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**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

**Annual Financial Report  
For the Year Ended  
December 31, 1995**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, 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 \_\_\_\_\_

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**BROUSSARD & COMPANY**  
CERTIFIED PUBLIC ACCOUNTANTS

*A Professional Corporation*

704 FIRST AVENUE

SULPHUR, LA 70663

(318) 527-0010  
FAX (318) 527-0014

June 25, 1996

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Members of the Beauregard Parish Police Jury  
DeRidder, Louisiana

Gentlemen:

In planning and performing our audit of the financial statements of the Beauregard Parish Police Jury for the year ended December 31, 1995, we considered the Police Jury's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of some matters that may be opportunities for improving operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated June 19, 1996, on the financial statements of the Beauregard Parish Police Jury.

We have already discussed many of these comments and suggestions with various Police Jury personnel, and we will be pleased to discuss them in further detail at your convenience, if necessary.

Very truly yours,

KENDALL A. BROUSSARD, CPA

KAB/gho

## MEMORANDUM

### UNEMPLOYMENT INSURANCE

In testing payroll related expenses, we noted that the Police Jury was insured under the UCCS system which was costing between \$35,000 and \$40,000 a year. The Jury has since changed to a rated system under the Louisiana Office of Employment Security. During the first year of the change, the Jury will save the Parish over \$35,000. In subsequent years, the savings will be approximately \$30,000.

### GENERAL FIXED ASSETS

In testing general fixed assets, we noted that the schedule of fixed assets did not agree with the beginning balance as per the December, 1994 audited financial statements. Please refer to the audit opinion on the December 31, 1995 general purpose financial statements. We suggest adjusting the beginning balance to reflect physical inventory totals of the fixed assets owned by the Police Jury as per the schedule of fixed assets, excluding infrastructure improvements. An inventory system will require tagging the assets and periodically making physical inspections. We also suggest that the assets be grouped according to the fund which purchased them.

### BUDGETING

It has also been brought to our attention that an enhanced budgeting system would be helpful. This would include budgeting by fund on an encumbrance method, with encumbrances lapsing at year end. We would like to computerize this for you so that budgeting would be easily updated and a better tracking of budget amendments would be available. This system would also allow for a more timely annual budget report.

### TRANSFERS IN-OUT

In order to insure all intergovernmental transfers between funds have been properly classified, we recommend these transactions be coded only to transfer in-out accounts. A quick summation of all transfer totals at any specific date should result in a total of zero, thus insuring proper coding.

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704 FIRST AVENUE

SULPHUR, LA 70663

## INDEPENDENT AUDITOR'S REPORT

Beauregard Parish Police Jury  
DeRidder, Louisiana

We have audited the accompanying general purpose financial statements of the Beauregard Parish Police Jury, as of and for the year ended December 31, 1995, as listed in the table of contents. These general purpose financial statements are the responsibility of Beauregard Parish Police Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the following component units:

	<u>% of Total Component Unit Assets - By Fund</u>	<u>% of Total Component Unit Revenues - By Fund</u>
Beauregard Parish Fire District No. 1 (Governmental Fund)	42%	25%
Beauregard Parish Library (Governmental Fund)	57%	58%
Beauregard Parish Waterworks District No. 2 (Proprietary Fund)	13%	1%
Beauregard Parish Waterworks District No. 3 (Proprietary Fund)	13%	1%
Hospital Service District No. 1 (Proprietary Fund)	7%	12%
Beauregard Parish Airport District No. 1 (Proprietary Fund)	15%	1%

These statements were audited by other auditors whose reports have been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included in the component unit section, is based on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments". Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Beauregard Parish Police Jury  
DeRidder, Louisiana

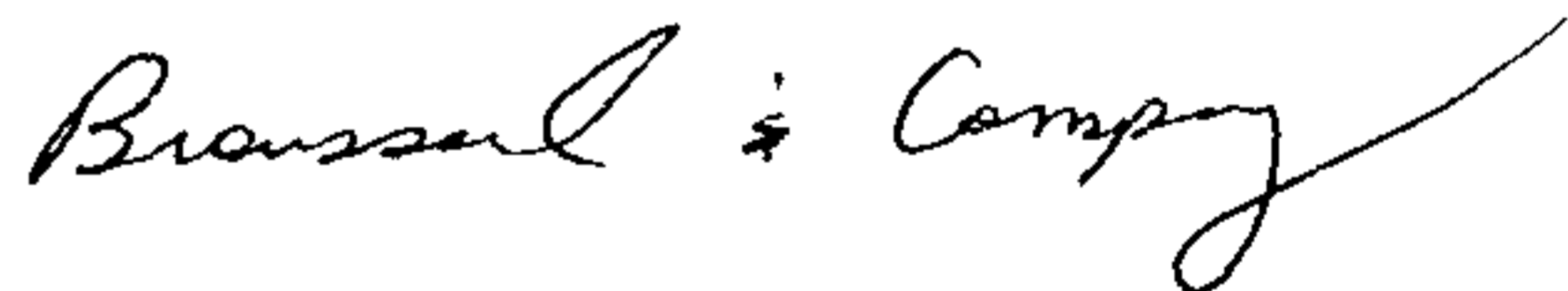
The general purpose financial statements referred to above do not include financial data of the Beauregard Parish Sheriff, the Beauregard Parish District Attorney and the Beauregard Parish Tax Assessor, which should be included in order to conform with generally accepted accounting principles. Because of the departure from generally accepted accounting principles identified above, as of December 31, 1995, the total assets and revenues of the governmental fund would have been increased by \$3,432,737 and \$3,977,192, respectively, there would have been an excess (deficiency) of revenues over expenditures in that fund of \$(240,520) for the year, and the governmental fund balance would have been \$3,768,761. General Fixed Asset Account Group totals have also not been reconciled to subsidiary detail.

The general purpose financial statements referred to above omit substantially all of the disclosures required by generally accepted accounting principles of the discretely presented component units.

In our opinion, because of the effects of the matters discussed in the preceding paragraphs, the general purpose financial statements referred to above do not present fairly, in conformity with generally accepted accounting principles, the financial position of the Beauregard Parish Police Jury for the year then ended.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Beauregard Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated June 19, 1996, on our consideration of Beauregard Parish Police Jury's internal control structure and a report dated June 19, 1996, on its compliance with laws and regulations.



Broussard & Company, CPA's, APC  
June 19, 1996  
/gho

**GENERAL PURPOSE FINANCIAL STATEMENTS**



BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

Combined Balance Sheet - All Fund Types,  
Account Groups and Discretely Presented Component Units  
December 31, 1995

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>ASSETS</b>				
Cash and cash equivalents	\$ 606,063	\$ 4,001,643	\$ 138,099	\$ 370,760
Cash with fiscal agent	-	-	305,734	-
Restricted assets	-	-	-	-
Investments	-	900,000	-	-
Receivables	645,773	1,950,195	683,812	-
Due from other funds	30,455	-	-	-
Land	-	-	-	-
Buildings and improvements	-	-	-	-
Furniture and equipment	-	-	-	-
Other fixed assets, net	-	-	-	-
Other assets	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 1,282,291</u></b>	<b><u>\$ 6,851,838</u></b>	<b><u>\$ 1,127,645</u></b>	<b><u>\$ 370,760</u></b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	98,447	50,575	-	24,997
Interest payable	-	-	-	-
Due to other funds	-	30,455	-	-
Matured coupons payable	-	-	229	-
Bonds payable	-	-	-	-
Notes payable - certificates of indebtedness	-	-	-	-
Lease-purchase agreements	-	-	-	-
Accrued compensated absences	-	-	-	-
Other accrued expenses	-	-	-	-
<b>Total Liabilities</b>	<b><u>98,447</u></b>	<b><u>81,030</u></b>	<b><u>229</u></b>	<b><u>24,997</u></b>
<b>Fund Equity:</b>				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	-
Fund Balances/Retained Earnings:				
Reserved	-	-	1,127,416	-
Unreserved-				
undesignated	1,183,844	6,770,808	-	345,763
<b>Total Fund Equity</b>	<b><u>1,183,844</u></b>	<b><u>6,770,808</u></b>	<b><u>1,127,416</u></b>	<b><u>345,763</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 1,282,291</u></b>	<b><u>\$ 6,851,838</u></b>	<b><u>\$ 1,127,645</u></b>	<b><u>\$ 370,760</u></b>

The accompanying notes are an integral part of this statement.

Account Groups		Total (Memorandum Only) Primary Government	Component Units		Total (Memorandum Only) Reporting Entity
General Fixed Assets	General Long-Term Debt		Governmental Fund Types	Proprietary Fund Types	
\$ -	\$ -	\$ 5,116,565	\$ 909,006	\$ 2,248,598	\$ 8,274,169
-	-	305,734	-	-	305,734
-	-	-	-	2,315,539	2,315,539
-	-	900,000	-	186,057	1,086,057
-	-	3,279,780	926,149	4,217,434	8,423,363
-	-	30,455	7,956	-	38,411
277,178	-	277,178	-	-	277,178
6,401,179	-	6,401,179	-	-	6,401,179
5,706,982	-	5,706,982	-	-	5,706,982
-	-	-	3,861,767	18,146,910	22,008,677
-	-	-	-	1,006,390	1,006,390
-	1,127,645	1,127,645	98,671	-	1,226,316
-	4,648,615	4,648,615	747,304	-	5,395,919
<u>\$12,385,339</u>	<u>\$ 5,776,260</u>	<u>\$27,794,133</u>	<u>\$ 6,550,853</u>	<u>\$28,120,928</u>	<u>\$62,465,914</u>
\$ -	\$ -	\$ 174,019	\$ 50,417	\$ 559,811	\$ 784,247
-	-	-	4,583	63,153	67,736
-	-	30,455	7,956	-	38,411
-	-	229	-	-	229
-	4,354,039	4,354,039	815,000	7,094,709	12,263,748
-	1,142,114	1,142,114	-	57,423	1,199,537
-	184,636	184,636	-	36,686	221,322
-	95,471	95,471	25,975	9,458	130,904
-	-	-	-	82,416	82,416
-	5,776,260	5,980,963	903,931	7,903,656	14,788,550
12,385,339	-	12,385,339	3,861,767	-	16,247,106
-	-	-	-	9,519,680	9,519,680
-	-	1,127,416	98,671	25,284	1,251,371
-	-	8,300,415	1,686,484	10,672,308	20,659,207
<u>12,385,339</u>	<u>-</u>	<u>21,813,170</u>	<u>5,646,922</u>	<u>20,217,272</u>	<u>47,677,364</u>
<u>\$12,385,339</u>	<u>\$ 5,776,260</u>	<u>\$27,794,133</u>	<u>\$ 6,550,853</u>	<u>\$28,120,928</u>	<u>\$62,465,914</u>

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

Combined Statement of Revenues, Expenditures and  
Changes in Fund Balances - All Governmental Fund  
Types and Discretely Presented Component Units  
For the Year Ended December 31, 1995

	General	Special Revenue	Debt Service
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 283,792	\$ 1,632,467	\$ 701,035
Sales	-	2,419,960	-
Other taxes	-	32,995	-
Licenses and permits	6,500	-	-
Intergovernmental Revenues:			
Federal funds	80,178	23,576	-
State Funds:			
Parish transportation funds	-	352,982	-
State revenue sharing	35,563	68,082	-
Severance taxes	911,756	-	-
Other state funds	213,376	79,055	-
Fees, charges and commissions for services	106,246	588,126	-
Fines and forfeitures	-	195,087	-
Interest	46,826	305,264	25,415
Other revenues	40,120	37,292	-
Total Revenues	1,724,357	5,734,886	726,450
<b>EXPENDITURES</b>			
General Government:			
Legislative	132,698	-	-
Judicial	127,145	209,016	-
Elections	19,560	-	-
Finance and administrative	369,839	-	-
Other general administrative	325,784	53,900	-
Public safety	268,263	224,815	-
Public works	-	4,915,096	-
Health and welfare	48,565	138,927	-
Culture and recreation	-	134,625	-
Debt service	-	132,780	920,149
Other expenditures	16,193	-	-
Total Expenditures	1,308,047	5,809,159	920,149
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	416,310	( 74,273)	( 193,699)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	( 467,911)	24,015	304,374
Proceeds from long-term debt	-	-	-
Other	-	-	( 3,389)
Total Other Financing Sources (Uses)	( 467,911)	24,015	300,985
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	( 51,601)	( 50,258)	107,286
<b>FUND BALANCES, BEGINNING OF YEAR, as previously stated</b>	1,235,445	6,605,305	1,020,130
<b>CUMULATIVE EFFECT FOR APPLICATION OF GASB-22</b>	-	215,761	-
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-
<b>FUND BALANCES, END OF YEAR</b>	\$ 1,183,844	\$ 6,770,808	\$ 1,127,416

The accompanying notes are an integral part of this statement.

<u>Capital Projects</u>	<u>Total (Memorandum Only) Primary Government</u>	<u>Component Units</u>	<u>Total (Memorandum Only) Reporting Entity</u>
\$ -	\$ 2,617,294	\$ 863,103	\$ 3,480,397
-	2,419,960	-	2,419,960
-	32,995	-	32,995
-	6,500	-	6,500
40,096	143,850	194,184	338,034
-	352,982	46,617	399,599
-	103,645	-	103,645
-	911,756	-	911,756
-	292,431	11,540	303,971
-	694,372	2,107	696,479
-	195,087	7,767	202,854
59,146	436,651	20,516	457,167
-	77,412	84,369	167,781
<u>99,242</u>	<u>8,284,935</u>	<u>1,230,203</u>	<u>9,515,138</u>
-	132,698	-	132,698
-	336,161	-	336,161
-	19,560	-	19,560
-	379,684	-	379,684
-	349,229	-	349,229
25,158	518,236	93,950	612,186
1,916,476	6,831,572	-	6,831,572
-	187,492	218,275	405,767
-	134,625	452,574	587,199
-	1,052,929	65,000	1,117,929
-	16,193	744,108	760,301
<u>1,941,634</u>	<u>9,978,989</u>	<u>1,573,907</u>	<u>11,552,896</u>
(1,842,392)	(1,694,054)	( 343,704)	(2,037,758)
139,522	-	-	-
680,000	680,000	-	680,000
-	( 3,389)	17,170	13,781
<u>819,522</u>	<u>676,611</u>	<u>17,170</u>	<u>693,781</u>
(1,022,870)	(1,017,443)	( 326,534)	(1,343,977)
1,368,633	10,229,513	2,106,689	12,336,202
-	215,761	-	215,761
-	-	5,000	5,000
<u>\$ 345,763</u>	<u>\$ 9,427,831</u>	<u>\$ 1,785,155</u>	<u>\$11,212,986</u>

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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

	General Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	
<b>REVENUES</b>			
Taxes	\$ 342,740	\$ 283,792	\$( 58,948)
Licenses and permits	6,500	6,500	-
Intergovernmental revenues	1,001,608	1,240,873	239,265
Fees, charges and commissions for services	71,000	106,246	35,246
Fines and forfeitures	-	-	-
Interest	55,502	46,826	( 8,676)
Other revenues	11,875	40,120	28,245
Total Revenues	<u>1,489,225</u>	<u>1,724,357</u>	<u>235,132</u>
<b>EXPENDITURES</b>			
General Government:			
Legislative	136,694	132,698	3,996
Judicial	130,197	127,145	3,052
Elections	21,147	19,560	1,587
Finance and administrative	318,325	369,839	( 51,514)
Other general administrative	404,237	325,784	78,453
Public safety	312,900	268,263	44,637
Public works	-	-	-
Health and welfare	48,854	48,565	289
Culture and recreation	10,000	-	10,000
Debt service	-	-	-
Other expenditures	11,728	16,193	( 4,465)
Total Expenditures	<u>1,394,082</u>	<u>1,308,047</u>	<u>86,035</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	95,143	416,310	321,167
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	( 449,409)	( 467,911)	( 18,502)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	( 354,266)	( 51,601)	302,665
<b>FUND BALANCES, BEGINNING OF YEAR, as previously stated</b>	1,235,445	1,235,445	-
<b>CUMULATIVE EFFECT FOR APPLICATION FOR GASB-22</b>	-	-	-
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 881,179</u>	<u>\$ 1,183,844</u>	<u>\$ 302,665</u>

The accompanying notes are an integral part of this statement.

## STATEMENT C

<u>Special Revenue Funds</u>		
<u>Budget</u>	<u>Actual</u>	Variance - Favorable <u>(Unfavorable)</u>
\$ 4,379,214	\$ 4,085,422	\$( 293,792)
868,779	523,695	( 345,084)
194,755	588,126	393,371
208,500	195,087	( 13,413)
214,613	305,264	90,651
<u>107,231</u>	<u>37,292</u>	<u>( 69,939)</u>
<u>5,973,092</u>	<u>5,734,886</u>	<u>( 238,206)</u>
-	-	-
211,701	209,016	2,685
-	-	-
433,143	-	-
1,191,906	53,900	433,143
118,068	224,815	1,138,006
4,047,973	4,915,096	( 106,747)
104,048	138,927	( 867,123)
126,851	134,625	( 34,879)
180,209	132,780	( 7,774)
75,000	-	47,429
<u>6,488,899</u>	<u>5,809,159</u>	<u>75,000</u>
-	-	<u>679,740</u>
( 515,807)	( 74,273)	441,534
<u>( 181,662)</u>	<u>24,015</u>	<u>205,677</u>
-	-	-
( 697,469)	( 50,258)	647,211
6,605,305	6,605,305	-
-	215,761	215,761
<u>\$ 5,907,836</u>	<u>\$ 6,770,808</u>	<u>\$ 862,972</u>

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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Combined Statement of Revenues, Expenses  
and Changes in Fund Equity - All Proprietary Fund Types  
December 31, 1995

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	Component Unit <u>Totals</u>
OPERATING REVENUES	
Charges for services	\$25,858,698
OPERATING EXPENSES	
Personal services	1,691,621
Cost of materials and supplies	647,406
Repairs and maintenance	96,978
Depreciation	1,360,766
Other operating expenses	<u>21,897,939</u>
Total Operating Expenses	<u>25,694,710</u>
OPERATING INCOME (LOSS)	163,988
NON-OPERATING REVENUES (EXPENSES)	
Interest income	190,195
Interest expense	( 431,358)
Tax revenue	168,376
Loss on disposal of equipment	( 22,071)
Other revenues (expenses)	<u>( 19,508)</u>
Total Non-Operating Revenues (Expenses)	<u>( 114,366)</u>
NET INCOME (LOSS)	49,622
FUND EQUITY - BEGINNING OF YEAR, as previously stated	19,612,001
PRIOR PERIOD ADJUSTMENT	4,014
CONTRIBUTED CAPITAL	<u>551,635</u>
FUND EQUITY - END OF YEAR	<u>\$20,217,272</u>

The accompanying notes are an integral part of this statement.

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

Combined Statement of Cash Flows -  
All Proprietary Fund Types  
December 31, 1995

	Component Unit <u>Totals</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from customers	\$26,242,221
Cash payments for goods and services	(24,609,849)
Net Cash Provided by Operating Activities	<u>1,632,372</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Acquisition of capital assets	(1,462,088)
Debt refinancing	339,208
Contributed capital	551,635
Principal paid on debt	( 687,385)
Interest paid on debt	( 441,588)
Tax receipts	391,445
Other	( 154,878)
Net Cash Used for Capital and Related Financing Activities	<u>(1,463,651)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest income	190,277
Purchase of investments	( 235,630)
Net Cash Provided (Used) by Investing Activities	<u>( 45,353)</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	123,368
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>2,125,230</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 2,248,598</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Operating income (loss)	\$ 163,988
Adjustments to reconcile operating income (loss) to net cash provided by operating activities	
Depreciation and amortization	1,361,699
Provision for losses on receivables	604,436
Other	216,948
Changes in assets and liabilities	
Decrease (increase) in receivables	( 480,442)
Decrease (increase) in inventory	33,488
Other	27,453
Increase (decrease) in accounts payable	<u>( 295,198)</u>
Total Adjustments	<u>1,468,384</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 1,632,372</u>

The accompanying notes are an integral part of this statement.



BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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

Note 1 - Summary of Significant Accounting Policies

The Beauregard Parish Police Jury is the governing authority for Beauregard Parish and is a political subdivision of the State of Louisiana. The Police Jury enacts ordinances, sets policy 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. The Jury operates under an elected Jury of ten members. The Jury's operations include highways and streets, sanitation, planning and zoning, public health and welfare services, as well as several administrative services.

Financial Reporting Entity - The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity" established criteria for determining which component units should be considered part of the Jury for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit, including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the parish governing authority (Police Jury) appoints a majority of board members of the potential component unit.
3. Fiscal interdependence between the parish and the potential component unit.
4. Imposition of will by the parish on the potential component unit.
5. Financial benefit/burden relationship between the parish and the potential component unit.

Based on the previous criteria, parish management has included the following component units in the financial reporting entity:

Blended Component Units

The following component units are reported as part of the primary government in the General Purpose Financial Statements of the Beauregard Parish Police Jury:

Criminal Court  
Fire Protection Districts 2, 3, 3-A, 4  
Tourist Commission  
Civic Center  
E-911 Emergency Communications District  
Beauregard Parish Emergency Response Council

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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

Note 1 - Summary of Significant Accounting Policies (Continued)

Discrete Component Units

The component units reported under the component unit columns of the general purpose financial statements are as follows:

Airport District No. 1 of Beauregard Parish  
Beauregard Community Action Association, Inc.  
Beauregard Parish Library  
Fire Protection District No. 1 of Beauregard Parish  
Hospital Service District No. 2 of Beauregard Parish  
Merryville Hospital Service District of Beauregard  
Parish (Hospital Service District No. 1)  
Waterworks District No. 2 of Beauregard Parish  
Waterworks District No. 3 of Beauregard Parish

Complete financial statements of the Beauregard Parish Police Jury component units can be obtained at the Office of the Legislative Auditor of the State of Louisiana, 1600 North Third Street, P.O. Box 94397, Baton Rouge, LA 70804-9397.

A. BASIS OF PRESENTATION

The accounts of the Police Jury are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts which comprise its assets, liabilities, equity, revenues and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The following fund types and account groups are used by the parish:

Governmental Funds:

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.

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BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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

Note 1 - Summary of Significant Accounting Policies (Continued)

Capital Projects Funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Proprietary Funds:

Enterprise Funds

Enterprise Funds are used to account for operations: (a) that are financed and operated similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided 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. ACCOUNT GROUPS

General Fixed Assets Account Group:

General Fixed Assets Account Group

The General Fixed Assets Account Group reflects the cost of fixed assets of a stewardship nature (certain land, building, certain improvements other than buildings, furniture, machinery, equipment, vehicles and work in progress) acquired or constructed by the parish except the assets of the proprietary fund types which are reported in those funds. Public domain ("infrastructure") fixed assets consisting of roads, bridges, storm drains, underground water and sewer facilities and certain other property are recorded as expenditures in the Capital Projects Funds, and are not capitalized in the General Fixed Assets Account Group. Donated fixed assets are valued at their estimated fair market value on the date donated. No depreciation has been provided in the General Fixed Assets Account Group.

Long-Term Debt Account Group

The long-term debt account group accounts for all long-term debt backed by the full faith and credit of the parish, other than general long-term debt serviced by the enterprise funds.

Discrete component units are presented in the general purpose financial statements on a combined basis for each individual component unit, combining governmental fund types, the General Long-Term Debt Account Group, and the General Fixed Assets Account Group for each individual component unit.

Continued

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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

Note 1 - Summary of Significant Accounting Policies (Continued)

C. BASIS OF ACCOUNTING

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

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of those funds are included on the balance sheet. Fund equity (net total assets) is segregated into contributed capital and retained earnings components. Operating statements for proprietary fund types present increases (revenues) and decreases (expenses) in net total assets.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable.

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 15 of each year and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and state grants are recognized when the reimbursable expenditures have been incurred.

Sales taxes and gross receipts business taxes are considered "measurable" when they are in the hands of the primary government within the current period or soon enough to be used to pay liabilities of the current period.

Expenditures are recognized in the period which liability is incurred, if measurable, except for principal and interest on general long-term obligations which is recognized when due.

Proprietary funds are maintained on the accrual basis of accounting wherein revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recognized in the period incurred, if measurable.

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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

Note 1 - Summary of Significant Accounting Policies (Continued)

D. BUDGET POLICIES AND BUDGETARY ACCOUNTING

The annual budgets of the Beauregard Parish Police Jury are adopted in accordance with Louisiana Revised Statutes 39:1301-1314. The budgetary practices include public notice of the proposed budgets, public inspection of the proposed budgets, and public hearings on the budgets. Budgets are prepared on a modified accrual basis of accounting. All budgetary appropriations lapse at the end of each year.

Budgeted amounts, included in the accompanying financial statements, include original adopted budget amounts and all subsequent amendments. The Police Jury adopted budgets for its general and special revenue funds.

E. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include amounts in petty cash, interest bearing demand deposits and time deposits. For purposes of the Statement of Cash Flows, cash equivalents for each fund include demand deposit account balances and certificates of deposit with maturities of three months or less.

F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, transactions may occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are also classified as due from other funds or due to other funds on the balance sheet.

G. INVENTORIES

Inventories of the proprietary funds are valued at the lower of cost (first-in, first-out) or market.

H. RESTRICTED ASSETS

Enterprise funds are required to establish and maintain prescribed amounts of resources (primarily cash and temporary investments) by bond covenants to be used only to service outstanding debt.

I. FIXED ASSETS

Fixed assets of the primary government are maintained on the basis of original cost, except those arising from gifts or donations which are recorded at their fair market value at the time of receipt. All such assets which do not constitute assets of the Enterprise Funds are recorded in the General Fixed Assets Account Group, and no depreciation is computed or recorded thereon. Depreciation on fixed assets of the Enterprise Funds has been computed under the straight-line method based on the estimated useful lives of the individual assets.

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BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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

Note 1 - Summary of Significant Accounting Policies (Continued)

J. LONG-TERM DEBT

Long-term obligations of the parish are accounted for in the General Long-Term Debt Account Group. Long-term debt intended to be financed from proprietary funds is accounted for in the proprietary fund.

K. COMPENSATED ABSENCES

All 12 month employees earn from 10 to 20 days of annual leave each year depending on the length of employment with the Police Jury. Annual leave may be accumulated to a maximum of 20 days. Upon termination or retirement, unused annual leave is paid to the employee at the employee's current rate of pay.

All 12 month employees earn 13 days of sick leave per year. Sick leave may be accumulated to a maximum of 30 days. Upon termination by reduction in force or retirement, accumulated sick leave is paid at the employee's current rate of pay.

L. SALES TAXES

The Tourist Commission Special Revenue Fund collects a 2% tax levied upon the occupancy of hotel, motel and overnight camping facilities within the jurisdiction of the parish. This sales and use tax is collected in accordance with Louisiana Revised Statute 33:4574-4574.3 for the purpose of promoting tourism within the jurisdiction of the parish. Tax revenue at December 31, 1995 amounted to \$25,038.

The Sales Tax District No. 1 Special Revenue Fund collects a 1% sales and use tax within the jurisdiction of the district. This tax will be collected for a period of five years, beginning April 1, 1991, and its proceeds are dedicated towards the expenditures necessary for the collection and disposal of solid waste within the jurisdiction of the district. Thereafter, any funds remaining from such sources of revenue on December 31 of each year may be deposited and expended in the ensuing fiscal year equally between the eight wards for the purpose of constructing, improving and maintaining public roads and bridges within the district. Tax revenues at December 31, 1995 amounted to \$1,197,461.

The Sales Tax District No. 1 Special Revenue Fund collects a second 1% sales and use tax within the jurisdiction of the district. This tax will be collected for a period of ten years, beginning in 1989. Its proceeds (after paying the reasonable and necessary expenditures of collecting and administering the tax) will be deposited into the Parishwide Road Fund and are dedicated for the purposes of constructing, improving, operating and maintaining roads and bridges within the district and acquiring the necessary equipment thereof, and allocated and expended for such purposes in accordance with the following percentages:

Continued

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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

Note 1 - Summary of Significant Accounting Policies (Continued)

35% to parishwide work crews;  
35% for equipment and equipment repairs; and  
30% to acquire material and supplies - to  
be divided equally by the eight wards.

Tax revenues at December 31, 1995 amounted to \$1,197,461.

M. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

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 or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2 - Cash, Cash Equivalents and Investments

Parish deposits at December 31, 1995 (including demand deposits and certificates of deposits) are as follows:

	<u>Book Amount</u>	<u>Bank Balance</u>
Category 3	\$ 6,016,565	\$ 6,846,281

Certificates of deposit with a maturity of 90 days or more are classified on the combined balance sheet as Investments.

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 must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1995, the Police Jury has \$6,846,281 in deposits (collected bank balances). These deposits are secured from risk by \$500,000 of federal deposit insurance and \$17,176,867 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

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.

Continued

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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

Note 3 - Receivables

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

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>Total</u>
Taxes:					
Ad valorem	\$ 277,109	\$ 1,587,005	\$ 683,812	\$ -	\$ 2,547,926
Sales	-	193,100	-	-	193,100
Other govern- ments:					
State	351,404	46,375	-	-	397,779
Other	17,260	123,715	-	-	140,975
Total	<u>\$ 645,773</u>	<u>\$ 1,950,195</u>	<u>\$ 683,812</u>	<u>\$ -</u>	<u>\$ 3,279,780</u>

Note 4 - Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance January 1, 1995	Additions	Deletions	Balance December 31, 1995
Land	\$ 277,178	\$ -	\$ -	\$ 277,178
Buildings and improvements	6,095,391	305,788	-	6,401,179
Furniture and equipment	4,790,976	916,006	-	5,706,982
Total	<u>\$11,163,545</u>	<u>\$ 1,221,794</u>	<u>\$ -</u>	<u>\$12,385,339</u>

Note 5 - Pension Plan

Substantially all employees of the Beauregard Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), 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. Eligible employees of the Police Jury are members of Plan A.

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 A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1% of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980, plus 3% of final average salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.



BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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

Note 5 - Pension Plan (Continued)

Contributions to the System include 1/4 of 1% 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 covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. Data concerning the actuarial status of the System are not available for 1995.

The pension benefit obligation as of December 31, 1994 follows:

	Plan A	Plan B
Retirement System		
Net Assets	\$ 597,625,304	\$ 45,416,793
Pension Benefit Obligation	(691,858,596)	( 32,761,741)
Unfunded Pension Benefit		
Obligation	\$( 94,233,292)	
Excess Assets		\$ 12,655,052

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects or projected salary increases 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.

Contributions to the system are made by both employees and the Police Jury as a percentage of salaries. The payroll for the Police Jury employees covered by the system for the year ended December 31, 1995 was \$979,172; the Police Jury's total payroll was \$1,497,559. Covered employees contributed 9.50%, or \$93,021 to the system during calendar year 1995. The Police Jury contributed \$78,334 (80% of covered payroll) to this system during the year as its share.

Note 6 - Leases

The Police Jury has entered into lease agreements to acquire or obtain the use of machinery and equipment. The lease terms range from 24 to 36 months. The lease agreements contain a fiscal funding clause which generally provides for cancellation in the event the Police Jury does not appropriate funds in subsequent years for the lease payments.

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

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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

Note 6 - Leases (Continued)

	<u>Governmental Funds</u>
1996	\$ 90,341
1997	69,457
1998	<u>41,692</u>
Total Minimum Lease Payments	201,490
Less: Amount Representing Interest	<u>( 16,854)</u>
Present Value of Net Minimum Lease Payments	<u>\$ 184,636</u>

Asset balances as of December 31, 1995 for equipment under capital lease are as follows:

Machinery and Equipment	\$ 229,157
Less: Accumulated Depreciation	<u>-</u>
Total	<u>\$ 229,157</u>

Note 7 - Changes in General Long-Term Debt

Long-term liabilities that will be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The General Long-Term Debt Account Group shows only the measurement of financial position and is not involved with measurement of results of operations. Long-term liabilities of proprietary funds are accounted for in their respective fund.

	Balance January 1, 1995	Prior Period Adjustments	Additions	Reductions	Balance December 31, 1995
Bonds and debt certificates	\$ 5,396,307	\$ -	\$ 680,000	\$ 580,154	\$ 5,496,153
Compensated absences - as previously stated	36,421	53,886	5,164	-	95,471
Obligation under capital leases	<u>92,163</u>	<u>-</u>	<u>229,157</u>	<u>136,684</u>	<u>184,636</u>
Total	<u>\$ 5,524,891</u>	<u>\$ 53,886</u>	<u>\$ 914,321</u>	<u>\$ 716,838</u>	<u>\$ 5,776,260</u>

The compensated absences liability has been restated as of December 31, 1994 to record the effect of implementing GASB-16 "Accounting for Compensated Absences". The pronouncement was issued November, 1992.

Bonds and debt certificates at December 31, 1995 are comprised of the following individual issues:

\$3,680,000 public improvement bonds of Hospital District No. 2 dated 07/01/77; due in annual installments of \$5,000 - \$323,000 through 01/01/02; interest at 5.15% - 6.50%	\$ 905,000
\$960,000 public improvement Jail bonds dated 06/15/82; due in annual installments of \$113,000 - \$119,000 through 06/15/02; interest at 10.60% - 10.70%	549,038

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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

Note 7 - Changes in General Long-Term Obligations (Continued)

General obligation bonds (Continued):	
\$350,000 public improvement bonds of Fire Protection District No. 2 dated 09/01/85; due in annual installments of \$34,000 - \$44,000 through 03/01/05; interest at 9.15% - 12.00%	\$ 265,000
\$445,000 public improvement bonds of Road District No. 1-A dated 05/01/93; due in annual installments of \$20,000 - \$45,000 through 05/01/08; interest at 3.25% - 6.25%	425,000
\$535,000 public improvement bonds of Road District No. 4 dated 02/01/93; due in annual installments of \$20,000 - \$55,000 through 02/01/08; interest at 3.50% - 6.00%	490,000
\$70,000 debt certificates of Fire Protection District No. 3-A dated 06/01/90; due in annual installments of \$11,206 through 06/01/99; interest at 8.00%	37,115
\$520,000 debt certificates of Fire Protection District No. 4 dated 07/01/92; due in annual installments of \$67,153 - \$78,867 through 03/01/02; interest at 6.625%	395,000
\$500,000 debt certificates of Road District No. 6 dated 09/01/93; due in annual installments of \$6,875 - \$115,025 through 03/01/99; interest at 5.50%	410,000
\$400,000 public improvement bonds of Road District No. 5 dated 1, 1994; due in annual installments of \$15,000 - \$40,000 through 02/01/09; interest at 5.10% - 8.00%	385,000
\$1,000,000 public improvement bonds of Road District No. 6 dated August 1, 1994; due in annual installments of \$45,000 - \$95,000 through 02/01/09; interest at 5.10% - 8.00%	955,000
\$300,000 debt certificates of Road District No. 6 dated 11/01/95; due in annual installments of \$82,200 - \$86,688 through 02/01/99; interest at 5.50%	300,000
\$380,000 general obligation bonds of Sub-Road District No. 1 of Road District No. 3 dated 05/01/95; due in annual installments of \$31,400 - \$41,300 through 03/01/2010; interest at 5.20% - 9.00%	<u>380,000</u>
Total	\$ <u>5,496,153</u>

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BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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

Note 7 - Changes in General Long-Term Obligations (Continued)

The annual requirements to amortize bonds and debt certificates at December 31, 1995, including interest of \$1,748,994, are as follows:

	<u>Bonds and Debt Certificates</u>
1996	\$ 1,015,993
1997	1,017,260
1998	1,011,639
1999	694,888
2000	496,028
2001 - 2005	1,939,566
2006 - 2010	<u>1,069,773</u>
Total	<u>\$ 7,245,147</u>

Note 8 - Criminal Court Fund

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year end be transferred to the parish General Fund. The following details the amount due at December 31, 1995:

Balance due at January 1, 1995	\$ 19,105
Amount due for 1995	30,455
Remitted during 1995	<u>( 19,105)</u>
Balance due at December 31, 1995	<u>\$ 30,455</u>

Note 9 - Due From/To Other Funds

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

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 30,455	\$ -
Special Revenue Funds:		
Criminal Court	-	<u>30,455</u>
Total	<u>\$ 30,455</u>	<u>\$ 30,455</u>

Note 10- Levied Taxes

The following is a summary of authorized and levied ad valorem taxes for the calendar year 1995:

	<u>Authorized and Levied Millage</u>
Parishwide taxes:	
General Fund	5.11
Special revenue funds -	
Health Unit	2.20
Civic Center	1.10

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BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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

Note 10- Levied Taxes (Continued)

	<u>Authorized and Levied Millage</u>
District taxes:	
Special revenue funds -	
Road District No. 1	20.72
Road District No. 2	5.44
Road District No. 3	5.06
Road District No. 3-1	-
Road District No. 4	39.61
Road District No. 5	16.52
Road District No. 6	35.12
Road District No. 7	5.19
Fire Protection District No. 2	5.93
Fire Protection District No. 4	23.00
Debt service funds -	
Road District No. 1-A	8.80
Road District No. 4	21.50
Road District No. 5	16.00
Road District No. 6	17.00
Fire Protection District No. 2	2.75
Hospital District No. 2	3.55
Total	<u>234.60</u>

Note 11- Litigation and Claims

The Police Jury is a defendant in various litigation. In the opinion of the legal counsel, all claims, if settled in favor of outside parties could result in a Police Jury liability of between \$0 - \$100,000. The Police Jury and its legal counsel believe the claims resulting in possible litigation awards between \$0 - \$100,000 may be abandoned, as one claims has been dormant for over a year and the other potential litigation is threatened only.

Note 12- Federally Assisted Programs

The Police Jury participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act of 1984. Audits of prior years have not resulted in any questioned costs. However, grantor agencies may provide for further examinations. Based on prior experience, the Police Jury's management believes that those further examinations will not result in any material questioned costs.

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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

Note 13- Operation of the USDA Food Stamp Program

The food stamp program is operated by the Police Jury under an agreement with the State of Louisiana Department of Social Services. 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 follows:

Balance at January 1, 1995	\$ 860,417
Received	2,712,000
Issued	(2,831,251)
Credits/Other	( 717)
Balance at December 31, 1995	<u>\$ 740,449</u>

**SUPPLEMENTAL INFORMATION SCHEDULES**

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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Supplemental Information Schedules  
December 31, 1995

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SPECIAL REVENUE FUNDS

PARISHWIDE ROAD FUND

The parishwide road fund accounts for the maintenance of roads and bridges on a parishwide basis. Major means of financing is provided by the State of Louisiana Parish Transportation Fund, grants from the Louisiana Department of Transportation and Development, and 70% of the proceeds of a 1% sales and use tax collected by the Sales tax District No. 1 Fund. Use of funds is restricted by Louisiana Revised Statute 48:753.

ROAD DISTRICT FUNDS

The road district funds account for the maintenance of roads and bridges in Road District Nos. 1, 2, 3, 3-1, 4, 5, 6, 7 and 8. Financing is provided by a special property tax levy on property within the territorial limits of the respective road districts, state revenue sharing funds and 30% of the proceeds of a 1% sales and use tax collected by the Sales Tax District No. 1 Fund and deposited into the parishwide road fund.

CRIMINAL COURT FUND

The criminal court fund accounts for funds collected from fines, forfeitures and judicial proceedings. Expenditures are made from the fund on motion of the district attorney and approval of the district judge.

FIRE PROTECTION DISTRICT NO. 2 FUND

The Fire Protection District No. 2 Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by a special property tax levy on property within the territorial limits of the fire district and the State's remittance of a portion of fire insurance premiums paid within the State.

FIRE PROTECTION DISTRICT NO. 3 FUND

The Fire Protection District No. 3 Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by the State's remittance of a portion of fire insurance premiums paid within the State.

FIRE PROTECTION DISTRICT NO. 3-A FUND

The Fire Protection District No. 3-A Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by the State's remittance of a portion of fire insurance premiums paid within the State.

SALES TAX DISTRICT NO. 1 FUND

The Sales Tax District No. 1 Fund accounts for funds dedicated to expenditures for the collection and disposal of solid waste within the territorial limits of Beauregard Parish. Financing is provided by a 1% sales and use tax levied upon rural sections of the parish. Additional financing is provided by the City of DeRidder and Town of Merryville for the collection and disposal of solid waste within their respective corporate limits.



BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

Supplemental Information Schedules (Continued)  
December 31, 1995

SPECIAL REVENUE FUNDS

A.F.S. MAINTENANCE FUND

The A.F.S. Maintenance Fund accounts for excess construction funds to be used for maintenance of the Air Flight Service Station building and grounds.

HEALTH UNIT FUND

The Health Unit Fund accounts for the operations of the parish health unit. Financing is provided by a special property tax levy and by state revenue sharing funds.

TOURIST COMMISSION FUND

The Tourist Commission Fund accounts for funds collected for the promotion of tourism within the jurisdiction. Financing is provided by a 2% tax levied upon the occupancy of hotel, motel and overnight camping facilities within the jurisdiction of the commission.

LOUISIANA EMERGENCY SHELTER GRANT FUND

The Louisiana Emergency Shelter Grant Fund accounts for funds provided by the United States Department of Health and Human Services passed through the Louisiana Office of Community Services. The monies are used to provide a temporary emergency shelter as a protective service for preventing a remedying neglect, abuse, or exploitation of children and adults.

CIVIC CENTER FUND

The Civic Center Fund accounts for the operations of the War Memorial Civic Center. Financing is provided by a special property tax levy and by state revenue sharing funds.

FIRE PROTECTION DISTRICT NO. 4 FUND

The Fire Protection District No. 4 Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by a special property tax levy on property within the territorial limits of the fire district and the State's remittance of a portion of fire insurance premiums paid within the State.

EMERGENCY RESPONSE COUNCIL FUND

The Emergency Response Council Fund accounts for the collection and administration of fees or charges collected from owners or operators of hazardous materials facilities located within the boundaries of the parish and who are subject to the reporting requirements of the Superfund Amendments and Reauthorization Act of 1986.

COMMUNICATIONS DISTRICT FUND

The Communications District Fund accounts for the establishment and operations of an Enhanced Emergency 911 Service for the parish. Financing is provided by a telephone service charge levy.

COVERED ARENA FUND

The Covered Arena Fund accounts for the collection of funds for potential construction of a covered arena for Beauregard Parish.

BEAUREGARD PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
DERIDDER, LOUISIANA

Combining Balance Sheet  
December 31, 1995

	<u>Parishwide Road</u>	<u>Road District No. 1</u>	<u>Road District No. 2</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 760,205	\$ 270,910	\$ 194,036
Investments	-	-	-
Receivables:			
Ad valorem	-	85,423	187,361
Revenue sharing	-	474	2,823
Other	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 760,205</u>	<u>\$ 356,807</u>	<u>\$ 384,220</u>
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable	\$ 21,344	\$ -	\$ 2,435
Due to other funds	-	-	-
<b>Total Liabilities</b>	<u>21,344</u>	<u>-</u>	<u>2,435</u>
 Fund balances - unreserved, undesignated	 <u>738,861</u>	 <u>356,807</u>	 <u>381,785</u>
 <b>TOTAL LIABILITIES AND     FUND BALANCES</b>	 <u>\$ 760,205</u>	 <u>\$ 356,807</u>	 <u>\$ 384,220</u>

Schedule 1

Road District No. 3	Road District No. 3-1	Road District No. 4	Road District No. 5	Road District No. 6	Road District No. 7
\$ 148,991	\$ 14,959	\$ 82,268	\$ 146,724	\$ 169,803	\$ 58,998
-	-	-	-	-	-
138,927	-	198,895	53,709	387,981	12,152
17,974	-	2,417	1,248	5,752	1,852
-	-	-	-	-	-
<u>\$ 305,892</u>	<u>\$ 14,959</u>	<u>\$ 283,580</u>	<u>\$ 201,681</u>	<u>\$ 563,536</u>	<u>\$ 73,002</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,504
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	<u>17,504</u>
<u>305,892</u>	<u>14,959</u>	<u>283,580</u>	<u>201,681</u>	<u>563,536</u>	<u>55,498</u>
<u>\$ 305,892</u>	<u>\$ 14,959</u>	<u>\$ 283,580</u>	<u>\$ 201,681</u>	<u>\$ 563,536</u>	<u>\$ 73,002</u>

Continued

BEAUREGARD PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
DERIDDER, LOUISIANA

Combining Balance Sheet (Continued)  
December 31, 1995

	<u>Road District No. 8</u>	<u>Criminal Court</u>	<u>Fire Protection District No. 2</u>	<u>Fire Protection District No. 3</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 43,708	\$ 43,446	\$ 52,079	\$ 91,880
Investments	-	-	-	-
Receivables:				
Ad valorem	-	-	95,288	-
Revenue sharing	-	-	-	-
Sales tax	-	-	-	-
Other	-	17,464	-	-
<b>TOTAL ASSETS</b>	<u>\$ 43,708</u>	<u>\$ 60,910</u>	<u>\$ 147,367</u>	<u>\$ 91,880</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ 3,048	\$ -
Due to other funds	-	30,455	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>30,455</u>	<u>3,048</u>	<u>-</u>
<b>Fund balances - unreserved, undesignated</b>	<u>43,708</u>	<u>30,455</u>	<u>144,319</u>	<u>91,800</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 43,708</u>	<u>\$ 60,910</u>	<u>\$ 147,367</u>	<u>\$ 91,880</u>

<u>Fire Protection District No. 3-A</u>	<u>Sales Tax District No. 1</u>	<u>A.F.S. Maintenance</u>	<u>Health Unit</u>	<u>Tourist Commission</u>	<u>Louisiana Emergency Shelter Grant</u>
\$ 2,776	\$ 864,812	\$ 38,808	\$ 381,464	\$ 47,485	\$ 770
-	-	250,000	650,000	-	-
-	-	-	197,306	-	-
-	-	-	6,958	-	-
-	193,100	-	-	-	-
<u>8,450</u>	<u>33,666</u>	<u>16,897</u>	<u>43,928</u>	<u>-</u>	<u>3,310</u>
<u>\$ 11,226</u>	<u>\$ 1,091,578</u>	<u>\$ 305,705</u>	<u>\$ 1,279,656</u>	<u>\$ 47,485</u>	<u>\$ 4,080</u>
\$ -	\$ 3,596	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>3,596</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>11,226</u>	<u>1,087,982</u>	<u>305,705</u>	<u>1,279,656</u>	<u>47,485</u>	<u>4,080</u>
<u>\$ 11,226</u>	<u>\$ 1,091,578</u>	<u>\$ 305,705</u>	<u>\$ 1,279,656</u>	<u>\$ 47,485</u>	<u>\$ 4,080</u>

Continued

BEAUREGARD PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
DERIDDER, LOUISIANA

Combining Balance Sheet (Continued)  
December 31, 1995

	Civic Center	Fire Protection District No. 4
<b>ASSETS</b>		
Cash and cash equivalents	\$ 20,663	\$ 136,441
Investments	-	-
Receivables:		
Ad valorem	98,653	131,310
Revenue sharing	6,877	-
Sales tax	-	-
Other	-	-
	-	-
<b>TOTAL ASSETS</b>	<b>\$ 126,193</b>	<b>\$ 267,751</b>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 987	\$ -
Due to other funds	-	-
Total Liabilities	987	-
 Fund balances - unreserved, undesignated	 125,206	 267,751
 <b>TOTAL LIABILITIES AND     FUND BALANCES</b>	 <b>\$ 126,193</b>	 <b>\$ 267,751</b>

<u>Emergency Response Council</u>	<u>Communications District</u>	<u>Covered Arena</u>	<u>Total</u>
\$ 2,609	\$ 375,768	\$ 52,120	\$ 4,001,643
-	-	-	900,000
-	-	-	1,587,005
-	-	-	46,375
-	-	-	193,100
-	-	-	123,715
<u>\$ 2,609</u>	<u>\$ 375,768</u>	<u>\$ 52,120</u>	<u>\$ 6,851,838</u>
\$ -	\$ 1,661	\$ -	\$ 50,575
-	-	-	30,455
-	<u>1,661</u>	-	<u>81,030</u>
<u>2,609</u>	<u>374,107</u>	<u>52,120</u>	<u>6,770,808</u>
<u>\$ 2,609</u>	<u>\$ 375,768</u>	<u>\$ 52,120</u>	<u>\$ 6,851,838</u>

BEAUREGARD PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
DERIDDER, LOUISIANA

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

	<u>Parishwide Road</u>	<u>Road District No. 1</u>	<u>Road District No. 2</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ -	\$ 89,448	\$ 188,544
Sales	-	-	-
Other taxes	-	-	-
Intergovernmental Revenues:			
Federal funds	-	-	-
State Funds:			
Parish transportation funds	352,982	-	-
State revenue sharing	-	720	4,299
Other state funds	-	-	-
Fees, charges and commissions for services	-	-	-
Fines and forfeitures	-	-	-
Interest	37,096	16,885	16,546
Other revenues	33,180	-	-
Total Revenues	<u>423,258</u>	<u>107,053</u>	<u>209,389</u>
<b>EXPENDITURES</b>			
General Government:			
Judicial	-	-	-
Other general administration	-	-	4,402
Public safety	-	-	-
Public works	1,880,670	126,884	312,209
Health and welfare	-	-	-
Culture and recreation	-	-	-
Debt service	41,989	15,506	-
Total Expenditures	<u>1,922,659</u>	<u>142,390</u>	<u>316,611</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,499,401)	( 35,337)	( 107,222)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	<u>1,184,156</u>	<u>101,676</u>	<u>149,482</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	( 315,245)	66,339	42,260
<b>FUND BALANCES, BEGINNING OF YEAR, as previously stated</b>	1,054,106	290,468	339,525
<b>CUMULATIVE EFFECT FOR APPLICATION OF GASB-22</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 738,861</u>	<u>\$ 356,807</u>	<u>\$ 381,785</u>



Road District No. 3	Road District No. 3-1	Road District No. 4	Road District No. 5	Road District No. 6	Road District No. 7
\$ 145,177	\$ -	\$ 204,725	\$ 54,908	\$ 395,626	\$ 13,076
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
26,184	-	3,345	1,842	8,655	2,769
-	-	-	-	-	-
-	-	-	-	-	-
13,005	2,286	21,525	13,002	12,250	5,544
40	-	-	188	-	-
<u>184,406</u>	<u>2,286</u>	<u>229,595</u>	<u>69,940</u>	<u>416,531</u>	<u>21,389</u>
-	-	-	-	-	-
-	4,625	-	-	-	-
391,324	65,929	458,173	167,267	313,970	184,706
-	-	-	-	-	-
20,528	-	-	15,506	29,645	4,803
<u>411,852</u>	<u>70,554</u>	<u>458,173</u>	<u>182,773</u>	<u>343,615</u>	<u>189,509</u>
( 227,446)	( 68,268)	( 228,578)	( 112,833)	72,916	( 168,120)
<u>149,482</u>	<u>-</u>	<u>39,013</u>	<u>149,482</u>	<u>39,268</u>	<u>149,482</u>
( 77,964)	( 68,268)	( 189,565)	36,649	112,184	( 18,638)
383,856	83,227	473,145	165,032	451,352	74,136
-	-	-	-	-	-
<u>\$ 305,892</u>	<u>\$ 14,959</u>	<u>\$ 283,580</u>	<u>\$ 201,681</u>	<u>\$ 563,536</u>	<u>\$ 55,498</u>

BEAUREGARD PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
DERIDDER, LOUISIANA

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Continued)  
For the Year Ended December 31, 1995

	<u>Road District No. 8</u>	<u>Criminal Court</u>	<u>Fire Protection District No. 2</u>	<u>Fire Protection District No. 3</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ 97,452	\$ -
Sales	-	-	-	-
Other taxes	-	-	8,742	5,470
Intergovernmental Revenues:				
Federal funds	-	-	-	-
State Funds:				
Parish transportation funds	-	-	-	-
State revenue sharing	-	-	-	-
Other state funds	-	-	-	-
Fees, charges and commissions for services	-	54,292	-	-
Fines and forfeitures	-	195,087	-	-
Interest	4,369	1,259	3,583	4,753
Other revenues	-	183	669	-
Total Revenues	<u>4,369</u>	<u>250,821</u>	<u>110,446</u>	<u>10,223</u>
<b>EXPENDITURES</b>				
General Government:				
Judicial	-	209,016	-	-
Other general administration	-	30,455	-	-
Public safety	-	-	90,229	125
Public works	143,293	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	4,803	-	-	-
Total Expenditures	<u>148,096</u>	<u>239,471</u>	<u>90,229</u>	<u>125</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	( 143,727)	11,350	20,217	10,098
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	<u>149,482</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	5,755	11,350	20,217	10,098
<b>FUND BALANCES, BEGINNING OF YEAR as previously stated</b>	37,953	19,105	124,102	81,702
<b>CUMULATIVE EFFECT FOR APPLICATION OF GASB-22</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 43,708</u>	<u>\$ 30,455</u>	<u>\$ 144,319</u>	<u>\$ 91,800</u>

Fire Protection District No. 3-A	Sales Tax District No. 1	A.F.S. Maintenance	Health Unit	Tourist Commission	Louisiana Emergency Shelter Grant
\$ -	\$ -	\$ -	\$ 202,598	\$ -	\$ -
-	2,394,922	-	-	25,038	-
7,343	-	-	-	-	-
-	-	-	-	-	23,576
-	-	-	-	-	-
-	-	-	10,194	-	-
-	-	-	-	25,000	-
-	364,444	-	-	2,215	-
-	-	-	-	-	-
180	33,099	20,263	72,195	1,431	-
-	-	-	-	-	-
<u>7,523</u>	<u>2,792,465</u>	<u>20,263</u>	<u>284,987</u>	<u>53,684</u>	<u>23,576</u>
-	-	-	-	-	-
-	14,418	-	-	-	-
4,284	-	27,854	-	-	-
-	870,671	-	-	-	-
-	-	-	115,378	-	23,549
-	-	-	-	32,903	-
<u>4,284</u>	<u>885,089</u>	<u>27,854</u>	<u>115,378</u>	<u>32,903</u>	<u>23,549</u>
3,239	1,907,376	( 7,591)	169,609	20,781	27
( 11,205)	(2,026,187)	22,543	-	-	-
( 7,966)	( 118,811)	14,952	169,609	20,781	27
19,192	991,032	290,753	1,110,047	26,704	4,053
-	215,761	-	-	-	-
<u>\$ 11,226</u>	<u>\$ 1,087,982</u>	<u>\$ 305,705</u>	<u>\$ 1,279,656</u>	<u>\$ 47,485</u>	<u>\$ 4,080</u>

BEAUREGARD PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
DERIDDER, LOUISIANA

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Continued)  
For the Year Ended December 31, 1995

	<u>Civic Center</u>	<u>Fire Protection District No. 4</u>
REVENUES		
Taxes:		
Ad valorem	\$ 101,300	\$ 139,613
Sales	-	-
Other taxes	-	11,440
Intergovernmental Revenues:		
Federal funds	-	-
State Funds:		
Parish transportation funds	-	-
State revenue sharing	10,074	-
Other state funds	-	-
Fees, charges and commissions for services	9,295	-
Fines and forfeitures	-	-
Interest	2,942	6,652
Other revenues	55	585
Total Revenues	<u>123,666</u>	<u>158,290</u>
EXPENDITURES		
General Government:		
Judicial	-	-
Other general administration	-	-
Public safety	-	30,466
Public works	-	-
Health and welfare	-	-
Culture and recreation	101,722	-
Debt service	-	-
Total Expenditures	<u>101,722</u>	<u>30,466</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,944	127,824
OTHER FINANCING SOURCES (USES) Transfers in (out)	<u>-</u>	<u>( 72,659)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	21,944	55,165
FUND BALANCES, BEGINNING OF YEAR, as previously stated	103,262	212,586
CUMULATIVE EFFECT FOR APPLICATION OF GASB-22	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 125,206</u>	<u>\$ 267,751</u>

<u>Emergency Response Council</u>	<u>Communications District</u>	<u>Covered Arena</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 1,632,467
-	-	-	2,419,960
-	-	-	32,995
-	-	-	23,576
-	-	-	352,982
-	-	-	68,082
4,055	-	50,000	79,055
4,515	153,365	-	588,126
-	-	-	195,087
113	14,166	2,120	305,264
<u>2,392</u>	<u>-</u>	<u>-</u>	<u>37,292</u>
<u>11,075</u>	<u>167,531</u>	<u>52,120</u>	<u>5,734,886</u>
-	-	-	209,016
-	-	-	53,900
11,477	60,380	-	224,815
-	-	-	4,915,096
-	-	-	138,927
-	-	-	134,625
-	-	-	132,780
<u>11,477</u>	<u>60,380</u>	<u>-</u>	<u>5,809,159</u>
( 402)	107,151	52,120	( 74,273)
<u>-</u>	<u>-</u>	<u>-</u>	<u>24,015</u>
( 402)	107,151	52,120	( 50,258)
3,011	266,956	-	6,605,305
<u>-</u>	<u>-</u>	<u>-</u>	<u>215,761</u>
<u>\$ 2,609</u>	<u>\$ 374,107</u>	<u>\$ 52,120</u>	<u>\$ 6,770,808</u>

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

Supplemental Information Schedules  
December 31, 1995

DEBT SERVICE FUNDS

ROAD DISTRICT NO. 1-A FUND, AND ROAD  
DISTRICT NO. 4, 5 AND 6 FUNDS

The Road District Debt Service Funds are used to accumulate monies for payment of the outstanding bond issues of the respective road districts. The bond issues are financed by a special property tax levy on property within the territorial limits of the appropriate road district.

HOSPITAL DISTRICT NO. 2 FUND

The Hospital District No. 2 Fund is used to accumulate monies for payment of the \$3,680,000 public improvement bonds issued July 1, 1977. The bond issue is financed by a special property tax levy on property within the parish.

JAIL FUND

The Jail Fund is used to accumulate monies for payment of the \$960,000 general obligation bonds issued June 15, 1982 for the construction of the new parish jail. The bond issue is financed by General Fund revenues.

FIRE PROTECTION DISTRICT NO. 2 FUND

The Fire Protection District No. 2 Fund is used to accumulate monies for the payment of the \$350,000 general obligation bonds issued September 1, 1985. The bond issue is financed by a special property tax levy on property within the territorial limits of the fire district.

SUB ROAD 1 OF 3

The Sub Road 1 of 3 Fund is used to accumulate monies for the payment of the \$300,000 general obligation bonds issued May 1, 1995.

CERTIFICATES OF INDEBTEDNESS FUNDS,  
FIRE PROTECTION DISTRICT NO. 3-A,  
AND FIRE PROTECTION DISTRICT NO. 4

The fire protection district certificates of indebtedness funds are used to accumulate monies for payment of the \$950,000 outstanding certificates of indebtedness of the respective fire protection districts issued June 1, 1990, and July 1, 1992. The certificates of indebtedness are financed by an existing special assessment levy and an existing property tax levy on property within the territorial limits of the appropriate fire protection district.

CERTIFICATES OF INDEBTEDNESS FUNDS,  
ROAD DISTRICT NO. 6, AND ROAD DISTRICT NO. 6-A

The road district certificates of indebtedness funds are used to accumulate monies for the payment of the \$1,400,000 outstanding certificates of indebtedness of the respective road districts issued May 1, 1989, and September 15, 1993. The certificates of indebtedness are financed by existing property tax levies on property within the territorial limits of the appropriate road maintenance district.

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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Supplemental Information Schedules (Continued)  
December 31, 1995

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MERRYVILLE HOSPITAL SERVICE DISTRICT  
CERTIFICATES OF INDEBTEDNESS FUND

The Merryville Hospital Service District Certificates of Indebtedness Fund is used to accumulate monies for payment of the \$165,000 outstanding certificates of indebtedness issued November 16, 1990. The certificates of indebtedness are financed by an existing special property tax levy on property within the territorial limits of the hospital service district.

BEAUREGARD PARISH POLICE JURY  
DEBT SERVICE FUNDS  
DERIDDER, LOUISIANA

Combining Balance Sheet  
December 31, 1995

	<u>Road District No. 1-A</u>	<u>Road District No. 4</u>	<u>Road District No. 5</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,616	\$ 3,476	\$ 12,445
Cash with fiscal agent	-	-	-
Ad valorem taxes receivable	<u>36,325</u>	<u>110,094</u>	<u>52,015</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 40,941</u></b>	<b><u>\$ 113,570</u></b>	<b><u>\$ 64,460</u></b>
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Matured coupons payable	\$ -	\$ -	\$ -
Fund Equity - fund balances - reserved for debt service	<u>40,941</u>	<u>113,570</u>	<u>64,460</u>
<b>TOTAL LIABILITIES AND     FUND BALANCES</b>	<b><u>\$ 40,941</u></b>	<b><u>\$ 113,570</u></b>	<b><u>\$ 64,460</u></b>



BEAUREGARD PARISH POLICE JURY  
DEBT SERVICE FUNDS  
DERIDDER, LOUISIANA

Combining Balance Sheet (Continued)  
December 31, 1995

	Road District No. 6-'93 Certificates of <u>Indebtedness</u>	Road District No. 6 Certificates of <u>Indebtedness</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 422	\$ -
Cash with fiscal agent	-	-
Ad valorem taxes receivable	-	-
<b>TOTAL ASSETS</b>	<u>\$ 422</u>	<u>\$ -</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Matured coupons payable	\$ -	-
Fund Equity - fund balances - reserved for debt service	422	-
<b>TOTAL LIABILITIES AND     FUND BALANCES</b>	<u>\$ 422</u>	<u>\$ -</u>

Fire Protection District No. 4 Certificates of <u>Indebtedness</u>	Merryville Hospital Service District Certificates of <u>Indebtedness</u>	<u>Sub Road 1 of 3</u>	<u>Total</u>
\$ 646	\$ -	\$ 773	\$ 138,099
-	-	-	305,734
<u>-</u>	<u>-</u>	<u>-</u>	<u>683,812</u>
<u>\$ 646</u>	<u>\$ -</u>	<u>\$ 773</u>	<u>\$ 1,127,645</u>
\$ -	\$ -	\$ -	\$ 229
<u>646</u>	<u>-</u>	<u>773</u>	<u>1,127,416</u>
<u>\$ 646</u>	<u>\$ -</u>	<u>\$ 773</u>	<u>\$ 1,127,645</u>

BEAUREGARD PARISH POLICE JURY  
DEBT SERVICE FUNDS  
DERIDDER, LOUISIANA

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

	<u>Road District No. 1-A</u>	<u>Road District No. 4</u>	<u>Road District No. 5</u>
<b>REVENUES</b>			
Ad valorem taxes	\$ 38,079	\$ 113,380	\$ 53,176
Interest	773	263	719
Total Revenues	<u>38,852</u>	<u>113,643</u>	<u>53,895</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal	20,000	25,000	15,000
Interest	21,362	27,035	24,080
Paying agent fees	876	977	547
Total Expenditures	<u>42,238</u>	<u>53,012</u>	<u>39,627</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	( 3,386)	60,631	14,268
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	4,653	14,100	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>4,653</u>	<u>14,100</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	1,267	74,731	14,268
FUND BALANCES, BEGINNING OF YEAR	<u>39,674</u>	<u>38,839</u>	<u>50,192</u>
FUND BALANCES, END OF YEAR	<u>\$ 40,941</u>	<u>\$ 113,570</u>	<u>\$ 64,460</u>

Road District No. 6	Hospital District No. 2	Jail	Air Flight Service Station	Fire Protection District No. 2	Fire Protection District No. 3-A Certificates of Indebtedness
\$ 109,419	\$ 341,782	\$ -	\$ -	\$ 45,199	\$ -
4,256	15,525	719	246	494	7
<u>113,675</u>	<u>357,307</u>	<u>719</u>	<u>246</u>	<u>45,693</u>	<u>7</u>
45,000	265,000	52,528	-	15,000	7,626
58,483	58,298	61,557	-	25,765	3,579
631	1,685	-	-	795	125
<u>104,114</u>	<u>324,983</u>	<u>114,085</u>	<u>-</u>	<u>41,560</u>	<u>11,330</u>
9,561	32,324	( 113,366)	246	4,133	( 11,323)
-	-	114,086	( 22,543)	-	11,205
-	-	1,346	215	-	-
-	-	<u>115,432</u>	<u>( 22,328)</u>	-	<u>11,205</u>
9,561	32,324	2,066	( 22,082)	4,133	( 118)
<u>181,423</u>	<u>625,248</u>	<u>7,313</u>	<u>22,082</u>	<u>44,364</u>	<u>290</u>
<u>\$ 190,984</u>	<u>\$ 657,572</u>	<u>\$ 9,379</u>	<u>\$ -</u>	<u>\$ 48,497</u>	<u>\$ 172</u>

Continued

BEAUREGARD PARISH POLICE JURY  
DEBT SERVICE FUNDS  
DERIDDER, LOUISIANA

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Continued)  
For the Year Ended December 31, 1995

	<u>Road District No. 6-A Certificates of Indebtedness</u>	<u>Road District No. 6 Certificates of Indebtedness</u>
<b>REVENUES</b>		
Ad valorem taxes	\$ -	\$ -
Interest	168	132
Total Revenues	<u>168</u>	<u>132</u>
<b>EXPENDITURES</b>		
Debt service:		
Principal	90,000	-
Interest	25,025	-
Paying agent fees	125	125
Total Expenditures	<u>115,150</u>	<u>125</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	( 114,982)	7
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in (out)	115,025	( 4,811)
Other	-	-
Total Other Financing Sources (Uses)	<u>115,025</u>	<u>( 4,811)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	43	( 4,804)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>379</u>	<u>4,804</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 422</u>	<u>\$ -</u>

Fire Protection District No. 4 Certificates of Indebtedness	Merryville Hospital Service District Certificates of Indebtedness	Sub Road 1 of 3	Total
\$ -	\$ -	\$ -	\$ 701,035
<u>98</u>	<u>101</u>	<u>1,914</u>	<u>25,415</u>
<u>98</u>	<u>101</u>	<u>1,914</u>	<u>726,450</u>
45,000	-	-	580,154
27,659	-	-	332,843
<u>125</u>	<u>-</u>	<u>1,141</u>	<u>7,152</u>
<u>72,784</u>	<u>-</u>	<u>1,141</u>	<u>920,149</u>
( 72,686)	101	773	( 193,699)
72,659	-	-	304,374
<u>-</u>	<u>( 4,950)</u>	<u>-</u>	<u>( 3,389)</u>
<u>72,659</u>	<u>( 4,950)</u>	<u>-</u>	<u>300,985</u>
( 27)	( 4,849)	773	107,286
<u>673</u>	<u>4,849</u>	<u>-</u>	<u>1,020,130</u>
<u>\$ 646</u>	<u>\$ -</u>	<u>\$ 773</u>	<u>\$ 1,127,416</u>

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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Supplemental Information Schedules  
December 31, 1995

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CAPITAL PROJECTS FUNDS

FIRE PROTECTION DISTRICT NO. 4 FUND

The Fire Protection District No. 4 Fund accounts for the expenditure of the proceeds of the \$520,000 outstanding certificates of indebtedness of the fire district issued July 1, 1992.

ROAD DISTRICT NO. 6 FUND

The Road District No. 6 Fund accounts for the expenditure of the proceeds of the \$900,000 outstanding certificates of indebtedness of the road district issued May 1, 1989.

FIRE PROTECTION DISTRICT NO. 3-A FUND

The Fire Protection District No. 3-A Fund accounts for the expenditure of the proceeds of the \$70,000 outstanding certificates of indebtedness of the fire district issued June 1, 1990.

ROAD DISTRICT NO. 4 FUND

The Road District No. 4 Fund accounts for the accounts for the expenditure of the proceeds of the \$535,000 outstanding public improvement bonds of the road district issued February 1, 1993.

ROAD DISTRICT NO. 1-A FUND

The Road District No. 1-A Fund accounts for the expenditure of the proceeds of the \$445,000 outstanding public improvement bonds of the road district issued May 1, 1993.

ROAD DISTRICT NO. 5 FUND

The Road District No. 5 Fund accounts for the expenditure of the proceeds of the \$400,000 outstanding public improvement bonds of the road district issued August 1, 1994.

ROAD DISTRICT NO. 6 FUND

The Road District No. 5 Fund accounts for the expenditure of the proceeds of the \$1,000,000 outstanding public improvement bonds of the road district issued August 1, 1994.

SUB ROAD 1 OF 3 FUND

The Sub Road 1 of 3 Fund accounts for the expenditure of the proceeds of the \$380,000 outstanding public improvement bonds of the district issued May 1, 1995.

95-18 WARD 6 BRIDGE FUND

The 95-18 Ward 6 Bridge Fund accounts for the expenditure of the proceeds of the \$300,000 outstanding certificates of indebtedness issued November 1, 1995.

BEAUREGARD PARISH POLICE JURY  
CAPITAL PROJECTS FUNDS  
DERIDDER, LOUISIANA

Combining Balance Sheet  
December 31, 1995

	Fire Protection District No. 4	Road District No. 6	Fire Protection District No. 3-A	Road District No. 4
<b>ASSETS</b>				
Cash and cash equivalents	\$ <u>30,733</u>	\$ <u>62,090</u>	\$ <u>1,006</u>	\$ <u>7,949</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>30,733</u></b>	<b>\$ <u>62,090</u></b>	<b>\$ <u>1,006</u></b>	<b>\$ <u>7,949</u></b>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ 8,613
Fund balances - unreserved, undesignated	<u>30,733</u>	<u>62,090</u>	<u>1,006</u>	( <u>664</u> )
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ <u>30,733</u></b>	<b>\$ <u>62,090</u></b>	<b>\$ <u>1,006</u></b>	<b>\$ <u>7,949</u></b>



Schedule 5

<u>Road District No. 1-A</u>	<u>Road District No. 5</u>	<u>Road District No. 6</u>	<u>Sub Road 1 of 3</u>	<u>95-18 Ward 6 Bridge</u>	<u>Total</u>
\$ -	\$ 56,408	\$ 17,926	\$ 90,891	\$ 103,757	\$ 370,760
<u>\$ -</u>	<u>\$ 56,408</u>	<u>\$ 17,926</u>	<u>\$ 90,891</u>	<u>\$ 103,757</u>	<u>\$ 370,760</u>
\$ 7,538	\$ 8,846	\$ -	\$ -	\$ -	\$ 24,997
( <u>7,538</u> )	<u>47,562</u>	<u>17,926</u>	<u>90,891</u>	<u>103,757</u>	<u>345,763</u>
<u>\$ -</u>	<u>\$ 56,408</u>	<u>\$ 17,926</u>	<u>\$ 90,891</u>	<u>\$ 103,757</u>	<u>\$ 370,760</u>

BEAUREGARD PARISH POLICE JURY  
CAPITAL PROJECTS FUNDS  
DERIDDER, LOUISIANA

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Continued)  
For the Year Ended December 31, 1995

	<u>Fire Protection District No. 4</u>	<u>Road District No. 6</u>	<u>Fire Protection District No. 3-A</u>	<u>Road District No. 4</u>
<b>REVENUES</b>				
Intergovernmental revenue - federal funds	\$ 40,096	\$ -	\$ -	\$ -
Interest	<u>1,445</u>	<u>2,116</u>	<u>35</u>	<u>1,027</u>
Total Revenues	<u>41,541</u>	<u>2,116</u>	<u>35</u>	<u>1,027</u>
<b>EXPENDITURES</b>				
Capital Outlay:				
Public safety	24,843	-	315	-
Public works	<u>-</u>	<u>16,891</u>	<u>-</u>	<u>147,541</u>
Total Expenditures	<u>24,843</u>	<u>16,891</u>	<u>315</u>	<u>147,541</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>16,698</u>	<u>( 14,775)</u>	<u>( 280)</u>	<u>( 146,514)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	-	-	-	96,369
General obligation bond proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>96,369</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	16,698	( 14,775)	( 280)	( 50,145)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>14,035</u>	<u>76,865</u>	<u>1,286</u>	<u>49,481</u>
<b>FUND BALANCES (DEFICIT), END OF YEAR</b>	<u>\$ 30,733</u>	<u>\$ 62,090</u>	<u>\$ 1,006</u>	<u>\$ ( 664)</u>

<u>Road District No. 1-A</u>	<u>Road District No. 5</u>	<u>Road District No. 6</u>	<u>Sub Road 1 of 3</u>	<u>95-18 Ward 6 Bridge</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,096
<u>9,656</u>	<u>13,532</u>	<u>24,552</u>	<u>5,677</u>	<u>1,106</u>	<u>59,146</u>
<u>9,656</u>	<u>13,532</u>	<u>24,552</u>	<u>5,677</u>	<u>1,106</u>	<u>99,242</u>
-	-	-	-	-	25,158
<u>360,598</u>	<u>301,878</u>	<u>597,433</u>	<u>294,786</u>	<u>197,349</u>	<u>1,916,476</u>
<u>360,598</u>	<u>301,878</u>	<u>597,433</u>	<u>294,786</u>	<u>197,349</u>	<u>1,941,634</u>
( 350,942)	( 288,346)	( 572,881)	( 289,109)	( 196,243)	(1,842,392)
43,153	-	-	-	-	139,522
-	-	-	<u>380,000</u>	<u>300,000</u>	<u>680,000</u>
<u>43,153</u>	-	-	<u>380,000</u>	<u>300,000</u>	<u>819,522</u>
( 307,789)	( 288,346)	( 572,881)	90,891	103,757	(1,022,870)
<u>300,251</u>	<u>335,908</u>	<u>590,807</u>	-	-	<u>1,368,633</u>
<u>\$( 7,538)</u>	<u>\$ 47,562</u>	<u>\$ 17,926</u>	<u>\$ 90,891</u>	<u>\$ 103,757</u>	<u>\$ 345,763</u>

**COMPONENT UNITS**

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

Combining Balance Sheet  
All Discretely Presented Component Unit Governmental Funds  
December 31, 1995

	Parish Library (1)	Community Action Association (1)	Fire Protection District 1 (1)	Totals
<b>ASSETS AND OTHER DEBITS</b>				
Cash and cash equivalents	\$ 303,806	\$ 5,871	\$ 599,329	\$ 909,006
Receivables	660,097	6,597	259,455	926,149
Due from other funds	-	7,956	-	7,956
Fixed assets	2,479,181	42,403	1,340,183	3,861,767
Amount available in debt service funds	-	-	98,671	98,671
Amount to be provided for retirement of general long-term obligations	<u>305,975</u>	<u>-</u>	<u>441,329</u>	<u>747,304</u>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b><u>\$ 3,749,059</u></b>	<b><u>\$ 62,827</u></b>	<b><u>\$ 2,738,967</u></b>	<b><u>\$ 6,550,853</u></b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable	34,138	2,371	13,908	50,417
Interest payable	4,583	-	-	4,583
Due to other funds	-	7,956	-	7,956
Bonds payable	275,000	-	540,000	815,000
Accrued compensated absence	<u>25,975</u>	<u>-</u>	<u>-</u>	<u>25,975</u>
Total Liabilities	<u>339,696</u>	<u>10,327</u>	<u>553,908</u>	<u>903,931</u>
<b>FUND EQUITY</b>				
Investment in general fixed assets	2,479,181	42,403	1,340,183	3,861,767
Fund Balances				
Reserved	-	-	98,671	98,671
Unreserved-undesignated	<u>930,182</u>	<u>10,097</u>	<u>746,205</u>	<u>1,686,484</u>
Total Fund Equity	<u>3,409,363</u>	<u>52,500</u>	<u>2,185,059</u>	<u>5,646,922</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 3,749,059</u></b>	<b><u>\$ 62,827</u></b>	<b><u>\$ 2,738,967</u></b>	<b><u>\$ 6,550,853</u></b>

(1) As of December 31, 1995

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

Combining Balance Sheet  
All Discretely Presented Component Unit Proprietary Funds  
December 31, 1995

	<u>Airport</u> <u>District 1 (1)</u>	<u>Waterworks</u> <u>District 2 (1)</u>
<b>ASSETS AND OTHER DEBITS</b>		
Cash and cash equivalents	\$ 177,417	\$ 295,050
Restricted assets	-	49,573
Investments	-	186,057
Receivables	59,747	192,772
Prepaid expenses	-	7,285
Inventories	25,154	-
Construction in progress	455,271	-
Fixed assets, net	3,389,119	2,935,581
Bond issue cost, net	-	27,931
Other	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 4,106,708</u></b>	<b><u>\$ 3,694,249</u></b>
 <b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 107,827	\$ 11,171
Interest payable	-	23,735
Revenue bonds payable	-	1,929,027
General obligation bonds	-	620,000
Notes payable - certificates of indebtedness	57,423	-
Lease-purchase agreements	-	-
Accrued compensated absences	9,458	-
Other accrued expenses	-	-
<b>Total Liabilities</b>	<b><u>174,708</u></b>	<b><u>2,583,933</u></b>
 <b>FUND EQUITY</b>		
Contributed capital	4,644,682	454,750
Retained Earnings		
Reserved	-	25,284
Unreserved-undesignated	( 712,682)	630,282
<b>Total Fund Equity</b>	<b><u>3,932,000</u></b>	<b><u>1,110,316</u></b>
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	 <b><u>\$ 4,106,708</u></b>	 <b><u>\$ 3,694,249</u></b>

- (1) As of December 31, 1995  
(2) As of June 30, 1995  
(3) As of October 31, 1995

Waterworks District 3 (1)	Hospital Service District 1 (2)	Hospital Service District 2 (3)	Totals
\$ 589,449	\$ 141,933	\$ 1,044,749	\$ 2,248,598
-	-	2,265,966	2,315,539
-	-	-	186,057
21,902	389,217	3,553,796	4,217,434
-	69,365	157,211	233,861
-	72,332	381,632	479,118
-	-	-	455,271
2,926,350	1,309,141	7,131,448	17,691,639
-	-	-	27,931
-	13,277	252,203	265,480
<u>\$ 3,537,701</u>	<u>\$ 1,995,265</u>	<u>\$14,787,005</u>	<u>\$28,120,928</u>
\$ 10,650	\$ 430,163	\$ -	\$ 559,811
-	-	39,418	63,153
-	2,255,682	2,290,000	6,474,709
-	-	-	620,000
-	-	-	57,423
-	-	36,686	36,686
-	-	-	9,458
-	82,416	-	82,416
<u>10,650</u>	<u>2,768,261</u>	<u>2,366,104</u>	<u>7,903,656</u>
-	-	4,420,248	9,519,680
-	-	-	25,284
<u>3,527,051</u>	<u>( 772,996)</u>	<u>8,000,653</u>	<u>10,672,308</u>
<u>3,527,051</u>	<u>( 772,996)</u>	<u>12,420,901</u>	<u>20,217,272</u>
<u>\$ 3,537,701</u>	<u>\$ 1,995,265</u>	<u>\$14,787,005</u>	<u>\$28,120,928</u>

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

Combining Statement of Revenues, Expenditures and Changes  
in Fund Balance - Governmental Fund Type  
All Discretely Presented Component Units  
December 31, 1995

	Parish Library (1)	Community Action Association (1)	Fire Protection District 1 (1)	Totals
<b>REVENUES</b>				
Taxes	\$ 592,218	\$ -	\$ 270,885	\$ 863,103
Intergovernmental revenues	46,617	194,184	11,540	252,341
Fees, charges, and commissions for services	2,107	-	-	2,107
Fines and forfeitures	7,767	-	-	7,767
Interest	20,516	-	-	20,516
Other revenues	42,000	19,887	22,482	84,369
Total Revenues	<u>711,225</u>	<u>214,071</u>	<u>304,907</u>	<u>1,230,203</u>
<b>EXPENDITURES</b>				
Public safety	-	-	93,950	93,950
Health and welfare	-	218,275	-	218,275
Culture and recreation	452,574	-	-	452,574
Capital outlay	626,220	5,671	64,496	696,387
Debt service	25,000	-	40,000	65,000
Interest and fiscal charges	13,958	-	33,763	47,721
Total Expenditures	<u>1,117,752</u>	<u>223,946</u>	<u>232,209</u>	<u>1,573,907</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	( 406,527)	( 9,875)	72,698	( 343,704)
<b>OTHER FINANCING SOURCES (USES)</b>				
Other	<u>17,170</u>	<u>-</u>	<u>-</u>	<u>17,170</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDI- TURES AND OTHER USES</b>	( 389,357)	( 9,875)	72,698	( 326,534)
<b>FUND BALANCES, BEGINNING OF YEAR, as previously stated</b>	1,314,539	19,972	772,178	2,106,689
<b>PRIOR PERIOD ADJUSTMENT</b>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 930,182</u>	<u>\$ 10,097</u>	<u>\$ 844,876</u>	<u>\$ 1,785,155</u>

(1) For the Year Ending December 31, 1995



BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

Combining Statement of Revenues, Expenses  
and Changes in Fund Equity - Proprietary Fund Type  
All Discretely Presented Component Units  
December 31, 1995

	<u>Airport District 1 (1)</u>	<u>Waterworks District 2 (1)</u>
OPERATING REVENUES		
Charges for services	\$ 373,427	\$ 246,695
OPERATING EXPENSES		
Personal services	102,467	59,313
Cost of materials and supplies	96,551	1,886
Repairs and maintenance	28,790	29,470
Depreciation	128,335	110,633
Other operating expenses	<u>76,691</u>	<u>76,619</u>
Total Operating Expenses	<u>432,834</u>	<u>277,921</u>
OPERATING INCOME (LOSS)	( 59,407)	( 31,226)
NON-OPERATING REVENUES (EXPENSES)		
Interest income	5,828	16,510
Interest expense	( 4,479)	( 188,278)
Tax revenue	-	168,376
Loss on disposal of equipment	( 22,071)	-
Other revenues (expenses)	<u>-</u>	<u>82</u>
Total Non-Operating Revenues (Expenses)	<u>( 20,722)</u>	<u>( 3,310)</u>
NET INCOME (LOSS)	( 80,129)	( 34,536)
FUND EQUITY - BEGINNING OF YEAR, as previously stated	3,456,480	1,144,852
PRIOR PERIOD ADJUSTMENT	4,014	-
CONTRIBUTED CAPITAL	<u>551,635</u>	<u>-</u>
FUND EQUITY - END OF YEAR	<u>\$ 3,932,000</u>	<u>\$ 1,110,316</u>

- (1) For the Year Ending December 31, 1995  
(2) For the Year Ending June 30, 1995  
(3) For the Year Ending October 31, 1995

<u>Waterworks District 3 (1)</u>	<u>Hospital Service District 1 (2)</u>	<u>Hospital Service District 2 (3)</u>	<u>Totals</u>
\$ 266,135	\$ 3,078,136	\$21,894,305	\$25,858,698
19,914	1,509,927	-	1,691,621
-	548,969	-	647,406
38,718	-	-	96,978
92,867	107,077	921,854	1,360,766
67,110	1,244,819	20,432,700	21,897,939
<u>218,609</u>	<u>3,410,792</u>	<u>21,354,554</u>	<u>25,694,710</u>
47,526	( 332,656)	539,751	163,988
15,137	-	152,720	190,195
( 1,400)	( 114,519)	( 122,682)	( 431,358)
-	-	-	168,376
-	-	-	( 22,071)
<u>20,829</u>	<u>-</u>	<u>( 40,419)</u>	<u>( 19,508)</u>
<u>34,566</u>	<u>( 114,519)</u>	<u>( 10,381)</u>	<u>( 114,366)</u>
82,092	( 447,175)	529,370	49,622
3,444,959	( 325,821)	11,891,531	19,612,001
-	-	-	4,014
-	-	-	551,635
<u>\$ 3,527,051</u>	<u>\$ ( 772,996)</u>	<u>\$12,420,901</u>	<u>\$20,217,272</u>

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

Combining Statement of Cash Flows  
All Discretely Presented Component Units  
December 31, 1995

	<u>Airport District 1 (1)</u>	<u>Waterworks District 2 (1)</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$ 373,046	\$ 255,264
Cash payments to for goods and services	( 314,514)	( 169,457)
Net Cash Provided by Operating Activities	<u>58,532</u>	<u>85,807</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	( 496,938)	( 62,191)
Debt refinancing	-	-
Contributed capital	551,635	-
Principal paid on debt	( 6,143)	( 37,519)
Interest paid on debt	( 4,479)	( 191,508)
Tax receipts	-	174,208
Other	( 51,123)	6,173
Net Cash Used for Capital and Related Financing Activities	<u>( 7,048)</u>	<u>( 110,837)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income	5,828	16,592
Purchase of investments	-	( 235,630)
Net Cash Provided (Used) by Investing Activities	<u>5,828</u>	<u>( 219,038)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	57,312	( 244,068)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>120,105</u>	<u>539,118</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 177,417</u>	<u>\$ 290,050</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income (loss)	\$( 59,407)	\$( 31,226)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities		
Depreciation and amortization	128,335	111,564
Provision for losses on receivables	-	-
Other	-	-
Changes in assets and liabilities		
Decrease (increase) in receivables	( 381)	8,311
Decrease (increase) in inventory	( 3,206)	-
Other	7,489	( 483)
Increase (decrease) in accounts payable	<u>( 14,298)</u>	<u>( 2,359)</u>
Total Adjustments	<u>117,939</u>	<u>117,033</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 58,532</u>	<u>\$ 85,807</u>

- (1) For the Year Ending December 31, 1995  
(2) For the Year Ending June 30, 1995  
(3) For the Year Ending October 31, 1995

<u>Waterworks District 3 (1)</u>	<u>Hospital Service District 1 (2)</u>	<u>Hospital Service District 2 (3)</u>	<u>Totals</u>
\$ 264,590	\$ 3,342,288	\$22,007,033	\$26,242,221
( 129,143)	(3,275,363)	(20,721,372)	(24,609,849)
<u>135,447</u>	<u>66,925</u>	<u>1,285,661</u>	<u>1,632,372</u>
( 117,545)	( 35,165)	( 750,249)	(1,462,088)
-	339,208	-	339,208
-	-	-	551,635
( 210,000)	( 265,642)	( 168,081)	( 687,385)
( 8,400)	( 114,519)	( 122,682)	( 441,588)
217,237	-	-	391,445
<u>20,829</u>	<u>2,000</u>	<u>( 132,757)</u>	<u>( 154,878)</u>
( 97,879)	( 74,118)	(1,173,769)	(1,463,651)
15,137	-	152,720	190,277
-	-	-	( 235,630)
<u>15,137</u>	-	<u>152,720</u>	<u>( 45,353)</u>
52,705	( 7,193)	264,612	123,368
<u>536,744</u>	<u>149,126</u>	<u>780,137</u>	<u>2,125,230</u>
\$ <u>589,449</u>	\$ <u>141,933</u>	\$ <u>1,044,749</u>	\$ <u>2,248,598</u>
\$ 47,526	\$ ( 332,656)	\$ 539,751	\$ 163,988
92,867	107,079	921,854	1,361,699
-	-	604,436	604,436
-	-	216,948	216,948
( 1,545)	264,152	( 750,979)	( 480,442)
-	( 21,826)	58,520	33,488
-	( 36,513)	56,960	27,453
( 3,401)	86,689	( 361,829)	( 295,198)
<u>87,921</u>	<u>399,581</u>	<u>745,910</u>	<u>1,468,384</u>
\$ <u>135,447</u>	\$ <u>66,925</u>	\$ <u>1,285,661</u>	\$ <u>1,632,372</u>

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

Schedule of Operating Transfers  
For the Year Ended December 31, 1995

Fund	Transfers	
	From	To
General	\$ 514,087	\$ 46,176
Special Revenue		
Parishwide Road	402,032	1,586,188
Road District No. 1	47,806	149,482
Road District No. 2	-	149,482
Road District No. 3	-	149,482
Road District No. 4	110,469	149,482
Road District No. 5	-	149,482
Road District No. 6	115,025	154,293
Road District No. 7	-	149,482
Road District No. 8	-	149,482
Fire Protection District 3-A	11,205	-
Sales Tax District No. 1	2,026,187	-
A.F.S. Maintenance	-	22,543
Fire Protection District No. 4	72,659	-
Debt Service		
Road District No. 1-A	-	4,653
Road District No. 4	-	14,100
Jail	-	114,086
Air Flight Service Station	22,543	-
Fire Protection District No. 3-A	-	11,205
Road District No. 6-A	-	115,025
Road District No. 6	4,811	-
Fire Protection District No. 4	-	72,659
Capital Projects		
Road District No. 4	-	96,369
Road District No. 1-A	-	43,153
	<u>\$ 3,326,824</u>	<u>\$ 3,326,824</u>

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

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Supplemental Information Schedules  
December 31, 1995

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COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

The compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the policy 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.

BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

Schedule 13

Schedule of Compensation Paid Police Jurors  
For the Year Ended December 31, 1995

POLICE JURORS	Amount
Tommy Brown	\$ 9,600
Margaret Dees	9,600
George Feldtman	9,600
Wayne Hall	9,600
Gerald M. McLeod (President)	9,600
Jimmie L.J. Norris	10,800
Maurice Harper	9,600
Willie Vincent, Jr.	9,600
Rusty Williamson	9,600
Roy Winzor	9,600
TOTAL	<u>\$ 97,200</u>



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## INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Beauregard Parish Police Jury  
DeRidder, Louisiana

We have audited the general purpose financial statements of the Beauregard Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 19, 1996. The general purpose financial statements are the responsibility of the Beauregard Parish Police Jury management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the provision of OMB Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Beauregard Parish Police Jury, taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Broussard & Company, CPA's, APC  
June 19, 1996  
/gho



BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

Schedule 14

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

Federal Grantor/Pass Through Grantor Name/Program Title	CFDA Number	Receipts or Revenue Recognized	Disbursements/ Expenditures
<u>United States Department of Agriculture</u>			
Passed through Louisiana Department of Health and Hospitals: State Administrative Matching Grants for Food Stamp Program	10.561	\$ 27,678	\$ 27,678
<u>United States Fish &amp; Wildlife Service</u>			
Passed through Louisiana Department of Wildlife & Fisheries	15.605	52,500	52,500
<u>United States Department of Health</u>			
Passed through Louisiana Office of Community Services	13.667	23,576	23,576
<u>United States Department of Housing and Urban Development</u>			
Passed through Louisiana Division of Administration - Rural Development Block Grant	14.219	<u>40,096</u>	<u>40,096</u>
Total Issues/Expenditures		\$ <u>143,850</u>	\$ <u>143,850</u>

\* Denotes a Major Program



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

Beauregard Parish Police Jury  
DeRidder, Louisiana

We have audited the general purpose financial statements of the Beauregard Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 19, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements.

The management of the Beauregard 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 general purpose 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 our audit of the general purpose financial statements of the Beauregard Parish Police Jury, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Beauregard Parish Police Jury  
DeRidder, Louisiana

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

However, we noted certain matters involving the internal control structure and its operation, that we have reported to the management of the Beauregard Parish Police Jury, in a separate letter dated June 19, 1996.

This report is intended for the information of management and the Beauregard Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.



Broussard & Company, CPA's, APC  
June 19, 1996  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

Beauregard Parish Police Jury  
DeRidder, Louisiana

We have audited the general purpose financial statements of the Beauregard Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 19, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

This report is intended for the information of management and the Beauregard Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.

Broussard & Company, CPA's, APC  
June 19, 1996  
/gho



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

Beauregard Parish Police Jury  
DeRidder, Louisiana

We have audited the general purpose financial statements of the Beauregard Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 19, 1996.

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

In planning and performing our audit for the year ended December 31, 1995, we considered the internal control structure of the Beauregard Parish Police Jury, in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements of the Beauregard Parish Police Jury, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated June 19, 1996.

The management of the Beauregard 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 general purpose 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, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories.

Beauregard Parish Police Jury  
DeRidder, Louisiana

Accounting Applications

Cash Receipts  
Cash Disbursements  
Purchasing and Receiving  
Payroll  
General Ledger

General Requirements

Political Activity  
Davis-Bacon Act  
Civil Rights  
Cash Management  
Relocation Assistance and Real Property Acquisition  
Federal Financial Reports  
Allowable Costs/Cost Principles  
Drug-Free Workplace Act  
Administrative Requirements

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

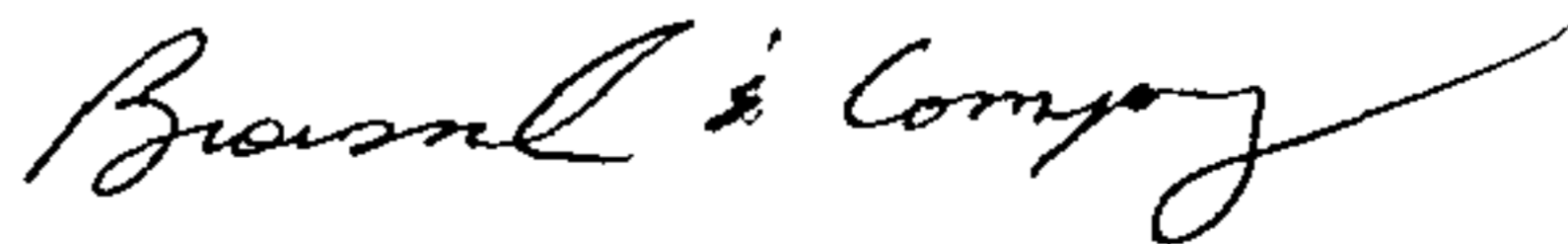
During the year ended December 31, 1995, the Beauregard Parish Police Jury had no major federal financial assistance programs, and expended 100% of its total federal financial assistance under the non-major federal financial assistance programs which are identified in the Schedule of Federal Financial Assistance.

We 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 we 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 the aforementioned non-major programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Beauregard Parish Police Jury, in a separate letter dated June 19, 1996.

This report is intended for the information of management and the Beauregard Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.



Broussard & Company, CPA's, APC  
June 19, 1996  
/gho



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

Beauregard Parish Police Jury  
DeRidder, Louisiana

We have audited the general purpose financial statements of the Beauregard Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 19, 1996.

We have applied procedures to test the Beauregard 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, cash management, relocation assistance and real property acquisition, federal financial reports, allowable costs/cost principles, Drug-Free Workplace Act and administrative requirements.

Our 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". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion of the Beauregard Parish Police Jury's compliance with the requirements listed in the preceding paragraph. Accordingly, we 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 our attention that caused us to believe that the Beauregard Parish Police Jury, had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the Beauregard Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.

Broussard & Company, CPA's, APC  
June 19, 1996  
/gho



# BROUSSARD & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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SULPHUR, LA 70663

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

Beauregard Parish Police Jury  
DeRidder, Louisiana

We have audited the general purpose financial statements of the Beauregard Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 19, 1996.

In connection with our audit of the general purpose financial statements of Beauregard Parish Police Jury, and with our consideration of Beauregard 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", we selected certain transactions applicable to certain non-major federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and matching that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Beauregard Parish Police Jury's compliance with these requirements. Accordingly, we 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 our attention that caused us to believe that Beauregard Parish Police Jury had not complied, in all material respects, with those requirements.

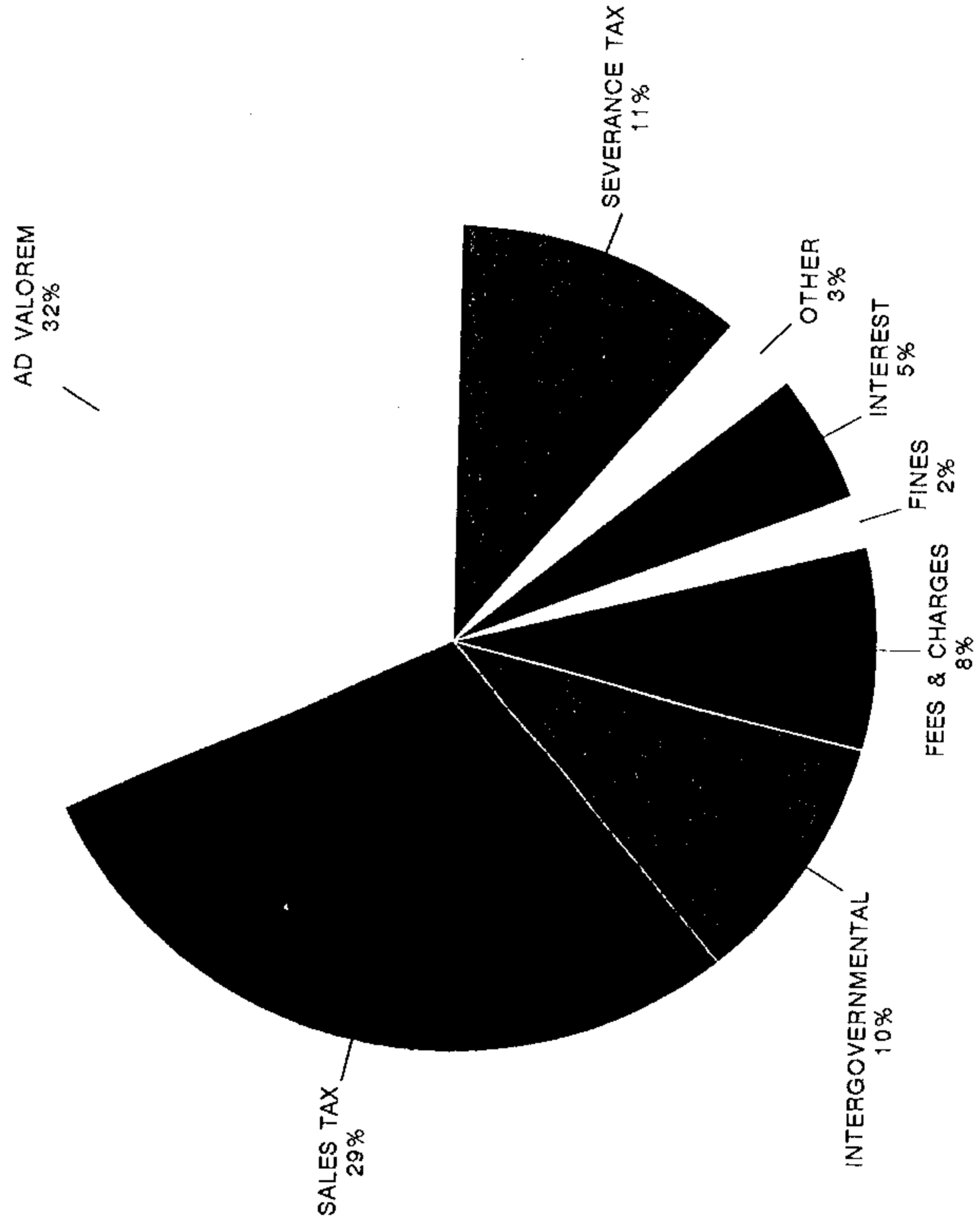
This report is intended for the information of management and the Beauregard Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.

Broussard & Company, CPA's, APC  
June 19, 1996  
/gho



# BEAUREGARD PARISH POLICE JURY

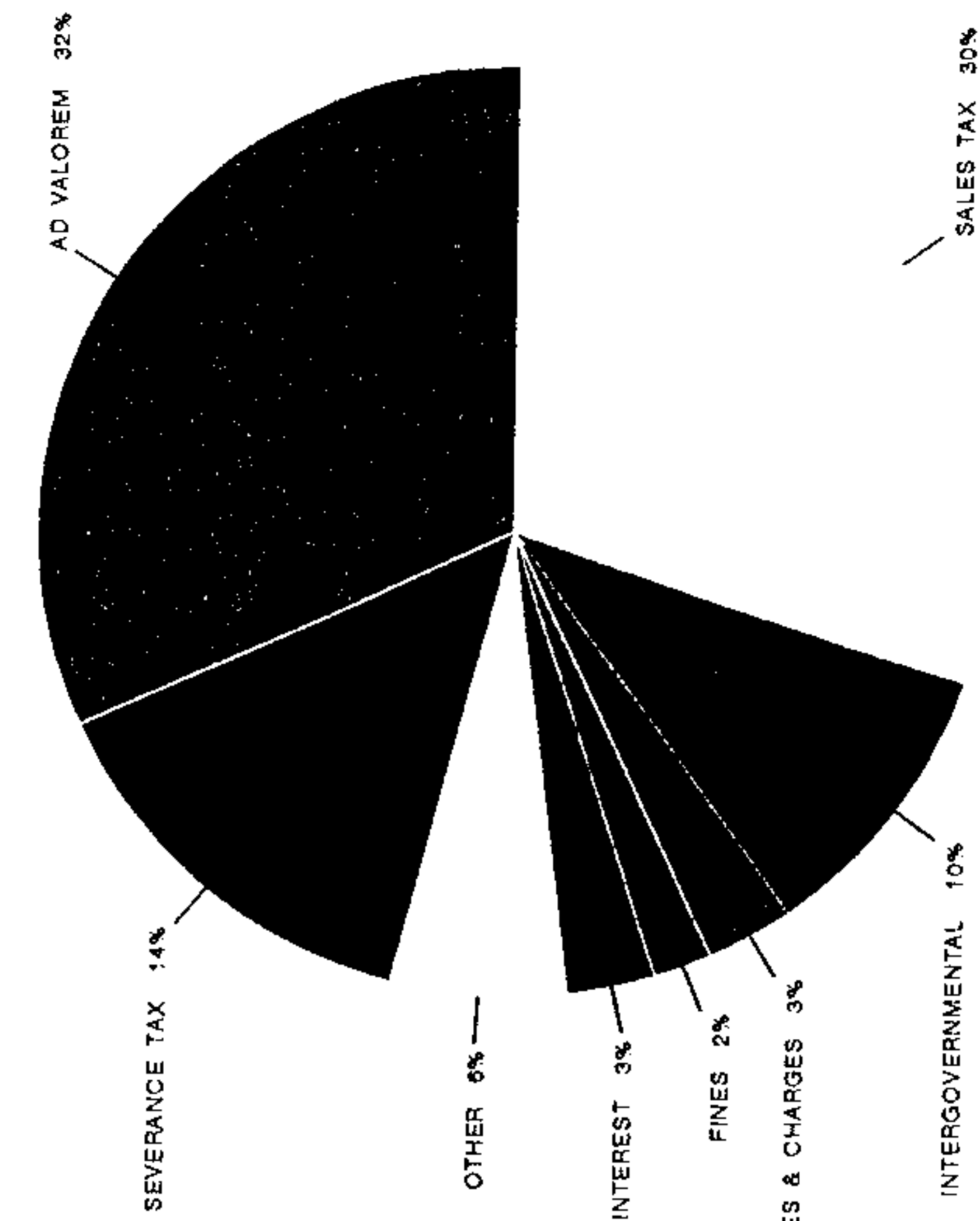
TOTAL REVENUES 12/31/95



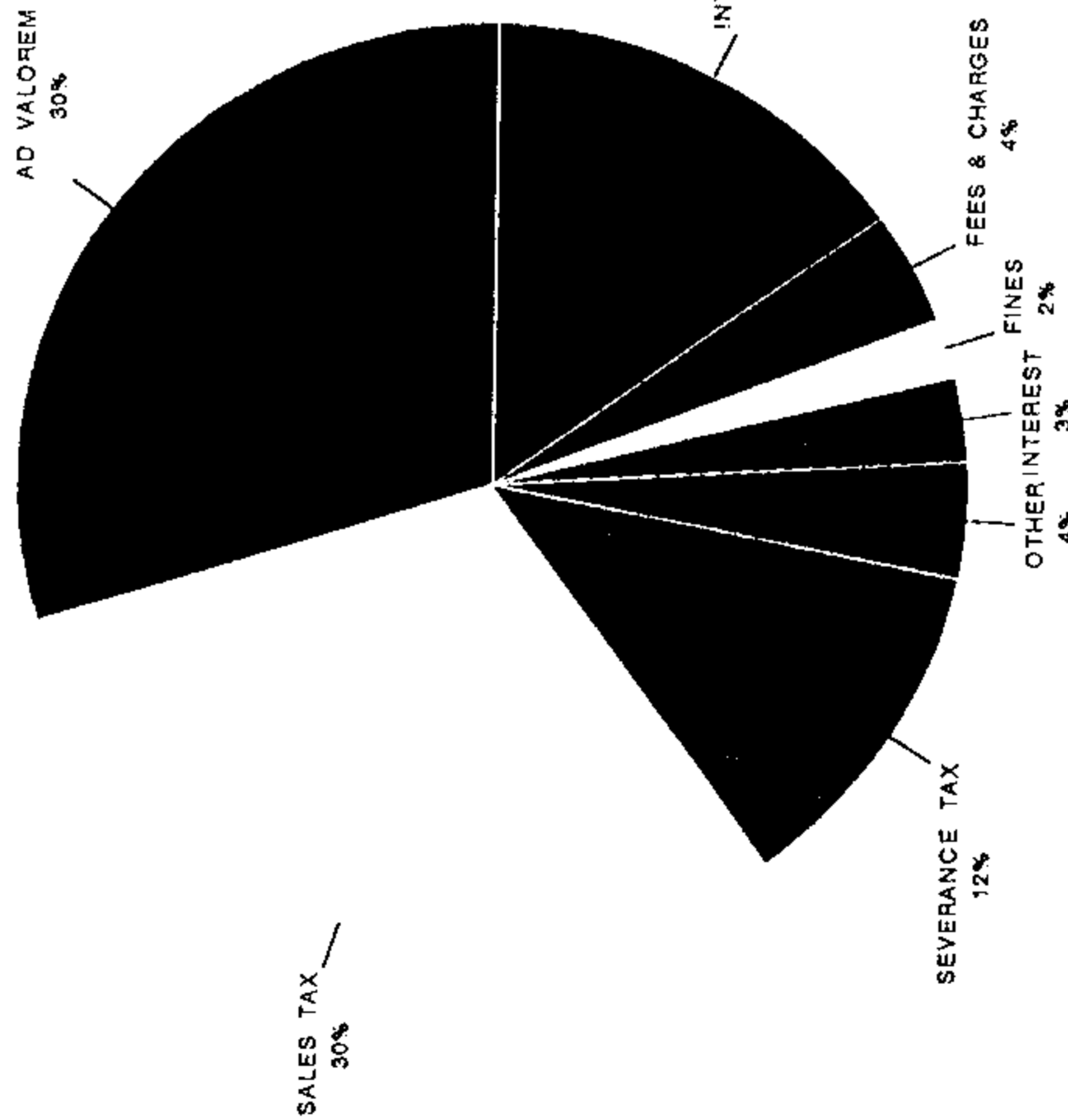
PRIMARY GOVERNMENT TOTALS

# BEAUREGARD PARISH POLICE JURY

## COMPARATIVE REVENUES



12/31/93

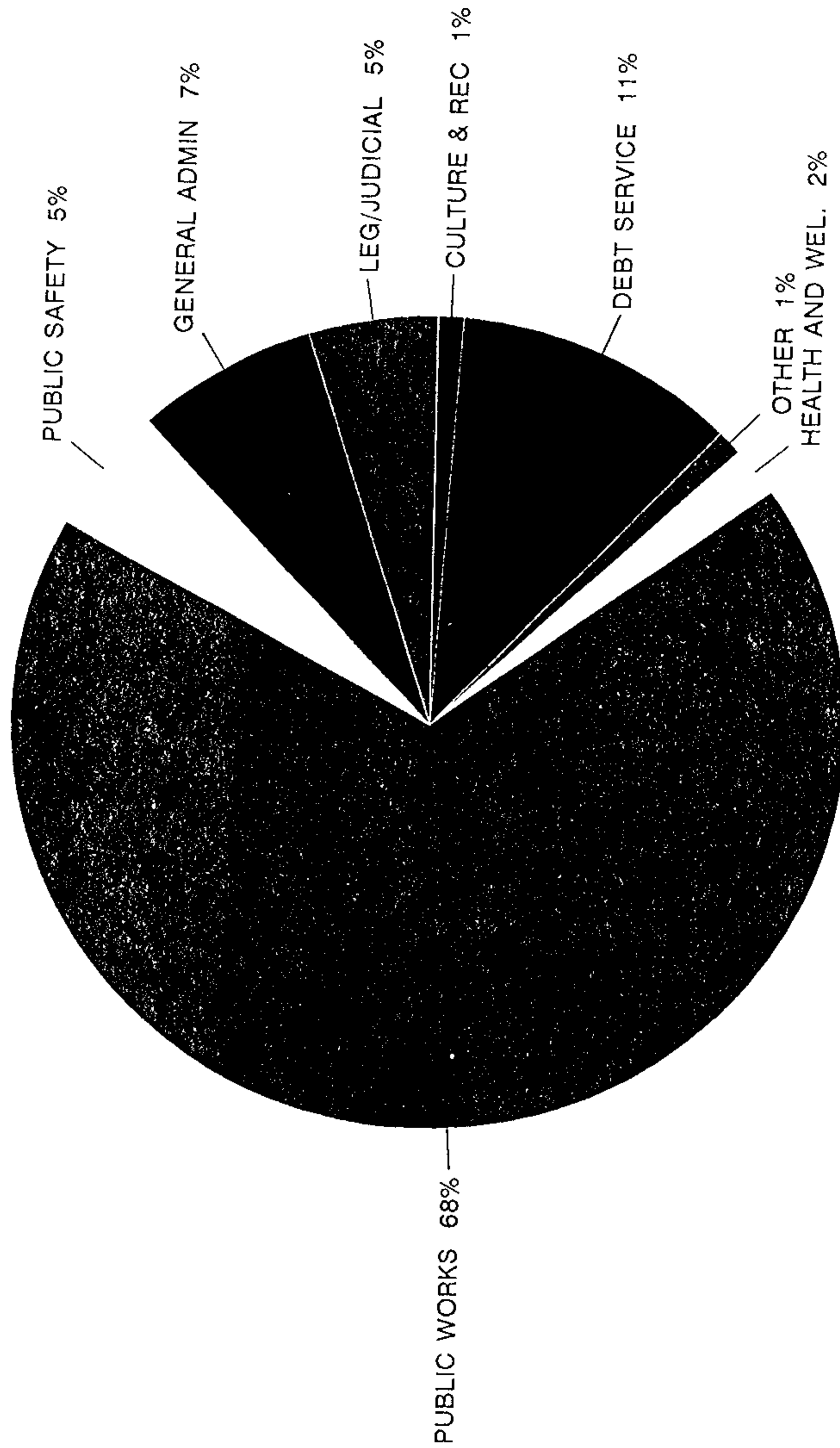


12/31/94

PRIMARY GOVERNMENT TOTALS

# BEAUREGARD PARISH POLICE JURY

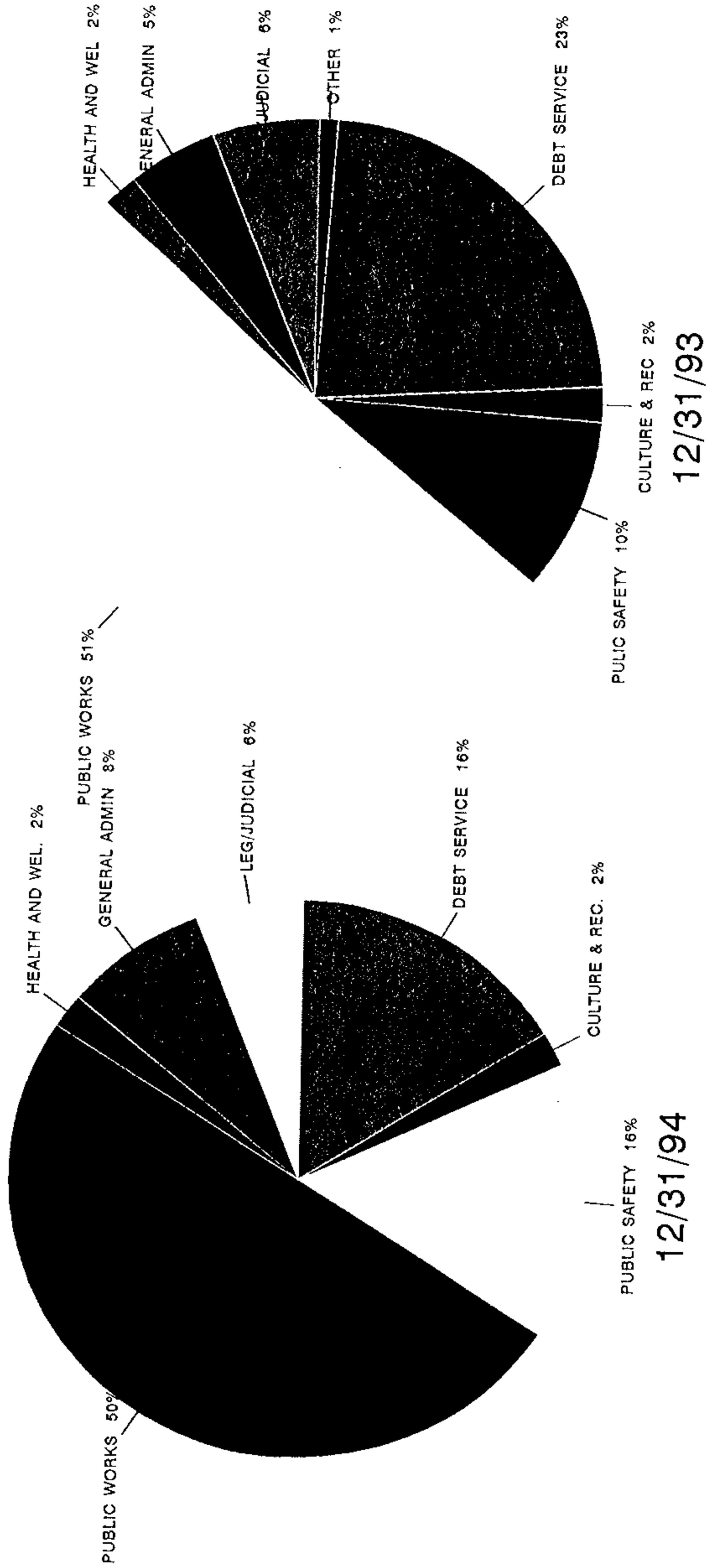
TOTAL EXPENDITURES 12/31/95



PRIMARY GOVERNMENT TOTALS

# BEAUREGARD PARISH POLICE JURY

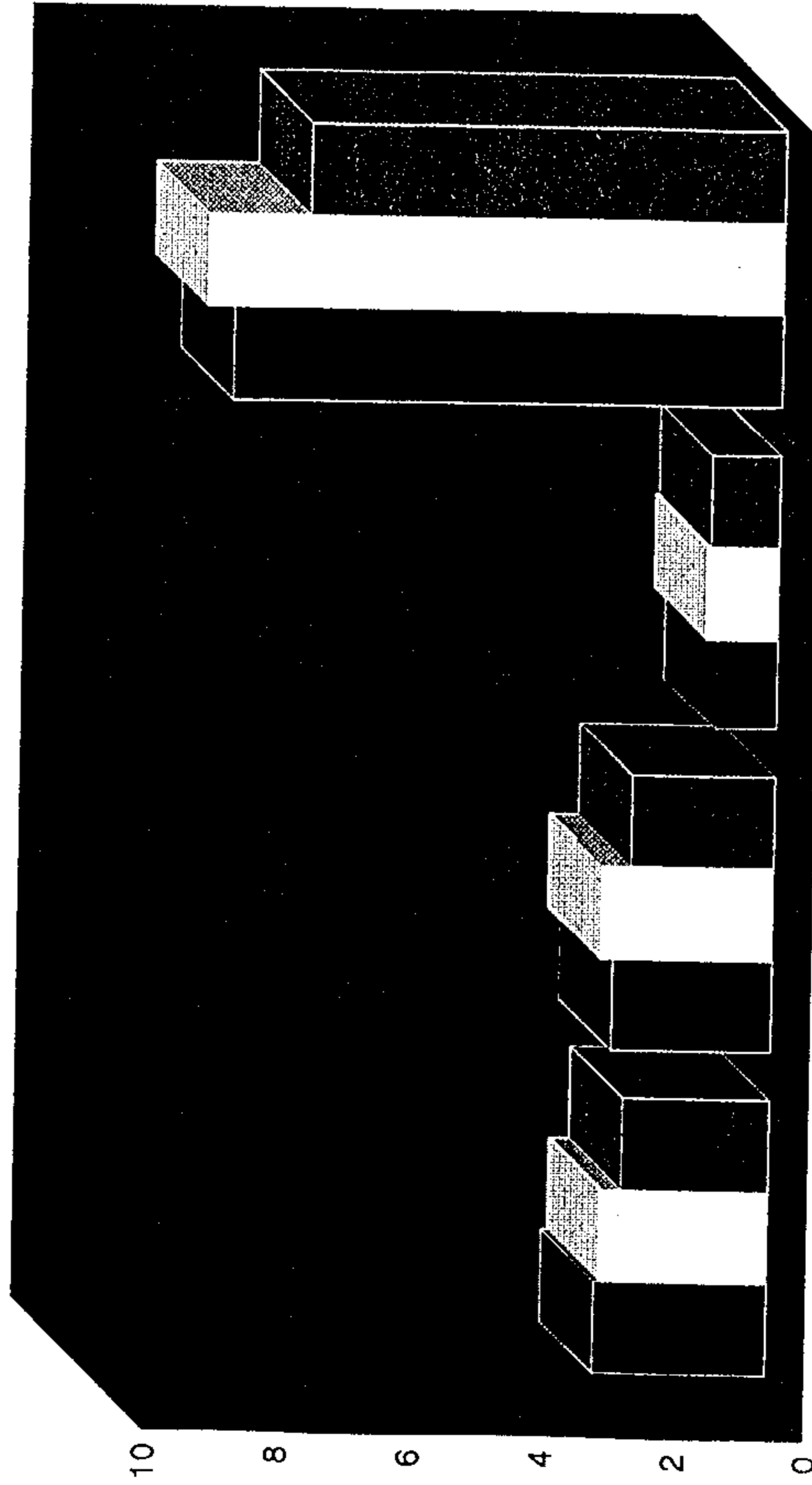
## COMPARATIVE EXPENDITURES



# BEAUREGARD PARISH POLICE JURY

## MAJOR REVENUE SOURCES

Millions



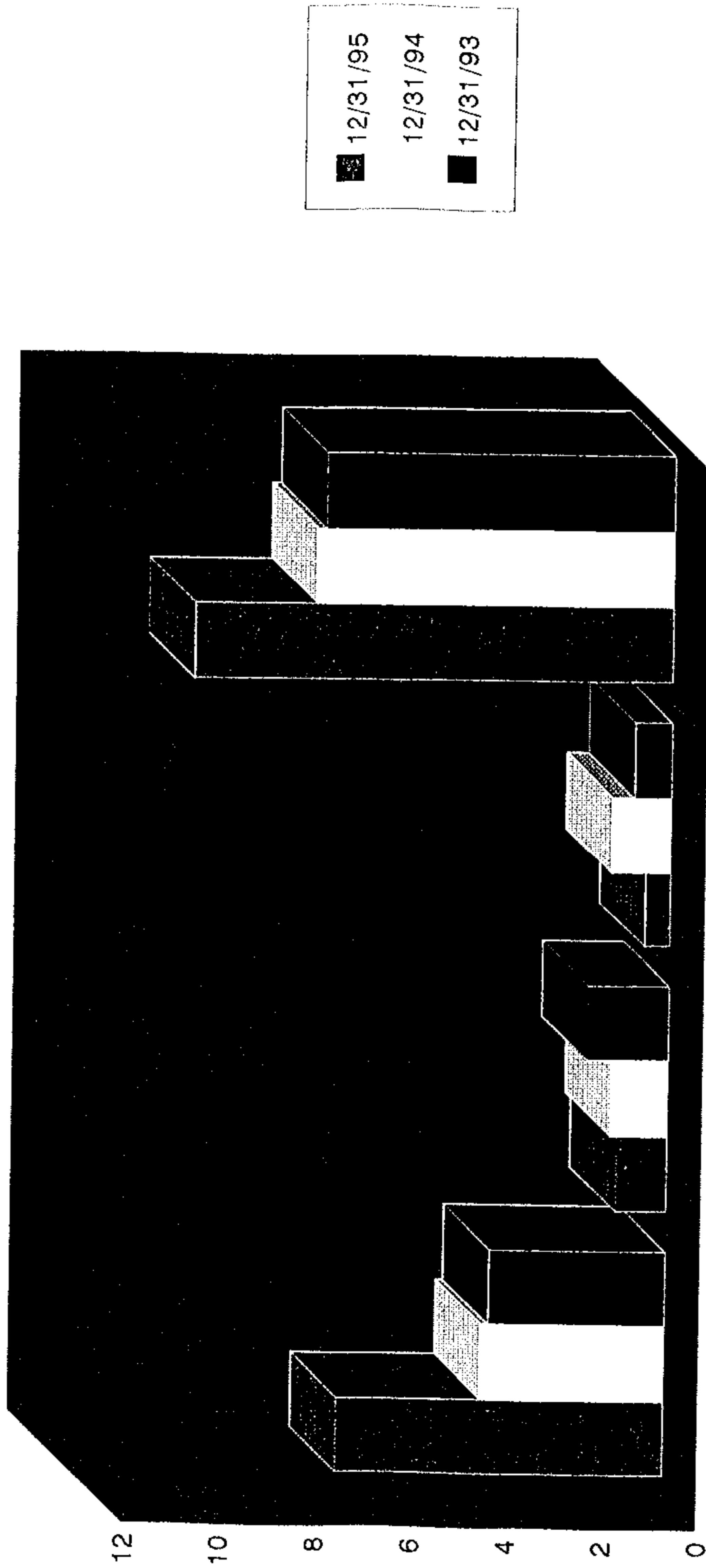
	AD VALOREM TAX	SALES TAX	SEVERANCE TAX	TOTAL REVENUES
12/31/95	2.617294	2.41996	0.911756	8.284935
12/31/94	2.528287	2.605129	1.08227	8.691806
12/31/93	2.227078	2.166225	1.027381	7.156197

PRIMARY GOVERNMENT TOTALS

# BEAUREGARD PARISH POLICE JURY

## MAJOR EXPENDITURE DEPARTMENTS

Millions



PUBLIC WORKS      DEBT SERVICE      PUBLIC SAFETY      TOTAL EXPENDITURES

12/31/95	6.831572	1.052929	0.518236	9.978989
12/31/94	3.826642	1.184088	1.22974	7.441214
12/31/93	3.669308	1.683508	0.759746	7.260279

PRIMARY GOVERNMENT TOTALS