	\$	3,517,819	<u>\$</u> ;	3,504,374	\$	13,445
EXCESS (DEFICIENCY) OF REVENUES												
OVER EXPENDITURES	<u> </u>	233,620	\$	242,221	\$	8,601	5	121,645	<u>\$</u> ;	116,192	\$	(5,453)
OTHER FINANCING SOURCES (USES)												
Proceeds from sale of fixed assets	C	6,564	£	6,565	2	1	\$		5	-	\$	_
	<u>د.</u> ۲۰		æ		з \$	L	\$	333,000		332,000	4.	(1,000)
Operating transfers in Operating transfers (out)	4	-			Ф.	-	ъ.	223,000	J.	332,000		
Operating transfers (out)		(332,000)		(332,000)		-				-		-
Transfers to other governments		(30,000)		(30,000)	<u> </u>	<u> </u>	•			-		-
Total other financing sources (uses)	<u> </u>	(355,436)		(355,435)	\$		<u> </u>	333,000	<u></u>	332,000	\$	(1,000)
EXCESS (DEFICIENCY) OF REVENUES AND												
OTHER SOURCES OVER EXPENDITURES												
AND OTHER USES	8	(121,816)	\$	(113,214)	\$	8,602	\$	454,645	\$	448,192	\$	(6,453)
FUND BALANCES AT BEGINNING OF YEAR		702,025		702,025		-		2,006,489		2,006,489		
Residual equity transfers		27,949		27,949		-		(27,949)		(27,949)		
FUND BALANCES AT END OF YEAR		608,158	¢	616,760	¢	8,602	¢.	2,433,185	Q.	1 436 223	¢	(6.452)
ECHAN DISTINUTION IN DISTURD OF TRANS			=		*	7,002	: :		*	2,426,732	<u></u>	(6,453)

The accompanying notes are an integral part of this statement. -4-

Exhibit C (continued)

JEFFERSON DAVIS PARISH POLICE JURY

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Jennings, Louisiana CAPITAL PROJECT AND DEBT SERVICE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 1999

	Capital Projects Fund					Debt Service Fund						
		Budget	·	Actual	ŀ	Variance avorable nfavorable)		Budget		Actual	Variance Favorable (Unfavorable	
REVENUES												
Taxes:											_	
Ad valorem	\$	-	\$	-	\$	-	\$	38,146	\$	38,148	\$	2
Intergovernmental Revenue:												
Officer	S	-	\$	-		-						
Use of money and property		110		125		15		230		227		(3)
Other Revenues		116,010		116,011		1		78		78		-
Total revenues	<u> </u>	116,120	<u> </u>	116,136	<u> </u>	16	<u> </u>	38,454	\$	38,453	\$	(1)
EXPENDITURES												
General government:												
Finance and administrative	\$	•	\$	-	\$	-	\$	350	\$	350	\$ -	-
Other		23,127		23,128		(1)		-		-		۲
Debt service												
Principal payments		-		-		-		13,000		13,000		-
Interest payments						-		5,429		5,428	· · · · · · · · · · · · · · · · · · ·	1
Total expenditures	\$	23,127	\$	23,128	\$	(1)	\$	18,779	\$	18,778	\$	1
ENCESS (DEFICIENCY) OF REVENUES												
OVER EXPENDITURES	\$	92,993	\$	93,008	\$	15	<u> </u>	19,675	\$	19,675	\$	-
OTHER FINANCING SOURCES (USES)												
Operating transfers in	\$	19,000	\$	19,000	\$	-	8	-	\$	-	\$	-
Operating transfers (out)				-		-		(19,000)		(19,000)		-
Total other financing sources (uses)	s	19,000	\$	19,000	\$	-	S	(19,000)	\$	(19,000)	\$	-
ENCESS (DEFICIENCY) OF REVENUES AND												
OTHER SOURCES OVER EXPENDITURES												
AND OTHER USES	\$	111,993	\$	112,008	\$	15	\$	675	\$	675	\$	-
FUND BALANCES AT BEGINNING OF YEAR		21,307		21,307		-		3,044		3,044		-
FUND BALANCES AT END OF YEAR	\$	133,300	\$	133,315	\$	15	\$	3,719	\$	3,719	\$	-

The accompanying notes are an integral part of this statement -5-

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

INTRODUCTION

The Jefferson Davis Parish Police Jury is the governing authority for Jefferson Davis Parish and is a political subdivision of the State of Louisiana. The police jury is governed by 13 jurors representing the various districts within the parish. The jurors serve four-year terms, which expire on January 10, 2000.

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

Jefferson Davis Parish occupies 560 square miles with a population of approximately 33,100. The police jury maintains approximately 604 miles of roads, 132 paved and 472 gravel. Police jury offices are located in the parish courthouse in Jennings with road maintenance facilities located at four primary and two secondary locations within the parish.

The accounting and reporting policies of the primary government of the Jefferson Davis Parish Police Jury conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide, *Audits of State and Local Governmental Units*, published by the American Institute of Certified Public Accountants. Our examination was also made in accordance with the provisions of *Government Auditing Standards*, promulgated by the United States Comptroller General, as they pertain to financial and compliance audits.

The following is a summary of the more significant accounting policies.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Jefferson Davis Parish Police Jury is the financial reporting entity for Jefferson Davis 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.

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Jefferson Davis Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is the financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:



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

- 1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on the 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:

Fiscal Criteria

Component Unit	<u>Ycar End</u>	Used
Jefferson Davis Parish Library	December 31	1, 1a and 3
Mosquito Abatement District No. 1	December 31	1, 1a and 3
Airport District No. 1	April 30	1, 1a and 3
Consolidated Gravity Drainage		
District No. 1	December 31	1, 1a and 3
Welsh Gravity Drainage District		
No. I	December 31	1, 1a and 3
Gravity Subdrainage District A of		
Gravity Drainage District No. 1	December 31	1, 1a and 3
Gravity Drainage Districts:		
No. 5	December 31	1, 1a and 3
No. 6	December 31	1, 1a and 3
No. 7	December 31	1, 1a and 3
No. 9	December 31	1, 1a and 3
Grand Marais Drainage District	December 31	1, 1a and 3
Nezpique Drainage District	December 31	1, 1a and 3
Broadmore Drainage District	December 31	1, 1a and 3
Sewerage District No. 1	December 31	1, 1a and 3
Jefferson Davis Parish Central		
Waterworks	December 31	1, 1a and 3
Waterworks Districts:		
No. 1	December 31	1, 1a and 3
No. 4	December 31	1, 1a and 3
Hospital District #1	December 31	1, 1a and 3
Poonaka Decreation District #1	December 21	1 10 00 1 2

KOADOKE KECICATION DISTRICT # 1

Jefferson Davis Parish Sheriff's Office

Jefferson Davis Parish Water & Sewer Commission #1

June 30 Ib and 3 December 31 I, 1a and 3 December 31 I, 1a and 3

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

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units are included in the accompanying 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. The Thirty-First Judicial District Criminal Court Fund for which the police jury maintains the accounting records is considered part of the primary government (police jury).

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 police jury has chosen to issue financial statements of the primary government only. As such, 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 Clerk of Court, Tax Assessor, School Board, Sanitary Landfill Commission, the District Attorney for the Thirty-First Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Jefferson Davis Parish Police Jury reporting entity. All are governed by independently elected officials except the Landfill Commission which has Commissioners appointed by the member governments (see Note 15). The police jury, primary government, neither appoints governing boards nor designates management, the entities are legally separate, and are fiscally independent of the Jefferson Davis Parish Police Jury. They are considered by the police jury to be separate, autonomous governments and issue financial statements separate from those of the Jefferson Davis Parish Police Jury reporting entity.

B. BASIS OF PRESENTATION

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

C. FUND ACCOUNTING

The accounts of the police jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into four generic fund types and two broad fund categories. A description of the fund types and account groups used by the police jury follows.

Governmental Funds

Governmental funds are used to account for all or most of the police jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

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

General Fund

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

Special Revenue Funds

Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Funds

Used to account for the revenues and expenditures associated with building and site improvements.

Debt Service Funds

Used to account for annual payments of principal and interest on long-term general obligation debt.

Account Groups

General Fixed Asset Account Group

Used to record the police jury's fixed assets

General Long-Term Debt Account Group

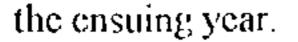
Used to record the police jury's long-term liabilities.

D. BASIS OF ACCOUNTING

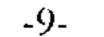
The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds. The governmental 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 as revenue in the budgetary period the taxes are intended to finance. Ad valorem taxes are assessed on a calendar year basis, become due on November 15, of each year, and become delinquent after December 31. The taxes are generally collected in December of the current year and January and February of



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



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

Interest income on time deposits is recorded when the interest has been carned.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses).

E. BUDGET PRACTICES

The proposed budget for the fiscal year ended December 31, 1999, was made available for public inspection at the police jury office on December 15, 1998. A public hearing was held on December 30, 1998, for suggestions and comments from taxpayers, and the proposed budget was formally adopted by the police jury on December 30, 1998. The budget, which included proposed expenditures and the means of financing them for the General Fund and all special revenue. funds, was published in the official journal ten days prior to the public hearing.

The budget is prepared on a cash basis of accounting. Formal budget accounts are integrated into the accounting system during the year as a management control device, and the budget is amended with the approval of the police jury when necessary. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. Formal encumbrance accounting is not utilized by the Police jury. Budget amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. The reconciliation of amounts reported on Page 4 and 5 to amounts reported on Page 3 is as follows:

	General Fund	-	Special Revenue Funds	_	Capital Projects Fund	Se	Debt rvice `und
Excess (deficiency) of revenues and other sources over expenditures and other							· ··
uses - Page 4 and 5	\$ (113,214)	\$	448,192	\$	112,008	\$	675
Add:			-		,		
Current-year receivables	226,419		299,686		-0-		-()-
Prior-year payables	78,236		276,013		2,957		-0-
Other	6		-0-		10,200		-0-
Current-year loans receivables	18,000		-0-		-0-		-0-
Less:	-						
Prior-year receivables	16,482		265,597		-0-		-()-
Current-year payables	71,865		301,704		97,055		-()-
Prior-year loans receivable	-0-		-0-		-0-		-0-
Other	10,200		18,000	 -	-0-	.	-0-



Excess (deficiency) of revenues and other sources over expenditures and other uses - Page 3





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

The reconciliation of amounts reported on Page 4 and 5 as fund balance at end of year to amounts reported as eash and cash equivalents reported on Page 3 is as follows:

	General Fund	Special Revenue <u>Funds</u>	Capital Projects <u>Fund</u>	Sc	Debt prvice Fund
Fund balance at end of year-					
Page 4 and 5	\$ 616,760	\$ 2,426,732	\$ 133,315	\$	3,719
Add:					
Payroll deduction	118,127	-0-	-0-		-0-
Cash on hand	60,876	87,995	-0-		3,097
Other adjustments	(909)	4,227	-0-		-0-
Cash and cash equivalents-					
Page 2	<u>\$_794,854</u>	<u>\$ 2,518,954</u>	<u>\$ 133,315</u>	<u>,</u> \$	6,816

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money-market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. 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.

G. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost, or estimated historical cost if historical cost is not available. Assets with estimated costs amounted to approximately \$1,628,929.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term debt account, not in the governmental funds.

The two account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

H. COMPENSATED ABSENCES

Employees of the police jury earn one week of vacation leave after six months of employment and two weeks each year thereafter. Employees also earn five days of sick leave each year. All leave must be taken during the year earned. Upon resignation, unused leave is forfeited. There are no accumulated and vested benefits relating to vacation and sick leave that require disclosure to conform with generally accepted accounting principles.

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

L TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position 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.

2. CASH AND CASH EQUIVALENTS

Total

At December 31, 1999, the police jury has cash and cash equivalents (book balances) totaling \$3,453,939, as follows:

On hand	\$ 151,969
Demand deposits	2,407,157
Time deposits	894,813

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, 1998, are secured as follows:

Bank Balance	<u>\$ 3,367,702</u>
Insured (FDIC)	\$ 500,000
Uninsured, Uncollateralized: Pledged securities held by pledging	
Bank's agent in Bank's name	2.867.702
Total	\$ 3,367,702

Even though the pledged securities are considered uncollateralized-uninsured 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 police jury that the fiscal agent has failed to pay deposited funds upon demand.

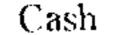
-12-

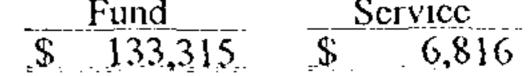
3. RESTRICTED ASSETS

Restricted assets were applicable to the following at December 31, 1999:

Capital	
Projects	Debt
	~ ·

\$ 3,453,939





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

The capital projects amounts are to be used in the construction of the Jefferson Davis Parish County Agent Office, improvements for SubRoad District #2 and improvements and maintenance for Fire District #6. The debt service funds are restricted to the payment of bond and loan principal, interest and related debt financing costs only.

4. RECEIVABLES

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

Class of Receivable	(General Fund		Special Revenue Funds	Pro	oital jects nds	Ser	ebt vice mds
Intergovernmental-Grants: Federal	\$	19,928	\$	-0-	\$	-0-	\$	-0-
State:	4	17,720	4	-0	Ψ	-0	41	-0
Other		90,013		24,487		-0-		-0-
Intergovernmental-Other		109,936		99,479		-0-		-0-
Other receivables		6,542		175,720		-0-		-0-
Sub-total	\$	226,419	\$	299,686	\$	-0-	\$	-0-
Loss: Allowance for								
doubtful accounts	<u> </u>	-0-	.	-0-		-0-		-0-
Total	_\$	226,419	<u>\$</u>	299,686	\$	-0-	\$	-0-

5. INTERFUND ASSETS/LIABILITIES

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

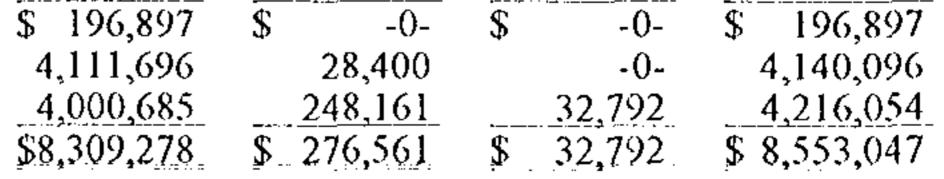
	Due From	Duc to
	Other	Other
Fund	<u> </u>	Funds
General Fund	\$ 112,931	\$ 50,000
Capital Projects Funds:		
County Agent	50,000	-0-
Special Revenue Funds:		
Court House Maintenance	-0-	4,227
Criminal Court	-0-	90,704
Fire District #1	-0-	18,000
Total	\$ 162,931	<u>_</u> \$162,931

6. CHANGES IN FIXED ASSETS

The changes in general fixed assets follows:

Balance			Balance
January 1,			December 31,
1999	Additions	Deletions	1999

Land Buildings Equipment and furniture Total



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

7. GENERAL LONG-TERM DEBT

A summary of general long-term debt is as follows:

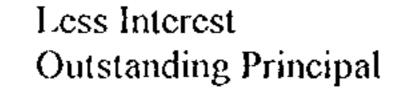
Description	_	alance at muary 1, 1999	 Issucd	<u>4</u>	<u>letired</u>	 alance at cember 31 1999
General Obligation Bonds:						
 \$73,000 Fire District No. 7 Bonds originally issued with interest at 5.23%. Dated 3-1-94, maturing 3-1-14, due in annual installments of \$3,000 through 2004. 	\$	64,000	\$ -0-	\$	3,000	\$ 61,000

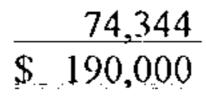
\$70,000 Fire District No. 6 a af indahiad.

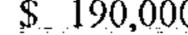
certificates of indebtedness originally issued with interest at 6.00%. Dated 7-1-95, maturing 3-1-2002, due in annual installments of \$8,000 through 2002.	43,000	-0-	10,000		33,000
\$96,000 SubRoad District No. 2 bonds originally issued with interest at 4.50%. Dated 4-1-99, maturing 4-1-14, due in annual installments of \$4,000 through 2001.	- <u>0-</u> \$ 107,000	<u>96,000</u> \$ 96,000	<u>-0-</u> \$ 13,000	<u>\$</u>	<u>96,000</u> 190,000

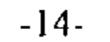
The following is a summary of debt principal maturities and interest requirements:

	General
	Obligation
Year Ending	Bonds
2000	\$ 24,724
2001	26,535
2002	27,509
2003	14,783
2004	15,383
2005-2009	77,415
2010-2014	77,995
	\$ 264,344









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

8. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at yearend be transferred to the parish General Fund. The following details the amount due at December 31, 1999:

Balance due at January 1, 1999	\$ 27,949
Amount due for 1999	46,261
Total	\$ 74,210
Remitted during 1999	27,949
Balance due at December 31, 1999	\$46,261

9. LEVIED TAXES

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

	Authorized Millage	Levied Millage
Parishwide taxes:		- -
General	7.74	7.74
Courthouse maintenance	5.34	5.34
District taxes:		
Road District No. 10 maintenance	11.56	11.56
Road District No. 11 maintenance	10.90	10.90
Road District No. 12 maintenance	10.99	10.99
Sub-road District No. 1 of Road		
District No. 11 maintenance	10.50	10.50
Fire Protection Districts:		
No. 1 maintenance	5.47	5.47
No. 2 maintenance	13.05	13.05
No. 3 maintenance	5.68	5.68
No. 4 maintenance	7.30	7.30
No. 5 maintenance	5.10	5.10
No. 5 Special	5.07	5.07
No. 6 maintenance	4.62	4.62
No. 6 special	5.45	5.45
No. 7 maintenance	9,83	9.83
No. 7 bond and coupon	11.00	11.00

11. PENSION PLANS

Substantially all employees paid by the Jefferson Davis Parish Police Jury are members of the following statewide retirement systems: Parochial Employees Retirement System of Louisiana (PERS), the Louisiana District Attorneys Retirement System (LDARS), and the Louisiana State Employees' Retirement System (LASERS). These systems are a cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Three police jurors are members of the Parochial Employees Retirement System's Deferred Retirement Option Plan (DROP)

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

in which employee contributions cease, but employer contributions continue. Pertinent information relative to each plan follows:

A. Parochial Employees Retirement System of Louisiana (PERS)

Plan Description. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the police jury are members of Plan A, except for three police jurors.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds are eligible to participate in the System. As of January 1, 1997, elected officials, except coroners and justices of the peace, may no longer join the retirement system. Those elected officials enrolled as of January 1, 1997 will maintain membership as long as they hold office. Effective July 1, 1997, new employees age 55 and older and who have 40 quarters or more of social security participation have an option to join the parochial system. New employees meeting the age and social security criteria have up to 90 days from the date of hire to elect to participate. 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 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980 plus 3 percent 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 that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The system issues an annual publicly available financial 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, 5420 Corporate Blvd., Suite 103, Baton Rouge, Louisiana, 70808-2509, or by calling (504)-928-1361.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.50% of their annual covered salary and the Police jury is required to contribute at an statutory rate based on actuarially determined computations. The rate for 1999 is 7.75% of covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible (except for Orleans and East Baton Rouge parishes) 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 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 Police jury's contribution to the System under Plan A for the year ending December 31, 1999, 1998 and 1997 was \$91,129, \$89,026, \$87,870, respectively, equal to the required contributions for each year.

B. <u>Deferred Retirement Option Plan (DROP)</u>

Plan Description. The system is composed of two distinct plans, Plan A and Plan B, with separate eligibility provisions. Three police jurors are members of Plan A.

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

Only those members who have been eligible for normal retirement for one full year are eligible for DROP. Also, credit based on reciprocal recognition may not be used in DROP eligibility. A member who becomes a DROP participant ceases to be a member of the system and loses all rights of membership. No credit for retirement is earned during DROP. The duration of the DROP period must be specified and may not be extended. You may enter DROP only once. The plan allows the pension benefit that is accrued at that point in time (eligible for retirement for one year) to be calculated and to accumulate with the retirement system while the DROP participant continues to work, freezing the future retirement benefits at retirement. The pension benefit is calculated as if the member were actually retiring. This DROP amount is deposited to a DROP account with the retirement system for a period not to exceed 3 years. The participant continues to work during this period of time. At the end of the DROP period and upon termination of employment, the sum of the DROP account is paid out and the retiree begins receiving that same benefit directly as the retirement benefit. This is the same amount that was calculated for DROP payments. The participant has forfeited earning additional credit during the DROP period in return for the accumulation of the DROP account. Under Plan A, the eligibility provisions are 31 years of creditable service at any age, 26 years of creditable service at age 56, or 11 years of creditable service at age 61. The accumulated DROP account will not be paid out until the system receives written verification from the employer that the participant has actually terminated service. Payment may be made in a lump sum or in an annuity which will consist of payments calculated on the same basis chosen for the member's normal retirement

option including the same interest rate assumption and mortality rates.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. The report may be obtained by writing to the Parochial Employees Retirement System of Louisiana, 5420 Corporate Blvd., Suite 103, Baton Rouge, LA 70808-2509, or by calling (504) 928-1361.

Funding Policy. Under Plan A, employee contributions cease but employer contributions continue. The rate for 1997 for the police jury to contribute is 7.75% of covered payroll. The contribution requirements of the 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 police jury's contribution to the system under Plan A for the year ending December 31, 1999, 1998 and 1997 was \$2,329, \$2,329, and \$1,995 respectively, equal to the required contribution for each year.

C. Louisiana District Attorneys' Retirement System (LDARS)

Plan Description. The police jury pays a portion of the district attorney and assistant district attorneys salaries per LA RS 16:6. The district attorney and assistance district attorneys are members of the Louisiana District Attorneys Retirement System (System), a multiple-employer (cost-sharing), public employee retirement system(PERS), controlled and administered by a separate board of trustees.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys' Retirement System, 2109 Decatur Street, New Orleans, Louisiana, 70116, or by calling (504)-947-5551.

Funding Policy. Members are required by state statute to contribute 7% of their annual covered salary and the police jury is required to contribute at a statutory rate based on actuarially determined computations. The rate for 1999 is 0% of covered payroll. Contributions to the System also include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The .2 percent is the statutory set rate that can be

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

adjusted by the Public Retirement Systems' Actuarial Committee. State statute requires covered employees to contribute 7 percent of their salaries to the System and requires each district attorney to provide employer contributions as needed to actuarially fund the system. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The police jury's contribution to the system for the year ending December 31, 1999, 1998 and 1997 was \$0, \$159, \$239, respectively, equal to the required contributions for each year.

D. Louisiana State Employees' Retirement System (LASERS)

Plan Description. The police jury also pays a portion of the Ward 2 judges salary per LA R.S. 13:1874. The judge participates in the Louisiana State Employees' Retirement System (LASERS), a multiple-employer (cost sharing) public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All state employees except certain classes of employees excluded by state statute become LASERS members as a condition of employment unless they elect to continue as a contributing member in any other retirement system for which they remain eligible for membership. Elected officials (including the Ward 2 judge) may elect to become members of LASERS.

Service and age requirements in order for a member to retire are established by state statute. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana State Retirement System, 8401 United Plaza Boulevard, Baton Rouge, Louisiana 70809, or call (504)-922-0600.

Funding Policy. Members are required by state statute to contribute 11.5% of their annual covered salary and the police jury is required to contribute at a statutory rate based on actuarially determined computations. The rate for 1999 is 12.3% of covered payroll. State statute required covered employees to contribute 7 percent of their salaries to the System and requires each district attorney to provide employer contributions as needed to actuarially fund the system. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The police jury's contribution to the System for the year ending December 31, 1999, 1998 and 1997 was \$515, \$529, \$529, respectively, equal to the required contributions for each year.

12. OTHER POST-EMPLOYMENT BENEFITS

The police jury provides post-employment benefit options for hospitalization insurance and medicare supplemental insurance for retired police jury employees, police jury members and their spouses. The benefits are provided in accordance with police jury policy. The criteria to determine eligibility include years of service and employee age. The police jury funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay a set percentage rate of the premiums set at the same rate the jury sets for its active employees. The police jury will fund the remaining percentage of the premiums. In 1999, the employer rate for regular employees was set at 76% of the premiums, and the employer rate for Criminal Court Fund employees was set at 70% of the premiums. During 1999, their were no expenses recognized for post-employment benefits and no participants were currently eligible. Expenses for post-

retirement benefits are recognized as eligible participant premiums are paid.

13. LEASES

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

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. At December 31, 1999, the police jury was not committed to any long-term lease-purchase agreements.

The police jury has operating leases of the following nature:

		A	nnual
Lease of	Тегт	Cons	ideration
Maintenance yard	6-1-99 to 5-31-00	\$	1,200
Fire station building	6-16-80 to 6-15-10		100
Fire equipment storage	6-1-92 to 5-31-12		10

The minimum annual commitments under non-cancelable operating leases for buildings, land, and office facilities are as follows:

Fiscal year:	
2000	\$ 110
2001	110
2002	110
2003	110
Thereafter	690
Total	<u> </u>

14. LITIGATION AND CLAIMS

The police jury is involved as a defendant in law suits for personal injury, injunctive relief, mandatory injunction, and damages stemming from denial of property rezoning. No estimate of award or potential exposure to the police jury can be made at this time.

15. LANDFILL JOINT VENTURE

The police jury is a participant in a joint venture referred to as the Jefferson Davis Parish Sanitary Landfill Commission. This entity was chartered on February 17, 1984. The Commission's purpose is the establishment of a long-term plan for the disposal of solid wastes in Jefferson Davis Parish. According to the charter, each participant in the Commission is responsible for a pro rata share of any operating deficits. Likewise, any distributions of surpluses are also shared on a pro rata basis. Each participant's pro rata share is based on the number of households within each participant's unit to the total number of households within all participating units. These proportions were determined using the 1980 U. S. Census as follows:

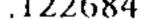
Locality	Number of Households	Percentages
Jennings	4,161	.421196
Welsh	1,167	.118129
Lako Arthur	1212	122684

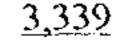
-19-

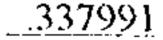
Бакс Анни

Parish (excluding Jennings, Welsh, Lake Arthur, & Elton)















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

The Commission consists of six commissioners as follows: two residents of Jennings, one resident of Welsh, one resident of Lake Arthur, and two residents of Jefferson Davis Parish living outside the city limits of Jennings, Welsh, Lake Arthur and Elton. The Commission members are to be appointed by the governing body of their place of residence.

The Commission has the power and authority to employ personnel, adopt its own budget and enter into agreements necessary for the operation of the Landfill. In certain instances, some agreements must be consented to by all six members of the Commission. Separate financial statements are available from the Jefferson Davis Parish Landfill Commission upon request.

Condensed financial information for the Jefferson Davis Parish Sanitary Landfill as of December 31, 1999 were as follows:

		Police Jury
	<u> </u>	(33.7991%)
Total assets	\$ 7,312,243	\$ 2,471,472
Total liabilities	16,527	5,586
Total equity	7,295,716	2,465,886
Total liabilities and equity	7,312,243	2,471,472
Total revenues	812,329	274,560
Total expenditures	891,089	301,180
Net increase (decrease) in fund balance	(78,760)	(26,620)

As of December 31, 1999, the Commission had no long-term debt outstanding.

During 1999, the Commission voted to make a distribution to the participating governments in the amount of \$250,000. For the Jefferson Davis Parish Police Jury, the distribution amounted to \$94,498, of which \$84,498 was based on household percentages as explained above, and is recorded as other intergovernmental revenues in the Special Revenue Account Fund. The \$10,000 distribution is recorded in the General Fund. There are no amounts due to this member government at December 31, 1999.

16. FEDERAL GRANTS

The police jury participates in a number of federally assisted grant programs. These programs are subject to the program compliance audits by the grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. Based on prior experience, the police jury's management feels such disallowances, if any, will be immaterial.



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

17. FUND DEFICITS

The following individual fund had a deficit in unreserved fund balance at December 31, 1999:

		Deficit
Fund	#	Amount
Section 8 Housing	\$	64,290
Special Ward Road & Bridge District 10 Division 1		3,718
Fire District No. 1.		4,580

18. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended December 31, 1999, the following individual funds had expenditures which exceeded appropriations (cash basis):

Excess of

Expenditures
over
Appropriation
\$ 183
339
101
80
26
107
4
143

19. WIRELESS E911 SERVICE

The Jefferson Davis Parish Police Jury is still in the beginning phase of implementing wireless E911 services. In 1999, the police jury collected \$121,903 from emergency telephone service charge from wireless systems. The funds collected from the service charge will be used to buy necessary equipment, supplies, and other items needed to implement wireless E911 services.

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SUPPLEMENTAL INFORMATION

-22-

JEFFERSON DAVIS PARISH POLICE JURY Jennings, Louisiana SUPPLEMENTAL INFORMATION SCHEDULES As of and for the Year Ended December 31, 1999

SPECIAL REVENUE FUNDS

COMMUNICATION DISTRICT FOR E-911

The Communications District for E-911 Fund accounts for expenditures for the developing, maintaining, and operating of a parish-wide Emergency 911 system. Means of financing is provided through telephone user charges.

SPECIAL REVENUE ACCOUNT FUND

The Special Revenue Account Fund accounts for monies distributed by the Jeff Davis Parish Sanitary Landfill Commission as a return of previous Police jury investments in the Landfill joint venture (see Note 16). The funds are available for use at the discretion of the Police jury.

PARISH ROAD MAINTENANCE FUND

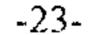
The Parish Road Maintenance Fund accounts for expenditures for the constructing, improving, and maintaining of roads and bridges in the parish. Means of financing is provided by the State of Louisiana Parish Transportation and Royalty Road Funds.

ROAD DISTRICT MAINTENANCE FUNDS

The Road District Maintenance Funds account for maintenance and upkeep of parish roads within Road Districts Nos. 10, 11, and 12. The major means of financing for the districts are ad valorem taxes, which are levied against properties within the districts.

COURTHOUSE MAINTENANCE FUND

The Courthouse Maintenance Fund accounts for maintenance and upkeep of the parish courthouse and jail. Major means of financing is provided by ad valorem taxes and state revenue sharing funds.



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JEFFERSON DAVIS PARISH POLICE JURY Jennings, Louisiana SUPPLEMENTAL INFORMATION SCHEDULES As of and for the Year Ended December 31, 1999

FIRE PROTECTION DISTRICT FUNDS

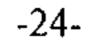
The Fire Protection District Funds account for the operation and maintenance of the fire protection facilities within Fire Protection Districts Nos. 1, 2, 3, 4, 5, 6, and 7. Financing is provided primarily by ad valorem taxes, fire insurance premium taxes, and state revenue sharing funds.

CRIMINAL COURT FUND

The Thirty-First Judicial District Criminal Court Fund is established under Section 571.11 of Title 15 of the Louisiana Revised Statues of 1950, which provides that fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases are to be transferred to the parish treasurer and deposited into a special criminal court fund, to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judge. The statute requires that one-half of the funds (fund balance) remaining in the criminal court fund at December 31 of each year be transferred to the parish General Fund.

SECTION 8 HOUSING ASSISTANCE PAYMENTS FUND

The Section 8 Housing Assistance Payments Fund accounts for those monies received under a Department of Housing and Urban Development program. This program is to provide assistance for housing costs for parish residents which comply with program requirements.



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Ewhibit D

			JEFFI	SP SP	JEFFERSON DAVIS PARISH POLICE JURY Jennings, Louisiana SPECIAL REVENUE FUNDS	ARIS Louisia ENUE	H POLI(na FUNDS	CE JURY							
				Combinir	Combining Balance Sheet, December 3	iet Deo	ember 31, 1999	666							
	Comr Dis	Communications District for	Special Revenue		Parish Road	Court	Courthouse	Criminal		Sec 8	Road Maintenance Districts	8	Fire Protection Districts	I	Total (Memorandum
EBITS		E-911 233,657 \$	Account 715,125	25 S		S 6	Maintenance 628,679 S	Ŭ	S	Housing 58,290	(From Exhibit F) S 109,82	5	(From Exhibit H) \$ 660,976	6 S	Only) 2.518,954
the for doubtful accounts	 	1			1				ļ						299,686
D UTHER DEBUIS	0	2/0,108	cz1.c1/		118,998	n	628,789 5	232,042	~	58,290	2010	109,825	S 685,463	S S	2.818.640
D BALANCES															
	s	•		• •	,	Ş	4,978 S	95,078	Ś	122,580	S	51,034	S 28,033	s S	301,703
		ŀ			•		22,843	•		ſ	en.	7,926	27,221		87,990
		•		•	•		- I		- 1			_ I			112.931
	2			۰ ۱	•	s	32.048 S	185,782	S	122,580	\$	88,960	S 73,254	S T	502.624
Ψ	ŝ	270,108 S	715,125	[25 S	118,998	s	596,741 S	46,260	ŝ	(64,290)	\$	20,865	S 612,209	6 8	2,316,016
ES AND FUND	S	270,108 S	715,125	25 S	118,998	s	628.789 S	232,042	s	58,290	S 10	109,825	S 685,463	33 S	2,818,640

of this statement.

The accompanying notes are an integral part

-25-

Receivables, net of allowance fo TOTAL LIABILITIES ASSETS AND OTHER DEB TOTAL ASSETS AND Unreserved - undesignated LIABILITIES AND FUND Cash and cash equivalents BALANCES Total Liabilities Due to other funds Deferred revenues Accounts payable Fund balances : Liabilities :

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JURY

Exhibit E

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			JEFFER	ERSON DAVIS P. Jennings, J SPECIAL REV	'ARISH POLICE Louisiæra VENUE FUNDS	EJURY				Exhibit E
		U	Combining Schedule F	of Revenues, Experior the Year Ended	nditures, and Changes December 31, 1999	s in Fund Balances				
	ш й О	munications	Special D	Pansh					Fire Protection	
	2		Account	Road Fund	Courthouse Maintenance	Court	Sec 8 Housing (F	From Exhibit G)	Districts (From Exhibit D	(Memorandum Oniv)
REVENCES										65110
Tayes: Ad inform	ų	•	6				•			
rau valutsu: Internovermental revenues:	9	• •	с ,	•	\$ 0/0'057 \$	·	· ·	234,154 S	406,597	S 1,176,427
encegovenuncua revenues. Federal funds							107 501			103 207
State funds:		I	I	•	•	•	150.175	•	•	120,124
Parish transportation funds		ſ	•	420,188	•	,		·	•	420,188
State revenue sharing (net)			ſ	97,630	25,053	•		8,453	1,783	132,919
Other			•	,		27,890	•	43,737	87.342	158,969
Local funds - other		•	84,498	•	,	•			19,749	104,247
Fines and forfeitures		•	•		•	1.680,294		ı	,	1,680,294
Use of money and property		25	50,907	484	24,812	1,506	625	4.028	27,472	112,823
Other revenues	U	315,181		•		45,561	,570 201		15.832	383,789
T OIGH LEVENUES		x	135,405 5	218,302,310	285,541 5	5 1,755,251 S	432,786 S	593,017 S		S 4,597,247
EXPENDITURES General government:										
Judicial	S	ۍ ۲	5		S ' S	\$ 1,591,381 \$	s .			5 1.591.381
Other		1		241,768	122,179	41,533	52.085	50	15,470	
Public safety		128,077	,	•	•	•	ı		408,382	536,459
Public works		ı	283.576	599,026	•	•	•	590,319	•	1,472,921
Health and wellare		•		ı		ı	371,897	•	I	380,263
		۰I,	2 2		•	•	- 1	- I	•	36,548
I otal expenditures	2	128.077 5	328,490 \$	840,794 5	s 122,179 S	S 1,632,914 S	423.982 \$	590,369 \$	423,852	S 4,490,657
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	ъ	190,093 \$	(193.085) 5	(322,492)	S 163.362 S	\$ 122,337 \$	8.804 5	2,648 \$	134,923	S 106,590
OTHER FINANCING SOURCES										
Operating Transfers In				332,000			•		•	332,000
I otal other linancing sources (uses)	и				~ ~	\$ 1	S		ſ	S 332,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER										
EXPENDITURES	S	190,093 \$	(193,085) \$	905,9	5 163,362 S	s 122,337 S	8,804 5	2,648 5	134,923	\$ 438,590
FUND BALANCES AT BEGINNING OF YEAR Residual equity transfers in (out)		80,015	908,210	- 109,490	433,379	(29.816) (46.261)	(13,094)	18.217	477,286	1,923,687 (46,261)
FUND BALANCES AT END OF YEAR	~	370 108 S	715126		- T	AK 7KN				
	,	2 001.014		0 00011	141'040	40,400	< (n<7.70)	\$ 502.07	012,209	2, 2,510,010

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The accompanying notes are an integral part of this statement. -26-

Ewhibit F

JEFFERSON DAVIS PARISH POLICE JURY Jennings, Louisiana ROAD MAINTENANCE DISTRICTS	Combining Balance Sheet, December 31, 1999	Sub Road Sub Road A Road A District Dis	ASSETS AND OTHER DEBITS Cash and cash equivalents S 26,135 S	TOTAL ASSETS AND OTHER DEBITS \$ 26,135 \$	D FUND BALANCES	terred revenue Total Liabilities S 17,835 S	nd balances : Unreserved - undesignated 8,300 S	TOTAL LIABILITIES AND FUND BALANCES 5 26,135 S
POLICE.	nber 31, 1999	Special Ward Road & Bridge District 10 Division 1	23,254	23,254		26,972	(3.718)	23,254
JURY		Special Ward Road & Bridge District 11 Division 2	\$ 17,414	\$ 17,414	S 4,049	3,186 \$ 7,235	S 10,179	S 17,414
		Special Ward Road & Bridge District 12 Division 3	\$ 43,022	S 43,022	\$ 18,954	17,964 \$ 36,918	S 6,104	S 43,022
		Total (Memorandum (To Exhibit D)	S 109,825	2 S 109,825	Ŷ	s S 88,960	4 S 20.865	2 S 109,825

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The accompanying notes are an integral part of this statement. -27-

Exhibit G

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JEFFERSON DAVIS PARISH POLICE JURY Jennings, Louisiana ROAD MAINTENANCE DISTRICTS	i DAVTS Jennir D MAINT	SON DAVIS PARISH POLIC Jennings, Louisiana ROAD MAINTENANCE DISTRICTS	H POI ma distru	CICE JUI	XX				
Combining For th	g Schedule und Change ne Year En	Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended December 31, 1998	es, Exper 3alances ber 31, 1	xditures. 998					
	du N Sup	Sub Road District No. 1	Spec Dis Dis	Special Ward Road & Bridge District 10 Division 1	Special Ward Road & Bridge District 11 Division 2	43	Special Ward Road & Bridge District 12 Division 3	S E	Total (Memorandum Only) (To Exhibit E)
REVENUES Taxes:									
Ad valorem Intergovernmental revenues:	Ś	107,400	\$	196,409	S 46,964	54 S	183,381	\$	534,154
State funds: State revenue sharing (net)		I					8,453		8,453
Other		21,941		21.796					43,737
Use of money and property		850		1.430	3	318	1,430		4,028
Other revenues		1,116		1,423		8	98		2,645
Total revenues	S	131,307	S	221,058	S 47,290	90 S	193,362	s	593,017
EXPENDITURES									
General government: Other	2	50	6	•	ý	<u>ب</u>	•	v	¢,
Public works	,	130.554	•	224,208	42,184		193,373	•	590.319
Total expenditures	\$	130,604	S	224,208	S 42,184	84 \$		S	590,369
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	ŝ	703	ŝ	(3,150)	\$ 5,106	96 \$	(11)	\$	2.648
FUND BALANCES AT BEGINNING OF YEAR		7,597		(268)	5,073	73	6,115	Í	18,217
FUND BALANCES AT END OF YEAR	S	8,300	s	(3,718)	S 10,179	79 S	6,104	s	20,865

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of this statement.

The accompanying notes are an integral part -28-

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Exhibit H

		JEFFE	JEFFERSON DAVIS PARISH Jennings, Louisiana FIRE DISTRICTS	AVIS PARISH Jennings, Louisiana FIRE DISTRICTS		POLICE JURY					
		U	Combining Balance Sheet, December 31,	ce Sheet	, December 31	1, 1999					
		Fire District No. 1	Fire District No. 2	E A X	Fire District No. 3	Fire District No. 4	Fire District No. 5	Fire District No. 6	Fire District No. 7	1	Total (Memorandum (To Exhibit D)
OTHER DEBITS quivalents	ŝ	14,903 \$ 9,487	177,352 15.000	ŝ	258,848 \$	31.647 S	127.032 \$	28,929	\$ 22	22,265 \$	660,976 24,487
L ASSETS AND OTHER DEBITS	S	24,390 S	192,352	S	258,848 S	31.647 S	127.032 S	28,929	S 22	22,265 S	685,463
AND FUND BALANCES											
yable	ŝ	6,044 S	4,342	Ś	8,583 \$	1,069 S	7,141 S	721	ŝ	133 S	28,033
enues funds		4,926 18.000	- '100		4,880	2,763 -	4,172	2,890		481	27,221 18.000
bilities	S	28,970 S	11,451	s	13,463 S	3,832 S	11,313 \$	3,611	S	614 S	73,254
undesignated	\$	(4,580) \$	180,901	ŝ	245,385 S	27,815 S	115,719 \$	25,318		21,651 \$	612,209
d Balances	S	(4,580) \$		S	245,385 S	27,815 S	1	25,318	S 21		
LANCES	ŝ	24,390 S	192,352	s	258,848 S	31,647 S	127.032 S	28,929	S 22	22.265 S	685,463

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The accompanying notes are an integral part of this statement.

ASSETS AND OT Cash and cash equiv LIABILITIES AN Liabilities : Accounts payabl Deferred revenu Due to other fun Total Liabilit Fund balances : Unreserved - un Total Fund B TOTAL TOTAL Receivables

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Ewhibit I

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(Memorandum Only) (To Exhibit E)	406,597	1,783 87,342 19,749 27,472 15,832	558,775	15,470 408,382 423,852	134,923	477.286 612.209
e e	Ś		S	s s	Ś	ŝ
Fire District No. 7	6,035	- 10,000 - 262	16,297	749 15,537 16,286		21,640
	\$		S	s s	Ś	ŝ
Fire District No. 6	26,614	- 6,119 19,749 585 2.022	55,089	8,073 40,981 49.054	6,035	25.318
	ŝ		S	s s	\$	S
Fire District No. 5	97,814	- 3,215 - 2,519 232	103,780	1,431 90,083 91,514	12,266	103,453
	ŝ		S	s s	\$	S
Fire District No. 4	50,783	- 2,361 - 1,629 11.998	66,771	1,000 53,735 54,735	12,036	27,815
66	Ś		S	s s	\$	S

of this statement.

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Combining Schedule of Revenues, Expenditures, 191.204 245,385 12,642 46,441 47,361 84.986 320 101.542 3,594 920 54,181 ۰ and Changes in Fund Balances District No. 3 Fire S [] $\boldsymbol{\omega}$ \$ Ø **S** \mathbf{S} 130,958 20,110 1,135 96,345 98,893 118,000 2,548 62,901 180.901 9,591 1 District No. 2 Fire \$ Ø S \mathbf{S} 5 \$ (12,507) (4.580) 65,260 66,009 9,407 53,502 749 7,927 1,783 41,943 244 125 District No. 1 Fire \$ Ś ŝ

FUND BALANCES AT END OF YEAR

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State revenue sharing (net) OVER EXPENDITURES Intergovernmental revenues: Use of money and property Total expenditures Local funds - other General government: Total revenues ENPENDITURES Other revenues Ad valorem State funds: REVENUES Public safety Other Other Taxes:

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FUND BALANCES AT BEGINNING OF YEAR EXCESS (DEFICIENCY) OF REVENUES

\$ S ŝ

JEFFERSON DAVIS PARISH POLI Jennings, Louisiana

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FIRE DISTRICTS

For the Y car Ended December 31, 199

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The accompanying notes are an integral part

JEFFERSON DAVIS PARISH POLICE JURY Jennings, Louisiana SUPPLEMENTAL INFORMATION SCHEDULES As of and for the Year Ended December 31, 1999

CAPITAL PROJECTS FUNDS

FIRE DISTRICT NO. 6 IMPROVEMENTS AND MAINTENANCE

The Fire District No. 6 Improvements and Maintenance Fund accounts for funds provided for the purpose of paying the cost of constructing, acquiring and improving fire protection in facilities for the district. Financing has been provided through the issuance of bonds to be serviced primarily through ad valorem taxes levied against properties within the district.

SUBROAD DISTRICT NO. 2 CONSTRUCTION

The SubRoad District No. 2 Construction Fund accounts for funds provided for the purpose of constructing and improving hard surface roads in the district. Financing has been provided through the issuance of bonds to be serviced primarily through ad valorem taxes levied against properties within the district.

COUNTY AGENT CAPITAL IMPROVEMENTS

The County Agent Capital Improvements Fund is used to account for the construction of a new parish county agent office. Funding will be provided through state grants, transfer by joint service agreement from Jeff Davis Parish District Attorney's Office and general fund transfers.

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Exhibit J

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	Fire Ms	Fire District #6 Improv & Maintenance	Sub Road District #2 Construction	td #2 ion	County Agent Office	W)	Total (Memorandum Only)
ASSETS AND OTHER DEBITS Cash and cash equivalents Due from other funds	ŝ	24,426	S I(108,889 S	50,000	ŝ	133,315 50,000
TOTAL ASSETS AND OTHER DEBITS	ŝ	24,426	S 10	108,889 S	50,000	ŝ	183,315
LIABILITIES AND FUND BALANCES Liabilities : Accounts payable	ŝ	6,007	ν. ·	91,048 \$	•	\$	97,055
Total Liabilities	S		s	91,048 \$		s	97,055
Fund balances : Unreserved - undesignated	S	18,419	S S	17.841 S	50,000	s	86,260
TOTAL LIABILITIES AND FUND BALANCES	S	24,426	S 1(108,889 \$	50.000	S.	183,315

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JEFFERSON DAVIS PARISH POLICE JURY Jennings, Louisiana CAPITAL PROJECT FUNDS

Combining Balance Sheet, December 31, 1999

The accompanying notes are an integral part of this statement

-32-

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JEFFERSON DAVIS PARISH POLICE JURY

Exhibit K

		Total (Memorandum Only)	30 848	125	116,011 146,994	137,884	137,884	9,110	19,000	28,110	58,150	86,260
		(Ne	<i></i>	•	Ś	6 3	S	ŝ		\$		Ś
		County Agent Office	30.858		30.858	20.658	20.658	10,200	•	10,200	39,800	50.000
			6	,	s	\$	S	ŝ		Ś		Ś
	_	Sub Road District #2 Construction	•	•	116,000	98.159	98,159	17,841		17,841		17.841
	enditures, s 1999		<i>i</i> 2	I	S	Ś	S	ŝ		Ś		Ś
Louisiana DJECT FUNDS	enues, Expend nd Balances cember 31, 19	Fire District ≄6 Improv & Maintenance		125	11	19.067	19,067	(18,931)	19,000	69	18,350	18,419
Jennings, Louisiana CAPITAL PROJECT FUNDS	Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended December 31, 1999	Fire Lr Ma	ۥ)	•	S	εγ	S	S		. 😵		\$
	g		REVENUES Intergovernmental revenues: State funds: Other grants	Use of money and property	Other Revenues Total revenues	ENPENDITURES General government: Other	Total expenditures	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	OTHER FINANCING SOURCES (USES) Operating transfers in	ENCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	FUND BALANCES AT BEGINNING OF YEAR	FUND BALANCES AT END OF YEAR

The accompanying notes are an integral part of this financial statement -33-

JEFFERSON DAVIS PARISH POLICE JURY Jennings, Louisiana SUPPLEMENTAL INFORMATION SCHEDULES As of and for the Year Ended December 31, 1999

DEBT SERVICE FUNDS

FIRE DISTRICT NO. 6 SINKING FUND

The Fire District No. 6 Sinking Fund is used to account for resources accumulated and expenditures incurred to service debt issued for capital projects within the district.

SUBROAD DISTRICT NO. 2 SINKING FUND

The SubRoad District No. 2 Sinking Fund is used to account for resources accumulated and expenditures incurred to service debt issued for capital projects within the district.

FIRE DISTRICT NO. 7 BOND & COUPON FUND

The Fire District No. 7 Bond and Coupon Fund is used to account for resources accumulated and expenditures incurred to service debt issued for capital projects within the district.

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-34-

Exhibit L

JEFFERSON DAVIS PARISH POLICE JURY

Jennings, Louisiana

DEBT SERVICE FUNDS

Combined Balance Sheet as of December 31, 1999

		Fire	Sut	o Road		Fire		
	I	District Distr		istrict	District #7		Total	
		#6	#2 Sinking		В	ond &	(Men	norandum
	S	inking			<u> </u>	Coupon	Only)	
ASSETS AND OTHER DEBITS								
Cash and cash equivalents	\$	3,739	\$	765	\$	2,312	\$	6,816
TOTAL ASSETS AND OTHER DEBITS	\$	3,739	\$	765	\$	2,312	\$	6,816

LIABILITIES AND FUND EQUITY

Liabilities:

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•

Deferred revenues

\$ 1,875	\$ 687 \$	540	\$ 3,102
		· · · · · · · · · · · · · · · · · · ·	

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Total Liabilities	\$ 1,875	\$ 687	\$ 540	\$ 3,102
Fund Equity:				
Fund balances:				
Reserved for debt service	\$ 1,864	\$ 78	\$ 1,772	\$ 3,714
Total Fund Equity	\$ 1,864	\$ 78	\$ 1,772	\$ 3,714
TOTAL LIABILITIES AND FUND EQUITY	\$ 3,739	\$ 765	\$ 2,312	\$ 6,816

The accompanying notes are an integral part of this statement -35-

Exhibit M

JEFFERSON DAVIS PARISH POLICE JURY

Jennings, Louisiana

DEBT SERVICE FUNDS

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year Ended December 31, 1999

			Fire District #6 Sinking	Sub Road District #2 Sinking		Fire District #7 Bond & Coupon	(1	Total Memorandum Only)
	REVENUES			 ······································		<u>-</u>		
	Ad valorem taxes	\$	31,395	\$ -	\$	6,753	\$	38,148
	Use of money		227	-		-		227
	Other Revenues	_	0	 78		0		78
	Total revenues	\$	31,622	\$ 78	\$	6,753	\$	38,453
	EXPENDITURES							
	Bond interest	\$	2,280	\$ -	\$	3,149	\$	5,429
	Bond principal payments		10,000	-		3,000		13,000
	Bank charges		-	-	. 	349		349
-	Total expenditures	· _\$	12,280	\$ -	\$	6,498	\$	18,778
	EXCESS (DEFICIENCY) OF REVENUES							
	OVER EXPENDITURES	\$	19,342	\$ 78	\$	255	\$	19,675
	OTHER FINANCING SOURCES (USES)							
	Operating transfers (out)	\$	(19,000)	\$ <u>-</u>	\$	_ .	\$	(19,000)
	EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES							
	OVER EXPENDITURES AND OTHER USES	\$	342	\$ 78	\$	255	\$	675
	FUND BALANCES AT BEGINNING OF YEAR	-	1,522	 	• •• •• •••••	1,517		3,039
	FUND BALANCES AT END OF YEAR		1,864	\$ 78	\$	1,772	\$	3,714

The accompanying notes are an integral part of this statement -36-

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ADDITIONAL INFORMATION

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-37-

JEFFERSON DAVIS PARISH POLICE JURY Jennings, Louisiana ADDITIONAL INFORMATION SCHEDULES 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 \$900 per month, and the other jurors receive \$800 per month.

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-38-

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JEFFERSON DAVIS PARISH POLICE JURY Jennings, Louisiana

Schedule of Compensation Paid to Police Jurors For the Year Ended December 31, 1999

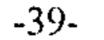
Austin J. Abshire, Jr.	\$	9,600
Melton Alfred		9,600
Ray Bebce		9,600
Harry Levy		9,600
William Broussard		9,600
Douglas R. Daigle, President		10,800
J. E. Fontenot		9,600
Robert L. Gary		9,600
Early Gotreaux		9,600
Dan LeJeune		9,600
Phil LeJeune		9,600
Troy Romero		9,600
Scott Vanicor	<u></u>	9,600

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Total

\$ 126,000

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OTHER REPORTS

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-40-

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

To the Jefferson Davis Parish Police Jury Jennings, Louisiana

We have audited the primary government financial statement of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 1999, and have issued our report thereon dated August 11, 2000. We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

<u>Compliance</u>

As part of obtaining reasonable assurance about whether the Jefferson Davis Parish Police Jury's primary government's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the 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 an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings and questioned costs as item 99-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Jefferson Davis Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Jefferson Davis Parish Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the primary government financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 99-2.

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 primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above to be a material weakness.

This report is intended for the information of the audit committee, management, and federal awarding agencies and passthrough entities. However, this report is a matter of public record and its distribution is not limited.

-41-

Krielow & Company



Jennings, Louisiana August 11, 2000

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

To the Jefferson Davis Parish Police Jury Jennings, Louisiana

Compliance

We have audited the compliance of the Jefferson Davis 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 each of its major federal programs for the year ended December 31, 1999. The Jefferson Davis Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal program is the responsibility of the Jefferson Davis Parish Police Jury's management. Our responsibility is to express an opinion on the Jefferson Davis Parish Police Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *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 the Jefferson Davis Parish Police Jury'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. Our audit does not provide a legal determination on the Jefferson Davis Parish Police Jury's compliance with those requirements.

In our opinion, the Jefferson Davis Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the Jefferson Davis 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 our audit, we considered the Jefferson Davis 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 our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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



This report is intended for the information of the finance committee, management, the Legislative Auditor, and federal and state grantor agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record

Krielow & Company

Certified Public Accountants

Jennings, Louisiana August 11, 2000



JEFFERSON DAVIS PARISH POLICE JURY SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED DECEMBER 31, 1999

SUMMARY OF AUDIT RESULTS

- 1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the Jefferson Davis Parish Police Jury.
- 2. Two reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
- 3. No instances of noncompliance material to the financial statements of Jefferson Davis Parish Police Jury were disclosed during the audit.
- 4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.
- 5. The auditor's report on compliance for the major federal award programs for the Jefferson Davis Parish Police Jury expresses an unqualified opinion on all major federal programs.
- 6. No audit findings relative to the major federal award programs for the Jefferson Davis Parish Police Jury are reported in this Schedule.
- 7. The programs tested as major programs included:

Federal Grantor/	
Pass-Through Grantor/	CFDA
Program Name	<u>Number</u>
United States Department of Housing	
and Urban Development	
Section 8 Housing Certificate Program	14.857

- 8. The threshold for distinguishing Types A and B programs was \$300,000.
- 9. The Jefferson Davis Parish Police Jury was determined to be a low-risk auditee.

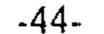
FINDINGS-FINANCIAL STATEMENT AUDIT

REPORTABLE CONDITIONS

99-1 Statutory Compliance

Condition: Fourteen (14) instances of direct intervention by Police Jurors with Police Jury employees were observed. Eleven (11) of these instances were by one Police Juror. The majority of these violations were directing employees to perform road and ditch work.

Criteria: The Parish Transportation Act (La. R.S. 48:751 et.seq) and the Personnel Policy Manuel (Art. VII-3) prohibit Police Jury Members from giving orders to employees.



JEFFERSON DAVIS PARISH POLICE JURY SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED DECEMBER 31, 1999

Effect: The violation of the Parish Transportation Act could result in the loss of transportation funds from the State of Louisiana and cause the Police Jurors to be criminally prosecuted and/or found civilly liable.

Recommendation: All Police Jurors should review the relevant sections of the Parish Transportation Act and the Personnel Policy Manuel concerning their direct intervention with Police Jury employees and comply therewith.

99-2 Purchases and repairs

Condition: Numerous purchases and repairs exceeding \$4,000 by Fire District No. 3 were made by a former Chairman which appear to be fraudulent. The Chairman was allowed to control the purchase order book and submit all purchase orders and invoices to the Police Jury for payment. Some purchase orders and invoices did contain other board members signature and/or initials but were fraudulent. The fire district board did not hold regular meetings and did not review and approve all expenditures.

Criteria: Internal controls should be in place to provide reasonable assurance that expenditures are appropriate and properly approved.

Effect: Because of the failure of the board to review and approve all expenditures of the fire district, and because the Chairman had the authority to approve and submit all expenditures for payment, expenditures were allowed to be made which appear to be fraudulent.

Recommendation: Procedures should be implemented requiring all fire districts to hold monthly meetings and review and approve all expenditures. Police Jury employees responsible for paying the district's invoices should be instructed not to make payment on any invoice that does not contain the signature of at least two district board members and a copy of the board minutes approving the expenditure. Any expenditure of \$100 or more by any fire district not having a formal board should require prior written approval of the Police Jury president and that district's Police Juror.

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



JEFFERSON DAVIS PARISH POLICE JURY Jennings, Louisiana

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

	Pass-Through		
Federal Grantor/	Entity	Federal	
Pass-Through Grantor/	Identifying	CFDA	
Program Name	Number	Number	Expenditures
United States Department of Housing and Urban Development			
Section 8 Rental Voucher Program	LA 188VO	14.855	\$ 8,031
Section 8 Rental Certificate Program	LA 188CE	14.857	415,951
United States Department of Transportation			
Passed through Louisiana Department of			
Transportation and Development:	LA-18-X016		
Public Transportation for Non-Urbanized Areas	and LA-18-X017	20,509	80,616

Total Expenditures of Federal Awards

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\$ 504,598



OLICE JURY

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Summary Schedule of Prior Audit Findings For the Year Ended December 31, 1999 Planned Corrective Action/Partial Corrective Action Taken

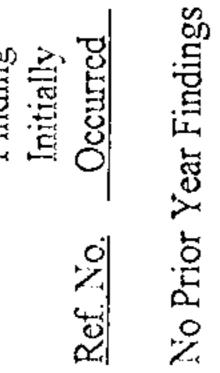
JEFFERSON DAVIS PARISH P	Jennings, Louisiana
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Fiscai Ycar Finding Initially Occurred

Description of Finding

Action Taken (Yes, No, Partially) Corrective

-47-



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Findings For the Year Ended December 31, 1999 Corrective Action Plan for Current Year Audit

Corrective Action Planned

Act and the Personnel Policy Manual concerning Police Jury review the relevant Transportation employees and comply therewith. their direct intervention with Parish All Police Jurors will of the sections

Contact Person(s) Name(s) of

Completion Date Anticipated

Immediately

Douglas Daigle

Police the district's invoices will be instructed not district board members and a copy of the all fire districts to hold monthly meetings Police Jury employees responsible for paying to make payment on any invoice that does Any expenditure of \$100 or more by any fire district not having a formal board will approval of the Police not contain the signature of at least two implemented requiring expenditures. board minutes approving the expenditure. district's approve all that

Douglas Daigle

Immediately

JEFFERSON DAVIS PARISH POLICE JURY Jennings, Louisiana

Description of Finding

2 Jury is required to comply with the Parish Transportation that the parish road giving orders stipulates et.seq) which 48:751

those contained signatures and/or initials of other fire purchase order book and submitted all invoices and purchase orders to the Police Jury for payment. The fire district board did not hold regular meetings and did not review and approve all expenditures. with this requirement, the Police Jury adopted a Personnel Policy in excess of \$4,000 by a former Chairman which appear to be building materials, supplies and tools. Most of the purchase orders and invoices contained the Chairman's signature and a substantial district board members, which were fraudulent. Interviews with fire disclosed that the Chairman controlled the whole (Unit System) and not by districts (Ward System). To comply employees (Art. VII-3). Fourteen (14) instances of direct intervention The majority of these violations were directing employees to perform A review of expenditures by Fire District No. 3 disclosed expenditures These included repair invoices and purchases of fuel, system be administered efficiently and centrally by the Police Jury as a of this investigation have been referred to the District by Police Jurors, cleven (11) of these by one Juror, were observed. which prohibits Police Jurors from district board members road and ditch work. Attorney's Office. Act (La R.S. The details The Police portion of fraudulent. Manual,

99-2

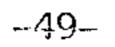
and require prior written Procedures will be and review and president Juror. Jury

Ref No. 99-1

FORM SF-SAC (8-97)	U.S. DEPA	OMB No. 0348-0057 ARTMENT OF COMMERCE BUREAU OF THE CENSUS ACTING AS COLLECTING AGENT FOR OFFICE OF MANAGEMENT AND BUDGET				
Data Collection F AUDITS OF STATES, LOCAL GOVERNM	orm for Reporting o IENTS, AND NON-PF					
Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."	1201 1	e Audit Clearinghouse E. 10 th Street sonville, IN 47132				
PART I GENERAL INFORMATION (To be con	mpleted by auditee	e, except for Item 7)				
1. Fiscal year ending date for this submission	2. Type of Circular A-133 audit					
mm/dd/yy 12/31/99	1 🖾 Single audit 2 🗌 Program-specific a					
 3. Audit period covered 1 Annual 2 Biennial 	FEDERAL GOVERNMENT USE ONLY	 Date received by Federal clearinghouse 				
5. Employer Identification Number (EIN)	8					
a. Auditee EIN 726000584 b. Are	multiple EINs covere	ed in this report? 1 []Yes 2 🖾 No				
6. AUDITEE INFORMATION	7. AUDITOR INFO	RMATION (To be completed by auditor)				
a. Auditee name JEFFERSON DAVIS PARISH POLICE JURY	a. Auditor name KRIELOW & COMPANY (APAC)					

_ _ _ _ _ _ _

b. Auditee address (Number and street)	b. Auditor address (Number and street)					
Street 300 N. STATE STREET	Street 510 N. CUTTING AVENUE					
City JENNINGS State LOUISIANA ZIP Code 70546	City JENNINGS State LOUISIANA ZIP Code 70546					
c. Auditee contact Name MRS. ETHELYN CALDWELL	c. Auditor contact Name EDWARD L. KRIELOW					
Title SECRETARY-TREASURER	Title CPA-OWNER					
d. Auditee contact telephone 337-824-4792	d. Auditor contact telephone 337-824-5007					
e. Auditee contact FAX (Optional) 337-824-8908	e. Auditor contact FAX (Optional) 337-824-8852					
f. Auditee contact E-mail (Optional)	f. Auditor contact E-mail (Optional) EKrielow@AOL.com					



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EIN: 726000584

g. AUDITEE CERTIFICATION STATEMENT - This is to certify that, to the best of my knowledge and belief, the auditee has: (1) Engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in Parts I, II, and III of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

g. AUDITOR STATEMENT - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 5 and 6, was transferred from the auditor's report(s) for the period described in Part I. Items 1 and 3, and is not a substitute for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in Parts II and III of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Signature of certifying official

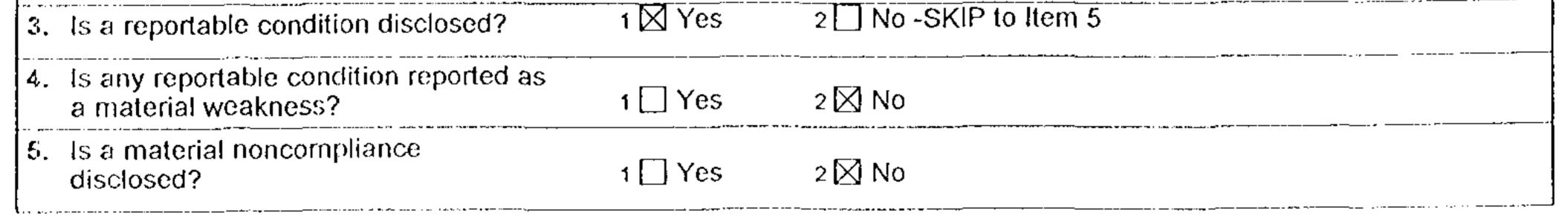
Date Month Day Year 00

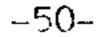
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Name/Title of certifying official Mrs. Ethelyn Caldwell Secretary-Treasurer Date Month Day Year

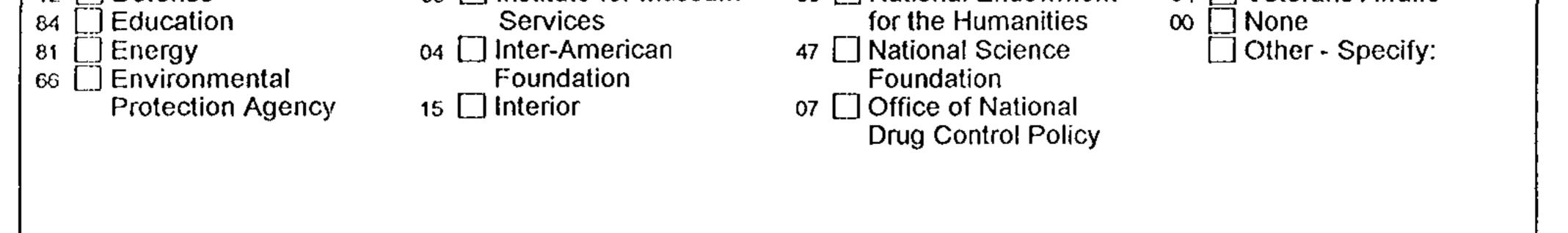
01 []] African Development Foundation 02 []] Agency for	ant or oversight agency for audit 83 Federal Emergency Management Agency 34 Federal Mediation and Conciliation Service	 16 Justice 17 Labor 43 National Aeronautics and Space 	08 [] Peace Corps 59 [] Small Business Administration 96 [] Social Security
International Development 10 Agriculture 11 Commerce 94 Corporation for National and Community Service 12 Defense 84 Education 81 Energy 66 Environmental Protection Agency	 39 ☐ General Services Administration 93 ☐ Health and Human Services 14 ☑ Housing and Urban Development 03 ☐ Institute for Museum Services 04 ☐ Inter-American Foundation 15 ☐ Interior 	Administration 9 National Archives and Records Administration 05 National Endowment for the Arts 06 National Endowment for the Humanities 47 National Science Foundation 07 Office of National Drug Control Policy	Administration 19 State 20 Transportation 21 Treasury 82 United States Information Agency 64 Veterans Affairs Other - Specify:
 PART II FINANCI Type of audit report (IMain 1) Ungualified opinion 	-		sclaimer of opinion

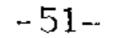
Signature of auditor





PARTIII FEDERAL	PROGRAMS (To be compl	eted by auditor)	
 Type of audit report on ma 1 X Unqualified opinion 	jor program compliance 2 2 Qualified opinion 3	Adverse opinion 4 [] Di	sclaimer of opinion
2. What is the dollar threshold	d to distinguish Type A and Typ	e B programs §520(b)?	
\$300,000			
3. Did the auditee qualify as $1 extsf{1}$ Yes $2 extsf{1}$ No	a low-risk auditee (§530)?		
 Are there any audit finding 1 Yes 2 No 	is required to be reported under	r §510(a)?	
5. Which Federal Agencies a	re required to receive the report	ing package? (Mark (X) all that	t apply)
01 [] African Development Foundation 02 [] Agency for International	 83 Federal Emergency Management Agency 34 Federal Mediation and Conciliation Service 	17 [] Labor 43 [] National Aeronautics and Space	 08 Peace Corps 59 Small Business Administration 96 Social Security
Development 10 Agriculture 11 Commerce 94 Corporation for National and Community Service 12 Defense	 39 General Services Administration 93 Health and Human Services 14 Housing and Urban Development 03 Institute for Museum 	Administration 89 [] National Archives and Records Administration 05 [] National Endowment for the Arts 06 [] National Endowment	Administration 19 State 20 Transportation 21 Treasury 82 United States Information Agency 64 Veterans Affairs





			Audit finding	number(s)	ô	NA	N/A	N/A							E INSTRUCTIONS EMPLATE
24	OSTS		Internal	findings ³) D	$\square\square\boxtimes$	 < m O 								EFER T DCESSI
EIN: 726000584	QUESTIONED COS		Amount of	costs	(°)	\$N/A	SN/A	\$N/A	Ф	\$ G	¢	εĐ	€)	9	NEEDED, PLEASE R AR A-133 WORD PR(
	FINDINGS AND QUESTION		Type of	requirement	(p)		0	0							AL LINES ARE OMB CIRCUL
		1													ХC

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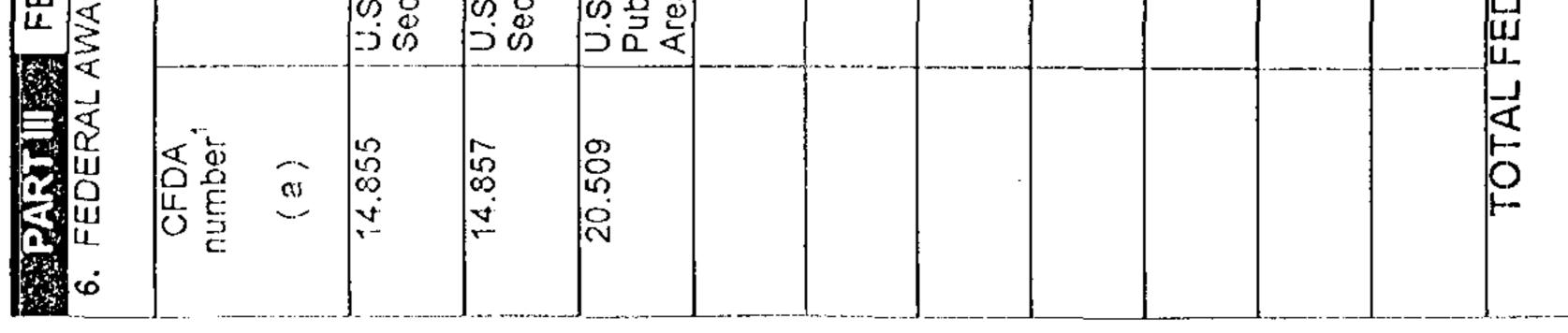
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	•	Major program	(c)	z No 2 − 2	2 ∑es No No	2 No 2 T No 2 T	2 des 2 des 2 des	Ses S ≺es	Ses N ≺es	2 T Yes	2 ∠ No SeS	× 4 No €S	2 − No No	IF ADDITIO FO
		Amount expended	())	\$8,031	\$415,951	67	\$	c.	с я	¢ ,	¢ ,	c.	S	\$504,598
EDERAL PROGRAMS - Continued	S	Name of Federal program	(q)	S. Dept. of Housing & Urban Development ction 8 Rental Voucher Program	S. Dept. of Housing & Urban Development ction 8 Rental Certificate Program	S. Dept. of Transportation blic Transportation for Non-Urbanized eas								DERAL AWARDS EXPENDED

-52-

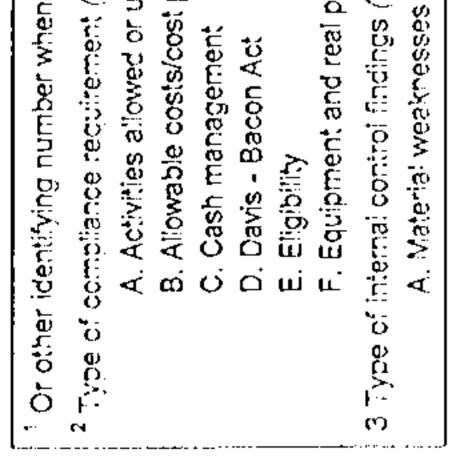


for each Federal program.) .. Reporting A. Subrecipient monitoring V. Special tests and provisions . None

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iumber when the C	Catalog of Federal Domestic A	umber when the Catalog of Federal Domestic Assistance (CFDA) number is not available.	
equirement (Enter	equirement (Enter the letter(s) of all that apply to	o aucit findings and questioned costs reported for e	ted for e
s allowed or unallowed		G. Matching, level of effort, earmarking	ي ت
e costs/cost principles		H. Period of availability of funds	N.S
anagement		I. Procurement	s. Z
Bacon Act	5	J. Program income	ŏ Ö
	X	K. Real property acquisition and	
ent and real property management		relocation assistance	
roi findings (Mark	roi findings (<i>Mark (X) all that apply)</i>		
weaknesses	B. Reportable conditions	C. None reported	



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