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Baton Rouge Police Jury
Baton, Louisiana

Primary Government Financial Statements

As of and For the Year Ended December 31, 1956
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 auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-17-56

Bozler Parish Police Jury
Baton Rouge, Louisiana

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Chartered Public Accountants

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MEMBER: 1944-1947, 1949

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Independent Auditor's Report

Bossier Parish Police Jury
Bossier, Louisiana

We have audited the accompanying primary government financial statements of the Bossier Parish Police Jury, as of and for the year ended December 31, 1985, as listed in the table of contents. These financial statements are the responsibility of the Bossier Parish Police Jury's management. Our responsibility is to express an opinion on these 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 Office of Management and Budget Circular A-133, *Audit of State and Local Governments*. Those standards require that we 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. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Bossier Parish Police Jury, as of December 31, 1985, 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 Bossier Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Bossier Parish Police Jury, as of December 31, 1985, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 5, 1986 and shown on pages 28-30 on our consideration of the Bossier Parish Police Jury's internal control structure and a report dated June 5, 1985 and shown on page 43 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The accompanying supplemental information schedules listed in the table of contents and shown on pages 27-32, are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Baxter Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly stated in all material respects in relation to the primary government financial statements taken as a whole.



Cook & Monhart
Certified Public Accountants

June 5, 1980

Orange County Public Agency
 Agency - Lehigh
 Confirmed Balance Sheet - All Fund Types and Account Types
 Agency Government
 December 31, 1999

Page 2 of 2

	Departmental Fund Types		Agency		History		Amounts		Total Non-Departmental Fund
	Special	General	Special	General	Fund	Agency	Fund	Agency	
Agency and Other Funds									
Fund net cash equivalents	1,423,290	2,174,442	8,640	1,149,000	0	281,200	0	0	5,027,972
Receivables	89,879	2,769,123	11,652	93,000	-	-	-	-	5,192,654
Due from other fund	-	-	-	-	-	-	-	-	93,877
Fund holding, equipment, and improvements	-	-	-	-	-	-	-	-	11,859,989
Investment available in other accounts (trust)	-	-	-	-	-	-	-	-	90,000
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	-	-	11,859,989
Fund assets and other debits	<u>1,513,169</u>	<u>4,943,565</u>	<u>11,692</u>	<u>1,242,000</u>	<u>0</u>	<u>281,200</u>	<u>0</u>	<u>0</u>	<u>20,032,401</u>
Liabilities, Net Equity, and Other Credits									
Accounts payable	11,000	1,044,971	0	14,740	0	0	0	0	1,070,711
Due to other fund	-	9,250	-	-	-	-	-	-	9,250
Unexpended amounts	-	-	-	-	281,200	-	-	-	281,200
Deferred revenues	-	90,200	-	-	-	-	-	-	90,200
Other liabilities	-	2,000	-	-	-	-	-	-	2,000
Component advances	-	-	-	-	-	-	-	-	18,200
Total liabilities	<u>11,000</u>	<u>1,144,421</u>	<u>0</u>	<u>14,740</u>	<u>281,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,450,161</u>
Fund equity and Other Credits	-	-	-	-	-	-	81,000	0	81,000
Investment in general fund assets	-	-	-	-	-	-	-	-	19,800
Total liabilities	<u>11,000</u>	<u>1,144,421</u>	<u>0</u>	<u>14,740</u>	<u>281,200</u>	<u>0</u>	<u>81,000</u>	<u>0</u>	<u>1,649,961</u>
Net assets	<u>1,502,169</u>	<u>3,799,144</u>	<u>11,692</u>	<u>1,227,260</u>	<u>0</u>	<u>281,200</u>	<u>81,000</u>	<u>0</u>	<u>18,382,440</u>
Component Advances									
Advanced - debt service	-	8,900	-	-	-	-	-	-	8,900
Component	-	-	-	-	-	-	-	-	-
Component	0,000	0,000	-	-	-	-	-	-	0,000
Subcomponent	2,000	2,000	-	-	-	-	-	-	4,000
Total fund equity	<u>2,000</u>	<u>10,900</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,900</u>
Total liabilities, fund equity and other credit	<u>13,000</u>	<u>1,155,321</u>	<u>0</u>	<u>14,740</u>	<u>281,200</u>	<u>0</u>	<u>81,000</u>	<u>0</u>	<u>1,662,861</u>

The accompanying notes are an integral part of this statement.

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances
 Primary Government
 All Governmental Fund Types
 For the Year Ended December 31, 1999

	General	Special Revenues	Debt Service	Capital Projects	Trans - Memorandum Only
Revenues:					
Ad valorem taxes	\$ 469,891	\$ 2,281,403	\$ --	\$ --	\$ 2,751,294
Sales tax	-	100,769	--	--	100,769
Licenses and permits	891,893	3,817	--	--	895,710
Intergovernmental revenues	1,404,611	6,117,529	--	82,729	7,604,869
Fees, charges, and commissions for services	5,351	194,767	--	662,658	862,776
Fines and forfeitures	-	645,187	--	--	645,187
Use of money and property	141,186	198,000	4,244	34,008	377,438
Grants (contributions)	-	237,863	--	--	237,863
Other revenues	29,238	300,119	--	--	329,357
Total revenues	2,781,869	10,365,281	4,244	776,328	13,927,722
Expenditures:					
Current:					
General government:					
Legislative	145,393	--	--	--	145,393
Judicial	199,140	809,814	--	--	1,008,954
Elections	85,404	--	--	--	85,404
Finance and administrative	471,835	69,300	--	--	541,135
Files	439,766	--	--	--	439,766
Public safety	262,257	974,217	--	--	1,236,474
Public works	167,800	2,323,668	--	--	2,491,468
Health and welfare	109,436	6,269,847	--	--	6,379,283
Culture and recreation	5,209	1,231,899	--	--	1,237,108
Economic development	32,398	--	--	--	32,398
Capital projects	--	--	--	496,228	496,228
Debt service:					
Principal	--	--	518,000	--	518,000
Interest and other charges	--	--	28,408	--	28,408
Total expenditures	2,182,228	11,812,838	546,408	496,228	13,037,702
Excess (deficiency) of revenues over expenditures	\$ 599,641	\$ 1,552,443	\$ 1,697,556	\$ 279,100	\$ 3,129,140
Other financing sources (uses):					
Operating transfers in	208,894	1,107,835	--	146,278	1,462,997
Operating transfers out	(1,162,869)	(1,263,804)	--	(1,519,918)	(3,946,591)
Total other financing sources (uses)	(953,975)	844,031	--	(143,640)	(283,584)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(354,334)	708,410	(848,852)	135,460	2,845,556
Fund balances at beginning of year	2,445,830	9,951,875	624,018	716,543	13,738,266
Revised equity transfer	18,202	(18,202)	--	--	--
Fund balances at end of year	\$ 2,464,032	\$ 9,933,673	\$ 624,018	\$ 716,543	\$ 13,738,266

The accompanying notes are an integral part of this statement.

**Brookline Police Jury
Reports, Activities**

Statement C

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget With Budget and Actual - General and Special Revenue Fund Types
Primary Government**

For the Year Ended December 31, 1995

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable- (Unfavorable)	Budget	Actual	Variance Favorable- (Unfavorable)
Revenues						
All other taxes	\$ 470,000	\$ 453,020	\$ (16,979)	\$ 2,180,774	\$ 2,146,226	\$ (34,548)
Sales tax	-	-	-	160,000	162,714	2,714
Licenses and permits	809,290	882,624	73,334	5,880	5,817	(63)
Intergovernmental revenues	884,760	1,047,048	162,288	3,399,874	3,248,266	(151,608)
Fees, charges, and contributions for services	4,075	5,541	1,466	117,000	198,288	81,288
Rents and royalties	-	-	-	402,800	628,538	225,738
Use of money and property	118,000	141,180	23,180	108,760	188,468	79,708
Other revenues	22,200	22,661	461	188,208	188,074	(134)
Total revenues	<u>2,288,025</u>	<u>2,552,182</u>	<u>264,157</u>	<u>6,484,756</u>	<u>6,567,688</u>	<u>82,932</u>
Expenditures						
Direct:						
General government:						
Legislative	140,000	148,000	8,000	-	-	-
Judicial	100,000	173,182	73,182	827,500	789,809	(37,691)
Police	78,895	85,223	6,328	-	-	-
Finance and administrative	520,925	626,661	105,736	74,400	79,264	4,864
Other	122,460	448,528	326,068	-	-	-
Public safety	23,788	23,120	(668)	1,124,899	887,788	(237,111)
Public works	188,000	187,827	(173)	2,808,430	2,578,468	(229,962)
Health and welfare	183,220	189,583	6,363	2,388,414	2,208,000	(180,414)
Culture and recreation	5,200	5,205	5	1,167,400	1,163,825	(3,575)
Economic development	20,881	23,517	2,636	-	-	-
Total expenditures	<u>2,147,521</u>	<u>2,544,823</u>	<u>397,302</u>	<u>6,256,799</u>	<u>6,267,267</u>	<u>10,468</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 140,504</u>	<u>\$ 1,007,359</u>	<u>\$ 866,855</u>	<u>2,227,957</u>	<u>\$ 300,421</u>	<u>\$ 714,231</u>
Other financing sources (used)						
Operating transfers in	200,000	200,000	0	1,240,000	1,197,875	(42,125)
Operating transfers out	(1,240,000)	(1,181,000)	58,900	(2,282,250)	(2,442,250)	(159,900)
Total other financing sources (used)	<u>(1,040,000)</u>	<u>(981,000)</u>	<u>58,900</u>	<u>857,750</u>	<u>(244,375)</u>	<u>(106,625)</u>
Excess (deficiency) of revenues and other sources over expenditures and other cost	<u>(899,496)</u>	<u>\$ 20,359</u>	<u>\$ 929,855</u>	<u>(1,384,803)</u>	<u>(143,946)</u>	<u>703,607</u>
Fund balances at beginning of year	1,265,556	1,716,336	450,780	2,508,048	2,626,380	118,332
Residual equity transfer	-	18,202	18,202	-	(18,202)	(18,202)
Fund balances at end of year	<u>\$ 1,265,556</u>	<u>\$ 1,734,538</u>	<u>\$ 468,982</u>	<u>\$ 1,643,248</u>	<u>\$ 2,608,174</u>	<u>\$ 961,932</u>

The accompanying notes are an integral part of this statement.

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget (Cash Basis) and Actual - Debt Service and Capital Projects Fund Types
 Primary Government
 For the Year Ended December 31, 2020

	Debt Service Fund			Capital Projects Funds		
	Budget	Actual	Variance Favorable- (Unfavorable)	Budget	Actual	Variance Favorable- (Unfavorable)
Revenues						
Int revenue taxes	\$ 428,000	\$ 441,024	\$ 11,024	\$ -	\$ -	\$ -
Intergovernmental revenues	--	--	--	152,880	118,423	21,423
Fees, charges and commissions	--	--	--	--	--	--
For services	--	--	--	851,480	852,880	1,400
Use of money and property	1,000	4,288	3,288	12,088	24,888	21,800
Other revenues	--	--	--	--	--	--
Total revenues	<u>429,000</u>	<u>445,312</u>	<u>14,312</u>	<u>814,368</u>	<u>892,021</u>	<u>44,653</u>
Expenditures						
Current						
General government - other	14,800	14,266	306	--	--	--
Capital projects	--	--	--	448,000	421,008	1 21,000
Debt service:						
Principal	810,880	810,880	--	--	--	--
Interest and other charges	21,880	20,480	1,400	--	--	--
Total expenditures	<u>846,680</u>	<u>844,796</u>	<u>1,208</u>	<u>448,000</u>	<u>421,008</u>	<u>1 21,000</u>
Excess (deficiency) of revenues over expenditures	<u>1 178,000</u>	<u>1 398,028</u>	<u>19,328</u>	<u>379,800</u>	<u>394,422</u>	<u>12,622</u>
Other financing sources (used)						
Reporting transfers in	--	--	--	140,000	140,200	200
Reporting transfers out	--	--	--	--	8,804	8,804
Total other financing sources (used)	<u>--</u>	<u>--</u>	<u>--</u>	<u>140,000</u>	<u>140,200</u>	<u>1 8,804</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>1 178,000</u>	<u>1 398,028</u>	<u>19,328</u>	<u>519,800</u>	<u>534,622</u>	<u>4,800</u>
Fund balances at beginning of year	<u>182,000</u>	<u>182,002</u>	<u>18,002</u>	<u>585,508</u>	<u>795,623</u>	<u>192,323</u>
Fund balances at end of year	<u>\$ 360,000</u>	<u>\$ 580,030</u>	<u>\$ 30,030</u>	<u>\$ 1,025,308</u>	<u>\$ 1,230,245</u>	<u>\$ 192,261</u>

The accompanying notes are an integral part of this statement.

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1995

INTRODUCTION

The Bossier Parish Police Jury is the governing authority for Bossier Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 17 jurors representing the various districts within the parish. The jurors serve four-year terms that expire in January, 1995.

Louisiana Revised Statute 33:1226 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 power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and 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, fees and alcoholic beverage profits, state revenue sharing, and various other state and federal grants.

(1) Summary of Significant Accounting Policies

A. Reporting Entity

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

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

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization under
 - 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.

**Bienville Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)**

2. 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:

Blended Component Units

Bienville Parish Library. Bienville Parish Library does not possess all the corporate powers necessary to make them a legally separate entity and the police jury holds the Library's separate assets. Therefore, we conclude that they are part of the police jury and their financial statements should be blended with those of the police jury.

Bienville Office of Community Services. The police jury created this agency, appoints its director, and is the governing board. In addition, the police jury is the grantee for certain grants which are administered by Bienville Office of Community Services. We conclude that the nature and significance of the relationship between this agency and the police jury are such that their exclusion from the financial reporting entity would render the financial reporting entity's financial statements incomplete or misleading and should be blended with those of the police jury.

Discrete Component Units

Bienville Parish Sheriff's Office, Bienville Parish Clerk of Court, Bienville Parish Tax Assessor, and the District Attorney for the Twenty-Sixth Judicial District. Even though these are independently elected officials and are legally separate from the police jury, they are fiscally dependent on the police jury. The officials are fiscally dependent because the police jury has approval authority over the officials' capital budget. The police jury has approval authority over the officials' capital budget because the office space for the officials is furnished by the police jury, major capital purchases for the officials are included in the police jury's overall budget, and title to real property is in the name of the police jury. By using the fiscal dependency criterion, we conclude that these organizations are component units of the police jury.

Bozier Parish Police Jury
Bozier, Louisiana
Notes to Financial Statements
December 31, 1995
(Continued)

Bozier Parish Communications District Number One. This entity was created by the police jury. The Communications District is governed by a Board of Commissioners which are appointed by the police jury. The police jury is financially accountable for the communications district because it appoints a voting majority of the governing board and has the ability to impose its will on them.

Other Special Districts

There are a number of special districts located in Bozier Parish (five are referenced) that each provide services to a limited number of parish citizens. The police jury appoints all board members of these districts which do not include a municipality within their boundaries. Therefore, the police jury can impose its will on these districts. While these districts are responsible for obtaining voter approval for the levy of taxes or debt issuance, all related Louisiana State Bond Commission approvals must be obtained through the police jury. The police jury appoints two of the five board members of these districts which include a municipality and therefore cannot impose its will on these entities. However, it would be misleading to include some like districts in the financial statements while excluding others. These agencies are:

- East-Central Bozier Parish Fire Protection District No. 1
- South Bozier Parish Fire Protection District No. 2
- Iron Fire Protection District No. 3
- Bozier Fire Protection (District) No. 4
- Northeast Bozier Parish Fire Protection No. 5
- Bozier Parish Emergency Medical Services District
- Bozier Parish Fire District No. 6

Complete financial statements of the individual component units may be obtained from their respective administration offices or from the Bozier Parish Police Jury at the Bozier Parish Courthouse in Bozier, Louisiana.

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

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are included to reflect only the financial statements of the primary government (police jury).

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1995
(Continued)

Other Related Organizations

Considered in the determination of component units of the reporting entity were the following:

Cypress-Black Bayou Reserve and Water Conservation District and Shreveport-Coeur d'Alene Convention and Tourist Bureau. The police jury appoints only one (1) board member and has no significant contact or influence in the recreation district and tourist bureau.

The police jury appoints two (2) of seven (7) board members of the Caddo-Bossier Port Commission but has no significant contact or influence within the Port Commission.

The police jury appoints the board members of the Industrial Development Board of the Parish of Bossier, Inc., but does not have the ability to impose its will and no financial benefit/burden relationship exists between them.

The police jury is currently providing office space for the Bossier Parish Indigent Defender Board. The police jury is not legally required to do so. Also, the police jury does not have the ability to impose its will and no financial benefit/burden relationship exists between the police jury and the Indigent Defender Board.

It was determined that these governmental entities are not component units of the Bossier Parish Police Jury reporting entity because of the reasons listed above.

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 relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain events and activities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the police jury are classified into two categories: governmental and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Greene Parish Police Jury
Baton Rouge, Louisiana
Notes to Financial Statements
December 31, 2006
(Continued)

Governmental Fund Types:

Governmental funds are used to account for all or most of the police jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

1. **General Fund** -- the general operating fund of the police jury and accounts for all financial resources, except those required to be accounted for in other funds.
2. **Special Revenue Funds** -- account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
3. **Debt Service Funds** -- account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term debt account group.
4. **Capital Projects Funds** -- account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Fiduciary Funds:

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the police jury. Fiduciary funds include:

1. **Agency Funds** -- account for the assets that the police jury holds on behalf of the Twenty-Sixth Judicial District Attorney as his agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups:

General Fixed Assets Account Group -- account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated value on the date of donation. No depreciation is recorded on general fixed assets.

General Long-Term Debt Account Group -- account for long-term liabilities to be financed from governmental funds.

Ecorse Parish Police Jury
Centre, Louisiana
Notes to Financial Statements
December 31, 1995
(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 and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing 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.

Fines, forfeitures, fees, and court costs are recognized in the period they are collected by the Ecorse Parish Sheriff.

Federal and state grants are recorded when the police jury is entitled to the funds, except for certain federal grants which require funds not expended to be returned to the funding source. On those grants revenue is recognized only upon expending those funds. Grant funds received but not expended is reflected in the financial statements as deferred revenue.

Recontact license permit revenue is recorded when the police jury is entitled to the funds.

The statutory transfer from the clerk of court, which represents excess funds of the clerk of court at the end of each four-year term, is recorded when due (which is every four years if the clerk has excess funds).

Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Interest income on interest bearing demand deposits is recorded at the end of each month when credited by the bank.

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

Denise Parish Police Jury
Denise, Louisiana
Notes to Financial Statements
December 31, 1995
(Continued)

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for accumulated vacation and sick leave, which are recognized when paid, and principal and interest on general long-term obligations, which are not recognized until due.

Other Financing Sources (Used)

Transfers between funds that are not expected to be repaid, the sale of assets, proceeds from the sale of bonds, and long-term loan proceeds are accounted as other financing sources (used). Other financing sources (used) are recorded when the underlying event occurs.

B. Budgets

The police jury uses the following budget practices:

Proposed budgets for the coming year are prepared by the Secretary-Treasurer during October of each year. During the month of November, the finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. Prior to its regular December meeting, the police jury holds a public hearing on the proposed budgets in order to receive comments from the public and other interested parties. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting or a special meeting held no later than 75 days prior to the beginning of the fiscal year, and notice is published in the official journal.

The police jury receives periodic budget comparison statements during the year that are used as a tool to control the operations of the parish. The Secretary-Treasurer presents necessary budget amendments to the police jury during the year when, in her judgment, actual operations differ materially from those anticipated in the original budgets. During a regular or special meeting, the police jury reviews the proposed amendments, makes changes as it feels necessary, and formally adopts the amendments. The adoption of the amendments is included in the police jury minutes published in the official journal.

The police jury exercises budgetary control at the functional level. Within functions, the secretary-treasurer has the authority to make amendments of up to five per cent, as necessary. The police jury does not recognize encumbrances; therefore, encumbrances are not reflected in either budget or accounting purposes. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1985
(Continued)

The availability of proposed budgets and the date of public hearing for the 1985 budgets were published in the official journal on December 2, 1984. The 1985 budget hearings were held, and the budgets adopted at the jury meeting on December 13, 1984. Notice of adoption of the budgets was subsequently advertised in the official journal.

For the year ended December 31, 1985, the police jury adopted budgets on a cash basis for the General Fund, all special revenue funds, all debt service funds, and all capital projects funds.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. Bossier Office of Community Services, a blended component unit, was not included in the budgetary statement of the Bossier Parish Police Jury. The following schedule reconciles excess (deficiency) of revenues and other sources over expenditures and other uses on Statements C and D (budget basis) with the amounts shown on Statement E (GAAP basis):

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds
Excess (deficiency) of revenues and other sources over expenditures and other uses (budget basis)	\$ 352,422	\$ 141,414	\$ (88,628)	\$ 524,888
Adjustments:				
Revenue accounts - net	148,487	505,704	(441,025)	(91,703)
Expenditure accounts - net	48,885	(150,788)	14,585	32,383
Bossier Office of Community Services excess revenue over expenditures	-	4,322	-	-
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	\$ 303,537	\$ 499,250	\$ (414,068)	\$ 465,468

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 2008
(Continued)

E. Encumbrances

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

F. Cash and Cash Equivalents and Investments

Cash includes amounts in petty cash, demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the police jury may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

G. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions 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 classified as interfund receivables/payables.

H. Fixed Assets

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructure are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. If actual historical cost is not available then they are valued at estimated historical cost, based on the actual historical cost of like items.

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 2009
(Continued)

I. Compensated Absences

Employees of the Police Jury earn from 5 to 15 days of vacation leave each year, depending on their lengths of service and 5 days of sick leave. Vacation leave does not accumulate. Sick leave may be accumulated to a maximum of 30 days. Upon retirement, unused sick leave is used in the employee's retirement benefit computation. Accumulated sick leave is forfeited in all other cases of employment termination.

Employees of the Library earn from 8 to 20 days of vacation leave each year, depending on their professional status. These days of vacation leave may be carried forward into the following year. Employees have the option of receiving compensation or credit applied to retirement for days carried forward and any current year unused vacation leave. Employees earn 12 days of sick leave each year that may be accumulated to a maximum of 48 days. Accumulated sick leave is used in the employee's retirement benefit computation. Accumulated sick leave is forfeited upon termination of employment.

Employees of SOCS earn from 0 to 10 days of vacation leave each year, depending upon the status of the employee as to full-time and permanent part-time. Vacation leave may accrue up to 100 hours. Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 32 hours. Employees can earn up to 10 days of sick leave each year which may be accumulated up to 96 hours. A maximum of 40 hours may be carried forward to the next year. Accumulated sick leave is forfeited upon separation of employment.

J. Long Term Obligations

Long-term obligations expected to be financed from governmental funds are reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

K. Fund Equity - Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1995
(Continued)

L. Interfund Transactions

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

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecursing or nonrecurring transfers of equity are reported as received equity transfers. All other interfund transfers are reported as operating transfers.

M. Total Columns on Combined Statements

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

(2) Local Taxes

The following is a summary of authorized and levied ad valorem taxes for the primary government for the year ended December 31, 1995:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parishwide taxes:			
General maintenance:			
Outside municipalities	4.80	3.88	Statutory
Within municipalities	2.80	1.84	Statutory
Road maintenance	2.50	2.68	1997
Library	5.28	5.50	1997
Health unit maintenance	.84	.88	1997
Correctional facilities	3.80	3.00	2001

The difference between authorized and levied millages are the result of the assessment of taxable property required by Article 7, Section 22 of the Louisiana Constitution of 1974.

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)

(B) Sales Tax

During 1998 a special election was held in which a 1.12% sales tax was passed in the Fiscal Sales Tax District of the Parish of Bossier, State of Louisiana. The sales tax is to be used for opening, operating, constructing and maintaining the public roads, bridges and drainage facilities.

(H) Cash and Cash Equivalents

At December 31, 1998, the police jury has cash and cash equivalents (bank balances) totaling \$5,503,181 as follows:

Perky cash	\$	858
Demand deposits		883,343
Interest-bearing demand deposits		791,958
Time deposits		4,507,844
	<u>\$</u>	<u>5,503,181</u>

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

At December 31, 1998, the police jury has \$6,579,089 in deposits (collected bank balances). These are secured from risk by \$800,790 of federal deposit insurance and \$6,873,140 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 2).

Even though the pledged securities are considered uncollateralized (category 2) under the provisions of GASB Statement 3, Louisiana Revised Statute 30:1259 imposes a statutory requirement on the custodial bank to advance 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.

Deerfield Parish Police Jury
 Centex, Louisiana
 Notes to Financial Statements
 December 31, 1995
 (Continued)

(6) Receivables

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

Class of Receivable	General Fund	Special Revenue Funds	Debt Service	Capital Projects	Total
All values taxes	\$ 503,647	\$ 2,437,812	\$ 15,023	-	\$ 2,956,482
Celan and use taxes	-	181,088	-	-	181,088
Intergovernmental	438,887	472,981	-	-	911,868
Fees, charges, and commissions for services	-	8,164	-	93,008	101,172
Fines and forfeitures	-	43,585	-	-	43,585
Other	12,870	14,806	-	-	27,676
Total	<u>\$ 1,055,404</u>	<u>\$ 3,117,432</u>	<u>\$ 15,023</u>	<u>\$ 93,008</u>	<u>\$ 4,279,867</u>

(7) Fixed Assets

The changes in general fixed assets follow:

	Balance January 1, 1995	Additions	Retirements	Balance December 31, 1995
General fixed assets:				
Land	\$ 3,345,022	-	-	3,345,022
Buildings	8,148,868	-	-	8,148,868
Improvements other than buildings	893,280	-	-	893,280
Machinery, furniture and equipment	4,758,820	182,180	198,481	4,742,519
Library books, etc.	1,261,482	182,437	62,770	1,381,149
	<u>\$ 10,367,472</u>	<u>\$ 364,617</u>	<u>\$ 261,251</u>	<u>\$ 10,470,838</u>

Bossier Parish Police Jury
Center, Louisiana
Notes to Financial Statements
December 31, 1995
(Continued)

(7) Pension Plan

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

All permanent employees working at least 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 55 with at least 10 years of creditable service, at or after age 55 with at least 20 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 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final-average salary plus 1.24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 percent of final-average salary for each year of service credited after the vesting 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 or amended 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 Parishwide Employees' Retirement System, Post Office Box 74818, Baton Rouge, Louisiana 70885-4018, or by calling (504) 308-1367.

Under Plan A, members are required by state statute to contribute 5.5 percent of their annual covered salary and the Bossier Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 5.0 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 each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Bossier Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 71:903, the employee contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The Bossier Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1995, 1994, and 1993, were \$198,545, \$202,904, and \$280,121, respectively, equal to the required contributions for each year.

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1995
(Continued)

(9) Other Postemployment Benefits:

The Bossier Parish Police Jury provides certain continuing health care benefits for its retired employees. Substantially all of the police jury's employees become eligible for these benefits if they reach normal retirement age while working for the police jury. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the police jury. The police jury recognizes the cost of providing these benefits as an expenditure when paid during the year.

The premiums paid to the insurance company for group hospitalization coverage in 1995 were 1887,408. Of this amount, 1648,833 (88 per cent) was paid by the police jury. Of this expenditure, 843,138 was for 20 retirees, with the remaining 1808,191 paid for active employees.

(10) Compensated Absence

At December 31, 1995, employees of the police jury had accumulated and earned 4138,266 of employee leave benefits, which was computed in accordance with GASB Codification Section 340. This total amount is recorded in the general long-term debt account group. The amount expected to be paid from current resources is not significant. The cost of leave privileges, computed in accordance with the above codification, is recognized as a current-year expenditure within the various funds when leave is actually taken.

(11) Changes in General Long-Term Obligations

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

	1994	Additions	Retirements	1995
General				
Obligation Bonds	\$ 510,000	\$ -	\$ 510,000	\$ -
Compensated Absences	132,010	-	3,696	138,316
	<u>\$ 642,010</u>	<u>\$ -</u>	<u>\$ 513,696</u>	<u>\$ 138,316</u>

Sevier Parish Police Jury
 Gretna, Louisiana
 Notes to Financial Statements
 December 31, 1995
 (Continued)

(11) Changes in Agency Funds

The following provides changes in assets and liabilities of the Twenty-Sixth Judicial District Attorney Agency Fund for the year ended December 31, 1995:

	Balance January 1, 1995	Increase	Decrease	Balance December 31, 1995
Assets				
Cash	\$ 203,808	\$ 712,808	\$ 688,237	\$ 251,232
Total Assets	<u>\$ 203,808</u>	<u>\$ 712,808</u>	<u>\$ 688,237</u>	<u>\$ 251,232</u>
Liabilities				
Intra-governmental payable	\$ 203,808	\$ 712,808	\$ 688,237	\$ 251,232
Total Liabilities	<u>\$ 203,808</u>	<u>\$ 712,808</u>	<u>\$ 688,237</u>	<u>\$ 251,232</u>

(12) Criminal Court Fund

Louisiana Revised Statute 15:571.71 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	\$	8,433		
Amount due for 1995		<u>18,287</u>		
Total		26,720		
Received during 1995		<u>8,433</u>		
Balance due at December 31, 1995		<u>\$ 18,287</u>		

(13) Reverted and Designated Fund Balances

The unrestricted, designated fund balance of \$8,824 is designated for subsequent years expenditures for programs contained in the Sevier Office of Community Services.

Bossier Parish Police Jury
Center, Louisiana
Notes to Financial Statements
December 31, 1995
(Continued)

114) **Litigation and Claims**

At December 31, 1995, the police jury is involved in numerous lawsuits. In the opinion of legal counsel for the police jury, the potential loss on all claims and lawsuits will not be significant to the police jury's financial statements.

115) **Food Stamp Program**

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

Balance at January 1, 1995	4 1,940,500
Received	7,776,808
Issued	<u>12,785,418</u>
Balance at December 31, 1995	<u>6,931,890</u>

116) **In-kind Contributions**

In-kind contributions represent the fair market value of goods or services contributed to the Bossier Office of Community Services. The fair market value is also recorded as an expenditure. The in-kind contributions primarily consist of rent, donated services and supplies.

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)

11.7 Subsequent Event – Issuance of Certificates of Indebtedness

The police jury passed a resolution in December, 1996 authorizing the incurring of debt and issuance of five million dollars (\$5,000,000) of certificates of indebtedness. Interest rates for the indebtedness range from 3.8% to 4.8%. The purpose of the indebtedness is for the opening and constructing of the public roads and bridges; drainage facilities; and equipment therefor. Final approval was obtained by the appropriate state agencies, and the certificates of indebtedness were issued in January, 1998 with an effective date of January 1, 1998. Repayment of the indebtedness is expected to be made from surplus funds of the police jury with the final payment in the year 2006.

The annual requirements to amortize the certificates of indebtedness with an effective date of January, 1998, including interest of \$1,332,800, are as follows:

Year Ended (December 31)	\$
1998	110,565
1997	620,114
1996	621,808
1995	620,268
2000	624,000
2001 - 2006	3,759,665
	<u>\$ 1,332,800</u>

Bossier Parish Police Jury
Bossier, Louisiana
Supplemental Information Schedules
As of and for the Year Ended December 31, 1998

Special Revenue Funds

Highway Fund

The Highway Fund accounts for the maintenance of parish highways, streets, and bridges. Financing is provided by parish transportation funds, ad valorem taxes, and state revenue sharing funds. In addition, the fund receives revenues from state grants, interest on investments and miscellaneous fees. Expenditures are restricted by Louisiana Revised Statute 48:753.

Library Fund

The Library Fund was established in accordance with Louisiana Revised Statute 29:211. The library is governed by a board of control consisting of five members appointed by the police jury. The president of the police jury is an ex-officio member. The library fund accounts for the operation and maintenance of the parish library. Financing is provided by ad valorem taxes, state revenue sharing, state library grants, and self-generated revenues.

Health Unit Fund

The Health Unit Fund accounts for the maintenance and operation of the parish health unit. Financing is provided by a special parishwide ad valorem tax and interest earnings.

Criminal Court Fund

The Criminal Court Fund was created by Section 671.01 of Title 15 of the Louisiana Revised Statutes of 1990, which provides that fines and forfeitures imposed by district courts and district attorney conviction fees in criminal cases be transferred to the parish treasurer and deposited in a special criminal court fund account to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judge. The statute also requires that one-half of the surplus fund balance remaining in the fund at December 31 of each year be transferred to the parish General Fund.

Beauregard Parish Police Jury
Orleans, Louisiana
Supplemental Information Schedule
As of and for the Year Ended December 31, 1985
(Continued)

Detention Center Fund

The Detention Center Fund accounts for the maintenance and operation of the detention center, which is a secure confinement facility providing temporary care for children under 17 years of age who are charged with delinquent offenses. These children are held pending their court cases. Financing is provided by the police jury and the City of Bossier City.

Johny Jones Regional Shelter Fund

The Johny Jones Regional Shelter Fund accounts for the maintenance and operation of the regional shelter, which provides a temporary facility for juvenile status offenders until their disposition can be decided. Financing is provided by federal and state grants, interest earnings and donations.

Penal Farm Fund

The Penal Farm Fund accounts for the operation and maintenance of correctional facilities in Beauregard Parish, including the furnishing of transportation and medical care for prisoners. Financing is provided by ad valorem tax revenue.

Bossier Office of Community Services Fund (BOCS)

BOCS accounts for the operation of a community action agency, administering various federal and state programs designed to fulfill responsibilities and provide assistance to the poor, disadvantaged and unemployed in Bossier Parish.

Section 8 Fund

The Section 8 Fund accounts for the operation of a Section 8 Housing Subsidy Program funded by the United States Department of Housing and Urban Development. The program provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe and sanitary housing for low-income families at rents they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's required contribution toward the rent.

Banker Trust India (P)
Income Statement
Period Ending 31st
December 2008

Schedule 1

	Balance	Income	Expense	Net Income	Profit	Share 1	Share 2	Total
Assets								
Fixed and cash equivalents								
Securities	1,594,879	11,198	5,087	6,111	68,798	11,268	79,066	9,028,407
	<u>802,687</u>	<u>45,713</u>	<u>24</u>	<u>45,689</u>	<u>88,648</u>	<u>19,498</u>	<u>29</u>	<u>1,294,459</u>
Total assets	<u>2,397,566</u>	<u>56,911</u>	<u>24</u>	<u>56,887</u>	<u>1,077,436</u>	<u>30,766</u>	<u>29</u>	<u>1,023,868</u>
Liabilities and Total Equity								
Liabilities								
Accounts payable (due to other top holders) receivable Other liabilities	190,714	6,863	11,263	5,600	8,147	76,444	89,090	1,550,373
	-	-	8,287	-	-	-	-	18,200
	-	-	-	-	-	60,298	-	18,298
	-	-	-	-	-	1,047	-	5,481
Total liabilities	<u>190,714</u>	<u>6,863</u>	<u>19,550</u>	<u>5,600</u>	<u>8,147</u>	<u>76,444</u>	<u>89,090</u>	<u>1,584,352</u>
Total Equity								
Fixed Income - managed (Equity)	-	-	-	-	-	1,888	-	1,888
Subordinated Total Fixed Equity	<u>2,206,852</u>	<u>46,048</u>	<u>18,262</u>	<u>27,786</u>	<u>1,070,289</u>	<u>41,880</u>	<u>1,057</u>	<u>1,291,799</u>
	<u>1,910,138</u>	<u>1,863</u>	<u>1,002</u>	<u>861</u>	<u>1,001,888</u>	<u>1,888</u>	<u>1,057</u>	<u>1,914,637</u>
Total liabilities and Total Equity	<u>2,397,566</u>	<u>56,911</u>	<u>19,264</u>	<u>28,647</u>	<u>1,072,177</u>	<u>43,768</u>	<u>90,147</u>	<u>1,038,505</u>

Basic Funds/Price City
 Services, Utilities
 Special Revenue Funds
 Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 (December 31, 1999)

Revenues	Revenues	Utilities	Health	General	Education	Library	Special	Total	Fund	Total	Total	Total	Agency			
													Revised	Original		
All revenues from:	145,796	1,481,044	571,048	0	0	0	0	0	0	181,141	0	0	0	0	0	2,208,029
State lot	881,706	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,700
License and permits	1,011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,017
Intergovernmental revenues	193,114	180,028	62,089	11,200	-	-	48,000	-	-	-	1,871,024	1,000,000	-	-	-	8,117,170
Fees, charges, and contributions	-	11,648	-	18,888	14,449	-	7,489	66	-	-	-	-	-	-	-	184,187
Fine and forfeitures	-	21,243	-	81,049	-	-	-	-	-	-	-	-	-	-	-	106,192
Fair of money and property	34,200	31,000	11,800	-	3,491	-	1,800	20,111	-	-	32,242	-	-	-	-	198,489
Grant contributions	-	-	-	-	-	-	-	-	-	200,000	-	-	-	-	-	200,000
Other revenues	80,823	1,229	-	-	18,000	-	1,000	-	-	-	60,000	-	-	-	-	189,117
Total revenues	1,209,633	1,703,911	703,937	1,861,733	11,741	-	60,800	-	60,800	1,181,141	1,181,141	1,181,141	1,181,141	1,181,141	1,181,141	8,707,000
Expenditures																
General government:																
Salaries and administration	31,200	61,000	1,619	66,819	0	0	0	0	0	0	0	0	0	0	0	69,619
Public safety	-	-	-	-	20,000	-	-	-	20,000	8,000	-	-	-	-	-	28,000
Public works	210,000	-	-	-	-	-	-	-	81,171	-	-	-	-	-	-	291,171
Health and welfare	-	-	20,700	-	-	-	4,819	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Utilities and recreation	121,000	-	6,200	1,800	51,000	-	4,000	-	-	-	1,178,000	1,178,000	1,178,000	1,178,000	1,178,000	
Total expenditures	2,662,600	1,201,029	24,819	1,868,619	71,800	-	48,819	-	102,171	-	2,120,000	2,120,000	2,120,000	2,120,000	2,120,000	8,707,000
State (deficiency of revenues and expenditures)	1,452,967	11,217	39,882	11,750,886	11,144,999	-	61,980	-	61,980	1,181,141	1,181,141	1,181,141	1,181,141	1,181,141	1,181,141	11,814,579
Other financing sources (net)	661,000	-	-	20,000	14,000	-	16,000	-	16,000	-	14,000	14,000	14,000	14,000	14,000	1,181,000
Operating transfers in	-	1,200,000	1,200,000	-	-	-	161,170	-	-	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	2,381,170
Operating transfers out	800,000	-	1,1,200,000	1,1,200,000	1,1,200,000	-	1,1,200,000	-	1,1,200,000	-	1,1,200,000	1,1,200,000	1,1,200,000	1,1,200,000	1,1,200,000	8,820,170
Total other financing sources	-	1,399,999	1,399,999	1,399,999	1,399,999	-	167,170	-	167,170	-	1,399,999	1,399,999	1,399,999	1,399,999	1,399,999	2,781,170
Total (deficiency of revenues and other financing sources)	1,791,667	11,217	39,882	11,750,886	11,144,999	-	61,980	-	61,980	1,181,141	1,181,141	1,181,141	1,181,141	1,181,141	1,181,141	11,814,579
Total (deficiency at beginning of year)	-	-	-	1,800,000	8,470	100,000	8,000	-	8,000	193,144	48,761	-	-	-	-	9,684,675
Total ending fund balance:																
Fund balances at end of year	2,209,633	1,203,911	703,937	1,861,733	11,741	-	60,800	-	60,800	1,181,141	1,181,141	1,181,141	1,181,141	1,181,141	1,181,141	8,707,000

Bossier Parish Police Jury
Bossier, Louisiana
Supplemental Information Schedule
As of and for the Year Ended December 31, 1986

Capital Projects Funds

General Capital Projects Fund

The General Capital Projects Fund was created to account for bonding fee funds received from the tax districts in Bossier Parish. This money is to be utilized for Capital Projects, but a specific project has not yet been determined.

Rural Development Fund

The Rural Development Fund was created to account for the funds required for the extension of the water system in a rural area of Bossier Parish.

Penal Farm Construction Fund

The Penal Farm Construction Fund was created to account for the construction of a correctional facility in Bossier Parish. Financing of the construction will be provided by appropriations from the Police Jury General fund and a State of Louisiana capital outlay grant.

Courthouse Improvements Fund

The Courthouse Improvements Fund was created with the excess proceeds from the Courthouse Improvements Bond Debt Service Fund that was closed in 1987. The fund accounts for capital improvements of the courthouse.

Industrial Park Construction Fund

The Industrial Park Construction Fund accounts for financial resources used to acquire and construct facilities at the industrial park.

Youth Shelter Building Fund

The Youth Shelter Building Fund accounts for financial resources used to construct a building for the youth shelter.

Louisiana Community Development Block Grant

The (CDBG) grant accounts for a three year federal grant from the U.S. Department of Housing and Urban Development for street improvements.

Bozler Park Police Jury
 Bonds, Conditions
 Capital Projects Funds
 Combining Balance Sheet
 December 31, 1988

Schedule 3

	General Capital Projects	Condition Improvements	Industrial Park Construction	South Station Building	LOCAL Grant	Total
Assets						
Cash and cash equivalents	\$ 885,186	\$ 28,829	\$ 82,548	\$ 176,874	\$ 2,000	\$ 1,175,437
Receivables	59,800	-	-	-	-	59,800
Total assets	<u>\$ 944,986</u>	<u>\$ 28,829</u>	<u>\$ 82,548</u>	<u>\$ 176,874</u>	<u>\$ 2,000</u>	<u>\$ 1,195,237</u>
Liabilities and Fund Equity						
Liabilities - accounts payable	-	100	-	12,000	804	12,904
Fund Equity - fund balances - assigned, unexpended	944,986	28,729	82,548	164,874	1,196	1,182,333
Total liabilities and fund equity	<u>\$ 944,986</u>	<u>\$ 28,829</u>	<u>\$ 82,548</u>	<u>\$ 176,874</u>	<u>\$ 2,000</u>	<u>\$ 1,195,237</u>

Boulder Valley Police Jury
 Denver, Colorado
 Capital Projects Fund
 Certifying Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 December 31, 2005

Schedule 4

	Interest Capital Projects	Local Proceedings	Fund Fees Collections	Carbons Improvements	Industrial Park Construction	Fuel Banks Buildings	Other Fund	Total
Revenues								
Intergovernmental revenues fees, charges, and reimbursements for services	\$ -	\$ 45,000	\$ 10,100	\$ -	\$ -	\$ -	\$ 25,000	\$ 80,100
Use of money and property	600,000	-	-	-	10,000	70,000	-	680,000
	20,000	-	-	4,000	5,700	-	-	30,000
Total revenues	\$ 680,000	\$ 45,000	\$ 10,100	\$ 4,000	\$ 15,700	\$ 70,000	\$ 25,000	\$ 880,100
Expenditures								
Capital projects	-	40,211	100,000	40,500	61,700	71,000	20,000	435,611
Total expenditures	-	40,211	100,000	40,500	61,700	71,000	20,000	435,611
Change (decrease) of revenues and other expenditures	680,000	4,789	10,100	4,000	15,700	70,000	25,000	880,100
Other financing sources (uses) Operating transfers in from Fiscal other	-	-	1,000,000	-	-	100,000	-	1,100,000
Financing sources	1,000,000	-	1,000,000	-	-	100,000	-	2,000,000
Change (decrease) of revenues and other sources and expenditures	\$ 1,000,000	\$ 4,789	\$ 1,110,100	\$ 4,000	\$ 15,700	\$ 170,000	\$ 25,000	\$ 2,335,100
Fund balance at beginning of year	100,000	11	100,000	70,200	100,000	-	-	370,211
Fund balance at end of year	\$ 1,100,000	\$ 47,989	\$ 1,110,100	\$ 74,200	\$ 115,700	\$ 170,000	\$ 25,000	\$ 2,703,311

Devotee Parish Police Jury
Devine, Louisiana
Schedule of Compensation Paid Board Members
December 31, 1995

Schedule B

	<u>Amount</u>
Charles T. Scarborough, President	4 10,750
Bob G. Burford	9,000
Ted Cook	9,000
James B. Cummings	9,000
Jacome L. Darby	9,000
Vincent B. Glorioso	9,000
W. Wayne Hammack	9,000
Henry D. MacArthur	9,000
Rick L. Avery	9,000
Edwin T. Shutt	9,000
Frank Wilson	9,000
Don M. Whittington	9,000
Total	<u>7 118,150</u>

The schedule of compensation paid to police juries is presented in compliance with House Concurrent Resolution No. 54 of the 1995 Session of the Louisiana Legislature. Compensation of the police juries is included in the legislative expenditures of the General Fund.

COOK & MARSHART

Certified Public Accountant

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**Report on Supplementary Schedule
of Federal Financial Assistance**

**Essiee Parish Police Jury
Benton, Louisiana**

We have audited the primary government financial statements listed in the table of contents of the Essiee Parish Police Jury, for the year ended December 31, 1995, and have issued our report thereon dated June 5, 1996. These primary government financial statements are the responsibility of the Essiee Parish Police Jury's management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards; the Single Audit Act of 1984, and OMB Circular A-135, Audit of State and Local Governments issued by the Comptroller General of the United States. These standards and OMB Circular A-135 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the primary government financial statements of the Essiee 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 Essiee Parish Police Jury's primary government financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.



Cook & Marshart
Certified Public Accountants

June 5, 1996

Breadline Parish Politics Jury
Baton Rouge, Louisiana
Schedule of Federal Financial Assistance
For the Year Ended December 31, 1989

Federal Agency / Pass-Through Entity / Program Title	CFDA Number	Federal Expenditures
Breadline Parish Politics Jury		
U.S. Department of Agriculture		
Passed through Louisiana Department of Health and Hospitals:		
• Food Stamp Program	10.850	2,789,418
• State Administrative Matching Grants for Food Stamp Program	10.850	21,261
Total U.S. Department of Agriculture		<u>2,810,679</u>
U.S. Department of Health and Human Services		
Direct Program:		
• Runaway and Homeless Youth Service	93.823	60,989
Total U.S. Department of Health and Human Services		<u>60,989</u>
U.S. Department of the Interior		
Direct Program - Payment to Local/ Tribal	-	19,429
U.S. Department of Housing and Urban Development		
Direct Program:		
• Low Income Housing Assistance Program	14.867	1,179,889
Passed through the Louisiana Community		
• Development Block Grant Program - FY 1989 102065	14.238	192,789
• Development Block Grant Program - FY 1990 102065	14.238	23,494
Total U.S. Department of Housing and Urban Development		<u>1,396,172</u>
Sub-total Breadline Parish Politics Jury		<u>4,657,129</u>

Continued

Revised Budget Policy Jury
 Options, Incisions
 Schedule of Federal Personnel Incisions
 For the Year Ended December 31, 1985
 (Continued)

Federal Agency / Program / Project Title	Federal C.I.A. Number	Incisions
Revised Office of Community Activities - Blended Component (10)		
U.S. Department of Health and Human Services		
Direct Programs		
- Head Start	93-850	1,776,201
Prevent Through Health Community Action Agency		
- Head Start	93-850	75,282
Prevent through Louisiana Department of Labor:		
Community Services Block Grant	93-269	180,987
Emergency Community Services Placement Program	93-512	1,000
Prevent through Louisiana Department of Social Services:		
Low-Income Home Energy Assistance	93-988	171,047
Social Services Block Grant - Title III Transportation	93-987	23,092
Total U.S. Department of Health and Human Services		2,056,509
U.S. Department of Transportation		
Prevent through Indiana Department of Transportation and Development - Public Transportation for Metropolitan Areas	93-559	88,127

(Continued)

Budget Period: Fiscal Year
 Bureau: Louisiana
 Schedule of Federal Financial Assistance
 For The Year Ended December 31, 1995
 (Continued)

Federal Agency / Program / Project Title	Federal CFDA Number	Expenditures
Bureau Office of Community Services (Continued)		
U.S. Department of Agriculture Passed through Louisiana Department of Education * Child Care Food Program - (FQCN) + Child Care Food Program - (Head Start)	10.550 10.550	428,741 188,081
Passed through Louisiana Department of Agriculture and Forestry: Temporary Emergency Food Assistance Program (Commodities) Food Distribution - Sales of Commodities Distributed	10.550 10.550	1,000 8,882
Total U.S. Department of Agriculture		608,624
U.S. Department of Justice		
Passed through Louisiana Department of Social Services: Weatherization Assistance for Low-Income Persons	81.942	81,032
Sub-total Bureau Office of Community Services		1,287,537
Total Federal Expenditures		1,287,537

*Major federal financial assistance program

Reports in Accordance With Government Auditing Standards

COSE & BURGESS

Chartered Public Accountants

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CHARLES E. THOMAS, CPA
PAUL E. BURRILL, CPA
A CORPORATION, USA

**Report on the Internal Control Structure Based on an Audit of Primary Government
Financial Statements Performed in Accordance With Government Auditing Standards**

**Bozler Parish Police Jury
Benton, Louisiana**

We have audited the primary government financial statements of the Bozler Parish Police Jury as of and for the year ended December 31, 1995, and have issued our report thereon dated June 5, 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

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

In planning and performing our audit of the primary government financial statements of the Bozler 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 primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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 operations that we consider to be material weaknesses as defined above.

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

Cook & Sheehan
Certified Public Accountants
June 5, 1998

COOK & MERCHANT

Certified Public Accountants

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**Compliance Report Based on an Audit of Primary Government Financial
Statements Prepared in Accordance With Government Auditing Standards**

**Bossier Parish Police Jury
Bossier, Louisiana**

We have audited the primary government financial statements of the Bossier Parish Police Jury as of and for the year ended December 31, 1996, and have issued our report thereon dated June 5, 1998.

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

Compliance with laws, regulations, contracts, and grants applicable to the Bossier Parish Police Jury is the responsibility of management of the police jury. As part of obtaining reasonable assurance about whether the primary government financial statements are free of material misstatement, we performed tests of the Bossier Parish Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the primary government 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 the Bossier Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.

Cook & Merchant
Certified Public Accountants
June 5, 1998

Reports in Accordance With OMB Circular A-128

COOK & BOURGHEAT

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Single Audit Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs

Bienville Parish Police Jury
Bastrop, Louisiana

We have audited the primary government financial statements of the Bienville Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 5, 1996. We have also audited the compliance of the Bienville Parish Police Jury with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 5, 1996.

We conducted our 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-133, *Audits of State and Local Governments*. Those standards and OMB Circular A-133 require that the auditor plan and perform an audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement and about whether the Bienville Parish Police Jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1995, we considered the internal control structure of the Bienville Parish Police Jury in order to determine our auditing procedures for the purpose of expressing our opinions on the primary government financial statements of the Bienville Parish Police Jury and on the compliance of the Bienville Parish Police Jury with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. 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 primary government financial statements in a separate report dated June 5, 1996.

The management of the Bienville 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of primary government financial

statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

Accounting Controls

- Budgets
- Cash
- Revenue, receivables, and receipts
- Inventory materials, facilities, and services
- Expenditures for goods and services and amounts payable
- Payroll and related liabilities
- Property, equipment and capital expenditures
- Debt and other liabilities
- Governmental financial assistance programs

Controls used in administering individual federal financial assistance programs

General requirements

- Political activity
- Civil rights
- Cost management
- Federal financial reports
- Allowable cost/charge principles
- Drug-Free Workplace Act
- Administrative requirements

Specific requirements

- Types of services
- Eligibility
- Matching level of effort
- Reporting
- Cost allocation
- Special requirements if any

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 Bosnia Hercegovina Police Army expended 98% of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by SAS Circular A-122, 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 each of the Greater Parish Police Jury's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. 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 operation that we consider to be material weaknesses as defined above.

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



Cook & Marshant
Certified Public Accountants
June 5, 1998

COOK & MORHART

Certified Public Accountants

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& TERREBONNE, LA

**Single Audit Report on Compliance With the General
Requirements Applicable to Federal Financial Assistance Programs**

**Boeuler Parish Police Jury
Baton Rouge, Louisiana**

We have audited the primary government financial statements of the Boeuler Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 5, 1996.

We have applied procedures to test the Boeuler 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	Allowable cost/limit principles
Cash management	Drug-free workplace
Civil rights	Administrative requirements
Federal financial reports	

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 on the Boeuler 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 Boeuler Parish Police Jury had not complied, in all material respects, with those requirements.

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

Cook & Morhart
Certified Public Accountants
June 5, 1996

COOK & MERRIBART

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PATRICIA MERRIBART, CPA

ISSUES: 1984, 1985
TOTAL: 2 ISSUES FOR
A \$25.00/ANNUAL FEE

**Single Audit Opinion on Compliance With Specific Requirements
Applicable to Major Federal Financial Assistance Programs**

**Beauregard Parish Police Jury
Baton Rouge, Louisiana**

We have audited the primary government financial statements of the Beauregard Parish Police Jury, as of and for the year ended December 31, 1985, and have issued our report thereon dated June 5, 1986.

We have also audited the Beauregard Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort, or earmarking; reporting; federal financial reports and claims for advances and reimbursements; special tests and provisions; and amounts claimed or used for matching; 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, 1985. The management of the Beauregard Parish Police Jury is responsible for the Beauregard Parish Police Jury's compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our audit of compliance with these requirements was conducted 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 8-128, Audit of State and Local Governments. These standards and OMB Circular 8-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Beauregard Parish Police Jury's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Beauregard Parish Police Jury complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort, or earmarking; reporting; federal financial reports and claims for advances and reimbursements; special tests and provisions; and amounts claimed or used for matching; that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1985.

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



Cook & Merhart
Certified Public Accountants
June 5, 1998

COOK & MCHESNEY

Certified Public Accountants

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**Single Audit Report on Compliance With Specific Requirements
Applicable to Nonmajor Federal Financial Assistance Programs Transactions**

**Bossier Parish Police Jury
Bossier, Louisiana**

We have audited the primary government financial statements of the Bossier Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 5, 1996.

In connection with our audit of the primary government financial statements of the Bossier Parish Police Jury and with our consideration of the Bossier Parish Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, Audit of State and Local Governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and special terms and provisions, if any, 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 the Bossier 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 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 our attention that caused us to believe that the Bossier Parish Police Jury had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with these requirements, which are described in the accompanying Schedule of Findings and Questioned Costs.

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

Cook & Mchesney
Certified Public Accountants
June 5, 1996

Beauregard Parish Police Jury
Benton, Louisiana
Schedule of Findings and Questioned Costs
December 31, 1985

PREVIOUS YEAR FINDINGS

There were two compliance findings for the previous audit for the year ended December 31, 1984 that related to the Beadle Office of Community Services, (a bonded component unit), and were resolved with the appropriate funding sources.

CURRENT YEAR FINDINGS

Finding #1:

The following finding for the audit year ended December 31, 1985 relates to the Beadle Office of Community Services (a bonded component unit):

Regulations governing the contract for the Weatherization Assistance Program with the Louisiana Department of Social Services require that a minimum of 80% of the combined materials and program support expenditures be spent on weatherization materials. The following details the actual percentages of these expenditures for the Contract Number BCC38 ending March 31, 1986. The CFDA Number for these funds is 81.082.

Materials	29,804	22.8%
Program Support	12,083	96.3%
Total	<u>41,887</u>	<u>100.0%</u>

Recommendation:

Management needs to contact the funding source to determine the allowability of this instance of noncompliance with the contract terms.

Management's Response:

Management of the Beadle Office of Community Services will contact the funding source to resolve this matter.

(Continued)

Cassiar Parish Police Jury
Baton Rouge, Louisiana
Schedule of Findings and Questioned Costs
December 31, 1985
(Continued)

Finding #2 - Cash Management

2.2. Department of Housing and Urban Development

Section 8 Housing Assistance Payments Program - CFDFP 14.857

Cassiar Parish Police Jury administered a Section 8 Housing Assistance Payments Program for the year ended December 31, 1985. Federal funds were received in excess of the Police Jury's immediate needs.

Requisitions for federal funds were prepared and submitted to HUD of which significant additional funding was received which was not requested. This resulted in excess cash being retained by the Police Jury.

Excess cash on hand at December 31, 1985 by the Section 8 Program is as follows:

Section 8 Contract Certificate	\$	502,540
Section 8 Another		70,208
Section 8 Moderate Rehabilitation		21,130
		<u>\$ 593,878</u>

A significant amount of the above mentioned total was received in the first quarter of 1985.

Recommendation:

We recommend the Cassiar Parish Police Jury monitor their requisitions as funds are received and communicate with the funding source when funds received are in excess of the immediate needs of the program. These amounts are reflected on the year end reports to HUD.

Management Response:

These excess funds were returned to the Department of Housing and Urban Development when the 1985 Year End Settlement Statements were prepared. HUD has advised in the past that over and under - payments will be adjusted by use of the Year End Settlement Statements. However, the Cassiar Parish Police Jury and Section 8 Housing Program staff will, in the future, monitor fund requisitions and subsequent receipts, more closely. When overpayments are noted, HUD will be notified of their mistake.