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WEN PARISH POLICE JURY
Minden, Louisiana

**Primary Government Financial Statements
and Independent Auditor's Reports
As of and for the Year Ended December 31, 1996
With Supplemental Information Schedules**

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 7-7-96

Francis W. Wray
Executive Director, Louisiana

MOON PARISH POLICE JURY
 Moonfield, Louisiana

Primary Government Financial Statements
 and Independent Auditor's Reports
 As of and for the Year Ended December 31, 1985
 With Supplemental Information Schedules

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		3
Primary Government Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups	A	6
Governmental Fund Types:		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances	B	7
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GRAP Basis) and Actual	C	9
Notes to the Financial Statements		13
Supplemental Information Schedules:	<u>Schedule</u>	<u>Page No.</u>
Special Revenue Funds:		
Combined Balance Sheet	1	29
Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances	2	31
Schedule of Compensation Paid Jurors	3	34

WOMEN PARISH POLICE 2009
 Winfield, Louisiana
 Contents, December 31, 1995

	<u>Schedule</u>	<u>Page No.</u>
Supplemental Information Schedules: (Cont'd)		
Other Independent Auditor's Reports Required by Government Auditing Standards:		
Report on Internal Control Structure Based Solely on an Audit of the Primary Government Financial Statements		36
Report on Compliance With Laws and Regulations Based Solely on an Audit of the Primary Government Financial Statements		39
Other Independent Auditor's Reports Required by Office of Management and Budget's (OMB) Circular A-128, Audit of State and Local Governments and the Single Audit Act of 1994:		
Report on the Schedule of Federal Financial Assistance		40
Schedule of Federal Financial Assistance	4	41
Report on Internal Control Structure Based Solely on an Audit of the Primary Government Financial Statements and the Additional Procedures Required by OMB Circular A-128		42
Report on Compliance With the General Requirements Applicable to Federal Financial Assistance Programs		43
Report on Compliance With the Specific Requirements Applicable to Major Federal Financial Assistance Programs		44
Report on Compliance With the Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions		48
Management Letter		50

RECEIVED
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INDEPENDENT AUDITOR'S REPORT

WINN PARISH POLICE JURY
Bossierfield, Louisiana

I have audited the accompanying primary government financial statements of the Winn Parish Police Jury, as of and for the year ended December 31, 1995, as listed in the foregoing table of contents. These financial statements are the responsibility of management of the police jury. My responsibility is to express an opinion on these primary government financial statements based on my audit.

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

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

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

Herbie W. Watson
Executive Director

MISSISSIPPI PARISH POLICE JURY
Winfield, Louisiana
Audit Report, December 30, 1995

In accordance with Government Auditing Standards, I have also issued a report dated April 23, 1996, on my consideration of the Miss Parish Police Jury's internal control structure and a report dated April 23, 1996, on its compliance with laws and regulations.

My audit was made for the purpose of forming an opinion on the primary government financial statements of the Miss Parish Police Jury. The accompanying supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Miss Parish Police Jury. Such information has been subjected to the procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly stated in all material respects in relation to the primary government financial statements taken as a whole.


Bertine M. May
Alexandria, Louisiana
April 23, 1996

MINN PARISH POLICE JURY
MINNFIELD, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

NEW PARIISH POLICE JURY
Bossierfield, Louisiana
POLY FUND (TRF) AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1980

	POLYFUNDAL FUND TYPE		ACCOUNT GROUPS		TOTAL (POLYFUNDAL AND TRF)
	GENERAL (TRF)	STAFF (TRF)	GENERAL (TRF)	LONG-TERM (TRF)	
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$126,078	\$258,879			\$384,957
Receivables	397,126	1,328,948			1,726,074
Unearned receivables		186,583			186,583
Land, buildings, and equipment			\$2,814,252		2,814,252
Other debits - amount \$50 is provided for retirement of general long-term debt				\$28,880	28,880
TOTAL ASSETS AND OTHER DEBITS	1,403,299	17,832,309	27,814,252	528,480	46,978,340
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$82,824	\$828,723			\$911,547
Unearned payables		546,563			546,563
Deferred revenues		4,800			4,800
Contingent liabilities payable				\$1,471	\$1,471
Interfund/other payable				\$2,880	\$2,880
Total liabilities	<u>\$82,824</u>	<u>1,380,086</u>	<u>NONE</u>	<u>\$4,831</u>	<u>1,467,741</u>
Fund Equity:					
Investment in general fund assets			\$2,814,252		2,814,252
Fund balances - unrestricted - undesignated	<u>380,889</u>	<u>1,358,223</u>	<u>7,814,252</u>	<u>523,649</u>	<u>13,076,913</u>
Total Fund Equity	<u>380,889</u>	<u>1,358,223</u>	<u>7,814,252</u>	<u>523,649</u>	<u>13,076,913</u>
TOTAL LIABILITIES AND FUND EQUITY	1,473,299	17,818,318	17,814,252	528,480	46,978,318

The accompanying notes are an integral part of this statement.

WOMEN PARISH POLICE JURY
 WOODVILLE, LOUISIANA
 SUPPLEMENTAL FUND TYPE

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances
 for the Year Ended December 31, 2000

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	TOTAL (REPOSITION ONLY)
OTHER FINANCING SOURCES (USES)			
Increase in general long-term debt			
Sale of assets		275,418	125,418
Operating transfers in		248,715	248,715
Operating transfers out	(1294,711)		(1294,711)
Total other financing sources (uses)	<u>(1294,711)</u>	<u>524,133</u>	<u>(770,578)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER DEDUCTIONS	(62,271)	95,300	46,029
FUND BALANCES AT BEGINNING OF YEAR	<u>431,862</u>	<u>1,329,490</u>	<u>1,761,352</u>
FUND BALANCES AT END OF YEAR	<u><u>369,591</u></u>	<u><u>1,424,790</u></u>	<u><u>1,794,381</u></u>

(Continued)

The accompanying notes are an integral part of this statement.

WIND RIVER POLICE JURY
 Winfield, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget (2000-2001) Basis and Actual
 For the Year Ended December 31, 2000

	2000-2001 BUDGET		BALANCE FORWARD (UNRECOVERABLE)
	BUDGET	ACTUAL	
REVENUES			
Taxes:			
All categories	\$224,361	\$224,361	
Sales and use			
Licenses and permits	61,830	61,800	170
Intergovernmental revenues:			
Federal funds	80,800	80,800	
State funds	691,211	691,649	438
Local funds			
Fees, charges, and commissions for services	3,888	3,888	
Fines and forfeitures			
Use of money and property	6,400	6,788	388
Miscellaneous	13,100	13,912	812
Total revenues	<u>819,780</u>	<u>819,298</u>	<u>1,608</u>
EXPENDITURES			
Current:			
General government:			
Legislative	60,000	60,000	(24)
Judicial	670,200	670,478	(278)
Education	30,700	30,700	(140)
Finance and administration	151,100	151,200	(1,160)
Other general government	6,900	6,900	
Public works	2,000	2,000	(470)
Public safety	140,000	140,000	
Health and welfare	73,178	73,178	
Economic development	88,101	88,100	
Culture and recreation	15,500	15,500	
Total expenditures	<u>149,209</u>	<u>149,206</u>	<u>17,838</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	670,571	670,092	(1,230)

(Continued)

The accompanying notes are an integral part of this statement.

SPECIAL FUND BALANCES		
BUDGET	ACTUAL	DIFFERENCE (FAVORABLE UNFAVORABLE)
1401,630	1410,630	
800,817	800,817	
600,813	609,813	(104,170)
64,000	64,000	
37,003	37,799	5,476
1,882	1,801	81
<u>1,184,532</u>	<u>1,317,860</u>	<u>(16,328)</u>
	32,784	(12,784)
75,148	27,358	(47,790)
392,074	392,136	(112)
1,847,008	1,847,794	(744)
42,045	42,118	(244)
118,348	108,212	10,117
228,343	228,343	
<u>1,791,317</u>	<u>1,791,317</u>	<u>0,000</u>
144,698	178,704	(34,006)

WASH PARISH POLICE JURY
 Mandated, Louisiana
 COMBINATIONAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget (Non-Cash Basis) and Actual
 For the Year Ended December 31, 1993

	GENERAL FUND		FINANCIAL PROGRAMS/ CAPITALPROJECTS
	BUDGET	ACTUAL	
<u>OTHER FINANCING SOURCES (cont)</u>			
Gift of assets			
Operating transfers in			
Operating transfers out			
Total other financing sources (cont)	<u>2100,100</u>	<u>2100,100</u>	<u>000,000</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	179,247	179,250	(21,747)
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>182,998</u>	<u>182,148</u>	<u>151</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>362,245</u>	<u>361,398</u>	<u>(21,696)</u>

(Continued)

The accompanying notes are an integral part of this statement.

<u>SPECIAL REVENUE FUNDS</u>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>SAVINGS (ADVERSE) RESPONSIBILITY</u>
575,418	575,418	
100,000	100,000	
<u>475,418</u>	<u>475,418</u>	<u>None</u>
78,826	88,830	(10,000)
<u>554,244</u>	<u>564,248</u>	<u>10,000</u>
<u>\$100,000</u>	<u>\$100,000</u>	<u>(\$10,000)</u>

Miss Parish Police Jury
Winfield, Louisiana

Notes to the Primary Government Financial Statements
As of and for the Year Ended December 31, 1995

INTRODUCTION

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

Louisiana Revised Statute 33:1284 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. REPORTING ENTITY

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

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which potential component units should be considered part of the Miss Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

WINN PARISH POLICE JURY

Winnfield, Louisiana

Notes to the Financial Statements (continued)

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

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

Component Unit	Year End	Criteria
Eighth Judicial District Criminal Court Fund	December	2
Winn Parish Communications District	December	1
Winn Parish Library	December	1
Jays Sewerage District No. 5	December	1

The police jury has elected to issue financial statements of the primary government (police jury) and certain component units that are considered to be immaterial to the primary government financial statements. These components include the Eighth Judicial District Criminal Court Fund, the Winn Parish Library and the Winn Parish Communications District.

GASB Statement No. 34 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared to conform to generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

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

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

B. FUND ACCOUNTING

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

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

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

Governmental Fund Types:

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

Special Revenue Funds -- are used to account for the proceeds of specific revenue sources such as oil valorem taxes, sales taxes, and federal grants. These revenues are legally restricted, either by tax provision or grant agreement, to expenditures for specified purposes such as road and drainage maintenance, fire protection, etc.

WOMEN PARISH POLICE JURY

Winnfield, Louisiana

Notes to the Financial Statements (Continued)

C. GENERAL FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions and construction are reflected as expenditures (capital outlay) in governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at estimated cost where no historical records are available.

The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal current expenditure of the governmental funds. Public domain or infrastructure general fixed assets consisting of roads, bridges and drainage systems are not capitalized, as these assets are removable and of value only to the police jury. No depreciation is recognized on general fixed assets.

Long-term debt expected to be financed from governmental funds are accounted for in the general long-term debt account group. Only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund.

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

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) to net current assets. The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

WINN PARISH POLICE JURY

Winnfield, Louisiana

Notes to the Financial Statements (Continued)

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1804 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

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

Fines and forfeitures are recognized in the period they are collected by the parish sheriff.

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

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

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

Expenditures

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

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid and increases in long-term debt are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

Deferred Revenues

Deferred revenues arise when resources are received by the police jury before it has legal claim to the revenues, as when grant funds are received before qualifying expenditures are incurred. In subsequent periods, when the police jury establishes legal claim to the funds, the liability for deferred revenue is removed from the balance sheet and the revenue is recognized.

WVH PARISH POLICE JURY
Winnfield, Louisiana
Notes to the Financial Statements (Continued)

B. BUDGET PRACTICES

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

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The treasurer presents necessary budget amendments to the jury when he determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal.

The police jury exercises budgetary control at the functional level. Within functional levels, the treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

For the year ended December 31, 1985, the police jury adopted cash basis budgets for the governmental funds, except the Criminal Court - Special Revenue Fund since this fund is exempt from the requirements of the Local Government Budget Act. Accordingly, this fund is excluded from the accompanying Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Statement C).

Budget comparison statements included in the accompanying primary government financial statements include the original adopted budgets and all subsequent amendments. The following reconciles the excess of revenues and other sources over expenditures and other uses as shown on budgetary comparison financial statements to the same amounts shown on GAAP basis financial statements:

WIBB PARISH POLICE JURY
 Winnfield, Louisiana
 Notes to the Financial Statements (Continued)

	General Fund	Special Revenue Funds
Excess (deficiency) of revenues and other sources over expenditures and other uses (cash basis) Statement 1	(170,909)	544,810
Adjustments:		
Revenues/Receivables (net)	75,726	718,728
Expenditures/Expenses (net)	(1,021)	(608,427)
Other Financing Sources/Uses (net)		128,548
Excess (deficiency) of revenues and other uses over expenditures and other sources (GAAP basis) Statement 2	<u>(96,204)</u>	<u>783,660</u>

F. CIRCUMSTANCES

Circumstances accounting, under which purchase orders are recorded in order to receive that portion of the applicable appropriation, is not employed for other commitments of the police jury. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

G. CASH AND CASH EQUIVALENTS

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

H. INVENTORIES

Inventories, consisting of office supplies and road maintenance materials, i.e., sand, gravel, asphalt, etc., are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 1998, are considered immaterial; therefore, they have not been included in the financial statements.

I. COMPENSATED ABSENCES

Police Jury -- employees earn 30 days of annual and 6 days sick leave each year, depending on their length of service. Vacation leave does not accumulate. Sick leave may be accumulated to a maximum of 12 days; however, accumulated sick leave is forfeited upon termination of employment.

MISSISSIPPI PARISH POLICE JURY

Winnfield, Louisiana

Notes to the Financial Statements (Continued)

Registrar of Voters -- the registrar of voters and the chief deputy of Miss Parish are employees of the State of Louisiana, Department of Elections and Registration, and are paid in part by the police jury. Employees accrue and accumulate annual and sick leave in accordance with state law and administrative regulations. The leave is accumulated without limitation; however, upon separation of employment, classified personnel or their heirs are compensated for accumulated annual leave not to exceed 300 hours.

Library -- employees earn from 12 to 21 days of vacation leave each year depending on their length of service and professional training. Vacation leave accumulates with up to 18 days being carried forward at the end of the calendar year. Employees shall be paid for any accumulated annual leave upon dismissal or resignation. Employees earn 12 days of sick leave each year which may be accumulated to a maximum of 30 days. Sick leave is forfeited upon termination of employment.

Criminal Court -- employees of the Eighth Judicial District Criminal Court earn from 20 to 28 days of vacation leave and 48 days of sick leave each year, depending on their length of service. Vacation and sick leave does not accumulate, and employees are not paid for unused leave upon termination of employment.

The cost of current leave privileges as provided by the aforementioned policies, computed in accordance with GASB Codification Section 500, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

1. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. All other interfund transfers are reported as operating transfers.

6. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned Memorandum Only (omitted) 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.

WINN PARISH POLICE JURY

Winnfield, Louisiana

Notes to the Financial Statements (Continued)

1. SALES TAX

Voters of Winn Parish on January 18, 1998, approved a one-half of one per cent sales and use tax with the net proceeds of the tax to be dedicated and used first to establish, construct, acquire, maintain, improve, and operate a solid waste collection and disposal system for Winn Parish, with the balance to be used for the purpose of maintaining and supporting the Winn Parish Courthouse. The tax, collected by the Winn Parish School Board, was approved for a period of ten (10) years beginning March 1, 2004.

2. FUND DEFICITS

The Eighth Judicial District Criminal Court Funds has a deficit of \$184,781 in unreserved-undesignated fund balance at December 31, 1998. The police jury intends to eliminate these deficits through controlling expenditures and operating transfers from the General Fund.

3. CASH AND EQUIVALENTS

At December 31, 1998, the police jury has cash and equivalents (bank balances, net of overdrafts) as follows:

Petty cash	\$180
Interest bearing demand deposits	380,430
Time and certificates of deposit	<u>295,323</u>
Total	<u>\$685,933</u>

Under state law, these deposits, or the resulting bank balances, must be insured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Cash and cash equivalents (bank balances) totaling \$321,318 are secured by \$200,000 of federal deposit insurance (GAAP Category 1), and \$211,304 of securities held in the trust department of the fiscal agent bank, but not in the name of the police jury (GAAP Category 2).

Because the pledged securities are held in the trust department of the fiscal agent bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized under the provisions of GASB Codification 190.1810(c). However, Louisiana Revised Statute 39:1219 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

MINN PARISH POLICE JURY

Minneapolis, Louisiana

Notes to the Financial Statements (Continued)

4. LEVIED TAXES

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

	<u>Authorized</u>	<u>Levied</u>	<u>Expiration Date</u>
Parishwide taxes:			
Parish - constitutional	3.61	3.68	Statutory
Library maintenance	5.80	6.25	1998
Health unit maintenance	3.80	3.12	1998
District taxes:			
Road District No. 5-A	2.00	2.82	1998
Road District outside	5.08	5.31	1998

The difference between authorized and levied millage is the result of re-assessment of the taxable property required by Article 7, Section 30 of the Louisiana Constitution of 1974.

5. RECEIVABLES

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

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Taxes:			
Ad valorem	1,179,981	5,979,440	7,159,421
Sales and use		48,642	48,642
Licenses and permits	2,740		2,740
Intergovernmental revenues:			
Federal	3,635	268,890	272,525
State	264,683	517,732	782,415
Other	8,332	15,834	24,166
	<u>1,454,371</u>	<u>6,781,996</u>	<u>8,236,367</u>
Total	<u>1,454,371</u>	<u>6,781,996</u>	<u>8,236,367</u>

MINN PARISH POLICE JURY
 Monroeville, Louisiana
 Notes to the Financial Statements (Continued)

6. CHANGES IN GENERAL FIXED ASSETS

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

	Balance at Beginning of Year	Additions	Deletions	Balance at End of Year
Land	\$21,495			\$21,495
Buildings	1,282,191	59,858	(84,808)	1,257,241
Equipment, Furniture, and Fixtures	1,066,139	186,703	(84,400)	1,068,442
Library books	284,522	37,828	(12,823)	478,813
Total	\$2,654,347	\$184,389	\$(181,831)	\$2,656,905

At December 31, 1995, approximately \$1,421,948 or 53 per cent of the general fixed assets are recorded at depreciated historical costs and \$195,488 or 7 per cent are valued at actual historical cost.

7. PENSION PLANS

Substantially all employees of the police jury are members of the Parochial Employees Retirement System of Louisiana ("System"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the police jury are members of Plan A.

All permanent employees working at least 75 hours per week who are paid wholly or in part from 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 credited service, at or after age 55 with 20 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1990, the benefit is equal to 3 per cent of final compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1982. Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 54878, Baton Rouge, LA 70899-4878, or by calling (504) 739-3161.

MISSISSIPPI POLICE JURY

Winfield, Louisiana

Notes to the Financial Statements (Continued)

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 8.8 percent of annual covered payroll. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:1603, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan A for the years ending December 31, 1993, 1994, and 1995, were \$28,563, \$40,176, and \$48,257, respectively, equal to the required contributions for each year.

B. COMPENSATED BENEFITS

At December 31, 1995, employees of the police jury have accumulated and vested \$1,433 of employee leave benefits, which were computed in accordance with 6838 Louisiana Section 683. This amount is recorded within the general long-term debt account group.

C. LEASE/PURCHASES

At December 31, 1995, the police jury has the following lease/purchase agreements in effect:

During 1991, the police jury entered into a four year lease/purchase agreement for the acquisition of a motor grader. The agreement requires 48 monthly payments of \$2,183. The obligation is paid from the Road Maintenance Special Revenue fund. Title to the property transfers to the police jury at the end of the agreement.

During 1994, the police jury entered into a four year lease/purchase agreement for the acquisition of a dump truck. The agreement requires 48 monthly payments of \$1,086. The obligation is paid from the Road Maintenance Special Revenue fund. Title to the property transfers to the police jury at the end of the agreement.

The following is a schedule of future minimum payments under the agreements together with the present value of the minimum payments as of December 31, 1995.

<u>Year End December 31,</u>	<u>Lease/ Purchase</u>
1996	\$12,798
1997	12,180
1998	3,180
	<hr/>
Totals	28,158
1995 - amount representing interest	(1,281)
	<hr/>
Present value of net minimum lease payments	<u>\$27,087</u>

WEEK PARISH POLICE JURY

Winnfield, Louisiana

Notes to the Financial Statements (Continued)

10. CHANGES IN LONG-TERM DEBT

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

	Leases/ Purchase	Componated Amortizes	Total
Beginning Balance	\$50,000	\$1,407	\$51,407
Additions	None	1,827	1,827
Deductions	(23,000)	(1,081)	(24,081)
Ending Balance	\$27,000	\$1,153	\$28,153

11. INTERFUND RECEIVABLES/PAYABLES

Interfund receivables/payables at December 31, 1995, are as follows:

	Interfund	
	Receivable	Payable
Health Unit Maintenance Fund	\$146,563	
Criminal Court Fund		\$146,563
Totals	\$146,563	\$146,563

The interfund receivable/payable results from a cash overdraft in the Criminal Court Fund at December 31, 1995.

12. INDUSTRIAL REVENUE BONDS

The parish has issued revenue bonds to provide revenue for constructing, acquiring and installing certain industrial facilities. The funding to pay the bonds is provided solely from sales, leases, or other revenues of the various facilities. The bonds do not constitute an indebtedness or pledge of the general credit of the police jury and are not included in the accompanying financial statements.

13. LITIGATION

At December 31, 1995, the police jury is involved in several lawsuits. In the opinion of the police jury's legal counsel, the potential for claims in excess of insurance coverage is remote or undeterminable. No provision for any liability that may result from settlement of these lawsuits has been made in the accompanying financial statements.

MISS PARISH POLICE JURY

Mossfield, Louisiana

Notes to the Financial Statements (Continued)

14. FOOD STAMP PROGRAM

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

Balance at January 1, 1994	\$949,417
Received	2,292,800
Issued	<u>(2,468,677)</u>
Balance at December 31, 1995	<u>\$873,540</u>

15. FEDERAL GRANTS

The police jury participates in a number of federally assisted grant programs. The audit of these federal programs for the year ended December 31, 1995, resulted in questioned costs relating to the operation of the Section 8 Housing Voucher Program (CSBA 14.177) totaling approximately \$58,853. The police jury is unable at this time to determine the liability, if any, that may arise from the resolution of such matters; accordingly, no provision for any liability that may result has been made in the accompanying financial statements.

During the year ended December 31, 1995, the Miss Parish Library participated in the Public Library Development and Technology Enhancement (PLDE - Title III) grant program (CSBA 88.154). This program provided funding for improvements to the facilities of the Miss Parish Library system. The library is in dispute with the contractor due to substandard work performed in completion of the project and has retained approximately \$1,689, the final payment on the contract. Additionally, the library has requested assistance from the district attorney in an attempt to settle this dispute.

The action taken by the library has resulted in its inability to request final reimbursement (\$5,808) from the state pass-through grantor, the Louisiana Department of Culture and Recreation - State Library of Louisiana. The final billing from the contractor (\$21,689) has been recorded as a liability of the library at December 31, 1995, and the balance of the initial federal grant (\$5,808) has been recorded as a receivable in the accompanying financial statements.

MISSISSIPPI PARISH POLICE JURY
Minfield, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1995

SPECIAL REVENUE FUNDS

ROAD MAINTENANCE FUND -- accounts for the maintenance of roads and bridges in the parish with revenues provided by state and federal grants and parish ad valorem taxes.

HEALTH DIST FUND -- accounts for the operations of the parish health unit with revenues provided by state grants and parish ad valorem taxes.

LIBRARY FUND -- accounts for the operations and maintenance of the parish library system with revenues provided by state grants, parish ad valorem taxes, and self-generated revenues.

CRIMINAL COURT FUND -- accounts for operations of the criminal court system of the parish. Financing is provided by fines and forfeitures imposed by the district court and district attorney conviction fees in criminal cases. Expenditures are made from the fund on a motion of the district attorney and approval of the district judges. The statute also requires one-half of the fund balance remaining at December 31 of each year be transferred to the General Fund of the parish.

HOUSING AUTHORITY FUND -- accounts for funds provided by the United States Department of Housing and Urban Development. The federal grant is used to develop viable urban communities by providing decent housing, a suitable living environment, and expanding economic opportunities, principally for persons of low and moderate income.

WASTE TAX FUND -- accounts for the maintenance and operation of a solid waste collection and disposal system for Winn Parish, with the balance to be used for the purpose of maintaining and supporting the Winn Parish Courthouse. Financing is provided by a one-half cent sales and use tax.

COMMUNICATIONS DISTRICT -- accounts for the operation and maintenance of the Winn Parish Communications District created by Louisiana Revised Statute 33:9401 et seq. Financing is provided by service fees charged telephone users in the parish.

MINN PARISH POLICE JURY
MINNFIELD, LOUISIANA
GOVERNMENTAL FUND TYPE - SPECIAL SERVICE FUNDS
PRIMARY GOVERNMENT COMBINED SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

WOMEN PARKING POLICE UNIT
 Woodfield, Louisiana
 Governmental Fund Type - SPECIAL REVENUE FUNDS

Condensing Balance Sheet, December 31, 1995

	ROAD MAINTENANCE	HEALTH UNIT	LIBRARY	GENERAL COURT
ASSETS				
Cash and cash equivalents	18,000	128,500	50,000	
Receivables	2918,115	124,873	232,000	100,000
Interfund receivables		188,583		
TOTAL ASSETS	<u>3000,115</u>	<u>441,956</u>	<u>282,000</u>	<u>100,000</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable	1488,280	90,000	530,000	128,000
Interfund payables				148,583
Deferred revenues				
Total Liabilities	<u>1488,280</u>	<u>90,000</u>	<u>530,000</u>	<u>276,583</u>
Fund Equity:				
Fund Reserves (Spec'ic) -				
unreserved/unassigned	<u>1511,835</u>	<u>351,956</u>	<u>252,000</u>	<u>100,000</u>
Total Fund Equity	<u>1511,835</u>	<u>351,956</u>	<u>252,000</u>	<u>100,000</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>3000,115</u>	<u>441,956</u>	<u>282,000</u>	<u>100,000</u>

WORKING CAPACITY	SALES TAX	COMMERCIAL AND INDUSTRIAL	TOTAL
\$8,000	\$100,880 49,642	\$107,078 4,180	\$200,878 1,320,880 368,583
<u>\$8,000</u>	<u>\$150,522</u>	<u>\$111,258</u>	<u>\$1,320,880</u>
\$1,170	\$20,807	\$2,166	\$23,973 344,583 4,800 368,583
<u>\$1,170</u>	<u>\$20,807</u>	<u>\$2,166</u>	<u>368,583</u>
<u>\$9,170</u>	<u>\$171,329</u>	<u>\$113,424</u>	<u>\$1,689,463</u>
<u>\$8,000</u>	<u>\$150,522</u>	<u>\$111,258</u>	<u>\$1,320,880</u>

WASH HEALTH POLICY JURY
 WASHINGTON, LOCATION
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUND

Comparative Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1993

	ROAD IMPROVEMENT	HEALTH SERV	LIBRARY	CRIMINAL JUSTICE
REVENUES				
Funds:				
Intergovernmental:				
Federal				
State	\$100,000	\$116,478	\$100,000	
Local				
Federal grants:				
Federal funds	\$53,000		\$32	
State funds	\$68,829	\$1,182	\$1,596	\$12,402
Local funds				
Fees, charges, and commissions for services			\$8,781	
Gifts and forfeitures				\$53,042
Use of money - interest earnings	4,500	8,004	8,583	
Miscellaneous			3,500	
Total revenues	<u>\$126,329</u>	<u>\$133,664</u>	<u>\$121,762</u>	<u>\$15,444</u>
EXPENDITURES				
General:				
General government:				
Judicial				\$79,817
Education		10,780		
Finance and administration	3,380	\$32	730	\$1,868
Other	6,300	4,625	7,786	
Public safety				
Police	3,400,760			
Fire		89,878		
Public works			208,500	
Culture and recreation				
Debt services	25,040			
Total expenditures	<u>\$3,435,180</u>	<u>\$94,586</u>	<u>\$209,286</u>	<u>\$81,685</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$110,149</u>	<u>\$39,078</u>	<u>\$12,476</u>	<u>\$33,759</u>
OTHER FINANCING SOURCES (USES)				
Increase in general long-term debt				
Sale of assets	25,418			
Capital transfers in	<u>128,000</u>			<u>128,000</u>
Special order financing				
Source (uses)	<u>100,000</u>	<u>6000</u>	<u>6000</u>	<u>128,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>\$163,567</u>	<u>\$39,078</u>	<u>\$18,476</u>	<u>\$161,759</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>408,540</u>	<u>\$81,700</u>	<u>\$82,252</u>	<u>\$183,287</u>
FUND BALANCES (Deficit) at END OF YEAR	<u>\$572,127</u>	<u>\$120,778</u>	<u>\$100,728</u>	<u>\$343,518</u>

REVENUE ACTIVITY	SALES TAX	EMPLOYER CONTRIBUTIONS	TOTAL
			\$481,073
	\$455,019		455,019
\$239,884			479,488
			942,175
		\$14,484	12,322
			85,195
			153,090
	2,307	4,321	27,138
281	34		7,328
<u>239,884</u>	<u>457,316</u>	<u>14,484</u>	<u>2,308,192</u>
			273,417
			17,344
2,008	20,827	39,540	37,287
	280,830		297,881
		49,862	45,282
\$118,575	\$47,792		1,821,483
			304,514
			214,217
			15,847
<u>218,582</u>	<u>207,589</u>	<u>49,402</u>	<u>3,601,321</u>
NONE	99,437	(3,798)	(217,830)
			24,434
			646,731
<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>232,131</u>
NONE	99,447	(3,798)	99,282
NONE	98,088	112,305	1,129,450
<u>NONE</u>	<u>\$128,105</u>	<u>\$118,507</u>	<u>\$1,378,192</u>

WINN PARISH POLICE JURY
Winthield, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1995

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1995 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, jurors receive \$600 per month, while the president receives an additional \$200 per month for performing the additional duties of the office.

MISSISSIPPI POLICE JURY
Winfield, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE

Compensation Paid Police Jurors
For the Year Ended December 31, 1986

Bingham, Keith	\$7,200
Craig, Delane	7,200
Crumble, Johnnie E.	7,200
Goff, Ronald C.	7,200
Harris, Todd	7,200
Murphy, William L.	3,000
Murphy, Johnnie	4,200
Turner, Lamar	<u>8,500</u>
Total	<u>\$52,500</u>

Johnnie Murphy was appointed to fill the unexpired term of her deceased husband William L. Murphy.

Keith Bingham was appointed to fill the unexpired term of Gayd E. Sims who resigned on December 31, 1986.

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The reports are based solely on the audit of the financial statements.

HEDDIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT
66 Terra Avenue
Alexandria, LA 71303
338/842-7568
Fax: 338/842-9899

**Independent Auditor's Report on Internal Control
Structure Based Solely on an Audit of the
Primary Government Financial Statements**

MINN PARISH POLICE JURY
Minden, Louisiana

I have audited the financial statements of the Minn Parish Police Jury, primary government, as of and for the year ended December 31, 1996, and have issued my report thereon dated April 23, 1998.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit of the financial statements of the Minn Parish Police Jury, primary government, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

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

WISS PARISH POLICE JURY
Winfield, Louisiana
Internal Control Report (Continued)

In planning and performing my audit of the primary government financial statements of the Wiss Parish Police Jury, for the year ended December 31, 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

I noted certain matters involving the internal control structure and its operation that I have reported to the management of the Wiss Parish Police Jury in a separate letter dated April 27, 1996.

This report is intended for the information of the Wiss Parish Police Jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Herb W. May
Herb W. May
Alexandria, Louisiana
April 27, 1996

HEBBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

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Alexandria, LA 71303
318/442-7588
Fax: 318/442-9406

**Independent Auditor's Report on Compliance With Laws
and Regulations Based Solely on an Audit of the
Primary Government Financial Statements**

WISN PARISH POLICE JURY
Winnfield, Louisiana

I have audited the financial statements of the Wisn Parish Police Jury, primary government, as of and for the year ended December 31, 1995, and have issued my report thereon dated April 22, 1996.

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

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

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

I noted certain (immaterial) instances of noncompliance that I have reported to management of the Wisn Parish Police Jury in a separate letter dated April 22, 1996.

This report is intended for the information of the Wisn Parish Police Jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


Hebbie W. Way
Alexandria, Louisiana
April 22, 1996

**OTHER REPORTS REQUIRED BY
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR 4-128**

The following pages contain reports on the schedule of federal financial assistance, internal control structure, and compliance with laws and regulations received by OMB Circular 4-128, *Audits of State and Local Governments*, the Single Audit Act of 1984, and the Louisiana Environmental Audit Guide, issued by the Society of Louisiana-Certified Public Accountants and the Louisiana Legislative Auditor.

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

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**Independent Auditor's Report on the Schedule
of Federal Financial Assistance**

WOMEN PARISH POLICE JURY
Winfield, Louisiana

I have audited the financial statements of the Women Parish Police Jury, primary government, as of and for the year ended December 31, 1996, and have issued my report thereon dated April 22, 1996. These financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

My audit was conducted for the purpose of forming an opinion on the financial statements of the Women 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 financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Herbie W. Way
Herbie W. Way
Alexandria, Louisiana
April 22, 1996

WVHN PARISH POLICE JURY
Winfield, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE

Schedule of Federal Financial Assistance
for the Year ended December 31, 1996

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	1996'S EXPENDITURES
<u>UNITED STATES DEPARTMENT OF AGRICULTURE</u>		
Passed through Louisiana Department of Social Services:		
Food Stamp Program	18.568	\$7,480,477 *
State Administrative Matching Grants for Food Stamp Program	18.568	54,507
Passed through Louisiana Department of Education - Summer Feeding Program		
	18.568	80,104
Passed through Louisiana Department of Treasury - Schools and Roads - Grants to States		
	18.665	<u>753,050</u>
Total United States Department of Agriculture		<u>7,768,138</u>
<u>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>		
Direct program - Section 8 Housing Voucher Program		
	14.337	<u>236,454</u>
<u>UNITED STATES DEPARTMENT OF EDUCATION</u>		
Passed through the Louisiana Department of Culture and Recreation - State Library of Louisiana - Public Library Construction and Technology Enhancement (USCA - Title II)		
	04.354	<u>832</u>
<u>UNITED STATES DEPARTMENT OF THE INTERIOR</u>		
Passed through Louisiana Department of the Treasury - Payments in-lieu-of taxes		
	NONE	<u>70,288</u>
Total Issues/Expenditures		<u>\$8,005,712</u>

* -- Denotes major federal financial assistance program.

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

WINN PARISH POLICE JURY
Winfield, Louisiana

I have audited the financial statements of the Winn Parish Police Jury, primary government, as of and for the year ended December 31, 1995, and have issued my report thereon dated April 23, 1996. I have also audited the police jury's compliance with requirements applicable to major federal financial assistance programs and have issued my report thereon dated April 23, 1996.

I conducted my audits 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the police jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the year ended December 31, 1995, I considered the police jury's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinions on the police jury's financial statements and on its compliance with requirements applicable to major programs and not to provide assurance on the internal control structure. This report addresses my considerations of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed policies and procedures relevant to my audit of the financial statements in a separate report dated April 23, 1996.

The management of the 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 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 financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance

WIND RIFTER POLICE JURY
Windfield, Louisiana
Federal Internal Control Report (Continued)

with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

- General requirements:**
 - Political activity
 - Civil rights
 - Cash management
 - Federal financial reports
 - Indirect cost allocation
 - Smag-free Workplace Act
 - Administrative requirements (Common Rules)
- Specific requirements:**
 - Types of services allowed/allowed
 - Eligibility
 - Matching, level of effort, and/or earmarking
 - Special reporting requirements
 - Special tests and provisions

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

During the year ended December 31, 1996, the police jury expended 91.80 per cent of its total federal financial assistance under major federal financial assistance programs. I performed tests of controls, as required by OMB Circular A-126, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing states for agencies and reimbursements and amounts claimed or used for matching that are applicable to each of the police jury's major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. My procedures are less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure 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 reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned

MOON PARISH POLICE JURY
Mossfield, Louisiana
Federal Internal Control Report (Continued)

functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Charles W. May
Charles W. May
Alexandria, Louisiana
April 22, 1996

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

WOMEN PARISH POLICE JURY
Minden, Louisiana

I have audited the financial statements of the Women Parish Police Jury, primary government, as of and for the year ended December 31, 1996, and have issued my report thereon dated April 22, 1996.

I have applied procedures to test the Women Parish Police Jury's compliance with the following requirements applicable to each of its federal financial assistance programs, the major programs of which are identified in the schedule of federal financial assistance, for the year ended December 31, 1996, applicable to the entity's federal financial assistance programs: political activity, civil rights, cash management, federal financial reports, indirect cost allocation plans, Drug-Free Workplace Act, and administrative requirements.

No 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. No procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on police jury's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the police jury had not complied, in all material respects, with those requirements.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


Herbie W. Way
Alexandria, Louisiana
April 22, 1996

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

WOMEN PARISH POLICE JURY
Mindenfield, Louisiana

I have audited the financial statements of the Women Parish Police Jury, primary government, as of and for the year ended December 31, 1995, and have issued my report thereon dated April 22, 1996.

I have also audited the Women Parish Police Jury's compliance with the requirements governing types of activities allowed or unallowed, eligibility, and claims for advances and reimbursements, that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1995. Management of the police jury is responsible for compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

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

In my opinion, the police jury complied, in all material respects, with the requirements governing types of activities allowed or unallowed, eligibility, reporting, and claims for advances and reimbursements that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1995.

WINN PARISH POLICE JURY
Winfield, Louisiana
Major Federal Programs
Compliance Report (Continued)

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Herbie W. May
Herbie W. May
Alexandria, Louisiana
April 22, 1996

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

Winn Parish Police Jury
Minerfield, Louisiana

I have audited the financial statements of the Winn Parish Police Jury, primary government, as of and for the year ended December 31, 1995, and have issued my report thereon dated April 22, 1996.

In connection with my audit of the financial statements of the Winn Parish Police Jury, and with my consideration of the internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular (OMB) A-128, *Audit of State and Local Governments*, I selected certain transactions applicable to certain major federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing sections allowed or unallowed that are applicable to these transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the police jury's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the police jury had not complied, in all material respects, with these requirements. However, the results of my procedures disclosed the following immaterial instances of noncompliance with these requirements in connection with the operation of the Department of Housing and Urban Development's Section 8 Housing Voucher Program (CFDA 14.077):

FINDING -- The executive director of the Winn Parish Housing Authority obtained reimbursement for unallowable costs totaling \$47,46.

RECOMMENDATION -- The executive director should reimburse the housing authority for the cost of these items since their purchase does not directly benefit the operation of the Section 8 Housing Program. Additionally, future purchases of personal items should not be included on reimbursement requests paid for with public funds.

MON PARISH POLICE JURY
Minerfield, Louisiana
Homejar Federal Program
Compliance Report (Continued)

MANAGEMENT'S RESPONSE -- The executive director has provided written assurances that procedures have been revised to ensure that only allowable costs are charged to the program.

FINDING -- Certain vendors are charging the housing authority sales tax on purchases and the housing authority has not been deducting these charges from the invoices before receiving payment.

RECOMMENDATION -- The executive director should compute the amount of sales tax paid in error and request a refund from the vendors. Since the housing authority is exempt from all sales and use taxes, the executive director should deduct all sales and use taxes from future billings.

MANAGEMENT'S RESPONSE -- The executive director has provided written assurance that a request for reimbursement has been submitted to all vendors where sales tax has been paid in error and, that sales tax will be deducted from all future invoices.

FINDING -- The approved operating budget includes an expenditure for hard-to-house fees. This fee is not based on expenditure of funds that can be directly supported by an itemized invoice. During 1996, the Housing Authority did not disburse these funds; accordingly, the \$1,176 in hard-to-house fees was established as a payable in the 1996 financial statements.

RECOMMENDATION -- The cost related to hard-to-house fees should be disbursed on an annual basis to the employee who performs this service.

MANAGEMENT'S RESPONSE -- The executive director has provided written assurance that these fees will be disbursed in accordance with the federal guidelines.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Charles M. Way
Charles M. Way
Alexandria, Louisiana
April 23, 1996

HERBIE W. WAY
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In planning and performing my audit of the financial statements of the Winn Parish Police Jury for the year ended December 31, 1998, I considered the jury's internal control structure relating to accounting/financial reporting and compliance with laws and regulations in determining my 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 my audit I became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanied this letter summarizes my comments and suggestions regarding these matters. I previously reported on the Winn Parish Police Jury's internal control structure to my respected client April 22, 1998. This letter does not affect my report dated April 22, 1998, on the financial statements of the Winn Parish Police Jury.

I will review the status of these comments during my next engagement. At your request and convenience, I will be pleased to discuss these matters in further detail, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

Herbie W. Way
Herbie W. Way
April 22, 1998

MANAGEMENT LETTER POINTS

3. **DISPOSING OF BULK FUELS** -- A review of the current system of controls (the use of bulk fuel is controlled through the use of a log maintained by the superintendent on individual employees) relating to the disposing of bulk fuels for road maintenance disclosed:
- That the police jury is not maintaining maintenance and/or use records on individual items of road maintenance equipment;
 - That odometers, hour meters and/or other devices that measure vehicle usage are not (due to the age and condition of the equipment owned by the Jury) functioning properly on numerous pieces of equipment;

This does not provide the Jury with assurance that fuel, lubricants, parts, etc., are being utilized in the most efficient and effective manner.

The police Jury should review this condition and determine the most cost efficient method that may be employed to ensure that funds are being utilized in the most efficient and effective manner.

4. **LOCAL GOVERNMENT BUDGET ACT** -- Requires that a local governmental entity adopt an annual operating budget for its general fund and all special revenue funds.

To ensure compliance with this provision, the police jury should adopt a consolidated budget which would include all funds, departments, and entities that are being presented in the annual financial statements of the jury. To accomplish this, the police jury should submit a budget calendar which establishes a time frame for all entities to submit their budgets to the police jury so that it may be included in their annual budgetary process.

The following should be included in the budgetary process of the police jury the General Fund, the Road Fund, the Health Unit Fund, the Library Fund, the Sales Tax Fund, the Housing Authority Fund, and the 911 Communications Fund.

Louisiana law does not require that a budget be prepared for the Criminal Court Fund but, if a budget is legally adopted the fund should be included in the jury's budgetary accounting and reporting process.

5. **GENERAL FIXED ASSETS** -- The police Jury needs to update procedures used to account for the general fixed assets (GFA).

RECOMMENDATIONS -- Conduct a complete physical inventory of all GFA at least once every three years, revise the format of the detailed GFA records to provide the information necessary to properly account for additions and/or deductions to the GFA on an annual basis, delete all GFA that do not meet or exceed the \$250 threshold, provide estimated historical cost information on those GFA that have not been assigned a dollar value, establish a system of control relating to updating of general fixed asset records with Criminal Court Fund, Library, Health Unit, Housing Authority, and the Communications District, to include: fixed asset policy of the police jury relating to capitalization of purchases (\$250 threshold) as GFA, procedures relating to steps to be taken to update GFA records for additions and deletions, procedures for identifying the property as belonging to the Winn Parish Police Jury (Wapping), procedures for conducting physical inventories and reconciling physical assets to subsidiary records of the police jury for GFA.

MON PARISH POLICE JURY
Monroe, Louisiana
Management Letter Points (Continued)

4. **CASH OVERDRAFT** -- The Criminal Court Fund has a cash overdraft of \$146,563, as December 31, 1995.

RECOMMENDATION -- The police jury should monitor the cash balances to ensure that individual funds do not incur overdrafts.

5. **DEFICIT FUND BALANCE** -- The Criminal Court Fund has a deficit of \$184,361 in its unreserved/undesignated fund balance as December 31, 1995.

RECOMMENDATION -- The police jury should discuss this condition with the judge and the district attorney and devise a plan of action to eliminate this deficit and to ensure that future expenditures of the Criminal Court Fund do not exceed available resources.

MANAGEMENT'S RESPONSE -- The police jury has provided assurances that the recommendations related to each management letter point will be implemented.