

LASALLE PARISH POLICE JURY
Jena, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
December 31, 1995
With Supplemental Information Schedules

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LASALLE PARISH POLICE JURY
Jena, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
December 31, 1995
With Supplemental Information Schedules

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Independent Auditor's Report

LASALLE PARISH POLICE JURY Jena, Louisiana

I have audited the primary government financial statements of the LaSalle Parish Police Jury, as of December 31, 1995, and for each of the years in the two year period then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the LaSalle Parish Police Jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 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 LaSalle Parish Police Jury, as of December 31, 1995, and the results of its operations for each of the years in the two year period then ended, in conformity with generally accepted accounting principles.

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

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LASALLE PARISH POLICE JURY

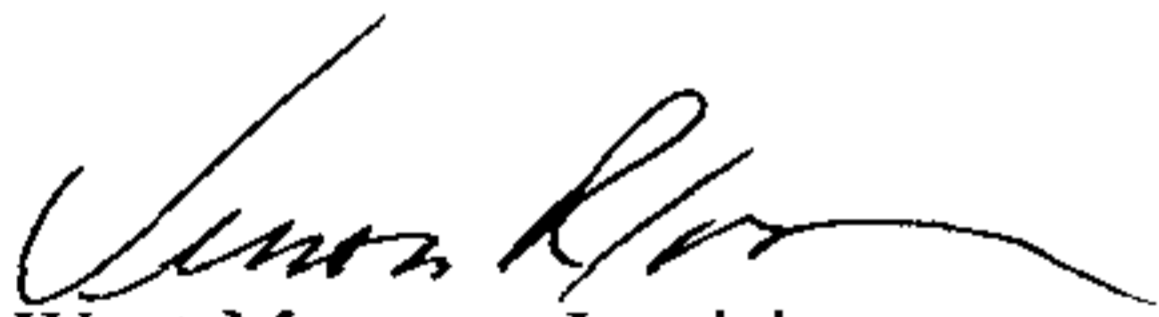
Jena, Louisiana
Independent Auditor's Report,
December 31, 1995

However, the primary government financial statements, because they do not include the financial data of component units of the LaSalle Parish Police Jury, do not purport to, and do not, present fairly the financial position of the LaSalle Parish Police Jury at December 31, 1995, and results of its operations for each of the years in the two year period then ended in conformity with generally accepted accounting principles.

As discussed in note 10, the LaSalle Parish Police Jury is a defendant in several lawsuits. The ultimate outcome of the litigation for the suits cannot presently be determined. Accordingly, no provision for any liability that may result upon adjudication has been made in the accompanying primary government financial statements.

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 are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the LaSalle 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* and OMB Circular A-128, I have also issued reports dated June 24, 1996, on the LaSalle Parish Police Jury's schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and my consideration of the agency's internal control structure.



West Monroe, Louisiana
June 24, 1996

PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)

LASALLE PARISH POLICE JURY
Jena, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1995

	..... GOVERNMENTAL FUND TYPE.....							TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	INDUSTRIAL DISTRICT NO. 1 DEBT SERVICE FUND	FIDUCIARY FUND - DEFERRED COMPENSATION PLAN AGENCY FUND	...ACCOUNT GROUPS... GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
ASSETS AND OTHER DEBITS								
Cash and cash equivalents	\$711,860	\$983,502		\$10,646				\$1,706,008
Receivables	250,052	1,424,335	\$13,707			\$4,422,613		1,688,094
Land, buildings, and equipment								4,422,613
Deposits with Public Employee Benefits Services Corporation					\$8,387			8,387
Amount to be provided for retirement of general long-term debt							\$12,912	12,912
TOTAL ASSETS AND OTHER DEBITS	<u>\$961,912</u>	<u>\$2,407,837</u>	<u>\$13,707</u>	<u>\$10,646</u>	<u>\$8,387</u>	<u>\$4,422,613</u>	<u>\$12,912</u>	<u>\$7,838,014</u>
LIABILITIES AND FUND EQUITY								
Liabilities:								
Accounts payable	\$23,327	\$104,397	\$13,707					\$141,431
Payroll withholdings payable	21,938	13,264						35,202
Capital lease payable							\$12,912	12,912
Due to plan participants					\$8,387			8,387
Total Liabilities	<u>45,265</u>	<u>117,661</u>	<u>13,707</u>	<u>NONE</u>	<u>8,387</u>	<u>NONE</u>	<u>12,912</u>	<u>197,932</u>
Fund Equity:								
Investment in general fixed assets						\$4,422,613		4,422,613
Fund balances - unreserved - undesignated	916,647	2,290,176		\$10,646				3,217,469
Total Fund Equity	<u>916,647</u>	<u>2,290,176</u>	<u>NONE</u>	<u>10,646</u>	<u>NONE</u>	<u>4,422,613</u>	<u>NONE</u>	<u>7,640,082</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$961,912</u>	<u>\$2,407,837</u>	<u>\$13,707</u>	<u>\$10,646</u>	<u>\$8,387</u>	<u>\$4,422,613</u>	<u>\$12,912</u>	<u>\$7,838,014</u>

The accompanying notes are an integral part of this statement.

LASALLE PARISH POLICE JURY
Jena, Louisiana
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	INDUSTRIAL DISTRICT NO. 1 DEBT SERVICE FUND	TOTAL (MEMORANDUM ONLY)
REVENUES					
Taxes:					
Ad valorem	\$134,328	\$1,267,543			\$1,401,871
Other taxes, penalties, and interest	7,264				7,264
Licenses and permits	29,712				29,712
Intergovernmental revenues:					
Federal funds - federal grants	13,840	2,078,265	\$40,091		2,132,196
State funds:					
Parish transportation funds		194,698			194,698
State revenue sharing (net)	17,190	54,479			71,669
Severance taxes	796,371				796,371
Parish royalty funds		64,232			64,232
Other state funds	32,594	22,500			55,094
Fees, charges, and commissions for services	4,800	3,400			8,200
Fines and forfeitures		120,193			120,193
Use of money and property	46,080	77,091		\$574	123,745
Other revenues	67	11,518			11,585
Total revenues	<u>1,082,246</u>	<u>3,893,919</u>	<u>40,091</u>	<u>574</u>	<u>5,016,830</u>
EXPENDITURES					
Current:					
General government:					
Legislative	142,252				142,252
Judicial	92,004	264,663			356,667
Elections	30,400				30,400
Financial and administrative	119,727				119,727
Other general government	8,236	189,016			197,252
Public safety	101,991				101,991
Public works		1,163,444			1,163,444
Health and welfare	30,902	35,771			66,673

(Continued)

LASALLE PARISH POLICE JURY
 Jena, Louisiana
 GOVERNMENTAL FUND TYPE
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances, 1995

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	INDUSTRIAL DISTRICT NO. 1 DEBT SERVICE FUND	TOTAL (MEMORANDUM ONLY)
EXPENDITURES (CONTD.)					
Current: (Contd.)					
Culture and recreation	\$2,441	\$235,002			\$237,443
Economic development and assistance	11,413	2,080,920			2,092,333
Transportation		8,604			8,604
Debt service:					
Principal		28,732			28,732
Interest		2,999			2,999
Capital outlay	<u>25,993</u>	<u>288,012</u>	<u>\$40,091</u>		<u>354,096</u>
Total expenditures	<u>565,359</u>	<u>4,297,163</u>	<u>40,091</u>	<u>NONE</u>	<u>4,902,613</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES					
	<u>516,887</u>	<u>(403,244)</u>	<u>NONE</u>	<u>\$574</u>	<u>114,217</u>
OTHER FINANCING SOURCES					
Sale of fixed assets		79			79
Operating transfers in		399,648			399,648
Operating transfers out	<u>(399,648)</u>				<u>(399,648)</u>
Total other financing sources (uses)	<u>(399,648)</u>	<u>399,727</u>	<u>NONE</u>	<u>NONE</u>	<u>79</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	117,239	(3,517)	NONE	574	114,296
FUND BALANCES AT BEGINNING OF YEAR					
	<u>799,408</u>	<u>2,293,693</u>	<u>NONE</u>	<u>10,072</u>	<u>3,103,173</u>
FUND BALANCES AT END OF YEAR					
	<u>\$916,647</u>	<u>\$2,290,176</u>	<u>NONE</u>	<u>\$10,646</u>	<u>\$3,217,469</u>

(Concluded)

The accompanying notes are an integral part of this statement.

LASALLE PARISH POLICE JURY
Jena, Louisiana
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1994

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	INDUSTRIAL DISTRICT NO. 1 DEBT SERVICE FUND	TOTAL (MEMORANDUM ONLY)
REVENUES					
Taxes:					
Ad valorem	\$134,275	\$1,276,581			\$1,410,856
Other taxes, penalties, and interest	10,203				10,203
Licenses and permits	32,145				32,145
Intergovernmental revenues:					
Federal funds - federal grants	25,786	2,734,287	\$179,613		2,939,686
State funds:					
Parish transportation funds		422,962			422,962
State revenue sharing (net)	17,295	54,683			71,978
Severance taxes	806,451				806,451
Other state funds	25,674	64,365			90,039
Fees, charges, and commissions for services	4,810	3,166			7,976
Fines and forfeitures		111,623			111,623
Use of money and property	53,872	44,183		\$486	98,541
Other revenues	1,455	6,478			7,933
Total revenues	<u>1,111,966</u>	<u>4,718,328</u>	<u>179,613</u>	<u>486</u>	<u>6,010,393</u>
EXPENDITURES					
Current:					
General government:					
Legislative	138,138				138,138
Judicial	99,265	272,772			372,037
Elections	37,777				37,777
Financial and administrative	141,928				141,928
Other general government	6,929	192,030			198,959
Public safety	93,376				93,376
Public works		1,330,153			1,330,153
Health and welfare	26,289	33,262			59,551

(Continued)

LASALLE PARISH POLICE JURY
 Jena, Louisiana
 GOVERNMENTAL FUND TYPE
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances, 1994

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	INDUSTRIAL DISTRICT NO. 1 DEBT SERVICE FUND	TOTAL (MEMORANDUM ONLY)
EXPENDITURES (CONTD.)					
Current: (Contd.)					
Culture and recreation	\$4,411	\$217,827			\$222,238
Economic development and assistance	11,833	2,736,806			2,748,639
Transportation		9,306			9,306
Debt service:					
Principal		45,602			45,602
Interest		5,674			5,674
Capital outlay	7,819	165,933	\$179,613		353,365
Total expenditures	<u>567,765</u>	<u>5,009,365</u>	<u>179,613</u>	<u>NONE</u>	<u>5,756,743</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES					
	<u>544,201</u>	<u>(291,037)</u>	<u>NONE</u>	<u>\$486</u>	<u>253,650</u>
OTHER FINANCING SOURCES					
Sale of fixed assets		3,576			3,576
Operating transfers in		556,175			556,175
Operating transfers out	<u>(556,175)</u>				<u>(556,175)</u>
Total other financing sources (uses)	<u>(556,175)</u>	<u>559,751</u>	<u>NONE</u>	<u>NONE</u>	<u>3,576</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	(11,974)	268,714	NONE	486	257,226
FUND BALANCES AT BEGINNING OF YEAR					
	<u>811,382</u>	<u>2,024,979</u>	<u>NONE</u>	<u>9,586</u>	<u>2,845,947</u>
FUND BALANCES AT END OF YEAR					
	<u>\$799,408</u>	<u>\$2,293,693</u>	<u>NONE</u>	<u>\$10,072</u>	<u>\$3,103,173</u>

(Concluded)

The accompanying notes are an integral part of this statement.

LASALLE PARISH POLICE JURY
Jena, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS
(Excluding Criminal Court Special Revenue Fund)

Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget
(Cash) Basis and Actual
For the Year Ended December 31, 1995

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes:						
Ad valorem	\$131,433	\$125,669	(\$5,764)	\$1,196,086	\$1,188,693	(\$7,393)
Other taxes, penalties, and interest	7,922	7,922		1,603		(1,603)
Licenses and permits	30,134	30,540	406			
Intergovernmental revenues:						
Federal funds - federal grants	11,000	12,809	1,809	2,500,000	2,076,234	(423,766)
State funds:						
Parish transportation funds				227,700	194,787	(32,913)
State revenue sharing (net)	11,530	17,295	5,765	39,152	54,683	15,531
Severance taxes	786,878	786,879				
Parish royalty funds				80,000	69,026	(10,974)
Other state funds	4,767	31,975	27,208	22,500	22,500	
Local funds						
Fees, charges, and commissions for services	1,800	4,800	3,000	3,500	3,422	(78)
Fines and forfeitures				1,300	1,900	600
Use of money and property	46,799	48,351	1,552	66,466	73,516	7,050
Other revenues		66	66	450	8,673	8,223
Total revenues	<u>1,032,263.</u>	<u>1,066,306</u>	<u>34,043</u>	<u>4,138,757</u>	<u>3,694,940</u>	<u>(443,817)</u>
EXPENDITURES						
Current:						
General government:						
Legislative	139,000	139,042	(42)			
Judicial	93,000	92,653	347			
Elections	40,000	30,362	9,638			
Finance and administrative	160,000	145,987	14,013			
Other general government	641,419	3,698	637,721	450,934	180,172	270,762
Public safety	106,000	105,156	844			
Public works	1,500		1,500	1,780,897	1,421,639	359,258
Health and welfare	30,900	30,886	14	230,175	35,330	194,845
Culture and recreation	2,400	2,341	59	247,092	256,069	(8,977)
Economic development and assistance	12,000	11,649	351	2,577,928	2,081,617	496,311
Transportation				7,966	8,549	(583)
Total expenditures	<u>1,226,219</u>	<u>561,774</u>	<u>664,445</u>	<u>5,294,992</u>	<u>3,983,376</u>	<u>1,311,616</u>

(Continued)

LASALLE PARISH POLICE JURY
 Jena, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL
 AND SPECIAL REVENUE FUNDS
 (Excluding Criminal Court Special Revenue Fund)
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (Cash) Basis and Actual, 1995

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(\$193,956)</u>	<u>\$504,532</u>	<u>\$310,576</u>	<u>(\$1,156,235)</u>	<u>(\$288,436)</u>	<u>\$867,799</u>
OTHER FINANCING SOURCES (Uses)						
Sale of fixed assets					3,579	(3,579)
Operating transfers in				207,000	227,641	(20,641)
Operating transfers out	<u>(394,700)</u>	<u>(399,647)</u>	<u>(4,947)</u>			
Total other financing source (uses)	<u>(394,700)</u>	<u>(399,647)</u>	<u>(4,947)</u>	<u>207,000</u>	<u>231,220</u>	<u>(24,220)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(588,656)	104,885	693,541	(949,235)	(57,216)	892,019
FUND BALANCES AT BEGINNING OF YEAR	<u>588,656</u>	<u>588,246</u>	<u>(410)</u>	<u>980,393</u>	<u>1,040,720</u>	<u>60,327</u>
FUND BALANCES AT END OF YEAR	<u>NONE</u>	<u>\$693,131</u>	<u>\$693,131</u>	<u>\$31,158</u>	<u>\$983,504</u>	<u>\$952,346</u>

(Concluded)

The accompanying notes are an integral part of this statement.

LASALLE PARISH POLICE JURY
Jena, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS
(Excluding Criminal Court Special Revenue Fund)

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(Cash) Basis and Actual
For the Year Ended December 31, 1994

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes:						
Ad valorem	\$126,342	\$126,342		\$1,141,007	\$1,140,003	(\$1,004)
Other taxes, penalties, and interest	6,100	5,720	(\$380)			
Licenses and permits	31,580	31,667	87			
Intergovernmental revenues:						
Federal funds - federal grants	24,200	26,070	1,870	3,000,000	2,734,287	(\$265,713)
State funds:						
Parish transportation funds				423,468	423,352	(116)
State revenue sharing (net)	11,344	11,344		39,516	38,719	(797)
Severance taxes	819,300	819,399	99			
Parish royalty funds				80,000	61,503	(18,497)
Other state funds	2,287	25,809	23,522			
Fees, charges, and commissions for services	4,800	4,810	10	3,600	3,035	(565)
Fines and forfeitures				1,200	1,409	209
Use of money and property	46,113	51,726	5,613	31,033	39,306	8,273
Other revenues		1,428	1,428	450	7,974	7,524
Total revenues	<u>1,072,066</u>	<u>1,104,315</u>	<u>32,249</u>	<u>4,720,274</u>	<u>4,449,588</u>	<u>(270,686)</u>
EXPENDITURES						
Current:						
General government:						
Legislative	138,400	138,375	25			
Judicial	97,200	97,130	70			
Elections	70,000	38,981	31,019			
Finance and administrative	160,964	141,664	19,300			
Other general government	624,278	2,614	621,664	394,522	183,366	211,156
Public safety	94,000	93,692	308			
Public works	1,500		1,500	1,965,169	1,464,311	500,858
Health and welfare	28,200	25,773	2,427	214,678	32,254	182,424
Culture and recreation	4,500	4,418	82	237,966	240,861	(2,895)
Economic development and assistance	18,500	11,780	6,720	3,076,809	2,734,287	342,522
Transportation				8,966	8,984	(18)
Total expenditures	<u>1,237,542</u>	<u>554,427</u>	<u>683,115</u>	<u>5,898,110</u>	<u>4,664,062</u>	<u>1,234,048</u>

(Continued)

LASALLE PARISH POLICE JURY
 Jena, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL
 AND SPECIAL REVENUE FUNDS
 (Excluding Criminal Court Special Revenue Fund)
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (Cash) Basis and Actual, 1994

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(\$165,476)</u>	<u>\$549,888</u>	<u>\$715,364</u>	<u>\$4,720,274</u>	<u>(\$214,474)</u>	<u>(\$4,934,748)</u>
OTHER FINANCING SOURCES (Uses)						
Sale of fixed assets					76	(76)
Operating transfers in				393,000	388,984	4,016
Operating transfers out	<u>(554,000)</u>	<u>(556,175)</u>	<u>(2,175)</u>			
Total other financing sources (uses)	<u>(554,000)</u>	<u>(556,175)</u>	<u>(2,175)</u>	<u>393,000</u>	<u>389,060</u>	<u>3,940</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(719,476)</u>	<u>(6,287)</u>	<u>713,189</u>	<u>5,113,274</u>	<u>174,585</u>	<u>(4,938,689)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>719,476</u>	<u>594,533</u>	<u>(124,943)</u>	<u>829,620</u>	<u>866,135</u>	<u>36,515</u>
FUND BALANCES AT END OF YEAR	<u>NONE</u>	<u>\$588,246</u>	<u>\$588,246</u>	<u>\$5,942,894</u>	<u>\$1,040,720</u>	<u>(\$4,902,174)</u>

(Concluded)

The accompanying notes are an integral part of this statement.

LASALLE PARISH POLICE JURY
Jena, Louisiana

Notes to the Financial Statements
As of and for the Two Years Ended December 31, 1995

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The LaSalle Parish Police Jury is the governing authority for LaSalle Parish and is a political subdivision of the State of Louisiana. The police jury is governed by ten jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January, 1996.

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

In accomplishing its objectives, the police jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the LaSalle Parish Police Jury is the financial reporting entity for LaSalle 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 the 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 established criteria for determining which component units should be considered part of the LaSalle Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

LASALLE PARISH POLICE JURY

Jena, 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>
LaSalle Parish:		
Sheriff	June 30	2 & 3
Clerk of Court	June 30	2 & 3
Assessor	December 31	2 & 3
Library	December 31	1 & 3
Community Action	December 31	1 & 3
Economic Development Board	December 31	1 & 3
Ambulance Service District	December 31	1 & 3
Hospital Service District No. 1	September 30	1 & 3
Hospital Service District No. 2	September 30	1 & 3
Recreation District No. 1	December 31	1 & 3
Recreation District No. 5	December 31	1 & 3
Recreation District No. 10	December 31	1 & 3
Recreation District No. 22	December 31	1 & 3
Industrial District No. 1	December 31	1 & 3
Sewerage District No. 1	December 31	1 & 3
Waterworks District No. 1	December 31	1 & 3
Eden-Fellowship Fire District	December 31	1 & 3

LASALLE PARISH POLICE JURY

Jena, Louisiana

Notes to the Financial Statements (Continued)

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Rogers-Nebo Fire District	December 31	1 & 3
Whitehall Fire District	December 31	1 & 3
<i>Twenty-eighth Judicial District Criminal Court</i>	December 31	2 & 3

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. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include the LaSalle Parish Library, and the Twenty-Eighth Judicial District Criminal Court.

GASB Codification Section 2600.127 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 LaSalle Parish School Board, the District Attorney and Judges for the Twenty-Eighth Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the LaSalle Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the LaSalle Parish Police Jury.

B. FUND ACCOUNTING

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

LASALLE PARISH POLICE JURY

Jena, Louisiana

Notes to the Financial Statements (Continued)

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, 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 governmental and fiduciary funds. The fund types used by the police jury are described as follows:

Governmental Funds:

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, sales taxes, and federal grants. Those revenues are legally restricted, either by tax proposition or by grant agreement, to expenditures for specified purposes such as road and drainage maintenance and construction, library operation, health unit operation, etc.

Industrial District No. 1 Debt Service Fund

The Industrial District No. 1 Debt Service Fund was used to accumulate monies for the payment of principal, interest and related costs on Public Improvement bonds of 1972. All outstanding bonds were retired in 1991.

Capital Projects Funds

These funds are used to account for financial resources to be used for the acquisition and construction of major capital facilities, improvements, and major repairs.

Fiduciary Fund - Deferred Compensation Plan Agency Fund

The Deferred Compensation Plan Agency Fund accounts for the collection and distribution, by the plan administrator, of police jury employees' voluntary income tax deferral of portions of their salaries. Agency funds are custodial in nature (i.e., assets equal liabilities) and do not involve measurement of operations.

C. GENERAL FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and estimated cost where no historical records are available. Approximately 63 per cent of the police jury's general fixed assets are valued at actual historical cost. Approximately 95 per cent of the library's fixed assets are valued at actual cost while the remaining 5 per cent (books and periodicals) are valued using a moving-average basis. All of the criminal court's fixed assets are valued at actual historical cost. No depreciation has been provided on general fixed assets.

The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized. Public domain (infrastructure) general fixed assets consisting of roads, bridges, drainage, parking lots, etc. are not capitalized, as these assets are immovable and of value only to the police jury.

Long-term debt, such as capital leases, are recognized as a liability of a governmental fund only when due. The remaining portion of such debt is reported in the general long-term debt account group.

LASALLE PARISH POLICE JURY

Jena, Louisiana

Notes to the Financial Statements (Continued)

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

Revenues

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

Federal and state grants are recognized when the police jury is entitled to the funds.

Fines, forfeitures, and court costs are recognized in the year they are received by the parish tax collector.

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

Interest income on demand deposits is recognized monthly when the interest is earned and credited to the account.

LASALLE PARISH POLICE JURY
Jena, Louisiana
Notes to the Financial Statements (Continued)

Substantially all other revenues are recognized when received.

Based on the above criteria, ad valorem taxes, state revenue sharing, federal and state grants, and fines, forfeitures, and court costs have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due.

Other Financing Sources (Uses)

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

E. BUDGET PRACTICES

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer prior to November of each year. During November, 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 proposed budgets are then advertised in the official journal. During its regular December meeting, the police jury holds a public hearing on the proposed budgets in order to receive comments from residents of the parish. 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 police jury's regular December meeting, and a notice of the adoption is then published in the official journal.

The police jury exercises budget control at the functional level. Within functions, the secretary-treasurer may amend budgets as she deems necessary. The police jury does not use encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be reappropriated to be expended. For the years ended December 31, 1995 and 1994, the police jury adopted cash basis budgets for the General Fund and all special revenue funds, except the Criminal court Special Revenue Fund, which is exempt from the requirements of the Local Government Budget Act.

LASALLE PARISH POLICE JURY
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

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

	...1995...		...1994...	
	General Fund	Special Revenue Funds	General Fund	Special Revenue Funds
Excess (deficiency) of revenues and other sources over expenditures and other uses (budget basis)	\$104,885	(\$57,216)	(\$6,287)	\$174,585
Adjustments:				
Receivables	11,625	32,506	3,488	122,572
Accounts payable	1,528	7,000	(9,175)	(9,861)
Salaries payable	(799)	132		(10,530)
Fund not budgeted		14,061		(8,052)
		<u>14,061</u>		<u>(8,052)</u>
Excess (deficiency) of revenues and other sources over expenditures and other use (GAAP basis)	<u>\$117,239</u>	<u>(\$3,517)</u>	<u>(\$11,974)</u>	<u>\$268,714</u>

The following schedule reconciles General Fund actual ending fund balance as shown on Statement D with cash on Statement A:

Fund balance at end of year - Statement D	\$693,131
Payroll cash (withholdings)	<u>18,729</u>
Cash - Statement A	<u>\$711,860</u>

G. 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.

LASALLE PARISH POLICE JURY
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

At December 31, 1995, the police jury has cash and cash equivalents (book balances) totaling \$1,706,008, as follows:

Demand deposits	\$1,046,008
Time deposits	<u>660,000</u>
Total	<u>\$1,706,008</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. At December 31, 1995 the police jury's bank balances were undersecured in one bank by \$32,239. Cash and cash equivalents (bank balances) at December 31, 1995, are secured in total as follows:

Bank Balances	<u>\$1,770,019</u>
Federal deposit insurance	\$202,227
Pledged securities (uncollateralized)	<u>3,295,100</u>
Total	<u>\$3,497,327</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106. However, Louisiana Revised Statute 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.

G. ANNUAL AND SICK LEAVE

Employees of the police jury earn from 5 to 20 days of vacation leave each year, depending on their length of service. Vacation leave may not be accumulated unless there is specific approval by the superintendent or the secretary-treasurer. Employees earn 10 days of sick leave each year plus 2 additional days for each year of service with the parish. Sick leave may be accumulated to a maximum of 90 days. Upon retirement, unused sick leave is used in the retirement benefit computation as earned service.

LASALLE PARISH POLICE JURY
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

Employees of the district attorney (paid from the Criminal Court Special Revenue Fund) earn 10 days of vacation leave each year that may be accumulated. Employees earn 10 days of sick leave each year plus 2 additional days for each year of employment. Sick leave may be accumulated to a maximum of 90 days.

Regular employees of the LaSalle Parish Library earn from 12 to 22 days of vacation leave each year while professional staff earn from 24 to 34 days, both depending on their length of service. Vacation leave may not be accumulated. Employees earn sick leave at the rate of 12 days each year. Sick leave may be accumulated to a maximum of 90 days. Upon retirement, unused sick leave is used in the retirement benefit computation as earned service.

At December 31, 1995, employee leave benefits requiring recognition in accordance with GASB Codification Section C60 were determined to be immaterial and are not included with the general long-term debt account group. The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current-year expenditure within the various funds when leave is actually taken or when employees are paid for accrued vacation leave upon retirement.

**H. TOTAL COLUMNS ON
 COMBINED STATEMENTS**

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

2. LEVIED TAXES

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

	Authorized Millage	Levied ...Millage...		Expiration Date
		1995	1994	
Parish wide taxes - maintenance:				
Parish	4.00	3.96	3.96	Indefinite
Health unit	1.10	1.10	1.10	2003

LASALLE PARISH POLICE JURY
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

	Authorized Millage	Levied ...Millage...		Expiration Date
		1995	1994	
Road and bridge	10.00	10.03	10.03	2004
Courthouse	8.00	8.00	8.02	2004
Library	6.00	6.11	6.11	1995
<i>District taxes:</i>				
Garbage No. 1	10.00	10.00	10.00	1999
<i>Road Maintenance:</i>				
No. 2	7.00	7.00	7.00	2003
No. 8	7.00	7.00	7.00	2003
No. 10	7.00	7.00	7.00	1996

The difference between authorized and levied millages is the result of reassessments of taxable property in the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974.

The following are the ten principal taxpayers for the parish and their 1995 assessed valuation (amounts expressed in thousands):

	1995 Assessed Valuation	Percent of Total Assessed Valuation
Louisiana Pacific	\$4,480	3.75 %
ANR Pipeline Company	3,256	2.72 %
IP Timberlands Operations	2,956	2.47 %
Central Louisiana Telephone	2,709	2.27 %
Louisiana Power & Light	1,947	1.63 %
Hunt Petroleum Corporation	1,409	1.18 %
Texas Gas Transmission	1,041	0.87 %
Koch Gateway Pipeline	851	0.71 %
Columbia Gulf Trans.	828	0.69 %
Concordia Electric	\$617	0.52 %
Total	<u>\$20,094</u>	<u>16.80 %</u>

3. RECEIVABLES

The following is a summary of receivables at December 31, 1995:

LASALLE PARISH POLICE JURY
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total</u>
Taxes:				
Ad valorem	\$139,359	\$1,321,230		\$1,460,589
Other	2,868			2,868
Grants:				
Federal	2,435		\$13,707	16,142
State	105,312	84,682		189,994
Other	78	18,423		18,501
Total	<u>\$250,052</u>	<u>\$1,424,335</u>	<u>\$13,707</u>	<u>\$1,688,094</u>

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the two years ended December 31, 1995:

	<u>Balance January 1,</u>	<u>Adjustments</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31,</u>
1994:					
Police Jury:					
Land	\$188,752				\$188,752
Buildings	1,241,980				1,241,980
Improvements other than buildings	107,860				107,860
Equipment and furniture	1,577,686	(\$79,548)	\$137,761		1,635,899
Police Jury: (contd.)					
Fixed assets under capital lease	\$74,260				\$74,260
Construction in progress		767,853	179,613	(\$773,244)	174,222
Total police jury	<u>3,190,538</u>	<u>688,305</u>	<u>317,374</u>	<u>(773,244)</u>	<u>3,422,973</u>
Library:					
Books	297,175		26,362	(8,196)	315,341
Land	20,000				20,000
Buildings	144,278				144,278
Equipment and furniture	87,675	576	6,890	(14,137)	81,004
Total library	<u>549,128</u>	<u>576</u>	<u>33,252</u>	<u>(22,333)</u>	<u>560,623</u>
Criminal Court:					
Equipment and furniture	33,653	6,990	2,739		43,382
Books	32,000				32,000
Fixed assets under capital lease	45,517				45,517
Total criminal court	<u>111,170</u>	<u>6,990</u>	<u>2,739</u>	<u>NONE</u>	<u>120,899</u>
Total	<u>\$3,850,836</u>	<u>\$695,871</u>	<u>\$353,365</u>	<u>(\$795,577)</u>	<u>\$4,104,495</u>

LASALLE PARISH POLICE JURY
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

	Balance <u>January 1,</u>	<u>Adjustments</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>December 31,</u>
1995:					
Police Jury:					
Land	\$188,752		\$200,000		\$388,752
Buildings	1,241,980				1,241,980
Improvements other than buildings	107,860		188,245		296,105
Equipment and furniture	1,635,899		326,195	(\$210,094)	1,752,000
Fixed assets under capital lease	74,260			(42,260)	32,000
Construction in progress	174,222		40,090	(188,245)	26,067
Total police jury	<u>3,422,973</u>	<u>NONE</u>	<u>754,530</u>	<u>(440,599)</u>	<u>3,736,904</u>
Library:					
Land	315,341		24,449	(8,701)	331,089
Buildings	20,000				20,000
Equipment and furniture	144,278				144,278
Books and reference materials	81,004		2,714	(1,654)	82,064
Total library	<u>560,623</u>	<u>NONE</u>	<u>27,163</u>	<u>(10,355)</u>	<u>577,431</u>
Criminal Court:					
Equipment and furniture	43,382		2,910	(15,527)	30,765
Books	32,000				32,000
Fixed assets under capital lease	45,517				45,517
Total criminal court	<u>120,899</u>	<u>NONE</u>	<u>2,910</u>	<u>(15,527)</u>	<u>108,282</u>
Total	<u>\$4,104,495</u>	<u>NONE</u>	<u>\$784,603</u>	<u>(\$466,481)</u>	<u>\$4,422,617</u>

The January 1, 1994 balance has been adjusted for changes due to a physical inventory and to include construction in progress for the capital projects funds. Construction in progress accounts for ongoing construction Community Development Block Grant programs. When work is completed, the total value of the construction is transferred to "improvements other than buildings" or the completed assets are transferred to the special district (fire, water, etc.) for which they were constructed. Fixed assets under capital lease are transferred to the appropriate category when the obligation under the lease is fulfilled. Current period transfers of \$42,260 are included in equipment and furniture additions. Additions to land for the year ended December 31, 1995 is for property donated to the police jury valued at \$200,000.

5. PENSION PLAN

Substantially all employees of the LaSalle 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.

LASALLE PARISH POLICE JURY

Jena, Louisiana

Notes to the Financial Statements (Continued)

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final-average salary for each salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

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

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the LaSalle Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 8.00 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the LaSalle Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The LaSalle Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1995, 1994, and 1993, were \$54,193, \$52,143, and \$56,326, respectively, equal to the required contributions for each year.

6. CAPITAL LEASES

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. At December 31, 1995, the police jury has one capital lease in effect for a computer with a recorded amount of \$45,517. The lease obligations are paid from the Criminal Court special revenue fund. 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, 1995:

LASALLE PARISH POLICE JURY
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

<u>Year</u>	
1996	\$11,832
1997	<u>1,972</u>
Total minimum lease payments	13,804
Less amount representing interest	<u>(892)</u>
Present value of net minimum lease payments	<u>\$12,912</u>

**7. CHANGES IN GENERAL
 LONG-TERM DEBT**

The following is a summary of long-term debt transactions (capital leases) for the two years ended December 31, 1995:

Long-term debt (capital leases) at January 1, 1994	\$86,814
Additions:	
1995	NONE
1994	NONE
Deductions:	
1995	(45,602)
1994	<u>(28,300)</u>
Long-term debt (capital leases) at December 31, 1995	<u>\$12,912</u>

8. DEFERRED COMPENSATION PLAN

The police jury offers its employees a deferred compensation plan created in accordance with the Internal Revenue Code Section 457. The plan, available to all police jury employees, permits employees to defer a portion of their salaries until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the police jury (without being restricted to the provisions of benefits under the plan), subject only to the claims of the police jury's general creditors. Participants' rights under the plan are equal to those of general creditors of the police jury in an amount equal to the fair market value of the deferred account for each participant.

LASALLE PARISH POLICE JURY
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

A summary of changes in the Deferred Compensation Plan Agency Fund deposits due others follows:

Balance at January 1, 1994	\$2,878
Additions:	
1994	2,648
1995	2,948
Reductions:	
1994	(87)
1995	<u>NONE</u>
Balance at December 31, 1995	<u>\$8,387</u>

9. FUND DEFICITS

At December 31, 1995, the Criminal Court and Airport special revenue funds have deficit fund balances of \$447 and \$2,585, respectively. Transfers will be made from the General Fund in an effort to eliminate these deficits.

10. JOB TRAINING PARTNERSHIP ACT PROGRAM

The LaSalle Parish Police Jury participates in the Job Partnership Act (JTPA) Program funded through the Louisiana Department of Labor by the United States Department of Labor. The police jury is a member of the Sixth District Service Delivery Area (SDA), which consists of Avoyelles, Catahoula, Concordia, Grant, LaSalle, and Winn Parishes. On March 3, 1983, the members of the Sixth District Service Delivery Area entered into a multi-jurisdictional consortium agreement for the purpose of carrying out programs and activities as authorized by the JTPA. This agreement named the president of the LaSalle Parish Police Jury as the authorized representative of all the units of government signatory to the agreement. In addition, the agreement stated that the entity designated as the grant recipient would receive the funds for the consortium area and be held ultimately liable for the funds.

The Sixth District Service Delivery Area is comprised of three elements:

1. Private industry council (PIC) - consists of 15 members representing a cross section of the SDA population. The PIC is responsible for providing guidance for program development and for monitoring the operations of the administrative entity.

LASALLE PARISH POLICE JURY

Jena, Louisiana

Notes to the Financial Statements (Continued)

2. Designated chief elected official - this is a police jury president elected by his peers from the Sixth District Service Delivery Area. His responsibilities are the same as the PIC.
3. Administrative entity - the organization selected by the PIC and the consortium to administer the program. All actions by the administrative entity must be approved by the PIC and the designated chief elected official.

The LaSalle Parish Police Jury is the designated grant recipient and the LaSalle Community Action Association, Incorporated, is the designated administrative entity named in its grant award from the Louisiana Department of Labor. As grant recipient, the LaSalle Parish Police Jury has (1) accepted full responsibility for funds expended under the grant and (2) assured the Louisiana Department of Labor that all funds provided will be expended in accordance with the requirements of Title II of the Job Training Partnership Act (Public Law 97-300), all applicable federal and state regulations and policies and procedures, and the approved job training plan. Furthermore, in the Multi-Jurisdictional Consortium Agreement, the LaSalle Parish Police Jury has accepted ultimate liability for the grant funds.

The LaSalle Community Action Association, Incorporated, is the designated administrative entity for the Sixth Service Delivery Area to administer and operate the day-to-day activities of the program. Funds are provided by the Louisiana Department of Labor through a letter of credit arrangement into a bank account in the name of the police jury. A request is made by the administrative entity to the police jury for funds to operate the program. The police jury then issues a check to the administrative entity. Grant funds totaling \$2,076,234 and \$2,734,287 were requested by the administrative entity for the year ended December 31, 1995 and 1994, respectively. The funds are included in the accounts of the police jury.

11. JOINT VENTURE

On February 12, 1990, the LaSalle Parish Police Jury entered into a joint venture agreement with the Grant Parish Police Jury for the purpose of developing and operating the LaSalle/Grant Parish Landfill. The police juries shared equally in the operation of the landfill. The LaSalle/Grant Parish Landfill governing board is comprised of six police jurors, three from each parish. The agreement provides that the operations are totally separate from the LaSalle Parish and Grant Parish Police Jury operations, and have separate checking accounts, separate bookkeeping, auditing, equipment, et cetera. The revenues were provided equally by both police juries involved. The LaSalle Parish Police Jury paid its portion from its Garbage District No. 1 Special Revenue Fund. Summary financial information for the year ended December 31, 1994 is as follows:

LASALLE PARISH POLICE JURY
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

All fund types and account groups:	
Total assets	<u>\$14,087</u>
Total equity	<u>\$14,087</u>
Governmental fund type - General Fund:	
Revenues	\$244,331
Expenditures	<u>244,030</u>
Excess of revenues over expenditures	301
Beginning fund balance	<u>NONE</u>
Ending fund balance	<u>\$301</u>

On September 15, 1994, the district entered into a contract for management of the landfill with TransAmerican Waste Industries, Incorporated. The ownership of the landfill remains with the LaSalle Parish Police Jury. TransAmerican is responsible for all permits and licenses; compliance with all federal, state, parish and municipal laws and regulations; and workers' compensation insurance, liability insurance and auto insurance. Each police jury receives royalties in the aggregate of five per cent of landfill receipts from solid waste deposited at the landfill during the contract term. The initial term of the contract is 25 years. The district may renew the contract for an additional term of 25 years.

12. COMMITMENTS UNDER CONTRACTS

During 1995, the police jury entered into several consulting and engineering contracts in connection with Louisiana Community Development Block Grants. Current year expenditures are included in capital outlay expenditures of the capital projects funds. The remaining commitments are not recorded in the financial statements. The following schedule presents the total commitments and expenditures incurred to date:

FUND	...CONSULTING...		...ENGINEERING...	
	CONTRACT	EXPENDITURES	CONTRACT	EXPENDITURES
Belah-Whitehall Fire Station - 101-5089	\$22,500	\$7,875	\$38,836	\$10,485
Belah-Fellowship Water System - 101-6038	22,500	5,654	728,000	2,053
Total	<u>\$45,000</u>	<u>\$13,529</u>	<u>\$766,836</u>	<u>\$12,538</u>

13. LITIGATION AND CLAIMS

At December 31, 1995, the police jury is involved in several lawsuits. Although the total amount of potential liability cannot be determined at this time, any damages awarded would be covered under the police jury's insurance. In the event there is an unfavorable outcome, the police jury's maximum loss

LASALLE PARISH POLICE JURY

Jena, Louisiana

Notes to the Financial Statements (Continued)

would be limited to the insurance deductible amount of \$25,000. No provision for the potential liability has been made in the accompanying financial statements.

14. FOOD STAMP PROGRAM

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Social Services. Under this program, the police jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying financial statements. Activity for the two years ended December 31, 1995, follows:

Balance at January 1, 1994	\$387,853
Received:	
1994	1,155,000
1995	1,072,000
Issued:	
1994	(1,175,031)
1995	<u>(1,125,573)</u>
Balance at December 31, 1995	<u>\$314,249</u>

15. REVENUES - BUDGET AND ACTUAL

The JTPA Special Revenue Fund revenue failed to meet budgeted revenues by \$423,766 (17%) and \$265,713 (9%) in 1995 and 1994, respectively. No budget amendment is required by the Local Government Budget Act for funds whose revenues are expenditure driven.

16. CHANGE IN REPORTING

Community Development Block Grants have previously been reported as special revenue funds. Beginning in 1994, these grants are reported as capital projects funds. Because the federal program is expenditure driven (revenues equal expenditures), fund balances of the special revenue funds as of January 1, 1994 are not affected.

SUPPLEMENTAL INFORMATION SCHEDULES

LASALLE PARISH POLICE JURY
Jena , Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1995

SPECIAL REVENUE FUNDS

ROAD DISTRICT FUNDS

The road district funds account for road maintenance and construction, equipment purchases, and upkeep within the boundaries of each district. Financing is provided primarily by ad valorem taxes and state revenue sharing.

ROAD AND BRIDGE FUND

The Road and Bridge Fund accounts for the construction, repair, and maintenance of roads and bridges on a parish wide basis. Financing is provided by ad valorem taxes, state revenue sharing, Parish Transportation Act funds, and operating transfers from the General Fund.

GARBAGE DISTRICT NO. 1 FUND

The Garbage District No. 1 Fund accounts for operation and maintenance of the parish wide garbage disposal program. Financing is provided by ad valorem taxes and state revenue sharing.

PARISH TRANSPORTATION FUND

The Parish Transportation Fund accounts for state funds provided under the Parish Transportation Act.

AIRPORT FUND

The Airport Fund accounts for the operation of the parish airport and related improvements. Financing is provided primarily by interest earned on time deposits.

COURTHOUSE MAINTENANCE FUND

The Courthouse Maintenance Fund accounts for ad valorem taxes and state revenue sharing funds dedicated to maintenance of the parish courthouse and jail facilities.

HEALTH UNIT FUND

The Health Unit Fund accounts for the local share of the cost of providing public health services in the parish. Financing is provided by ad valorem taxes and state revenue sharing.

FAIR FUND

The Fair Fund accounts for the maintenance of facilities for the Jena and the North Central Louisiana Fair grounds. The ad valorem tax and state revenue sharing were discontinued in 1992.

CRIMINAL COURT FUND

The Criminal Court Fund accounts for fines and forfeitures imposed by the Twenty-Eighth Judicial District Court and district attorney conviction fees in criminal cases. These revenues and operating transfers from the General Fund are used to finance the operation of the criminal court of LaSalle Parish.

LIBRARY FUND

The Library Fund accounts for ad valorem taxes and state revenue sharing funds dedicated for the operation of the parish library.

JOB TRAINING PARTNERSHIP ACT FUND

The Job Training Partnership Act (JTPA) Fund accounts for grants from the United States Department of Labor passed through the Louisiana Department of Labor. Grants are subsequently transferred to the LaSalle Parish Community Action Association, Incorporated, which administers the program under contract with the police jury. The JTPA program provides job training and related assistance to economically disadvantaged individuals. The ultimate goal of the program is to move trainees into permanent, self-sustaining employment.

LASALLE PARISH POLICE JURY
 Jena, Louisiana
 SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1995

	<u>PUBLIC WORKS</u>	<u>AIRPORT</u>	<u>COURTHOUSE MAINTENANCE</u>	<u>HEALTH UNIT</u>	<u>FAIR</u>	<u>CRIMINAL COURT</u>	<u>LIBRARY</u>	<u>TOTAL</u>
ASSETS								
Cash and cash equivalents	\$344,838	\$86	\$271,268	\$196,303	\$73,291		\$97,716	\$983,502
Receivables	845,413		281,536	43,486		\$12,190	241,710	1,424,335
TOTAL ASSETS	<u>\$1,190,251</u>	<u>\$86</u>	<u>\$552,804</u>	<u>\$239,789</u>	<u>\$73,291</u>	<u>\$12,190</u>	<u>\$339,426</u>	<u>\$2,407,837</u>
LIABILITIES AND FUND EQUITY								
Liabilities:								
Accounts payable	\$54,866	\$533	\$17,551	\$3,596	\$74	\$12,010	\$15,767	\$104,397
Salaries payable	7,405		763	25		2,765	2,306	13,264
Total liabilities	<u>62,271</u>	<u>533</u>	<u>18,314</u>	<u>3,621</u>	<u>74</u>	<u>14,775</u>	<u>18,073</u>	<u>117,661</u>
Fund Equity - fund balances (deficits)								
- unreserved - undesignated	1,127,980	(447)	534,490	\$236,168	73,217	(2,585)	321,353	2,290,176
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,190,251</u>	<u>\$86</u>	<u>\$552,804</u>	<u>\$239,789</u>	<u>\$73,291</u>	<u>\$12,190</u>	<u>\$339,426</u>	<u>\$2,407,837</u>

LASALLE PARISH POLICE JURY
Jena, Louisiana
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	<u>PUBLIC WORKS</u>	<u>AIRPORT</u>	<u>COURTHOUSE MAINTENANCE</u>	<u>HEALTH UNII</u>	<u>FAIR</u>	<u>CRIMINAL COURT</u>	<u>LIBRARY</u>	<u>JTPA</u>	<u>TOTAL</u>
REVENUES									
Taxes:									
Ad valorem	\$751,628		\$271,344	\$37,314			\$207,257		\$1,267,543
Intergovernmental:									
Federal funds - federal grants			462	63			352	\$2,076,234	2,078,265
State funds:									
Parish transportation funds	194,698								194,698
State revenue sharing (net)	23,181			4,775			26,523		54,479
Parish royalty funds	64,232								64,232
Other state funds	22,500								22,500
Fees, charges, and commissions for services							3,400		3,400
Fines and forfeitures						\$118,295	\$1,898		120,193
Use of money and property	51,637	\$1,034	6,211	8,858	\$3,252		6,099		77,091
Other revenues	<u>5,955</u>			<u>250</u>		<u>3,659</u>	<u>1,654</u>		<u>11,518</u>
Total revenues	<u>1,114,985</u>	<u>1,034</u>	<u>278,017</u>	<u>51,260</u>	<u>3,252</u>	<u>121,954</u>	<u>247,183</u>	<u>2,076,234</u>	<u>3,893,919</u>
EXPENDITURES									
Current:									
General government:									
Judicial						264,663			264,663
Other general government			189,016						189,016
Public works	1,163,444								1,163,444
Health and welfare				35,771					35,771
Culture and recreation							235,002		235,002

Economic development and assistance		4,686		2,076,234	2,080,920
Transportation	8,604				8,604
Debt service:					
Principal	18,456		10,276		28,732
Interest	950		2,049		2,999
Capital outlay	255,770	1,300	2,910	27,163	288,012
Total expenditures	<u>1,438,620</u>	<u>8,604</u>	<u>4,686</u>	<u>2,076,234</u>	<u>4,297,163</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(323,635)</u>	<u>(7,570)</u>	<u>(1,434)</u>	<u>(14,982)</u>	<u>(403,244)</u>
OTHER FINANCING SOURCES					
Sale of fixed assets				79	79
Operating transfers in	220,126	7,516	172,006		399,648
Total other financing sources	<u>220,126</u>	<u>7,516</u>	<u>172,006</u>	<u>79</u>	<u>399,727</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>(103,509)</u>	<u>(54)</u>	<u>(1,434)</u>	<u>(14,903)</u>	<u>(3,517)</u>
FUND BALANCES (Deficits) AT BEGINNING OF YEAR	<u>1,231,489</u>	<u>(393)</u>	<u>74,651</u>	<u>(16,647)</u>	<u>2,293,693</u>
FUND BALANCES (Deficits) AT END OF YEAR	<u>\$1,127,980</u>	<u>(\$447)</u>	<u>\$73,217</u>	<u>(NONE)</u>	<u>\$2,290,176</u>

Debt service:									
Principal	36,764				8,838				45,602
Interest	2,680				2,994				5,674
Capital outlay	127,610		2,000		2,739	33,252			165,933
Total expenditures	<u>1,497,207</u>	<u>9,306</u>	<u>194,030</u>	<u>332</u>	<u>287,343</u>	<u>251,079</u>	<u>2,734,287</u>		<u>5,009,365</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(202,312)</u>	<u>(8,265)</u>	<u>85,927</u>	<u>14,253</u>	<u>(10)</u>	<u>(5,387)</u>	<u>NONE</u>		<u>(291,037)</u>
OTHER FINANCING SOURCES									
Sale of fixed assets	3,500					76			3,576
Operating transfers in	<u>380,955</u>	<u>8,029</u>			<u>167,191</u>				<u>556,175</u>
Total other financing sources	<u>384,455</u>	<u>8,029</u>	<u>NONE</u>	<u>NONE</u>	<u>167,191</u>	<u>76</u>	<u>NONE</u>		<u>559,751</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	182,143	(236)	85,927	14,253	(10)	(5,311)	NONE		268,714
FUND BALANCES (Deficits) AT BEGINNING OF YEAR	<u>1,049,346</u>	<u>(157)</u>	<u>360,862</u>	<u>207,295</u>	<u>74,661</u>	<u>341,567</u>	<u>NONE</u>		<u>2,024,979</u>
FUND BALANCES (Deficits) AT END OF YEAR	<u>\$1,231,489</u>	<u>(\$393)</u>	<u>\$446,789</u>	<u>\$221,548</u>	<u>\$74,651</u>	<u>\$336,256</u>	<u>NONE</u>		<u>\$2,293,693</u>

LASALLE PARISH POLICE JURY
 Jena, Louisiana
 SPECIAL REVENUE FUNDS - PUBLIC WORKS

Combining Balance Sheet, December 31, 1995

	NO. 2	NO. 2-B	NO. 2-BN	NO. 3-C	NO. 4-4	NO. 8	NO. 10	ROAD AND BRIDGE	GARBAGE DISTRICT NO. 1	PARISH TRANSPORTATION	TOTAL
ROAD DISTRICTS.....											
ASSETS											
Cash and cash equivalents	\$15,536	\$7,519	\$46,059	\$52	\$141,640	\$8,297	\$12,559		\$82,098	\$31,078	\$344,838
Receivables	15,319					57,395	9,411	\$397,748	365,540		845,413
TOTAL ASSETS	<u>\$30,855</u>	<u>\$7,519</u>	<u>\$46,059</u>	<u>\$52</u>	<u>\$141,640</u>	<u>\$65,692</u>	<u>\$21,970</u>	<u>\$397,748</u>	<u>\$447,638</u>	<u>\$31,078</u>	<u>\$1,190,251</u>
LIABILITIES AND FUND EQUITY											
Liabilities:											
Accounts payable	\$491				\$95	\$1,936	\$301	\$30,798	\$21,245		\$54,866
Salaries payable					100			5,499	1,806		7,405
Total liabilities	<u>\$491</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>195</u>	<u>\$1,936</u>	<u>\$301</u>	<u>36,297</u>	<u>23,051</u>	<u>NONE</u>	<u>62,271</u>
Fund Equity - fund balances - unreserved -undesignated	<u>\$30,364</u>	<u>\$7,519</u>	<u>\$46,059</u>	<u>\$52</u>	<u>141,445</u>	<u>63,756</u>	<u>21,669</u>	<u>361,451</u>	<u>424,587</u>	<u>\$31,078</u>	<u>1,127,980</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$30,855</u>	<u>\$7,519</u>	<u>\$46,059</u>	<u>\$52</u>	<u>\$141,640</u>	<u>\$65,692</u>	<u>\$21,970</u>	<u>\$397,748</u>	<u>\$447,638</u>	<u>\$31,078</u>	<u>\$1,190,251</u>

LASALLE PARISH POLICE JURY
 Jena, Louisiana
 SPECIAL REVENUE FUNDS - PUBLIC WORKS

Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1995

	NO. 1	NO. 2	NO. 2-B	NO. 2-BN	NO. 3-C	NO. 4-4	NO. 8	NO. 10	ROAD AND BRIDGE	GARBAGE DISTRICT NO. 1	PARISH TRANSPORTATION	TOTAL
REVENUES												
Taxes - ad valorem		\$15,249			\$43	\$48,600	\$9,365	\$339,171	\$339,200			\$751,628
Intergovernmental:												
Federal funds - federal grants								578	576			1,154
State funds:												
Parish transportation funds								194,698				194,698
State revenue sharing (net)								15,628	7,553			23,181
Parish royalty funds								64,232				64,232
Other state funds								22,500				22,500
Use of money and property		\$784	\$977	\$2,088	6,811	1,863	790	7,617	27,419	\$3,288		51,637
Other revenues				89				5,866				5,955
Total revenues	NONE	16,033	977	2,088	NONE	6,943	10,155	650,290	374,748	3,288		1,114,985
EXPENDITURES												
Current - public works	\$187	491	15,441		9,781	22,162	5,884	\$837,853	\$271,645			1,163,444
Debt service:												
Principal								18,456				18,456
Interest								950				950
Capital outlay								2,132	10,324	204,800		255,770
Total expenditures	187	491	15,441	NONE	NONE	29,038	5,884	859,391	281,969	204,800		1,438,620
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(187)	15,542	(14,464)	2,088	NONE	(22,095)	4,271	(209,101)	92,779	(201,512)		(323,635)

OTHER FINANCING SOURCES	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>220,126</u>	<u>NONE</u>	<u>220,126</u>	
Operating transfers in												
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(187)	15,542	(14,464)	2,088	NONE	(22,095)	9,044	4,271	11,025	92,779	(201,512)	(103,509)
FUND BALANCES AT BEGINNING OF YEAR	<u>187</u>	<u>14,822</u>	<u>21,983</u>	<u>43,971</u>	<u>\$52</u>	<u>163,540</u>	<u>54,712</u>	<u>17,398</u>	<u>350,426</u>	<u>331,808</u>	<u>232,590</u>	<u>1,231,489</u>
FUND BALANCES AT END OF YEAR	<u>NONE</u>	<u>\$30,364</u>	<u>\$7,519</u>	<u>\$46,059</u>	<u>\$52</u>	<u>\$141,445</u>	<u>\$63,756</u>	<u>\$21,669</u>	<u>\$361,451</u>	<u>\$424,587</u>	<u>\$31,078</u>	<u>\$1,127,980</u>

LASALLE PARISH POLICE JURY
 Jena, Louisiana
 SPECIAL REVENUE FUNDS - PUBLIC WORKS

Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1994

	NO. 1	NO. 2	NO. 2-B	NO. 2-BN	NO. 3-C	NO. 4-4	NO. 8	NO. 10	ROAD AND BRIDGE	GARBAGE DISTRICT NO. 1	PARISH TRANSPORTATION	TOTAL
REVENUES												
Taxes - ad valorem		\$15,311					\$56,518	\$9,177	\$340,094	\$339,076		\$760,176
Intergovernmental - state funds:												
Parish transportation funds									194,288		\$228,674	422,962
State revenue sharing (net)									15,769	7,425		23,194
Other state funds									64,365			64,365
Use of money and property			\$1,154	\$1,497		\$5,350		639	3,010	6,376	3,916	21,942
Other revenues									2,256			2,256
Total revenues	NONE	15,311	1,154	1,497	NONE	5,350	56,518	9,816	619,782	352,877	232,590	1,294,895
EXPENDITURES												
Current - public works		489	15,900			14,391	1,806	19,730	911,647	366,190		1,330,153
Debt service:												
Principal									36,764			36,764
Interest									2,680			2,680
Capital outlay									586			127,610
Total expenditures	NONE	489	15,900	NONE	NONE	14,391	1,806	19,730	951,677	493,214	NONE	1,497,207
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	NONE	14,822	(14,746)	1,497	NONE	(9,041)	54,712	(9,914)	(331,895)	(140,337)	232,590	(202,312)
OTHER FINANCING SOURCES												
Sale of fixed assets									349,779	3,500		380,955
Operating transfers in									349,779	31,176		380,955
Total other financing sources	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	349,779	34,676	NONE	384,455

EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	NONE	14,822	(14,746)	1,497	NONE	(9,041)	54,712	(9,914)	17,884	(105,661)	232,590	182,143
FUND BALANCES AT BEGINNING OF YEAR	<u>\$187</u>	<u>NONE</u>	<u>36,729</u>	<u>42,474</u>	<u>\$52</u>	<u>172,581</u>	<u>NONE</u>	<u>27,312</u>	<u>332,542</u>	<u>437,469</u>	<u>NONE</u>	<u>1,049,346</u>
FUND BALANCES AT END OF YEAR	<u>\$187</u>	<u>\$14,822</u>	<u>\$21,983</u>	<u>\$43,971</u>	<u>\$52</u>	<u>\$163,540</u>	<u>\$54,712</u>	<u>\$17,398</u>	<u>\$350,426</u>	<u>\$331,808</u>	<u>\$232,590</u>	<u>\$1,231,489</u>

LASALLE PARISH POLICE JURY
Jena , Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1995

**LOUISIANA COMMUNITY DEVELOPMENT
BLOCK GRANT CAPITAL PROJECTS FUNDS**

WATERWORKS DISTRICT NO. 1 101-3005

This fund accounts for the construction and installation of a water distribution system. Funding is provided by federal grants from the United States Department of Housing and Urban Development which are passed through the Louisiana Division of Administration.

WATERWELL REPLACEMENT PROJECT 101-3030

This fund accounts for the construction and installation of new water wells. Funding is provided by federal grants from the United States Department of Housing and Urban Development which are passed through the Louisiana Division of Administration.

ROGERS WATERWELL 101-4032

This fund accounts for the construction of and installation of a new water well. Funding is provided by federal grants from the United States Department of Housing and Urban Development which are passed through the Louisiana Division of Administration.

BELAH-WHITEHALL FIRE STATION 101-5089

This fund accounts for the construction and acquisition of fire protection improvements. Construction includes two fire garages and a ground storage tank. Two pumper trucks, four tanker trucks, and several fire hydrants will also be acquired from these funds. Funding is provided by federal grants from the United States Department of Housing and Urban Development which are passed through the Louisiana Division of Administration.

BELAH-FELLOWSHIP WATER SYSTEM 101-6038

This fund accounts for the acquisition and construction of new pumping equipment to rehabilitate existing water wells. Funding is provided by federal grants from the United States Department of Housing and Urban Development which are passed through the Louisiana Division of Administration.

LASALLE PARISH POLICE JURY
Jena, Louisiana
CAPITAL PROJECTS - COMMUNITY
DEVELOPMENT BLOCK GRANT FUNDS

Combining Balance Sheet, December 31, 1995

	BELAH- WHITEHALL FIRE STATION <u>101-5089</u>	BELAH- FELLOWSHIP WATER SYSTEM <u>101-6038</u>	<u>TOTAL</u>
ASSETS			
Receivables	<u>\$6,000</u>	<u>\$7,707</u>	<u>\$13,707</u>
LIABILITIES AND FUND EQUITY			
Liabilities - accounts payable	\$6,000	\$7,707	\$13,707
Fund Equity - fund balances - unreserved - undesignated	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$6,000</u>	<u>\$7,707</u>	<u>\$13,707</u>

LASALLE PARISH POLICE JURY
Jena, Louisiana
CAPITAL PROJECTS - COMMUNITY
DEVELOPMENT BLOCK GRANT FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	ROGERS WATERWELL 101-4032	BELAH- WHITEHALL FIRE STATION 101-5089	BELAH- FELLOWSHIP WATER SYSTEM 101-6038	TOTAL
REVENUES				
Intergovernmental -				
Federal funds - federal grants	<u>\$14,024</u>	<u>\$18,360</u>	<u>\$7,707</u>	<u>\$40,091</u>
EXPENDITURES				
Capital outlay	<u>14,024</u>	<u>18,360</u>	<u>7,707</u>	<u>40,091</u>
EXCESS OF REVENUES OVER EXPENDITURES	NONE	NONE	NONE	NONE
FUND BALANCES AT BEGINNING OF YEAR	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
FUND BALANCES AT END OF YEAR	<u><u>NONE</u></u>	<u><u>NONE</u></u>	<u><u>NONE</u></u>	<u><u>NONE</u></u>

LASALLE PARISH POLICE JURY
Jena, Louisiana
CAPITAL PROJECTS - COMMUNITY
DEVELOPMENT BLOCK GRANT FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1994

	WATERWORKS DISTRICT NO. 1 <u>101-3005</u>	WATERWELL REPLACEMENT PROJECT 101-3030	ROGERS WATERWELL 101-4032	<u>TOTAL</u>
REVENUES				
Intergovernmental - federal funds - federal grants	<u>\$6,780</u>	<u>\$5,269</u>	<u>\$167,564</u>	<u>\$179,613</u>
EXPENDITURES				
Capital outlay	<u>6,780</u>	<u>5,269</u>	<u>167,564</u>	<u>179,613</u>
EXCESS OF REVENUES OVER EXPENDITURES	NONE	NONE	NONE	NONE
FUND BALANCES AT BEGINNING OF YEAR	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
FUND BALANCES AT END OF YEAR	<u><u>NONE</u></u>	<u><u>NONE</u></u>	<u><u>NONE</u></u>	<u><u>NONE</u></u>

LASALLE PARISH POLICE JURY
Jena , Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1995

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 \$800 per month and the other jurors receive \$700 per month.

LASALLE PARISH POLICE JURY
Jena, LouisianaSchedule of Compensation Paid Police Jurors
For the Two Years Ended December 31, 1995

	<u>1995</u>	<u>1994</u>
John Carter	\$9,600	\$9,600
David Crooks	8,400	8,400
Jerry Douglas	8,400	8,400
Bobby Ray Francis	8,400	8,400
James Myles, Sr.	8,400	8,400
Bobby Nugent	8,400	8,400
Harvey Joe Price	8,400	8,400
Ben Reid, Jr.	8,400	8,400
Gary Stapleton	8,400	8,400
Virgil Terral	<u>8,400</u>	<u>8,400</u>
Total	<u>\$85,200</u>	<u>\$85,200</u>

**Independent Auditor's Reports on Federal
Financial Assistance; Compliance With Laws,
Regulations, Contracts, and Grants;
and Internal Control Structure**

The following independent auditor's reports on the schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and on the internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; Office of Management and Budget Circular A-128, *Audits of State and Local Governments*; the *Single Audit Act of 1984*; 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 Supplementary
Schedule of Federal Financial Assistance**

LASALLE PARISH POLICE JURY
Jena, Louisiana

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AND FINANCIAL REPORTING

I have audited the primary government financial statements of the LaSalle Parish Police Jury as of December 31, 1995, and for each of the years in the two year period then ended, and have issued my report thereon dated June 24, 1996. These primary government financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 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.

My audit was made for the purpose of forming an opinion on the primary government financial statements of the LaSalle Parish Police Jury taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the primary government financial statements. The information in that schedule 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 financial statements taken as a whole.

West Monroe, Louisiana
June 24, 1996

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LASALLE PARISH POLICE JURY
Jena, Louisiana

Schedule of Federal Financial Assistance
For the Two Years Ended December 31, 1995

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	(DEFERRED) ACCRUED REVENUE AT DECEMBER 31, 1993	REVENUE RECOGNIZED	ISSUES/ EXPENDITURES	REVENUE RECOGNIZED	ISSUES/ EXPENDITURES	(DEFERRED) ACCRUED REVENUE AT DECEMBER 31, 1995
			.....1994.....	.....1995.....				
UNITED STATES DEPARTMENT OF AGRICULTURE Passed through Louisiana Department of Social Services:								
Food Stamps	10.551 *	22-059-01	(\$387,853) #	\$1,155,000	\$1,175,031	\$1,072,000	\$1,125,573	(\$314,249) #
State Administrative Matching Grants for Food Stamp Program	10.561	22-059-01	1,372	12,905	12,905	13,152	13,152	2,435
Total United States Department of Agriculture			(386,481)	1,167,905	1,187,936	1,085,152	1,138,725	(311,814)
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Passed through Office of the Governor, Division of Administration - Community Development Block Grant (State's Program):	14.219							
Water System Improvements		101-3005	79,001	6,780	6,780	NONE	NONE	NONE
Waterworks District No. 1		101-3030	22,583	5,269	5,269	NONE	NONE	NONE
Rogers Water Well		101-4032	6,658	167,564	167,564	14,023	14,023	NONE
Belah - Whitehall Fire Station		101-5089	NONE	NONE	NONE	18,360	18,360	6,000
Belah - Fellowship Water System		101-6038	NONE	NONE	NONE	7,707	7,707	7,707
Total United States Department Of Housing and Urban Development			108,242	179,613	179,613	40,090	40,090	13,707
UNITED STATES DEPARTMENT OF LABOR Passed through Louisiana Department of Labor - Jobs Training Partnership Act	17.250 *	N/A	NONE	2,734,287	2,734,287	2,076,234	2,076,234	NONE
OTHER FEDERAL ASSISTANCE United States Department of Interior - Direct Program - Payment in Lieu of Taxes	N/A	N/A	NONE	12,881	12,881	2,720	2,720	NONE
Total Federal Financial Assistance			(\$278,239)	\$4,094,686	\$4,114,717	\$3,204,196	\$3,257,769	(\$298,107)

* Major federal financial assistance program
Food stamp coupons on hand



**Independent Auditor's Report on Compliance
With Laws, Regulations, Contracts, and Grants**

LASALLE PARISH POLICE JURY

Jena, Louisiana

I have audited the primary government financial statements of the LaSalle Parish Police Jury as of December 31, 1995, and for each of the years in the two year period then ended, and have issued my report thereon dated June 24, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the LaSalle Parish Police Jury is the responsibility of the police jury's management. As part of obtaining reasonable assurance about whether the primary government financial statements are free of material misstatement, I performed tests of the LaSalle Parish Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the primary government financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, or contracts that cause me to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the primary government financial statements. The results of my tests of compliance disclosed the following instances of noncompliance.

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LASALLE PARISH POLICE JURY

Jena, Louisiana

Independent Auditor's Report

on Compliance, etc.,

December 31, 1995

**Need to Comply with Article VII, Section 14
of the Louisiana Constitution**

Finding: Article VII, Section 14 of the Louisiana Constitution prohibits the police jury from donating funds or things of value to any person, association, or corporation, public or private. During the course of my audit I noted that during the two years the police jury donated a total of \$1,250 to the 4-H Livestock Show. Donations to 4-H clubs have been addressed by several opinions of the Attorney General, all of which opined that such donations were a violation of Article VII, Section 14.

Recommendation: The police jury should discontinue the practice of donating public funds to the 4-H Club in violation of the Constitution.

Management's Response: The president of the police jury stated that they were unaware that contributions to the 4-H club were unconstitutional and would discontinue the practice immediately.

**Need to Comply with Parish Transportation Act
and/or Tax Propositions**

Finding: The jury agreed to honor the requests of towns to place sand, white rock, etc. at the towns' ball parks using materials purchased by the Road and Bridge Special Revenue Fund. Article VI, Section 26 (B) of the Louisiana Constitution requires that proceeds of taxes be used solely for the purposes set forth in the proposition adopted by the voters. Funds provided under the Parish Transportation Act may only be used for road related activities as set forth in LRS 48:753. The police jury was not fully aware of the substance of the transactions being authorized and, consequently, agreed to provide the materials as requested in violation of the constitution and Road and Bridge Fund tax proposition.

Recommendation: If the jury continues honoring such requests, the General Fund must bear the cost of the materials and use of equipment purchased by other funds.

Management's Response: The president stated that the police jury would review its practice of providing materials in light of the restrictions imposed by the Parish Transportation Act and tax proposition and that the practice would be either terminated or the costs would be shifted to the General Fund.

LASALLE PARISH POLICE JURY

Jena, Louisiana
Independent Auditor's Report
on Compliance, etc.,
December 31, 1995

**Need to Comply with the Local Government
Budget Act**

Finding: The library board amended its budget by agreeing that the fourth quarterly report "be accepted and serve as the amended budget" in February, 1994 and 1995. Amendments must be adopted prior to year end in accordance with LRS 39:1310. The statutes require that amendments be adopted in the following circumstances:

- A) Year-to-date plus projected revenues and other sources for the remainder of the year are failing to meet total budgeted revenues and other sources by five percent or more.
- B) Year-to-date plus projected expenditures and other uses for the remainder of the year are exceeding total budgeted expenditures and other uses by five percent or more.
- C) Actual beginning fund balance fails to meet estimated beginning fund balance by five percent or more and fund balance is being used to fund current year expenditures.

Recommendation: I recommend that the board comply with all requirements of the Local Government Budget Act.

Management's Response: The president of the police jury stated that the findings would be discussed with the library board of control.

**Specified Procedures Examination By the
Office of Legislative Auditor**

The Office of the Louisiana Legislative Auditor performed a specified procedures examination dated October 11, 1994. The following findings resulted from that examination:

LASALLE PARISH POLICE JURY

Jena, Louisiana

Independent Auditor's Report

on Compliance, etc.,

December 31, 1995

Violation of Parish Transportation Act

Finding: The Parish Transportation Act requires that the parish road superintendent establish and administer a parish wide selective maintenance program that includes scheduling of maintenance work to be performed on a weekly basis. The LaSalle Parish Police Jury has failed to properly administer its parish wide selective maintenance program because (1) the parish allocates its funds for road materials based upon political boundaries and allows individual jurors to determine when and how these funds are used, (2) individual jurors make frequent demands for specific work within their districts that was not previously scheduled by the road superintendent, and (3) individual jurors supervise certain employees rather than these employees following the weekly work schedules prepared by the road superintendent.

Legislative Auditor's Recommendation: We recommend that the LaSalle Parish Police Jury comply with the provisions of the Parish Transportation Act by (1) allocating its road maintenance funds based on the priorities of the Parish as a whole and not simply dividing a portion of these funds between the various districts, (2) requiring the parish road superintendent to prepare and follow a weekly work schedule and (3) prohibiting jurors from individually interfering with the daily maintenance decisions.

Management's Response: In the future, the Police Jury will comply and follow the above recommendations.

Work Performed on Private Property

Finding: Parish employees performed work on private property using parish equipment and supplies while being paid by the Police Jury in violation of Article 7, Section 14 of the Louisiana Constitution. Many of these projects were authorized and directed by individual jurors without the approval of the police jury as required by Louisiana Revised Statutes (LSA-R.S.) 33:1236, the police jury's enabling legislation.

Legislative Auditor's Recommendation: We recommend that the Police Jury comply with the provisions of Article 7, Section 14 of the Louisiana Constitution by no longer performing work on private property unless such work serves a public purpose or is performed under a properly documented hardship policy. In addition, individual members of the Police Jury should no longer supervise nor give instructions to the parish road crews as these actions should be directed by the road superintendent.

LASALLE PARISH POLICE JURY

Jena, Louisiana

Independent Auditor's Report

on Compliance, etc.,

December 31, 1995

Management's Response: In the future, the Police Jury will implement and follow the recommended guidelines in order to ensure future compliance.

Violation of Public Bid Law

Finding: The LaSalle Parish Police Jury violated the Public Bid Law by splitting the purchase of 40 garbage containers costing \$16,780 into two purchases.

Legislative Auditor's Recommendation: We recommend that the Police Jury comply with the Public Bid Law.

Management's Response: In the future, the Police Jury agrees to comply with the Public Bid Law.

I considered these instances of noncompliance in forming my opinion on whether the LaSalle Parish Police Jury primary government financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated June 24, 1996, on those primary government financial statements.

The audit report for the two years ended December 31, 1993, also included findings related to the public bid law and Parish Transportation Act which have been addressed above.

This report is intended for the information of the members of the LaSalle Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

June 24, 1996

**Independent Auditor's Report on Compliance With
Specific Requirements Applicable to Major
Federal Financial Assistance Programs**

LASALLE PARISH POLICE JURY

Jena, Louisiana

I have audited the primary government financial statements of the LaSalle Parish Police Jury as of December 31, 1995 and for each of the years in the two year period then ended, and have issued my report thereon dated June 24, 1996.

I have also audited the LaSalle Parish Police Jury's compliance with the requirements governing reporting, monitoring subrecipients, and security over food stamps that are applicable to its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the two years ended December 31, 1995. The management of the LaSalle Parish Police Jury is responsible for the police jury's compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit of compliance with those requirements in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the LaSalle Parish Police Jury's compliance with those requirement. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the LaSalle Parish Police Jury complied, in all material respects, with the requirements governing reporting, monitoring subrecipients, and security over food stamps that is applicable to its major federal financial assistance programs for the two years ended December 31, 1995.

LASALLE PARISH POLICE JURY

Jena, Louisiana

Independent Auditor's Report on Compliance

With Specific Requirements Applicable

To Major Programs,

December 31, 1995

This report is intended for the information of the LaSalle Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

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

West Monroe, Louisiana

June 24, 1996

LASALLE PARISH POLICE JURY
Jena, Louisiana
Independent Auditor's Report on
Compliance With General Requirements
Applicable to Federal Programs,
December 31, 1995

This report is intended for the information of the LaSalle Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'James R. ...', written over a horizontal line.

West Monroe, Louisiana
June 24, 1996

**Independent Auditor's Report on Compliance With
Specific Requirements Applicable to Nonmajor
Federal Financial Assistance Program Transactions**

LASALLE PARISH POLICE JURY
Jena, Louisiana

I have audited the primary government financial statements of the LaSalle Parish Police Jury as of December 31, 1995 and for each of the years in the two year period then ended, and have issued my report thereon dated June 24, 1996.

In connection with my audit of the primary government financial statements of the LaSalle Parish Police Jury and with my consideration of the LaSalle Parish Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audits of State and Local Governments*, I selected certain transactions applicable to certain Nonmajor federal financial assistance programs for the two years ended December 31, 1995. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, reporting, and special requirements that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the LaSalle Parish Police Jury's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the LaSalle Parish Police Jury had not complied, in all material respects, with those requirements.

This report is intended for the information of the LaSalle Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
June 24, 1996

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**Independent Auditor's Report
on the Internal Control Structure**

LASALLE PARISH POLICE JURY
Jena, Louisiana

I have audited the primary government financial statements of the LaSalle Parish Police Jury as of December 31, 1995, and for each of the years in the two year period then ended, and have issued my report thereon dated June 24, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the LaSalle Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the primary government financial statements of the LaSalle Parish Police Jury for the two years ended December 31, 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control

LASALLE PARISH POLICE JURY

Jena, Louisiana

Independent Auditor's Report on
Internal Control Structure,
December 31, 1995

risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

However, I noted certain matters involving the internal control structure and its operation that I have communicated to management of the LaSalle Parish Police Jury in a separate letter dated June 24, 1996.

This report is intended for the information of the LaSalle Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

June 24, 1996



**Independent Auditor's Report on Internal Control
Structure Used in Administering Federal
Financial Assistance Programs**

LASALLE PARISH POLICE JURY
Jena, Louisiana

I have audited the primary government financial statements of the LaSalle Parish Police Jury as of December 31, 1995, and for each of the years in the two year period then ended, and have issued my report thereon dated June 24, 1996. I have also audited the compliance of the LaSalle Parish Police Jury with requirements applicable to major federal financial assistance programs and have issued my report thereon dated June 24, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement and about whether the LaSalle Parish Police Jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the two years ended December 31, 1995, I considered the internal control structure of the LaSalle Parish Police Jury in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements of the LaSalle Parish Police Jury and on the compliance of the LaSalle Parish Police Jury with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the primary government financial statements in a separate report dated June 24, 1996.

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LASALLE PARISH POLICE JURY

Jena, Louisiana

Independent Auditor's Report on Internal
Control Structure Used in Administering
Federal Financial Assistance Programs,
December 31, 1995

The management of the LaSalle Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting applications:

- Revenues/receipts
- Expenditures/disbursements
- Payroll/personnel
- Budgeting/budgetary reporting
- Electronic data processing

General Requirements:

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Real property acquisition
and relocation assistance
- Allowable costs/cost principles
- Administrative requirements

Specific Requirements:

- Types of services allowed/unallowed
- Reporting
- Subrecipients

Special requirements

LASALLE PARISH POLICE JURY

Jena, Louisiana

Independent Auditor's Report on Internal
Control Structure Used in Administering
Federal Financial Assistance Programs,
December 31, 1995

Claims for advances and reimbursements
Amounts claimed or used for matching

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the two years ended December 31, 1995 and 1994, the LaSalle Parish Police Jury expended 95 per cent and 98 per cent, respectively, of its total federal financial assistance under its major federal financial assistance programs.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements and general requirements that are applicable to the police jury's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

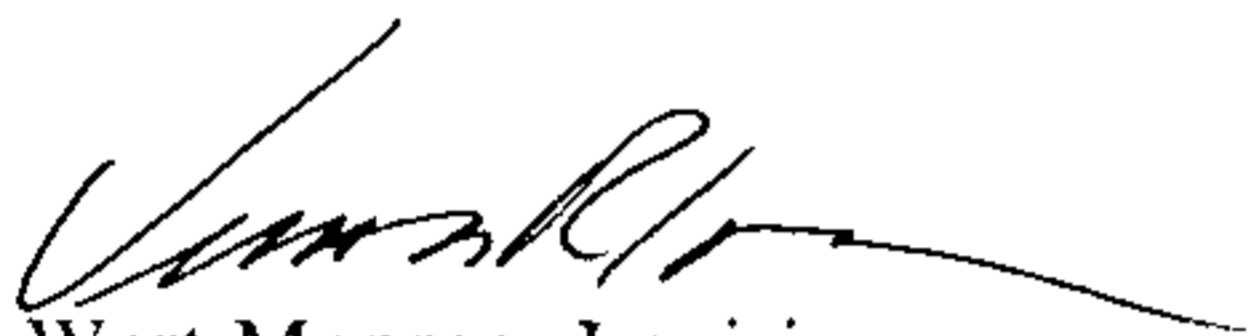
My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 structure and its operations that I consider to be material weaknesses as defined above.

LASALLE PARISH POLICE JURY

Jena, Louisiana

Independent Auditor's Report on Internal
Control Structure Used in Administering
Federal Financial Assistance Programs,
December 31, 1995

This report is intended for the information of the LaSalle Parish Police Jury, management of the police jury and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'James R. ...', written over a horizontal line.

West Monroe, Louisiana

June 24, 1996