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**JEFFERSON DAVIS PARISH POLICE JURY  
JENNINGS, LOUISIANA**

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

Release Date 09-27-00

JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana

FINANCIAL REPORT  
AND OTHER REPORTS  
DECEMBER 31, 1999

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JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana

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# KRIELOW & COMPANY

A PROFESSIONAL ACCOUNTING CORPORATION

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## 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

Jennings, Louisiana  
August 11, 2000

**JEFFERSON DAVIS PARISH POLICE JURY**

Jennings, Louisiana

**ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet as of December 31, 1999

Exhibit A

	Governmental Fund Types				Account Group		Total (Memorandum Only)
	General Fund	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	General Long Term Term Debt	General Fixed Assets	
<b>ASSETS AND OTHER DEBITS</b>							
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 debt	-	-	-	-	186,286	-	186,286
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 1,134,204</b>	<b>\$ 2,818,640</b>	<b>\$ 183,315</b>	<b>\$ 6,816</b>	<b>\$ 190,000</b>	<b>\$ 8,553,047</b>	<b>\$ 12,886,022</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities:</b>							
Accounts payable	\$ 71,865	\$ 301,703	\$ 97,055	\$ -	\$ -	\$ -	\$ 470,623
Payroll deductions and withholdings payable	118,127	-	-	-	-	-	118,127
Deferred Revenues	60,876	87,990	-	3,102	-	-	151,968
Due to other funds	50,000	112,931	-	-	-	-	162,931
General long-term debt	-	-	-	-	190,000	-	190,000
<b>Total Liabilities</b>	<b>\$ 300,868</b>	<b>\$ 502,624</b>	<b>\$ 97,055</b>	<b>\$ 3,102</b>	<b>\$ 190,000</b>	<b>\$ -</b>	<b>\$ 1,093,649</b>
<b>Fund Equity:</b>							
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,553,047	\$ 8,553,047
<b>Fund balances:</b>							
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
<b>Total Fund Equity</b>	<b>\$ 833,336</b>	<b>\$ 2,316,016</b>	<b>\$ 86,260</b>	<b>\$ 3,714</b>	<b>\$ -</b>	<b>\$ 8,553,047</b>	<b>\$ 11,792,373</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,134,204</b>	<b>\$ 2,818,640</b>	<b>\$ 183,315</b>	<b>\$ 6,816</b>	<b>\$ 190,000</b>	<b>\$ 8,553,047</b>	<b>\$ 12,886,022</b>

The accompanying notes are an integral part of this statement.

**JEFFERSON DAVIS PARISH POLICE JURY**

Jennings, Louisiana

**GOVERNMENTAL FUND TYPES**

Exhibit B

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	Total (Memorandum Only)
<b>REVENUES</b>					
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	\$ 1,780,034	\$ 4,597,247	\$ 146,994	\$ 38,453	\$ 6,562,728
<b>EXPENDITURES</b>					
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	\$ 18,778	\$ 5,961,018
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>					
	\$ 466,335	\$ 106,590	\$ 9,110	\$ 19,675	\$ 601,710
<b>OTHER FINANCING SOURCES (USES)</b>					
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	(30,000)	-	-	-	(30,000)
Total other financing sources (uses)	\$ (355,435)	\$ 332,000	\$ 19,000	\$ (19,000)	\$ (23,435)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	\$ 110,900	\$ 438,590	\$ 28,110	\$ 675	\$ 578,275
<b>FUND BALANCES AT BEGINNING OF YEAR</b>					
Residual equity transfers (in) out	676,175	1,923,687	58,150	3,039	2,661,051
	46,261	(46,261)	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>					
	\$ 833,336	\$ 2,316,016	\$ 86,260	\$ 3,714	\$ 3,239,326

The accompanying notes are an integral part of this statement.

## JEFFERSON DAVIS PARISH POLICE JURY

Jennings, Louisiana

## GENERAL AND SPECIAL REVENUE FUNDS

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	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$ 352,539	\$ 352,539	\$ -	\$ 1,176,219	\$ 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:						
Parish transportation funds	-	-	-	457,921	447,922	(9,999)
State revenue sharing (net)	147,835	147,836	1	35,288	35,288	-
Parish equalization funds	686,691	686,691	-	-	-	-
Other	59,631	59,631	-	182,690	182,673	(17)
Local funds - other	10,000	10,000	-	21,875	21,876	1
Fees, charges, and commissions for services	25,435	25,436	1	-	-	-
Fines and forfeitures	12,061	12,062	1	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	\$ 3,620,566	\$ (18,898)
<b>EXPENDITURES</b>						
General government:						
Legislative	\$ 168,088	\$ 168,094	\$ (6)	\$ -	\$ -	\$ -
Judicial	139,247	139,251	(4)	573,010	573,419	(409)
Elections	33,828	33,830	(2)	-	-	-
Finance and administrative	197,889	197,743	146	-	-	-
Other	301,559	294,762	6,797	489,139	473,579	15,560
Public safety	174,651	175,154	(503)	555,178	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 assistance	33,757	33,760	(3)	-	-	-
Capital Outlay	-	-	-	36,548	36,548	-
Total expenditures	\$ 1,348,701	\$ 1,342,560	\$ 6,141	\$ 3,517,819	\$ 3,504,374	\$ 13,445
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ 233,620	\$ 242,221	\$ 8,601	\$ 121,645	\$ 116,192	\$ (5,453)
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from sale of fixed assets	\$ 6,564	\$ 6,565	\$ 1	\$ -	\$ -	\$ -
Operating transfers in	\$ -	\$ -	\$ -	\$ 333,000	\$ 332,000	\$ (1,000)
Operating transfers (out)	(332,000)	(332,000)	-	-	-	-
Transfers to other governments	(30,000)	(30,000)	-	-	-	-
Total other financing sources (uses)	\$ (355,436)	\$ (355,435)	\$ 1	\$ 333,000	\$ 332,000	\$ (1,000)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	\$ (121,816)	\$ (113,214)	\$ 8,602	\$ 454,645	\$ 448,192	\$ (6,453)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	702,025	702,025	-	2,006,489	2,006,489	-
Residual equity transfers	27,949	27,949	-	(27,949)	(27,949)	-
<b>FUND BALANCES AT END OF YEAR</b>	\$ 608,158	\$ 616,760	\$ 8,602	\$ 2,431,185	\$ 2,426,732	\$ (6,453)

The accompanying notes are an integral part of this statement.



## JEFFERSON DAVIS PARISH POLICE JURY

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	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$ -	\$ -	\$ -	\$ 38,146	\$ 38,148	\$ 2
Intergovernmental Revenue:						
Other	\$ -	\$ -	\$ -			
Use of money and property	110	125	15	230	227	(3)
Other Revenues	116,010	116,011	1	78	78	-
Total revenues	\$ 116,120	\$ 116,136	\$ 16	\$ 38,454	\$ 38,453	\$ (1)
<b>EXPENDITURES</b>						
General government:						
Finance and administrative	\$ -	\$ -	\$ -	\$ 350	\$ 350	\$ -
Other	23,127	23,128	(1)	-	-	-
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
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ 92,993	\$ 93,008	\$ 15	\$ 19,675	\$ 19,675	\$ -
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ 19,000	\$ 19,000	\$ -	\$ -	\$ -	\$ -
Operating transfers (out)	-	-	-	(19,000)	(19,000)	-
Total other financing sources (uses)	\$ 19,000	\$ 19,000	\$ -	\$ (19,000)	\$ (19,000)	\$ -
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	\$ 111,993	\$ 112,008	\$ 15	\$ 675	\$ 675	\$ -
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	21,307	21,307	-	3,044	3,044	-
<b>FUND BALANCES AT END OF YEAR</b>	\$ 133,300	\$ 133,315	\$ 15	\$ 3,719	\$ 3,719	\$ -

The accompanying notes are an integral part of this statement

JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana

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:

JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana

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:

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
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. 1	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
Roanoke Recreation District #1	December 31	1, 1a and 3
Jefferson Davis Parish Sheriff's Office	June 30	1b and 3
Jefferson Davis Parish Water & Sewer Commission #1	December 31	1, 1a and 3

JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana

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:

JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana

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 the ensuing year.

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

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

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:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>
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-	-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-	-0-
Current-year payables	71,865	301,704	97,055	-0-
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	<u>\$ 110,900</u>	<u>\$ 438,590</u>	<u>\$ 28,110</u>	<u>\$ 675</u>

JEFFERSON DAVIS PARISH POLICE JURY  
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Notes to the Financial Statements  
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The reconciliation of amounts reported on Page 4 and 5 as fund balance at end of year to amounts reported as cash and cash equivalents reported on Page 3 is as follows:

	General Fund	Special Revenue Funds	Capital Projects Fund	Debt Service 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>\$ 6,816</u>

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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I. 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

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	<u>894,813</u>
Total	<u>\$ 3,453,939</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 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	<u>2,867,702</u>
Total	<u>\$ 3,367,702</u>

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.

3. RESTRICTED ASSETS

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

	Capital Projects Fund	Debt Service
Cash	<u>\$ 133,315</u>	<u>\$ 6,816</u>



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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:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>
Intergovernmental-Grants:				
Federal	\$ 19,928	\$ -0-	\$ -0-	\$ -0-
State:				
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	<u>\$ 226,419</u>	<u>\$ 299,686</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Less: Allowance for doubtful accounts	-0-	-0-	-0-	-0-
Total	<u>\$ 226,419</u>	<u>\$ 299,686</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

**5. INTERFUND ASSETS/LIABILITIES**

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

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
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	<u>\$ 162,931</u>	<u>\$ 162,931</u>

**6. CHANGES IN FIXED ASSETS**

The changes in general fixed assets follows:

	<u>Balance January 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 1999</u>
Land	\$ 196,897	\$ -0-	\$ -0-	\$ 196,897
Buildings	4,111,696	28,400	-0-	4,140,096
Equipment and furniture	4,000,685	248,161	32,792	4,216,054
Total	<u>\$8,309,278</u>	<u>\$ 276,561</u>	<u>\$ 32,792</u>	<u>\$ 8,553,047</u>

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**7. GENERAL LONG-TERM DEBT**

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

<u>Description</u>	<u>Balance at January 1, 1999</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance at December 31 1999</u>
<b>General Obligation Bonds:</b>				
\$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 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.	-0-	96,000	-0-	96,000
	<u>\$ 107,000</u>	<u>\$ 96,000</u>	<u>\$ 13,000</u>	<u>\$ 190,000</u>

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

Year Ending	<u>General Obligation Bonds</u>
2000	\$ 24,724
2001	26,535
2002	27,509
2003	14,783
2004	15,383
2005-2009	77,415
2010-2014	<u>77,995</u>
	\$ 264,344
Less Interest	<u>74,344</u>
Outstanding Principal	<u>\$ 190,000</u>

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**8. CRIMINAL COURT FUND**

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year-end 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	<u>46,261</u>
Total	\$ 74,210
Remitted during 1999	<u>27,949</u>
Balance due at December 31, 1999	\$ 46,261

**9. LEVIED TAXES**

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>
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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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. Deferred Retirement Option Plan (DROP)**

*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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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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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, there 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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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:

<u>Lease of</u>	<u>Term</u>	<u>Annual Consideration</u>
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		<u>690</u>
 Total		 <u>\$ 1,130</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:

<u>Locality</u>	<u>Number of Households</u>	<u>Percentages</u>
Jennings	4,161	.421196
Welsh	1,167	.118129
Lake Arthur	1,212	.122684
Parish (excluding Jennings, Welsh, Lake Arthur, & Elton)	<u>3,339</u>	<u>.337991</u>
 Totals	 <u>9,879</u>	 <u>1.000000</u>

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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:

	Total	Police Jury (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.



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**17. FUND DEFICITS**

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

<u>Fund</u>	<u>Deficit Amount</u>
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):

	<u>Excess of Expenditures over Appropriation</u>
Special Ward Road & Bridge District 11 Division 1	\$ 183
Special Ward Road & Bridge District 11 Division 2	339
Special Ward Road & Bridge District 13 Division 3	101
Fire District No. 1	80
Fire District No. 2	26
Fire District No. 3	107
Fire District No. 5	4
Section 8 Housing Assistance Payments	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.

SUPPLEMENTAL INFORMATION

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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.

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 Statutes 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.*

**JEFFERSON DAVIS PARISH POLICE JURY**  
 Jennings, Louisiana  
**SPECIAL REVENUE FUNDS**

Combining Balance Sheet, December 31, 1999

Communications District for E-911	Special Revenue Account	Parish Road Fund	Courthouse Maintenance	Criminal Court	Sec 8 Housing	Road Maintenance		Fire Protection		Total (Memorandum Only)
						(From Exhibit F)	(From Exhibit H)	Districts	Districts	
\$ 233,657	\$ 715,125	\$ 19,519	\$ 628,679	\$ 92,883	\$ 58,290	\$ 109,825	\$ 660,976	\$ 2,518,954		
36,451	-	99,479	110	139,159	-	-	24,487	299,686		
<b>\$ 270,108</b>	<b>\$ 715,125</b>	<b>\$ 118,998</b>	<b>\$ 628,789</b>	<b>\$ 232,042</b>	<b>\$ 58,290</b>	<b>\$ 109,825</b>	<b>\$ 685,463</b>	<b>\$ 2,818,640</b>		
<b>ASSETS AND OTHER DEBITS</b>										
Cash and cash equivalents										
Receivables, net of allowance for doubtful accounts										
<b>LIABILITIES AND FUND BALANCES</b>										
Liabilities :										
\$ -	\$ -	\$ -	\$ 4,978	\$ 95,078	\$ 122,580	\$ 51,034	\$ 28,033	\$ 301,703		
-	-	-	22,843	-	-	37,926	27,221	87,990		
-	-	-	4,227	90,704	-	-	18,000	112,931		
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,048</b>	<b>\$ 185,782</b>	<b>\$ 122,580</b>	<b>\$ 88,960</b>	<b>\$ 73,254</b>	<b>\$ 502,624</b>		
Fund balances :										
\$ 270,108	\$ 715,125	\$ 118,998	\$ 596,741	\$ 46,260	\$ (64,290)	\$ 20,865	\$ 612,209	\$ 2,316,016		
<b>\$ 270,108</b>	<b>\$ 715,125</b>	<b>\$ 118,998</b>	<b>\$ 628,789</b>	<b>\$ 232,042</b>	<b>\$ 58,290</b>	<b>\$ 109,825</b>	<b>\$ 685,463</b>	<b>\$ 2,818,640</b>		
<b>TOTAL LIABILITIES AND FUND BALANCES</b>										

The accompanying notes are an integral part of this statement.

**JEFFERSON DAVIS PARISH POLICE JURY**  
Jennings, Louisiana  
**SPECIAL REVENUE FUNDS**

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

	Communications District for E-211	Special Revenue Account	Parish Road Fund	Courthouse Maintenance	Criminal Court	Sec 8 Housing	Road Maintenance Districts		Fire Protection Districts	Total (Memorandum Only)
							(From Exhibit G)	(From Exhibit D)		
<b>REVENUES</b>										
Taxes:										
Ad valorem	\$ -	\$ -	\$ -	\$ 235,676	\$ -	\$ -	\$ 534,154	\$ -	\$ 406,597	\$ 1,176,427
Intergovernmental revenues:										
Federal funds	-	-	-	-	-	427,591	-	-	-	427,591
State funds:										
Parish transportation funds	-	-	420,188	-	-	-	-	-	-	420,188
State revenue sharing (net)	-	-	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	-	-	-	-	1,680,294
Use of money and property	2,989	50,907	484	24,812	1,506	625	4,028	27,472	-	112,823
Other revenues	315,181	-	-	-	45,561	4,570	2,645	15,832	-	383,789
<b>Total revenues</b>	\$ 318,170	\$ 135,405	\$ 518,302	\$ 285,541	\$ 1,755,251	\$ 432,786	\$ 593,017	\$ 558,775	\$ -	\$ 4,597,247
<b>EXPENDITURES</b>										
General government:										
Judicial	\$ -	\$ -	\$ -	\$ -	\$ 1,591,381	\$ -	\$ -	\$ -	\$ -	\$ 1,591,381
Other	-	-	241,768	122,179	41,533	52,085	50	15,470	-	473,085
Public safety	128,077	-	-	-	-	-	-	408,382	-	536,459
Public works	-	283,576	599,026	-	-	-	590,319	-	-	1,472,921
Health and welfare	-	8,366	-	-	-	371,897	-	-	-	380,263
Capital Outlay	-	36,548	-	-	-	-	-	-	-	36,548
<b>Total expenditures</b>	\$ 128,077	\$ 328,490	\$ 840,794	\$ 122,179	\$ 1,632,914	\$ 423,982	\$ 590,369	\$ 423,852	\$ -	\$ 4,490,657
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ 190,093	\$ (193,085)	\$ (322,492)	\$ 163,362	\$ 122,337	\$ 8,804	\$ 2,648	\$ 134,923	\$ 106,590	\$ -
<b>OTHER FINANCING SOURCES</b>										
Operating Transfers In	-	-	332,000	-	-	-	-	-	-	332,000
Total other financing sources (uses)	\$ -	\$ -	\$ 332,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332,000
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	\$ 190,093	\$ (193,085)	\$ 9,508	\$ 163,362	\$ 122,337	\$ 8,804	\$ 2,648	\$ 134,923	\$ 438,590	\$ -
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	80,015	908,210	109,490	433,379	(29,816)	(73,094)	18,217	477,286	1,923,687	(46,261)
Residual equity transfers in (out)	-	-	-	-	(46,261)	-	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	\$ 270,108	\$ 715,125	\$ 118,998	\$ 596,741	\$ 46,260	\$ (64,290)	\$ 20,865	\$ 612,209	\$ 2,316,016	\$ -

The accompanying notes are an integral part of this statement.

**JEFFERSON DAVIS PARISH POLICE JURY**  
 Jennings, Louisiana  
**ROAD MAINTENANCE DISTRICTS**

Combining Balance Sheet, December 31, 1999

	Sub Road District No. 1	Special Ward Road & Bridge District 10 Division 1	Special Ward Road & Bridge District 11 Division 2	Special Ward Road & Bridge District 12 Division 3	Total (Memorandum Only) (To Exhibit D)
<b>ASSETS AND OTHER DEBITS</b>					
Cash and cash equivalents	\$ 26,135	\$ 23,254	\$ 17,414	\$ 43,022	\$ 109,825
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 26,135</b>	<b>\$ 23,254</b>	<b>\$ 17,414</b>	<b>\$ 43,022</b>	<b>\$ 109,825</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities :					
Accounts payable	\$ 12,981	\$ 15,050	\$ 4,049	\$ 18,954	\$ 51,034
Deferred revenue	4,854	11,922	3,186	17,964	37,926
Total Liabilities	\$ 17,835	\$ 26,972	\$ 7,235	\$ 36,918	\$ 88,960
Fund balances :					
Unreserved - undesignated	\$ 8,300	\$ (3,718)	\$ 10,179	\$ 6,104	\$ 20,865
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 26,135</b>	<b>\$ 23,254</b>	<b>\$ 17,414</b>	<b>\$ 43,022</b>	<b>\$ 109,825</b>

The accompanying notes are an integral part of this statement.

**JEFFERSON DAVIS PARISH POLICE JURY**  
 Jennings, Louisiana  
**ROAD MAINTENANCE DISTRICTS**

Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended December 31, 1998

	Sub Road District No. 1	Special Ward Road & Bridge District 10 Division 1	Special Ward Road & Bridge District 11 Division 2	Special Ward Road & Bridge District 12 Division 3	Total (Memorandum Only) (To Exhibit E)
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$ 107,400	\$ 196,409	\$ 46,964	\$ 183,381	\$ 534,154
Intergovernmental revenues:					
State funds:					
State revenue sharing (net)	-	-	-	8,453	8,453
Other	21,941	21,796			43,737
Use of money and property	850	1,430	318	1,430	4,028
Other revenues	1,116	1,423	8	98	2,645
Total revenues	\$ 131,307	\$ 221,058	\$ 47,290	\$ 193,362	\$ 593,017
<b>EXPENDITURES</b>					
General government:					
Other	\$ 50	\$ -	\$ -	\$ -	\$ 50
Public works	130,554	224,208	42,184	193,373	590,319
Total expenditures	\$ 130,604	\$ 224,208	\$ 42,184	\$ 193,373	\$ 590,369
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ 703	\$ (3,150)	\$ 5,106	\$ (11)	\$ 2,648
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	7,597	(568)	5,073	6,115	18,217
<b>FUND BALANCES AT END OF YEAR</b>	\$ 8,300	\$ (3,718)	\$ 10,179	\$ 6,104	\$ 20,865

The accompanying notes are an integral part of this statement.



**JEFFERSON DAVIS PARISH POLICE JURY**  
 Jennings, Louisiana  
**FIRE DISTRICTS**

Combining Balance Sheet, December 31, 1999

	Fire District No. 1	Fire District No. 2	Fire District No. 3	Fire District No. 4	Fire District No. 5	Fire District No. 6	Fire District No. 7	Total (Memorandum Only) (To Exhibit D)
<b>ASSETS AND OTHER DEBITS</b>								
Cash and cash equivalents	\$ 14,903	\$ 177,352	\$ 258,848	\$ 31,647	\$ 127,032	\$ 28,929	\$ 22,265	\$ 660,976
Receivables	9,487	15,000	-	-	-	-	-	24,487
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 24,390</b>	<b>\$ 192,352</b>	<b>\$ 258,848</b>	<b>\$ 31,647</b>	<b>\$ 127,032</b>	<b>\$ 28,929</b>	<b>\$ 22,265</b>	<b>\$ 685,463</b>

<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Accounts payable	\$ 6,044	\$ 4,342	\$ 8,583	\$ 1,069	\$ 7,141	\$ 721	\$ 133	\$ 28,033
Deferred revenues	4,926	7,109	4,880	2,763	4,172	2,890	481	27,221
Due to other funds	18,000	-	-	-	-	-	-	18,000
Total Liabilities	\$ 28,970	\$ 11,451	\$ 13,463	\$ 3,832	\$ 11,313	\$ 3,611	\$ 614	\$ 73,254

Fund balances:								
Unreserved - undesignated	\$ (4,580)	\$ 180,901	\$ 245,385	\$ 27,815	\$ 115,719	\$ 25,318	\$ 21,651	\$ 612,209
Total Fund Balances	\$ (4,580)	\$ 180,901	\$ 245,385	\$ 27,815	\$ 115,719	\$ 25,318	\$ 21,651	\$ 612,209

<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 24,390</b>	<b>\$ 192,352</b>	<b>\$ 258,848</b>	<b>\$ 31,647</b>	<b>\$ 127,032</b>	<b>\$ 28,929</b>	<b>\$ 22,265</b>	<b>\$ 685,463</b>
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The accompanying notes are an integral part of this statement.

**JEFFERSON DAVIS PARISH POLICE JURY**  
 Jennings, Louisiana  
**FIRE DISTRICTS**

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

	Fire District No. 1	Fire District No. 2	Fire District No. 3	Fire District No. 4	Fire District No. 5	Fire District No. 6	Fire District No. 7	Memorandum Only (To Exhibit E)
<b>REVENUES</b>								
Taxes:								
Ad valorem	\$ 9,407	\$ 130,958	\$ 84,986	\$ 50,783	\$ 97,814	\$ 26,614	\$ 6,035	\$ 406,597
Intergovernmental revenues:								
State funds:								
State revenue sharing (net)	1,783	-	-	-	-	-	-	1,783
Other	41,943	20,110	3,594	2,361	3,215	6,119	10,000	87,342
Local funds - other	-	-	-	-	-	19,749	-	19,749
Use of money and property	244	9,591	12,642	1,629	2,519	585	262	27,472
Other revenues	125	1,135	320	11,998	232	2,022	-	15,832
Total revenues	\$ 53,502	\$ 161,794	\$ 101,542	\$ 66,771	\$ 103,780	\$ 55,089	\$ 16,297	\$ 558,775
<b>EXPENDITURES</b>								
General government:								
Other	\$ 749	\$ 2,548	\$ 920	\$ 1,000	\$ 1,431	\$ 8,073	\$ 749	\$ 15,470
Public safety	65,260	96,345	46,441	53,735	90,083	40,981	15,537	408,382
Total expenditures	\$ 66,009	\$ 98,893	\$ 47,361	\$ 54,735	\$ 91,514	\$ 49,054	\$ 16,286	\$ 423,852
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ (12,507)	\$ 62,901	\$ 54,181	\$ 12,036	\$ 12,266	\$ 6,035	\$ 11	\$ 134,923
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	7,927	118,000	191,204	15,779	103,453	19,283	21,640	477,286
<b>FUND BALANCES AT END OF YEAR</b>	\$ (4,580)	\$ 180,901	\$ 245,385	\$ 27,815	\$ 115,719	\$ 25,318	\$ 21,651	\$ 612,209

The accompanying notes are an integral part of this statement.

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.

**JEFFERSON DAVIS PARISH POLICE JURY**  
 Jennings, Louisiana  
**CAPITAL PROJECT FUNDS**

Combining Balance Sheet, December 31, 1999

	Fire District #6 Improv & Maintenance	Sub Road District #2 Construction	County Agent Office	Total (Memorandum Only)
<b>ASSETS AND OTHER DEBITS</b>				
Cash and cash equivalents	\$ 24,426	\$ 108,889	\$ -	\$ 133,315
Due from other funds	-	-	50,000	50,000
	<u>\$ 24,426</u>	<u>\$ 108,889</u>	<u>\$ 50,000</u>	<u>\$ 183,315</u>
<b>TOTAL ASSETS AND OTHER DEBITS</b>				
	\$ 24,426	\$ 108,889	\$ 50,000	\$ 183,315
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 6,007	\$ 91,048	\$ -	\$ 97,055
Total Liabilities	\$ 6,007	\$ 91,048	\$ -	\$ 97,055
Fund balances:				
Unreserved - undesignated	\$ 18,419	\$ 17,841	\$ 50,000	\$ 86,260
	<u>\$ 24,426</u>	<u>\$ 108,889</u>	<u>\$ 50,000</u>	<u>\$ 183,315</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>				
	\$ 24,426	\$ 108,889	\$ 50,000	\$ 183,315

The accompanying notes are an integral part of this statement

**JEFFERSON DAVIS PARISH POLICE JURY**  
 Ferrings, Louisiana  
**CAPITAL PROJECT FUNDS**

Exhibit K

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

	Fire District #6 Improv & Maintenance	Sub Road District #2 Construction	County Agent Office	Total (Memorandum Only)
<b>REVENUES</b>				
Intergovernmental revenues:				
State funds:				
Other grants	\$ -	\$ -	\$ 30,858	\$ 30,858
Use of money and property	125	-	-	125
Other Revenues	11	116,000	-	116,011
Total revenues	\$ 136	\$ 116,000	\$ 30,858	\$ 146,994
<b>EXPENDITURES</b>				
General government:				
Other	\$ 19,067	\$ 98,159	\$ 20,658	\$ 137,884
Total expenditures	\$ 19,067	\$ 98,159	\$ 20,658	\$ 137,884
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ (18,931)	\$ 17,841	\$ 10,200	\$ 9,110
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	19,000	-	-	19,000
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	\$ 69	\$ 17,841	\$ 10,200	\$ 28,110
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	18,350	-	39,800	58,150
<b>FUND BALANCES AT END OF YEAR</b>	\$ 18,419	\$ 17,841	\$ 50,000	\$ 86,260

The accompanying notes are an integral part of this financial statement

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.

**JEFFERSON DAVIS PARISH POLICE JURY**

Jennings, Louisiana  
**DEBT SERVICE FUNDS**

Combined Balance Sheet as of December 31, 1999

	Fire District #6 Sinking	Sub Road District #2 Sinking	Fire District #7 Bond & Coupon	Total (Memorandum Only)
<b>ASSETS AND OTHER DEBITS</b>				
Cash and cash equivalents	\$ 3,739	\$ 765	\$ 2,312	\$ 6,816
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 3,739</b>	<b>\$ 765</b>	<b>\$ 2,312</b>	<b>\$ 6,816</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Deferred revenues	\$ 1,875	\$ 687	\$ 540	\$ 3,102
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
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	 <b>\$ 3,739</b>	 <b>\$ 765</b>	 <b>\$ 2,312</b>	 <b>\$ 6,816</b>

The accompanying notes are an integral part of this statement

**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	Total (Memorandum Only)
<b>REVENUES</b>				
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
<b>EXPENDITURES</b>				
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
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ 19,342	\$ 78	\$ 255	\$ 19,675
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers (out)	\$ (19,000)	\$ -	\$ -	\$ (19,000)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	\$ 342	\$ 78	\$ 255	\$ 675
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	1,522	-	1,517	3,039
<b>FUND BALANCES AT END OF YEAR</b>	\$ 1,864	\$ 78	\$ 1,772	\$ 3,714

The accompanying notes are an integral part of this statement



ADDITIONAL INFORMATION

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.

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 Bebee	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>9,600</u>
Total	\$ <u>126,000</u>

**OTHER REPORTS**

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.

**Compliance**

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 pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Krielow & Company*  
Certified Public Accountants

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/ Program Name	CFDA Number
<u>United States Department of Housing and Urban Development</u> 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 Manual (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

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

<u>Federal Grantor/ Pass-Through Grantor/ Program Name</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
<u>United States Department of Housing and Urban Development</u>			
Section 8 Rental Voucher Program	LA 188VO	14.855	\$ 8,031
Section 8 Rental Certificate Program	LA 188CE	14.857	415,951
<u>United States Department of Transportation</u>			
Passed through Louisiana Department of Transportation and Development:			
Public Transportation for Non-Urbanized Areas	LA-18-X016 and LA-18-X017	20.509	<u>80,616</u>
Total Expenditures of Federal Awards			<u>\$ 504,598</u>

JEFFERSON DAVIS PARISH POLICE JURY  
 Jennings, Louisiana

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

Fiscal Year Finding Initially Occurred	<u>Description of Finding</u>	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partial Corrective Action Taken
-------------------------------------------------	-------------------------------	----------------------------------------------------	--------------------------------------------------------------------

No Prior Year Findings

JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana

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

<u>Ref.No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
99-1	The Police Jury is required to comply with the Parish Transportation Act (La R.S. 48:751 et.seq) which stipulates that the parish road system be administered efficiently and centrally by the Police Jury as a whole (Unit System) and not by districts (Ward System). To comply with this requirement, the Police Jury adopted a Personnel Policy Manual, which prohibits Police Jurors from giving orders to employees (Art. VII-3). Fourteen (14) instances of direct intervention by Police Jurors, eleven (11) of these by one Juror, were observed. The majority of these violations were directing employees to perform road and ditch work.	All Police Jurors will review the relevant sections of the Parish Transportation Act and the Personnel Policy Manual concerning their direct intervention with Police Jury employees and comply therewith.	Douglas Daigle	Immediately
99-2	A review of expenditures by Fire District No. 3 disclosed expenditures in excess of \$4,000 by a former Chairman which appear to be fraudulent. These included repair invoices and purchases of fuel, building materials, supplies and tools. Most of the purchase orders and invoices contained the Chairman's signature and a substantial portion of those contained signatures and/or initials of other fire district board members, which were fraudulent. Interviews with fire district board members disclosed that the Chairman controlled the 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. The details of this investigation have been referred to the District Attorney's Office.	Procedures will 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 will 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 will require prior written approval of the Police Jury president and that district's Police Juror.	Douglas Daigle	Immediately

**Data Collection Form for Reporting on  
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS**

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

**RETURN TO**

Single Audit Clearinghouse  
1201 E. 10<sup>th</sup> Street  
Jeffersonville, IN 47132

**PART I GENERAL INFORMATION (To be completed by auditee, except for Item 7)**

1. Fiscal year ending date for this submission mm/dd/yy 12/31/99		2. Type of Circular A-133 audit 1 <input checked="" type="checkbox"/> Single audit      2 <input type="checkbox"/> Program-specific audit	
3. Audit period covered 1 <input checked="" type="checkbox"/> Annual      3 <input type="checkbox"/> Other -      Months 2 <input type="checkbox"/> Biennial		FEDERAL GOVERNMENT USE ONLY	4. Date received by Federal clearinghouse
5. Employer Identification Number (EIN) a. Auditee EIN      726000584      b. Are multiple EINs covered in this report? 1 <input type="checkbox"/> Yes      2 <input checked="" type="checkbox"/> No			
<b>6. AUDITEE INFORMATION</b>		<b>7. AUDITOR INFORMATION (To be completed by auditor)</b>	
a. Auditee name JEFFERSON DAVIS PARISH POLICE JURY		a. Auditor name KRIELOW & COMPANY (APAC)	
b. Auditee address (Number and street) Street 300 N. STATE STREET  City JENNINGS State LOUISIANA      ZIP Code 70546		b. Auditor address (Number and street) Street 510 N. CUTTING AVENUE  City JENNINGS State LOUISIANA      ZIP Code 70546	
c. Auditee contact Name MRS. ETHELYN CALDWELL  Title SECRETARY-TREASURER		c. Auditor contact Name EDWARD L. KRIELOW  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	

**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.

*Mrs Ethelyn Caldwell*  
 Signature of certifying official

Date Month Day Year  
 8/11/00

Name/Title of certifying official  
 Mrs. Ethelyn Caldwell  
 Secretary-Treasurer

**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 auditor  
*Edward L. Hunt*

Date Month Day Year  
 8/11/00

**PART I GENERAL INFORMATION - Continued**

8. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. (Mark (X) one box)  
 1  Cognizant agency      2  Oversight agency

9. Name of Federal cognizant or oversight agency for audit. (Mark (X) one box)

- |                                                                            |                                                                        |                                                                           |                                                              |
|----------------------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------------------------------------|
| 01 <input type="checkbox"/> African Development Foundation                 | 83 <input type="checkbox"/> Federal Emergency Management Agency        | 16 <input type="checkbox"/> Justice                                       | 08 <input type="checkbox"/> Peace Corps                      |
| 02 <input type="checkbox"/> Agency for International Development           | 34 <input type="checkbox"/> Federal Mediation and Conciliation Service | 17 <input type="checkbox"/> Labor                                         | 59 <input type="checkbox"/> Small Business Administration    |
| 10 <input type="checkbox"/> Agriculture                                    | 39 <input type="checkbox"/> General Services Administration            | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration   |
| 11 <input type="checkbox"/> Commerce                                       | 93 <input type="checkbox"/> Health and Human Services                  | 89 <input type="checkbox"/> National Archives and Records Administration  | 19 <input type="checkbox"/> State                            |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input checked="" type="checkbox"/> Housing and Urban Development   | 05 <input type="checkbox"/> National Endowment for the Arts               | 20 <input type="checkbox"/> Transportation                   |
| 12 <input type="checkbox"/> Defense                                        | 03 <input type="checkbox"/> Institute for Museum Services              | 06 <input type="checkbox"/> National Endowment for the Humanities         | 21 <input type="checkbox"/> Treasury                         |
| 84 <input type="checkbox"/> Education                                      | 04 <input type="checkbox"/> Inter-American Foundation                  | 47 <input type="checkbox"/> National Science Foundation                   | 82 <input type="checkbox"/> United States Information Agency |
| 81 <input type="checkbox"/> Energy                                         | 15 <input type="checkbox"/> Interior                                   | 07 <input type="checkbox"/> Office of National Drug Control Policy        | 64 <input type="checkbox"/> Veterans Affairs                 |
| 66 <input type="checkbox"/> Environmental Protection Agency                |                                                                        |                                                                           | <input type="checkbox"/> Other - Specify:                    |

**PART II FINANCIAL STATEMENTS (To be completed by auditor)**

1. Type of audit report (Mark (X) one box)  
 1  Unqualified opinion      2  Qualified opinion      3  Adverse opinion      4  Disclaimer of opinion
2. Is a "going concern" explanatory paragraph included in the audit report?      1  Yes      2  No
3. Is a reportable condition disclosed?      1  Yes      2  No -SKIP to Item 5
4. Is any reportable condition reported as a material weakness?      1  Yes      2  No
5. Is a material noncompliance disclosed?      1  Yes      2  No

<b>PART III</b>		<b>FEDERAL PROGRAMS (To be completed by auditor)</b>	
1. Type of audit report on major program compliance			
1 <input checked="" type="checkbox"/> Unqualified opinion      2 <input type="checkbox"/> Qualified opinion      3 <input type="checkbox"/> Adverse opinion      4 <input type="checkbox"/> Disclaimer of opinion			
2. What is the dollar threshold to distinguish Type A and Type B programs §_.520(b)?			
<b>\$300,000</b>			
3. Did the auditee qualify as a low-risk auditee (§_.530)?			
1 <input checked="" type="checkbox"/> Yes      2 <input type="checkbox"/> No			
4. Are there any audit findings required to be reported under §_.510(a)?			
1 <input type="checkbox"/> Yes      2 <input checked="" type="checkbox"/> No			
5. Which Federal Agencies are required to receive the reporting package? (Mark (X) all that apply)			
01 <input type="checkbox"/> African Development Foundation 02 <input type="checkbox"/> Agency for International Development 10 <input type="checkbox"/> Agriculture 11 <input type="checkbox"/> Commerce 94 <input type="checkbox"/> Corporation for National and Community Service 12 <input type="checkbox"/> Defense 84 <input type="checkbox"/> Education 81 <input type="checkbox"/> Energy 66 <input type="checkbox"/> Environmental Protection Agency	83 <input type="checkbox"/> Federal Emergency Management Agency 34 <input type="checkbox"/> Federal Mediation and Conciliation Service 39 <input type="checkbox"/> General Services Administration 93 <input type="checkbox"/> Health and Human Services 14 <input checked="" type="checkbox"/> Housing and Urban Development 03 <input type="checkbox"/> Institute for Museum Services 04 <input type="checkbox"/> Inter-American Foundation 15 <input type="checkbox"/> Interior	16 <input type="checkbox"/> Justice 17 <input type="checkbox"/> Labor 43 <input type="checkbox"/> National Aeronautics and Space Administration 89 <input type="checkbox"/> National Archives and Records Administration 05 <input type="checkbox"/> National Endowment for the Arts 06 <input type="checkbox"/> National Endowment for the Humanities 47 <input type="checkbox"/> National Science Foundation 07 <input type="checkbox"/> Office of National Drug Control Policy	08 <input type="checkbox"/> Peace Corps 59 <input type="checkbox"/> Small Business Administration 96 <input type="checkbox"/> Social Security Administration 19 <input type="checkbox"/> State 20 <input type="checkbox"/> Transportation 21 <input type="checkbox"/> Treasury 82 <input type="checkbox"/> United States Information Agency 64 <input type="checkbox"/> Veterans Affairs 00 <input type="checkbox"/> None <input type="checkbox"/> Other - Specify:

**PART III** FEDERAL PROGRAMS - Continued

6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

7. AUDIT FINDINGS AND QUESTIONED COSTS

CFDA number <sup>1</sup> (a)	Name of Federal program (b)	Amount expended (c)	Major program (a)	Type of compliance requirement <sup>2</sup> (b)	Amount of questioned costs (c)	Internal control findings <sup>3</sup> (d)	Audit finding reference number(s) (e)
14.855	U.S. Dept. of Housing & Urban Development Section 8 Rental Voucher Program	\$8,031	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	\$N/A	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
14.857	U.S. Dept. of Housing & Urban Development Section 8 Rental Certificate Program	\$415,951	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	O	\$N/A	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
20.509	U.S. Dept. of Transportation Public Transportation for Non-Urbanized Areas	\$80,616	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	\$N/A	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
<b>TOTAL FEDERAL AWARDS EXPENDED</b>		\$504,598					

IF ADDITIONAL LINES ARE NEEDED, PLEASE REFER TO THE INSTRUCTIONS FOR OMB CIRCULAR A-133 WORD PROCESSING TEMPLATE



<sup>1</sup> Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available.

<sup>2</sup> Type of compliance requirement (Enter the letter(s) of all that apply to audit findings and questioned costs reported for each Federal program.)

- |                                           |                                                        |                                 |
|-------------------------------------------|--------------------------------------------------------|---------------------------------|
| A. Activities allowed or unallowed        | G. Matching, level of effort, earmarking               | L. Reporting                    |
| B. Allowable costs/cost principles        | H. Period of availability of funds                     | M. Subrecipient monitoring      |
| C. Cash management                        | I. Procurement                                         | N. Special tests and provisions |
| D. Davis - Bacon Act                      | J. Program income                                      | O. None                         |
| E. Eligibility                            | K. Real property acquisition and relocation assistance |                                 |
| F. Equipment and real property management |                                                        |                                 |

<sup>3</sup> Type of internal control findings (Mark (X) all that apply)

- |                        |                          |                  |
|------------------------|--------------------------|------------------|
| A. Material weaknesses | B. Reportable conditions | C. None reported |
|------------------------|--------------------------|------------------|