

C O N T E N T S (CONT'D)

Supplemental Information Schedules (Cont'd)	Schedule	Page No.
Debt Service Funds:		
Combining Balance Sheet	7	40
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	8	41
Capital Projects Funds:		
Combining Balance Sheet	9	44
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	10	45
Schedule of Compensation Paid Police Agents	13	48
Other Independent Auditor's Reports Required by Government Auditing Standards:		
Report on Internal Control Structure Based Solely on An Audit of the Financial Statements		49
Report on Compliance With Laws and Regulations Based Solely on An Audit of the Financial Statements		50
Other Independent Auditor's Reports Required by Office of Management's and Budget's (OMB) Circular A-128, Audit of State and Local Governments and the Single Audit Act of 1994:		
Report on Schedule of Federal Financial Assistance		54
Schedule of Federal Financial Assistance	27	60
Report on Internal Control Structure Based Solely on An Audit of the Financial Statements and the Additional Procedures Required by OMB Circular A-128		57
Report on Compliance With the General Requirements Relating to Federal Financial Assistance Programs		68
Report on Compliance With the Specific Requirements Relating to Major Federal Financial Assistance Program		69

VERMONT PARISH POLICE JURY
 Leesville, Louisiana

Primary Government Financial Statements
 and Independent Auditor's Reports
 As of and for the Year Ended December 31, 1998

C O N T E N T S

	Statements	Page No.
Independent Auditor's Report		3
Primary Government Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups	A	4
Governmental Fund Types:		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances	B	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-CAP Basis) and Actual - General and Special Revenue Funds	C	8
Notes to the Financial Statements		10
Supplemental Information Schedules:		
Special Revenue Funds:		
Combining Balance Sheet	1	20
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	2	21
Road District Maintenance Funds:		
Combining Balance Sheet	3	24
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	4	25
Road District Construction Funds:		
Combining Balance Sheet	5	26
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	6	27



STATE OF LOUISIANA
LEGISLATIVE BUREAU
MONROE, LOUISIANA

VENUE PARISH POLICE JURY
Lafayette, Louisiana

**Primary Government Financial Statements
and Independent Auditor's Reports
As of and for the Year Ended December 31, 1998**

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 Bureau Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date—~~1999-01-15~~

Freddie W. Wray
Executive Director, Legislative Auditor

VERNON PARTER POLICE JURY
Leesville, Louisiana
Contracts, December 30, 1996

C O N T E N T S (Cont'd)

Page No.

**Other Independent Auditor's Reports Required By
Office of Management and Budget's (OMB) Circular
A-128, Audits of State and Local Governments and the
Single Audit Act of 1984: (Cont'd)**

Report on Compliance with the Requirements Applicable
to Nonmajor Federal Financial Assistance Program
Transactions

87

Management Letter

88

HEDDIE W. WAY
CHIEF FINANCIAL ACCOUNTANT

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Alexandria, LA 71302
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Independent Auditor's Report

VERNON PARISH POLICE JURY
Louisville, Louisiana

I have audited the financial statements of the Vernon Parish Police Jury, primary government, as of December 31, 1996, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

A primary government is a legal entity or body politic and includes all funds and organizations that are not legally separate. In my opinion, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of the Vernon Parish Police Jury, as of December 31, 1996, 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 Vernon Parish Police Jury, do not present in, and do not, present fairly the financial position of the Vernon Parish Police Jury as of December 31, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated July 11, 1997, on my consideration of the Vernon Parish Police Jury's internal control structure and a report dated July 11, 1997, on its compliance with laws and regulations.

VERNON PARISH POLICE JURY
Iberville, Louisiana
Independent Auditor's Report
(Continued)

As described in note 13 to the financial statements, the Vernon Parish Police Jury is a defendant in several lawsuits. These lawsuits are in various stages of resolution, and their ultimate outcome cannot presently be determined. Accordingly, no provision for any liability that may result has been made in the accompanying financial statements.

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

Herb M. May

Herb M. May
Alexandria, Louisiana
July 15, 1987

VERNON PARISH POLICE JURY, PARISH GOVERNMENT
LARKVILLE, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

QUINCY FUND FOR POLICE DEPT
 1000-1110, 11st Street
 ALL FUND TYPES AND ACCOUNT GROUPS

Continued Balance Sheet, December 31, 1993

	BALANCE SHEET, 1993, 12/31			
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS
ASSETS AND OTHER DEBITS				
Cash and cash equivalents	\$7,040,011	\$3,740,000	\$675,333	\$4,110
Investments, at cost		5,540,000		
Receivables	188,047	7,000,000	340,000	1,100
Unaffiliated organizations	20,000	700,000		
Unaffiliated organizations	10,000			
Unaffiliated organizations				
Land, buildings and equipment				
Other assets				
Amount available in debt service funds				
Amount to be provided for retirement of general long-term debt				
TOTAL ASSETS AND OTHER DEBITS	\$7,456,058	\$17,980,000	\$1,015,333	\$5,210
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts and other payables	\$75,070	\$775,000		\$1,100
Notes and payables	20,000	100,000		
State deposits	77,747			
Unaffiliated payables	0,000			
Deferred revenues		70,000		
Bonds and certificates on indebtedness payable				
State loan payables				
Capital loan payables				
Total liabilities	\$172,817	\$945,000	\$70,000	\$1,100
Fund Equity:				
Investment in general fund assets				
Fund balance:				
Reserved for:				
DEBT SERVICE			\$700,000	
Unaffiliated contracts				1,100
Unaffiliated contracts				
Unaffiliated contracts				
Unaffiliated contracts				
Total fund equity	\$7,283,241	\$17,035,000	\$945,333	\$4,110
TOTAL LIABILITIES AND FUND EQUITY	\$7,456,058	\$17,980,000	\$1,015,333	\$5,210

The accompanying notes are an integral part of this financial statement.

ISSUED: 1993 04 01 00:11:30
 COUNTY: 10000000
 MUNICIPALITY: 1000 0000

Condensed Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1994

	GENERAL FUNDS	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ALL FUNDATION
	1994	1994	1994	1994	1994
REVENUES					
Receipts:					
Ad valorem	\$156,710	\$1,800,710	\$863,000		\$3,810,420
Sales and use		6,586,800			6,586,800
Other taxes, licenses, and permits	70,000				70,000
Licenses and permits	(56,000)				140,000
Intergovernmental revenues					
Federal funds	186,400	1,593,600		940,000	2,720,000
State funds	1,140,000	1,200,000			2,340,000
Local funds	60,000				60,000
Gifts, charges, and commissions					
For services	70,000	70,000			140,000
Fees and certificates	(80,000)	80,000	0,000	000	0,000
Use of money and property	50,000	100,000			150,000
Other revenues	1,000,000	0,000,000	0,000	000	1,000,000
Total revenues	2,380,110	3,770,110	863,000	940,000	11,580,220
EXPENDITURES					
Current:					
General government					
Legislative	80,000				80,000
Judicial	80,000	60,000			140,000
Executive	80,000				80,000
Fire	80,000				80,000
Finance and administrative	700,000	0,000			700,000
Police	70,000	70,000			140,000
Public safety	80,000	60,000			140,000
Public works		6,200,000			6,200,000
Health and welfare	80,000	60,000			140,000
Culture and recreation	10,000	60,000			70,000
Economic development and assistance	70,000	1,100,000			1,170,000
Other expenditures	70,000				70,000
Capital outlay	0,000		10,000	80,000	90,000
Total expenditures	2,380,110	3,770,110	10,000	80,000	11,580,220

(Continued)

See accompanying notes for the financial statements of the County.

WINDOR (2021) IS FISCAL YEAR
 2020/21, 2021/22
 2022/23, 2023/24

Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 2020

	2020 2020	2021 2021	2022 2022	2023 2023	2024 2024
REVENUE (DEFICIENCY) OF FUNDS					
OPERATING	56,926	56,812	53,114	(14,502)	568,516
NON-OPERATING					
GRANT	8,700				8,700
INTEREST					3,757,844
CONTRIBUTIONS		2,722,800			2,722,800
REVENUE ON SPECIAL INVESTMENT		5,000,000	500,000		5,500,000
OPERATING TRANSFERS TO					(5,500,000)
OPERATING TRANSFERS FROM					5,500,000
OTHER			4,214		
Total other financing sources (uses)	8,700	7,722,800	504,214		3,757,844
REVENUE (DEFICIENCY) OF FUNDS AND OTHER SOURCES WITH FINANCIAL STATEMENTS	65,626	64,534	57,328	(14,502)	6,326,360
OPERATING EXPENSES OF YEAR	1,162,802	1,178,100	971,200	50,000	11,566,000
OPERATING EXPENSES OF YEAR	1,162,802	1,178,100	971,200	50,000	11,566,000

(Continued)

The accompanying notes are an integral part of this statement.

GRAND TOTALS FISCAL YEAR
 1990-91 - General Fund
 (UNAPPORTIONED, FUND TYPE) - GENERAL AND SPECIAL FUND TYPES

Detailed Statement of Revenues, Expenditures, and Changes in Funds Balances
 Budget (Non-AMR Budget and Other)
 For the Year Ended December 31, 1990

	GENERAL FUND			SPECIAL FUND TYPE		
	BUDGET	ACTUAL	PERCENT VARIANCE	BUDGET	ACTUAL	PERCENT VARIANCE
REVENUES						
Income						
Ad valorem taxes	\$100,000	\$100,000	100.00%	\$1,000,000	\$1,000,000	100.00%
Water taxes, penalties, and interests	75,000	75,000	100.00%			
Licenses and permits	100,000	100,000	100.00%			
Intergovernmental revenues						
Local funds	0	0	0.00%			
Federal grants	0	0	0.00%	1,000,000	1,000,000	100.00%
State funds	0	0	0.00%	0	0	0.00%
Fees, charges, and commissions						
For services	75,000	75,000	100.00%			
Fines and forfeitures				0	0	0.00%
Use of money and property	100,000	100,000	100.00%	700,000	700,000	100.00%
Other revenues	11,000	11,000	100.00%	0	0	0.00%
Total revenues	<u>386,000</u>	<u>386,000</u>	<u>100.00%</u>	<u>1,700,000</u>	<u>1,700,000</u>	<u>100.00%</u>
EXPENDITURES						
General government						
Administration	100,000	100,000	100.00%			
Education	0	0	0.00%	0	0	0.00%
Fire/Police	0	0	0.00%	0	0	0.00%
Finance and administrative	200,000	200,000	100.00%	0	0	0.00%
Other	0	0	0.00%	0	0	0.00%
Public safety	75,000	75,000	100.00%	0	0	0.00%
Public works	0	0	0.00%	0	0	0.00%
Solid waste services	0	0	0.00%	0	0	0.00%
Culture and recreation	0	0	0.00%	0	0	0.00%
Economic development	0	0	0.00%	0	0	0.00%
Other expenditures	0	0	0.00%	0	0	0.00%
Other expenditures	0	0	0.00%	0	0	0.00%
Other services	0	0	0.00%	0	0	0.00%
Total expenditures	<u>375,000</u>	<u>375,000</u>	<u>100.00%</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>

1990 Fund

All accompanying notes are an integral part of this statement.

BRAND BRANCH FUND UNIT
 Louisville, Louisiana
 FUNDING YEAR END - GENERAL AND SPECIAL REVENUE FUNDS

Financial Statement of Revenues, Expenditures, and Changes in Funds Balance
 Budget (Non-GAAP basis) and Actual
 For the Year Ended December 31, 2024

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	DIFFERENCE	BUDGET	ACTUAL	DIFFERENCE
REVENUE (DEBIT BALANCE) BY SOURCE						
SALES TAXATION	\$11,200	\$00,000	\$100,000	(\$1,000,000)	\$00,000	\$1,000,000
GRANT REVENUE						
Income Tax (2000)(7) (2000) (200) (200)		10,000	10,000	1,000,000	1,000,000	000,000
Operating transfers in		000,000	000,000	000,000	000,000	000,000
Operating transfers out	(100,000)	(000,000)	000,000	000,000	000,000	000,000
Total other financing sources (uses)	(100,000)	(000,000)	000,000	000,000	000,000	000,000
EXPENSE (CREDIT BALANCE) BY SOURCE AND						
DEBIT BALANCE (CREDIT BALANCE)						
Operating	00,000	000,000	000,000	000,000	000,000	000,000
DEBIT BALANCE AT BEGINNING OF YEAR	2,000,000	2,000,000	000,000	000,000	000,000	000,000
DEBIT BALANCE AT END OF YEAR	\$2,000,000	\$2,000,000	000,000	\$000,000	\$000,000	000,000

(Continued)

Our accounting data are an integral part of this statement.

VERNON PARISH POLICE JURY
Louisville, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1996

INTRODUCTION

The Vernon Parish Police Jury is the governing authority for Vernon 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 which expire in January 2008.

Louisiana Revised Statute 10:1226 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 their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

Governmental Accounting Standards Board (GASB) Statement No. 14 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 police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the component units that comprise the reporting entity are included in the accompanying 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).

SHREVE PARISH POLICE JURY
Lafayette, Louisiana
Notes to the Financial Statements
(Continued)

B. FUND ACCOUNTING

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

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

Funds are classified into three categories: governmental, proprietary, and fiduciary. In turn, each category is divided into separate fund types. The fund classification and description of each existing fund type follows:

Governmental Funds

Governmental funds are used to account for 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. It accounts for all activities except those required to be accounted for in other funds.
2. **Special revenue funds** -- account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants that are legally restricted, either by tax provision or grant agreement, to expenditures for specified purposes. In addition, the General Fund of each component unit is reported as a special revenue fund of the reporting entity.
3. **Debt Service Funds** -- account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related charges.
4. **Capital Projects Funds** -- account for financial resources to be used to acquire or construct major capital facilities.

C. FIXED ASSETS

Fixed assets of the governmental funds, valued at historical cost, are recorded as expenditures at the time purchased or constructed, and the related costs are capitalized (reported) in the general fixed asset account group. Public domain or infrastructure are not capitalized. Interest costs incurred during construction are immaterial and are not capitalized. No depreciation has been provided on general fixed assets.

VERNON PARISH POLICE JURY
Lafayette, Louisiana
Notes to the Financial Statements
(Continued)

B. LONG-TERM DEBT

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

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 generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) 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 measurable 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 in the governmental funds:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:2083 requires that the tax roll be filed on or before November 30 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

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

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

Sales and use taxes are recognized in the month received by the police jury's collection agents, the Vernon Parish School Board and the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles. The related receivable in the financial statements represents sales tax collections from the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles for December 31, 1999 and resulted in the police jury in January 1999.

VERNON PARISH POLICE JURY
Lafayette, Louisiana
Notes to the Financial Statements
(Continued)

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

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

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

Expenditures

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

Other Financing Sources (Uses)

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

F. BUDGET PRACTICES

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

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

WERNON PARISH POLICE JURY
 (Morrilton, Louisiana)
 Notes to the Financial Statements
 (Continued)

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

The following is a reconciliation of Statement E (Non-GAAP) basis to Statement B (GAAP basis):

	General Fund	Special Revenue Funds
Excess (deficiency) of revenues and other uses over expenditures and other sources - (cash basis) Statement E	\$40,000	\$1,987,000
Adjustments:		
Revenues/Receivables (net)	137,126	868,826
Expenditures/Payables (net)	(24,596)	(440,853)
Other	(281,886)	578,238
Excess (deficiency) of revenues and other uses over expenditures and other sources - (GAAP basis) Statement B	\$121,644	\$1,182,895

G. ENCUMBRANCES

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

H. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposit 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 principal offices in Louisiana.

VERNON PARISH POLICE JURY
Terrebonne, Louisiana
Notes to the Financial Statements
(Continued)

I. INVESTMENTS

In accordance with Louisiana Revised Statute (LSA-R.S.) 24:2866, the police jury, upon determination of the availability of funds in excess of immediate cash requirements by its treasurer or chief financial officer and in the exercise of prudent judgment, may invest in direct United States Treasury obligations, bonds, debentures, notes, or other evidence of indebtedness guaranteed by Federal agencies or United States government instrumentalities, provided that such obligations are backed by the full faith and credit of the United States government; and savings accounts and certificates of deposit of state banks organized under the laws of Louisiana or national banks having their principal offices in the state of Louisiana. Additionally, the police jury may invest in mutual or trust fund institutions (limited to 25 per cent of the funds considered available for investment under this section) provided that they are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940 and have underlying investments consisting solely of securities of the United States government or its agencies. Investments are stated at cost.

J. INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds to comply with various state and local laws and tax provisions that may result in receivables and payables among the various funds. These receivables and payables are classified as interfund receivables/payables.

K. COMPENSATED ABSENCE

Employees of the Vernon Parish Police Jury earn from 5 to 25 days of vacation leave each year, depending on their length of service. Vacation leave must be taken in the year earned. Employees earn one day of sick leave for each month of service. A maximum accumulation of 25 days of sick leave is allowed. Accumulated sick leave is forfeited upon termination of employment.

Employees of the Vernon Parish Library earn from 12 to 22.5 days of vacation leave each year, depending on their length of service. Unused vacation leave cannot be carried forward, except under unusual circumstances. Employees are not paid for unused vacation leave upon termination of employment. All full-time employees earn 10 days of sick leave each year. Employees are permitted to carry forward five days of unused sick leave to the next year up to a maximum of 50 days. Employees are not paid for unused sick leave upon termination of employment.

All full-time employees of the Thirtieth Judicial District Criminal Court earn two weeks of vacation leave each year. Vacation leave must be taken in the year earned. Employees are entitled to pay during reasonable periods of illness.

Based on the aforementioned policies, there are no accumulated or vested benefits relating to compensated absences, as December 31, 1995, that require accrual or disclosure to conform with generally accepted accounting principles.

VERNON PARISH POLICE JURY

Monroe, Louisiana

Notes to the Financial Statements

(Continued)

1. SALES TAXES

On January 18, 1991, the voters of the parish approved two sales and use taxes of one per cent (1%) and one-half of one per cent (1/2%). Both taxes are for a five-year period, from April 1, 1991, and may be used to fund and retire bonds as provided by Louisiana Revised Statute 39:580. The proceeds of the one per cent tax, after paying cost to collect and administer the tax, are dedicated and used to pay the costs of collecting and disposing of solid waste and closing garbage dumps in the parish. The proceeds of the second one-half per cent tax, after paying costs to collect and administer the tax are to be used as follows:

1. Fifty per cent of the proceeds of the tax (one-quarter of one per cent) is used to construct, improve, and maintain public roads, highways, and bridges in the parish.
2. Fifty per cent of the proceeds of the tax (one-quarter of one per cent) is used to construct, acquire, improve, maintain, and operate parishwide fire protection facilities.

Although voters approved a one per cent sales tax on January 18, 1991, the police jury due to statutory limitations, could only levy three-quarters of the original one per cent sales tax. By resolution and in accordance with Act 92 of the Regular Session of the Louisiana Legislature of 1991, on June 27, 1991, (effective July 1, 1991) the police jury increased the three-quarters of one per cent sales tax to the full one percent. The net proceeds of this tax it is to be expended in accordance with the original proposition.

2. HOTEL/MOTEL TAX

As provided by Louisiana Revised Statute 33:4574, the police jury has levied a three per cent tax on the occupancy of all hotel/motel rooms and overnight camping facilities in the parish. Proceeds of the tax, less collection costs, are distributed to the Vernon Parish Tourist and Recreation Commission for the promotion of tourism in Vernon Parish.

3. FUND EQUITY

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

4. INTERFUND TRANSACTIONS

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

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 Notes to the Financial Statements
 (Continued)

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

P. TOTAL COLUMNS ON COMBINED STATEMENTS

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

3. EXPENDITURES - BUDGET AND ACTUAL

The following funds had actual expenditures in excess of budgeted expenditures for the year ended December 31, 1996:

Fund	Budget	Actual	Amount	Percent
General	\$3,448,755	\$1,886,808	(\$1,561,947)	-45.31%
Parishwide Road Maintenance	1,537,480	1,700,808	(\$163,328)	-10.62%
Parishwide Drinking	1,760,000	1,407,233	(\$352,767)	-19.99%
Taxes Fee Collection	4,361,104	4,484,864	(\$123,760)	-2.84%
Road District Maintenance:				
No. 1	100,000	126,333	(\$26,333)	-26.33%
No. 4	71,483	95,813	(\$24,330)	-34.04%
No. 8	41,000	47,837	(\$6,837)	-16.68%

3. LIEVED TAXES

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

Description	Millage Authorized	Levied	Expiration Date
General Fund - General Attorney			
Cocladine Leesville	4.00	3.04	Indefinite
Cocladine Parishes/Cities	2.00	1.00	Indefinite
Health Unit Maintenance	2.00	2.00	1996
Courthouse and Jail Maintenance	5.00	5.25	1996
Library Maintenance	5.00	5.25	1996
Library Debt Service Fund	Variable	6.00	2008
Parishwide Road Maintenance	5.00	5.00	1996
District Taxes:			
Road District No. 1:			
Maintenance	1.00	1.07	1996
Construction	2.00	2.00	1996
Road District No. 2:			
Maintenance	12.00	13.25	1997
Construction	2.00	2.04	1997

VENOIS PARISH POLICE JURY
 Iberville, Louisiana
 Notes to the Financial Statements
 (Continued)

Description	Millage Authorized	Levied	Expiration Date
Road District No. 3:			
Maintenance	5.00	5.29	1996
Construction	2.00	2.12	1996
Road District No. 4:			
Maintenance	5.00	5.54	1996
Construction	2.00	2.22	1996
Road District No. 5:			
Maintenance	5.00	5.00	1996
Construction	2.00	2.00	1996
Road District No. 6:			
Maintenance	15.00	15.73	1997
Construction	2.30	2.10	1997
Road District No. 7:			
Maintenance	5.00	5.00	1996
Construction	2.83	2.83	1996

The difference between authorized and levied millages is the result of re-assessments of the taxable property required by Article 2, Section 26 of the Louisiana Constitution of 1974.

4. CASH AND CASH EQUIVALENTS

At December 31, 1994, the police jury has cash and cash equivalents (bank balances) as follows:

Petty Cash	\$1,000
Interest bearing demand deposits	2,204,504
Time and certificates of deposits	<u>8,085,080</u>
Total Cash and Cash Equivalents	<u>\$11,070,584</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be insured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) totaling \$12,137,904 are adequately secured by \$100,000 of federal deposit insurance (MSB Category 1), and \$11,937,904 of securities held in the trust department of the fiscal agent bank, but not in the name of the police jury. (MSB Category 1).

VERNON PARISH POLICE JURY

Lafayette, Louisiana
Notes to the Financial Statements
(Continued)

Because the pledged securities are held in the trust department of the fiscal agent bank, in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized under the provisions of GAOB Certification 100.183(B); however, Louisiana Revised Statute 26:1229 imposes a statutory requirement on the collateral bank to advertise and sell the pledged securities within 30 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

5. INVESTMENTS

At December 31, 1996, the police jury had outstanding investments with a carrying value of \$2,480,000 and a market value of approximately \$2,480,000. These funds are invested in a United States Treasury Note with a maturity date of May 31, 2000. Since this investment is being held by the police jury's agent in the police jury's name, it is considered registered. (GAOB Category A).

6. RECEIVABLES

The following is a summary of receivables at December 31, 1996:

Class of Receivable	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
Taxes:					
ad valorem	\$248,885	\$1,396,567	\$204,858		\$1,850,310
sales and use		98,888			98,888
other taxes, licenses, etc.	11,000				11,000
interest and services	4,138				4,138
Intergovernmental revenues:					
state	20,170	201,188		63,700	285,058
federal	244,890	250,000			494,890
other	4,000	26,150			30,150
Total	\$488,073	\$1,966,703	\$204,858	\$63,700	\$2,723,334

7. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1996:

	Land	Buildings	Equipment and Furniture	Library Books	Total
Balance, January 1, 1996	\$100,000	\$1,500,000	\$1,000,000	\$500,000	\$3,100,000
Acquisitions		1,000,000	1,000,000	500,000	2,500,000
Disposals			(200,000)	(100,000)	(300,000)
Balance, December 31, 1996	\$100,000	\$2,500,000	\$1,800,000	\$900,000	\$4,300,000

Fixed asset records of the police jury do not provide information relating to the fixed assets recorded at historical or estimated historical cost.

VERNON PARISH POLICE JURY
Lafayette, Louisiana
Notes to the Financial Statements
(Continued)

B. PENSION PLANS

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

All permanent employees working at least 30 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan B, employees who retire at or after age 62 with at least 10 years of credited service or at or after age 55 with 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 2 per cent of their final-average compensation in excess of \$120 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3 per cent for each year retirement precedes age 62. In any case, benefits paid under Plan B cannot exceed the lesser of 300 per cent of the final-average salary multiplied by total years of creditable service. Final-average salary is the employee's average salary over 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Parochial Employees' Retirement System, Post office Box 14029, Baton Rouge, LA 70806-4629, or by calling (504) 922-1261.

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 8.8 percent of annual covered payroll. Contributions to the system include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan A for the years ending December 31, 1996, 1995, and 1994, were \$13,736, \$15,735, and \$15,364, respectively, equal to the required contributions for each year.

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 Notes to the Financial Statements
 (Continued)

8. LEASES

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. The lease obligations, consisting of equipment are paid from various special revenue funds. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 1996:

	<u>Capital Leases</u>
<u>Year Ending December 31,</u>	
1997	98,876
1998	62,834
1999	52,885
2000	38,583
2001	34,084
Thereafter	92,418
<u>Totals</u>	<u>\$383,660</u>
Less - amount representing interest	<u>(71,228)</u>
Present value of future lease payments	<u>\$312,432</u>

The police jury has entered into operating leases for maintenance yards. These maintenance yards are used to store equipment and fuel for maintaining the parish's road system. The leases may be terminated by either the lessor or the lessee by giving 30 days written notice.

9. CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended December 31, 1996:

	General Obligation Bonds and Certificates of Indebtedness	Bank Loans	Capital Leases	Total
Long-term debt payable at January 1, 1996	\$7,585,000	\$384,638	\$173,538	\$8,143,176
Additions	3,500,000		(77,000)	3,423,000
Deductions	<u>(1,028,000)</u>	<u>(26,800)</u>	<u>(88,000)</u>	<u>(1,142,800)</u>
Long-term debt payable at December 31, 1996	<u>\$9,757,000</u>	<u>\$357,838</u>	<u>\$77,538</u>	<u>\$10,192,376</u>

In accordance with Louisiana Revised Statute 39:548, the police jury is legally restricted from incurring long-term bonded debt in excess of 30 per cent of the assessed value of taxable property in the parish. At December 31, 1996, the statutory limit is \$6,350,848 and the outstanding long-term bonded debt is \$7,246,808.

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 Notes to the Financial Statements
 (Continued)

11. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.12 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish's General Fund. The following details the amount due the General Fund at December 31, 1996:

Balance due at December 31, 1995	\$71,004
Amount realized during 1996	6088
Amount due for 1996	<u>24,280</u>
Balance due at December 31, 1996	<u>\$85,522</u>

The police jury does not intend to transfer the balance due at December 31, 1996, to the General Fund because the police jury appropriates funds in excess of this amount on an annual basis. Accordingly, this amount has not been record as a liability of the Criminal Court Fund or as a receivable of the General Fund.

12. INTERFUND ASSETS/LIABILITIES

Individual interfund balances at December 31, 1996, are comprised as follows:

Fund	Interfund	
	Receivable	Payable
General Fund	\$21,443	\$19,811
Special Revenue Funds		
Arrest Fee		337
Courtroom and Jail	1,128	
Cemetery (Leasill)	126,086	
Parishwide Maintenance	29,263	3,880
Road District No. 1 Maintenance	4,538	
Road District No. 4 Maintenance	840	5,307
Road District No. 5 Maintenance	3,864	
Road District No. 6 Maintenance	5	
Road District No. 7 Maintenance		14,811
Road District No. 8 Construction		237
Road District No. 9 Construction		1
Library	177	
Criminal Court Fund	2,082	
Tavern and Recreation	26,178	
Tavern and Recreation	173	
Hotel/Hotel Tax		75
Sales Tax Fund		124,125
Fire District No. 1 Maintenance Fund	36,178	
Job Training Partnership Act Fund		5
Total Special Revenue Funds	<u>258,222</u>	<u>189,224</u>
Capital Projects Funds		
Copper Church Road Fund		188
Welfair Road Fund		188
Total Capital Projects Funds	<u>386</u>	<u>376</u>
Total	<u>\$219,312</u>	<u>\$379,127</u>

VERNON PARISH POLICE JURY
Lumberville, Louisiana
Notes to the Financial Statements
(Continued)

13. LITIGATION

At December 31, 1994, the police jury is involved general lawsuits. In the opinion of the district attorney, legal counsel for the police jury, the ultimate resolution of those lawsuits that have progressed to a point where a determination can be made will not represent a significant liability to the police jury, and the remaining lawsuits have not progressed to a point where a determination can be made of any possible loss. No provision for any liability that may result has been made in the accompanying financial statements.

14. JOB TRAINING PARTNERSHIP ACT PROGRAM

The Vernon Parish Police Jury participates in the Job Training Partnership Act (JTPA) Program funded through the Louisiana Department of Labor and the Louisiana Department of Education by the United States Department of Labor. The police jury is a member of the Fifth District Service Delivery Area (SDA), which consists of Allen, Bossier, and Vernon Parishes. On March 7, 1983, the members of the SDA entered into a multi-jurisdictional consortium agreement for the purpose of carrying out programs and activities authorized under the JTPA. This agreement names the president of the Vernon Parish Police Jury as the authorized representative of the units of government signatory to the agreement. In addition, the agreement states that the entity designated as the grant recipient will receive the funds for the consortium area and be held ultimately liable for the funds.

A. Private Industry Council (PIC) - consists of 15 members representing a cross section of the SDA population. The PIC is responsible for providing program development guidance and for monitoring operations of the administrative entity.

B. Designated chief elected official - this is a police jury president, elected by his peers from the Fifth District Service Delivery Area. His responsibilities are the same as the PIC.

C. Administrative entity - the organization selected by the PIC and the consortium to administer the program. All actions by the administrative entity must be approved by the PIC and the designated chief elected official.

The Vernon Parish Police Jury is the designated grant recipient and the administrative entity. As a grant recipient, the Vernon Parish Police Jury has (1) accepted full responsibility for funds expended in the grant, (2) assured the Louisiana Department of Labor that all funds provided will be expended in accordance with the requirements of title 51 of the Job Training Partnership Act (Public Law 99-200), all applicable federal and state regulations, policies and procedures, and the approved job training plan; and (3) accepted ultimate responsibility for the grant funds.

VERNON PARISH POLICE JURY
Lafayette, Louisiana
Notes to the Financial Statements
(Continued)

25. FOOD STAMP PROGRAM

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Health and Human Resources. 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 two year period ended December 31, 1996, follows:

Balance at December 31, 1995	\$1,088,460
Received	3,612,080
Issued	<u>(3,612,120)</u>
Balance at December 31, 1996	<u>\$1,088,420</u>

26. RISK MANAGEMENT

The police jury is exposed to various risks of loss related to theft; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. With the exception of general liability insurance which has not been obtained, the police jury carries commercial insurance for all the aforementioned risks of loss and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The Vernon Parish Police Jury has determined that the cost of general liability insurance coverage is prohibitive. Consequently, the police jury has not obtained general liability insurance coverage against possible losses resulting from claims filed by individuals who might suffer injury while on police jury property.

27. LANDFILL

The Vernon Parish Police Jury operates a Type III (Construction and Demolition Debris and Woodwaste) landfill. The facility, consisting of approximately 18 acres, was originally opened in 1980 and has a remaining estimated useful life of approximately 20 years. State and federal laws and regulations require that the police jury place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for three years after closure.

Annual closure costs to fill and cover each cell is needed because the volume of material removed to open each cell normally exceeds the volume of material required to cover the cell on closure. Additionally, the cost of the final pre-closure cover and the post-closure monitoring costs for three years after closure are estimated at \$38,800. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes to landfill laws and regulations. As of December 31, 1996, the police jury, due to the immaterial amount of the estimated closure and postclosure care costs, has not reserved any liability relating to these cost estimates.

VERNON PARISH POLICE JURY
Lafayette, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1996

SPECIAL REVENUE FUNDS

HEALTH UNIT MAINTENANCE FUND -- accounts for the parish's portion of the cost of maintaining the parish health unit. Financing is provided by ad valorem taxes and state revenue sharing.

COURTHOUSE AND JAIL MAINTENANCE FUND -- accounts for the costs of operating and maintaining the parish courthouse and jail. Financing is provided by ad valorem taxes and state revenue sharing.

SANITARY LANDFILL MAINTENANCE FUND -- accounts for the costs incurred in operating the parish's solid waste disposal system. Operations are financed by a sales and use tax.

PARISHWIDE ROAD MAINTENANCE FUND -- accounts for part of the costs incurred in maintaining parish roads and bridges. Operations of this fund are financed by federal grants, and appropriations from the State of Louisiana.

PARISHWIDE OVERLAY FUND -- accounts for part of the costs incurred in maintaining parish roads and bridges. Operations of this fund are financed primarily by ad valorem taxes and the related state revenue sharing funds.

ROAD DISTRICT MAINTENANCE FUNDS -- account for costs incurred in maintaining roads and bridges in the various road districts. Financing is provided primarily by ad valorem taxes and state revenue sharing. Revenues are dedicated for expenditure within the territorial boundaries of the individual road districts.

ROAD DISTRICT CONSTRUCTION FUNDS -- account for costs incurred in maintaining and constructing roads and bridges in the various road districts. Financing is provided by ad valorem taxes and state revenue sharing. Revenues are dedicated for expenditure within the territorial boundaries of the individual road districts.

PUBLIC IMPROVEMENT CONSTRUCTION FUND -- is comprised of balances remaining in the Public Improvements Debt Service fund, and the Public Improvement Capital Projects fund. The bond issue, serviced by the Public Improvement Debt Service funds, was paid out in February 1991, and the construction project financed by this issue has been completed. The balance in the Public Improvements Construction Fund will be used to correct erosion and other problems at Lake Veranda and Lake Assava.

LIBRARY FUND -- accounts for the costs incurred in operating the parish library. Ad valorem taxes and state revenue sharing are the principal means of financing the library system.

VERNON PARISH POLICE JURY
Lafayette, Louisiana
Supplemental Information Schedules (Continued)

CRIMINAL COURT FUND -- (Thirtythird Judicial District) accounts for fines and forfeitures imposed by the district court. These revenues, in addition to operating transfers from the police Jury's General Fund, finance the operations of the criminal court. Expenditures are made from the Criminal Court Fund on motion of the district attorney and approval of the district judge.

JUDICIAL EXPENSE FUND -- accounts for expenditures made in operations of the judicial system. Financing is provided through appropriations from the parish's General Fund.

TOURIST AND RECREATION COMMISSION FUND -- accounts for expenditures made to promote tourism in Vernon Parish. The activities are financed by the levy of a hotel/motel sales tax.

HOTEL/HOTEL TAX FUND -- accounts for the collection of sales taxes on occupancy of all lodging and camping facilities in Vernon Parish. Collections are transferred to the Tourist and Recreation Commission and used to promote tourism in Vernon Parish.

FIRE PROTECTION DISTRICT NO. 1 FUND -- accounts for the cost of maintaining and operating fire stations throughout Vernon Parish. Financing is provided by a one-quarter of one per cent sales and use tax dedicated for that purpose.

FIRE PROTECTION INSURANCE FUND -- accounts for the cost of maintaining and operating fire stations throughout Vernon Parish. Financing is provided by the two per cent fire insurance rebate received from the State of Louisiana.

SALES TAX FUND -- accounts for the collection of sales and use taxes. After providing for the cost of collection, the net proceeds are distributed in accordance with the proposition approved by the electorate of Vernon Parish.

JOB TRAINING PARTNERSHIP ACT FUND -- (JTPA) accounts for operations of the JTPA Program. Financing is provided by grants from the United States Department of Labor, passed through the Louisiana Department of Labor and the Louisiana Department of Education. The JTPA Program provides job training and related assistance to economically disadvantaged individuals. The ultimate goal of the program is to move trainees into permanent, self-sustaining employment.

ECONOMIC DEVELOPMENT FUND -- accounts for the operations of the the economic development program within Vernon Parish. Financing is provided by grants from the State of Louisiana.

SEVEN PARISH POLICE JURY, PRIMARY GOVERNMENT
LOUISIANA
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS
COMBINING SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

FEDERAL BUREAU OF INVESTIGATION
 WASHINGTON, D. C. 20535
 SPECIAL REPORT FORM

Continuing Balance Sheet, December 31, 1966

	ASSETS	LIABILITIES	FUND BALANCE	NET ASSETS	NET LIABILITIES	NET FUND BALANCE
ASSETS						
Cash and cash equivalents	\$1,700,000	\$400,000	\$1,300,000	\$100,000	\$1,200,000	\$100,000
Investments, all costs	700,000	200,000	500,000	100,000	400,000	100,000
Receivables	100,000	100,000	0	0	0	0
Other assets	100,000	0	100,000	100,000	0	100,000
TOTAL ASSETS	\$2,600,000	\$700,000	\$1,900,000	\$300,000	\$1,600,000	\$300,000
LIABILITIES AND FUND BALANCE						
Accounts payable	\$100,000	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000
Unearned salaries	0	0	0	0	0	0
Unearned benefits	0	0	0	0	0	0
Total Liabilities	\$100,000	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000
Fund balance - fund balance - unencumbered - unobligated	1,500,000	500,000	1,000,000	200,000	800,000	200,000
TOTAL LIABILITIES AND FUND BALANCE	\$1,600,000	\$700,000	\$1,900,000	\$300,000	\$1,600,000	\$300,000

(Continued)

Worship Center for the Deaf, 501(c)(3) Non-Profit
 12000 11th Street
 Glenview, Illinois 60025
 GOVERNMENTAL ENTITY - SPECIAL DISTRICT STATUS

Comparing Balance Sheet, December 31, 2000

	ASSETS	NET ASSETS	LIABILITIES	EQUITY
ASSETS				
Cash and cash equivalents	\$101,510		\$101,510	\$0,000,000
Investments, at cost				0,000,000
Receivables	90,000	90,000		0,000,000
Other fund receivables				0,000,000
TOTAL ASSETS	<u>\$191,510</u>	<u>\$90,000</u>	<u>\$101,510</u>	<u>\$0,000,000</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts payable	0	\$1,000		\$175,000
Deferred capital	110,110	0		100,000
Deferred revenue		0		0,000
TOTAL LIABILITIES	<u>\$110,110</u>	<u>\$1,000</u>	<u>\$0,000</u>	<u>\$175,000</u>
Fund Equity - Fund Balance - Special Fund - Capital Asset		89,000	\$101,510	\$1,000,000
TOTAL LIABILITIES AND FUND EQUITY	<u>\$110,110</u>	<u>\$90,000</u>	<u>\$101,510</u>	<u>\$1,000,000</u>

(Continued)

FINANCIAL STATEMENTS FOR THE YEAR
 1993-1994
 1993-1994 FINANCIAL STATEMENTS

Consolidated Schedule of Revenues, Expenditures, and Changes in Fund Balances
 for the Four Funded Accounts, 1993

	1993 \$000	1992 \$000	1991 \$000	1990 \$000	1989 \$000	1988 \$000
REVENUES						
General:						
Admission	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Fundraising	100,000	100,000	100,000	100,000	100,000	100,000
Miscellaneous	100,000	100,000	100,000	100,000	100,000	100,000
Total revenues	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Operating:						
General government:						
Judicial						
Finance and administrative						
Other						
Police						
Fire						
Public safety						
Public works						
Health and welfare						
Culture and recreation						
Community development and						
assistance						
Total operating						
Other:						
Total other						
Net Change in Fund Balances						
Operating:						
General government:						
Judicial						
Finance and administrative						
Other						
Police						
Fire						
Public safety						
Public works						
Health and welfare						
Culture and recreation						
Community development and						
assistance						
Total operating						
Other:						
Total other						
Net Change in Fund Balances						

(Cont'd)

2008 2007 2006	2008 2007 2006	2008 2007 2006	2008 2007 2006	2008 2007 2006	2008 2007 2006	2008 2007 2006	2008 2007 2006	2008 2007 2006
140,395		150,519	140,395				296,475	
10,780	104,506	11,110						140,711
4,797	21,998	11,411	100		1,110	1,179	28,010	4,264
111,828	124,504	142,920	140,395	141,110	142,220	142,220	424,485	145,075
			41,164	13,516			685	
99,104	140,513	142,920					423,800	145,075
					60,541			
61,104	140,513	142,920	140,395	141,110	142,220	142,220	423,800	145,075
47,311	130,800	131,693	130,393	131,000	131,641	131,150	396,890	131,276
1,204			28,526	12,244	17,229		217,698	276,778
			19,253			111,023		
1,204	800	800	28,526	12,244	17,229	111,023	217,698	276,778
46,107	141,607	132,493	130,393	131,254	131,870	131,173	396,517	131,276
178,174	214,893	215,107	209,320	203	1,261	1,655	1,136,903	209,507
176,970	214,093	214,307	209,020	203,000	1,259	1,653	1,134,248	209,231

VICTORIA PARISH POLICE 2007
Localities, Investments
GOVERNMENT 1999 TYPE - SPECIAL REVENUE FUND

Comparing Schedule of Revenues, Expenditures, and Changes in Fund Balances
 for the Year Ended December 31, 1999

	2000 SCHEDULE REVENUE	2000 SCHEDULE EXPENDITURE	2000 SCHEDULE CHANGES	TOTAL
REVENUE				
GOVERNMENT				
Localities				
Sales and use				
Sales and use	54,467,747			54,467,747
Intergovernmental revenues				
Federal grants		41,111,111		41,111,111
Municipal funds			1,000,000	1,000,000
Fees, charges, and contributions				
For services				
Fees and royalties				11,111
Use of money and property	5,833		1,740	7,573
Other revenues				111,000
Total revenues	<u>54,473,580</u>	<u>41,111,111</u>	<u>1,740</u>	<u>95,596,431</u>
Investments				
Federal government				
Federal				400,000
Finance and administrative	41,000			41,000
Other				240,000
Public works			10,000	10,000
Health and welfare				4,700,000
Culture and recreation				100,000
Economic development and				60,000
miscellaneous		1,000,000		1,000,000
Total	<u>41,400</u>	<u>1,000,000</u>	<u>10,000</u>	<u>2,700,000</u>
Other				
Total revenues	<u>95,873,580</u>	<u>42,111,111</u>	<u>10,740</u>	<u>138,005,431</u>
EXPENSES (DEBIT) CHANGES IN FUND BALANCE				
EXPENSES				
Operating				
Salaries and benefits				
Police	4,000,000			4,000,000
Police training				100,000
Police equipment				100,000
Police supplies				100,000
Police vehicles				100,000
Police uniforms				100,000
Police other				100,000
Total	<u>4,300,000</u>			<u>4,300,000</u>
Operating transfers out				
Police			100,000	100,000
Total	<u>100,000</u>		<u>100,000</u>	<u>100,000</u>
Total operating expenses	<u>4,400,000</u>		<u>100,000</u>	<u>4,500,000</u>
Capital				
Police				
Police equipment				100,000
Police vehicles				100,000
Police other				100,000
Total	<u>100,000</u>			<u>300,000</u>
Total capital expenses	<u>100,000</u>			<u>300,000</u>
Total expenses	<u>4,500,000</u>		<u>100,000</u>	<u>4,800,000</u>
Other				
Total expenses	<u>4,500,000</u>		<u>100,000</u>	<u>4,600,000</u>
CHANGES IN FUND BALANCE				
Operating				
Police				
Police	11,111			11,111
Police training				100,000
Police equipment				100,000
Police vehicles				100,000
Police uniforms				100,000
Police other				100,000
Total	<u>11,111</u>			<u>500,000</u>
Total operating	<u>11,111</u>			<u>500,000</u>
Capital				
Police				
Police equipment				100,000
Police vehicles				100,000
Police other				100,000
Total	<u>100,000</u>			<u>300,000</u>
Total capital	<u>100,000</u>			<u>300,000</u>
Total changes	<u>11,111</u>			<u>800,000</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>90,000</u>			<u>90,000</u>
FUND BALANCE AT END OF YEAR	<u>101,111</u>			<u>890,000</u>

Over budget

PERMANENT FUND BALANCE SHEET
 (Amounts in Thousands)
 GOVERNMENT FUND TYPE - FINANCIAL REPORT FUND -
 STATE GOVERNMENT PERFORMANCE FUND

Balance by Balance Sheet, December 31, 1998

	88 - 1	88 - 2	88 - 3	88 - 4	88 - 5	88 - 6	88 - 7	1998
ASSETS								
Cash and cash equivalents	\$37,790	\$62,558	\$3,884	\$37,471	\$8,292	\$4,081	\$75,016	\$301,144
Investments	\$2,084	\$7,854	75,770	\$8,678	77,879	77,710	\$5,434	\$35,714
Receivable from State	9,528			898	7,254			17,774
TOTAL ASSETS	\$49,402	\$70,412	\$79,654	\$46,847	\$93,425	\$86,801	\$80,450	\$354,742
LIABILITIES AND FUND EQUITY								
Liabilities payable	\$4,434	\$4,494	\$2,392	\$4,262	\$1,884	\$1,434	\$2,070	\$17,964
Unsettled payables				2,782			11,511	14,293
Total Liabilities	<u>4,434</u>	<u>4,494</u>	<u>2,392</u>	<u>7,044</u>	<u>1,884</u>	<u>1,434</u>	<u>13,581</u>	<u>32,257</u>
Fund Equity = Fund Balance +								
unreserved - under expended	<u>44,968</u>	<u>65,918</u>	<u>77,262</u>	<u>39,803</u>	<u>91,541</u>	<u>85,367</u>	<u>66,869</u>	<u>322,485</u>
TOTAL LIABILITIES AND								
FUND EQUITY	\$49,402	\$70,412	\$79,654	\$46,847	\$93,425	\$86,801	\$80,450	\$354,742

STATE OF NEW YORK
 DEPARTMENT OF TAXATION AND FINANCE
 STATE TAX SERVICE CENTER
 STATE TAX SERVICE CENTER

Continuing Schedule of Revenues, Expenditures, and Changes in Fund Balances
 for the Year Ended December 31, 1995

	1991	1992	1993	1994	1995	1992	1995
REVENUES							
1000 - all sources (intergovernmental revenues - state funds)	\$54,294	\$58,240	\$51,138	\$48,234	\$49,944	\$48,512	\$55,275
1000 - all sources (not all money and property tax revenues)	14,406	15,483	4,245	5,252	5,588	5,448	6,151
1000 - all sources (not all money and property tax revenues)	1,823	2,432	732	1,184	1,229	775	852
1000 - all sources (not all money and property tax revenues)	5,897	6,487	1,244	1,524	1,537	1,898	2,077
1000 - all sources (not all money and property tax revenues)	25,118	26,722	17,363	17,644	18,336	18,433	20,355
EXPENDITURES							
1000 - all sources (not all money and property tax revenues)	\$21,221	\$22,552	\$1,782	\$2,438	\$5,545	\$5,228	\$2,782
1000 - all sources (not all money and property tax revenues)	24,282	21,492	2,792	14,981	14,134	5,429	22,182
1000 - all sources (not all money and property tax revenues)	14,406	15,483	4,245	5,252	5,588	5,448	6,151
1000 - all sources (not all money and property tax revenues)	1,823	2,432	732	1,184	1,229	775	852
1000 - all sources (not all money and property tax revenues)	5,897	6,487	1,244	1,524	1,537	1,898	2,077
1000 - all sources (not all money and property tax revenues)	25,118	26,722	17,363	17,644	18,336	18,433	20,355
1000 - all sources (not all money and property tax revenues)	24,282	21,492	2,792	14,981	14,134	5,429	22,182
1000 - all sources (not all money and property tax revenues)	14,406	15,483	4,245	5,252	5,588	5,448	6,151
1000 - all sources (not all money and property tax revenues)	1,823	2,432	732	1,184	1,229	775	852
1000 - all sources (not all money and property tax revenues)	5,897	6,487	1,244	1,524	1,537	1,898	2,077
1000 - all sources (not all money and property tax revenues)	25,118	26,722	17,363	17,644	18,336	18,433	20,355

STATE OF NEW YORK
 DEPARTMENT OF TAXATION AND FINANCE
 STATE AND LOCAL TAXES - 1991
 STATE AND LOCAL TAXES - 1990

Continuing Balance Sheet, December 31, 1990

	89. 1	89. 2	89. 3	89. 4	89. 5	89. 6	89. 7	1991
ASSETS								
Cash and cash equivalents	\$19,508	\$19,728	\$1,778	\$89,100	\$93,994	\$1,090	\$11,617	\$118,105
Receivables	14,148	13,446	14,388	19,295	8,993	9,281	11,885	26,297
Interest receivables					59			59
Total Assets	\$33,656	\$33,174	\$16,166	\$108,395	\$103,086	\$10,371	\$23,502	\$174,561
LIABILITIES AND FUND EQUITY								
LIABILITIES								
Accounts payable	17,199	164	11,507	13,508	176	107	164	31,644
Interest and dividends		11	1					13
State of New York tax	17,199	112	1,388	1,498	76	17	164	1,644
Total Liab. - Total balance -	34,397	287	12,896	15,006	252	124	332	33,301
Unassigned - under apportion								29,260
Total Liabilities and	\$34,397	\$287	\$12,896	\$15,006	\$252	\$124	\$332	\$62,561
FUND EQUITY	\$0	\$308	\$3,270	\$93,389	\$102,834	\$9,247	\$23,170	\$112,000

FINANCIAL STATEMENTS FOR THE YEAR
 Ended May 31, 1996
 GOVERNMENT OF THE DISTRICT OF COLUMBIA
 ROAD DISTRICT TRANSPORTATION FUNDS

Increasing schedule of Receipts, Expenditures, and Changes in Fund Balances
 for the Year Ended December 31, 1996

	1995-1	1995-2	1995-3	1995-4	1995-5	1995-6	1995-7	1995-8
RECEIPTS								
Excess - ad valorem	\$71,442	\$75,140	\$8,510	\$18,736	\$7,887	\$6,760	\$9,798	\$53,411
State Funds	1,808	1,410	1,495	7,885	1,528	1,752	3,832	23,162
Use of money and property	160	607	706	1,411	680	738	628	1,417
Revolving Funds	200							200
Total receipts	\$73,610	\$78,057	\$11,711	\$27,932	\$10,995	\$10,252	\$14,056	\$79,190
EXPENDITURES								
Contract - public works	\$7,550	\$8,600	\$1,050	\$8,500	—	\$8,625	\$7,071	\$9,100
SALES OF DISTRICT OF COLUMBIA GOVT INSTRUMENTS	11,000	1,175	1000	17,500	5,700	975	1,800	41,000
GRANT RECEIPTS, DONORS Operating transfers in	\$3,450	800	800	800	800	800	800	3,450
GRANT RECEIPTS, DISTRICT OF COLUMBIA GOVT INSTRUMENTS (SALES TAX)	16,000	1,175	1000	17,500	5,700	975	1,800	41,000
GRANT RECEIPTS, DISTRICT OF COLUMBIA	\$1,671	\$1,410	\$1,500	\$1,410	\$1,510	\$1,752	\$2,028	\$10,111
GRANT RECEIPTS, DISTRICT OF COLUMBIA	\$11,000	\$11,175	\$11,000	\$17,500	\$10,995	\$10,725	\$14,056	\$59,111

SEVEN PARISH POLICE JURY, PRIMARY GOVERNMENT
LAKECHARLES, LOUISIANA
GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS
COMBINING SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000

VERNON PARISH POLICE JURY
Lafayette, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1996

DEBT SERVICE FUNDS

LIBRARY -- used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related charges on the Series 1993 General Obligation Bonds in the amount of \$7,500,000. Proceeds were used to construct the Vernon Parish Library.

ROAD IMPROVEMENT -- used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related charges on the Series 1996 Certificates of Indebtedness in the amount of \$3,500,000. Proceeds were used to overlay parish roads.

WABCO FUND 98,171 FUND
 Leesville, Louisiana
 GOVERNMENTAL FUND TYPE - GOVT SERVICE FUND

Comparing Balance Sheet, December 31, 1998

	1998	1998	TOTAL
ASSETS			
Cash and cash equivalents	\$258,117	\$418,240	\$676,357
Receivables	<u>349,889</u>		<u>349,889</u>
TOTAL ASSETS	<u>\$608,006</u>	<u>\$418,240</u>	<u>\$1,026,246</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Fund Equity - total balance - reserved for debt service	<u>\$608,006</u>	<u>\$418,240</u>	<u>\$1,026,246</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$608,006</u>	<u>\$418,240</u>	<u>\$1,026,246</u>

VIENNA PARISH POLICE JURY
 Leesville, Louisiana
 GOVERNMENTAL FUND 1990 - CHIEF SERVICE FUND

Combing Schedule of Revenues, Expenditures, and Changes in Fund Balances
 for the Year ended December 31, 1998

	LIBRARY	ROAD IMPROVEMENT	TRUCKS
REVENUES			
Taxes - ad valorem	\$183,007		\$183,007
Use of money - interest earnings	8,813	19,228	8,893
Total revenues	<u>191,820</u>	<u>19,228</u>	<u>191,900</u>
EXPENDITURES			
Total services	<u>153,444</u>	<u>37,642</u>	<u>244,129</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	118,100	18,450	21,744
OTHER FINANCING SOURCES			
Receipts (interest on certificates of indebtedness)		4,594	4,594
Operating transfers in		588,188	588,188
Total other financing sources	<u>808</u>	<u>592,782</u>	<u>592,782</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	118,100	418,230	532,436
FUND BALANCE AT BEGINNING OF YEAR	<u>477,788</u>	<u>808</u>	<u>477,788</u>
FUND BALANCE AT END OF YEAR	<u>595,888</u>	<u>1,026</u>	<u>1,010,224</u>

VERNON PARISH POLICE JURY
Lafayette, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
As of and For the Year Ended December 31, 1998

CAPITAL PROJECTS FUNDS

LIBRARY CONSTRUCTION FUND -- accounts for the construction of a new library complex for Vernon Parish. Financing was provided by the issuance of Series 1998 General Obligation Bonds dated February 1, 1998, in the amount of \$2,500,000.

BLOCK GRANT FUNDS -- accounts for federal pass-through grant revenues, expended in accordance with the applicable grant agreements, received from the State of Louisiana - Community Development Block Grant Section, under the Block Grant Small Cities Program.

TERMINA PARISH POLICE JURY, PRIMARY GOVERNMENT
LACIVILLE, LOUISIANA
GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUND
COMBINED SCHEDULE
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

BROWN PARISH SCHOOL JURY
 LEASE LTD. LIABILITY
 AND UNDEVELOPED LAND TRS - CAPITAL PROJECTS FUND

Comparing Balance Sheet, December 31, 1998

	BALANCE SHEET			TOTAL
	ASSETS	LIABILITIES	EQUITY	
ASSETS				
Cash and cash equivalents	\$4,700	\$100	\$100	\$4,800
Accumulated		2,100		2,100
Total Assets	<u>\$4,700</u>	<u>\$2,200</u>	<u>\$100</u>	<u>\$4,600</u>
LIABILITIES AND UNDEVELOPED				
LIABILITIES				
Lease liability		\$1,100		\$1,100
Unearned pledges		100	\$100	200
Trust liabilities	200	2,100	100	4,400
Land equity - Special equity - reserved for future construction	\$4,700	200	200	5,100
Total LIABILITIES AND UNDEVELOPED EQUITY	<u>\$4,700</u>	<u>\$2,200</u>	<u>\$100</u>	<u>\$4,600</u>

WISCONSIN WATER PROJECT FUND
 RECEIPTS, EXPENDITURES
 AND CHANGES IN FUND BALANCE - CAPITAL PROJECTS FUND

Combining Schedule of Receipts, Expenditures, and Changes in Fund Balances
 for the Year Ended December 31, 1994

	WISCONSIN WATER PROJECT FUND			TOTAL
	RECEIPTS	EXPENDITURES	CHANGES	
RECEIPTS				
Intergovernmental - Federal Funds		1,983,000	57,000	1,926,000
Use of money - Interest earnings	1,700			1,700
Total revenues	<u>1,700</u>	<u>1,983,000</u>	<u>57,000</u>	<u>1,982,700</u>
EXPENDITURES				
Capital outlay	75,000	983,000	2,700	1,060,700
TRANSFERS (DEBITED) BY RECEIPTS				
WATER PROJECTS FUND	(75,000)	000	000	115,000
TRANSFERS BY RECEIPTS OF YEAR	<u>75,000</u>	<u>000</u>	<u>000</u>	<u>115,000</u>
TRANSFERS BY EXPENDITURES OF YEAR	<u>000</u>	<u>000</u>	<u>000</u>	<u>000</u>

VERMILION PARISH POLICE JURY
Lafayette, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 1966

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 56 of the 1966 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, jurors receive \$856 per month, while the president receives \$603 per month for performing the duties of his office.

Clap, Curtis L.	\$18,737
Fontenot, James B.	10,004
Ford, John C.	9,436
Fallon, Sam B., Jr.	30,024
Hamilian, John	10,379
Rapman, Oscar	10,874
James, Jimmy L.	18,874
James, Woodrow	708
Jeans, George C.	758
Palmer, Raymond	168
Pyrus, Ray	11,566
Reynolds, Levaughn	10,379
Smith, J.R., Jr.	188
Tuck, James B.	30,379
Wexler, W. Reid	10,379
Williams, Billy	<u>18,212</u>
Totals	<u>\$173,868</u>

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

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

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

55 Terra Avenue
Alexandria, LA 71303
318/447-3168
Fax: 318/442-9485

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

VERNON PARISH POLICE JURY
Bossierite, Louisiana

I have audited the primary government financial statements of the Vernon Parish Police Jury as of December 31, 1996, and for the year then ended, and have issued my report thereon dated July 11, 1997.

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

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

The management of Vernon 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.

VERNON PARISH POLICE JURY
Lacoville, Louisiana
Internal Control Report (Continued)

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

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

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

Herbie M. Wiley

Herbie M. Wiley
Alexandria, Louisiana
July 11, 1992

HEDDIE W. WAY

CERTIFIED PUBLIC ACCOUNTANT

55 Terra Avenue
Alexandria, LA 71303
318/447-7668
Fax: 318/447-9485

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

VERNON PARISH POLICE JURY Lafayette, Louisiana

I have audited the primary government financial statements of the Vernon Parish Police Jury as of December 31, 2000, and for the year then ended, and have issued my report thereon dated July 11, 2001.

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

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

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

WVON PARISH POLICE JURY

Monroe, Louisiana
Compliance Report
(Continued)

CODE OF GOVERNMENTAL ETHICS

Condition -- During maintenance of the parish roadways, dirt is removed from drainage system (ditches) to facilitate drainage and prevent damage to the roadway that may be caused by flowing water. During one of these maintenance projects, a police Jury instructed employees of the parish to deliver and spread several loads of this dirt (public property) on property owned by the juror (private property).

Criteria -- Louisiana Revised Statute 15A-R.5, 42:1118, states that no public servant shall use the authority of his office or position, directly or indirectly, in a manner intended to compel or coerce any person or other public servant to provide himself, any other public servant, or other person with any thing of economic value. This Section shall not be construed to limit that authority authorized by law, statute, ordinance, or legislative rule in carrying out official duties. Violation of this statute, upon finding that any elected official or other person has violated any provision of any law within the jurisdiction of the Board except violations of the Campaign Finance Restructure Act which shall be governed by Chapter II of Title 18 of the Louisiana Revised Statutes of 1950, the board by a majority vote of the membership, may censure the elected official or person, or impose a fine of not more than ten thousand dollars, or both.

Effect -- The aforementioned actions by the police jury resulted in civil action being taken by the Eastern Judicial District - District Attorney which required the police juror to reimburse the police jury for the wages, in excess of \$300, of the materials, labor and equipment used in violation of the aforementioned statute. Additionally, the juror may be subject to additional penalties as mentioned previously.

Recommendation -- The police jury should provide all jurors and employees with educational opportunities relating to the requirements of the Code of Governmental Ethics and initiate a system which allows employees to report (anonymously) to a designated official within the police jury, i.e., parish manager and/or treasurer, to ensure that conditions of this nature are not repeated.

Management's Response -- Management has provided assurances that the recommendation will be considered and implemented as feasible.

LOUISIANA PUBLIC BID LAW

Condition -- The police jury, by actions of its parish manager, purchased material (concrete) in excess of \$20,000 without complying with the Louisiana Public Bid Law.

Criteria -- Louisiana Revised Statute 36:2702 requires that purchase of any materials and supplies exceeding the sum of \$10,000 be advertised and let to the lowest responsible bidder. Additionally, the statute provides that purchases of material with an estimated cost of more than \$5,000 but less than \$10,000 be made by obtaining not less than 3 telephone or facsimile quotations and that these quotations be made part of the purchase file.

VERNON PARISH POLICE JURY
Lafayette, Louisiana
Compliance Report
(Continued)

Issue -- During 1996, the police jury requested the parish manager to obtain quotations on the cost of obtaining and placing soil cement on a specific parish road. Based on this request, the parish manager obtained quotations from various suppliers and prepared cost estimates that projected a cost of less than the bid limit of \$18,808. Prior to the completion of the specific project, the estimated length of the project was substantially increased which required additional material (soil cement) to be purchased which increased the total cost of the project to more than \$28,808 thereby exceeding the bid limit of \$18,808.

Effect -- Upon receipt and review of the invoice relating to this project, the police jury (in an open meeting) refused to approve payment since it exceeded the bid limit. This action caused the vendor to file legal action demanding payment for the materials provided on the project. The Thirtieth Judicial District - District Attorney has opined that the actions of the parish manager did violate the requirements of the Public Bid Law which facilitated a formal reprimand of the parish manager by the police jury. Additionally, Louisiana Revised Statute 38:229 provides that any purchase of material or supplies which is made contrary to the provisions of the public bid law shall be null and void and where a judgment of nullity is rendered in any action brought by the district attorney or by the attorney general, the district court may award a civil penalty not in excess of \$50,000 against each offending member of the governing authority of the public entity who authorized the violation.

Management Response -- Since the district attorney has requested an attorney general's opinion on the items discussed previously, management is unable to respond to the finding.

I considered these instances as noncompliance in forming my opinion on whether the police jury's financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated July 11, 1997, on those financial statements.

I noted certain immaterial instances of noncompliance that I have reported to management of the Vernon Parish Police Jury in a separate letter dated July 11, 1997.

Prior audit management letter -- The audit report for the two years ended December 31, 1995, contained several immaterial instances of noncompliance with Louisiana law. These findings, except for the management letter point relating to general fixed assets, have been resolved by management.

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

Herbie H. May

Herbie H. May
Alexandria, Louisiana
July 11, 1997

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

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

HERBIE W. WAY
Certified Public Accountant

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

VERNON PARISH POLICE JURY
Ipswich, Louisiana

I have audited the primary government financial statements of the Vernon Parish Police Jury for the year ended December 31, 1986, and have issued my report thereon dated July 11, 1987. These primary government financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular 4-378, *Audit of State and Local Governments*. Those standards and OMB Circular 4-378 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the primary government financial statements of the Vernon 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 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 my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
July 13, 1987

VIRNON PARISH POLICE JURY
 Leesville, Louisiana
 Schedule of Federal Financial Assistance
 For the Year Ended December 31, 1996

FEDERAL AGENCY/ PASS-THROUGH GRANTEE NAME PROGRAM NAME	CIGA NUMBER	ISSUES/ EXPENDITURES
UNITED STATES DEPARTMENT OF AGRICULTURE		
Passed through Louisiana Department of Social Services: Food Stamps	10-551	\$9,485,300 *
State Administrative Matching Grants for Food Stamp Program	10-553	41,189
Passed through Louisiana Department of Treasury - Schools and Roads - Grants to States	10-605	<u>296,084</u>
Total United States Department of Agriculture		<u>9,822,573</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants/Small Cities Program	14-218	485,381 *
Passed through Louisiana Department of Social Services - Emergency Shelter Grant	14-233	<u>6,082</u>
Total United States Department of Housing and Urban Development		<u>491,463</u>
UNITED STATES DEPARTMENT OF THE INTERIOR		
Passed through Louisiana Department of Wildlife and Fisheries - Sport Fish Restoration	15-905	<u>185,225</u>
UNITED STATES DEPARTMENT OF JUSTICE		
Drug Control and System Improvement - Formula Grant	18-578	<u>4,688</u>
UNITED STATES DEPARTMENT OF LABOR		
Passed through Louisiana Department of Labor and the Louisiana Department of Education - Job Training Partnership Act	17-258	<u>1,132,212 *</u>

(Continued)

* - identifies major federal financial assistance programs.

VEDON PARISH POLICE JURY
 (Bossierite, Louisiana)
 Schedule of Federal Financial Assistance
 for the Year Ended December 31, 1996

FEDERAL GRANTOR/ PASS-THROUGH GRANTEE NAME PROGRAM NAME	FY06 NUMBER	ISSUES/ EXPENDITURES
<u>UNITED STATES DEPARTMENT OF TRANSPORTATION</u> Passed through Louisiana Department of Transportation and Development - Public Transportation for Nonurbanized Areas	20,589	<u>\$48,515</u>
<u>UNITED STATES DEPARTMENT OF THE TREASURY</u> Passed through Louisiana Department of the Treasury - Payments in-Kind of Taxes	NONE	<u>8,852</u>
<u>UNITED STATES DEPARTMENT OF DEFENSE</u> Passed through Louisiana Department of Treasury - Military Installation Timber Sales Receipts	NONE	<u>52,800</u>
Total Issues/Expenditures		<u>\$6,713,862</u>

(Continued)

* - Identifies major federal financial assistance programs.

HERRIE W. WAY
CREDITED FREE ACCOUNTANT

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

MISSISSIPPI POLICE JURY
Louisville, Louisiana

I have audited the primary government financial statements of the Parish Parish Police Jury as of December 31, 1996, and for the year then ended, and have issued my report thereon dated July 13, 1997. I have also audited the police jury's compliance with requirements applicable to major Federal Financial Assistance programs and have issued my report thereon dated July 31, 1997.

I conducted my audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement and about whether the police jury complied with laws and regulations, noncompliance with which would be material to a major Federal Financial Assistance program.

In planning and performing my audit, I considered the police jury's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinions on the police jury's primary government financial statements and on its compliance with requirements applicable to major programs and not to provide assurance on the internal control structure. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed policies and procedures relevant to my audit of the primary government financial statements in a separate report dated July 31, 1997.

The management of the police jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of 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

VIENNA POLICE JURY
Louisville, Louisiana
Federal Internal Control Report (Continued)

evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

- Accounting controls:**
 - Budgeting and budgetary reporting
 - Revenues/receivables
 - Expenditures/payables
 - Payroll/personnel
 - Electronic data processing
- Grant administration controls:**
 - General requirements:
 - Federal activity
 - Civil rights
 - Administrative requirements (Common Rule)
 - Specific requirements:
 - Type of services
 - Eligibility
 - Claims for advances and reimbursements

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

The police jury expended 80.98 percent of its total federal financial assistance under major federal financial assistance programs.

I performed tests of controls, as required by SAS Circular 4-108, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the police jury's major Federal financial assistance programs, which are identified in the accompanying schedule of Federal financial assistance. My procedures are less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

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

IBERON PARISH POLICE JURY
Lafayette, Louisiana
Federal Internal Control Report (Continued)

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

Herbie H. May

Herbie H. May
Alexandria, Louisiana
July 31, 1990

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

VERNON PARISH POLICE JURY
Crescent, Louisiana

I have audited the primary government financial statements of the Vernon Parish Police Jury as of December 31, 1996, and for the year then ended, and have issued my report thereon dated July 31, 1997.

I have applied procedures to test the Vernon Parish Police Jury's compliance with the following requirements applicable to each of its federal financial assistance programs, the major programs of which are identified in the schedule of federal financial assistance, for the year ended December 31, 1996, applicable to the entity's federal financial assistance programs: political activity, civil rights, and administrative requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on police jury's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

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

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

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
July 31, 1997

HERBIE W. WAY

CERTIFIED PUBLIC ACCOUNTANT

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

VERNON PARISH POLICE JURY
Lafayette, Louisiana

I have audited the primary government financial statements of the Vernon Parish Police Jury as of December 31, 1996, and for the year then ended, and have issued my report thereon dated July 17, 1997.

I have also audited the Vernon Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed, eligibility and claims for advances and reimbursements, that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1996. The management of the police jury is responsible for compliance with these requirements. My responsibility is to express an opinion on compliance with these requirements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-129, Audits of State and Local Governments. These standards and OMB Circular A-129 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about police jury's compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the police jury complied, in all material respects, with the requirements governing types of services allowed or unallowed, eligibility, and claims for advances and reimbursements that may be applicable to its major federal financial assistance programs for the year ended December 31, 1996.

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

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
July 17, 1997

HERBIE W. WAY
CHARTERED PUBLIC ACCOUNTANT

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VERNON PARISH POLICE JURY
Ipswich, Louisiana

In planning and performing my audit of the financial statements of the Vernon Parish Police Jury as December 31, 1996, and for the year then ended, I considered the jury's internal control structure relating to accounting/financial reporting and compliance with laws and regulations in determining my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during my audit I became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes my comments and suggestions regarding these matters. I previously reported on the Vernon Parish Police Jury's internal control structure in my report dated July 11, 1995. This letter does not affect my report dated July 11, 1995, on the financial statements of the Vernon Parish Police Jury.

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

Sincerely,

Herbie W. Way

Herbie W. Way
July 31, 1997

WISDOM PARISH POLICE JURY
 Management Letter Points
 For the Year Ended December 31, 1988

MANAGEMENT LETTER POINTS

BUDGETS AND BUDGETARY REPORTING -- The following individual funds have unfavorable expenditure variances for the year ended December 31, 1988:

Fund	Budget	Actual	Amount	Percent
General	\$1,290,234	\$1,800,866	\$510,632	-39.56%
Parishwide Road Maintenance	1,522,608	1,728,866	(206,258)	-13.55%
Parishwide Overlay	1,290,808	1,402,213	(111,405)	-8.63%
Sales Tax Collection	4,081,334	4,494,854	(413,520)	-10.13%
Road District Maintenance:				
No. 3	182,646	126,320	(56,326)	-30.83%
No. 5	71,483	95,811	(24,328)	-34.03%
No. 6	41,080	42,827	(1,747)	-4.25%

The police jury should adopt an annual individual fund budget for all funds and monitor the activity during the year and when necessary, amend the individual fund budgets to reflect changes in operations, especially when the unfavorable variances are five (5) percent or more.

GENERAL FIXED ASSETS (GFA) -- As stated in the prior audit, police jury needs to update procedures used to account for the general fixed assets.

RECOMMENDATIONS -- conduct a current and complete physical inventory of all GFA as soon as possible and review in this audit in the GFA control account(s) and at least once every three years thereafter, review the format of the detailed GFA (subsidiary) records to provide the information necessary to properly account for additions and/or deletions to the GFA on an annual basis, delete all GFA that do not meet or exceed the jury's capitalization threshold and, in the future, record as GFA only those items that meet or exceed this threshold, provide historical and/or estimated historical cost information on those GFA that have not been assigned a dollar value.

AUDIT COMPLETION -- Louisiana Revised Statute (LSA-R.S.) 28:113 requires that licensed certified public accountants, performing audits in lieu of the audit being performed by the legislative auditor, shall issue their report within six months of the close of the entity's fiscal year. Reports on entities with a fiscal year-end of December 31, should be issued on or before June 30, but because of the workload of the audit firm, the accompanying audit was not completed until July 31, 1989.