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CLAIBORNE PARISH POLICE JURY
Houma, Louisiana

**Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2000
With Supplemental Information Schedules**

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

Release Date 5-17-04

**VERNON R
COON**
LEGISLATIVE AUDITOR

CLADBORNE PARISH POLICE JURY
Homer, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2003
With Supplemental Information Schedules

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Independent Auditor's Report

CLAIBORNE PARISH POLICE JURY Homer, Louisiana

Metairie, Louisiana
Institute of Certified
Public Accountants

Bossier, Louisiana
Certified Public
Accountants

Passaic, Louisiana
Governmental
Accountants Association

and Financial Planners

I have audited the primary government financial statements of the Claiborne Parish Police Jury, as of December 31, 2003, and for the year then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the Claiborne Parish Police Jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

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

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Claiborne Parish Police Jury, as of December 31, 2003, and the results of its operations for the year then ended, in conformity with U.S. generally accepted accounting principles.

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CLAIBORNE PARISH POLICE JURY
Homer, Louisiana
Independent Auditor's Report,
December 31, 2003

However, the primary government financial statements, because they do not include the financial data of component units of the Claiborne Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Claiborne Parish Police Jury as December 31, 2003, and results of its operations for the year then-ended in conformity with U.S. generally accepted accounting principles.

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

In accordance with *Government Auditing Standards*, I have also issued a report dated February 16, 2004, on the Claiborne Parish Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants and my consideration of the agency's internal control over financial reporting. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



Columbia, Louisiana
February 16, 2004

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**

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

Combined Balance Sheet, December 31, 2008

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
				GENERAL FUND ASSETS	GENERAL LONG TERM DEBITORS	
ASSETS AND OTHER DEBITS						
Cash and cash equivalents	\$411,311	\$1,315,002				\$1,726,313
Investments	263,435	441,695				705,130
Receivables	430,032	1,274,488	\$11,600			1,716,120
Due from other funds		6,779				6,779
Deferred charges		17,891				17,891
Land, buildings, and equipment				\$8,900,962		8,900,962
Amount to be provided for settlement of long-term debt					\$305,132	305,132
TOTAL ASSETS AND OTHER DEBITS	\$1,105,878	\$1,955,158	\$11,600	\$8,900,962	\$305,132	\$11,978,630
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable	\$110,058	\$256,412	\$11,600			\$378,072
Payroll withholdings payable		14,989				14,989
Due to other funds		6,779				6,779
Taxes paid under protest	4,381	17,681				22,062
Loan-purchases payable					\$305,132	\$305,132
Total Liabilities	\$114,439	295,861	\$11,600	\$0.000	\$305,132	\$627,032
Fund Equity:						
Investment in general fund assets				\$8,900,962		8,900,962
Fund balances - unrestricted - undesignated	\$990,589	1,654,776				2,645,365
Total Fund Equity	\$990,589	1,654,776	\$0.000	\$8,900,962	\$0.000	\$11,551,327
TOTAL LIABILITIES AND FUND EQUITY	\$1,105,028	\$1,950,637	\$11,600	\$8,900,962	\$305,132	\$11,971,617

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH POLICE JURY
Houma, Louisiana
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2003

	GENERAL FUND	SPECIAL REVENUE FUNDS	GRAND CAPITAL PROJECTS FUNDS	TOTAL MANAGEMENT SYSTEM
REVENUES				
Taxes:				
Ad valorem taxes	\$250,000	\$1,283,340		\$1,493,340
Sales and use taxes		641,874		641,874
Other taxes, penalties, and interest	12,173			12,173
Licenses and permits	33,466			33,466
Intergovernmental revenues:				
Federal funds - federal grants	63,630	794,269	\$285,114	1,123,013
State funds:				
Parish transportation funds		184,182		184,182
State revenue sharing (net)	22,802	84,986		107,788
Severance taxes	1,268,091			1,268,091
Rural development	73,330	8,860		82,190
Fees, charges, and contributions for services	8,834	21,231		30,065
Fines and forfeitures		514,188		514,188
Use of money and property	30,427	38,389		68,816
Other revenues	30,342	3,880		34,222
Total revenues	<u>1,835,132</u>	<u>3,285,296</u>	<u>285,114</u>	<u>5,395,542</u>
EXPENDITURES				
Current:				
General government:				
Legislative	84,351			84,351
Judicial	145,632	477,260		622,892
Elections	21,223			21,223
Finance and administrative	115,312		38,390	153,702
Other general government:	177,197	183,621		360,818
Public safety	130,442			130,442
Public works	365,659	1,838,814		2,204,473
Health and welfare	89,841	783,940		873,781
Culture and recreation		423,538		423,538
Economic development and assistance	21,915			21,915
Debt service		50,830		50,830
Capital outlay	5,600	151,650	214,534	431,784
Total expenditures	<u>1,172,172</u>	<u>4,233,634</u>	<u>283,134</u>	<u>5,788,940</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>662,960</u>	<u>1,051,662</u>	<u>NONE</u>	<u>1,714,622</u>

(Continued)

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	CDRO CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
OTHER FINANCING SOURCES (USES)				
Operating transfers in		1863,000		1863,000
Proceeds from insurance recovery		8,626		8,626
Operating transfers out	<u>(2055,000)</u>			<u>(2055,000)</u>
Total other financing sources (uses)	<u>165,000</u>	<u>871,626</u>	<u>NONE</u>	<u>8,626</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(113,115)	(66,409)	NONE	(179,524)
FUND BALANCES AT BEGINNING OF YEAR	<u>1,305,708</u>	<u>1,821,083</u>	<u>NONE</u>	<u>4,226,791</u>
FUND BALANCES AT END OF YEAR	<u>1125,593</u>	<u>1,754,674</u>	<u>NONE</u>	<u>2,880,267</u>

(Continued)

The accompanying notes are an integral part of this statement.

FLORIANE PARISH POLICE JURY
Bossier, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL
REVENUE FUNDS (Bookkeeping Office of Community Services)

Continuing Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(Cash Basis/and) Actual
For the Year Ended December 31, 2003

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	PERCENTAGE DIFFERENCE	BUDGET	ACTUAL	PERCENTAGE DIFFERENCE
REVENUES						
Taxes						
Ad valorem taxes	\$20,000	\$20,350	104.25%	\$4,175,000	\$4,225,126	101.19%
Sales and use taxes				480,000	478,117	99.81%
Other taxes, penalties, and interest	17,000	11,980	70.47%			
Licenses and permits	38,500	31,760	82.50%			
Intergovernmental revenues						
Federal funds - federal grants	40,000	34,470	86.18%	4,100		0.00%
State funds				35,000	32,100	91.71%
Funds receivable from				80,000	80,114	100.14%
State revenue sharing fund	11,000	10,170	92.45%			
Revenue sharing fund	99,000	1,387,430	1391.44%	27,400		0.00%
Local development		75,150	75.15%			
Other state funds	150,000	107,007	71.34%	10,400		0.00%
Local funds						
Fees, charges, and assessments for services	1,000	1,117	111.70%	4,500	4,100	91.11%
Fees and donations				40,000	32,117	80.29%
Fees of money and property	11,100	10,994	98.96%	40,000	38,470	96.18%
Other revenues		10	100.00%	1,000	1,000	100.00%
Total revenues	<u>1,450,100</u>	<u>1,563,526</u>	<u>107.82%</u>	<u>1,330,000</u>	<u>1,448,056</u>	<u>108.88%</u>
EXPENDITURES						
Current						
General government						
Legislation	41,100	34,364	83.61%			
Judicial	158,120	138,408	87.54%	440,000	393,490	89.43%
Executive	14,100	10,668	75.66%	14,000		0.00%
Finance and administrative	296,560	263,000	88.71%	502,000	478,000	95.22%
Other general government	150,000	144,470	96.31%	107,000	109,000	102.71%
Public safety	100,000	117,500	117.50%	(36,000)		0.00%
Public works	238,000	238,810	100.34%	2,143,100	2,363,560	110.33%
Health and welfare	20,120	197,100	979.60%			
Culture and recreation				728,000	471,100	64.71%
Economic development and assistance	25,720	30,700	119.36%			
Debt service				268,000	121,770	45.44%
Capital outlay				70,000	67,117	95.88%
Total expenditures	<u>1,110,540</u>	<u>1,304,034</u>	<u>117.43%</u>	<u>2,961,000</u>	<u>3,404,716</u>	<u>114.98%</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>339,560</u>	<u>259,492</u>	<u>76.42%</u>	<u>369,000</u>	<u>543,340</u>	<u>147.25%</u>
OTHER FINANCING (USES) (PROVISIONS) (Loss)						
Operating transfers to				1,000,000	80,000	80.00%
Operating transfers out	(200,000)	(200,000)	100.00%	(1,000,000)	(80,000)	80.00%
Total other financing (uses) (loss)	<u>(200,000)</u>	<u>(200,000)</u>	<u>100.00%</u>	<u>(1,000,000)</u>	<u>(80,000)</u>	<u>80.00%</u>
EXCESS (Deficiency) OF REVENUES AND OTHER FINANCING (USES) EXPENDITURES AND OTHER LOSS	<u>139,560</u>	<u>59,492</u>	<u>42.64%</u>	<u>(331,000)</u>	<u>263,340</u>	<u>79.53%</u>
FUND BALANCES BY BEGINNING OF YEAR	<u>800,000</u>	<u>870,777</u>	<u>108.85%</u>	<u>(10,000)</u>	<u>1,400,000</u>	<u>140.00%</u>
FUND BALANCES AT END OF YEAR	<u>939,560</u>	<u>930,269</u>	<u>98.99%</u>	<u>(431,000)</u>	<u>1,663,340</u>	<u>385.92%</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2008

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Claiborne Parish Police Jury is the governing authority for Claiborne Parish and is a political subdivision of the State of Louisiana. The police jury is governed by ten jurors representing the various districts within the parish. The jurors serve four-year terms which expires in January, 2009.

Louisiana Revised Statute 33:1256 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 powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

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

A. REPORTING ENTITY

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

Governmental Accounting Standards Board (GASB) Statement No. 14 (Codification Section 2100.130-140) establishes criteria for determining which component units should be considered part of the Claiborne Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

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

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

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

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

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

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

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

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

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

B. FUND ACCOUNTING

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

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

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

not with the measurement of results of operations.

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

General Fund

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

Special Revenue Funds

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

Capital Projects Funds

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

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

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

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

Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. Approximately 90 per cent of general fixed assets are valued at actual cost while the remaining 8 per cent are valued at estimated cost, based on the actual historical cost of like items.

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

D. BASIS OF ACCOUNTING

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

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

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:198 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

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

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

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

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

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

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

Expenditures

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

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid and insurance recovery for damage to fixed assets are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

E. BUDGET PRACTICES

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

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

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary-treasurer presents necessary budget amendments to the jury when he determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal. The police jury exercises budgetary control at the functional level. Within functional levels, the secretary-treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting; however, the original budgets and any subsequent amendments are incorporated into the accounting system. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended. For the year ended December 31, 2003, the police jury adopted cash based budgets for the General Fund and all special revenue funds except the Office of Community Service. The police jury's Office of Community Service administers various federal programs, each with its own approved budget, but with different budget periods, depending on the program. Due to the different budget periods among programs, the Office of Community Service special revenue fund is not included in the budgetary comparison statement.

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

	General Fund	Special Revenue Funds
Excess (Deficiency) of revenues and other sources over expenditures and other uses (Budget basis)	(\$204,633)	(\$99,622)
Adjustments:		
Receivables	(31,029)	(14,293)
Payables	(77,454)	86,554
Office of Community Services not included	_____	<u>(38,048)</u>
Excess (Deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$213,113</u>	<u>(\$66,408)</u>

The following schedule reconciles actual ending fund balances as shown on Statement C with cash on Statement A:

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

	GENERAL FUND	SPECIAL REVENUE FUNDS
Fund balance at end of year - Statement C	\$550,595	\$1,399,471
Adjustments:		
Fund not budgeted		431,713
Investments	(283,435)	(443,693)
Prorated taxes in arrears	<u>6,381</u>	<u>17,600</u>
Cash - Statement A	<u>\$423,521</u>	<u>\$1,315,902</u>

F. CASH AND CASH EQUIVALENTS

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

At December 31, 2003, the police jury has cash and cash equivalents (bank balances), totaling \$1,736,823 as follows:

Demand deposits	\$1,548,216
Money cash	400
Time deposits	<u>188,207</u>
Total	<u>\$1,736,823</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, 2003, are secured as follows:

Bank balances	<u>\$1,838,388</u>
Federal deposit insurance	\$247,901
Pledged securities (noncollateralized)	<u>7,525,461</u>
Total	<u>\$2,779,788</u>

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

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C30.106; however, Louisiana Revised Statute (LRS) 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10-days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 39:1234, states that securities held by a third party shall be deemed to be in the name of the police jury.

G. INVESTMENTS

Investments held at December 31, 2003 consist of \$797,148 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 130.126, the investment in LAMP at December 31, 2003 is not categorized in the three risk categories provided by GASB Codification Section 130.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA - R.S. 33:2015.

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 731) enacted LSA - R.S. 33:2015(A)(1)(b) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 187 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted

CLAIBORNE PARISH POLICE JURY

Houma, Louisiana

Notes to the Financial Statements (Continued)

market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

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

H. VACATION AND SICK LEAVE

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

Police Jury

Employees of the Claiborne Parish Police Jury earn from 5 to 11 days of vacation leave each year depending on length of service. Employees earn 10 days of sick leave each year. Employees may accumulate and carry forward a maximum of 20 days of vacation leave. There is no provision for payment of accrued and unused vacation leave upon separation from employment. Sick leave may be accumulated and applied only toward retirement.

Library

Employees of the Claiborne Parish Library earn from 14 to 28 days of vacation leave each year, depending upon length of service with the library. Vacation leave does not accumulate. Employees earn 13 days of sick leave each year, which may be accumulated. Sick leave may be accumulated and carried forward without limitation. Employees are not compensated for accumulated sick leave upon termination of employment. However, upon retirement, any accumulated sick leave may be credited toward service time for determining retirement benefits.

At December 31, 2015, there are no leave liability benefits requiring disclosure in the financial statements.

I. SALES TAX

On July 20, 1996, voters of the parish approved a one per cent sales tax for the

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Notes to the Financial Statements (Continued)

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

J. TOTAL COLUMNS ON COMBINED STATEMENTS

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

K. RISK MANAGEMENT

The police jury is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the police jury maintains commercial insurance policies covering automobile, workmen's compensation and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2003.

2. LEVIED TAXES

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General advisory:			
Outside municipalities	4.35	4.74	Indefinite
Inside municipalities	2.17	2.37	Indefinite
Courthouse maintenance	2.48	3.71	2004
Library operation	5.44	6.10	2003

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

	Authorized Millage	Levied Millage	Expiration
Roads	7.00	6.85	2007
Equipment	2.00	1.96	2007

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

	2000 Assessed Valuation	Percent of Total Assessed Valuation
Texas Gas Transmission Corporation	\$4,489	3.15%
Ludlow Corporation	3,619	4.25%
Manitou Oil Company	3,238	3.79%
Essex Energy Field Services, Inc.	2,628	3.07%
Hess Oil Company	1,687	1.97%
Energy Corporation	1,682	1.98%
Claiborne Electric Co-op., Inc.	1,544	1.81%
Deltacomb Telecommunications	1,490	1.70%
XTO Energy	1,311	1.55%
First Guaranty Bank	1,115	1.30%
Total	<u>\$14,778</u>	<u>21.58%</u>

3. RECEIVABLES

The following is a summary of receivables at December 31, 2000:

	General Fund	Special Revenues	Capital Projects	Total
Taxes:				
Ad valorem	\$264,870	\$1,090,650		\$1,355,520
Sales		33,289		33,289
Other	3,955			3,955
Grants:				
Federal	60,000	51,901	\$11,682	123,583
State	90,486	82,318		172,804
Accounts and other	1,741	16,350		17,671
Total	<u>\$410,652</u>	<u>\$1,271,499</u>	<u>\$11,682</u>	<u>\$1,706,742</u>

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Notes to the Financial Statements (Continued)

4. CHANGES IN GENERAL FIXED ASSETS

The following presents changes in general fixed assets for the year ended December 31, 2005:

	Balance at January 1,	Additions	Deletions	Balance at December 31
Police Jury:				
Land and improvements	\$333,293			\$333,293
Buildings	2,147,980			2,147,980
Furniture and equipment	2,324,791			2,324,791
Equipment under capital lease	752,406			752,406
Total police jury	<u>5,558,470</u>	<u>NONE</u>	<u>NONE</u>	<u>5,558,470</u>
Office of Community Services				
Land	37,800			37,800
Equipment	327,800	76,337	(18,902)	385,235
Total office of community services	<u>365,600</u>	<u>76,337</u>	<u>(18,902)</u>	<u>423,035</u>
Fire districts:				
Buildings	826,212			826,212
Equipment	718,423			718,423
Construction in progress	86,809			86,809
Total fire districts	<u>\$1,631,444</u>	<u>NONE</u>	<u>NONE</u>	<u>\$1,631,444</u>
Fire #11 Water System:				
Water well	69,949			69,949
Booster station and lines	116,879			116,879
Total Fire #11 Water System	<u>186,828</u>	<u>NONE</u>	<u>NONE</u>	<u>186,828</u>
Ward Nine Water System - water well	<u>141,265</u>	<u>NONE</u>	<u>NONE</u>	<u>141,265</u>
Library:				
Buildings	25,341			25,341
Furniture and equipment	316,668			316,668
Library books	668,424			668,424
Total library	<u>1,010,433</u>	<u>NONE</u>	<u>NONE</u>	<u>1,010,433</u>
Total	<u>\$7,611,537</u>	<u>\$76,337</u>	<u>(\$18,902)</u>	<u>\$7,669,972</u>

5. PENSION PLAN

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

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under

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

Plan A, employees who retire at or after age 60 with at least 30 years of creditable service, or at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1988, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1990, plus 3 per cent of final-average salary for each salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14819, Baton Rouge, Louisiana 70898-4819, or by calling (334) 928-1381.

Under Plan A, members are required by state statute to contribute 9.30 per cent of their annual covered salary and the Claiborne Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.75 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionally on the salaries of the active members of each plan. The contribution requirements of plan members and the Claiborne Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:303, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Claiborne Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2003, 2002, and 2001, were \$103,718, \$71,974, and \$68,648, respectively, equal to the required contributions for each year.

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

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

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

7. CHANGES IN LONG-TERM OBLIGATIONS

The following is a summary of capital lease long-term obligation transactions for the year ended December 31, 2003:

Capital lease obligations at January 1 st	\$283,375
Additions	NONE
Reductions	<u>(78,241)</u>
Capital lease obligations at December 31 st	<u>\$205,134</u>

The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 2003:

Year	
2004	\$93,428
2005	68,765
2006	109,794
2007	<u>68,327</u>
Total minimum lease payments	336,314
Less amounts representing interest	<u>(131,082)</u>
Present value of net minimum lease payments	<u>\$205,232</u>

8. CRIMINAL COURT SURPLUS

Louisiana Revised Statute 13:571.11(c)(3) requires that one-half of any surplus remaining in the Second Judicial District Criminal Court Fund at year end be transferred to the general funds of the parishes of the district in the same proportion as the revenues in the fund were produced from the parishes. There were no amounts due for 2003.

9. DUE FROM/TO OTHER FUNDS

Individual fund amounts due to/from other funds at December 31, 2003, are as follows:

	<u>Due From</u> <u>Other Funds</u>	<u>Due To</u> <u>Other Funds</u>
Office of Community Service:		
Regular	56,779	

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

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
CSBG		\$6,631
Energy		148
Total Office of Community Service	<u>\$6,779</u>	<u>\$6,779</u>

10. COOPERATIVE ENDEAVOR

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

11. LITIGATION AND CLAIMS

The police jury is not involved in any litigation at December 31, 2003, nor is it aware of any asserted claims.

SUPPLEMENTAL INFORMATION SCHEDULES

CLAIBORNE PARISH POLICE JURY
Bossier, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 2008

SPECIAL REVENUE FUNDS

PARISH ROAD FUND

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

BUILDING MAINTENANCE FUND

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

EQUIPMENT FUND

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

LIBRARY MAINTENANCE FUND

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

SALES TAX FUND

The Sales Tax Fund is funded by a one per cent sales and use tax collected throughout the parish which expires July 17, 2008. The fund is used to construct, maintain, and operate facilities for the collection and disposal of solid waste.

CRIMINAL COURT FUND

The Criminal Court Fund accounts for Claiborne, Bienville, and Jackson Parishes' fines and forfeitures imposed by the Second Judicial District Court, as provided by Louisiana Revised Statute 15:579.11(4)(5). Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statute further provides that one-half of the surplus remaining in the fund on December 31 of each year be transferred to the general funds of the parishes of the district in the same proportion as the revenues in the single account or fund were produced from the parishes.

JUVENILE MAINTENANCE FUND

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

OFFICE OF COMMUNITY SERVICE

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

CLAYBORNE PARISH POLICE JURY
Bossier, Louisiana
SPECIAL REVENUE FUNDS

Combing Balance Sheet, December 31, 2013

	TOTAL ASSETS	INVESTED RESOURCES	UNRESERVED RESOURCES	INVENTORY RESOURCES	INVESTED IN U.S.	CURRENT ASSETS	EFFECT OF CONVERTING TO DOLLARS	TOTAL
ASSETS								
Cash and cash equivalents	\$18,748	\$5,300	\$55,709	\$38,741	\$36,491	\$27,359	\$1,564	\$1,315,000
Receivables	4,386	61,118	110,045	81,883	166,751			443,669
Accruals	479,333	178,319	15,907	99,379	11,289	14,418	1,290	1,271,669
Due from other funds								6,179
Deferred charges								12,851
TOTAL ASSETS	602,467	475,726	181,661	319,003	530,521	523,537	34,154	3,021,115
LIABILITIES AND FUND EQUITY								
Liabilities								
Accounts payable	\$48,473	\$12,668	\$8,878	\$11,068	\$38,233	\$28,204	\$970	\$155,412
Payroll accruals payable								14,285
Due to other funds								6,179
Trust fund cashier prices	6,841	2,207	1,028	6,853				12,624
Total Liabilities	55,314	15,075	10,906	17,921	38,233	28,204	970	188,499
Fund Equity - Fund Balance - unassigned - undesignated	547,153	460,651	170,755	301,082	492,288	495,333	33,184	2,832,616
TOTAL LIABILITIES AND FUND EQUITY	602,467	475,726	181,661	319,003	530,521	523,537	34,154	3,021,115

CLARIBONE PARISH POLICE JURY

Bossier, Louisiana

SPECIAL REVENUE FUND

Containing Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2009

	SALES TAX	SALES TAX	LIBRARY	SALES TAX	CEREBRAL	ESSENTIAL	OFFICE OF
	REVENUE	REVENUE	MAINTENANCE	TAX	DEAF	MAINTENANCE	COMMUNITY
							SERVICES
REVENUES							
Total:							
Ad valorem taxes	\$459,000	\$101,712	\$407,000	\$991,000			\$1,261,540
Motor and tire taxes							\$41,074
Intergovernmental revenues:							
Federal funds - grants	164,001						
State revenue sharing (SRS)	39,001	11,255	18,001				
Other state funds	9,800						\$794,505
Fuel, transportation funds							
State revenue sharing (SRS)			4,500				26,341
Other state funds			4,000				114,000
Fuel, charges, and commissions for services			39,200				8,500
Fees and royalties	4,001	2,179		1,344	\$490,000	\$14,000	
Fine of money and property	1,001				201		
Other revenues					400		3,000
Total revenues	\$663,001	\$114,000	\$460,001	\$1,011,000	\$490,000	\$14,000	\$1,275,341
EXPENDITURES							
Total:							
General personnel:							
Medical					680,000	17,119	
Other general personnel	1,000,000	4,500		470,000			703,000
Public works							
Health and welfare			401,000				96,000
Culture and recreation							
Police services	26,000	24,000	31,000				56,000
Capital outlay	1,000,000	1,000,000	800,000	470,000	800,000	17,119	870,000
Total expenditures	\$2,000,000	\$1,029,000	\$1,212,000	\$1,940,000	\$1,480,000	\$17,119	\$2,803,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							
	\$1,333,001	\$1,015,000	\$248,001	\$671,000	\$60,000	\$1,000	\$472,341

OTHER FINANCING SOURCES (Used)									
Operating surplus in	865,000								865,000
Proceeds from insurance recovery	8,485								8,485
Total other financing sources (Used)	<u>873,485</u>	<u>873,485</u>	<u>873,485</u>	<u>873,485</u>	<u>873,485</u>	<u>873,485</u>	<u>873,485</u>	<u>873,485</u>	<u>873,485</u>
EXCESS (Deficiency) OF RECEIPTS AND OTHER SOURCES OVER EXPENSES AND OTHER USES									
FUND BALANCE (Deficit) AT BEGINNING OF YEAR	11,157	54,246	1,758	109,408	109,179	30,743	1,000	109,449	666,409
FUND BALANCE AT END OF YEAR	<u>22,314</u>	<u>238,117</u>	<u>284,202</u>	<u>1,209,612</u>	<u>170,068</u>	<u>8,383</u>	<u>4,108</u>	<u>529,286</u>	<u>1,633,182</u>
FUND BALANCE AT END OF YEAR	<u>22,314</u>	<u>238,117</u>	<u>284,202</u>	<u>1,209,612</u>	<u>170,068</u>	<u>8,383</u>	<u>4,108</u>	<u>529,286</u>	<u>1,633,182</u>

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

As of and for the Year Ended December 31, 2009

OFFICE OF COMMUNITY SERVICES

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

REGULAR

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

COMMUNITY SERVICES BLOCK GRANT FUND

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

ENERGY FUND

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

FEDERAL EMERGENCY MANAGEMENT ACT FUND

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

TRANSPORTATION FUND

The Transportation Fund accounts for Section 18 funds which are provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development and are used to provide financial assistance for public transportation in non-urbanized areas. The fund also accounts for Medical Assistance Program-Title XIX funds provided by the United States Department of Health and Human Services through the Louisiana Department of Social Services which are used to provide transportation to medical facilities for low-income and elderly persons.

TANF ENERGY FUND

The TANF Energy Fund accounts for funding from the United States Department of Health and Human Services through the Louisiana Housing Finance Agency. Funds are used to provide temporary energy assistance to needy families.

FARES FUND

The Fares Fund accounts for fees received in the transportation program. Revenues of the fund are used to provide local matching share for purchases of transportation vehicles. The Federal share is normally provided by the Section 18 program.

SECTION 8 FUND

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

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

Combining Balance Sheet, December 31, 2005

	REGULAR	CRS	ENERGY	TRANS- PORTATION	PARMS	SECTION A	TOTAL
ASSETS							
Cash and cash equivalents	\$291,817			\$66,000	\$68,682	\$14,100	\$440,723
Receivables	5,347	\$6,611		38,771		1,478	52,223
Due from other funds	6,778						6,778
Deferred charges				5,111	6,758		12,081
TOTAL ASSETS	<u>\$304,142</u>	<u>\$6,611</u>	<u>NONE</u>	<u>\$110,144</u>	<u>\$87,322</u>	<u>\$15,578</u>	<u>\$530,818</u>
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts payable				\$14			\$14
Payroll accruals payable	14,583						14,583
Due to other funds		\$6,611	\$148				6,778
Total Liabilities	<u>14,583</u>	<u>\$6,611</u>	<u>148</u>	<u>14</u>	<u>NONE</u>	<u>NONE</u>	<u>21,578</u>
Fund Equity - fund balances - reserved - undesignated	<u>289,559</u>	<u>NONE</u>	<u>148</u>	<u>108,058</u>	<u>\$87,322</u>	<u>\$15,578</u>	<u>489,248</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$304,142</u>	<u>\$6,611</u>	<u>NONE</u>	<u>\$110,144</u>	<u>\$87,322</u>	<u>\$15,578</u>	<u>\$530,818</u>

CLARK COUNTY POLICE DEPT
OFFICE OF COMMUNITY SERVICES
Annual Activities
2015-16 Budget items

Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 2016

	REVENUES	CHRG.	REVENUE	FUND.	TRANSPARENCY	EXPEND.	EXPENSE	CHRG.	EXPENSE
REVENUES									
Intergovernmental revenue:									
Federal grant	\$112,875	\$10,000	\$19,656	10.000	\$280,428	1000	\$27,774	\$196,569	\$274,549
Fees, charges, and reimbursements for services	7,149				798				5,541
Use of inventory and property	1,412				423				96
Other revenues									1,412
Total revenues	<u>112,048</u>	<u>20,000</u>	<u>39,656</u>	<u>10,000</u>	<u>281,649</u>	<u>1000</u>	<u>28,172</u>	<u>21,871</u>	<u>304,372</u>
EXPENDITURES									
Current - health and welfare:									
Personnel services	70,481	54,228	1,008		128,482	200		31,038	221,145
Operating services	28,349	14,500	84,826	8.000	66,168	8		1,480	153,982
Materials and supplies	59,098	3,004	1,127	90	21,211	204			79,904
Travel and other charges	3,648	481	153		1,029			31,948	208,668
Capital outlay	<u>20,228</u>				<u>41,983</u>		<u>11,228</u>		<u>28,522</u>
Total expenditures	<u>179,604</u>	<u>70,301</u>	<u>91,914</u>	<u>8.990</u>	<u>268,863</u>	<u>400</u>	<u>44,284</u>	<u>34,466</u>	<u>434,217</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-67,556</u>	<u>30,000</u>	<u>-52,258</u>	<u>1,010</u>	<u>-87,214</u>	<u>600</u>	<u>13,288</u>	<u>-13,595</u>	<u>-229,845</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>203,126</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>111,204</u>	<u>30,000</u>	<u>31,324</u>	<u>11,712</u>	<u>258,226</u>
FUND BALANCES AT END OF YEAR	<u>135,570</u>	<u>60,000</u>	<u>-22,258</u>	<u>31,010</u>	<u>23,990</u>	<u>30,600</u>	<u>18,036</u>	<u>-2,883</u>	<u>128,381</u>

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 2005

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 \$300 per month and the other jurors receive \$600 per month.

CLABORNE PARISH POLICE JURY
Bossier, Louisiana
Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 2003

	<u>District</u>	<u>Compensation</u>
Brian G. Bays	One	\$7,200
Jack Price	Two	7,200
Weldon Kilpatrick, President	Three	8,400
Joe Stanges	Four	7,200
Bobby Liles	Five	7,200
Gene Coleman	Six	7,200
Roy Lewis	Seven	7,200
Roy Mandia	Eight	7,200
Jerry Adkins	Nine	7,200
Willie Young, Sr.	Ten	7,200
Total		<u>\$71,200</u>

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

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

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

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana

I have audited the general purpose financial statements of the Claiborne Parish Police Jury as of and for the year ended December 31, 2004, and have issued my report there on dated February 16, 2004. I conducted my audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

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

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**Practical Limits to
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**Accounting, Auditing
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CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

December 31, 2000

This report is intended for the information of the members of the Claiborne Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities, and the Legislative Auditor, and is not intended to be and should not be used by anyone other than those specified parties.



Columbia, Louisiana

February 16, 2004

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

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana

Compliance

I have audited the compliance of the Claiborne Parish Police Jury with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2003. The Claiborne Parish Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Claiborne Parish Police Jury's management. My responsibility is to express an opinion on the Claiborne Parish Police Jury's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit of State, Local Government, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Claiborne Parish Police Jury's compliance with those requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Claiborne Parish Police Jury's compliance with those requirements.

In my opinion, the Claiborne Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2003. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

**MAJOR FEDERAL
PROGRAMS OR GRANTS
PROGRAMS RECEIVED**

**EDUCATION, LAW ENFORCEMENT,
CORRECTIONS, PUBLIC
SAFETY**

**PLANNING, LAW ENFORCEMENT,
CORRECTIONS, AIRPORT
AND TRAVEL, RECREATION**

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CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Independent Auditor's Report on Compliance

**With Requirements Applicable to Each Major
Program and Internal Control Over Compliance, etc.**

December 31, 2003

Internal Control Over Compliance

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

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

This report is intended for the information of the members of the Claiborne Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities, and the Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties.



Columbia, Louisiana

February 18, 2004

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2000

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the Claiborne Parish Police Jury.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance material to the financial statements of the Claiborne Parish Police Jury were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award program is reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award program for the Claiborne Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for the Claiborne Parish Police Jury are reported.
7. The U.S. Department of Housing and Urban Development's Community Development Block Grant - State's Program (CFDA 14.228) was tested as a major program.
8. The threshold for distinguishing type A and B programs was \$300,000.
9. The Claiborne Parish Police Jury was determined to be a low risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings resulted from the financial statement audit.

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

None

CLAIBORNE PARISH POLICE JURY
Houma, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2003

FEDERAL GRANTOR/ PASS-THROUGH-GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL FUNDED AMOUNT
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed through Office of the Governor, Division of Administration - Community Development Block Grant (Basic Program)	14.220	MPTM4	263,134
Direct - Lower Income Housing Assistance - Choice Voucher Program	14.871	LA-240	271,734
Total United States Department of Housing and Urban Development			<u>534,868</u>
UNITED STATES DEPARTMENT OF INTERIOR			
Passed through the Louisiana Department of Treasury - In Lieu of Taxes	15.000	N/A	67,620
UNITED STATES DEPARTMENT OF LABOR			
Passed through Coordinating and Development Corporation - Workforce Investment Act	17.255	FY-02-70-W1A.1 FY-03-70-W1A.1	67,385 53,591
Total United States Department of Labor			<u>120,976</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
Passed through Louisiana Department of Transportation and Development: Public Transportation for Non Urbanized Areas	20.200	740-89-0045 741-89-0141 741-04-0100 741-04-0110	26,881 18,024 64,737 61,613
Total United States Department of Transportation			<u>171,255</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY			
Direct program - Emergency Feed and Shelter	63.521	21-7605-00	8,438
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through Louisiana Housing Finance Agency - Temporary Assistance to Needy Families	63.520	0000LAFANF	630
Passed Through Louisiana Department of Social Services-Office of Family Support - Project Independence - Final Work	63.520	31520006	48,004
Passed Through Louisiana Housing Finance Agency - Low Income Home Energy Assistance Program	63.500	0000LALIEA	79,526
Passed Through Louisiana Department of Labor - Community Services Block Grant	63.500	3000P004 3000P004	26,907 43,180
Passed Through Louisiana Department of Social Services - Title XIX Total United States Department of Health and Human Services	63.730	4301156	48,032
Total Federal Expenditures			<u>\$1,123,103</u>

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

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2003

The audit report for the year ended December 31, 2003 contained no audit findings.