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**ASSUMPTION PARISH POLICE JURY**  
Napoleonville, Louisiana

**GENERAL-PURPOSE FINANCIAL STATEMENTS**

December 31, 1996  
(With Comparative Data for Prior Year)

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the Auditor, or reviewed, sent to and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor for parishes, where appropriate, at the office of the parish clerk of court.

Reliance Date: \_\_\_\_\_

**Wagnonpack & Associates (APAC)**  
Certified Public Accountants  
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**INDEPENDENT AUDITORS' REPORT**

**Assumption Parish Police Jury**  
Napoleonville, Louisiana

We have audited the accompanying general-purpose financial statements of Assumption Parish Police Jury, Napoleonville, Louisiana, as of and for the year ended December 31, 1996, as listed in the Table of Contents. These general-purpose financial statements are the responsibility of Assumption Parish Police Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

The general-purpose financial statements referred to above do not include the financial activities of the Waterworks District No. 1 and Hospital Service District No. 1 component units, which should be included in order to conform with generally accepted accounting principles.

Because of the departure from generally accepted accounting principles identified above, as of December 31, 1996, the assets and revenues of the enterprise fund would have increased by \$11,880,588 and \$8,700,894, respectively, there would have been an excess of expenses over revenues in the enterprise fund for the year of \$1,868,776, and the enterprise fund equity would have been \$18,671,262. The assets and revenues of the debt service fund would have increased by \$80,602 and \$18,110, respectively, there would have been a deficit of revenues over expenditures for the year of \$5,000 the total excess of expenditures over revenues of \$1,863,780, and the debt service fund balance would have increased by \$80,602 for a total of \$18,692. The amount to be provided for the general long-term debt account group would have increased by \$80,000, and there would have been an increase in liabilities of \$60,000 for a total of \$280,500.

In our opinion, because of the effects of the matters discussed in the third and fourth paragraphs, the general-purpose financial statements referred to above do not present fairly, in conformity with generally accepted accounting principles, the financial position of the Assumption Parish Police Jury, as of December 31, 1996, or the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 16, 1997 on our consideration of Assumption Parish Police Jury's internal control structure and a report dated June 16, 1997 on its compliance with laws and regulations.

We were engaged to audit the general-purpose financial statements for the purpose of forming an opinion on these statements taken as a whole. The combining financial statements and schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Assumption Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, because of the matters discussed in the third and fourth paragraphs, such information does not present fairly in all material respects in relation to the general-purpose financial statements taken as a whole.

*Wagnuspack & Associates (APAC)*

1616 N. Main, Louisiana

June 16, 1997

**GENERAL-PURPOSE FINANCIAL STATEMENTS**  
**(COMBINED STATEMENTS - OVERVIEW)**

**ASSOCIATION BARRISTERS POLICE JURY**  
 Incorporated, Louisiana  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNTS**  
 December 31, 1994

Page 4 of 4

(This Comparative Note for This Year)

	GOVERNMENTAL FUNDS		FUND		GENERAL		NON-MAJOR		TOTAL	
	GENERAL FUND	CAPITAL PROJECT FUND	TRUST FUND	AGENCY FUND	GENERAL FUND	TRUST FUND	NON-MAJOR FUND	TRUST FUND	GENERAL FUND	TRUST FUND
<b>ASSETS AND OTHER DEBITS</b>										
Cash and cash equivalents	21,451	2,452,111	-	-	-	-	-	-	2,473,562	2,473,562
Accounts receivable	1,000	-	-	-	-	-	-	-	1,000	1,000
Equity in investment pool	10,281	914,179	-	-	-	-	-	-	1,014,460	1,014,460
Investments	10,000	614,811	4,000	-	-	-	-	-	15,811	15,811
Due from other funds	41,999	12,754	-	-	-	-	-	-	54,753	54,753
Due from other governments	-	16	-	-	-	-	-	-	16	16
Prepaid Assets	4,700	-	-	-	-	-	-	-	4,700	4,700
Due from other agencies	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Equity in Investment Pool	-	-	-	-	-	-	-	-	-	-
Businesses	8,225	-	-	-	-	-	-	-	8,225	8,225
Property and equipment	-	-	-	194,004	-	-	-	-	194,004	194,004
Property and equipment - depreciation	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	5,144,110	-	-	5,144,110	5,144,110
Other Debits	-	-	-	-	-	-	-	-	-	-
<b>LIABILITIES AND OTHER CREDITS</b>										
Accounts payable	4,024	75,540	100	-	-	-	-	-	79,664	79,664
Due to other funds	1,947	30,448	-	-	-	-	-	-	32,395	32,395
Due to other agencies	24	20,000	4,000	-	-	-	-	-	28,024	28,024
Due to other governments	-	2,111	-	-	-	-	-	-	2,111	2,111
Due to other persons	1,000	20,211	4	-	-	-	-	-	21,215	21,215
Payroll	11,000	2,000	-	-	-	-	-	-	13,000	13,000
Deposits for other	20,700	-	-	-	-	-	-	-	20,700	20,700
<b>TOTAL</b>	<b>52,457</b>	<b>3,640,611</b>	<b>4,000</b>	<b>194,004</b>	<b>194,004</b>	<b>5,144,110</b>	<b>5,144,110</b>	<b>5,144,110</b>	<b>11,190,016</b>	<b>11,190,016</b>

**LIABILITIES, EQUITY, AND OTHER CREDITS**

Accounts payable	4,024	75,540	100	-	-	-	-	-	79,664	79,664
Due to other funds	1,947	30,448	-	-	-	-	-	-	32,395	32,395
Due to other agencies	24	20,000	4,000	-	-	-	-	-	28,024	28,024
Due to other governments	-	2,111	-	-	-	-	-	-	2,111	2,111
Due to other persons	1,000	20,211	4	-	-	-	-	-	21,215	21,215
Payroll	11,000	2,000	-	-	-	-	-	-	13,000	13,000
Deposits for other	20,700	-	-	-	-	-	-	-	20,700	20,700

The accompanying notes are an integral part of the statements.  
(Continued)

**ASSETS AND LIABILITIES BALANCE SHEET**  
 (Presented as of 12/31/2024)

\*All figures are in thousands of dollars unless otherwise indicated.

(All figures are in thousands of dollars)

ACCOUNT	ASSETS				LIABILITIES				EQUITY			
	Current	Term	Long-Term	Total	Current	Term	Long-Term	Total	Current	Retained Earnings	Accumulated Other Comprehensive Income	Total
<b>ASSETS</b>												
Current Assets	10,000	0	0	10,000	5,000	0	0	5,000	5,000	0	0	5,000
Term Assets	0	5,000	0	5,000	0	0	0	0	0	0	0	0
Long-Term Assets	0	0	5,000	5,000	0	0	5,000	5,000	0	0	0	0
<b>Total Assets</b>	<b>10,000</b>	<b>5,000</b>	<b>5,000</b>	<b>20,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>10,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>LIABILITIES</b>												
Current Liabilities	5,000	0	0	5,000	5,000	0	0	5,000	5,000	0	0	5,000
Term Liabilities	0	0	0	0	0	0	0	0	0	0	0	0
Long-Term Liabilities	0	0	5,000	5,000	0	0	5,000	5,000	0	0	0	0
<b>Total Liabilities</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>10,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>10,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>EQUITY</b>												
Current Equity	5,000	0	0	5,000	5,000	0	0	5,000	5,000	0	0	5,000
Retained Earnings	0	5,000	0	5,000	0	0	0	0	0	0	0	0
Accumulated Other Comprehensive Income	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Equity</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>10,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>

The accompanying notes are an integral part of this statement.



ADMINISTRATIVE FINANCIAL REPORT (PART 1)  
 September 30, 1996

Section 8

COMBINED STATEMENT OF REVENUES, EXPENSES AND ASSETS-LIABILITIES BY FUND-BALANCE

ALL-GOVERNMENTAL FUNDS TYPES  
 For the Year Ended December 31, 1996  
 (With Comparative Data for Prior Year)

	GENERAL FUND		SPECIAL PURPOSE FUND		CAPITAL PROJECT FUND		GRANT RECEIPTS FUND		TOTAL	
	1996	1995	1996	1995	1996	1995	1996	1995	Current Year	Prior Year
<b>REVENUES</b>										
Taxes	25,048	18,725	-	-	-	-	-	-	25,048	18,725
Admission fee	-	1,079,042	-	-	-	-	-	-	1,079,042	-
Subsidy on	20,000	-	-	-	-	-	-	-	20,000	-
Services fee	34,075	-	-	-	-	-	-	-	34,075	-
Rent fee	25,577	-	-	-	-	-	-	-	25,577	-
Franchise fee	25,000	-	-	-	-	-	-	-	25,000	-
License and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenues	94,859	62,117	34,720	-	-	-	-	-	129,579	62,117
Interest income	-	-	-	-	-	-	-	-	-	-
Grant income	-	20,174	-	-	-	-	-	-	20,174	-
Grant participation fees	17,728	5,471	-	-	-	-	-	-	23,199	5,471
State reimbursement funds	20,000	-	-	-	-	-	-	-	20,000	-
Other (State revenue)	5,271	-	-	-	-	-	-	-	5,271	-
Other	-	18,111	-	-	-	-	-	-	18,111	-
Fees, charges and contributions	-	4,704	-	-	-	-	-	-	4,704	-
Fines and forfeitures	36,022	22,471	-	-	-	-	-	-	58,493	22,471
Use of money and property	-	-	-	-	1,687,178	-	-	-	1,687,178	-
Other revenues	13,528	11,253	-	-	-	-	-	-	24,781	11,253
<b>TOTAL REVENUES</b>	<b>1,152,261</b>	<b>1,928,482</b>	<b>34,720</b>	<b>-</b>	<b>1,687,178</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,874,639</b>	<b>1,940,428</b>
<b>EXPENSES</b>										
General-Services	20,000	51,000	-	-	-	-	-	-	71,000	51,000
Utilities	140,000	141,000	-	-	-	-	-	-	281,000	141,000
Salaries	20,000	141,000	-	-	-	-	-	-	261,000	141,000
Equipment	20,000	-	-	-	-	-	-	-	20,000	-
Deputies	170,000	21,000	-	-	-	-	-	-	191,000	21,000
Insurance	10,000	30,000	-	-	-	-	-	-	40,000	30,000
Financial cost administration	10,000	30,000	-	-	-	-	-	-	40,000	30,000
Other general administration	10,000	30,000	-	-	-	-	-	-	40,000	30,000

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

**ADMINISTRATIVE EXPENSES (OTHER)**  
 Depreciation, Leases  
**CHANGES IN ACCOUNTS RECEIVABLE, PREPAID EXPENSES AND DEFERRED CHARGES**  
 ALL ACCOUNTS RECEIVABLE, PREPAID EXPENSES AND DEFERRED CHARGES  
 For the Year Ended December 31, 1999  
 (All Components Data for Prior Year)

	OPERATIONAL RESULTS (000)		FINANCIAL RESULTS (000)		TOTAL	
	1999	1998	1999	1998	1999	1998
Depreciation	366,386	397,494	-	-	366,386	397,494
Leases	1,708	1,094,043	-	-	1,716,051	2,021,536
Accounts receivable	81,566	44,123	141,021	-	222,587	1,099,048
Prepaid expenses	29,942	47,981	-	-	77,923	98,778
Deferred charges	1,128	-	-	1,084,114	1,132	1,184
Goodwill	-	38,828	-	-	1,684,000	8,132
<b>TOTAL EXPENSES</b>	<b>579,830</b>	<b>1,980,568</b>	<b>141,021</b>	<b>1,084,114</b>	<b>1,720,851</b>	<b>3,075,088</b>
Income (loss) of interest and operations	(1,807)	786,431	(551,628)	(1,189,951)	(553,435)	(803,520)
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of Long Term Debt	4,096	1,091,471	-	1,270,248	4,092	4,096
Operating Expenses In	(2,000)	(1,000,000)	(8,426)	(6,000,000)	(2,000)	(6,000,000)
Operating Expenses Out	(41,081)	(38,388)	(10,025)	(8,000)	(51,106)	(46,388)
Total other financing sources (uses)						
<b>BOOK DEFICIT OF RECEIVERS OTHER</b>	<b>(50,000)</b>	<b>(93,371)</b>	<b>(10,026)</b>	<b>(1,000,000)</b>	<b>(50,000)</b>	<b>(93,371)</b>
<b>INITIAL BALANCE OTHER RECEIVERS OTHERS</b>	<b>300,000</b>	<b>1,000,000</b>	<b>10,026</b>	<b>1,000,000</b>	<b>300,000</b>	<b>1,000,000</b>
<b>FINR BALANCE AT RECEIVERS OF YEAR</b>	<b>249,999</b>	<b>906,628</b>	<b>0</b>	<b>0</b>	<b>249,999</b>	<b>906,628</b>
<b>FINR BALANCE AT END OF YEAR</b>	<b>249,999</b>	<b>906,628</b>	<b>0</b>	<b>0</b>	<b>249,999</b>	<b>906,628</b>

The accompanying notes are an integral part of the statements.

**ASSOCIATION MEMBER VOUCHER LIST**  
 Aqueducts, Limited  
**COMBINED STATEMENT OF RECEIPTS, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**PROPERTY GROUP BARRIS FOR APRIL - GENERAL, SPECIAL, BONDING, JOB COST SAVINGS, FUND TYPES**  
 For the Year Ended December 31, 1994

	RECEIPTS		EXPENSES		RESERVE FUNDS		CAPITAL		DEBT	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>REVENUES</b>										
Total	\$ 27,640	\$ 27,640	\$ 47,040	\$ 47,040	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Admission fee	-	-	2,452.00	2,452.00	11,475	11,475	-	-	-	-
Misc. fee	-	-	-	-	-	-	-	-	-	-
Seminars fee	20,110	20,099	-	-	-	-	-	-	-	-
Event fee	6,530	6,470	-	-	-	-	-	-	-	-
Print fee fee	5,000	27,477	-	-	-	-	-	-	-	-
Licenses and permits	23,171	23,499	-	-	-	-	-	-	-	-
<b>EXPENDITURES</b>										
Total	11,159	94,428	97,128	94,428	45,283	45,283	14,711	14,711	14,711	14,711
Printing press	-	-	-	-	-	-	-	-	-	-
Bank charges	11,159	11,159	-	-	20,726	20,726	-	-	-	-
Event program fee	4,000	4,000	1,675	1,675	1,000	1,000	-	-	-	-
Public-relations	40,000	40,000	1,000	1,000	1,000	1,000	-	-	-	-
Other	9,100	9,100	96,128	96,128	22,257	22,257	-	-	-	-
Press charges and reproduction	-	-	8,000	8,000	10,148	10,148	-	-	-	-
Phone and business	2,400	2,400	15,108	15,108	2,100	2,100	-	-	10,179	10,179
Use of money and property	1,800	1,800	2,100	2,100	2,100	2,100	-	-	-	-
Other revenue	1,050	1,050	1,485	1,485	3,652	3,652	-	-	-	-
<b>TOTAL REVENUES</b>	<u>27,640</u>	<u>27,640</u>	<u>47,040</u>	<u>47,040</u>	<u>45,283</u>	<u>45,283</u>	<u>14,711</u>	<u>14,711</u>	<u>14,711</u>	<u>14,711</u>

	REVENUES		EXPENSES		RESERVE FUNDS		CAPITAL		DEBT	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>GENERAL REVENUES</b>										
Total	11,159	94,428	97,128	94,428	45,283	45,283	14,711	14,711	14,711	14,711
Licenses	20,110	20,099	-	-	11,475	11,475	-	-	-	-
Fund fee	5,000	27,477	-	-	-	-	-	-	-	-
Event fee	6,530	6,470	-	-	-	-	-	-	-	-
Seminars	14,970	20,422	-	-	-	-	-	-	-	-
Miscellaneous	15,000	27,019	-	-	-	-	-	-	-	-
Other general administrative	18,600	12,118	-	-	-	-	-	-	-	-

The accompanying notes are an integral part of the statements.

(Continued)

COMPREHENSIVE FINANCIAL POLICY STATEMENT  
 Investments, Securities

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET (GAAP BASIS) AND ACTUAL - GENERAL SPECIAL REVENUE AND DEBT SERVICE FUNDS TRAIL  
 For the Year Ended December 31, 1996

	GENERAL FUND			SPECIAL			REVENUE FUNDS			CAPITAL			DEBT		
	FUND BALANCE			REVENUES			EXPENDITURES			REVENUES			EXPENDITURES		
	Budget	Actual	(Excess/Deficit)	Budget	Actual	(Under/Over)	Budget	Actual	(Over/Under)	Budget	Actual	(Over/Under)	Budget	Actual	(Under/Over)
EXPENDITURES (CONTINUED)															
Public safety	24.21	24.26	(1.05)	21.22	21.24	1.00	-	-	-	-	-	-	-	-	-
Public works	1.00	1.00	-	1,144.26	1,177.28	33.02	-	-	-	0.78	-	0.78	-	-	-
Street and water	8.04	8.04	(0.00)	10,116	10,116	(0.00)	10.75	10.75	-	10.20	-	0.55	-	-	-
Culture and recreation	25.46	26.45	1.24	46,136	47,011	88.75	-	-	-	-	-	-	-	-	-
Domestic development	11.71	11.28	0.43	-	-	-	-	-	-	-	-	-	-	-	-
State services	-	-	-	8,400	8,400	-	-	-	-	-	-	-	1,700.00	1,700.00	-
TOTAL EXPENDITURES	1,212.86	1,234.02	(21.16)	11,672	11,622	50.00	10,429	10,429	-	10,429	10,429	-	1,700.00	1,700.00	(21.16)
DEBT (difference of revenues and expenditures)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING	36.07	36.99	2.00	1,000.00	1,000.00	-	11	11	-	-	-	-	1,200.00	1,200.00	-
TRANSFERS IN	(10,000)	(10,000)	-	(1,000,000)	(1,000,000)	(1,000)	(2,000)	(2,000)	-	(2,000)	(2,000)	-	(1,000,000)	(1,000,000)	-
Total other financing (net)	36.07	36.99	2.00	(999,999)	(999,999)	(1,000)	(1,989)	(1,989)	-	(1,989)	(1,989)	-	200.00	200.00	-
CHANGE (DIFFERENCE) OF FUND BALANCE	20.21	20.96	0.75	1,000	1,000	-	1,000	1,000	-	1,000	1,000	-	200	200	-
REVENUES AND OTHER SOURCES (TRAIL)	1,233.07	1,254.98	21.91	11,672	11,622	50.00	10,429	10,429	-	10,429	10,429	-	1,700.00	1,700.00	(21.91)
TRANSFERS IN	1,000	1,000	-	1,000,000	1,000,000	1,000	2,000	2,000	-	2,000	2,000	-	1,000,000	1,000,000	-
TOTAL REVENUES AND OTHER SOURCES (TRAIL)	2,233.07	2,254.98	21.91	11,672	11,622	50.00	10,429	10,429	-	10,429	10,429	-	2,700.00	2,700.00	(21.91)
FUND BALANCES AT BEGINNING OF YEAR	1,212.86	1,212.86	-	11,672	11,672	-	10,429	10,429	-	10,429	10,429	-	1,700.00	1,700.00	-
FUND BALANCES AT END OF YEAR	1,233.07	1,254.98	21.91	12,672	12,672	50.00	11,429	11,429	-	11,429	11,429	-	1,900.00	1,900.00	(21.91)

[For accompanying notes see an integral part of this statement.]

ASSUMPTION PARISH POLICE JURY  
Nogalesville, Louisiana

NOTES TO FINANCIAL STATEMENTS  
December 31, 1996

**INTRODUCTION**

The Assumption Parish Police Jury is the governing authority for Assumption Parish and is a political subdivision of the State of Louisiana. The police jury is governed by nine jurors representing the various districts within the parish. The jurors serve four-year terms that expire on January 1, 2001.

Louisiana Revised Statute 25:1211 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**REPORTING ENTITY**

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

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

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

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

ASSUMPTION PARISH POLICE JURY  
Bogalusa, Louisiana

NOTES TO FINANCIAL STATEMENTS  
December 31, 1996

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - *Continued*

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Criminal Court	December 31	1 and 3
Garvey Drainage District No. 1	December 31	1 and 3
Garvey Drainage District No. 2	December 31	1 and 3
Garvey Drainage District No. 3	December 31	1 and 3
Garvey Drainage District No. 5	December 31	1 and 3
Garvey Drainage District No. 7	December 31	1 and 3
Iberian Drainage District	December 31	1 and 3
Hatchman Drainage District	December 31	1 and 3
Garvey Drainage District No. 11	December 31	1 and 3
Hospital Service District No. 1	June 30	1 and 3
Waterworks District No. 1	July 31	1 and 3

The Police Jury has chosen to issue financial statements of the reporting entity; therefore all of the previous listed component units are included in the accompanying financial statements except for the Hospital Service District No. 1 and Waterworks District No. 1.

The omission of these component units is not materially misrepresentative; accordingly, the general-purpose financial statements do not include the financial activities of the Hospital Service District No. 1 and Waterworks District No. 1, which should be included in order to conform with generally accepted accounting principles.

During May 1996, the Hospital Service District No. 1 of the Parish of Assumption, a component unit of the Assumption Parish Police Jury, entered into negotiations to sell its health care facilities and equipment to Our Lady of the Lake Regional Medical Center of Baton Rouge, Louisiana. The management of the Hospital Service District No. 1 began negotiations with two hospitals in an attempt to alleviate the Hospital Service District No. 1's financial problems due to recent losses from operation and low patient utilization of the hospital. The voters of Assumption Parish approved a sale of the hospital to Our Lady of the Lake Hospital on November 5, 1996. The sale was finalized on December 23, 1996. Since the Police Jury has chosen to issue financial statements which exclude the financial activities of the Hospital Service District No. 1, the police jury's general-purpose financial statements do not include any adjustments that might result from the outcome of events relating to the sale of the hospital's facilities and equipment or its possible liability to continue as a going concern.

These general-purpose financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include the Debt Justice District Criminal Court Fund and the Assumption Parish Library.

**ASSUMPTION PARISH POLICE JURY**  
*Napoleon, La., Louisiana*

**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 1994**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

Considered in the determination of component units of the reporting entity were the Assumption Parish Sheriff and School Board, Assessor, Clerk of Court, District Attorney and the various municipalities in the parish. Management of the Police Jury determined that these governmental entities are not component units of the Assumption Parish Police Jury reporting entity because they have separately elected governing authorities, are legally separate, and are fiscally independent of the Assumption Parish Police Jury.

**FUND ACCOUNTING**

The revenues of the police jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or deposits as appropriate. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the general-purpose financial statements are described as follows:

**GOVERNMENTAL FUNDS**

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

**General Fund** - The General Fund is the general operating fund of the police jury. It is used to account for all financial resources, except those required to be accounted for in other funds.

**Special Revenue Funds** - The General Fund of each component unit is reported as a special revenue fund. In addition, funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes are reported in special revenue funds.

**Debt Service Funds** - The Debt Service Funds are used to account for the accumulation of accretion for, and the payment of, general long-term debt principal, interest, and related costs on those long-term obligations recorded in the general long-term obligations account groups.

**Capital Project Funds** - The Capital Project Funds are used to account for financial resources received and used for the acquisition, construction, or improvement of capital facilities and reported in other governmental funds.

**AGENCY FUND**

**Agency Fund** - The agency fund accounts for monies that the police jury holds on behalf of others in the parish. Agency funds are controlled in nature (each is equal liability) and do not involve management of results of operations.

ASSUMPTION PARISH POLICE JURY  
Natchitoches, Louisiana

NOTES TO FINANCIAL STATEMENTS  
December 31, 1996

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurement made, regardless of the measurement basis applied.

The governmental funds are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting using the following practices:

**Accruals** - Revenues and other governmental fund financial resources increments are recognized in the accounting period in which they become measurable to accrual that is, when they become both measurable and available to finance expenditures of the fund period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "measurability or accrual" criteria requires judgment, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application.

All valuations taxes and the related state revenue sharing (which is based on population and households in the parish) are recorded in the year the taxes are assessed. All valuations taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent after December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and state aid and grants are accrued when the parish is entitled to the funds, generally corresponding to the issuing of grant related costs by the Parish.

Sales and use tax revenues are collected by the Assumption Parish School Board and are recorded by the police jury in the month received by the school board.

Substantially all other revenues are recorded when received.

**Expenditures** - Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for accumulated annual leave, which is not accrued, and principal and interest on general long-term debt, which is recognized when due.

**Other Financing Sources or Uses** - Transfers between funds which are not reported in the report are accounted for as other financing sources or uses.

**BUDGETARY ACCOUNTING**

The police jury uses the following budget practices:

1. The budgetary calendar includes publication in the official journal of a public notice of the proposed budget, ten days prior to the public hearing, usually held in December, public inspection of the proposed budgets, and public hearings on the budgets.



**ASSUMPTION PARISH POLICE JURY**  
Napoleonville, Louisiana

**NOTES TO FINANCIAL STATEMENTS**  
December 31, 1996

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

2. Appropriation lapse at year end.
3. Encumbrance accounting is not utilized.
4. Annually, the police jury adopts budgets for all funds except the Drainage District Special Revenue Funds. Partial budgetary integration is not employed as part of the accounting system; however, periodic budget comparisons are made as a part of internal reporting.
5. Budgets are controlled at the fund level. Budgeted amounts included in the accompanying financial statements include original adopted budget amounts as amended.

**SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

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

**RESTRICTED ASSETS**

**Employee Health Benefit Fund** - The employee fund for a self-insurance health program was established by the Assumption Parish Police Jury and the Assumption Parish Waterworks District No. 1. A fund balance of \$46,000 is maintained for operating capital.

**ANNUAL AND SICK LEAVE**

Police jury employees accumulate varying amounts of annual and sick leave each year, depending upon their length of service with the police jury. Annual leave may be accumulated up to a maximum of 240 hours. Sick leave may be accumulated without limitation. Upon resignation or retirement, unused accumulated annual leave up to 240 hours is paid to the employees at the employee's current hourly rate of pay. Unused accumulated sick leave lapses upon resignation or retirement.

The cost of current leave privileges, computed in accordance with GASBI Codification Section 650, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

At December 31, 1996, accumulation of annual leave is estimated to be \$47,000 which is considered material. However, a liability for compensated absences due employees has been included in the long-term debt group of accounts in accordance with GASBI Codification Section 650.

**SALES AND USE TAX**

The Assumption Parish Police Jury has a total of two per cent parisheside sales and use tax approved by the voters of the parish. The police jury has entered into an agreement with the Assumption Parish School Board whereby the school board will collect the police jury's sales and use tax for a stipulated fee. The school board remits the proceeds of the sales and use tax to the police jury on a monthly basis.

ASSUMPTION PARISH POLICE JURY  
Natchitoches, Louisiana

NOTES TO FINANCIAL STATEMENTS  
December 31, 1986

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

In accordance with the sales tax proposition, the proceeds derived by the police jury from the one per cent sales tax shall be used for the purpose of constructing and maintaining a hospital, library, and jail facilities, including the necessary equipment and furnishings, thereof, constructing and maintaining parish roads, or for any one or more of such purposes. The proceeds derived from the one fourth per cent sales tax shall be used for purpose of opening, constructing and improving public drains and drainage facilities. The proceeds derived from the one half per cent sales tax shall be used for the purpose of opening, constructing, and improving public roads and bridges. An additional one fourth per cent sales tax is collected with the proceeds to be used for reconstructing, operating and maintaining the parish libraries.

**CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash and cash equivalents includes cash on hand, amounts in demand deposits and interest bearing demand deposits. Amounts are classified as cash equivalents if the original maturities are 90 days or less. The police jury maintains a cash and investment pool that is available for use by all funds. In addition, demand deposit accounts and investments are separately held by several of the police jury's funds and by each of the police jury's component units. Under state law the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

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

**INVENTORIES**

Inventories are valued at the lower of cost or market. Inventories in the governmental funds consist of expendable supplies held for consumption. The expenditures are recognized when the items are purchased.

**FIXED ASSETS AND LONG-TERM LIABILITIES**

During the year of 1985, the Parish completed its fixed asset inventory. Asset values were established based on historical cost (if available) or estimated historical cost if historical cost was not available. The aggregate value of the estimated cost is not material to total general fixed assets. Interest is not capitalized.

Current capital expenditures of the governmental funds are recorded as expenditures at the time of purchase. The related assets are then recorded in the General Fixed Assets Account Group. The Parish does not record certain public domain (infrastructure) general fixed assets consisting of improvements to streets, bridges, and drainage systems, nor does it capitalize interest costs. The Parish does not depreciate general fixed assets.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental fund type operations. This account group is not a "Trust." It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

ASSUMPTION PARISH POLICE JURY  
Bogalusa, Louisiana

NOTES TO FINANCIAL STATEMENTS  
December 31, 1996

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

COMPARATIVE DATA

Comparative data for the prior year has been presented in the accompanying general-purpose financial statements to provide an understanding of changes in the police jury's financial position and operations. However, presentation of comparative data by fund type has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

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

NOTE B - CASH AND CASH EQUIVALENTS

At December 31, 1996, the police jury has cash and cash equivalents (bank balances) totaling \$2,584,715 as follows:

Cash on hand	\$ 380
Interest-bearing demand deposits	2,935,330
Demand deposits	<u>79,005</u>
Total	<u>\$ 3,254,715</u>

The interest-bearing demand deposits and demand deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposits with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or restricted fund that is mutually acceptable to both parties. Deposits (bank balances) which include \$483,000 of certificates of deposits included in investments (fund Note C) at December 31, 1996, are secured by federal deposit insurance or by pledged securities as follows:

Bank balances	<u>\$ 1,000,000</u>
Federal deposit insurance	\$ 478,371
Pledged securities (Category 3)	<u>4,180,000</u>
Total insurance and pledged securities	<u>\$ 5,658,371</u>

Even though the pledged securities are similar to uncollateralized (Category 3) under the provisions of OASB Statement 3, Louisiana Revised Statute 36:1229 imposes a stamping requirement on the restricted bank to advance and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

**ASSUMPTION FIRE/ POLICE JURY**  
 Naperville, Illinois

**NOTES TO FINANCIAL STATEMENTS**  
 December 31, 1994

**NOTE C - INVESTMENTS**

At December 31, 1994, the police jury holds investments which are stated at cost or amortized cost totaling \$1,029,560 as follows:

	Carrying Amount	Market Value
Certificate of Deposit - 12 months	<u>\$ 3,000</u>	<u>\$ 3,000</u>
Equity in Investment Pool:		
Louisiana Asset Management Pool	451,913	451,913
Certificate of Deposit - 12 months	100,000	100,000
U.S. Government & Agency - Sponsored Corporation Securities	<u>465,647</u>	<u>464,115</u>
Total Equity in Investment Pool	<u>1,017,560</u>	<u>1,016,128</u>
Total Investments	<u>\$1,020,560</u>	<u>\$1,019,128</u>

The police jury invests through its broker/dealer in United States Government Securities. It is the intent of the police jury to hold these investments to maturity. In order to provide an indication of the level of risk assumed by the entity at year end, the investments in United States Government Securities are Category 1. Category 1 includes investments that are insured or registered or for which the securities are held by the police jury or its agent in the police jury's name.

**NOTE D - RECONCILIATION OF STATEMENT B TO C**

The accompanying reconciliation presents comparisons of the legally adopted budget (more fully described in Note 1, C) with actual data on a budgetary basis and reconciles Statements B and C.

	General Fund	Special Revenue Funds	Capital Project Fund
<b>REVENUES</b>			
Statement B Revenue	\$231,364	\$499,489	\$ 14,705
Funds not budgeted*	-	(25,029)	-
Statement C Revenue	<u>\$231,364</u>	<u>\$474,460</u>	<u>\$ 14,705</u>

**ASSUMPTION PARISH POLICE JURY**  
Napoleonville, Louisiana

**NOTES TO FINANCIAL STATEMENTS**  
December 31, 1996

**NOTE D - RECONCILIATION OF STATEMENT B TO C - Continued**

<b>EXPENDITURES</b>		
Statement B Expenditures	\$1,204,187	\$1,991,677
Funds not budgeted*	<u>          </u>	<u>(787,180)</u>
Statement C Expenditures	<u>\$1,204,187</u>	<u>\$1,204,497</u>

\* Funds which were not budgeted are as follows:

- Special Revenue Funds:
- Drainage District No. One
- Drainage District No. Two
- Drainage District No. Three
- Drainage District No. Five
- Drainage District No. Seven
- Drainage District Ward Three
- Drainage District Month
- Drainage District No. Eleven

**NOTE E - OPERATING DEFICITS**

The following funds had operating deficits (excess of expenditures and transfers out over revenues and transfers in) for the year ended December 31, 1996:

Fund	Deficit Amount
General Fund	82,884
Special Revenue Funds:	
C.A.A. Board Fund	323
Nursification Fund	144
Capital Project Funds:	
LCTDC/District Runway	182,276

The operating deficits were covered by the fund balances carried forward from previous years or transfers from the general fund. The above operating deficits were properly budgeted in accordance with the Louisiana Local Government Budget Act.

**ADDICTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 1996**

**NOTE F - REVENUES AND EXPENDITURES - ACTUAL AND BUDGET**

The following funds have actual revenues under budgeted revenues for the year ended December 31, 1996:

Fund	Budget	Actual	Variance
<b>Special Revenue Funds:</b>			
Ranch & Bridge Fund	\$ 300,000	\$ 291,022	\$ 8,978
Food Stamp Fund	30,000	27,000	3,000
Section Eight Housing	248,955	231,529	17,424
Community Economic Block Grant	66,000	65,040	960
<b>Total Special Revenue Funds</b>	<b>\$ 645,000</b>	<b>\$ 614,600</b>	<b>\$ 30,400</b>
<b>Capital Project Funds:</b>			
Community Development Block Grant	\$ 13,500	\$ 13,500	\$ 0
<b>Total Capital Project Funds</b>	<b>\$ 13,500</b>	<b>\$ 13,500</b>	<b>\$ 0</b>
<b>Debt Service Fund</b>	<b>\$ 120,170</b>	<b>\$ 120,170</b>	<b>\$ 0</b>

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

Fund	Budget	Actual	Variance
<b>General Fund</b>	<b>\$1,118,000</b>	<b>\$ 1,214,007</b>	<b>\$ 96,007</b>
<b>Special Revenue Fund:</b>			
Road Lighting No. 1	42,450	43,000	550
Consolidated Road Lighting No. 2	17,910	18,200	290
Criminal Cover Fund	51,600	53,800	2,200
Section Eight Housing	298,094	298,118	24
Community Development Fund	70,120	70,520	400
Family Reintegration/Outreach	30,000	30,115	115
Community Action Advisory Board	1,500	1,540	40
Drainage Tax Fund	277,000	278,700	1,700
Commissioners District Fund	71,724	73,040	1,316
Fire Protection District No. 1	248,900	249,004	104
Council on Aging Fund	200,000	200,000	0
Waste/Recycling Fund	13,845	13,800	45
Fire Protection District No. 2	30,000	30,000	0
<b>Total Special Revenue Funds</b>	<b>\$1,000,340</b>	<b>\$ 1,000,804</b>	<b>\$ 464</b>

**ASSUMPTION PARISH POLICE JURY**  
 Natchitoches, Louisiana

**NOTES TO FINANCIAL STATEMENTS**  
 December 31, 1996

**NOTE 6 - AD VALOREM TAXES**

The police jury levies taxes on real and business personal property located within the boundaries of Assumption Parish. Property taxes are levied by the police jury on property values assessed by the Assumption Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Assumption Parish Sheriff's Office bills and collects property taxes for the police jury. Collections are remitted to the police jury monthly. The police jury recognizes property tax revenues when levied.

**Property Tax Calendar**

Assessment due	January 1, 1996
Levy date	June 30, 1996
Tax bills mailed	November 15, 1996
Total taxes and fees	December 31, 1997
Penalties and interest added	January 31, 1997
Liens due	January 31, 1997
Tax sale	May 15, 1997

The police jury is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose, or, in the aggregate for all purposes 10% of the assessed valuation for the payment of principal and interest on long-term debt, after the approval by the voters of the Parish. Property taxes are recorded in receivables and recorded in the year assessed.

Assessed values are established by the Assumption Parish Tax Assessor each year on a uniform basis at the following ratios to fair market value:

80% land	15% machinery
80% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties, including land

A reevaluation of all property is required to be completed no less than every four years. The last reevaluation was completed for the roll of January 1, 1996. Total assessed value parish wide was \$74,051,054 in 1996. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$20,055,890 of the parishwide assessed value in 1996.

The following are the principal taxpayers for the parish:

<u>Tax Payer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Dow Chemical	Chemical Manufacturer	\$ 7,444,440	10.0%
J. Ray McDermott	Industrial Contractor	7,040,470	9.5%
L.A. Power & Light	Utility	2,276,000	3.0%
BC&S South Communications	Utility	2,118,420	2.9%

**ASSUMPTION PARISH POLICE JURY**  
Baptisteville, Louisiana

**NOTES TO FINANCIAL STATEMENTS**  
December 31, 1996

**NOTE G - AD VALOREM TAXES - Continued**

<u>Tax Payer</u>	<u>Type of Business</u>	<u>Assessed Value</u>	<u>Percentage of Total Assessed Value</u>
Enroute-A Newsweek	Pipeline Company	1,699,000	2.9%
Each Gateway Pipeline	Pipeline Company	1,648,379	2.9%
Union Carbide/UCAR	Pipeline Company	1,540,100	2.6%
Assumption Bank & Trust	Financial Institution	1,263,000	1.7%
Dugas & LeBlanc	Sugar Mill	973,000	1.3%
Austin Gas	Pipeline Company	938,128	1.3%
<b>TOTALS</b>		<b>\$ 5,274,907</b>	<b>58.2%</b>

The distribution of the police jury and its component units levy (tax rate per \$1,000 assessed value) to its funds including the Hospital Service District No. 1 and Waterworks District No. 1 is as follows for 1996:

<u>Fund</u>	<u>Authorized \$/1000</u>	<u>Levy \$/1000</u>	<u>Expiration Date</u>
General Fund	4.41 M	4.41 M	2004
Special Revenue Funds:			
Council on Aging	2.21 M	2.21 M	2000
Road Lighting No. 1	25.00 M	15.00 M	2006
Consolidated Road Lighting No. 1	18.00 M	18.00 M	2007
Gravity Drainage District No. 1	\$ 50/parcel	\$ 50/parcel	2006
Gravity Drainage District No. 2	2.35/acre	2.35/acre	2002
Gravity Drainage District No. 3	2.35/acre	2.35/acre	2000
Gravity Drainage District No. 5	2.35/acre	2.35/acre	2000
Gravity Drainage District No. 7	\$ 50/parcel	\$ 50/parcel	2006
Gravity Drainage District No. 10	\$ 50/parcel	\$ 50/parcel	2007
Drainage District - Minnie	2.35/acre	2.35/acre	2003
Drainage District - Hard Times	2.35/acre	2.35/acre	2007
Fire District No. 1	3.09 M	3.09 M	2000
Fire District No. 2	3.09 M	3.09 M	2000

Total ad valorem tax revenues recognized by the Police Jury was \$886,360 for the year ended December 31, 1996.

**NOTE H - RECEIVABLES**

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

<u>Receivables</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total</u>
Ad Valorem Tax	\$ 258,000	\$ 607,779	\$ -	\$ 865,779
Sales Tax	-	-	-	-
Severance Tax	62,307	-	-	62,307
Franchise Tax	54,317	-	-	54,317



**ASSUMPTION PARISH POLICE JURY**  
 Bogalusa, Louisiana

**NOTE TO FINANCIAL STATEMENTS**  
 December 31, 1996

**NOTE 2 - RECEIVABLES - Continued**

Description	General Fund	Special Revenue Funds	Capital Projects Funds	Total
Beer tax	\$ 5,362	\$ -	\$ -	\$ 5,362
Federal Grants	19,327	19,887	4,588	43,802
Video Police Revenue	28,440	10,787	-	39,227
Fines and Forfeitures	-	8,805	-	8,805
Service Fees	-	75,810	-	75,810
Due from Hospital Service District No. 2	-	108,598	-	108,598
Other	5,352	20,732	-	26,084
<b>Total Receivables</b>	<b>\$ 50,081</b>	<b>\$ 324,819</b>	<b>\$ 4,588</b>	<b>\$ 329,488</b>

Receivable amounts are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected, they are recorded as miscellaneous income.

The direct write-off method is not a material departure from GAAP as it approximates the valuation method.

**NOTE 3 - SELF-INSURANCE PROGRAM**

In 1983, the police jury established a self-insurance health program for employees of the police jury and the Waterworks District No. 1. A third party administrator processes the claims and maintains records of the alternate costs, deductible costs, or excess, with the activity of this program being reported in the General Fund. The police jury maintains an insurance policy which pays all claims exceeding \$10,000 per year per person up to \$1,000,000 per year except for one individual in which the policy will only pay claims exceeding \$43,000.

**NOTE 3 - CHANGES IN GENERAL FIXED ASSETS**

	Balance 12/31/95	1996 Additions	1996 Deductions	Balance 12/31/96
Land	\$ 271,800	\$ -	\$ -	\$ 271,800
Buildings	3,764,995	388,495	-	4,153,490
Improvements other than buildings	40,156	-	-	40,156
Equipment & other	1,580,944	211,216	9,499	1,782,661
Construction in progress	156,630	142,634	355,495	18,769
<b>Total</b>	<b>\$ 6,014,525</b>	<b>\$ 742,345</b>	<b>\$ 364,994</b>	<b>\$ 6,391,876</b>

ASSUMPTION PARISH POLICE JURY  
Natchitoches, Louisiana

NOTES TO FINANCIAL STATEMENTS  
December 31, 1996

NOTE B - PENSION PLAN - POLICE JURY

Substantially all employees of the Assumption Parish Police Jury are members of the Parishwide Employees Retirement System of Louisiana (System), a multiple employer public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefits provisions. All employees of the Assumption Parish Police Jury are members of Plan A.

All permanent employees working at least 20 hours per week who are paid wholly or in part from parish funds, and all clerical parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 55 with at least 10 years of creditable service, or at or after age 55 with at least 20 years of creditable service, or at any age with at least 30 years of creditable service, are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1990, the benefit is equal to one percent of final-average salary plus \$10 for each year of supplemental-plan-only service earned prior to January 1, 1990, plus 3 per cent of final-average salary for each year of service credited after the previous date. Final-average salary is the employee's average salary over the 36 consecutive or joint months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employer contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Parishwide Employees Retirement System, Post Office Box 19679, Baton Rouge, Louisiana 70819-0679 or by calling (504) 385-1561.

Under Plan A, members are required by statute to contribute 5.5 percent of their annual salary and the Assumption Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.25% of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and Assumption Parish Police Jury 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 for the prior fiscal year. The Assumption Parish Police Jury's contributions to the System under plan A for years ending December 31, 1996, 1995 and 1994 were \$66,130, \$72,851 and \$66,226.

The following provides certain disclosures for the police jury and the retirement system that are required by GASB Codification Section F28.128.

Year Ended December 31, 1996

	<u>PLAN A</u>
Assumption Parish Police Jury	
Total current-year payroll	\$ 964,268
Total current-year covered payroll	\$ 936,036

**ASSUMPTION PARISH POLICE JURY**  
Natchitoches, Louisiana

**NOTES TO FINANCIAL STATEMENTS**  
December 31, 1995

**NOTE E - PENSION PLAN - POLICE JURY - Continued**

**Year Ended December 31, 1995**

	<b>PLAN A</b>	
<b>Contributions:</b>		
Required by statute:		
Employer	9.9%	\$ 89,184
Employee	7.2%	68,158
Total	17.1%	\$ 157,342
Actual:		
Employer	9.9%	\$ 87,817
Employee	7.2%	68,158
Total	17.1%	\$ 155,975

**Year Ended December 31, 1994**

	<b>PLAN A</b>	
<b>Actuarially required:</b>		
Employer	9.9%	\$ 89,184
Employee	7.2%	73,118
Total	17.1%	\$ 162,302
<b>Percent of employer's actuarially required contribution to all participating employers:</b>	.79%	

**Year Ended December 31, 1993**

	<b>PLAN A</b>	
<b>Retirement System:</b>		
Net assets		\$ 647,645,308
Pension benefit obligation		792,892,330
<b>Unfunded pension benefit obligation</b>		<b>\$ 145,246,922</b>

The pension benefit obligation is presented as of December 31, 1993, because the December 31, 1995, information is not available. The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of defined projected benefits, is increased to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERA and employees. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

The police jury does not offer any post-retirement benefits to its employees or jurors.

ASSUMPTION PARISH POLICE JURY  
Bogalusa, Louisiana

NOTES TO FINANCIAL STATEMENTS  
December 31, 1996

**NOTE 1 - DEFERRED COMPENSATION PLAN**

Employees of the Assumption Parish Police Jury may participate in the deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans With Respect to Service For State and Local Governments).

The deferred compensation plan is available to all employees of the police jury. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseen disability.

The deferred compensation plan is administered by the Public Employees Benefit Services Corporation (PERBSCS), an independent entity. Under the terms of an IRC Section 457 deferred compensation plan, all amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the police jury (without being restricted to the provisions of benefits under the plan), subject only to the claims of the police jury's general creditors. Participants' rights under the plan are equal to those of general creditors of the police jury in an amount equal to the fair market value of the deferred account for each participant. The police jury believes that it is unlikely that plan assets will be needed to satisfy claims of general creditors that might arise. All assets of the plan are reported at fair market value and are administered by an independent entity. As part of its fiduciary role, the police jury has an obligation of due care in selecting the third party administrator.

The following is a summary of activity in the fund for the year ended December 31, 1996.

Asset balance at January 1, 1996	\$ 180,204
Deferrals of compensation	8,686
Earnings	33,773
Less withdrawals	(134,823)
Asset balance at December 31, 1996	<u>\$ 187,840</u>

**NOTE 4 - CONTRACTUAL AGREEMENTS**

**EMERGENCY MEDICAL SERVICE AGREEMENT** - At December 31, 1996, the parish was obligated contractually to Asshur Ambulance Service, Incorporated, for emergency medical services as follows:

January 1, 1995, to August 31, 1995	\$ 30,000
-------------------------------------	-----------

Current payments under the agreement are \$3,000 per month.

**ASSUMPTION PARISH POLICE JURY**  
Natchitoches, Louisiana

**NOTES TO FINANCIAL STATEMENTS**  
December 31, 1996

**NOTE W - GENERAL LONG-TERM DEBT AND OBLIGATIONS PAYABLE**

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

	Beginning Balance	Additions/ Issues	Redemptions	Ending Balance
General obligation	\$ 1,871,889	\$ -	\$ 1,142,819	\$ 729,070
Accrued lease balances	61,978	4,871	-	66,849
Lease purchase-equipment	11,688	-	15,698	-
<b>Total General Long-Term Debt and Obligations Payable</b>	<b>\$ 1,945,155</b>	<b>\$ 4,871</b>	<b>\$ 1,158,517</b>	<b>\$ 795,919</b>

Interest to maturity amounts to \$137,263.

**General obligation bonds:**

\$840,000 Series 1982 Parish Jail Construction Bonds due in annual installments through 2002 with interest rates from 8.5 percent to 10.7 percent. Payable from 1% Sales and Use Tax Fund.

\$2,115,000 Series 87-1998 Road Improvement Bonds dated September 1, 1987 due in annual installments of \$112,144 to \$388,293 through September 1, 2003 with interest ranging from 8.5 percent to 12.0 percent. Payable from Sales Tax Sinking Fund. On January 30, 1996 the Police Jury adopted a resolution authorizing the call for the redemption of \$1,195,000, the remaining principal balance of the original \$2,115,000 bond issue. The bonds were redeemed on March 1, 1996 at a price equal to the principal amount of \$1,195,000 plus accrued interest to March 1, 1996.

\$40,000 Certificate of Indebtedness, Series 1985 for Gravel Drainage District Number 7 dated March 1, 1985 due in annual installments of \$7,665.80 through March 1, 2002 at 8.00 percent interest.

\$81,600 Lease purchase of John Deere gradall payable every six months at \$1,680 monthly at 7.75 percent interest. Payable from Road and Bridge Maintenance Fund. This lease was paid out in full during October 1996.

The annual maturity requirements to amortize all debt outstanding as of December 31, 1996, including interest payments of \$137,263, are as follows:

Year ended	Total	Jail Construction	Drainage District No. 7
	1997	\$ 186,007	\$ 98,841
1998	185,714	98,849	7,665
1999	184,874	97,769	7,665
2000	183,627	96,682	7,665
2001	181,078	94,514	7,665
Through maturity	87,653	94,514	3,118
<b>Total payments</b>	<b>\$ 670,553</b>	<b>\$ 593,710</b>	<b>\$ 38,333</b>

ASSUMPTION PARISH POLICE JURY  
Natchitoches, Louisiana

INDEX TO FINANCIAL STATEMENTS  
December 31, 1996

NOTE H - GENERAL LONG-TERM DEBT AND OBLIGATIONS PAYABLE - Continued

Less: interest payments	171,200
Total general long-term debt & obligations payable	<u>\$ 401,450</u>

NOTE I - DEE TAFFROSE FUNDS

Expendable Fund	Feeble Fund	Amount
General Fund	Criminal Court Fund	\$ 40,000
Community Development Fund	General Fund	151
Community Development Fund	Nursery Family Program	480
Community Development Fund	Winterization Fund	800
Community Development Fund	Energy Assistance Fund	608
Community Development Fund	Family Preservation/Family Support	2,470
Community Development Fund	Community Development Block Grant	4,585
Community Development Fund	Community Services Block Grant	3,870
Family Preservation/Family Support	Community Development Fund	110
		<u>\$ 34,074</u>

NOTE F - DEB TO OTHER GOVERNMENTS

	General Fund	Special Revenue Funds	Capital Projects Fund	Total
Payable To:				
Twenty-Third Judicial District Attorney	\$ -	\$ 1,056	\$ -	\$ 1,056
Assumption Parish Sheriff's Office	_____	1,057	_____	2,113
Total	<u>\$ _____</u>	<u>\$ 2,113</u>	<u>\$ _____</u>	<u>\$ 2,113</u>

NOTE G - CRIMINAL COURT FUNDS

Louisiana Revised Statute 15:571.13 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. The following details the amount due at December 31, 1996:

Balance due at January 1, 1996	\$ 31,091
Amount due for 1996	<u>41,000</u>
Total	70,091
Retained during 1996	<u>31,091</u>
Balance due at December 31, 1996	<u>\$ 41,000</u>

ASSUMPTION PARISH POLICE JURY  
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS  
December 31, 1996

NOTE 6 - LITIGATION

At December 31, 1996, the police jury is involved in various litigation. According to legal counsel for the police jury, suit has been filed against the police juries of Assumption, Acadiane and East Baton Rouge Parishes for the refund of sales tax and Delinquent Judgment. The amount involved in this suit is \$20,000. While plaintiffs have agreed not to pursue this matter until similar litigation against East Baton Rouge parish is complete, the ultimate outcome is uncertain at this time.

In the opinion of the legal counsel for the police jury, the remaining lawsuits are adequately covered by insurance or have little likelihood of successful judgment against the police jury.

NOTE 8 - FEDERAL GRANT CONTINGENCY

The police jury and certain component units participate in a number of federally funded grant programs. These programs may be subject to additional program compliance audits by the various grantors and sub-grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies, especially with regard to non-major programs, cannot be determined at this time. Based on prior experience, the police jury's management feels such disallowances, if any, will be immaterial.

NOTE 7 - FOOD STAMP PROGRAM

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

Balance at January 1, 1996	\$ 974,308
Received	3,128,000
Issued	<u>3,128,000</u>
Balance at December 31, 1996	\$ 974,308

**SUPPLEMENTAL INFORMATION SCHEDULES  
(COMBINING FINANCIAL STATEMENTS  
and  
SCHEDULE OF COMPENSATION PAID TO JURORS)**



**ASSUMPTION PARISH POLICE JURY**  
Bossierville, Louisiana  
December 31, 1990

**SUPPLEMENTAL INFORMATION - CONTINUED**  
**SPECIAL REVENUE FUNDS AND CAPITAL PROJECT FUNDS**

**COMMUNITY DEVELOPMENT FUND** - The Community Development Fund accounts for the federal and state grant activities and monies received for the grant programs and operation of the Community Development Department.

**EMERGENCY FOOD AND SHELTER** - The Emergency Food and Shelter Fund is used to account for the receipts and disbursement of the grants received from the United Way Emergency Food and Shelter Program.

**DRAINAGE DISTRICT FUNDS** - The eight drainage district funds are used to account for funds provided for maintenance work to drain parish lands. Drainage districts are created by the police jury under the authority of Louisiana Revised Statute 33:1751-1759. The districts are each governed by a five member board of commissioners appointed by the police jury.

**NEEDY FAMILY PROGRAM** - The Needy Family Program is used to account for the grants received from the Department of Agriculture for commodity administration.

**ENERGY ASSISTANCE PROGRAM** - The Energy Assistance Program Fund is used to account for the grant for utility assistance.

**FAMILY PRESERVATION/SUPPORT PROGRAM** - The Family Preservation/Support Program is used to account for the funds provided by the United States Department of Health and Human Services through the Louisiana Office of Community Services. The monies are used to promote the well-being of children and families by enhancing family functioning and child development.

**COMMUNITY ACTION ADVISORY BOARD FUNDS** - The Community Action Advisory Board Fund is used to account for the self-generated funds of the board.

**DRAINAGE TAX FUND** - The Drainage Tax Fund is used to account for the proceeds of the quarter per cent sales tax.

**ROAD IMPROVEMENT TAX FUND** - The Road Improvement Tax Fund is used to account for the proceeds of the half per cent sales tax for the use of maintaining parish roads, and servicing the related bonded indebtedness.

**MAINTENANCE DISTRICT** - The Maintenance District Fund is used to account for the operations of the Maintenance District.

**COMMUNICATIONS DISTRICT FUND** - The Communications District Fund is used to account for the proceeds of the communications district tax.

**FIRE PROTECTION DISTRICTS** - The Fire Protection District Funds are used to account for the proceeds from the fire protection districts' ad valorem tax and the contribution of the proceeds to the two fire districts.

**ASSUMPTION PARISH POLICE JURY**  
Natchitochesville, Louisiana  
November 30, 1996

**SUPPLEMENTAL INFORMATION - CONTINUED**  
**SPECIAL REVENUE FUNDS AND CAPITAL PROJECT FUNDS**

**COUNCIL-ON-AGING FUND** - The Council-on-Aging Fund is used to account for the proceeds of the Council-on-Aging ad valorem tax and the remittance of the proceeds to the Assumption Council on Aging.

**PROJECT ROAD FUND** - The Project Road Fund is used to account for the proceeds of the project road grant.

**WEATHERIZATION FUND** - The Weatherization Fund accounts for the activities of the weatherization program.

**EMERGENCY CARE TRUST FUND** - The emergency community service block grant fund accounts for the receipt and disbursement of grant monies provided by the United States Department of Health and Human Services through the Louisiana Department of Labor. These monies are used to assist persons who become homeless. Also, the monies are used to assist the office of Community Development with its disaster-prevention program.

**MEDICAID** - The Medicaid Fund is used to account for the grants received for preparing Medicaid applications.

**EMERGENCY MEDICAL SERVICE FUND** - The Emergency Medical Service Fund accounts for the funds received from the Louisiana Department of Treasury. The monies are used to assist low to moderate income persons with their emergency medical needs.

**CAPITAL PROJECT FUNDS**

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND** - The Community Development Block Grant Fund accounts for the public works improvement grant award. These monies are received from the United States Department of Housing and Urban Development through the Louisiana Division of Administration.

**DISASTER RECOVERY PROGRAM** - The CDBG/Disaster Recovery Program accounts for the funds provided by the United States Department of Housing and Urban Development through the Louisiana Division of Administration. The monies are used to develop communities by providing decent housing and a suitable living environment principally the persons of low to moderate income. Specifically these funds are being used for a street project and a jail roof project.

**COMMERCIAL PAPER POLICE DEPT**  
 Newburgh, New York  
**STRICTLY BI-MONTHLY - COMBINED BALANCE SHEET**  
 December 31, 1994

	Total A Book Pay Total	Real Estate Total	Sole A Life Ins Total	Consolidated		Fuel Supply Total	Sole Trust Total	Cashed Cash Total	Library Total	Savings Total
				Real Estate Total	Life Ins Total					
<b>ASSETS</b>										
Cash and cash equivalents	\$ 22,043	\$ 26,000	\$ 27,423	\$ 17,500	\$ 3,229	\$ 4,039	\$ 4,039	\$ 8,728	\$ 14,000	\$ 21,000
Equity in investment pool	10,648	3,000	2,946	1,000	100	30,877	30,877	34,000	8,000	-
Stocks	11,400	29,000	18,000	22,701	4,804	3,600	-	3,770	1,200	-
See item other assets	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 43,091</b>	<b>\$ 58,000</b>	<b>\$ 50,372</b>	<b>\$ 41,201</b>	<b>\$ 8,033</b>	<b>\$ 35,513</b>	<b>\$ 35,513</b>	<b>\$ 46,527</b>	<b>\$ 23,000</b>	<b>\$ 21,000</b>
<b>LIABILITIES AND EQUITY</b>										
Liabilities	\$ 20,000	\$ 1,500	\$ 4,500	\$ 1,000	\$ 50	\$ 4,000	\$ 4,000	\$ 1,000	\$ 20,000	\$ -
Accounts payable	-	1,200	-	400	-	-	-	4,000	-	-
See item other assets	-	-	-	-	-	-	-	-	-	-
Pay 10-0000 note	4,000	-	-	-	1,000	1,000	-	3,000	20,000	400
See item other assets	1,000	-	-	-	25	20	-	-	400	-
Payroll and wage payable	-	-	-	-	-	-	-	-	-	-
Payroll tax and withholding payable	-	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 21,000</b>	<b>\$ 1,500</b>	<b>\$ 4,500</b>	<b>\$ 1,000</b>	<b>\$ 75</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 20,000</b>	<b>\$ 400</b>
<b>PLUS EQUITY - Fund Balance</b>										
Fund balance subpart(a)	20,000	30,000	28,000	20,000	4,000	47,000	47,000	42,000	3,000	20,000
<b>Total Fund Equity</b>	<b>\$ 20,000</b>	<b>\$ 30,000</b>	<b>\$ 28,000</b>	<b>\$ 19,000</b>	<b>\$ 4,000</b>	<b>\$ 47,000</b>	<b>\$ 47,000</b>	<b>\$ 38,000</b>	<b>\$ 3,000</b>	<b>\$ 20,000</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 41,000</b>	<b>\$ 31,500</b>	<b>\$ 32,500</b>	<b>\$ 20,000</b>	<b>\$ 8,000</b>	<b>\$ 94,013</b>	<b>\$ 94,013</b>	<b>\$ 84,527</b>	<b>\$ 23,000</b>	<b>\$ 21,000</b>

(Continued)

**AMERICAN FARMERS INSURANCE GROUP**  
 Springfield, Louisiana  
**GENERAL RECEIVABLE PAYABLE - CONTINGENT BALANCE SHEET - CONTINUED**  
 December 31, 1979

Sheet 1

Emergency Fund and Contingency Fund	Emergency Fund Payable to Ins. Co.	Emergency Fund Payable to Ins. Co.	Emergency Fund Payable to Ins. Co.	Emergency Fund Payable to Ins. Co.	Emergency Fund Payable to Ins. Co.	Emergency Fund Payable to Ins. Co.	Emergency Fund Payable to Ins. Co.	Emergency Fund Payable to Ins. Co.	Emergency Fund Payable to Ins. Co.
\$ 22,851	\$ 4,000	\$ 17,400	\$ 22,200	\$ 8,820	\$ 5,100	\$ 1,000	\$ -	\$ -	\$ -
-	-	1,400	2,000	90	10	80	40	500	500
12,200	-	-	-	-	-	-	-	-	10
\$ 35,051	\$ 4,000	\$ 18,800	\$ 24,200	\$ 8,910	\$ 5,110	\$ 1,080	\$ 40	\$ 500	\$ 510

**LIABILITIES AND EQUITY**

\$ 3,900	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -
10	-	1,000	90	100	10	-	40	60	1,000
1,000	-	-	-	-	-	-	-	-	10
4,910	-	1,200	90	110	10	-	40	60	1,010

**NETWORTHY - FUND EQUITY**

\$ 2,100	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
2,100	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
4,200	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000

Continued

CONCRETE PAVING PLANT, LLP  
 Guadalupe, Laredo  
 BRIDGE BUDGET FIVE - PROPOSED MAJOR-REPAIR - CONTINUED  
 November 11, 2008

ACCOUNT	GAO Fund	Budget	YTD	Encumbrance	Approved	Multi-Year	Current	Per Invoice	Per Invoice	Per Invoice	Project	Budget	Per Invoice	
														YTD
ASSETS	1	4,24	5	88,00	1	10,00	1	24,00	1	24	5	11,00	1	1
Cash and cash equivalents														
Equity in investment pool														
Accounts receivable														
Due from other funds														
Retainage														
Inventory														
TOTAL ASSETS	1	4,24	5	88,00	1	10,00	1	24,00	1	24	5	11,00	1	1
LIABILITIES AND EQUITY														
Accounts payable														
Tax liabilities payable														
Due to other funds														
Due to other governments														
Retainage and other payable														
Project tax and interagency payable														
Total Liabilities														
FUND EQUITY - Fund Balance														
Fund balance - assigned														
Total Fund Equity														
FUND BALANCE TOTAL														

(Continued)



COMMUNITY TRAINING INCUBATOR FUND  
 Equipment, Leases

(Months 2)

COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES  
 For the Year Ended December 31, 199

	Real Estate		Leasing		Furniture		Equipment		Leases		Other		Total		Total	Total	Total	Total	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities					
<b>REVENUES</b>																			
Taxes																			
Ad valorem tax																			
Sales tax																			
Intergovernmental revenue																			
Federal grants																			
State funds																			
Funds transferred																			
State revenue sharing																			
Other																			
Fees, charges and commissions																			
Fines and penalties																			
Use of money and property																			
Other income																			
<b>TOTAL REVENUES</b>																			
<b>EXPENDITURES</b>																			
General Commission																			
Interest																			
Benefits																			
Personal and administrative																			
Other general administrative																			
Public safety																			
Public works																			
Health and welfare																			
Culture and recreation																			
Other services																			
<b>TOTAL EXPENDITURES</b>																			
Change (increase) of Reserves																			
or Excesses																			

(Continued)

## AMERICAN PUBLIC POWER FUND

Regulators: Investors

GENERAL BONDABLE FUND

## COMPREHENSIVE STATEMENT OF IDENTIFIED CONTRIBUTED AND CHANGES IN FUND BALANCES - CONTINUED

For the Year Ended December 31, 2004

	Fund & Bridge Fund	Fund Lighting (S.S.)	Fund Lighting (S.S.)	Commodities		Fund Energy (S.S.)	Fund Water (S.S.)	Central Cost (S.S.)	Library (S.S.)	Fishes Lift (S.S.)	Community Development (S.S.)
				Gain & Loss (S.S.)	Real Estate (S.S.)						
OTHER FINANCING SOURCES (USES):											
Operating activities	49,249	-	5,154	-	-	20,889	-	-	14,004	-	11,009
Operating activities - net	-	-	50,283	-	-	-	-	50,000	-	-	11,009
Total other financing sources (uses)	49,249	-	50,283	-	-	20,889	-	50,000	14,004	-	11,009
EXCESS CONTRIBUTIONS OF SERVICES OTHER CONTRIBUTIONS AND OTHER SOURCES (USES):											
EXCESS CONTRIBUTIONS OF SERVICES	2,000	4,000	17,000	1,000	-	3,000	4,000	4,000	5,000	20,000	4,000
OTHER CONTRIBUTIONS AND OTHER SOURCES (USES)	29,000	1,000	6,000	2,000	-	21,000	2,000	2,000	10,000	1,000	20,000
FUND BALANCES AT BEGINNING OF YEAR	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
FUND BALANCES AT END OF YEAR											

Continued







UNITED STATES MARINE POLICE (USMP)  
 Washington, D. C.

March 31

SPECIAL REPORTS FINANCIAL  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED  
 For the Year Ended December 31, 1946

	Receipts		Total Expenses	Total Receipts	Change in Assets (Deficit)	Total Receipts	Total Expenditures	Change in Liabilities	Total Receipts	Total Expenditures	Change in Assets
	From Funds	From Other									
<b>REVENUES</b>											
Total	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -
Admission fee	-	-	-	-	-	-	-	-	-	-	-
Gifts	-	-	-	-	-	-	-	-	-	-	-
Unemployment revenue	-	-	-	-	-	-	-	-	-	-	-
Police grants	-	-	-	-	-	-	-	-	-	-	-
State funds	-	-	-	-	-	-	-	-	-	-	-
Total miscellaneous funds	-	-	-	-	-	-	-	-	-	-	-
State Marine (Mar'45)	1,000	-	1,000	1,000	-	1,000	1,000	-	1,000	1,000	-
Other	-	14,433	14,433	14,433	-	14,433	14,433	-	14,433	14,433	-
Fees, charges and penalties	-	-	-	-	-	-	-	-	-	-	-
Taxes and licenses	1,700	800	2,500	2,500	244	2,500	2,500	-	2,500	2,500	244
Use of stocks and property	-	-	-	-	-	-	-	-	-	-	-
Other revenue	11	-	11	11	-	11	11	-	11	11	-
<b>TOTAL REVENUES</b>	<b>20,000</b>	<b>15,233</b>	<b>35,233</b>	<b>35,233</b>	<b>244</b>	<b>35,233</b>	<b>35,233</b>	<b>244</b>	<b>35,233</b>	<b>35,233</b>	<b>244</b>
<b>EXPENDITURES</b>											
General Operations	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-
Exercise	-	-	-	-	-	-	-	-	-	-	-
Financial and administrative	-	-	-	-	-	4,200	4,200	-	4,200	4,200	-
Other general administrative	-	-	-	-	-	17,000	17,000	-	17,000	17,000	-
Police salary	22,710	-	22,710	22,710	-	22,710	22,710	-	22,710	22,710	-
Police work	-	200	200	200	-	20,000	20,000	-	20,000	20,000	-
Equipment and supplies	-	-	-	-	-	-	-	-	-	-	-
Utilities and materials	-	-	-	-	-	-	-	-	-	-	-
Police service	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>22,710</b>	<b>200</b>	<b>22,910</b>	<b>22,910</b>	<b>244</b>	<b>22,910</b>	<b>22,910</b>	<b>244</b>	<b>22,910</b>	<b>22,910</b>	<b>244</b>
<b>Change (Increase) of Revenue over Expenditures</b>	<b>7,290</b>	<b>15,033</b>	<b>22,323</b>	<b>12,323</b>	<b>0</b>	<b>12,323</b>	<b>12,323</b>	<b>0</b>	<b>12,323</b>	<b>12,323</b>	<b>0</b>

(Continued)

NEW YORK STATE POLICE JURY

Albany, New York

SPECIAL REPORTS FROM

COMMISSIONERS OF SENIORS, EMPLOYMENT AND CHILDREN BY FIELD SUBJECTS... CONTINUED

For the Year Ended December 31, 1966

	Total		Commiss- ioners	For		Spent in Agency	Project Cost	Number of	For	County	District
	Field Agents	Other		Seniors	Children						
GRAND TOTAL	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448
Operating expenses in County offices of	68,150	68,150	68,150	68,150	68,150	68,150	68,150	68,150	68,150	68,150	68,150
Total other training centers (see Special Reports) (1966)	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
EXPENSES (PROPERTY OF SENIORS AND OTHER COMMUNITIES AND OTHER SOURCES) (1966)	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140
GRAND TOTAL AT END OF YEAR	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616

(Continued)

**ASSOCIATION FOR PUBLIC POLICE ACTION**  
 Washington, Louisiana  
**SPECIAL REVENUE FUND**  
**COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND RESOURCES BY FUND BALANCE - CONTINUED**  
 For the Year Ended December 31, 1999

	REVENUES		Expenses		Community		Emergency		Medical		Community		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>REVENUES</b>														
Taxes:														
ad valorem tax	1,000	100												1,000
Sales tax														
Intergovernmental income														
Federal grants														
State funds														
Public transportation funds														
State Lottery funding														
Other														
Fees, charges and reimbursements														
Fines and forfeitures														
Use of money and property														
Other revenues														
<b>TOTAL REVENUES</b>	<b>1,000</b>	<b>100</b>	<b>1,000</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>EXPENDITURES</b>														
General Government:														
Judicial														
Executive														
Fireworks														
Finance and administration														
Other general administration														
Public safety														
Public works														
Police and utilities														
Culture and recreation														
Other services														
<b>TOTAL EXPENDITURES</b>	<b>1,000</b>	<b>100</b>	<b>1,000</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
Change (increase)/decrease														
Net Expenditures														
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

(continued)

ALABAMA PUBLIC POLICE JOBS  
 - Birmingham, Louisiana

Exhibit 2

COMPARISON STATEMENT OF MEMBERS' REPRESENTATIVE JOB-COACHES BY RACE/ETHNICITY - CONTINUED  
 For the Year Ended December 31, 1998

Total	Total Fund	Language Club Funding	Living Dues Fund	Outing (Social) Fund	Company Medical Service Fund	Company Social Club Fund	Total Current Year
OTHER FINANCING METHODS - JUNE							
Operating members in		1					1
Operating location in							(1,000.00)
Total other financing sources (uses)							(998.00)
EXCESS CAPACITY OF MEMBERS OVER EXPENDITURES AND OTHER FINANCING	25		145	2,665			2,835
FUND BALANCE AT BEGINNING OF YEAR	69		2,020	2,665			4,954
FUND BALANCE AT END OF YEAR	1,048		2,165	2,665			6,883

**ASSOCIATION FIRE/ POLICE JURY**  
**Napoleonville, Louisiana**

Schedule 3

**CAPITAL PROJECT FUNDS - COMBINING BALANCE SHEET**  
**December 31, 1976**

	Community Development Block Grants	LEADER District Accounts	TOTAL Current Year
<b>ASSETS</b>			
Cash and cash equivalents	\$ -	\$ -	\$ -
Receivables	<u>4,000</u>	<u>-</u>	<u>4,000</u>
<b>Total current assets</b>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ 4,000</u>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 100	\$ -	\$ 100
Due to other funds	4,900	-	4,900
Salaries and wages payable	<u>0</u>	<u>-</u>	<u>0</u>
<b>Total liabilities</b>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
<b>FUND EQUITY - Fund Balance</b>			
Fund balance unreserved	<u>-</u>	<u>-</u>	<u>-</u>
Total fund equity	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ 4,000</u>

**ADULTERATION PUNISH POLICE JURY**  
Naphtownville, Louisiana

Schedule 4

**CAPITAL PROJECT FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
For the Year Ended December 31, 1996

	Community Development Block Grant	141380's Disaster Recovery	TOTAL Current Year
<b>REVENUES</b>			
Federal grants	\$ 31,584	\$ 3,121	\$ 34,705
Total Revenues	<u>31,584</u>	<u>3,121</u>	<u>34,705</u>
<b>EXPENDITURES</b>			
Health and Welfare	<u>11,584</u>	<u>150,791</u>	<u>162,375</u>
Total Expenditures	<u>11,584</u>	<u>150,791</u>	<u>162,375</u>
Excess (deficiency) of revenues over expenditures	_____	112,676	112,676
<b>OTHER FINANCING SOURCES (USES)</b>			
Opening transfer in	_____	_____	_____
Opening transfer out	_____	(24,590)	(24,590)
Total other financing sources (uses)	_____	(24,590)	(24,590)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	_____	(24,590)	(24,590)
Fund Balances at BEGINNING OF YEAR	_____	162,376	162,376
Fund Balances at END OF YEAR	\$ _____	\$ _____	\$ _____



ASSUMPTION PARISH POLICE JURY  
Napaouville, Louisiana  
December 31, 1996

Schedule 3

Schedule of Compensation Paid to Police Jurors for the Year ended December 31, 1996

<u>POLICE JUROR</u>	<u>AMOUNT</u>
Edward J. Abbeant	\$ 8,138
Charles Brown, Jr.	10,038
Paul Canoine	881
Irving Comstock	18,138
Henry Dupes	8,958
John Calvin James	18,138
Patrick Johnson	18,138
Ronald G. Jones	10,138
Lennis Leonard	181
Lonny Trammone	5,098
Martin S. Triche	<u>11,898</u>
Total	<u>\$ 98,811</u>

**OTHER REQUIRED FEDERAL AND STATE  
FINANCIAL ASSISTANCE INFORMATION**

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## REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL-PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Assumption Parish Police Jury  
Natchitoches, Louisiana

We have audited the general-purpose financial statements of Assumption Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 18, 1997.

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

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

The results of our tests of compliance disclosed the following instance of noncompliance that is required to be reported herein under GOVERNMENT AUDITING STANDARDS:

### LOCAL GOVERNMENT BUDGET ACT

- |                             |  |
|-----------------------------|--|
| <b>Condition:</b>           | The Assumption Parish Police Jury did not amend the budgets of the Flood Stamp Fund and Section Eight Housing & Development Fund as provided by the Local Government Budget Act.   |
| <b>Citation:</b>            | Louisiana Revised Statute 30:109-14B requires that the Police Jury amend the budget when actual revenues plus projected revenues for the remainder of the year fail to meet budgeted revenues by five (5) percent or more.                         |
| <b>Effect:</b>              | The Police Jury failed to comply with Louisiana Revised Statute 30:109-14B.  |
| <b>Management Response:</b> | Certain revenues that were expected to be received during the latter part of the year and included in the amended budget were not actually received. The revenues will be monitored closely this year and will amend all future budgets as needed. |

We considered this instance of noncompliance in forming our opinion on whether the Assumption Parish Police Jury's December 31, 1996 general-purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 16, 1997 on their general purpose financial statements.

This report is intended for the information of Assumption Parish Police Jury's management and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Wagnon & Associates (APAC)*

Belle Four, Louisiana

June 16, 1997

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INDEPENDENT AUDITORS' REPORT ON ASSUMPTION PARISH POLICE JURY'S  
COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL ASSISTANCE PROGRAMS

Assumption Parish Police Jury  
Napoleonville, Louisiana

We have audited the general-purpose financial statements of Assumption Parish Police Jury, Napoleonville, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 14, 1997.

We have applied procedures to test Assumption Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1996: political activity, federal financial reports, civil rights, cash management, allowable assistance principles, drug free workplace and administrative requirements.

The general criteria used in the applicable procedures described in the Office of Management and Budget's *Comptrols Supplement for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Assumption Parish Police Jury's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Assumption Parish Police Jury had not complied, in all material respects, with these requirements.

This report is intended for the information of the Assumption Parish Police Jury's management, applicable Federal Agencies, other governmental agencies from which financial assistance was received, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*Waguespak & Associates (APAC)*

Belle Rose, Louisiana  
June 14, 1997

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**SINGLE AUDIT OPINION ON COMPLIANCE WITH SPECIFIC  
REQUIREMENTS APPLICABLE TO MAJOR FEDERAL  
FINANCIAL ASSISTANCE PROGRAMS**

**Assumption Parish Police Jury  
Napoleonville, Louisiana**

We have audited the general-purpose financial statements of Assumption Parish Police Jury, Napoleonville, Louisiana, as of and for the year ended December 31, 1986, and have issued our report thereon dated June 16, 1987.

We have also audited Assumption Parish Police Jury's compliance with the requirements governing reporting, security over food supplies, types of services allowed or unallowed, eligibility, matching, level of effort, cost allocation, 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, 1986. The management of Assumption Parish Police Jury is responsible for the Assumption Parish Police Jury's compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, OMB Circular A-128, *Audit of State and Local Governments*, OMB Circular A-129, *Audit of State and Local Governments*. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about Assumption Parish Police Jury's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, Assumption Parish Police Jury complied, in all material aspects, with the requirements governing reporting, security over food supplies, types of services allowed or unallowed, eligibility, matching, level of effort, cost allocation, and claims for advances and reimbursements that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1986.

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

*Wagenspack & Associates (APAC)*

Belle Rose, Louisiana  
June 16, 1987

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**INDEPENDENT AUDITORS REPORT ON ASSESSMENT PARISH POLICE JURYS  
COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO  
MINOR-AGE FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

*Assumption Parish Police Jury  
Natchitoches, Louisiana*

We have audited the general-purpose financial statements of Assumption Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 1990, and have issued our report thereon dated June 16, 1991.

In connection with our audit of the general-purpose financial statements of Assumption Parish Police Jury, and with our consideration of Assumption Parish Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Guidelines of State and Local Governments*, we selected certain transactions applicable to certain non-major federal financial assistance programs for the year ended December 31, 1990. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of interest allowed or unallowed eligibility; matching; level of effort; cost allocation; claims for advances and reimbursements; and reporting requirements that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Assumption Parish Police Jury's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no instances of noncompliance with the requirements stated in the preceding paragraph. With respect to the items not tested, nothing came to our attention that caused us to believe that the Assumption Parish Police Jury had not complied, in all material respects, with those requirements.

This report is intended for the information of management, applicable Federal agencies, other governmental agencies from whom financial assistance was received, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*Wagnerspack & Associates (APAC)*

Belle Rose, Louisiana  
June 16, 1991

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**REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF  
GENERAL-PURPOSE FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

*Assumption Parish Police Jury  
Napoleonville, Louisiana*

We have audited the general-purpose financial statements of Assumption Parish Police Jury, Napoleonville, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 18, 1997.

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

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

In planning and performing our audit of the general-purpose financial statements of Assumption Parish Police Jury, for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.



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

#### REPORTABLE CONDITIONS

##### **INCOMPATIBLE RESPONSIBILITIES**

1. Persons who are responsible for preparing checks and doing the bookkeeping are also authorized to sign checks.
2. Signed checks, which should be mailed by the Secretary-Treasurer's office, are returned to the bookkeeping department after being signed.
3. The bank accounts are reconciled by the same person responsible for bookkeeping and check preparation.
4. Persons who are responsible for recording investment transactions and maintaining the general accounting records are allowed access to or possession of the investment securities.

##### **EXPENDITURES AND PAYROLL**

5. Requisitions are not reviewed for unencumbered budgetary appropriation before approval.
6. The receiving function is not separate and apart from the purchasing, bookkeeping, or the storage functions.
7. Goods are not always compared to the purchase order before acceptance of delivery.
8. Prenumbered and controlled receiving reports are not used.
9. Payroll checks are distributed to the employees by the supervisors who are also responsible for approval of time reports.

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 general-purpose financial statements being audited may occur and not be detected with a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted one through nine reportable conditions described above as material weaknesses. These conditions were considered in determining the nature, timing and extent of procedures used in auditing the general-purpose financial statements for the year ended December 31, 1997.

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

*Wagnon & Associates (AAS)*

Belle Rose, Louisiana

June 16, 1997

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**INDEPENDENT AUDITORS REPORT ON ASSUMPTION PARISH  
POLICE JURY'S INTERNAL CONTROL STRUCTURES USED IN  
ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

We have audited the general-purpose financial statements of Assumption Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 18, 1997. We have also audited the compliance of Assumption Parish Police Jury with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 18, 1997.

We conducted our audits in accordance with generally accepted auditing standards, *Governing 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*; and the *Louisiana Governmental Audit Guide*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatements and about whether Assumption Parish Police Jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1996, we considered the internal control structure of Assumption Parish Police Jury in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements of Assumption Parish Police Jury, and on the compliance of Assumption Parish Police Jury with requirements applicable to major programs, and in reports on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the component-end financial statements in a separate report dated June 18, 1997.

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

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

- Receipts/Disbursements
- Debit/creditors/bonds
- Management
- Financial Reporting

**General Requirements:**

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable cost/expense principles
- Drug-free workplace
- Administrative requirements

**Specific Requirements:**

- Types of awards
- Eligibility
- Matching, level of effort
- Reporting
- Cost allocation
- Security over food coupons

**Claims for Advances and Reimbursements**

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

During the year ended December 31, 1998, Assumption Parish Police Jury expended 80% of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements-governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the major federal financial assistance programs of Assumption Parish Police Jury, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

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

## SEPARATION OF DUTIES

**Findings:** Because of the staff size of the police jury, only two employees are involved in the accounting department with respect to the police jury's Office of Planning and Community Development.

**Recommendation:** Since the cost of an internal control system should not outweigh the benefits derived from it, we can not recommend that additional personnel be added, and have no recommendations to make in this area.

A **material weakness** is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We consider the above condition to be a material weakness.

Our consideration of the internal control structure's policies and procedures used in administering federal financial assistance programs would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

We also noted other matters involving the internal control structure and its operation that we have reported to management of Assumption Parish Police Jury in a separate letter dated June 16, 1997.

This report is intended solely for the use of management, all applicable Federal agencies, and those other governmental units from which financial assistance was received and should not be used for any other purpose. However, this report is a matter of public record, and its distribution is not limited.

*Wagner and Associates (APAC)*

Belle Rose, Louisiana  
June 16, 1997

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**REPORT OF SUPPLEMENTARY SCHEDULE OF  
FEDERAL FINANCIAL ASSISTANCE**

*Assumption Parish Police Jury  
Napoleonville, Louisiana*

We have audited the general-purpose financial statements of Assumption Parish Police Jury, Napoleonville, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 18, 1997. These general-purpose financial statements are the responsibility of Assumption Parish Police Jury's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements of Assumption Parish Police Jury taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. The information in this schedule has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements. For reasons stated in the third paragraph of our report on page 4, we do not express an opinion on the general-purpose financial statements presented therein. Similarly, we do not express an opinion on the Schedule of Federal Financial Assistance or Assets.

*Waguespack & Associates (APPC)*

Belle Rose, Louisiana  
June 18, 1997

**ASSUMPTION PARISH POLICE JURY**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**For the Year Ended December 31, 1996**

Schedule C

<u>Federal Agency/Pass-through Grant/Program Name</u>	<u>CFDA Number</u>	<u>Receipts/ Reimburs.</u>	<u>Grant Expenditures</u>
<u>U.S. Department of Agriculture</u>			
<u>Passed through Louisiana Department of Health and Hospitals</u>			
*Food Stamp Program	10.551	\$ 5,070,000	\$ 5,116,634
Food Stamp Administration	10.561	37,025	37,025
<u>Passed through State of Louisiana</u>			
<u>Department of Agriculture:</u>			
Temporary Emergency Food Administrative Reimbursement	10.568	3,420	3,420
<u>Department of Health and Human Services:</u>			
Medicaid	N/A	____ 952	____ 232
Total U.S. Department of Agriculture		____ 5,107,025	____ 5,157,281
<u>U.S. Department of Health and Human Services</u>			
<u>Passed through State of Louisiana</u>			
<u>Department of Labor:</u>			
CDBG Program	10.569	60,048	60,048
Emergency CDBG Homeless Program	10.572	1,066	1,066
<u>Office of Community Services:</u>			
Family Preservation/Support Program	10.656	____ 7,580	____ 7,580
Total U.S. Department of Health and Human Services		____ 74,694	____ 74,694
<u>U.S. Department of Housing and Urban Development</u>			
Section Eight Housing	14.657	291,328	292,118
<u>Passed through State of Louisiana</u>			
<u>CDBG Program</u>			
LCTDBG/Disaster Recovery Program	14.328	11,584	11,584
	14.328	____ 3,121	____ 3,121
Total U.S. Department of Housing and Urban Development		____ 308,033	____ 311,823

**ASSUMPTION PARISH POLICE JURY**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE- CONTINUED**  
 For the Year Ended December 31, 1996

Schedule C

Federal Grants/Pass-through Grants/Program Title	CFDA Number	Receipts Revenues	Income/ Expenditures
<b>U.S. Department of Energy</b>			
Passed through State of Louisiana			
Office of Community Services Weatherization Assistance Energy Assistance Program	81.041 81.041	\$ 13,815 68,345	\$ 10,978 68,345
Total U.S. Department of Energy		<u>82,160</u>	<u>79,323</u>
<b>U.S. Federal Emergency Management Agency</b>			
Passed through State of Louisiana			
Office of Emergency Preparedness Passed through Emergency Food and Shelter National Board Program	85.585 85.521	19,007 15,609	19,007 15,609
Total U.S. Federal Emergency and Management Agency		<u>34,616</u>	<u>34,616</u>
<b>U.S. Department of Transportation</b>			
Passed through State of Louisiana Department of Transportation and Development via Assumption Parish Police Jury to Assumption Parish Council on Aging			
	20.509	74,913	74,913
<b>TOTALS</b>		<b><u>\$ 3,668,862</u></b>	<b><u>\$ 3,637,588</u></b>
<b>RECONSTRUCTION SECTION B</b>			
Less: Flood Stamp Program		<u>3,128,000</u>	
<b>TOTALS</b>		<b><u>\$ 540,862</u></b>	

\*Major Program