

LIVINGSTON PARISH POLICE JURY
Notes to the Financial Statements, Continued
December 31, 1995

\$183,000 - Series 1982B general obligation bonds due in annual installments of \$23,702.27 to \$21,475.78 through June 15, 2002; interest at 10.7 per cent, paid from the General Fund	\$ 106,437
\$320,000 - Certificates of indebtedness, Series 1994, due in annual installments of \$33,925.00 to \$41,544.75 through June 15, 2006; interest at 5.57 per cent, paid from the General Fund	300,000
\$1,500,000 Recreation District Number One Bonds due in annual installments of \$185,000 to \$5,000 through September 1, 2004; interest at 10.0 to 12.0 per cent, paid from the Recreation District Number One fund	696,000
Magnolia Woods Petition Paving Project due in annual installments of \$7,425.13 to \$4,394.13 through July 1, 2001; interest from 8.50 to 8.15 per cent, paid from the Magnolia Woods Sinking fund	24,378
\$209,655 - 1987 Petition Paving certificates of indebtedness due in annual installments of \$13,977 through January 1, 2002; interest from 8.4 to 10.8 per cent, paid from the Petition Paving fund	55,907
\$229,928 - 1990 Petition Paving certificates of indebtedness due in annual installments of \$22,992.77 through September 1, 2000; interest from 11.0 to 7.5 per cent, paid from Plantation Estates Sinking fund	114,964
\$137,540 - 1995 Petition Paving certificates of indebtedness due in annual installments of \$13,754 through October 1, 2005; interest from 11.0 per cent to 5.5 per cent, paid from Wedgewood Sinking fund	137,540
\$281,892 - 1991 lease-purchase of two John Deere Excavators Model 690D due in monthly installments of \$3,621.46 for 60 months; interest at 7.49 per cent, paid from the Road Equipment and Maintenance fund	24,729
\$72,435 - 1993 lease-purchase of one John Deere 670B Motorgrader due in monthly installments of \$1,684.58 for 48 months; interest at 5.5 per cent, paid from the Road Equipment and Maintenance fund	35,177
\$92,900 - 1993 lease-purchase of one John Deere 670B Motorgrader due in monthly installments of \$1,766.40 for 60 months; interest at 5.5 per cent, paid from the Road Equipment and Maintenance fund	55,495
\$72,435 - 1993 lease-purchase of one John Deere 670B Motorgrader due in monthly installments of \$1,684.58 for 48 months; interest at 5.5 per cent, paid from the Road Equipment and Maintenance fund	35,177
\$75,139 - 1994 lease-purchase of one Wheel Loader due in monthly installments of \$1,487.73 for 60 months; interest at 7.25 per cent, paid from the Road Equipment and Maintenance fund	61,152
\$101,600 - 1994 lease-purchase of one John Deere Motorgrader due in monthly installments of \$1,977.21 for 60 months; interest at 6.5 per cent, paid from the Road Equipment and Maintenance Fund	78,772
\$109,697 - 1994 lease-purchase of one Grader due in monthly installments of \$2,134.70 for 60 months; interest at 6.273 per cent, paid from the Road Equipment and Maintenance fund	86,715
\$106,000 - 1994 lease-purchase of one Gradall Excavator due in monthly installments of \$2,512.81 for 48 months; interest at 6.48 per cent, paid from the Road Equipment and Maintenance fund	77,860
\$103,000 - 1995 lease-purchase of one Gradall due in monthly installments of \$2,446.44 for 48 months; interest at 6.58 per cent, paid from the Road Equipment and Maintenance fund	81,725
\$48,992 - 1995 lease-purchase of one Backhoe Loader due in monthly installments of \$975.43 for 60 months; interest at 7.492 per cent, paid from the Road Equipment and Maintenance fund	43,899
\$8,975 - 1995 lease-purchase of one Pitney Bowes copier due in monthly installments of one at \$296.18 and thirty-five at \$399.86; interest at 28.25 per cent, paid from Residential Waste fund	7,488
Total	<u>\$2,100,153</u>

The annual requirements to amortize all general long-term debt outstanding at December 31, 1995, including interest of \$421,953 are as follows:

Year ended:	<u>General Obligation Bonds</u>	<u>Certificates of Indebtedness</u>	<u>Lease Purchase</u>	<u>Total</u>
1996	\$ 307,350	\$ 78,405	\$230,187	\$ 615,942
1997	262,887	74,133	198,098	535,118
1998	261,171	69,859	151,282	482,312
1999	263,483	65,802	69,804	399,089
2000	65,898	47,777	4,877	118,552
Through maturity	<u>286,568</u>	<u>84,525</u>	<u>0</u>	<u>371,093</u>
Total	<u>\$1,447,357</u>	<u>\$420,501</u>	<u>\$654,248</u>	<u>\$2,522,106</u>

General obligation bonds, totaling \$1,447,357, are secured by an annual ad valorem tax levy.

7. LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The Livingston Parish Police Jury, as permit holder and owner of the Parish Landfill (SWLF), is required to incur a variety of costs to provide for protection of the environment both during the period of landfill operation and during the postclosure period. These include the cost of equipment and facilities (such as leachate collection systems and final cover) as well as the cost of services (such as postclosure maintenance and monitoring costs). Certain of these costs, which result in disbursements near or after the date that the SWLF stops accepting solid waste and during the postclosure period, should be included in the estimated total current cost of SWLF closure and postclosure care, regardless of their capital or operating nature. The estimated total current cost of SWLF closure and postclosure care, based on applicable federal, state, or local laws or regulations, should include:

- a. The cost of equipment expected to be installed and facilities expected to be constructed (based on the SWLF operating plan) near or after the date that the SWLF stops accepting solid waste and during the postclosure period.
- b. The cost of final cover (capping) expected to be applied near or after the date that the SWLF stops accepting solid waste.
- c. The cost of monitoring and maintaining the expected usable SWLF area during the postclosure period. Postclosure care may include maintaining the final cover; monitoring groundwater; monitoring or collecting methane and other gases; collecting, treating, and transporting leachate; repairing or replacing equipment and facilities; and remedying or containing environmental hazards.

The Police Jury has not estimated these costs, and therefore those costs are not provided for in the financial statements. The Police Jury has begun negotiations to contractually transfer the responsibility for closure and postclosure costs to the landfill operator.

8. DUE FROM/TO OTHER FUNDS

Individual fund balances due from/to other funds at December 31, 1995, follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$391,530.70	\$ 59,177.96
Special Revenue Funds:		
Health Unit Maintenance		4,629.05
Road Equipment	59,164.00	5,853.30
Criminal Court		103,742.58
Library Tax		111,800.53
Residential Waste		139,935.05
Bingo		146.12
LCDBG - Sewer		107.64
Tourist Commission	<u>146.12</u>	
Total Special Revenue Funds	<u>59,310.12</u>	<u>366,214.27</u>

LIVINGSTON PARISH POLICE JURY
Notes to the Financial Statements, Continued
December 31, 1995

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Debt Service Funds:		
Courthouse Sinking		137.20
Road District No. 1010-1	24,292.07	
Petition Paving		24,325.63
Plantation Estates Sinking	170.76	
Magnolia Woods Sinking		<u>7,597.63</u>
Total Debt Service Funds	<u>24,462.83</u>	<u>32,060.46</u>
Capital Projects Funds:		
Single Acres Construction		643.04
Wedgewood Construction		<u>1,529.00</u>
Total Capital Projects Funds		<u>2,172.04</u>
Enterprise Funds:		
Dixon Medical Offices	<u>13.96</u>	<u>15,692.88</u>
Total Enterprise Funds	<u>13.96</u>	<u>15,692.88</u>
Total All Funds	<u>\$475,317.61</u>	<u>\$475,317.61</u>

9. DEFICIT FUND BALANCES

The following individual funds had deficit fund balances:

Special Revenue Funds:	
Criminal Court Fund	\$42,867.24
LCDBG Sewer Fund	78.93
Capital Project Funds:	
Single Acres Construction Fund	643.04

10. LITIGATION AND CLAIMS

The Police Jury has been named as a defendant in a number of lawsuits at December 31, 1995. In the opinion of the Police Jury's legal counsel, the ultimate resolution of these legal actions can not be presently determined.

11. 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 statements. Activity for the year ended December 31, 1995 follows:

Balance at January 1, 1995	\$1,702,212
Received	6,105,000
Issued	<u>6,208,805</u>
Balance at December 31, 1995	<u>\$1,598,407</u>

12. CONTINGENCY

The Livingston Parish Police Jury was awarded a community development block grant from the U.S. Department of Housing and Urban Development passed through the State of Louisiana, Division of Administration, Office of Community Development. The purpose of the grant was to provide a loan to Del Bueno, Inc., which was used to acquire a site (land and building) for the operation of a food processing and packaging facility in Livingston Parish. Subsequently, during 1992, Del Bueno, Inc. failed to make the required payments on the \$730,000.00

loan as required, and Del Bueno, Inc. failed to obtain the necessary insurance on the collateralized buildings and improvements. Therefore, the Livingston Parish Police Jury began proceedings to repossess and sell the land and buildings. According to the State of Louisiana, Division of Administration, Office of Community Development, the proceeds from the sale of the property must be returned to the State in repayment of the grant. Further, if the property sells for less than the grant amount of \$730,000.00 the difference may be demanded from the Livingston Parish Police Jury. The outcome of this event will be determined at some later date. At present, the Police Jury has leased the property to a tenant. According to the lease agreement, the leasee has an option to purchase the property during the five year lease.

13. FUND BALANCE ADJUSTMENTS

Adjustments were made to fund balances as of January 1, 1995 as follows:

General Fund	
Beginning fund balance	\$ 831,682.18
Reduce cash on hand with fiscal agent	(49,051.85)
Adjust payroll liability accounts	(14,539.70)
Adjust due to / from other funds	4,519.63
Adjust due to / from other funds	<u>(1,362.45)</u>
Total beginning fund balance at January 1, 1995 as adjusted	<u>\$ 771,247.81</u>
Road Equipment and Maintenance Fund	
Beginning fund balance	\$1,427,102.55
Adjust for accounts payable and credit union deductions payable	<u>(105,881.10)</u>
Total beginning fund balance at January 1, 1995 as adjusted	<u>\$1,321,221.45</u>
Library Fund	
Beginning fund balance	\$ 518,556.13
Adjust for accounts payable	38,061.38
Adjust for retirement payable	<u>(891.80)</u>
Total beginning fund balance at January 1, 1995 as adjusted	<u>\$ 555,725.71</u>
Courthouse Sinking Fund	
Beginning fund balance	\$ 90,033.87
Adjust due to other funds	<u>(137.20)</u>
Total beginning fund balance at January 1, 1995 as adjusted	<u>\$ 89,896.67</u>
Petition Paving Fund	
Beginning fund balance	\$ 49,450.44
Adjust accounts receivable - Current and Non Current	146,917.36
Adjust for unknown payoff	(2,211.40)
Adjust for due to / from other funds	(45,469.81)
Adjust for deferred revenue	<u>(49,053.16)</u>
Total beginning fund balance at January 1, 1995 as adjusted	<u>\$ 99,633.43</u>
Plantation Estates Sinking Fund	
Beginning fund balance	\$ 44,594.67
Adjust accounts receivable - Current and Non Current	108,411.91
Unknown deposit	(3,488.99)
Adjust for deferred revenue	<u>(71,228.96)</u>
Total beginning fund balance at January 1, 1995 as adjusted	<u>\$ 78,288.63</u>
Magnolia Woods Sinking Fund	
Beginning fund balance	\$ 5,638.79
Adjust accounts receivable	33,069.84
Adjust due from other funds	27.20
Adjust due to other funds	(7,079.78)
Adjust for deferred revenue	<u>(22,162.14)</u>
Total beginning fund balance at January 1, 1995 as adjusted	<u>\$ 9,493.91</u>

SUPPLEMENTAL INFORMATION
(COMBINING FUND FINANCIAL STATEMENTS)

LIVINGSTON PARISH POLICE JURY
Livingston, Louisiana

December 31, 1995

SPECIAL REVENUE FUNDS

HEALTH UNIT MAINTENANCE FUND

The Health Unit Maintenance Fund accounts for the expenditure of ad valorem taxes and state revenue sharing funds for the construction, operation, and maintenance of the parish health unit.

ROAD EQUIPMENT AND MAINTENANCE FUND

The Road Equipment and Maintenance Fund accounts for maintenance of parishwide roads and streets. Major means of financing is provided by the State of Louisiana Parish Transportation Fund, ad valorem taxes, and state revenue sharing funds.

CRIMINAL COURT FUND

The Criminal Court Fund was created by Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorney conviction fees in criminal cases be transferred to the parish treasurer and deposited in a special Criminal Court Fund account to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judge. The statute also requires that one-half of the balance remaining in the fund at December 31 of each year be transferred to the parish General Fund.

LIBRARY TAX FUND

The Livingston Parish Library was established by the parish governing authority under the provisions of Louisiana Revised Statute 25:211. The library provides citizens of the parish access to library materials, books, magazines, records, and films. The library is governed by a board of control which is appointed by the parish police jury in accordance with the provisions of Louisiana Revised Statute 25:214. Members of the board of control serve without pay. The Library Tax Fund is used to account for ad valorem taxes and state revenue sharing funds dedicated for the operation of the parish library.

RESIDENTIAL WASTE FUND

The Residential Waste Fund accounts for the operation of residential waste collection. The police jury provides facilities for the collection of fees paid by residents of the parish for waste collections. Collections of the residential waste is contracted to Waste Management, Inc., with oversight of the collection program the responsibility of the police jury.

BINGO FUND

The Bingo Fund is used to account for the proceeds of collections from bingo operators within the Parish of Livingston, and to account for the expenditure of those funds.

LCDBG - SEWER FUND

The LCDBG - Sewer Fund is used to account for the revenues and expenditures of the grant program for the sewer project.

CRIMINAL COURT WITNESS FUND

The Criminal Court Witness Fund accounts for the court cost and bond forfeiture revenues, and witness fees and related expenditures.

TOURIST COMMISSION FUND

The Tourist Tax Fund is used to account for the revenues and expenditures associated with the tourist tax.

LIVINGSTON PARISH POLICE JURY
SPECIAL REVENUE FUNDS
SCHEDULE 1
COMBINING BALANCE SHEET

December 31, 1995
With Comparative Totals for December 31, 1994

	HEALTH UNIT MAINTENANCE	ROAD EQUIPMENT	CRIMINAL COURT	LIBRARY TAX	RESIDENTIAL WASTE
ASSETS					
Current Assets					
Cash	\$ 197,025.96	\$ 263,186.30	\$ 60,402.98	\$ 1,328.92	\$ 449,895.66
Cash on hand	50.00	200.00	-	-	300.00
Certificates of Deposit	1,028,093.70	-	-	-	-
Accounts receivable	-	-	41,900.15	10.97	-
Due from other funds	-	59,164.00	-	-	-
Due from other governments	-	53,701.00	-	-	-
Other receivables	-	10,643.61	-	-	-
State rev. sharing receivable	46,938.00	142,236.00	-	87,333.00	-
Taxes receivable	349,111.09	349,717.98	-	888,793.79	-
Prepaid expenses	-	-	-	-	-
Deposits	-	-	-	15.00	-
TOTAL ASSETS	\$ 1,621,218.75	\$ 878,848.89	\$ 102,303.13	\$ 977,481.68	\$ 450,195.66
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Curr Liab (from Curr Assets)					
Accounts payable	\$ 90,947.33	\$ 102,371.86	\$ 9,131.33	\$ 7,579.73	\$ 157,115.38
Ad valorem deductions payable	12,484.04	12,484.04	-	32,663.30	-
Due to other funds	4,629.05	5,853.30	103,742.58	111,800.53	139,935.05
Due to other governments	-	-	32,297.45	-	194.38
Payroll taxes payable	(2.15)	7,837.13	(0.99)	375.57	89.46
Deferred revenue	-	-	-	-	128,607.35
TOTAL LIABILITIES	108,058.27	128,546.33	145,170.37	152,419.13	425,941.62
FUND BALANCE					
Fund balance unreserved	1,513,160.48	750,302.56	(42,867.24)	825,062.55	24,254.04
TOTAL FUND BALANCE	1,513,160.48	750,302.56	(42,867.24)	825,062.55	24,254.04
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,621,218.75	\$ 878,848.89	\$ 102,303.13	\$ 977,481.68	\$ 450,195.66

BINGO	LCDBG SEWER	CRIMINAL COURT-WITNESS	TOURIST COMMISSION	Memo Only Current Year	Memo Only Prior Year
\$ 34,854.23	\$ 106.24	\$ 19,831.99	\$ 14,908.05	\$ 1,041,540.33	\$ 2,292,243.00
-	-	-	-	550.00	550.00
3,849.34	-	9,228.00	20,000.00	1,048,093.70	533,476.96
-	-	-	1,781.50	56,769.96	89,143.77
-	-	-	146.12	59,310.12	51,255.24
-	-	-	-	53,701.00	-
-	-	-	-	10,643.61	-
-	-	-	-	276,507.00	264,609.00
-	-	-	-	1,587,622.86	804,677.92
-	-	-	52.52	52.52	52.52
-	-	-	-	15.00	-
<u>\$ 38,703.57</u>	<u>\$ 106.24</u>	<u>\$ 29,059.99</u>	<u>\$ 36,888.19</u>	<u>\$ 4,134,806.10</u>	<u>\$ 4,036,008.41</u>

\$ 222.97	\$ -	\$ -	\$ 10.30	\$ 367,378.90	\$ 138,156.23
-	-	-	-	57,631.38	30,491.16
146.12	107.64	-	-	366,214.27	255,801.67
-	77.53	-	-	32,569.36	32,491.83
(4.60)	-	-	-	8,294.42	372.83
-	-	-	-	128,607.35	104,438.12
<u>364.49</u>	<u>185.17</u>	<u>-</u>	<u>10.30</u>	<u>960,695.68</u>	<u>561,751.84</u>
38,339.08	(78.93)	29,059.99	36,877.89	3,174,110.42	3,474,256.57
38,339.08	(78.93)	29,059.99	36,877.89	3,174,110.42	3,474,256.57
<u>\$ 38,703.57</u>	<u>\$ 106.24</u>	<u>\$ 29,059.99</u>	<u>\$ 36,888.19</u>	<u>\$ 4,134,806.10</u>	<u>\$ 4,036,008.41</u>

LIVINGSTON PARISH POLICE JURY
SPECIAL REVENUE FUNDS
SCHEDULE 2
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

For the Year Ended December 31, 1995
With Comparative Totals for the Year Ended December 31, 1994

	HEALTH UNIT MAINTENANCE	ROAD EQUIPMENT	CRIMINAL COURT	LIBRARY TAX	RESIDENTIAL WASTE
REVENUES					
Ad valorem tax	\$ 340,012.93	\$ 340,012.93	\$ -	\$ 883,032.24	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	27,380.00	-	-	-	-
Federal grants	-	-	-	157,500.00	-
State grants	46,938.00	854,484.00	-	87,333.00	-
Fees, charges and commissions	-	-	4,773.66	-	1,044,539.34
Fines and forfeitures	-	-	203,762.37	1,545.74	-
Use of money and property	31,773.12	25,771.11	1,984.04	4,093.34	16,848.29
Royalties	-	50,127.38	-	-	-
Other revenue	-	8,370.59	452.00	4,621.09	-
TOTAL REVENUES	446,104.05	1,278,766.01	210,972.07	1,138,125.41	1,061,387.63
EXPENDITURES					
Current Expenditures					
Judicial	\$ -	\$ -	\$ 172,226.87	\$ -	\$ -
Elections	-	-	-	32,181.48	-
Other general administration	12,484.04	12,484.04	-	32,663.30	-
Public works	-	1,885,262.29	-	-	-
Health and welfare	119,067.24	-	-	-	1,019,274.23
Culture and recreation	-	-	-	301,029.50	-
Economic development	-	-	-	-	-
Capital Outlay					
Judicial	-	-	10,000.00	-	-
Public works	-	257,848.08	-	-	-
Health and welfare	294,289.57	-	-	-	9,296.90
Culture and recreation	-	-	-	502,914.29	-
Debt Service					
Principal	-	210,962.70	-	-	1,291.99
Interest and fiscal charges	-	44,797.46	-	-	2,593.14
TOTAL EXPENDITURES	425,840.85	2,411,354.57	182,226.87	868,788.57	1,032,456.26
Excess (deficiency) of revenues over expenditures	20,263.20	(1,132,588.56)	28,745.20	269,336.84	28,931.37
OTHER FINANCING SOURCES (USES)					
Proceeds from Capital Lease	-	151,992.00	-	-	8,975.00
Operating Transfers In	-	709,677.67	-	-	-
Operating Transfers Out	-	(300,000.00)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	561,669.67	-	-	8,975.00
Excess (deficiency) of revenues over expenditures and other sources (uses)	20,263.20	(570,918.89)	28,745.20	269,336.84	37,906.37
Fund Balances at beginning of year	1,492,897.28	1,321,221.45	(71,612.44)	555,725.71	(13,652.33)
Fund Balances at end of year	\$ 1,513,160.48	\$ 750,302.56	\$ (42,867.24)	\$ 825,062.55	\$ 24,254.04

BINGO	LCDBG SEWER	CRIMINAL COURT-WITNESS	TOURIST COMMISSION	Memo Only Current Year	Memo Only Prior Year
\$ -	\$ -	\$ -	\$ -	\$ 1,563,058.10	\$ 866,125.04
-	-	-	14,366.71	14,366.71	4,550.06
-	-	-	-	27,380.00	28,979.00
-	335,202.67	-	-	492,702.67	-
-	-	-	-	988,755.00	804,961.00
51,414.17	-	28,396.00	-	1,129,123.17	1,039,345.24
-	-	2,316.00	-	207,624.11	211,865.45
4,362.77	-	561.73	848.46	86,242.86	83,417.64
-	-	-	-	50,127.38	122,427.67
-	-	-	-	13,443.68	207,333.92
55,776.94	335,202.67	31,273.73	15,215.17	4,572,823.68	3,369,005.02
\$ -	\$ -	\$ 8,724.73	\$ -	\$ 180,951.60	\$ 182,315.51
-	-	-	-	32,181.48	-
-	-	-	-	57,631.38	30,491.16
-	-	-	-	1,885,262.29	1,822,772.73
8,020.60	-	-	-	1,138,341.47	1,105,510.45
-	-	-	-	309,050.10	316,972.93
-	-	-	770.83	770.83	1,234.40
-	-	-	-	10,000.00	-
-	-	-	-	257,848.08	405,535.64
-	335,214.14	-	-	638,800.61	1,895.00
-	-	-	-	502,914.29	103,485.49
-	-	-	-	212,254.69	134,420.49
-	-	-	-	47,390.60	31,327.42
8,020.60	335,214.14	8,724.73	770.83	5,273,397.42	4,135,961.22
47,756.34	(11.47)	22,549.00	14,444.34	(700,573.74)	(766,956.20)
-	-	-	-	160,967.00	392,435.64
(103,484.64)	1,979.08	-	-	711,656.75	952,880.10
-	-	-	-	(403,484.64)	(36,343.02)
(103,484.64)	1,979.08	-	-	469,139.11	1,308,972.72
(55,728.30)	1,967.61	22,549.00	14,444.34	(231,434.63)	542,016.52
94,067.38	(2,046.54)	6,510.99	22,433.55	3,405,545.05	2,932,240.05
\$ 38,339.08	\$ (78.93)	\$ 29,059.99	\$ 36,877.89	\$ 3,174,110.42	\$ 3,474,256.57

LIVINGSTON PARISH POLICE JURY
Livingston, Louisiana

December 31, 1995

DEBT SERVICE FUNDS

COURTHOUSE SINKING FUND

The Courthouse Sinking Fund accounts for the payment of principal and interest on courthouse bonds issued February 1, 1966, in the amount of \$800,000. Financing is provided by ad valorem taxes and interest earned on investments.

ROAD DISTRICT SINKING FUNDS

The Road District Sinking Funds are used to account for the payment of principal and interest on bonds for each of the road districts as follows:

Road District No. 505

The Road District No. 505 Sinking Fund accounts for the payment of principal and interest on bonds issued July 1, 1965, in the amount of \$45,000. Financing is provided by ad valorem taxes and interest earned on investments.

Sub-Road District No. 1 of Road District No. 505

The Sub-Road District No. 1 of Road District No. 505 Sinking Fund accounts for the payment of principal and interest on bonds issued July 1, 1965, in the amount of \$45,000. Financing is provided by ad valorem taxes and interest earned on investments.

Road District No. 606

The Road District No. 606 Sinking Fund accounts for the payment of principal and interest on bonds issued July 1, 1965, in the amount of \$70,000. Financing is provided by ad valorem taxes and interest earned on investments.

Sub-Road District No. 1 of Road District No. 606

The Sub-Road District No. 1 of Road District No. 606 Sinking Fund accounts for the payment of principal and interest on bonds issued July 1, 1965, in the amount of \$70,000. Financing is provided by ad valorem taxes and interest earned on investments.

Road District No. 808

The Road District No. 808 Sinking Fund accounts for the payment of principal and interest on bonds issued July 1, 1965, in the amount of \$110,000. Financing is provided by ad valorem taxes and interest earned on investments.

Road District No. 909

The Road District No. 909 Sinking Fund accounts for the payment of principal and interest on bonds issued July 1, 1965, in the amount of \$70,000. Financing is provided by ad valorem taxes and interest earned on investments.

Sub-Road District No. 1 of Road District No. 909

The Sub-Road District No. 1 of Road District No. 909 Sinking Fund accounts for the payment of principal and interest on bonds issued July 1, 1965, in the amount of \$70,000. Financing is provided by ad valorem taxes and interest earned on investments.

Road District No. 1010

The Road District No. 1010 Sinking Fund accounts for the payment of principal and interest on bonds issued July 1, 1965, in the amount of \$32,000. Financing is provided by ad valorem taxes and interest earned on investments.

Sub-Road District No. 1 of Road District No. 1010

The Sub-Road District No. 1 of Road District No. 1010 Sinking Fund accounts for the payment of principal and interest on bonds issued July 1, 1965, in the amount of \$32,000. Financing is provided by ad valorem taxes and interest earned on investments.

PETITION PAVING FUND

The Petition Paving Debt Service Fund is used to account for the billing of the special assessments for paving of streets in two parish subdivisions, and the payment of the principal and interest, and other costs associated with the retirement of the bonds issued to finance the street paving.

RECREATION DISTRICT NO. 1 FUND

The Recreation District No. 1 Fund is used to account for the proceeds of the ad valorem tax levy and for the payment of principal and interest and paying agent fees for the district's bonds.

PLANTATION ESTATES SINKING FUND

The Plantation Estates Sinking Debt Service Fund is used to account for the billing of the special assessments for paving of streets in a parish subdivision, and the payment of the principal and interest, and other costs associated with the retirement of the bonds issued to finance the street paving.

MAGNOLIA WOODS SINKING FUND

The Magnolia Woods Debt Service Fund is used to account for the billing of the special assessments for paving of streets in the Magnolia Woods subdivision, and the payment of the principal and interest, and other costs associated with the retirement of the bonds issued to finance the street paving.

WEDGEWOOD ACRES SINKING FUND

The Wedgewood Acres Debt Service Fund is used to account for the billing of the special assessments for paving of streets in the Wedgewood Acres subdivision, and the payment of the principal and interest, and other costs associated with the retirement of the bonds issued to finance the street paving.

LIVINGSTON PARISH POLICE JURY
DEBT SERVICE FUNDS
SCHEDULE 3
COMBINING BALANCE SHEET

December 31, 1995
With Comparative Totals for December 31, 1994

	COURTHOUSE SINKING	ROAD DISTRICT 505	ROAD DIST. 505-1	ROAD DISTRICT 606	ROAD DIST. 606-1	ROAD DISTRICT 808	ROAD DISTRICT 909
ASSETS							
Current Assets							
Cash	\$ 45,943.19	\$ 3,157.12	\$ 3,266.14	\$ 2,240.36	\$ 2,368.73	\$ 6,911.19	\$ 2,251.61
Certificates of Deposit	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Taxes receivable	1,354.50	-	-	-	-	-	189.13
TOTAL ASSETS	\$ 47,297.69	\$ 3,157.12	\$ 3,266.14	\$ 2,240.36	\$ 2,368.73	\$ 6,911.19	\$ 2,440.74
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Curr Liab (from Curr Assets)							
Accounts payable	\$ 130.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ad valorem deductions payable	-	-	-	-	-	-	-
Due to other funds	137.20	-	-	-	-	-	-
Cash Overdraft	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
TOTAL LIABILITIES	267.20	-	-	-	-	-	-
FUND BALANCE							
Fund Balance							
Fund balance res. debt service	47,030.49	3,157.12	3,266.14	2,240.36	2,368.73	6,911.19	2,440.74
TOTAL FUND BALANCE	47,030.49	3,157.12	3,266.14	2,240.36	2,368.73	6,911.19	2,440.74
TOTAL LIABILITIES AND FUND BALANCES	\$ 47,297.69	\$ 3,157.12	\$ 3,266.14	\$ 2,240.36	\$ 2,368.73	\$ 6,911.19	\$ 2,440.74

ROAD DIST. 909-1	ROAD DISTRICT 101	ROAD DIST. 1010-1	PETITION PAVING	RECREATION DISTRICT 1	PLANTATION ESTATES	MAGNOLIA ESTATES	WEDGEWOOD SINKING	Memo Only Current Year	Memo Only Prior Year
\$ 2,383.89	\$ 2,267.08	\$ -	\$ 32,900.25	\$462,301.34	\$ 53,131.38	\$ 9,314.61	\$ 693.03	\$ 629,129.92	\$ 552,112.84
-	-	-	-	-	-	-	-	-	20,884.94
-	-	-	138,419.59	-	89,214.26	26,886.52	137,000.00	391,520.37	19,560.42
-	-	24,292.07	-	-	170.76	-	-	24,462.83	45,631.56
194.12	-	-	-	461.30	-	-	-	2,199.05	282,120.40
<u>\$ 2,578.01</u>	<u>\$ 2,267.08</u>	<u>\$ 24,292.07</u>	<u>\$171,319.84</u>	<u>\$462,762.64</u>	<u>\$142,516.40</u>	<u>\$ 36,201.13</u>	<u>\$137,693.03</u>	<u>\$1,047,312.17</u>	<u>\$ 920,310.16</u>
\$ -	\$ -	\$ -	\$ 2,211.40	\$ -	\$ 3,488.99	\$ -	\$ -	\$ 5,830.39	\$ -
-	-	-	-	-	-	-	-	-	10,690.21
-	-	-	24,325.63	-	-	7,597.63	-	32,060.46	20,018.46
-	-	21,616.56	-	-	-	-	-	21,616.56	-
-	-	-	38,208.61	-	50,049.00	14,739.00	137,000.00	239,996.61	-
-	-	21,616.56	64,745.64	-	53,537.99	22,336.63	137,000.00	299,504.02	30,708.67
2,578.01	2,267.08	2,675.51	106,574.20	462,762.64	88,978.41	13,864.50	693.03	747,808.15	889,601.49
2,578.01	2,267.08	2,675.51	106,574.20	462,762.64	88,978.41	13,864.50	693.03	747,808.15	889,601.49
<u>\$ 2,578.01</u>	<u>\$ 2,267.08</u>	<u>\$ 24,292.07</u>	<u>\$171,319.84</u>	<u>\$462,762.64</u>	<u>\$142,516.40</u>	<u>\$ 36,201.13</u>	<u>\$137,693.03</u>	<u>\$1,047,312.17</u>	<u>\$ 920,310.16</u>

LIVINGSTON PARISH POLICE JURY
DEBT SERVICE FUNDS
SCHEDULE 4
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Year Ended December 31, 1995
With Comparative Actual Amounts for Year Ended December 31, 1994

	COURTHOUSE SINKING	ROAD DISTRICT 505	ROAD DIST. 505-1	ROAD DISTRICT 606	ROAD DIST. 606-1	ROAD DISTRICT 808	ROAD DISTRICT 909
REVENUES							
Ad valorem tax	\$ -	\$ 18.57	\$ 18.77	\$ 23.10	\$ 24.26	\$ 537.11	\$ -
Use of money and property	2,025.56	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
TOTAL REVENUES	2,025.56	18.57	18.77	23.10	24.26	537.11	-
EXPENDITURES							
Current Expenditures							
Financial and administrative	-	-	-	-	-	-	-
Other general administration	-	-	-	-	-	-	-
Debt Service							
Debt service	-	-	-	-	-	-	-
Principal	42,000.00	2,000.00	2,000.00	3,000.00	3,000.00	6,000.00	3,000.00
Interest and fiscal charges	2,891.74	89.50	89.50	108.50	108.50	547.50	108.50
TOTAL EXPENDITURES	44,891.74	2,089.50	2,089.50	3,108.50	3,108.50	6,547.50	3,108.50
Excess (deficiency) of revenues over expenditures	(42,866.18)	(2,070.93)	(2,070.73)	(3,085.40)	(3,084.24)	(6,010.39)	(3,108.50)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USE)	-	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures and other sources (u	(42,866.18)	(2,070.93)	(2,070.73)	(3,085.40)	(3,084.24)	(6,010.39)	(3,108.50)
Fund Balances at beginning of year	89,896.67	5,228.05	5,336.87	5,325.76	5,452.97	12,921.58	5,549.24
Fund Balances at end of year	\$ 47,030.49	\$ 3,157.12	\$ 3,266.14	\$ 2,240.36	\$ 2,368.73	\$ 6,911.19	\$ 2,440.74

ROAD DIST. 909-1	ROAD DISTRICT 101	ROAD DIST. 1010-1	PETITION PAVING	RECREATION DISTRICT 1	PLANTATION ESTATES	MAGNOLIA ESTATES	WEDGEWOOD SINKING	Memo Only Current Year	Memo Only Prior Year
\$ -	\$ 116.88	\$ 116.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 855.57	\$ 292,831.30
-	-	473.60	2,457.74	12,766.37	1,986.09	286.24	693.03	20,688.63	20,920.63
-	-	-	25,339.34	-	30,796.95	11,074.08	-	67,210.37	50,686.37
-	116.88	590.48	27,797.08	12,766.37	32,783.04	11,360.32	693.03	88,754.57	364,438.30
-	-	-	-	-	-	-	-	-	7,968.36
-	-	-	-	-	-	-	-	-	2,997.95
3,000.00	2,000.00	2,000.00	13,977.00	153,000.00	22,993.00	4,063.00	-	262,033.00	201,358.90
108.50	89.00	151.05	6,879.31	42,911.19	11,475.87	2,926.73	-	68,485.39	104,556.97
3,108.50	2,089.00	2,151.05	20,856.31	195,911.19	34,468.87	6,989.73	-	330,518.39	319,020.18
(3,108.50)	(1,972.12)	(1,560.57)	6,940.77	(183,144.82)	(1,685.83)	4,370.59	693.03	(241,763.82)	45,418.12
-	-	-	-	-	12,375.61	-	-	12,375.61	-
-	-	-	-	-	12,375.61	-	-	12,375.61	-
(3,108.50)	(1,972.12)	(1,560.57)	6,940.77	(183,144.82)	10,689.78	4,370.59	693.03	(229,388.21)	45,418.12
5,686.51	4,239.20	4,236.08	99,633.43	645,907.46	78,288.63	9,493.91	-	977,196.36	844,183.37
\$ 2,578.01	\$ 2,267.08	\$ 2,675.51	\$106,574.20	\$462,762.64	\$ 88,978.41	\$ 13,864.50	\$ 693.03	\$ 747,808.15	\$ 889,601.49

LIVINGSTON PARISH POLICE JURY
Livingston, Louisiana

December 31, 1995

CAPITAL PROJECTS FUNDS

SINGLE ACRES CONSTRUCTION FUND

The Single Acres Construction Fund is used to account for the paving activities in the Single Acres Subdivision.

WEDGEWOOD ACRES CONSTRUCTION FUND

The Wedgewood Acres Construction Fund is used to account for the paving activities in the Wedgewood Acres Subdivision.

PLANTATION ESTATES CONSTRUCTION FUND

The Plantation Estates Construction Fund is used to account for the paving construction activity in one parish subdivision.

HEALTH UNIT CONSTRUCTION FUND

The Health Unit Construction Fund is used to account for the construction activities of the new Parish Health Unit.

DEL BUENO CONSTRUCTION FUND

The Del Bueno Construction Fund is used to account for the grant and related loan to Del Bueno, Inc. for the acquisition of the Livingston Parish Del Bueno, Inc. food processing plant.

LIVINGSTON PARISH POLICE JURY
CAPITAL PROJECTS
SCHEDULE 5
COMBINING BALANCE SHEET

December 31, 1995
With Comparative Totals for December 31, 1994

	SINGLE ACRES CONSTR	WEDGEWOOD CONSTRUCTION	PLANTATION EST CONSTR	HEALTH UNIT CONSTRUCTION	DEL BUENO CONSTRUCTION	Memo Only Current Year	Memo Only Prior Year
ASSETS							
Current Assets							
Cash	\$ -	\$204,182.83	\$ -	\$ -	\$ 0.01	\$ 204,182.84	\$ 12,148.23
TOTAL ASSETS	\$ -	\$204,182.83	\$ -	\$ -	\$ 0.01	\$ 204,182.84	\$ 12,148.23
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Curr Liab (from Curr Assets)							
Accounts payable	\$ -	\$ 13,716.00	\$ -	\$ -	\$ -	\$ 13,716.00	\$ -
Due to other funds	643.04	1,529.00	-	-	-	2,172.04	-
TOTAL LIABILITIES	643.04	15,245.00	-	-	-	15,888.04	-
FUND BALANCE							
Fund Equity							
Fund balance unreserved	(643.04)	-	-	-	-	(643.04)	-
Fund balance unreserved	-	188,937.83	-	-	0.01	188,937.84	12,148.23
TOTAL FUND BALANCE	(643.04)	188,937.83	-	-	0.01	188,294.80	12,148.23
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$204,182.83	\$ -	\$ -	\$ 0.01	\$ 204,182.84	\$ 12,148.23

LIVINGSTON PARISH POLICE JURY
CAPITAL PROJECTS
SCHEDULE 6
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Year Ended December 31, 1995
With Comparative Actual Amounts for Year Ended December 31, 1994

	SINGLE ACRES CONSTR	WEDGEWOOD CONSTRUCTION	PLANTATION EST CONSTR	HEALTH UNIT CONSTRUCTION	DEL BUENO CONSTRUCTION	Memo Only Current Year	Memo Only Prior Year
REVENUES							
Revenues							
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ 18,010.14	\$ 18,010.14	\$ -
Use of money and property	-	1,533.19	270.72	0.07	7,500.00	9,303.98	326.04
TOTAL REVENUES	-	1,533.19	270.72	0.07	25,510.14	27,314.12	326.04
EXPENDITURES							
Current Expenditures							
Other general administration	-	-	-	13.41	-	13.41	60.00
Capital Outlay							
Financial and administrative	-	-	-	-	-	-	60.00
Public works	643.04	17,120.40	30.00	-	-	17,793.44	-
Economic development	-	-	-	-	25,705.34	25,705.34	-
TOTAL EXPENDITURES	643.04	17,120.40	30.00	13.41	25,705.34	43,512.19	120.00
Excess (deficiency) of revenues over expenditures	(643.04)	(15,587.21)	240.72	(13.34)	(195.20)	(16,198.07)	206.04
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	-	-	195.21	195.21	-
Other Financing Sources	-	204,525.04	-	-	-	204,525.04	-
Operating Transfers Out	-	-	(12,375.61)	-	-	(12,375.61)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	204,525.04	(12,375.61)	-	195.21	192,344.64	-
Excess (deficiency) of revenues over expenditures and other sources (use)	(643.04)	188,937.83	(12,134.89)	(13.34)	0.01	176,146.57	206.04
Fund Balances at beginning of year	-	-	12,134.89	13.34	-	12,148.23	11,942.19
Fund Balances at end of year	\$ (643.04)	\$ 188,937.83	\$ -	\$ -	\$ 0.01	\$ 188,294.80	\$ 12,148.23

OTHER REQUIRED FEDERAL AND STATE FINANCIAL ASSISTANCE INFORMATION

LEROY J. CHUSTZ

CERTIFIED PUBLIC ACCOUNTANT, APAC

POST OFFICE BOX 158 DENHAM SPRINGS, LOUISIANA 70727-0158 (504) 665-3102 FAX (504) 667-3553

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF PRIMARY GOVERNMENT FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Livingston Parish Police Jury
Livingston, Louisiana

I have audited the primary government financial statements of Livingston Parish Police Jury, Livingston, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 6, 1996. In my report, my opinion was adverse because of the omission of the general fixed asset group of accounts; the omission of estimates and accruals of closure and postclosure monitoring costs associated with the Parish landfill operations; and the omission of accruals for compensated absences.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Louisiana Legislative Auditor. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

The management of Livingston 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 primary government 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 Livingston Parish Police Jury, for the year 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 risk in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the primary government financial statements.

The reportable conditions noted are as follows:

Control Environment

The control environment represents the collective effect of various factors on establishing, enhancing, or mitigating the effectiveness of specific policies and procedures. Such factors include: management's philosophy and operating style; the entity's organizational structure; personnel policies and practices; methods of assigning authority and responsibility; management's control methods for monitoring and following-up on performance, including internal auditing and budgeting.

The Control environment reflects the overall attitude, awareness, and actions of the legislative body, management, staff, and others concerning the importance of the control and its emphasis in the entity.

Personnel Policies and Procedures

The Police Jury's current policies and practices do not include the following provisions in sufficient detail to be effective.

1. A code of conduct which includes provisions for conflict of interest disclosure.
2. Employee hiring, performance, training and evaluation criteria.
 - A. Current and accurate job descriptions and performance standards.
 - B. Procedures for adequate employee candidate background checks.
 - C. A current and accurate organizational chart which documents adequate supervision for all employees.
 - D. Policies and procedures relating to hiring, training, promoting, and compensating employees.
 - E. Criteria for employee retention and promotion and the related information gathering techniques, related to compliance with the code of conduct and other behavioral guidelines.

- F. Provision for periodic performance appraisal of all employees.
- G. Policies which provide for sufficient training opportunities to ensure that all employees are competent to perform work assigned.

Management Control Methods - Authority and Responsibility

The Police Jury should adopt policies which include the following.

1. A requirement that all delegations of authority and responsibility be current and in writing.
2. The Police Jury should develop and utilize a budget calendar which would facilitate the timely and orderly submission and approval of the budget in accordance with applicable statutes.
3. The Police Jury should develop and utilize long range planning.
4. The Police Jury should adopt policies and procedures which would:
 - A. Require the accounting department to make a determination of availability of funds prior to the issuance of a purchase order or other expenditure commitment.
 - B. Require the comparison of actual expenditures to the budget frequently and on a timely basis. Budgets should be discussed with department heads and explanations obtained for significant variations from budget.
 - C. Require that Executive and Legislative branches of the parish government be informed of expenditures in excess of budgeted amounts.

Accounting System

The accounting system consists of the methods and records established to identify, assemble, analyze, classify, record and report an entity's transactions and to maintain accountability for the related assets and liabilities. The following are deficiencies in the accounting system that were identified during the accounting system survey.

General

1. *The Police Jury does not have an accounting policy and procedure manual.*
2. There were no established procedures to ensure that only authorized persons can alter or establish new accounting principles, policies, or procedures to be used by the Police Jury.
3. The responsibilities for maintaining the general ledgers are not segregated from those for maintaining subsidiary ledgers.
4. Access to general ledger and related records are not restricted to those who are assigned general ledger responsibilities.
5. There is not adequately protected facilities provided for the custody of the general ledger and related records.
6. There were no procedures for approval of non standard journal entries.

Electronic Data Processing (EDP)

1. The EDP department is not independent from the accounting and operating departments.
2. The EDP controls do not include employee reference checks, rotation of duties, and terminated employee security measures.
3. There were inadequate controls over system security and related passwords to protect sensitive data.
4. There were inadequate input and output controls. Such as hash totals, self checking digits, and supervisory review of edits before update to system data.
5. Controls were inadequate for making changes to system software and for making modifications to application software. Also, such changes were not documented in operating manuals so that user manuals became inaccurate and were outdated.
6. Controls and procedures were inadequate for computer system and data file back-up provisions. Also, back-up retention and storage was not adequately documented.
7. A job or console log was not utilized to ensure that scheduled programs were processed and proper procedures followed, and that supervisory personnel know that only required programs have been processed.

Procedural Controls

1. The principal accounting officer over accounting records was not adequately supervised.
2. There were not general ledger controls over all assets and transactions. For example, general fixed assets and general long term debt.
3. There were not controls to ensure that only authorized individuals initiate transactions, as was the case with regard to automated wire transfers and certain purchases.
4. There were no procedures in place to ensure the timely, orderly, and effective accumulation of financial data.
5. There were no procedures to ensure that financial reports were prepared on a consistent, timely and regular basis. Also, there were no procedures to ensure that financial reports were supported by underlying records and included proper disclosures.
6. There were inadequate controls to provide for fulfilling all reporting requirements as related to other governments, bond holders, bond trustees and the public.

Control Procedures

Control procedures are those policies and procedures in addition to the control environment and accounting system that management has established to provide reasonable assurance that specific entity objectives will be achieved. Control procedures have various objectives and are applied at various organizational and data processing levels. They may also be integrated into specific components of the control environment and the accounting system.

Cash

1. Segregation of Duties
 - A. The following functions were performed by the same personnel at the Police Jury and are considered incompatible in an effective internal control structure.
 1. Responsibilities for cash receipts and cash disbursements.
 2. Responsibility for disbursement approval function and responsibility for the voucher preparation and purchasing function.
 3. Responsibility for entries into the cash receipts and disbursement journals, and responsibility for entries into the general ledger.
 4. Responsibility for preparing bank reconciliations and responsibility for cash receipt and disbursement functions.
2. Procedural Controls
 - A. Controls were inadequate to ensure that receipts were deposited daily on a consistent basis.
 - B. Controls were inadequate to ensure the timely recording of transactions.
 - C. There was no systematic comparison of reported daily receipts to deposits per the bank statement.
 - D. Signed checks were returned, for distribution, to the same persons responsible for preparing and recording.
 - E. There were inadequate controls on the unused supply of checks and voided checks.
 - F. Controls are inadequate to ensure proper and timely recording of collection, disbursement, and interbank and interfund transfers.
 - G. Controls were inadequate regarding the bank account reconciliation process with regard to the following:
 1. Comparison of checks to disbursement records.
 2. Examination of signature and endorsements.
 3. Comparison of book balances used in reconciliations with general ledger accounts.
 4. Comparison of deposit amounts and dates with cash receipt entries.
 - H. There was no review of checks which were outstanding for a long period of time.

Investments

1. Segregation of Duties
 - A. The following functions were performed by the same personnel at the Police Jury and are considered incompatible in an effective internal control structure.
 1. Responsibilities for initiating, evaluating and approving transactions are not separate from those for detail accounting, general ledger and other related functions.

2. Responsibilities for monitoring investment market value and performance are not segregated from those responsible for investment acquisitions.
3. Responsibilities for maintaining detail accounting records segregated from those for general ledger entries.
4. Custodial responsibility for securities is assigned to an official who is also responsible for accounting.

2. Procedural Controls

- A. The investment program is not integrated with a cash management program.
- B. The performance of the investment portfolio is not periodically reviewed by persons independent of portfolio management.
- C. Policies and procedures are not formally established governing the level and nature of approvals required to purchase or sell investments.
- D. There is no formal policy governing the solicitation of competitive bids for certificates of deposit.
- E. Detailed accounting records were not maintained for investments.
- F. Procedures were not in effect which would ensure that transactions arising from investments are properly processed.
- G. Controls are inadequate to ensure that investment transactions are recorded timely.

Revenues and Receivables

1. Segregation of Duties

- A. The following functions were performed by the same personnel at the Police Jury and are considered incompatible in an effective internal control structure.
 1. Responsibilities for entries in the cash receipts are not separate from those for general ledger entries.

2. Procedural Controls

- A. Controls are inadequate to provide assurances that the customer data base and usage records are maintained to ensure that amounts due are billed.
- B. Controls are inadequate to ensure that customers and assessments due are billed in a timely manner.
- C. Controls are inadequate to ensure that culvert installations are billed consistently and in a timely manner.
- D. There is no person designated, who is independent from record keeping, to investigate billing disputes.
- E. Procedures are inadequate to provide for the timely filing of liens for nonpayment of fees when permitted by law.
- F. Procedures are inadequate to provide for the execution of all legal remedies to collect charged-off or uncollectible amounts.
- G. Procedures are inadequate to ensure that statements of account are mailed to customers or property owners on a timely basis.
- H. There is no standard policy of supervisory review of the listing of delinquent receivables.

Capital Assets

1. Segregation of Duties

- A. The following functions were performed by the same personnel at the Police Jury and are considered incompatible in an effective internal control structure.
 1. Responsibilities for initiating and evaluating capital expenditures, leases, and maintenance or repair are not segregated from the responsibility for accounting, maintenance of property records, and general ledger functions.

2. Procedural Controls

- A. Individuals who are authorized to initiate capital asset transactions are not clearly identified and there is not a clear definition of the limits of their authority.
- B. Procedures are inadequate regarding authorizing, approving and documenting acquisitions and disposal of capital assets.

- C. Procedures are inadequate for approving decisions regarding financing alternatives and the related accounting principles, practices and methods.
- D. There is no policy regarding consultation with independent parties to inspect or monitor technically complex projects.
- G. Procedures do not exist which would facilitate maintenance of fixed asset property records, and require a periodic physical inventory.
- H. Accounting policies and procedures are inadequate to account for the recording of leases of assets, and for recognizing the additional funding sources and the associated liability.

Procurement and Payables

1. Segregation of Duties

- A. The following functions were performed by the same personnel at the Police Jury and are considered incompatible in an effective internal control structure.
 - 1. Responsibilities for requisitioning, purchasing and receiving are not segregated from the invoice processing, accounts payable, and general ledger functions.
 - 2. Responsibilities for the disbursement preparation and disbursement approval functions are not separate from those for recording cash disbursements and general ledger entries.
 - 3. Responsibilities for entries into the cash disbursement records are not segregated from those for general ledger entries.

2. Procedural Controls

- A. Purchases of goods and services are not always supported by properly authorized requisitions bearing the approval of officials designated to authorize requisitions.
- B. The appropriation to be charged is not always indicated on the purchase requisition by the person requesting the purchase.
- C. There was not a documented verification of available funds by the accounting or budget office before a commitment to purchase is made.
- D. Policies regarding conflicts of interest and purchasing practices are not documented and distributed to persons associated with the procurement process.
- E. Receiving reports were not required before payment was made for goods or services.
- F. Distribution of charges are not always reviewed by supervisory level accounting personnel.
- G. Check signers are not furnished with invoices and other supporting data to facilitate review prior to signing the checks.
- H. Procedures are not adequate to ensure that department heads are notified of payments made against department budgets.
- I. Procedures are inadequate regarding the checking of invoices for mathematical accuracy prior to payment.
- J. Procedures were inadequate to ensure that bond interest and principal, and other debt payments were consistently made in a timely manner.

Employee Compensation

1. Segregation of Duties

- A. The following functions were performed by the same personnel at the Police Jury and are considered incompatible in an effective internal control structure.
 - 1. Distribution of payroll is performed or supervised by persons who are also responsible for approving time reports, and make decisions on hiring, firing or promotions.
 - 2. The responsibility for reconciling the payroll bank account is assigned to persons who are also involved in other payroll processing activities.


2. Procedural Controls

- A. There are inadequate procedures to document the authorization or approval of changes in employment salary, wage rates, deductions, hiring and terminations.
- B. There is no consistent policy or procedure with regard to requiring supervisory review and approval of time cards or time reports prior to payroll check preparation.
- C. There are inadequate policies with regard to changes in the payroll EDP system parameters.
- D. There is no procedure which requires a supervisory review of the payroll registers prior to disbursing the payroll checks.
- E. The computerized payroll program is configured in such a manner as to allow personnel to change year to date cumulative totals by employee without processing a transaction through the payroll system. For example, whenever a manual payroll check must be typed, the year to date and quarter to date totals for the affected employee can, and were, changed without entering the manual check through a normal transaction process. The effect of this process is that the employee W-2 and other reports are not supported by the detail records of the Police Jury.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. I believe all of the reportable conditions described above, except for those reported under "Segregation of Duties" are material weaknesses.

This report is intended for the information of the Livingston Parish Police Jury's management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.


Leroy J. Christy
Certified Public Accountant, APAC
June 6, 1996

LEROY J. CHUSTZ

CERTIFIED PUBLIC ACCOUNTANT, APAC

POST OFFICE BOX 158 DENHAM SPRINGS, LOUISIANA 70727-0158 (504) 665-3102 FAX (504) 667-3553

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED
ON AN AUDIT OF PRIMARY GOVERNMENT FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Livingston Parish Police Jury
Livingston, Louisiana

I have audited the primary government financial statements of Livingston Parish Police Jury, Livingston, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 6, 1996. In my report, my opinion was adverse because of the omission of the general fixed asset group of accounts; the omission of estimates and accruals of closure and postclosure monitoring costs associated with the Parish landfill operations; and the omission of accruals for compensated absences.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Louisiana Legislative Auditor. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Livingston Parish Police Jury is the responsibility of Livingston Parish Police Jury's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the 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.

The results of my tests disclosed the following instances of noncompliance that are required to be reported herein under *Government Auditing Standards* for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in Livingston Parish Police Jury's December 31, 1995 financial statements.

PRIOR YEAR FINDINGS

1. PUBLIC BID LAW

- A. The Police Jury lease purchased several pieces of equipment during the audit period without soliciting competitive bids. Louisiana Revised Statute 38:2212 requires the Police Jury to advertise for competitive bids when purchasing equipment costing in excess of \$10,000. The Police Jury bought eight such pieces of equipment at a total cost of approximately \$565,000.00. The Police Jury's records did not reflect the solicitation of bids on these pieces of equipment.

MANAGEMENT'S RESPONSE

The Livingston Parish Police Jury acknowledges that the above Louisiana Revised Statute may have been compromised. Although it may be detrimental for the Police Jury to gain compliance by negotiating the lease purchase contracts to simple leases, we feel that it would be detrimental to the parish to do so. All members of the Police Jury have been advised of the problems associated with lease purchase agreements, and we feel confident that this will not arise again in the future.

CURRENT YEAR STATUS

See current year finding number one.

2. CODE OF ETHICS

- A. Under LSA-RS 42:1101-1124 no employee or official of the Police Jury may accept anything of value from the Police Jury for services rendered. One such event occurred in which a Police Juror was paid \$775.00 for repairs to a Police Jury vehicle during the audit period. Additionally, during 1995, subsequent to the audit period, another repair was made by the same Police Juror in the amount of \$410.00. These occurrences may be immaterial violations of the above referenced statute.

MANAGEMENT'S RESPONSE

The event of a Police Juror being paid for services rendered has occurred. Steps have been taken to eliminate this problem. A listing of Police Jurors with their place of employment has been prepared and submitted to the employees of the Livingston Parish Police Jury treasurer's office with instructions not to issue purchase orders to any business or person contained therein. Also, all purchase orders are now issued by the treasurer's office.

CURRENT YEAR STATUS

This finding was resolved and no reoccurrences were noted during the 1995 audit.

- B. Another possible violation of LSA-RS 42:1101-1124 relates to the Police Jury purchasing materials and/or supplies from the employer(s) of members of the Police Jury. I made a request of the Police Jury's legal counsel regarding an interpretation of the applicability of the statutes to the above transactions. No response has been received as of the date of the release of this report. Therefore, I have made no conclusions as to the appropriateness of the above transactions.

MANAGEMENT'S RESPONSE

This possibility has been reviewed and will be remedied for the 1996 bids. No bid will be accepted from any Juror or their employer for goods or services.

CURRENT YEAR STATUS

This finding was resolved and no reoccurrences were noted during the 1995 audit.

3. LAWS AFFECTING BUDGETING

- A. The annual budget, including amendments, when compared to actual revenues or expenditures must not vary unfavorably 5% or more according to LSA-RS 39:1310. Budget variances for the year ended 1995 did not comply with the above requirements, based upon Statement C.

MANAGEMENT'S RESPONSE

The budget had not been monitored in comparison to the actual expenditures in the year 1995. Through additional staffing of the accounting department in 1995, this is no longer the case. Monthly reports are made as to the budget and actual expenditures and amendments are made as necessary.

CURRENT YEAR STATUS

See current year finding number two.

4. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS

- A. Under the provisions of LSA-RS 24:514 the Police Jury is required to maintain adequate accounting records sufficient to provide for periodic reporting of the financial affairs to the Police Jury, and to prepare and submit sworn annual financial statements to the Office of the Legislative Auditor. The Police Jury did not submit annual financial statements for the years 1993 nor 1994. In late 1994, it was discovered that several funds within the computerized general ledger did not contain postings for much of the two years ended December 31, 1994. Additionally, only a few bank account reconciliations were performed based the available records. It was also discovered that nearly all manual checks written during the two years ended December 31, 1994 were not entered into the computer system, nor were most of the receipts.

MANAGEMENT'S RESPONSE

The Livingston Parish Police Jury concurs that the financial records in 1993 and 1994 were neither prepared or available. However, the Police Jury's treasurer's office is under new management. Financial reports are made monthly to all Police Jurors. Also, as stated in response 3A above, additional staffing and training of the treasurer's office has promoted the interaction between Police Jurors and the treasurer's office.

CURRENT YEAR STATUS

See current year finding number three.

- B. Because of the incomplete records described above, the Police Jury did not complete and submit its audit within six months of the close of the fiscal year as required by LSA-RS 24:513.

MANAGEMENT'S RESPONSE

The Police Jury believes the above statement to be accurate and has taken steps to ensure that this does not reoccur.

CURRENT YEAR STATUS

This finding was resolved and no reoccurrences were noted during the 1995 audit.

- C. The Livingston Parish Police Jury did not complete the Louisiana Systems Survey and Compliance Questionnaire. In order to comply with the provisions of the *Louisiana Governmental Audit Guide*, all governmental units are required to complete and adopt the questionnaire.

MANAGEMENT'S RESPONSE

The Police Jury agrees that the Louisiana Systems Survey and Compliance Questionnaire has not been completed. However, it is our intent to complete and adopt the survey for the year ended December 31, 1995.

CURRENT YEAR STATUS

This finding was resolved and no reoccurrences were noted during the 1995 audit.

5. ASSET MANAGEMENT LAWS

- A. The Police Jury is required by LSA-RS 24:515 to maintain records of all general fixed assets to include date acquired, cost, and disposition of the property as a minimum. The Police Jury did not maintain their record of general fixed assets during the years 1993 and 1994. The records were last updated through 1992. The Police Jury should take immediate steps to properly record and report all asset transactions.

MANAGEMENT'S RESPONSE

We acknowledge that the fixed asset account group has not been updated since 1992. It is expected that by the year ended December 31, 1995, the treasurer's office will have sufficient staffing that will enable us to update and monitor our fixed assets for the future.

CURRENT YEAR STATUS

See current year finding number four.

6. CASH MANAGEMENT LAWS

- A. In order to provide public fund depository account security and to guarantee against loss, all depository banks are required to maintain security in the form of insurance or pledge of bank owned securities. I noted that the bank accounts were not adequately collateralized at numerous times during the two years ended December 31, 1994.

MANAGEMENT'S RESPONSE

In January 1995, the under collateralization of bank accounts was discovered and corrected.

CURRENT YEAR STATUS

This finding was resolved and no reoccurrences were noted during the 1995 audit.

7. DEBT RESTRICTION LAWS

- A. As explained above under Public Bid Law, the Police Jury entered into lease purchase agreements to acquire several pieces of heavy equipment. In each instance, the agreement requires repayment terms which are in excess of 90 days. According to LSA-RS 47:1803-4, approval of the State Bond Commission is required in such circumstances. There was no indication that such approval was sought or granted.

MANAGEMENT'S RESPONSE

The Livingston Parish Police Jury does not have a record of bids that pertain to the above mentioned lease purchases, nor did the Police Jury seek the approval of the State Bond Commission. All Jurors, as well as support staff, have been advised of the requirements associated with lease purchases, and we are confident that this will not occur again.

CURRENT YEAR STATUS

See current year finding number five.

8. OTHER

- A. The Police Jury had several bond issues outstanding during 1993 and 1994. The bond covenants require the Police Jury to furnish a financial statement to the bond trustee. As indicated in 4A above, the Police Jury was apparently unable to prepare annual financial statements, and apparently violated the bond covenants regarding annual financial reporting and timely payment of principal and interest.

MANAGEMENT RESPONSE

The Police Jury agrees that bond covenants relating to financial statements were compromised. However, as stated in response 4A,

these requirements are being met for the year ended December 31, 1995.

CURRENT YEAR STATUS

This finding was resolved and no reoccurrences were noted during the 1995 audit.

- B. The Internal Revenue Code requires payers to report certain information annually. One requirement is that total payments made during a calendar year in excess of \$600.00 to a non-corporate entity must be reported to the IRS and to the recipient. Another requirement is that any employee who is allowed to use a Police Jury vehicle for commuting to and from his/her home should be given a 1099 information return form for the value of the personal usage of the vehicle. The records of the Police Jury do not reflect that such reporting was done during 1995.

MANAGEMENT'S RESPONSE

The 1099 forms have not been reported to the IRS for the years 1993 and 1994. It is the intention of the Livingston Parish Police Jury to issue 1099s for the year ended December 31, 1995, for both vendors and employees who use a Police Jury vehicle for commuting to and from home.

CURRENT YEAR STATUS

See current year finding number six.

CURRENT YEAR FINDINGS

1. PUBLIC BID LAW

- A. I noted several instances in which the Police Jury failed to comply with the provisions of the public bid law (Louisiana Revised Statute 38:2212). I examined the files and made several requests however, Police Jury personnel could not furnish me with documentation that bids or quotes were obtained prior to making the purchase. Those purchases are as follows:

Two trailers	\$ 12,460.00
Library shelving	35,338.09
Two pickup trucks	31,795.05
Bulk gasoline purchase	6,375.03
Bulk gasoline purchase	6,576.74
Bulk gasoline purchase	6,648.52
Asphalt material	8,003.00
Asphalt material	6,492.50
Hauling of dirt for road project	8,840.00
Backhoe loader	48,992.00
Gradall	103,000.00

MANAGEMENT'S RESPONSE

Under the new Parish President-Council form of government, debt can only be incurred by ordinance, therefore there is a safeguard mechanism in place regarding lease purchases.

- B. I noted one instance in which the Police Jury paid \$2.00 per unit of road sand and there was a valid bid from the same vendor for \$1.25 per unit.

MANAGEMENT'S RESPONSE

The President-Council is aware of the bid law and will abide by its provisions.

2. LAWS AFFECTING BUDGETING

- A. The Police Jury did not comply with the requirements of the Louisiana Local Government Budget Act (LSA-RS 39:1301-16). The act requires that the proposed budget be made available for public inspection not less than 15 days prior to the beginning of the fiscal year and the proposed budget must be adopted prior to the beginning of the fiscal year. The Police Jury held the public hearing on the 1995 budget on June 1, 1995 and adopted the 1995 budget on the same date.

MANAGEMENT'S RESPONSE

Under our newly adopted Home Rule Charter, per Section 5-02, the budget is to be submitted to the Council by the President at least ninety days prior to the beginning of the fiscal year. The Council will then order a public hearing and the budget shall be finally adopted not later than the second-to-last regular meeting of the fiscal year. The Parish President-Council intends to follow its Charter

and the requirements of the Louisiana Local Government Budget Act (LSR-RS 39:1301-16).

- B. The final 1995 budget did not meet the requirements of LSA-RS 39:1310 in that actual expenditures plus other uses exceed budgeted expenditures and other uses by greater than 5% in the general fund and in the special revenue funds.

MANAGEMENT'S RESPONSE

The operating budget will be monitored to insure that actual expenditures plus other uses will not exceed the budgeted expenditures and other uses by greater than 5%.

3. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

- A. The Police Jury failed to maintain adequate accounting records in accordance with LSA-RS 24:514. The 1995 accounting records were discovered to be incorrect and or incomplete by the newly hired finance director in early 1996. According to the finance director all accounting transactions needed to be reentered into a new accounting system before accurate accounting records and financial statements could be obtained. This process was completed in late May, 1996. Additionally, the finance director discovered that many of the bank reconciliations were not completed for the 1995 year.

MANAGEMENT'S RESPONSE

Per Section 4-03 of the Livingston Parish Home Rule Charter, the Director of Finance will prepare a monthly statement of revenue and expenditures not later than thirty (30) days after the end of each month. Bank reconciliations must be completed prior to the preparation of accurate financial reports. The Parish President-Council is also implementing a new accounting system to accommodate for the weaknesses in the current system.

4. ASSET MANAGEMENT LAWS

- A. As reported in the 1993-1994 audit, the Police Jury has not updated its general fixed asset records since 1992.

MANAGEMENT'S RESPONSE

The Parish President-Council realizes the general fixed assets have not been updated since 1992. We are making immediate efforts to correct a situation that has been neglected for the past three years. We intend to conduct a physical inventory as well as integrate an asset subsidiary ledger to our general ledger.

5. DEBT RESTRICTION LAWS

- A. As explained under Public Bid Law above, the Police Jury acquired a backhoe loader and a gradall during 1995. These assets were acquired through a lease purchase arrangement. According to LSA-RS 47:1803-4, approval of the State Bond Commission is required in such circumstances. There was no indication that such approval was sought or granted.

MANAGEMENT'S RESPONSE

Approval of any debt incurred will be sought from the State Bond Commission.

6. OTHER


- A. The Police Jury did not adhere to IRS information return filing requirements again for the year 1995.

MANAGEMENT'S RESPONSE

The Livingston Parish President-Council will obtain from all vendors and others as required by the Internal Revenue Service their current address and Taxpayer Identification Number and issue 1099's as required.

I considered these instances of noncompliance in forming my opinion on whether Livingston Parish Police Jury's primary government financial statements as of and for the year ended December 31, 1995 are presented fairly, in all material respects, in conformity with general accepted accounting principles, and, except as described in the first paragraph, this report does not affect my report dated June 6, 1996 on those primary government financial statements.

This report is intended for the information of the Livingston Parish Police Jury's management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.


Leroy J. Chutz
Certified Public Accountant, APAC
June 6, 1996

LEROY J. CHUSTZ

CERTIFIED PUBLIC ACCOUNTANT, APAC

POST OFFICE BOX 158 DENHAM SPRINGS, LOUISIANA 70727-0158 (504) 665-3102 FAX (504) 667-3553

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Livingston Parish Police Jury
Livingston, Louisiana

I have audited the primary government financial statements of Livingston Parish Police Jury, Livingston, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 6, 1996. In my report, my opinion was adverse because of the omission of the general fixed asset group of accounts; the omission of estimates and accruals of closure and postclosure monitoring costs associated with the Parish landfill operations; and the omission of accruals for compensated absences. I have also audited the compliance of Livingston Parish Police Jury with requirements applicable to major federal financial assistance programs and have issued my report thereon dated June 6, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *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*; and the *Louisiana Governmental Audit Guide*, issued by the Louisiana Legislative Auditor. 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 Livingston 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 year ended December 31, 1995, I considered the internal control structure of Livingston Parish Police Jury in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements of Livingston Parish Police Jury and on its compliance 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 6, 1996.

The management of Livingston 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, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of primary government 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.

ACTIVITY CYCLES

Receipts/Shipments
Disbursements/Issues
Storage/Security
Financial Reporting

GENERAL REQUIREMENTS

Political Activity
Davis-Bacon Act
Civil Rights
Cash Management
Financial Reporting
Allowable Costs/Cost Principles
Drug Free Workplace
Administrative Requirements

SPECIFIC REQUIREMENTS

Types of Services
Reporting

For all of the internal control structure categories listed in the preceding paragraph, 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 year ended December 31, 1995, Livingston Parish Police Jury expended 95 % of its total federal financial assistance under 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, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of Livingston Parish 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 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.

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 be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended for the information of Livingston Parish Police Jury's management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.


Leroy J. Christz
Certified Public Accountant, APAC
June 6, 1996

LERROY J. CHUSTZ

CERTIFIED PUBLIC ACCOUNTANT, APAC

POST OFFICE BOX 158 DENHAM SPRINGS, LOUISIANA 70727-0158 (504) 665-3102 FAX (504) 667-3553

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Livingston Parish Police Jury
Livingston, Louisiana

I have audited the primary government financial statements of Livingston Parish Police Jury, Livingston, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 6, 1996. In my report, my opinion was adverse because of the omission of the general fixed asset group of accounts; the omission of estimates and accruals of closure and postclosure monitoring costs associated with the Parish landfill operations; and the omission of accruals for compensated absences.

I have applied procedures to test Livingston Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995: political activity, Davis-Bacon Act, civil rights, federal financial reports, allowable costs/cost principles, Drug-free Workplace Act and administrative requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Livingston Parish Police Jury's compliance with the requirements listed in the preceding paragraph. 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 second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that Livingston Parish Police Jury had not complied, in all material respects, with those requirements.

This report is intended for the information of the Livingston Parish Police Jury's management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.


Leroy J. Chustz
Certified Public Accountant, APAC
June 6, 1996

LEROY J. CHUSTZ

CERTIFIED PUBLIC ACCOUNTANT, APAC

POST OFFICE BOX 158 DENHAM SPRINGS, LOUISIANA 70727-0158 (504) 665-3102 FAX (504) 667-3553

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO
MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Livingston Parish Police Jury
Livingston, Louisiana


I have audited the primary government financial statements of Livingston Parish Police Jury, Livingston, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 6, 1996. In my report, my opinion was adverse because of the omission of the general fixed asset group of accounts; the omission of estimates and accruals of closure and postclosure monitoring costs associated with the Parish landfill operations; and the omission of accruals for compensated absences.

I have also audited Livingston Parish Police Jury's compliance with the requirements governing reporting and security over food coupons that are applicable to its major federal financial assistance program, which is identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1995. The management of Livingston Parish Police Jury is responsible for the Livingston Parish 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; Office of Management and Budget Circular A-128, *Audits of State and Local Governments*; and the Office of Management and Budget's *Compliance Supplement for Single 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 specific requirements referred to in the second paragraph occurred. An audit includes examining, on a test basis, evidence about Livingston Parish Police Jury's compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, Livingston Parish Police Jury complied, in all material respects, with the specific requirements referred to in the second paragraph that are applicable to its major federal financial assistance program for the year ended December 31, 1995.

This report is intended for the information of the Livingston Parish Police Jury's management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.


Leroy J. Chustz
Certified Public Accountant, APAC
June 6, 1996

LEROY J. CHUSTZ

CERTIFIED PUBLIC ACCOUNTANT, APAC

POST OFFICE BOX 158 DENHAM SPRINGS, LOUISIANA 70727-0158 (504) 665-3102 FAX (504) 667-3553

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

Livingston Parish Police Jury
Livingston, Louisiana


I have audited the primary government financial statements of Livingston Parish Police Jury, Livingston, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 6, 1996. In my report, my opinion was adverse because of the omission of the general fixed asset group of accounts; the omission of estimates and accruals of closure and postclosure monitoring costs associated with the Parish landfill operations; and the omission of accruals for compensated absences.

In connection with my audit of the primary government financial statements of Livingston Parish Police Jury, and with my consideration of Livingston 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 year 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; eligibility; matching; level of effort; and reporting 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 Livingston 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 Livingston Parish Police Jury had not complied, in all material respects, with those requirements.

This report is intended for the information of Livingston Parish Police Jury's management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.


Leroy J. Chustz
Certified Public Accountant, APAC
June 6, 1996

LEROY J. CHUSTZ

CERTIFIED PUBLIC ACCOUNTANT, APAC

POST OFFICE BOX 158 DENHAM SPRINGS, LOUISIANA 70727-0158 (504) 665-3102 FAX (504) 667-3553

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY
SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE

Livingston Parish Police Jury
Livingston, Louisiana

I have audited the primary government financial statements of Livingston Parish Police Jury, Livingston, Louisiana, as of and for the year ended December 31, 1995 and have issued my report thereon dated June 6, 1996. In my report, my opinion was adverse because of the omission of the general fixed asset group of accounts; the omission of estimates and accruals of closure and postclosure monitoring costs associated with the Parish landfill operations; and the omission of accruals for compensated absences. These primary government financial statements are the responsibility of Livingston 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; 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 Louisiana Legislative Auditor. 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 primary government financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the primary government financial statements of Livingston Parish Police Jury, taken as a whole. The accompanying Schedules of Federal Financial Assistance are presented for purposes of additional analysis and is not a required part of the primary government financial statements. For reasons stated in the third paragraph of my report dated June 6, 1996 on pages 5 and 6, I do not express an opinion on the Schedules of Federal Financial Assistance.



Leroy J. Chustz
Certified Public Accountant, APAC
June 6, 1996

LIVINGSTON PARISH POLICE JURY
 SCHEDULE 7
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 For the Year Ended December 31, 1995

<u>Federal Grantor/Passthrough Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant ID Number</u>	<u>Receipts</u>	<u>Issues/ Expenditures</u>
<u>U.S. Department of Agriculture</u>				
Passed through State of Louisiana				
Department of Social Services: **Food Stamp Program	10.551		\$6,105,000	\$6,208,805
State Administrative Matching Grants for Food Stamp Program	10.561		32,940	32,940
<u>U.S. Department of Education</u>				
Passed through State of Louisiana				
Department of Culture, Recreation, and Tourism - State Library	84.154A	93-5	157,500	157,500
<u>U.S. Department of Housing and Urban Development</u>				
Passed through State of Louisiana				
Office of Community Development	14.228	101-1042	18,010	18,010
**Office of Community Development	14.228	101-4022	335,203	335,409
<u>U.S. Department of Transportation</u>				
Passed through State of Louisiana				
Department of Transportation and Development:				
Passed through to: Livingston Council on Aging	20.509	LA-18-X012 & 13	<u>65,198</u>	<u>65,198</u>
TOTALS			<u>*\$6,713,851</u>	<u>\$6,817,862</u>

** Major Program

*RECONCILIATION TO STATEMENT B

Total Receipts	\$6,713,851
Less Food Coupons	<u>(6,105,000)</u>
Revenue per Statement B	<u>\$ 608,851</u>

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LIVINGSTON PARISH POLICE JURY
LIVINGSTON, LOUISIANA
ANNUAL FINANCIAL REPORT

DECEMBER 31, 1995

Under provisions of state law, this report is a public document. A copy of the report is submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.
Release Date JUN 26 1996

LIVINGSTON PARISH POLICE JURY
Livingston, Louisiana

Annual Financial Statements with Independent Auditor's Report
For the Year Ended December 31, 1995

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LEROY J. CHUSTZ

CERTIFIED PUBLIC ACCOUNTANT, APAC

POST OFFICE BOX 158 DENHAM SPRINGS, LOUISIANA 70727-0158 (504) 665-3102 FAX (504) 667-3553

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Livingston Parish Police Jury
Livingston, Louisiana


I have audited the accompanying primary government financial statements of the Livingston Parish Police Jury, Livingston, Louisiana, as of December 31, 1995 and for the year ended December 31, 1995, as listed in the Table of Contents. These primary government financial statements are the responsibility of the Livingston 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; 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 Louisiana Legislative Auditor. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall primary government financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As more fully explained in note 7 the Livingston Parish Police Jury is responsible, as permit holder, for the Woodside Landfill closure and postclosure monitoring costs. *Governmental Accounting Standards Board Statement eighteen* requires estimation and accrual of those anticipated costs. The accompanying financial statements do not include estimates and accruals of such costs. The general fixed asset group of accounts has not been updated since December 31, 1992 and consequently are not an accurate reflection of the Police Jury's investment in general fixed assets. Also, the financial statements do not include accruals of compensated absences of employees of the Police Jury.

A primary government is a legal entity or body politic and includes all funds, organizations, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, because of the effects of the matters referred to in the preceding paragraph the primary government financial statements referred to above do not present fairly, in all material respects, the financial position of Livingston Parish Police Jury, primary government, as of December 31, 1995, and the results of its operations and cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards* and *Audits of State and Local Governments*, I have also issued reports on my consideration of the Livingston Parish Police Jury's internal control structure dated June 6, 1996 and reports dated June 6, 1996 on its compliance with laws and regulations.


Leroy J. Chustz
Certified Public Accountant, APAC
June 6, 1996

PRIMARY GOVERNMENT FINANCIAL STATEMENTS - OVERSIGHT UNIT
(COMBINED STATEMENTS - OVERVIEW)

LIVINGSTON PARISH POLICE JURY
 COMBINED BALANCE SHEET — ALL FUND TYPES AND ACCOUNT GROUPS
 STATEMENT A
 December 31, 1995

With Comparative Amounts for December 31, 1994

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	ACCOUNT GROUPS
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUND	GENERAL LONG TERM DEBT GROUP
ASSETS						
Current Assets						
Cash	\$ 259,980.51	\$ 1,041,540.33	\$ 629,129.92	\$ 204,182.84	\$ 208,583.16	\$ -
Cash on hand	100.00	550.00	-	-	-	-
Investments	-	-	-	-	189,898.00	-
Certificates of Deposit	-	1,048,093.70	-	-	306,993.31	-
Accounts receivable	477,772.49	56,769.96	391,520.37	-	5,476.00	-
Due from other funds	391,530.70	59,310.12	24,462.83	-	13.96	-
Due from other governments	45,992.83	53,701.00	-	-	-	-
Other receivables	20,091.91	10,643.61	-	-	-	-
State rev. sharing receivable	66,081.00	276,507.00	-	-	-	-
Taxes receivable	148,424.70	1,587,622.86	2,199.05	-	-	-
Prepaid expenses	1,229.58	52.52	-	-	-	-
Deposits	-	15.00	-	-	-	-
Restricted Assets						
Cash with State Treasury	-	-	-	-	-	-
Fixed Assets						
Land	-	-	-	-	4,470.00	-
Buildings	-	-	-	-	1,388,695.50	-
Accumulated Depreciation	-	-	-	-	(702,438.97)	-
Other Debits						
Available in general fund	-	-	-	-	-	-
Available in debt service fund	-	-	-	-	-	747,808.15
Amount to be provided	-	-	-	-	-	1,352,344.86
TOTAL ASSETS	\$ 1,411,203.72	\$ 4,134,806.10	\$ 1,047,312.17	\$ 204,182.84	\$ 1,401,690.96	\$ 2,100,153.01
LIABILITIES AND FUND EQUITY						
LIABILITIES						
Curr Liab (from Curr Assets)						
Accounts payable	\$ 132,398.02	\$ 367,378.90	\$ 5,830.39	\$ 13,716.00	\$ 1,268.95	\$ -
Ad valorem deductions payable	-	57,631.38	-	-	-	-
Due to other funds	59,177.96	366,214.27	32,060.46	2,172.04	15,692.88	-
Due to other governments	5,449.64	32,569.36	-	-	-	-
Cash Overdraft	-	-	21,616.56	-	-	-
Payroll taxes payable	896.83	8,294.42	-	-	-	-
Deposits payable	-	-	-	-	700.00	-
Deferred revenue	-	128,607.35	-	-	-	-
Deferred Revenue						
Deferred revenue	-	-	239,996.61	-	-	-
Long-Term Liabilities						
Gen. obligation bonds payable	-	-	-	-	-	1,179,175.00
Sp. assesment bonds payable	-	-	-	-	-	332,789.85
Lease purchases payable	-	-	-	-	-	588,188.16
TOTAL LIABILITIES	197,922.45	960,695.68	299,504.02	15,888.04	17,661.83	2,100,153.01
FUND EQUITY						
Fund balance res. debt service	-	-	747,808.15	-	-	-
Fund balance unreserved	1,213,281.27	3,174,110.42	-	188,294.80	-	-
Unreserved retained earnings	-	-	-	-	1,384,029.13	-
TOTAL FUND EQUITY	1,213,281.27	3,174,110.42	747,808.15	188,294.80	1,384,029.13	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,411,203.72	\$ 4,134,806.10	\$ 1,047,312.17	\$ 204,182.84	\$ 1,401,690.96	\$ 2,100,153.01

See accompanying notes to the financial statements.

Memo Only Current Year	Memo Only Prior Year
\$ 2,343,416.76	\$ 3,110,987.94
650.00	650.00
189,898.00	189,898.00
1,355,087.01	861,355.21
931,538.82	464,922.94
475,317.61	372,739.86
99,693.83	128,515.39
30,735.52	-
342,588.00	326,363.00
1,738,246.61	1,219,381.38
1,282.10	52.52
15.00	-
-	49,051.85
4,470.00	4,470.00
1,388,695.50	1,388,695.50
(702,438.97)	(659,388.36)
-	49,051.85
747,808.15	917,302.21
1,352,344.86	1,375,989.94
<u>\$ 10,299,348.80</u>	<u>\$ 9,800,039.23</u>

\$ 520,592.26	\$ 271,093.63
57,631.38	51,055.13
475,317.61	390,188.20
38,019.00	54,483.83
21,616.56	-
9,191.25	372.83
700.00	700.00
128,607.35	104,438.12
239,996.61	-
1,179,175.00	1,436,100.00
332,789.85	264,237.00
588,188.16	642,007.00
<u>3,591,825.03</u>	<u>3,214,675.74</u>
747,808.15	889,601.49
4,575,686.49	4,269,035.13
1,384,029.13	1,377,675.02
<u>6,707,523.77</u>	<u>6,585,363.49</u>
<u>\$ 10,299,348.80</u>	<u>\$ 9,800,039.23</u>

Memo Only
Prior Year

\$ 1,310,393.46
157,487.06
64,140.44
274,458.71
91,496.32
2,597,861.15
1,039,345.24
273,102.50
124,367.65
180,317.45
316,404.88

6,429,374.86

123,246.53
569,372.00
61,729.98
415,178.52
33,549.11
813,542.62
1,853,319.17
1,243,213.09
316,972.93
84,360.34

-
62,398.31
1,525.94
406,620.64
1,895.00
103,485.49

2,138.00
340,888.04
176,679.97

\$ 6,610,115.68

(180,740.82)

392,435.64
1,024,057.51
-

(768,523.33)

647,969.82

467,229.00

4,740,459.47

\$ 5,207,688.47

LIVINGSTON PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES —
 BUDGET (GAAP BASIS) AND ACTUAL — GENERAL, SPECIAL REVENUE, AND DEBT SERVICE FUND TYPES
 STATEMENT C
 For the Year Ended December 31, 1995

GENERAL
 FUND

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Ad valorem tax	\$ 129,075.75	\$ 145,644.56	\$ 16,568.81
Franchise fees	152,335.98	181,014.75	28,678.77
Other taxes	44,723.13	-	(44,723.13)
Licenses and permits	257,488.09	303,583.29	46,095.20
Federal grants	106,277.96	98,138.03	(8,139.93)
State grants	952,675.19	1,972,392.29	1,019,717.10
Fees, charges and commissions	11,194.21	-	(11,194.21)
Fines and forfeitures	58,003.08	82,078.08	24,075.00
Use of money and property	406,538.78	24,010.50	(382,528.28)
Royalties	-	7,926.85	7,926.85
Other revenue	313,283.36	107,619.52	(205,663.84)
TOTAL REVENUES	2,431,595.53	2,922,407.87	490,812.34
EXPENDITURES			
Current Expenditures			
Legislative	133,645.44	134,478.64	(833.20)
Judicial	406,780.67	442,661.14	(35,880.47)
Elections	58,848.64	62,337.84	(3,489.20)
Financial and administrative	663,870.06	431,196.07	232,673.99
Other general administration	9,600.00	39,504.95	(29,904.95)
Public safety	715,908.16	780,560.14	(64,651.98)
Public works	-	3,860.54	(3,860.54)
Health and welfare	152,565.26	133,126.11	19,439.15
Culture and recreation	-	-	-
Economic development	27,000.00	33,675.69	(6,675.69)
Capital Outlay			
Judicial	4,000.00	-	4,000.00
Elections	522.23	9,064.75	(8,542.52)
Financial and administrative	11,000.00	14,456.59	(3,456.59)
Public safety	-	1,458.97	(1,458.97)
Public works	-	13,960.00	(13,960.00)
Health and welfare	-	3,063.50	(3,063.50)
Culture and recreation	-	-	-
Debt Service			
Principal	30,683.00	34,202.58	(3,519.58)
Interest and fiscal charges	52,617.25	34,399.58	18,217.67
TOTAL EXPENDITURES	\$ 2,267,040.71	\$ 2,172,007.09	\$ 95,033.62
Excess (deficiency) of revenues over expenditures	164,554.82	750,400.78	585,845.96
OTHER FINANCING SOURCES (USES)			
Proceeds from Capital Lease	-	-	-
Operating Transfers In	-	300,000.00	300,000.00
Operating Transfers Out	-	(608,367.32)	(608,367.32)
TOTAL OTHER FINANCING SOURCES (USES)	-	(308,367.32)	(308,367.32)
Excess (deficiency) of revenues over expenditures and other sources (uses)	164,554.82	442,033.46	277,478.64
Fund Balances at beginning of year	42,411.56	771,247.81	728,836.25
Fund Balances at end of year	\$ 206,966.38	\$ 1,213,281.27	\$ 1,006,314.89

See accompanying notes to the financial statements.

SPECIAL
REVENUE FUNDS

DEBT
SERVICE FUNDS

SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 844,749.31	\$ 1,563,058.10	\$ 718,308.79	\$ 275,842.45	\$ 855.57	\$ (274,986.88)
-	-	-	-	-	-
5,000.00	14,366.71	9,366.71	-	-	-
29,114.00	27,380.00	(1,734.00)	-	-	-
-	157,500.00	157,500.00	-	-	-
929,418.20	988,755.00	59,336.80	-	-	-
1,304,649.95	1,100,727.17	(203,922.78)	-	-	-
105,370.23	205,308.11	99,937.88	-	-	-
77,266.86	85,681.13	8,414.27	11,882.09	17,537.86	5,655.77
122,078.68	50,127.38	(71,951.30)	-	-	-
2,745.00	13,443.68	10,698.68	42,608.36	41,871.03	(737.33)
3,420,392.23	4,206,347.28	785,955.05	330,332.90	60,264.46	(270,068.44)
-	-	-	-	-	-
101,281.14	172,226.87	(70,945.73)	-	-	-
-	32,181.48	(32,181.48)	-	-	-
-	-	-	-	-	-
30,902.49	57,631.38	(26,728.89)	10,571.89	-	10,571.89
-	-	-	-	-	-
1,522,988.82	1,885,262.29	(362,273.47)	-	-	-
1,149,659.47	1,138,341.47	11,318.00	-	-	-
331,309.14	309,050.10	22,259.04	-	-	-
9,502.98	770.83	8,732.15	-	-	-
-	10,000.00	(10,000.00)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
125,000.00	257,848.08	(132,848.08)	-	-	-
411,743.00	303,586.47	108,156.53	-	-	-
431,692.91	502,914.29	(71,221.38)	-	-	-
100,369.00	212,254.69	(111,885.69)	220,055.77	248,056.00	(28,000.23)
150,554.00	47,390.60	103,163.40	97,731.63	61,606.08	36,125.55
\$ 4,365,002.95	\$ 4,929,458.55	\$ (564,455.60)	\$ 328,359.29	\$ 309,662.08	\$ 18,697.21
(944,610.72)	(723,111.27)	221,499.45	1,973.61	(249,397.62)	(251,371.23)
-	160,967.00	160,967.00	-	-	-
621,600.00	709,677.67	88,077.67	-	12,375.61	12,375.61
(249,444.08)	(403,484.64)	(154,040.56)	-	-	-
372,155.92	467,160.03	95,004.11	-	12,375.61	12,375.61
(572,454.80)	(255,951.24)	316,503.56	1,973.61	(237,022.01)	(238,995.62)
1,999,399.88	3,401,080.60	1,401,680.72	525,243.72	877,562.93	352,319.21
\$ 1,426,945.08	\$ 3,145,129.36	\$ 1,718,184.28	\$ 527,217.33	\$ 640,540.92	\$ 113,323.59

LIVINGSTON PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
 ALL PROPRIETARY FUND TYPES
 STATEMENT D
 Year Ended December 31, 1995
 With Comparative Actual Amounts for December 31, 1994

	ENTERPRISE FUND	Memo Only Prior Year
OPERATING REVENUES		
Lease income	\$ 78,779.00	\$ 100,057.00
Total operating revenues	78,779.00	100,057.00
OPERATING EXPENSES		
Operating expenses		
Utilities	12,633.13	12,979.49
Maintenance of property	25,654.13	18,471.24
Legal and professional	3,953.00	-
Insurance	9,921.00	9,619.00
Depreciation	43,050.61	42,371.87
Other	268.51	95.80
Total operating expenses	95,480.38	83,537.40
Operating income	(16,701.38)	16,519.60
NONOPERATING REVENUES (EXPENSES)		
Nonoperating Revenues		
Use of money and property	23,055.49	25,248.16
Total Nonoperating revenues (expenses)	23,055.49	25,248.16
Income before operating transfers	6,354.11	41,767.76
OPERATING TRANSFERS		
Operating Transfers Out		
Transfers out	-	(292,114.84)
Total operating transfers	-	(292,114.84)
Net Income	6,354.11	(250,347.08)
Retained Earnings at beginning of year	1,377,675.02	1,628,022.10
Retained Earnings at end of year	\$ 1,384,029.13	\$ 1,377,675.02

See accompanying notes to the financial statements.

LIVINGSTON PARISH POLICY JURY
STATEMENT OF CASH FLOWS
STATEMENT E
For the Year Ended December 31, 1995
Increase (Decrease) in Cash and Cash Equivalents

Cash flows from operating activities:	
Net income (loss)	\$ 6,354.11
Adjustments to reconcile net income to net cash provided by operating activities:	
Depreciation and amortization	43,050.61
(Increase) decrease in:	
Receivables	1,435.00
Increase (decrease) in:	
Accounts payable	<u>(2,925.48)</u>
Net increase (decrease) in cash	47,914.24
Cash and cash equivalents, beginning of year	<u>\$ 350,566.92</u>
Cash and cash equivalents, end of year	<u>\$ 398,481.16</u>
 Supplemental disclosures of cash flow information:	
Cash paid during the period for:	
Interest	\$ -0-
Income taxes	\$ -0-

See accompanying notes to the financial statements.

LIVINGSTON PARISH POLICE JURY
Livingston, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 1995

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Livingston Parish Police Jury is the governing authority for Livingston Parish and is a political subdivision of the State of Louisiana. The police jury enacts ordinances, sets policies, and establishes programs in such fields as social welfare, transportation, drainage, industrial inducement, and health services under the provisions of Louisiana Revised Statute 33:1236.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepted accounting principles for state and local governments.

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

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Livingston 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:

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>
Fire Protection Districts:		
No. 1	December 31	1 and 3
No. 2	June 30	1 and 3
No. 4	December 31	1 and 3
No. 5	December 31	1 and 3
No. 6	June 30	1 and 3
No. 7	December 31	1 and 3
No. 8	June 30	1 and 3
No. 9	June 30	1 and 3
No. 10	December 31	1 and 3
No. 11	June 30	1 and 3
No. 12	June 30	1 and 3
Recreation Districts:		
No. 2	December 31	1 and 3
No. 3	December 31	1 and 3
No. 5	December 31	1 and 3
No. 6	December 31	1 and 3
No. 7	December 31	1 and 3
No. 8	December 31	1 and 3
No. 9	December 31	1 and 3

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Livingston Parish Gas Utility District	November 30	1 and 3
Sewerage Districts:		
No. 1	December 31	1 and 3
No. 2	December 31	1 and 3
No. 4	December 31	1 and 3
No. 6	December 31	1 and 3
Ward 2 Waterworks District	December 31	1 and 3
Ward 6 Waterworks District	December 31	1 and 3
Gravity Drainage District		
No. 1	December 31	1 and 3
Gravity Drainage District		
No. 5	December 31	1 and 3
Communications District	December 31	1 and 3

GASB Codification Sections 2600.127 provides for the issuance of primary government financial statements which are separate from those of the reporting entity. However, a primary government's financial statements are not a substitute for the reporting entity's financial statements. The police jury has chosen to issue financial statements of the primary government only, except for the inclusion of the Criminal Court and Library Special Revenue Funds, whose financial records are maintained by the police jury. As such, the accompanying financial statements are not intended to and do not report in accordance with GASB Codification Section 2100.

The parish school board, certain independently elected parish officials, and municipal level governments are excluded from the accompanying financial statements as they are considered autonomous governments. These units of government issue financial statements separate from those of the parish police jury.

A. FUND ACCOUNTING

The accounts of the police jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund is the general operating fund of the police jury. It is used to account for all financial resources, 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 that are legally restricted to expenditures for specified purposes.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds

The Capital Projects Funds are used to account for financial resources used to construct new facilities in the parish.

Proprietary Type-Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

B. FIXED ASSETS AND LONG-TERM OBLIGATIONS

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

General fixed assets are those acquired for general governmental purposes. Assets purchased are recorded as expenditures in the governmental funds and capitalized at cost or estimated cost in the general fixed assets account group. Interest is not capitalized.

Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, have not been capitalized. Such assets normally are immovable and of value only to the Parish. Therefore, the purpose of stewardship for capital expenditures is satisfied without recording these assets. These financial statements do not include the general fixed asset group of accounts.

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

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

Fixed assets used in the proprietary fund operations are included on the balance sheet of the funds along with accumulated depreciation. Depreciation of all exhaustible fixed assets used by proprietary fund operations is charged as an expense against operations. Depreciation is computed using the following methods and useful lives.

Depreciation for the year ended December 31, 1995 has been computed using the straight-line method over the useful lives of the assets ranging from three to twenty years, with the majority being ten years.

C. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements (Overview) are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position 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.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental funds are maintained on a cash basis of accounting. However, the governmental funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15th of each year, and become delinquent after December 31st. The taxes are generally collected in December of the current year and January and February of the ensuing year.

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

Fines and forfeitures are recorded in the year they are received by the tax collector.

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

Substantially all other revenues are recorded when received.

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 obligations which are not recognized until due.

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid, proceeds from long-term obligations, and the sale of equipment are accounted for as other financing sources (uses).

The Enterprise Funds are maintained on a cash basis of accounting. However, the funds, as reported in the accompanying financial statements, have been converted to the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. Transfers to/from other funds are accounted for as operating transfers in/out.

E. BUDGET PRACTICES

Annually, the police jury adopts budgets on the general fund, special revenue funds, and debt service funds, except for the funds listed below. Budget practices include public notice of the proposed budgets, public inspection of the proposed budgets, and public hearings on the budgets. Formal budgetary integration is not employed; during the year periodic budget comparisons are made as a part of interim reporting. Budgets are prepared on the modified accrual basis of accounting (GAAP Basis). Budgeted amounts included in the accompanying financial statements include the originally adopted budget amounts and all subsequent amendments. Appropriations lapse at year end. The police jury does not account for nor report encumbrances.

The following reconciles the amounts shown as revenues and expenditures for the special revenue funds and debt service funds on the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual with the amounts shown on the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances for the year ended December 31, 1995:

Total Actual Revenue - Special Revenue Funds per Statement B		\$4,572,823.68
Less: Funds Not Budgeted:		
LCDBG - Sewer	335,202.67	
Criminal Court Witness	<u>31,273.73</u>	
Total Funds Not Budgeted		<u>366,476.40</u>
Total Actual Revenue - Special Revenue Funds per Statement C		<u>\$4,206,347.28</u>
Total Actual Expenditures - Special Revenue Funds per Statement B		\$5,273,397.42
Less: Funds Not Budgeted:		
LCDBG - Sewer	335,214.14	
Criminal Court Witness	<u>8,724.73</u>	
Total Funds Not Budgeted		<u>343,938.87</u>
Total Actual Expenditures - Special Revenue Funds per Statement C		<u>\$4,929,458.55</u>
Total Actual Revenue - Debt Service Funds per Statement B		\$ 88,754.57
Less: Funds Not Budgeted:		
Petition Paving	27,797.08	
Wedgewood Sinking	<u>693.03</u>	
Total Funds Not Budgeted		<u>28,490.11</u>
Total Actual Revenue - Debt Service Funds per Statement C		<u>\$ 60,264.46</u>
Total Actual Expenditures - Debt Service Funds per Statement B		\$ 330,518.39
Less: Funds Not Budgeted:		
Petition Paving	<u>20,856.31</u>	
Total Funds Not Budgeted		<u>20,856.31</u>
Total Actual Expenditures - Debt Service Funds per Statement C		<u>\$ 309,662.08</u>

F. CASH

For purposes of the statement of cash flows, the Dixon Medical Office Fund, the enterprise fund, considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Cash includes demand deposits and interest bearing demand deposits which are fully secured through the pledge of bank-owned securities or federal deposit insurance.

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 their principal offices in Louisiana. At December 31, 1995, the police jury has cash and cash equivalents (book balances) totaling \$3,677,537.

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. Deposits (bank balances) of all fund types at December 31, 1995, are secured as follows:

Bank balances	<u>\$3,805,390</u>
Federal deposit insurance	\$ 401,756
Pledged securities (Category 3)	<u>5,189,679</u>
Total insurance and securities	<u>\$5,591,435</u>
Unsecured bank balances	<u>\$ -0-</u>

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

G. INVESTMENTS

Louisiana Revised Statute 39:1271 authorizes the Parish to invest up to 25% of monies considered to be available for investment. The Dixon Hospital enterprise fund investment in U.S. Government securities is classified for risk purposes as category three. The carrying amount is \$189,898 and the market value is \$223,832.

H. VACATION AND SICK LEAVE

Employees of the police jury earn from 5 to 20 days of vacation leave each year depending on length of service. Sick leave is earned at the rate of one day for each month of continuous service. Vacation leave must be taken in the year earned. A maximum of 90 days sick leave may be accumulated and carried forward to succeeding years. Upon separation, any accumulated sick leave is forfeited. Employees are allowed to earn compensatory leave for hours worked in excess of forty hours per week. At December 31, 1995, there were no employee leave benefits recorded in accordance with GASB Codification Section C60.

2. REVENUES AND EXPENDITURES - ACTUAL AND BUDGET

The following funds had actual revenues under budgeted revenues for the year ended December 31, 1995:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Special Revenue Funds:			
Residential Waste	<u>\$1,272,857.55</u>	<u>\$1,061,387.63</u>	<u>\$211,469.92</u>
Total	<u>\$1,272,857.55</u>	<u>\$1,061,387.63</u>	<u>\$211,469.92</u>

LIVINGSTON PARISH POLICE JURY
Notes to the Financial Statements, Continued
December 31, 1995

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Debt Service Funds:			
Courthouse Sinking	\$ 46,500.32	\$ 2,025.56	\$ 44,474.76
Road District 505	3,064.30	18.57	3,045.73
Road District 505-1	3,225.57	18.77	3,206.80
Road District 606	3,163.96	23.10	3,140.86
Road District 606-1	3,163.96	24.26	3,139.70
Road District 808	5,704.88	537.11	5,167.77
Road District 909	3,152.63	0.00	3,152.63
Road District 909-1	3,222.69	0.00	3,222.69
Road District 1010	2,062.04	116.88	1,945.16
Road District 1010-1	2,062.04	590.48	1,471.56
Recreation District No. 1	212,106.71	12,766.37	199,340.34
Plantation Estates Sinking	<u>34,662.08</u>	<u>32,783.04</u>	<u>1,879.04</u>
Total	<u>\$ 322,091.18</u>	<u>\$ 48,904.14</u>	<u>\$273,187.04</u>

The following funds had actual expenditures over budgeted expenditures for the year ended December 31, 1995:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Special Revenue Funds:			
Road Equipment	\$1,908,575.13	\$2,411,354.57	\$502,779.44
Criminal Court	102,903.72	182,226.87	79,323.15
Library Tax	750,927.62	868,788.57	117,860.95
Residential Waste	<u>1,006,819.22</u>	<u>1,032,456.26</u>	<u>25,637.04</u>
Total	<u>\$3,769,225.69</u>	<u>\$4,494,826.27</u>	<u>\$725,600.58</u>
Debt Service Funds:			
Magnolia Woods Sinking	<u>\$ 5,477.63</u>	<u>\$ 6,989.73</u>	<u>\$ 1,512.10</u>
Total	<u>\$ 5,477.63</u>	<u>\$ 6,989.73</u>	<u>\$ 1,512.10</u>

3. PENSION PLANS

Substantially all employees of the Livingston Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a multiple employer public employee retirement system (PERS), controlled and 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 Livingston Parish Police Jury are members of Plan B. For the year ended 1995, the total payroll for employees of the Livingston Parish Police Jury covered by the System under Plan B was \$1,218,971; the total payroll for all employees of the Livingston Parish Police Jury was \$1,331,671.

All permanent employees working at least 28 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 B, employees who retire at or after age 62 with at least 10 years of creditable service, or at or after age 55 with 30 years of creditable service, are entitled to a retirement benefit, payable monthly for life, equal to 2 per cent of their final-average salary in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3 per cent for each year retirement precedes age 63. In any case, monthly retirement benefits paid under Plan B cannot exceed the lesser of 100 per cent of final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires employees covered by Plan B to contribute 2 per cent of their salaries in excess of \$100 per month to the System.

The following provides certain disclosures for the police jury and the retirement system that are required by GASB Codification:

PLAN B

December 31, 1995

Contribution rates:	
Employees	2.00%*
Employer	1.00%*
Total current year payroll	\$1,331,671
Total current year covered payroll	\$1,218,971

PLAN B

December 31, 1995

Contributions:	
Required by statute:	
Employees	\$24,522
Employer	<u>13,317</u>
Total	<u>\$37,839</u>
Actual:	
Employees	\$24,522
Employer	<u>13,317</u>
Total	<u>\$37,839</u>

*in excess of \$100 per month.

Actuarially required contribution:	
Dollar amount	\$21,978
Per cent of total actuarially required contribution of all participating employers and employees	4.26%

Year Ended
December 31, 1994

<u>Retirement System</u>	
Net Assets	\$45,416,793
Pension Benefit Obligation	<u>(32,761,741)</u>
Excess Assets	<u>\$12,655,052</u>

The "pension benefit obligation" is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increase and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1994, comprehensive annual financial report. The police jury does not guarantee the benefits granted by the System.

4. 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 executive expenditures of the General Fund. In accordance

LIVINGSTON PARISH POLICE JURY
Notes to the Financial Statements, Continued
December 31, 1995

with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$900 per month and the other jurors receive \$800 per month.

<u>POLICE JUROR</u>	<u>1995</u>
Roy Bankston	\$ 9,432
Robert Bowman	9,432
Jerry Cantu	9,432
Sam Collins	9,600
Randy Delatte	10,608
Sam Digirolamo	9,432
Lloyd Martin	9,432
Pat Scivicque	9,600
Deloine Wheat	<u>9,432</u>
Total	<u>\$86,400</u>

5. LEASES

The following is a schedule, by years, of future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of December 31, 1995 (Note 6).

<u>EQUIPMENT</u>	
1996	\$230,187
1997	198,098
1998	151,282
1999	69,804
2000	<u>4,877</u>
Total minimum lease payments	\$654,248
Less amount representing interest	<u>66,060</u>
Present value of net minimum lease payments	<u>\$588,188</u>

The police jury has no material long-term, noncancellable operating lease commitments at December 31, 1995.

6. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the general long-term obligation transactions for the year ended December 31, 1995:

	<u>Bonded Debt</u>	<u>Certificates of Indebtedness</u>	<u>Lease Purchase</u>	<u>Total</u>
Long-term obligations payable at 01/01/95	\$1,433,415	\$236,282	\$640,837	\$2,310,534
Additions		137,540	160,967	298,507
Retirements	<u>(254,240)</u>	<u>(41,032)</u>	<u>(213,616)</u>	<u>(508,888)</u>
Long-term obligations payable at 12/31/95	<u>\$1,179,175</u>	<u>\$332,790</u>	<u>\$588,188</u>	<u>\$2,100,153</u>

General obligation bonds, certificates of indebtedness, long-term notes, and lease-purchase agreements are comprised of the following individual issues and outstanding balances as of December 31, 1995:

\$800,000 - 1966 courthouse bonds due in annual installments of \$30,000 to \$42,000 through February 1, 1996; interest at 4 per cent, paid from the Courthouse Sinking fund	\$ 42,000
\$57,000 - Series 1983B general obligation bonds due in annual installments of \$6,489.81 to \$6,052.91 through April 1, 2003; interest at 8.6 per cent, paid from the General Fund	34,738