

ELLEN MARINE POLICE JURY
 PRINCE GEORGE COUNTY
 NOTES TO THE FINANCIAL STATEMENTS
 For the Two Years Ended December 31, 1994

NOTE 2 - LEVIED TAXES AND PRINCIPAL PAYMENTS

The following are the principal taxpayers for the period and their 1994 assessed valuations (amounts expressed in thousands):

	1994 Assessed Valuation	Per Cent of Total Assessed Valuation
Transcontinental Bus	\$ 3,855	8.18
Yacht Builders	2,836	7.54
Central Louisiana Electric	2,730	7.44
Boone Company	2,521	6.79
Lafayette Corporation	1,785	4.75
Century Telephone of PG IA, Inc.	1,618	4.15
Calcasieu Marine National Bank	1,542	4.09
Century Telephone of PGMA, Inc.	1,534	4.11
Bayouport Electric	1,317	3.50
John A. Bell, BV AG	1,212	3.23
Total	<u>\$ 24,380</u>	<u>62.75</u>

NOTE 3 - RECEIVABLES

The following is a summary of receivables at December 31, 1994:

	General Fund	Special Revenue Funds	Total
Notes:			
All valuations	3,148,881	23,338,789	26,487,670
Sales	-	73,147	73,147
Other	3,995	-	3,995
Grants:			
Federal	1,880	-	1,880
State	23,852	95,716	119,568
Other	3,885	18,181	22,066
Total	<u>\$ 3,266,603</u>	<u>\$ 123,234</u>	<u>\$ 3,389,837</u>

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the two years ended December 31, 1994:

	Balance at January 1,	Additions	Deletions	Balance at December 31,
1994:				
Police Jury:				
Land	\$ 742,511	\$ -	\$ -	\$ 742,511
Buildings	449,348	-	-	449,348
Equipment	3,029,079	188,516	61,000	3,256,595
Furniture and Fixtures	28,650	-	-	28,650
Construction in progress	-	128,234	-	128,234
Subtotal	<u>\$ 3,248,588</u>	<u>\$ 316,750</u>	<u>\$ 61,000</u>	<u>\$ 3,504,338</u>

ALLEN BRUSH POLICE JURY
 FINANCIAL STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET AND
 ACTUAL-GENERAL, SPECIAL REVENUE, AND CAPITAL PROJECTS FUNDS
 Year Ended December 31, 1994

	SPECIAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
GRAND DEFICIENCY OF REVENUES OVER EXPENDITURES	\$ 372,380	\$ 331,880	\$ 40,500
OTHER FINANCING SOURCES CONSIST:			
Proceeds from bond issues	-	-	-
Sale of assets	-	-	-
Operating transfers in	20,800	20,800	-
Operating transfers out	(208,380)	(182,380)	186,000
TOTAL OTHER FINANCING SOURCES FROM:	(187,580)	(161,580)	186,000
GRAND DEFICIENCY OF REVENUES AND OTHER SOURCES OVER EXPENDITURES FOR OTHER USES	(150,800)	(140,780)	10,020
FUND BALANCE, BEGINNING	378,880	520,380	141,500
FUND BALANCE, ENDING	\$ 228,080	\$ 379,600	\$ 151,520

See accompanying notes.

SPECIAL REVENUE FUNDS

CAPITAL PROJECTS FUNDS

SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUNDS		
Budget	Actual	Variance Favorable (Disfavorable)	Budget	Actual	Variance Favorable (Disfavorable)
\$ 1,755,323	\$ 163,619	\$ 1,591,704	212,188,218	\$ 1,852,818	\$ 210,335
100,000	100,000	(0,000)	800,000	800,000	-
-	5,821	5,821	-	-	-
540,798	327,213	213,585	-	-	-
-	128,382	(128,382)	-	-	-
<u>638,528</u>	<u>461,416</u>	<u>177,112</u>	<u>800,000</u>	<u>800,000</u>	<u>-</u>
640,707	648,838	8,131	1,000,000	<u>600,000</u>	<u>400,000</u>
<u>203,323</u>	<u>3,150,294</u>	<u>2,946,971</u>	<u>300,318</u>	<u>384,117</u>	<u>83,799</u>
\$ _____	\$ 3,371,548	\$ 3,371,548	\$ _____	\$ 323,183	\$ 323,183

ALLEN BACCHUS POLSON JURY

FLORIDA GOVERNMENT

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCES - BUDGET AND

ACTUAL-REVENUE, SPECIAL REVENUE, AND CAPITAL PROJECTS FUNDS

(Including Criminal Court Special Revenue Fund)

Year Ended December 31, 1995

	GENERAL FUND		CAPITAL PROJECTS REVENUE FUND
	PROJECT	ACTUAL	
Revenues:			
Taxes:			
Ad valorem	\$ 128,800	\$ 134,848	\$ 4,048
Sales and use	-	-	-
Other taxes, penalties, and interest	3,000	48,106	45,106
Licenses and permits	44,000	45,100	1,100
Intergovernmental:			
Federal funds - Federal grants	-	48,845	48,845
State funds:			
Florida Transportation Funds	-	-	-
State revenue sharing fund	32,000	32,896	896
Overseas Loans	400,000	400,000	0
Other state funds	-	41,658	41,658
Fees, charges and commissions for services	4,000	4,400	400
Fines and forfeitures	3,000	3,300	300
Use of money and property	-	3,500	3,500
Other revenues	88,000	890	88,110
TOTAL REVENUES	<u>\$668,800</u>	<u>\$1,068,248</u>	<u>\$118,370</u>
Expenditures:			
Current:			
General government:			
Legislative	61,871	68,169	6,298
Judicial	291,505	155,508	135,997
Executive	48,948	38,748	10,200
Education	57,876	38,788	19,088
Financial and administrative	18,785	38,888	20,103
Other general government	308,725	235,148	73,577
Public safety	61,000	60,100	900
Public works	-	-	-
Health and welfare	33,754	33,588	166
Culture and recreation	8,808	8,471	337
Economic development and assistance	28,804	28,048	756
State service	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	<u>\$1,012,503</u>	<u>766,145</u>	<u>245,357</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$656,297</u>	<u>302,103</u>	<u>\$173,013</u>

See accompanying notes.

SPECIAL REVENUE FUNDS

Federal	Actual	Millions	
		Favorable	Unfavorable
		Revenue	Expenditures
\$ 152,380	\$ 194,383	\$ 22,003	
802,000	882,000	80,000	
-	-	-	
-	-	-	
-	-	-	
340,000	201,000	139,000	
122,000	122,000	-	
-	-	-	
-	-	-	
-	-	-	
13,000	1,000	12,000	
	2,000	2,000	
<u>4,340,000</u>	<u>3,968,373</u>	<u>371,627</u>	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
170,000	188,000	18,000	
3,073,000	3,181,300	108,300	
-	-	-	
48,000	50,000	2,000	
	80,000	80,000	
<u>3,093,000</u>	<u>3,450,000</u>	<u>357,000</u>	
<u>1068,380</u>	<u>1281,383</u>	<u>213,003</u>	

CAPITAL PROJECTS FUNDS

Budget	Actual	Millions	
		Favorable	Unfavorable
		Revenue	Expenditures
\$ -	\$ -	\$ -	
-	-	-	
-	-	-	
34,000	34,000	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
14,000	10,000	4,000	
<u>14,000</u>	<u>80,000</u>	<u>66,000</u>	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
170,000	188,000	18,000	
3,073,000	3,181,300	108,300	
-	-	-	
48,000	50,000	2,000	
	80,000	80,000	
<u>3,093,000</u>	<u>3,450,000</u>	<u>357,000</u>	
<u>1068,380</u>	<u>1281,383</u>	<u>213,003</u>	

ALLEN PARKER POLICE JURY
 PRIMARY GOVERNMENT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - FUND AND
 ACTUAL-GENERAL, SPECIAL REVENUE, AND CAPITAL PROJECTS FUNDS
 (Including Original Court Special Revenue Fund)
 Year Ended December 31, 1976

	GENERAL FUND		VERTICAL FUNDING DIFFERENTIAL
	BUDGET	ACTUAL	
Other financing sources (less):			
Proceeds from bond issues	\$ -	\$ -	\$ -
Sales of assets	-	-	-
Operating transfers in	-	1,058	1,058
Operating transfers out	<u>678,247</u>	<u>1,285,128</u>	<u>16,119</u>
TOTAL OTHER FINANCING SOURCES (LESS)	<u>(678,247)</u>	<u>(1,284,070)</u>	<u>16,119</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(147,840)	194,945	246,785
FUND BALANCE, BEGINNING	147,840	494,951	332,166
NET CAPITAL ASSET TRANSFER	-	-	-
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ 689,896</u>	<u>\$ 668,351</u>

See accompanying notes.

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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions. We, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matter involving the internal control structure and its operation that we consider to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the Allen Parish Police Jury, for the two years ended December 31, 1984.

We believe the reportable condition described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Allen Parish Police Jury, in a separate letter dated June 28, 1985.

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

Miles & Company, CPA, A.C.

Miles & Company, CPAs, A.C.
June 28, 1985

ALLEN PARISH POLICE JURY
ANNUAL REPORT
NOTES TO THE FINANCIAL STATEMENTS
For the Ten Years Ended December 31, 2008

INTRODUCTION

The Allen Parish Police Jury is the governing authority for Allen 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, 2009.

Louisiana Revised Statute 18:1238 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 their 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 handicapped in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, liquor and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives, the police jury also had the authority to create special districts throughout 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

**ALLEN PARISH POLICE JURY
PRIMARY GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 1986**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Component Unit	Fiscal Year End	Criteria Used
Allen Parish Agency	June 30	1 and 2
Ambulance Service Dist. No. 1 Bayou Blue Sewerage Drainage District No. 2	December 31	1 and 2
East Ward of Allen Parish Drainage District	December 31	1 and 2
Pine District No. 2 of Allen Parish	December 31	1 and 2
Grainy Drainage District No. 1	December 31	1 and 2
Birds Drainage District No. 2	December 31	1 and 2
Grainy Drainage District No. 2	December 31	1 and 2
Hospital Service District No. 2	December 31	1 and 2
Hospital Service District No. 1	December 31	1 and 2
Stable Maintenance Dist. of No. 1 Recreation District No. 2 of Allen Parish	December 31	1 and 2
Blindfold Recreation District No. 2	December 31	1 and 2
Swamps District No. 2	December 31	1 and 2
Swamps District No. 1	December 31	1 and 2
Waterworks District No. 1 East Allen Parish Waterworks District	December 31	1 and 2
Southwest Allen Parish Waterworks District	December 31	1 and 2
West Allen Parish Waterworks District	December 31	1 and 2
Thirty-Third Judicial District Criminal Court	December 31	2 and 3
Allen Parish Tax Assessor	December 31	2 and 3
Allen Parish Clerk of Court	June 30	2 and 3
Allen Parish Sheriff	June 30	2 and 3

The police jury has chosen to issue financial statements of the primary government (police jury) only. Therefore, none of the previously listed component units, except as discussed in the following paragraphs, are included in the accompanying primary government financial statements.

These primary government (police jury) financial statements include all funds, as well as agencies, and organizations for which the police jury maintains the accounting records. The police jury maintained the accounting records of the Criminal Court held for the two years ended December 31, 1986.

Such statements do not provide 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

ALLEN PARKS POLICE JURY
PRIMARY GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Two Years Ended December 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

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

B. Fund Accounting

The police jury uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate fiscal 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 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 (reported fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net reportable available financial resources. They are recorded only with the measurement of financial position, not with the measurement of results of operations.

Funds of the police jury 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 funds only. The fund types used by the police jury are described as follows:

Governmental Funds:

General Fund

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

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal and state grants. The revenues are legally restricted, either by the proposition or grant agreement, or expenditures for specified purposes such as road and drainage maintenance and construction. The general funds of component units are included as special revenue funds in the component unit financial statements.

ILLINOIS POLICE JURY
FINANCIAL STATEMENTS
NOTES TO THE FINANCIAL STATEMENTS
For the Ten Years Ended December 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Debt Service Funds

Debt service funds are used to account for transactions relating to revenues retained and used for payment of principal and interest on those long-term obligations recorded in the general long-term debt account group.

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

C. General Fixed Assets and Long-Term Debt

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the general fixed assets account group, approximately 95 per cent of general fixed assets are valued at actual cost, while the 5% remaining is per cent of general fixed assets are valued at deflated historical cost based on the actual cost of like items. No depreciation has been provided on general fixed assets.

The cost of general maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized. Public domain or infrastructure general fixed assets consisting of roads, bridges and drainage systems are not capitalized, as these assets are inseparable and of value only to the polity.

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

D. 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 generally are included on the balance sheet. Spending statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. 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:

Taxes

All valuations taxes and the related state revenue sharing are recorded in the year the taxes are due and paid. All valuations taxes are assessed on a calendar year basis and attach as an assessable item and become due and payable on the date the tax bills are filed with the recorder of mortgages. According Revised Statute 43-1-1 requires that the tax roll be filed on or before November 15 of each year. All valuations 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.

**ALLEN PARKER POLICE JURY
PRIMARY GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Two Month Period December 31, 1990**

NOTE 3 - SUMMARY OF ACCOUNTING POLICIES

Sales taxes are recognized in the month received by the police jury's collection agency, the Allen Parker School Board.

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

Interest income on interest bearing demand deposits is recorded at the end of the month when credited to the account.

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, sales taxes, and federal and state grants are treated as receivable to accrual.

Expenditures

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

Other Financing Sources (Uses)

Proceeds from bonds and bank loans and transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

B. Budget Practices

Preliminary budgets for the coming year are prepared by the secretary-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. Prior to 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 decision of the police jury as a whole. The budgets are then adopted during the regular December meeting, and copies are published in the official journal.

The secretary-treasurer presents necessary budget amendments to the jury when 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 secretary-treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting, however, the original budgets and any subsequent amendments are incorporated in the accounting system. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. For the two month period December 31, 1990, the police jury adopted budgets for the General Fund, all special revenues funds, except the Criminal Justice Special Revenue Fund (budget adopted for 1991), which is exempt from the requirements of the local government budget act and all capital projects funds.

Budget comparison statements included in the accompanying financial statements include the original adopted budget and all subsequent amendments. The following reconciles the amount of revenues and other resources with expenditures and other uses. In addition, the budget comparison to the same amount for the special revenues funds:

MISSISSIPPI PARISH POLICE JURY
FINANCIAL STATEMENTS
NOTES TO THE FINANCIAL STATEMENTS
For the Two Years Ended December 31, 1988

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As December 31, 1988, employee leave liabilities requiring recognition in accordance with GAAP Statement No. 18 were determined to be UNACCUMULATED and are not included within the general long-term obligations account group. The cost of leave privileges, computed in accordance with GAAP Statement No. 18, is recognized as a current-year expenditure within the various funds when leave is actually taken.

H. Sales Tax

On September 28, 1988, voters of the parish approved a seven-twentieths of one per cent sales tax, which is dedicated to the collection and disposal of solid waste. The tax is for a fifteen year period and expires on November 30, 2003. Effective January 1, 1989, the jury entered into an agreement with the Missis Parish School Board whereby the school board will provide collection services for a fee of two percent of total collections.

I. 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 does present financial position or results of operations in conformity with generally accepted accounting principles. Neither in such data comparable to a consolidated, interfund eliminations have not been made in the preparation of this data.

NOTE 2 - LEVIED TAXES AND PREVIOUSLY TAXPAID

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

	Authorized Millage	Levied Millage 1988	Levied Millage 1987	Expiration Year
Parish wide taxes:				
General	4.00	4.00	4.00	-
Special revenue funds:				
Courthouse and Jail Maintenance	3.00	3.00	3.00	2004
DISTRICT Maintenance taxes:				
No. 1	6.00	7.00	6.00	2004
No. 1	20.00	20.00	-	2005
No. 1A	6.00	6.00	-	2007
No. 2	7.00	6.00	7.00	2008
No. 2	15.00	15.00	15.00	2004
No. 3	6.00	7.00	6.00	2004
No. 3	20.00	20.00	-	2005
No. 4	20.00	20.00	20.00	2005
No. 4	21.00	21.00	-	2007
No. 5	5.00	4.00	5.00	2003
No. 5-A	5.00	5.00	5.00	2005
DISTRICT sinking funds:				
No. 1	Variable	0.0	20.00	1994
No. 4	Variable	0.0	21.00	1994

The difference between authorized and levied millages is the result of re-assignment of the taxable property required by Article 7, Section 28 of the Louisiana Constitution of 1974.

Self Insured Funds	Capital Projects Funds	TOTAL Reserve Fund
\$ 133,383	\$ 380,173	\$ 513,556
355,000	-	3,487,000
		3,900,556
<u>\$ 488,383</u>	<u>\$ 380,173</u>	<u>\$ 8,681,556</u>

ALLIEN PARISH POLICE JURY
 PARISH GOVERNMENT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE TWO YEARS ENDED DECEMBER 31, 1994

NOTE 4 - CHANGES IN ORIGINAL FIXED ASSETS

	Balance at January 1,	Additions	Disposals	Balance at December 31,
Library:				
Land	10,500	-	-	10,500
Buildings	138,377	-	-	138,377
Library books	642,884	-	-	642,884
Equipment	155,849	-	-	155,849
Intangible	28,190	-	-	28,190
TOTAL	\$1,075,590	\$-	\$-	\$1,075,590
1994:				
Police Jury:				
Land	\$ 794,551	\$ -	\$ -	\$ 794,551
Buildings	808,788	244,804	-	1,053,592
Equipment	1,206,654	187,816	(7,383)	1,386,987
Furniture and Fixtures	20,500	-	-	20,500
Construction in progress	208,000	-	-	208,000
TOTAL	\$ 2,038,503	\$ 432,620	\$ (7,383)	\$ 2,463,740

NOTE 5 - PENSION PLAN

Plan Description. Substantially all employees of the Allen Parish Police Jury are members of the Parochial Employees' Retirement System of Louisiana (System), a non-sharing, multiple-employer defined benefit pension plan administered by a 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 an older age 55 with at least 28 years of creditable service, at or after age 55 with at least 35 years of creditable service, or at any age with at least 38 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 are members of the supplemental plan only before January 3, 1988, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental plan only service earned before January 1, 1988, plus 3 percent of final average salary for each year of service credited after the transition date. Final average salary is the employee's average salary over the 60 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 return 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. This report can be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14419, Baton Rouge, Louisiana 70804-4419, or by calling (504) 389-1341.

ALLEN PARISH POLICE JURY
FINANCIAL STATEMENTS
NOTE TO THE FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 1996

NOTE 5 - PENSIONS

Funding Policy. Under Plan A, members are required by state statute to contribute 7.4 percent of their annual covered salary and the Allen Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.28 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-quarter cent) on the assessed value of the taxable value of the real property in the tax rolls of each parish. These ten 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 Allen Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Allen Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1995, 1996, and 1996 were \$24,189, \$48,100, and \$48,948, respectively, equal to the required contributions for each year.

NOTE 6 - RETIREMENT BENEFIT PLAN AND LIFE INSURANCE BENEFITS

The police jury provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the police jury's employees become eligible for these benefits as they reach normal retirement age while working for the police jury. 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 (police jury's portion of premiums) as an expenditure when paid during the year, which was \$47,833 for 1995 and \$45,978 for 1996. The cost of retiree benefits was \$13,837 for 1995 and \$14,813 for 1996.

NOTE 7 - CAPITAL LEASES

The police jury records items under capital leases as assets and obligations in the accompanying financial statements. Capital leases as December 31, 1996 are comprised of the following:

Road Maintenance District No. 3 - Lease-purchase agreement for the purchase of a DeLuxe Batcher, entered into on August 3, 1995, due in 4 annual installments of \$17,345.36 through August 1998, with an interest rate of 6.50% per annum.

Road Maintenance - lease-purchase agreement for the purchase of a tractor and 3 ton crane, entered into on March 24, 1995, due in 12 quarterly installments of \$2,765.43 through December 1997, with an interest rate of 6.50% per annum.

Road Maintenance District No. 4 - Lease-purchase agreement for the purchase of a backhoe, entered into on April 4, 1995, due in 48 monthly installments of \$641.67 through March 1999, with an interest rate of 6.50% per annum.

The following is a schedule of future minimum lease payments under capital leases and the present value of the net minimum lease payments as of December 31, 1996:

1997	\$ 34,760
1998	22,800
1999	2,588
	<hr/>
Total future minimum lease payments	60,148
Less amount representing interest	(3,761)
Present value of future minimum lease payments	<u>\$ 56,387</u>

ALLEN PARKER POLICE JURY
 POLICE DEPARTMENT
 NOTES TO THE FINANCIAL STATEMENTS
 For the Two Years Ended December 31, 1990

NOTE 8 - LONG TERM PAYABLE

On October 27, 1982, the police jury entered into a long-term bank loan for \$78,000 at 8.88% per annum. The proceeds of the loan were deposited into the Road and Bridge Maintenance Special Revenue Fund. The loan has been recorded in the general long-term debt account group. At December 31, 1982, the loan was no longer outstanding.

On April 29, 1984 the police jury entered into a long-term bank loan for \$28,100 at 8.58 per annum. The proceeds of the loan were deposited into the Road and Bridge Maintenance Special Revenue Fund for the purchase of a dump truck. The loan has been recorded in the general long-term debt account group. At December 31, 1990, there is one payment of \$1,945 remaining on the loan.

NOTE 9 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions for the two years ended December 31, 1990:

	General Obligations Bonds	Capital Bonds	Bank Loans Payable	Total
Long-term debt at January 1, 1989	181,000	-	55,478	236,478
Additions:				
1989	488,000	108,541	-	596,541
1990	500,000	-	-	500,000
Reductions:				
1989	150,000	314,331	125,780	490,111
1990	114,000	418,083	127,780	659,863
Long-term debt at December 31, 1990	\$415,000	\$418,541	\$227,700	\$1,061,241

General obligation bonds are comprised of the following individual issues:

Road District No. 1 - \$181,000 issue of July 1, 1982 due in annual installments of \$58,000 to \$85,000 through April 1, 1990, with interest at 4.525%. Debt retirement payments are made from the Road District No. 1 Debt Service Fund	\$ 138,771
Road District No. 2 - \$181,000 issue of July 1, 1982 due in annual installments of \$58,000 to \$85,000 through April 1, 1990, with interest at 4.525%. Debt retirement payments are made from the Road District No. 2 Debt Service Fund	76,471
Clark House Square Improvement - \$180,000 issue of January 1, 1985 due in annual installments of \$55,000 to \$60,000 through January 1, 1990, with interest at 8.00%. Debt retirement payments are made from the Clarkhouse Square Improvement Debt Service Fund	415,000
Road District No. 3 - \$18,000 issue of July 1, 1989 due in annual installments of \$5,000 to \$13,000 through March 1, 1990, with interest at 8.88%. Debt retirement payments are made from the Road District No. 3 Street Purchase Debt Service Fund	21,799

**ALLEN DAIRY POLICE JURY
PRIMARY GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 1999**

NOTE 9 - GENERAL DEBT LONG-TERM DEBT

<p> Road District No. 3 - \$800,000 issue of April 1, 1998 due in annual installments of \$45,000 to \$105,000 through March 1, 2009, with interest at 5.25%. Debt retirement payments are made from the Road District No. 3 Debt Service Fund </p>	<p>\$ 800,000</p>
<p> Road District No. 4 - \$50,000 issue of April 1, 1998 due in annual installments of \$10,000 to \$14,000 through March 1, 2003, with interest at 5.25%. Debt retirement payments are made from the Road District No. 4 Debt Service Fund </p>	<p>\$0,000</p>
<p> Road District No. 1 - \$50,000 revenue anticipation bond issue of February 7, 1999 due in one annual installment of \$50,000 plus interest thru March 1, 2001, with interest at 5.25%. Debt retirement payments to be made from the Road District No. 1 Debt Service Fund </p>	<p>\$0,000</p>
<p>Total general obligation bonds</p>	<p>\$ 800,000</p>

The amount available in the debt service funds to service the general obligation bonds is \$248,000. The annual requirements to amortize general obligation bonds outstanding at December 31, 1999, including interest payment of 1999,000, are as follows:

Year	Road Districts			So. 1	Court House Improvements	Total
	No. 1	No. 3	No. 4	Parishes		
1997	\$123,000	\$100,125	\$0,750	\$0,000	\$0,000	\$223,875
1998	81,000	102,500	80,400	13,500	50,000	327,400
1999	-	104,100	14,200	-	50,000	178,300
2000	-	106,000	14,700	-	50,000	180,700
2001	-	108,000	-	-	50,000	158,000
Thereafter	-	528,320	-	-	201,000	729,320
Total	\$ 184,000	\$ 440,925	\$ 145,350	\$ 13,500	\$ 251,000	\$ 1,034,875

General obligation bonds are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 47:1402, the police jury is legally restricted from incurring long-term bonded debt in excess of 10% of the assessed value of taxable property in the parish.

NOTE 10 - LONG-TERM DEBT SERVICE PROVISIONS

On July 1, 1999, the police jury issued 1000,000 in General Obligation Bonds of the Road District No. 1 with an average interest rate of 4.420% in advance refund \$400,000 of outstanding 1995 Series bonds with an average interest rate of 5.75%. The net proceeds of 1000,000 (after payment of \$7,973 in underwriting fees and other interest costs) plus an additional \$10,000 of 1999 Series sinking fund monies were used to purchase U.S. government securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1999 Series Bonds. On July 1, 1999, the police jury issued 100,000 in General Obligation Bonds of the Road District No. 4 with an average interest rate of 4.44 in advance refund 100,000 of outstanding 1995 Series bonds with an average interest rate of 4.75%. The net proceeds of 100,000 (after payment of \$5,000 in underwriting fees and other issuance costs) plus an additional \$10,000 of 1999 Series sinking fund monies were issued to purchase U.S. government securities. These securities were deposited in an

ALLEN PARISH POLICE JURY
PRIMARY GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Two Years Ended December 31, 1990

NOTE 10 - LONG-TERM DEBT SERVICE RESERVING

Irrevocable trust with an annuity agreed to provide for all future debt service payments on the 1983 Series Bonds. As a result, the 1983 Series Bonds are considered delinquent and the liability for these bonds has been removed from the general long-term obligations account group.

The police jury advance refunded the 1983 Series Bonds to reduce the total debt service payments over the next 5 years by \$48,479 and \$26,569 in bond District No. 1 and Bond District No. 2, respectively.

NOTE 11 - CRIMINAL COURT FUND

Louisiana Revised Statute 15:573.13 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, 1990:

Balance due at January 1, 1990	\$ 8,384
Amount due for 1990	3,883
Amount due for 1991	3,884
Balance due at December 31, 1990	<u>\$ 16,151</u>

The police jury does not intend to transfer the \$16,151 due to the General Fund because the police jury appropriated \$14,188 for 1991 to eliminate the deficit in the Criminal Court Fund.

NOTE 12 - LITIGATION

At December 31, 1990, the police jury is involved in one lawsuit. In the opinion of legal counsel for the police jury, no estimate of loss can be made.

NOTE 13 - 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. Activities for the two years ended December 31, 1990 follows:

Balance at January 1, 1990	\$ 700,000
Received:	
1990	2,971,000
1991	2,438,000
Issued:	
1990	15,100,124
1991	12,478,200
Balance at December 31, 1990	<u>\$ 1,530,676</u>

NOTE 14 - RESIDUAL EQUITY FUNDING

During 1990 the police jury transferred all assets of the Allen Parish Library over to its board and opened accounting in accordance therewith.

NOTE 15 - JOINT SERVICE AGREEMENT

The police jury entered into a joint service agreement with the District Attorney for the Thirty-Third Judicial District whereby the District Attorney will pay monthly a portion of the cost of the building which houses their offices. For 1990 the amount received was \$4,818.

ALLEN PARISH POLICE JURY
PRIMARY GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Two Years Ended December 31, 1994

NOTE 14 - GAMING REVENUE

The police jury receives funds from the Governor's Office of Indian Affairs for the conduct of Game III Gaming in Allen Parish. The police jury is charged with the responsibility of disbursing these funds to certain political subdivisions within Allen Parish. The police jury's share of this revenue is \$54.

NOTE 17 - DEFERRED COSTS

On December 14, 1994 the police jury agreed to establish a cash line of credit of \$400,000 and a non-cash line of credit of \$200,000 for construction of health center within Allen Parish. Construction will begin in 1997 and all costs of construction are to be reimbursed by the federal government.

DEPARTMENTAL INFORMATION ACQUISITION

ALLEN PARISH POLICE JURY
 FINANCE DEPARTMENT
 SUPPLEMENTAL INFORMATION SCHEDULE
 FOR THE TWO YEARS ENDED DECEMBER 31, 1998

COMPENSATION PAID POLICE JURYORS

The schedule of compensation paid to police juryors is presented in compliance with House Concurrent Resolution No. 88 of the 1978 Session of the Louisiana Legislature. Compensation of the police juryors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1219, the police jury has elected the monthly payment method of compensation. UNDER THIS METHOD, all juryors receive \$854 per month, with the president receiving \$983 per month.

Schedule of compensation paid to police juryors for the two years ended December 31, 1998 is as follows:

	1998	1997
E. B. Weatherford	\$ 13,554	\$ 11,544
Leo Fawcett, Jr.	18,372	38,372
Charles Wood	3,428	321
Andrew Wayne	18,372	38,372
Barney LeFleur	18,372	321
Gerard McKinley Ironshead	4,428	-
John W. Brooker, Jr.	18,372	38,372
Tommy Ballard	18,372	321
A. M. Parlin, Jr.	-	18,561
Matthew B. Collins	-	18,561
Raymond Roberts	-	18,561
Total	<u>\$ 122,398</u>	<u>\$ 202,483</u>



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**INDEPENDENT AUDITORS' REPORT ON
SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE**

Allen Parish Police Jury
Thibodaux, Louisiana

We have audited the primary government financial statements of the Allen Parish Police Jury, as of and for the two years ended December 31, 1996, and have issued our report thereon dated June 26, 1997. These financial statements are the responsibility of the Allen Parish Police Jury, 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 the provisions of OFFICE OF MANAGEMENT AND BUDGET CIRCULAR A-133, Audits of State and Local Governments. These standards and OMB Circular A-133 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 assessing the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the primary government financial statements of the Allen Parish Police Jury, taken as a whole. The accompanying Schedules of Federal Financial Assistance are presented for purposes of additional disclosure and is not a required part of the primary government financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

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June 26, 1997

Deferral
 Amount
 Balance at
 December
 31, 1955

1954		1955		Deferral Amount Balance at December 31, 1955
Program Enclosed	Transfer/ Enclosed	Program Enclosed	Transfer/ Expenditures	
\$ 2,915,449	\$ 3,180,104	\$ 2,422,890	\$ 2,478,990	\$ 1788,2181 8
33,388	37,488	57,533	33,333	3,333
2,882,061	3,217,592	2,480,423	2,512,323	1791,551
35,388	37,488	387,533	288,333	-
38,088	528	-	44,088	-
\$ 2,950,515	\$ 3,255,588	\$ 2,917,774	\$ 2,838,721	\$ 1794,881



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

Allen Parish Police Jury
 Orléans, Louisiana

We have audited the primary government financial statements of the Allen Parish Police Jury, as of and for the two years ended December 31, 1986, and have issued our report thereon dated June 24, 1987.

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

The management of the Allen 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 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. 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 Allen Parish Police Jury, for the two years ended December 31, 1986, 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.

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

The reportable condition is:

The Allen Parish Police Jury does not have adequate segregation of duties. However, we note that this condition is inherent in most entities of this type and due to the lack of sufficient funds, the condition is probably not likely to be overcome.

ALLEN PARISH POLICE JURY
FINANCIAL STATEMENTS
NOTES TO THE FINANCIAL STATEMENTS
For the Two Years Ended December 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

	<u>1995</u>
Excess of revenues and other sources over expenditures and other uses (budget basis and other uses budget basis)	\$ 274,854
Criminal Court fund not audited	<u>123,180</u>
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ 398,034</u>

F. Cash

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 or any other state of the United States, or under the laws of the United States. As December 31, 1996, the police jury has cash book balances in demand deposits, totaling \$1,853,948.

These deposits are stated at cost, which approximates market. Under state law, these deposits for the revolving fund balances must be secured by federal deposit insurance or by the pledge of securities owned by the financial 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 financial agent bank. These securities are held in the name of the pledging financial agent bank in a building or controlled area that is mutually acceptable to both parties. Cash book balances as December 31, 1996, are secured as follows:

Bank balances	<u>\$ 1,823,848</u>
Federal deposit insurance	\$ 298,418
Pledged securities (uncollateralized)	<u>1,285,522</u>
Total	<u>\$ 3,407,788</u>

even though the pledged securities are considered uncollateralized (Category II) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 33:1229 imposes a statutory requirement on the financial agent bank to advertise and hold the pledged securities within 18 days of being notified by the police jury that the financial agent has failed to pay deposited funds upon demand.

G. Compensated Absence

The police jury has the following policy relating to vacation and sick leave:

Employees of the Allen Parish police jury receive from 5 to 20 days of vacation (one week year, depending on their length of service). Vacation leave may be accumulated up to a maximum of 18 days. In addition, police jury employees earn up to 13 days of sick leave each year, depending on their length of service. Sick leave can be accumulated without limitation; however, accumulated sick leave is forfeited upon termination of employment.

Employees of the Thirty-third Judicial District Criminal Court earn a maximum of 10 days of vacation leave and 5 days of sick leave each year, depending on their length of service. Vacation and sick leave do not accumulate and employees cannot be put into unused leave upon termination of employment.

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ALLEN PARISH POLICE JURY

Oberlin, Louisiana

PRIMARY GOVERNMENT FINANCIAL STATEMENTS

For the Two Years 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 April 24, 1997

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Allen Parish Police Jury
Oberlin, Louisiana

We have audited the primary government financial statements of the Allen Parish Police Jury, as of and for the two years ended December 31, 1996, and we have issued our report thereon dated June 28, 1997.

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

Comments:

During our review of disbursements, we noted that purchase orders were signed by several employees rather than only the purchasing agent. We recommended that only one individual be given the authority to sign purchase orders. This will strengthen the control and accountability over expenditures.

Management Response:

The police jury will take steps to strengthen its controls over expenditures.

Comments:

We would like to commend the police jurors and staff of the police jury for the progress it has made in the two years since its last audit. The police jury rectified most of the problems cited in that audit and we believe the remaining points will be corrected in the near future.

During 1996, great accomplishments were made in the area of office administration and record keeping. The most significant of these is the computerization of the accounting system. The final result of this is that the accounting records were in very good financial condition. The police jurors and office personnel should be commended on the choice of computer software and the effort made to effect the transition from manual to computerized accounting records.

Allen Parish Police Jury
Charlton, Louisiana
PAGE 2

Management Response: Management concurs with the auditors' recommendations. The police jury will develop a capital improvement program.

Condition #1: Need to comply with Code of Ethics for Public Officials.

Findings: The police jury did not comply with RSA N.H. 42:1112 (Code of Ethics for Public Officials). The statute states "no appointed member of any board or commission shall participate or be interested in any transaction involving the agency when a violation of this part would result".

A member of the Tourism Board, appointed by the police jury, contacted Transmitters with his business in 1986 to procure video services. The police jury is responsible for paying expenditures of this board.

Recommendation: We recommend that the police jury make a concerted effort to educate all officials and employees of the police jury and members of boards and commissions that it appoints so all laws that could affect them. We do note that when this board member was made aware of the law, the practice ceased.

Management Response: Management concurs with the auditors' recommendation.

Condition #2: Need to comply with Parish Purchasing Policies.

Findings: The police jury's purchasing policies require that purchases be supported by a signed purchase order and all purchases must be supported by an invoice. During our last of expenditures we noted the following:

1. A police juror was reimbursed for meals and signs for which there were no invoices to document the expenditures, only an amount written on stationery with his signature.
2. Two instances occurred where expenditures were paid without a signed purchase order.
3. One instance was noted where an expenditure was paid without a purchase order.

Recommendation: The police jury should ensure that all employees are made aware of the purchasing policies and should not approve any purchases for payment that are not supported by the required documentation.

Management Response: Management concurs with the auditors' recommendation and is implementing more stringent controls.

Condition #3: Recording of minutes.

Findings: The police jury did not record a motion made during a meeting authorizing the sale of two dog tracks at public auction. We do note that the motion was made during a meeting open to the public. This was verified by reviewing tapes/transcripts of meetings. This was an administrative oversight whereby the secretary did not record this motion in the written minutes.

Recommendation: The police jury should take all steps necessary to see that all motions made in meetings are recorded in the written record of meetings. We note that the Motion was not any other. Given this fact, we recommend that the secretary should ask that when a motion is made and recorded, the motion should be repeated to ensure that the exact wording and intent of the motion will be recorded.

Allen Parish Police Jury
Oberlin, Louisiana
Page 1

Management Response: Management concurs with the auditors' recommendation and will implement the above suggestions.

We considered these instances of non-compliance in forming our opinion on whether the Allen Parish Police Jury's 1998 and 1999 primary government financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 29, 1999, on those primary government financial statements.

Other Audit Findings: The audit report for the two years ended December 31, 1998, included findings related to compliance with Article VII, Section 14 of the Louisiana Constitution - donation of funds or things of value to any person, association, or corporation, public or private. Conditions #1, #2 and #3 of this finding have not been resolved by management. Condition #4 of this finding had not been completely resolved by December 31, 1998, but we note that on June 9, 1999 this matter was resolved by management.

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

Hines & Company, CPAs, P.C.

Hines & Company, CPAs, P.C.
June 28, 1999

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11

A. Activity codes

- Treasury or financing.
- Revenue/receipts.
- Purchases/acquisitions.
- Internal financial reporting.
- Payroll/personnel.

B. Financial statement sections

- Cash and cash equivalents.
- Reserves.
- Property and equipment.
- Payables and accrued liabilities.
- Debt.
- Fund balances.

C. Accounting applications

- Billing.
- Accruals.
- Cash receipts.
- Purchasing and receiving.
- Accounts disbursements.
- Payroll.
- Property and equipment.
- General ledger.

D. General requirements

- Political Activity.
- Davis-Bacon Act.
- Civil Rights.
- Debt management.
- Federal financial reports.
- Allowable cost/cost principles.
- Drug-Free Workplace Act.
- Administrative requirements.

E. Specific requirements

- Types of services.
- Matching, level-of-effort, or awarding.
- Reporting.
- Special requirements, if any.

F. Claims for advances and reimbursements

G. Amounts claimed or used for matching

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 two years ended December 31, 1998, the Allies Parish Police Jury, expended 75 percent of the total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular E-115, 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 Allies 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.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Allies Parish Police Jury's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

The reportable condition is:

The Allies Parish Police Jury does not have adequate segregation of duties. However, we note that this condition is inherent in most entities of this size and due to the lack of sufficient funds, the condition is probably not likely to be over come.

[M P
C A]

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

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 be reportable conditions and, accordingly, could not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matter involving the internal control structure and its operation that we consider to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the compliance of the Allen Parish Police Jury, with requirements applicable to its major federal financial assistance programs for the years ended December 31, 1981 and 1982, and this report does not affect our report thereon dated June 24, 1987.

We believe the reportable condition described above is a material weakness.

This report is intended for the information of management, the Allen Parish Police Jury, the Legislative Session for the State of Louisiana, the U.S. Department of Housing and Urban Development, and the U.S. Department of Agriculture. However, this report is a matter of public record, and its distribution is not limited.

Mikes & Company, L.P.A., S.C.

Mikes & Company, CPAs, P.C.
June 28, 1987

[Signature]



Mirco & Company

A Professor of Corporation

Certified Public Accountants

Member
American Institute of Certified Public Accountants
State of Louisiana Chapter Public Accountants
Louisiana Chapter Certified Public Accountants

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

Allen Parish Police Jury
Bossier, Louisiana

We have audited the primary government financial statements of the Allen Parish Police Jury, as of and for the two years ended December 31, 1996, and have issued our report thereon dated June 28, 1997.

We have applied procedures to test the Allen Parish Police Jury's compliance with the following requirements applicable to the Federal Financial Assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the two years ended December 31, 1996: political activity, anti-race riot act, civil rights, anti-discrimination, federal financial reports, allowable costs/unit principles, Drug-Free Workplace Act, and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Entities 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 Allen 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 Allen Parish Police Jury, had not complied, in all material respects, with those requirements.

This report is intended for the information of management, the Allen Parish Police Jury, the legislative authority for the State of Louisiana, the U.S. Department of Housing and Urban Development, and the U.S. Department of Agriculture. However, this report is a matter of public record, and its distribution is not limited.

Mirco & Company, CPAs, LLC

Mirco & Company, CPAs, LLC

June 16, 1997



Mirco & Company
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Certified Public Accountants

Member
American Institute of Certified Public Accountants
Member Louisiana Institute of Certified Public Accountants
Member American Public Accountants Association

**INDEPENDENT AUDITORS' REPORT OF COMPLIANCE WITH
SPECIFIC REQUIREMENTS APPLICABLE TO FEDERAL
FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

Allen Parish Police Jury
Olivier, Louisiana

We have audited the primary government financial statements of the Allen Parish Police Jury, as of and for the two years ended December 31, 1984, and have issued our report thereon dated June 20, 1987.

In connection with our audit of the primary government financial statements of the Allen Parish Police Jury, and with our consideration of the Allen Parish Police Jury's control structure used in administering federal financial assistance programs, as required by Office of Management and Budget Circular A-108, Audits of State and Local Governments, we selected certain transactions applicable to certain FEDERAL financial assistance programs for the two years ended December 31, 1984, as required by OMB Circular A-108. We have performed auditing procedures to test compliance with the requirements governing types of services allowed or prohibited, and eligibility, that are applicable to those transactions. Our procedures were conducted only to the scope that is audit, the objective of which is the expression of an opinion on the Allen 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 the Allen Parish Police Jury had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any material instances of noncompliance with these requirements.

This report is intended for the information of management, the Allen Parish Police Jury, the Legislative Bodies for the State of Louisiana, the U.S. Department of Housing and Urban Development, and the U.S. Department of Agriculture. However, this report is a matter of public record, and its distribution is not limited.

Mirco & Company, L.P.C., P.C.
Mirco & Company, CPAs, P.C.
June 20, 1987



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 State of Louisiana Society of Certified Public Accountants
 Louisiana Institute of Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
 WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR
 FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Allen Parish Police Jury
 Iberia, Louisiana

We have audited the primary government financial statements of the Allen Parish Police Jury, as of and for the two years ended December 31, 1986, and have issued our report thereon dated June 25, 1987.

We have also audited the Allen Parish Police Jury's compliance with the requirements governing reporting, special requirements governing security over food stamps and amount of coupons or food, planning and administrative costs, and environmental review that are applicable to the major federal financial assistance programs, which are identified in the accompanying schedule of Federal Financial Assistance, for the two years ended December 31, 1986. The management of the Allen Parish Police Jury, is responsible for the Allen 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 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-330, *Audits of State and Local Governments*. These standards and OMB Circular A-133 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 Allen Parish Police Jury's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

In our opinion, the Allen Parish Police Jury, complied, in all material respects, with the requirements governing reporting, special requirements governing security over food stamps and amount of coupons or food, planning and administrative costs, and environmental review that are applicable to its major federal financial assistance programs for the two years ended December 31, 1986.

This report is intended for the information of management, the Allen Parish Police Jury, the Legislative Auditor for the State of Louisiana, the U.S. Department of Housing and Urban Development, and the U.S. Department of Agriculture. However, this report is a matter of public record, and its distribution is not limited.

Mires & Company, Ltd., etc.
 Mires & Company, CPAs, APC
 June 25, 1987

SPECIAL REVENUE FUNDS

The Mayor
 Personally
 Incurred

CAPITAL PROJECTS FUNDS

The Mayor
 Personally
 Incurred

	Budget	Actual	The Mayor Personally Incurred	Budget	Actual	The Mayor Personally Incurred
\$	908,851	\$ 1,325,244	\$ 321,885	\$ -	\$ -	\$ -
	928,958	938,854	18,914	-	-	-
	18,182	57,897	18,586	-	-	-
	-	-	-	-	-	-
	-	-	-	-	287,881	287,881
	143,226	139,208	18,824	-	-	-
	122,888	214,893	18,485	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	258,224	258,885	5,861	-	-	-
	182,871	828,485	77,514	-	-	-
	-	-	-	-	-	-
	11,276	14,838	2,858	8,884	18,888	1,888
	11,221	18,322	8,888	-	-	-
	<u>2,381,252</u>	<u>5,538,118</u>	<u>828,892</u>	<u>8,884</u>	<u>188,221</u>	<u>181,221</u>
	-	-	-	-	-	-
	281,241	252,848	13,817	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	177,243	188,487	28,746	-	-	-
	1,234,814	1,812,838	821,888	-	-	-
	-	-	-	-	-	-
	286,718	2,188	594,822	-	-	-
	-	-	-	-	-	-
	81,182	88,822	128,841	-	-	-
	85,828	821,188	1221,188	<u>1,122,882</u>	<u>1,221,822</u>	<u>11,822</u>
	<u>3,821,288</u>	<u>4,888,222</u>	<u>988,222</u>	<u>1,122,882</u>	<u>1,221,822</u>	<u>11,822</u>

ALLEN PARISH POLICE JURY
COULIN, LOUISIANA

FINANCIAL STATEMENTS

For the Year Ended December 31, 1996
With Supplemental Information Schedule

ALLEN PARISH POLICE JURY
 PRIMARY GOVERNMENT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - FISCAL YEAR
 ACTUAL - GENERAL, SPECIAL REVENUE, AND CAPITAL PROJECTS FUNDS
 Year Ended December 31, 1998

	GENERAL FUND		DEBT PROJECTS CAPITAL PROJECTS
	BUDGET	ACTUAL	ACTUAL
Revenues:			
Taxes:			
Ad valorem	\$ 384,768	\$ 382,884	\$ 8,174
Sales and use	-	-	-
Other taxes, penalties, and interests	60,000	62,863	27,341
Licenses and permits	66,732	66,979	21
Intergovernmental:			
Federal funds - Federal grants	26,788	17,173	307
State funds:			
Federal transportation funds	-	-	-
State revenue sharing	22,680	26,257	12,320
Severance taxes	768,431	766,521	2,470
Other state funds	41,269	41,269	-
Grants	-	2,880	2,600
Fees, charges and commissions for services	4,887	6,688	91
Fines and forfeitures	6,229	6,229	631
Grant revenues	-	5,880	5,880
Joint service agreements	4,888	6,410	171
Use of money and property	4,888	4,488	171
Other revenues	32,615	6,587	123,327
TOTAL REVENUES	1,228,222	1,122,242	128,774
Expenditures:			
GENERAL:			
General government:			
Legislation	310,773	342,332	3,404
Judicial	284,273	285,714	63,275
Executive	66,516	64,668	2,100
Education	81,960	81,665	210
Financial and administrative	33,408	35,100	3,218
Other general government	188,673	186,201	16,410
Public safety	122,434	127,870	6,514
Public works	-	-	-
Health and welfare	25,294	25,298	210
Intergovernmental	28,080	28,080	-
Culture and recreation	5,739	2,894	2,010
Economic development and assistance	12,888	28,217	5,416
Debt service	-	-	-
Capital outlay	62,222	28,222	7,410
TOTAL EXPENDITURES	868,228	828,224	108,014



Mirco & Company
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INDEPENDENT AUDITORS' REPORT

Allies Parish Police Jury
Oberlin, Louisiana

We have audited the accompanying primary government financial statements of the Allies Parish Police Jury, as of and for the two years ended December 31, 1986, as listed in the Table of Contents. These financial statements are the responsibility of the Allies Parish Police Jury 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 the provisions of Office of Management and Budget Circular 8-128, Justice of Peace and Local Governments. These 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 Allies Parish Police Jury, as of and for the two years ended December 31, 1986, and the results of its operations for the two years 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 Allies Parish Police Jury, do not present fully and do not present fairly the financial position of the Allies Parish Police Jury, as of and for the two years ended December 31, 1986, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 28, 1987 on our consideration of the Allies Parish Police Jury's internal control structure and a report dated June 28, 1987 on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the primary government financial statements of the Allies Parish 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 presented in all material respects in relation to the primary government financial statements taken as a whole.

Mirco & Company, CPAs, PCAs

MIRCO & COMPANY, CPAs, PCAs
June 28, 1987

BRITISH GOVERNMENT FINANCIAL STATEMENTS

ELLEN DIXON POLICE JURY
 POLICE DEPARTMENT
 Shreveport, Louisiana
 Combined Balance Sheet - All Fund Types and Account Groups
 December 31, 1968

	COMBINED FUND TYPES		
	General	Special	Security
ASSETS			
Cash	\$ 247,776	\$ 518,885	\$ 218,511
Reserve fund	348,513	1,517,343	-
Due from other funds	-	579	-
Fixed assets	-	-	-
Amount available in debt service funds	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-
TOTAL ASSETS	\$ 596,289	\$ 2,037,207	\$ 218,511
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 18,000	\$ 345,829	\$ -
Due to other funds	488	-	-
Bank loans payable	-	-	-
Capital loans payable	-	-	-
General obligation bonds payable	-	-	-
Total liabilities	\$ 18,488	\$ 345,829	\$ -
Fund Equity:			
Investments in general fixed assets	-	-	-
Fund Balances:			
Reserved for debt service	-	-	218,511
Unreserved - undesignated	577,801	1,691,378	-
Total Fund Equity	\$ 577,801	\$ 1,691,378	\$ 218,511
TOTAL LIABILITIES AND FUND EQUITY	\$ 596,289	\$ 2,037,207	\$ 218,511

See accompanying notes.

Capital Expenditures	ACCOUNT GROUP		TOTALS
	Capital Plant	General Long-Term Fund	(Nonmajority Only) Total
\$ 324,200	\$ -	\$ -	\$ 3,402,700
-	-	-	1,988,870
-	-	-	400
-	3,533,700	-	3,533,700
-	-	210,430	210,430
-	-	<u>1,363,730</u>	<u>1,363,730</u>
<u>\$ 324,200</u>	<u>\$ 3,533,700</u>	<u>\$ 21,042,480</u>	<u>\$ 38,485,320</u>
\$ 1,204	\$ -	\$ -	\$ 182,864
-	-	-	400
-	-	1,904	1,904
-	-	44,504	44,504
-	-	<u>1,515,480</u>	<u>2,529,232</u>
<u>1,204</u>	<u>-</u>	<u>1,515,480</u>	<u>2,715,832</u>
-	3,533,700	-	3,533,700
-	-	-	200,400
<u>124,304</u>	<u>-</u>	<u>-</u>	<u>3,734,100</u>
<u>124,304</u>	<u>3,533,700</u>	<u>-</u>	<u>3,658,200</u>
<u>\$ 324,504</u>	<u>\$ 3,533,700</u>	<u>\$ 21,042,480</u>	<u>\$ 38,485,320</u>

ALLEN PARKER POLICE JURY
 POLARIS GOVERNMENT
 GOVERNMENTAL FUND TYPE
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1994

	General Fund	Special Revenue Fund
Revenues:		
Taxes:		
Ad valorem	\$ 152,850	\$ 1,328,344
Sales and use	-	818,414
Other taxes, penalties, and interest	58,850	57,817
Licenses and permits	66,779	-
Intergovernmental Revenues:		
Federal funds - Federal grants	17,073	-
State funds:		
Police Transportation funds	-	328,215
State revenue sharing fund	25,657	124,079
Insurance taxes	786,581	-
Other state funds	41,550	-
GRANTS	2,880	-
Fees, charges, and commissions for services	8,588	-
Fines and forfeitures	4,255	258,005
Grant income	2,880	425,410
Joint service agreement	8,410	-
Use of money and property	4,440	14,815
Other revenues	8,387	18,707
TOTAL REVENUES	1,116,180	3,086,610
Expenditures:		
Current:		
General government:		
Legislation	122,313	-
Judicial	148,754	258,005
Executive	44,350	-
Firefighting	41,685	-
Financial and administrative	18,189	-
Other general government	144,261	260,400
Public safety	127,870	-
Public works	-	2,312,910
Health and welfare	15,188	-
Intergovernmental	18,088	-
Culture and recreation	3,084	2,117
Economic development and assistance	28,242	-
Job service	-	46,812
Capital outlay	18,026	281,164
TOTAL EXPENDITURES	755,256	3,086,610
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	360,924	-
Other financing sources (uses):		
Proceeds from bond issues	-	180,000
Sale of assets	-	6,514
Operating transfers in	18,088	177,111
Operating transfers out	(122,122)	(18,000)
TOTAL OTHER FINANCING SOURCES (USES)	(104,034)	445,615

See accompanying notes.

TOTALS
(Memorandum
Only)
1954

Total Revenue 1954	Capital Projects Funds	
-	-	\$1,480,374
-	-	222,864
-	-	128,550
-	-	48,773
-	287,600	346,754
-	-	128,205
-	-	128,750
-	-	780,821
-	-	41,150
-	-	2,800
-	-	4,843
-	-	265,004
-	-	484,880
-	-	4,818
6,297	12,420	56,508
2,821	-	28,472
<u>18,882</u>	<u>12,420</u>	<u>3,821,322</u>
-	-	122,122
-	-	291,868
-	-	41,250
-	-	41,685
-	-	21,180
56,124	-	221,886
-	-	121,870
-	-	2,721,980
-	-	21,128
-	-	21,688
-	-	1,877
-	-	21,212
104,804	-	281,810
-	1,202,000	4,281,342
<u>172,128</u>	<u>1,202,000</u>	<u>3,181,371</u>
<u>418,008</u>	<u>182,820</u>	<u>6,002,693</u>
-	808,000	981,800
-	-	6,821
71,780	-	487,826
-	-	1421,828
<u>71,780</u>	<u>808,000</u>	<u>3,868,425</u>

ALLEN PARKISH POLICE JURY
 Primary Component
 Governmental Fund Type
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 2020

	General Fund	Special Revenue Funds
DEFICIT (SURPLUS) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USES	\$ (140)	\$ 448,000
FUND BALANCE, BEGINNING	<u>628,326</u>	<u>1,142,970</u>
FUND BALANCE, ENDING	<u>\$ 628,326</u>	<u>\$ 1,590,970</u>

See accompanying notes.

TOTAL
 Minimums
 (only)

Boys Service Fund	Capital Projects Fund	TOTAL Minimums (only)
\$ 181,354	\$ 462,874	\$ 644,228
<u>118,874</u>	<u>389,172</u>	<u>508,046</u>
\$ 239,628	\$ 852,046	\$ 1,091,674

ALABAMA PUBLIC SAFETY FUND
FINANCIAL STATEMENT
Governmental Fund Type
Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1988

	<u>REVENUE</u>	<u>EXPENSES</u>
	<u>Fund</u>	<u>Fund</u>
Revenues:		
Taxes:		
ad valorem	\$ 534,348	\$ 534,348
Sales and use	-	482,200
Other taxes, penalties, and interest	60,733	-
Licenses and permits	40,507	-
Intergovernmental revenues:		
Federal funds - Federal grants	68,043	-
State funds:		
Vehicular transportation funds	-	267,000
State revenue sharing funds	22,880	122,500
Grants-in-aid	656,200	-
Other state funds	91,850	-
Fees, charges, and commissions for services	8,400	-
Fines and forfeitures	2,313	622,100
Use of money and property	2,500	5,000
Other revenues	218	2,800
TOTAL REVENUES	<u>1,688,291</u>	<u>1,688,291</u>
Expenditures:		
Current:		
General government:		
Legislative	88,710	-
Judicial	128,518	213,100
Executive	28,760	-
Fire/Police	28,760	-
Financial and administrative	28,500	-
Other general government	228,380	158,800
Public safety	94,340	-
Public works	-	2,043,200
Health and welfare	12,000	-
Culture and recreation	8,471	-
Economic development and assistance	28,290	-
Debt service	-	60,710
Capital outlay	-	281,100
TOTAL EXPENDITURES	<u>718,189</u>	<u>2,873,100</u>
DEBT DEFICIENCY OF REVENUES OVER EXPENDITURES		
	<u>970,102</u>	<u>(1189,809)</u>
Other financing sources (uses):		
Proceeds from bond issues	-	1,000
Sales of assets	-	205,000
Operating transfers in	2,300	24,000
Operating transfers out	(148,125)	(24,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(145,825)</u>	<u>(199,000)</u>

See accompanying notes.

TOTAL
(Minimum amount
06/1/71)

Total Revenue Fund	Capital Projects Fund	TOTAL (Minimum amount 06/1/71)
\$ 78,880	\$ -	\$ 942,847
-	-	812,000
-	-	40,733
-	-	45,107
-	24,384	12,028
-	-	247,000
-	-	244,818
-	-	676,000
-	-	41,000
-	-	4,833
-	-	214,500
4,950	12,496	17,129
-	-	3,838
<u>72,830</u>	<u>36,880</u>	<u>3,815,627</u>
-	-	48,708
-	-	348,000
-	-	17,740
-	-	15,789
-	-	18,885
28,117	-	614,185
-	-	71,140
-	-	2,162,000
-	-	14,500
-	-	6,471
-	-	15,284
75,800	-	145,734
-	380,700	248,800
<u>328,157</u>	<u>380,700</u>	<u>3,808,171</u>
<u>185,863</u>	<u>185,863</u>	<u>1292,540</u>
-	480,000	680,000
-	-	3,000
13,500	-	148,800
-	-	1,421,850
<u>13,500</u>	<u>480,000</u>	<u>801,000</u>

ALICE SPRING POLICE JURY
 PRIMEY GOVERNMENT
 Governmental Fund Type
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1988

	General Fund	Special Revenues Fund
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER DEBIT	\$ 128,346	\$ 108,918
FUND BALANCE, BEGINNING	494,861	3,813,919
CHANGING EQUITY TRANSFER	<u> </u>	<u>448,378</u>
FUND BALANCE, ENDING	<u>\$ 623,207</u>	<u>\$ 4,370,215</u>

See accompanying notes.

Allen Parish Police Jury
Orleans, Louisiana
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The police jury also has accomplished a great deal in the area of road administration. The addition of a full time road superintendent has been the key to this effort. The maintenance of roads, bridges, and equipment has benefited from the addition of this person. The adoption of the unit system of road administration has also been a very positive step forward in this area.

Management Response:

The police jury will continue to make efforts to better serve the citizens of Allen Parish.

This report is intended for the use of management, the Allen Parish Police Jury, and the Legislative Auditor for the State of Louisiana.

Miles & Company, CPAs, ARC

Miles & Company, CPAs, ARC
June 28, 1997

SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUNDS		
Budget	Actual	Variance Favorable (Deficit)	Budget	Actual	Variance Favorable (Deficit)
\$ -	\$ -	\$ -	\$ 450,000	\$ 480,000	\$ 30,000
-	1,800	1,800	-	-	-
178,287	220,808	42,521	6,000	-	6,000
-	64,732	64,732	-	-	-
<u>178,287</u>	<u>317,118</u>	<u>138,831</u>	<u>456,000</u>	<u>480,000</u>	<u>24,000</u>
681,000	1274,013	593,013	200,000	180,177	19,823
581,000	1,800,487	1,219,487	-	-	-
-	184,122	184,122	-	-	-
<u>681,000</u>	<u>2,258,622</u>	<u>1,577,622</u>	<u>200,000</u>	<u>180,177</u>	<u>19,823</u>