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The Police Jury Association of Louisiana, Inc.
Parish/State Fiscal Relations
Planning And Research Grant
Financial Statements
For The Period Ended
June 30, 1998

In accordance with state law, this report is a public document. Any person who has been admitted to the practice of law in this state may file this report in the office of the parish clerk of court, where appropriate, at the office of the parish clerk of court.

Release Date 10-25-00

Prepared By:
MAJOR & MORRISON
Certified Public Accountants

MAJOR & MORRISON

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MEMBERS:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

September 19, 2000

To the Board of Directors
Police Jury Association of Louisiana, Inc.
707 North 7th Street
Baton Rouge, LA 70802

We have compiled the accompanying Statement of Activities for the grant period ended June 30, 1998 for the Police Jury Association of Louisiana, Inc., Parish/State Fiscal Relations Planning And Research Grant, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Major & Morrison

MAJOR & MORRISON
Certified Public Accountants
New Roads, LA

Police Jury Association of Louisiana, Inc.
Grant #72-6001106
Parish/State Relations Planning and Research Grant
Statement of Activities
For the Fiscal Period Beginning October 1, 1997
and Ending June 30, 1998

	<u>Actual</u>	<u>Budgeted</u>	<u>Variance</u>
Sources of Funding:			
Grant Award	\$ 75,000.00	\$ 75,000.00	\$ 0.00
In-kind Contributions	<u>54,270.00</u>	<u>54,157.00</u>	<u>113.00</u>
 Total Sources of Funding	 \$ 129,270.00	 \$ 129,157.00	 \$ 113.00
 Grant Expenditures:			
Personnel Salaries	\$ 36,652.00	\$ 36,652.00	\$ 0.00
Personnel Fringe Benefits	7,330.00	7,330.00	0.00
Personnel Travel	2,713.00	3,000.00	287.00
Operating Services	5,500.00	5,100.00	(400.00)
Supplies	400.00	400.00	0.00
Equipment	4,000.00	4,000.00	0.00
Other Expenditures	<u>72,675.00</u>	<u>72,675.00</u>	<u>0.00</u>
 Total Grant Expenditures	 <u>\$ 129,270.00</u>	 <u>\$ 129,157.00</u>	 <u>\$ (113.00)</u>
 Excess(Deficit) of Sources less Expenditures	 <u>\$ 0.00</u>	 <u>\$ 0.00</u>	 <u>\$ 0.00</u>

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Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors
Police Jury Association of Louisiana, Inc.
707 North 7th Street
Baton Rouge, LA 70802

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the Police Jury Association and the Legislative Auditor, State of Louisiana solely to assist the users in evaluating management's assertions about the Police Jury Association's compliance with certain regulations with the Parish/State Fiscal Relations Planning and Research grant the grant period ended June 30, 1998 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. For the Parish/State Fiscal Relations Planning and Research Grant, we randomly selected 6 disbursements.
2. For the items selected in procedure 1, we traced the six disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

3. For the items selected in procedure 1, we determined if the six disbursements were properly coded to the correct fund and general ledger account.

All six of the payments were properly coded to the correct fund and general ledger account.

4. For the items selected in procedure 1, we determined whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the executive director.

5. For the items selected in procedure 1: for state and local awards, we determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed:

We reviewed the previously listed disbursements for types of services allowed or not allowed. All six complied.

Eligibility

We reviewed the previously listed disbursements for eligibility requirements. All six complied.

Reporting

We reviewed the previously listed disbursements for reporting requirements. All six complied.

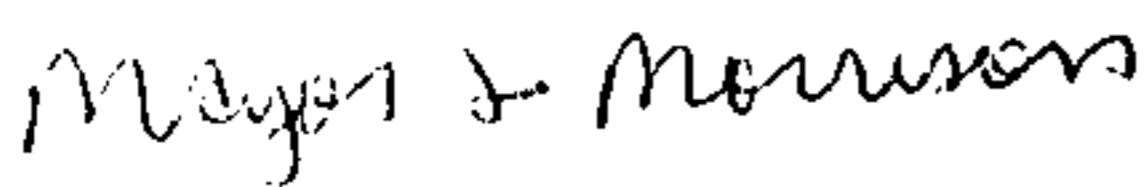
Comprehensive Budget

6. For the Parish/State Fiscal Relations Planning and Research Grant, we determined that the agency was provided with a comprehensive budget that included the purpose and duration, and included specific goals and objectives and measures of performance.

The budget specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives/functions.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Police Jury Association, the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Major & Morrison
Certified Public Accountants
New Roads, LA

September 19, 2000

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Entities)

July 19, 2000 (Date Transmitted)

Major & Morrison, CPAs

P.O. Box 190

New Roads, LA 70760 (Auditors)

In connection with your compilation of our Parish/State Fiscal Relations Planning and Research Grant financial statements as of June 30, 1998 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representation).

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes [x] No []

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes [x] No []

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes [x] No []

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [x] No []

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes [x] No []

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [x] No []

Prior Year Comments

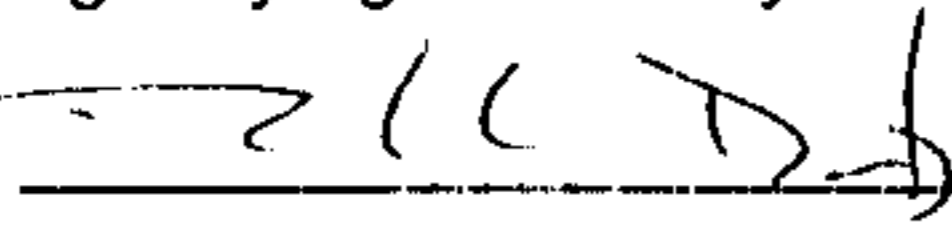
We have resolved all prior-year recommendations and/or comments

N/A

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.



Executive Secretary

9/1/2000

Date