

WORLD COUNCIL FOR POLICE TRAINING
NEW BRUNSWICK, NEW JERSEY
COMPARING SCHEDULE OF EXPENSES, REVENUES AND CAPITAL ASSETS WITH BALANCE SHEET - SPECIAL REPORTING PERIOD
FOR THE YEAR ENDED DECEMBER 31, 1981

Expense Category	Expense Amount	Capital Asset	Funds in Hand		Funds Available		Debt Service	Total Available	Total Available	Total Available
			Operating	Capital	Operating	Capital				
Salaries	10,000		10,000		10,000		10,000	10,000	10,000	10,000
Travel	500		500		500		500	500	500	500
Telephone	1,000		1,000		1,000		1,000	1,000	1,000	1,000
Utilities	2,000		2,000		2,000		2,000	2,000	2,000	2,000
Supplies	1,500		1,500		1,500		1,500	1,500	1,500	1,500
Professional Fees	3,000		3,000		3,000		3,000	3,000	3,000	3,000
Printing	500		500		500		500	500	500	500
Interest	1,000		1,000		1,000		1,000	1,000	1,000	1,000
Total Expenses	20,500		20,500		20,500		20,500	20,500	20,500	20,500
Revenue										
Membership	15,000		15,000		15,000		15,000	15,000	15,000	15,000
Grants	5,000		5,000		5,000		5,000	5,000	5,000	5,000
Interest	500		500		500		500	500	500	500
Other	1,000		1,000		1,000		1,000	1,000	1,000	1,000
Total Revenue	21,500		21,500		21,500		21,500	21,500	21,500	21,500
Capital Expenditures										
Equipment	10,000	10,000								
Construction	5,000	5,000								
Other	1,000	1,000								
Total Capital Expenditures	16,000	16,000								
Debt Service										
Principal	10,000									
Interest	5,000									
Total Debt Service	15,000									
Total Available	21,500		21,500		21,500		21,500	21,500	21,500	21,500

Other financing sources (fund balance transfers, etc.) are not reported as they are not available for the reporting period.

SUPPLEMENTAL INFORMATION

POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 1995 AND 1994

SPECIAL REVENUE FUNDS

Emergency Management Fund accounts for the civil defense operations in the parish. Financing is provided by the State of Louisiana, Parish and municipalities of the Parish.

Criminal Court Fund accounts for the receipts of court fees and fines and the disbursements of court costs of the 18th Judicial District.

Drainage and Road Equipment Fund accounts for net aside revenues and the expenditures to purchase equipment.

Fire Protection District No. 1 accounts for the levy of a special millage on property assessments to be used to own, maintain, and operate buildings, machinery, and equipment used in providing fire protection to the property in the district.

Fire Protection District No. 2 accounts for the levy of a special millage on property assessments to be used to own, maintain, and operate buildings, machinery, and equipment used in providing fire protection to the property in the district.

Detention Center accounts for a special tax levy for the construction, maintenance and operations of the parish jail facility.

Parishwide Drainage Fund accounts for routine maintenance of parish drainage facilities. Financing is provided by monies from the General Fund and proceeds from the State Revenue Sharing Fund.

Parishwide Recreation Fund accounts for a special tax levy for recreational parks around the parish.

Roads and Bridges Fund accounts for the construction of new roads and bridges; also, the maintenance of existing roads and bridges. The major sources of financing are provided by the State of Louisiana Parish Road Fund, Parish Royalty Fund and grants from the Louisiana Department of Transportation and Development. Use of the funds is restricted by Louisiana Revised Statute 48:753.

Sales Tax Special Fund accounts for the surplus funds remaining from the original 1% sales tax ordinance.

Commission on Tourism accounts for the expenditure of funds used to promote the economic development and tourism of the parish.

Communications District Fund accounts for the receipt and expenditure of funds to operate the emergency 911 services.

POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 1993 AND 1994

SPECIAL REVENUE FUNDS

Economic Development Fund accounts for the expenditure of funds to promote economic development in the parish.

LCDBG - Public Improvement and Economic Development Fund accounts for the revenue and expenditure of a Louisiana Community Development Block Grant.

Weatherization Fund accounts for the revenue and expenditures of a Department of Social Services weatherization grant.

Fabr River Park and Recreation accounts for the revenues and expenditures of the parish civic center.

POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL CAPITAL PROJECT FUNDS
YEAR ENDED DECEMBER 31, 1994

	Lake River Recreation Park Construction	Woodloch Project	Total
Revenues			
Intergovernmental		\$1,353	\$1,353
Interest	5,493	21	5,514
Total Revenues	5,493	1,374	6,867
Expenditures			
Current -			
Conservation		18,174	18,174
Capital outlay	35,350		35,350
Total Expenditures	35,350	18,174	53,524
Excess (Deficiency) of Revenues over Expenditures	(2,857)	1,353	(1,504)
Other Financing (Used)			
Operating transfers out -			
Park/Recreation Drainage		(1,375)	(1,375)
Total Other Financing (Used)		(1,375)	(1,375)
Excess (Deficiency) of Revenues over Expenditures and Other Uses	(2,857)	21	(2,836)
Fund Balance, January 1	75,144	108	75,252
FUND BALANCE, DECEMBER 31	72,287	129	72,416

POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 1993 AND 1994

CAPITAL PROJECTS FUND

False River Recreation Park Construction accounts for funds designated by the Police Jury for the ongoing construction of the False River Recreation Park center.

Maintained Project accounts for funds designated for the maintenance of the parish watershed projects.

Scott Child Center Capital Outlay accounts for funds designated by the Police Jury for the ongoing construction and maintenance of the parish civic center.

POINTE COUVE PARISH POLICE JURY
NEW ROADS, LOUISIANA
COMBINING BALANCE SHEET - ALL CAPITAL PROJECTS FUNDS
DECEMBER 31, 1993

	Fidei Reo Reverentio Pub. Construction	Warranted Project	Soc. Civo Coneo Capitol Civile	Totals
ASSETS				
Cash	17,414	678	117,811	135,903
TOTAL ASSETS	17,414	678	117,811	135,903
LIABILITIES AND FUND EQUITY				
Liabilities:				
Preimage payable				
Total Liabilities				
Fund Equity:				
Fund Balance				
Designated for improvements	17,414	678	117,811	135,903
Total Fund Equity	17,414	678	117,811	135,903
TOTAL LIABILITIES AND FUND EQUITY	17,414	678	117,811	135,903

POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 1995 AND 1994

FIDUCIARY FUNDS

Sales Tax Expense accounts for funds from prior sales tax ordinance dedicated for contingencies.

Sales Tax No. 2 accounts for funds received under the central collection agency agreement of the parish.

**POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

NOTE 18 - RELATED PARTY TRANSACTIONS

Some of the more significant related party transactions (disbursements to) during the year ended December 31, 1994, were as follows:

Component Units	1994	1993
Lake River Air Park Commission	\$25,174	\$16,217
Police Coupee Community Advancement, Inc.		1,500
	\$25,174	\$17,717

NOTE 19 - COMPENSATION PAID TO BOARD MEMBERS

In compliance with House Concurrent Resolution No. 34 of the 1979 Session of the Louisiana Legislature, compensation paid to Police Jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 35:1253, the Police Jury has elected the monthly payment method of compensation. Under this method, the president receives \$900 per month and the other jurors receive \$800 per month. Compensation paid to the Police Jurors is as follows:

	1994	1993
Clement Guindon, President	\$10,800	\$10,800
Gonzali Torres, Vice President	9,600	9,600
Leroy Aches	9,600	9,600
Christopher Barley	9,600	9,600
Jimmy Belle	9,600	9,600
Berrell Dixon	9,600	9,600
Jimmy Ouspard	9,600	9,600
John Grouff	9,600	9,600
Ronald Simon	9,600	9,600
Wayne Torres	9,600	9,600
Mix Vonburg	9,600	9,600
Russell Young	9,600	9,600
	\$78,000	\$78,000

**POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

Present operating cost rates for the Pointe Coupee Parish Sewerage District No. 1 are not sufficient to generate enough revenue to meet the requirements of B, C, and D as described above. Cash was not transferred on a monthly basis and annual debt service was paid from the operating account.

At December 31, 1975, the future debt service account and contingency account were delinquent in the amount of \$40,540 each.

General Fixed Assets

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructure (consisting of certain improvements other than buildings, including roads, streets, drainage systems, and lighting systems) are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. No costs were estimated as all costs were available. Repair and maintenance are recorded as expenditures; renewals and betterments are capitalized.

Property, Plant and Equipment - Proprietary Fund

Fixed assets used in the proprietary fund operations are included on the balance sheet of the funds net of accumulated depreciation. Additions to the utility plant in service are recorded at cost or, if contributed property, at their estimated fair value at time of contribution. Repairs and maintenance are recorded as expenses; renewals and betterments are capitalized. The sale or disposal of fixed assets is recorded by removing cost and accumulated depreciation from the accounts and charging the resulting gain or loss to income.

Depreciation of all exhaustible fixed assets used by the proprietary fund is charged as an expense against its operations. Depreciation has been calculated on depreciable property using the straight-line method. Estimated useful lives are as follows:

Buildings	5 - 50 Years
Improvements other than buildings	20 - 50 Years
Machinery and equipment	3 - 10 Years
Computer equipment	5 Years
Vehicles	4 Years

Amortization of Bond Interest Costs

The bond interest costs are amortized on a straight-line basis for a period of conforming to the term of the bonds issued.

POINTS COUVEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL CAPITAL PROJECT FUNDS
YEAR ENDED DECEMBER 31, 1999

	Fite River Innovation Park Construction	Wooded Project	San Onofe Center Capital Order	Totals
Revenues:				
Intergovernmental Income	11,744	111	98,899	110,754
Total Revenues	<u>11,744</u>	<u>111</u>	<u>98,899</u>	<u>110,754</u>
Expenditures:				
Current:				
Revenues			1,421	1,421
Total Expenditures			<u>1,421</u>	<u>1,421</u>
Excess of Revenues over Expenditures	<u>11,744</u>	<u>111</u>	<u>97,478</u>	<u>111,333</u>
Other Financing Sources:				
Operating transfers in - Revenues			10,000	10,000
Total Other Financing Sources			<u>10,000</u>	<u>10,000</u>
Excess of Revenues and Other Sources over Expenditures	11,744	111	107,478	121,333
Fund Balance, January 1	48,258	160		48,418
FUND BALANCE, DECEMBER 31	<u>60,002</u>	<u>271</u>	<u>107,478</u>	<u>167,751</u>

PARENTS' GOVERNMENT FINANCIAL REPORT
 AND FINANCIAL STATEMENTS
 COMBINING FINANCIAL STATEMENTS, INFORMATION AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 YEAR ENDED DECEMBER 31, 1994

	Property Assessments	Contract Sales	Income to Fund Accounts	Per-Student Fund	Donations (Other)	Fund for Other Accounts	Fund for Other Accounts
Revenue							
Tax	10,000			14,513	98,000	100,000	100,000
Interest				6,000	8,000	8,000	
Change for events							
Fund	50	100,000	5,000	1,000	70	1,000	500
Miscellaneous	5,000	1,000					
Total Revenue	15,050	101,000	5,000	20,513	176,070	117,000	100,500
Expenses							
Contract	5,000	100,000	0	5,000	5,000		5,000
Public safety							
Highways and streets							
Water							
Culture and recreation							
Community							
Education							
Economic development							
Capital assets							
Public works							
Transportation							
Total Expenses	5,000	100,000	0	5,000	5,000		5,000
Excess Deficiency of Revenue over Expenses	10,050	1,000	5,000	15,513	171,070	117,000	95,500
Other Financing Sources (Uses)							
Sale of Real Estate			1,000				
Income from Real Estate			5,000				
Income from Capital Asset Impairment			4,000				
Operating transfers in							
Operating transfers out							
Total Other Financing Sources (Uses)			10,000				
Excess Deficiency of Revenue and Other Financing over (Expenses and Other Financing, Income)	10,050	1,000	5,000	15,513	171,070	117,000	95,500
Fund Balance, January 1	11,000	2,000	14,000	20,000	120,000	100,000	100,000
Fund Balance, December 31	21,100	3,000	19,000	35,513	191,070	117,000	195,500

1994-95 FINANCIAL STATEMENTS

**POINTE COUPE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

	1994	1995
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses		
Budgeted Funds Actual	\$2,156,747	\$2,400,948
Funds not Allocated:		
LCDBG - Economic Development	9	
Weatherization	19,679	22,466
Falar River Park and Recreation	25,408	
	\$2,211,843	\$2,423,414
All Funds Actual	\$2,211,843	\$2,423,414

NOTE 4 - CASH AND CASH EQUIVALENTS

As of December 31, 1995, the Police Jury has cash and cash equivalents (book balances) totaling \$5,119,833 in interest-bearing demand deposits.

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial that is mutually acceptable to both parties. At December 31, 1995, the Police Jury has \$5,356,994 in deposits (collected bank balances). These deposits are secured from risk by \$177,179 of federal deposit insurance and \$5,471,585 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a mandatory requirements on the custodial bank to subscribe and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent bank has failed to pay deposited funds upon demand.

NOTE 5 - UTILITIES BILLED BY OTHER GOVERNMENTAL UNITS

The Pointe Coupe Parish Police Jury has entered into several contracts with local governmental entities to bill solid waste collection fees. In return the entity receives a billing fee which is deducted by the entities when bills are received. At December 31, 1995, these governmental entities owed \$138,930.

POINTE COULMEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

1. Sales and use tax revenues are recorded in the month they are received by the parish tax collector.
2. Federal and state grants and reimbursements are recorded when the Police Jury is entitled to the funds.
3. Fines, forfeitures, and court costs are recorded in the year they are received by the Police Jury or parish tax collector.
4. Interest income on time deposits is recorded when the time deposits have matured and the interest is available.
5. Fees, charges and commissions are recognized as revenue in the month in which they are earned and billed.
6. Substantially all other revenues are recorded when received by the Police Jury.

Based on the above criteria, ad valorem taxes, sales tax collections from the state and parish, federal and state grants, fines and forfeitures, and fees, charges and commissions for services are treated as susceptible to accrual.

Expenditures:

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

Other Financing Sources (Uses):

Transfers between funds that are not expected to be repaid (and any other financing sources/uses) are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

Deferred Revenues:

The Police Jury reports deferred revenues on its combined balance sheet. Deferred revenues arise when revenues are received by the Police Jury before it has a legal claim to them, as

Department of Agriculture - Food Stamp Program

Management corrected the over issuance of food stamps and no problems were noted in 1994 and 1995.

U.S. Department of Agriculture - Soil and Conservation Service

The lawsuit is ongoing.

**POINTS COUPEE PARISH POLICE JURY
NEW ORLEANS, LOUISIANA
COMBINING BALANCE SHEET - ALL FIDUCIARY FUNDS
DECEMBER 31, 1995**

ASSETS	<u>Sales Tax Escrow</u>	<u>Sales Tax No. 7</u>	<u>Totals</u>
Cash	\$11,025	\$65,774	\$76,799
Due from other governmental units - Bonds		<u>17,684</u>	<u>17,684</u>
TOTAL ASSETS	<u>\$28,050</u>	<u>\$83,458</u>	<u>\$111,508</u>
(LIABILITIES)			
Due to other governmental units -			
Hospital Service District		\$11,180	\$11,180
City of New Roads		4,569	4,569
Town of Liveland		565	565
Village of Metairie		505	505
Village of Portcharlot		182	182
Bossier Parish		1,880	1,880
Points Coupee School Board		12,689	12,689
Due to other funds -			
Points Coupee Solid Waste		7,533	7,533
General Fund		29,858	29,858
Deactivation Center		2,280	2,280
Parishwide Disposal		7,533	7,533
Parishwide Recreation		5,272	5,272
Escrow	<u>\$28,050</u>		<u>111,508</u>
TOTAL LIABILITIES	<u>\$28,050</u>	<u>\$83,458</u>	<u>\$111,508</u>

POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when the Police Jury has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

All proprietary fund types are accounted for on a flow of economic resources measurement basis and a determination of net income and capital maintenance. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred.

Budgets

The Police Jury uses the following budget practices:

1. Preliminary budgets for the ensuing year are prepared by either the finance committee or secretary-treasurer during October of each year. During November, the finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are then advertised in the official journal. During its regular December meeting, the Police Jury holds a public hearing on the proposed budgets in order to receive comments from residents of the parish. Changes are made to the proposed budgets based on the public hearing and the desire of the Police Jury as a whole. The budgets are then adopted during the Police Jury's regular December meeting, and a notice of the adoption is then published in the official journal.
2. During the year, the finance committee receives quarterly budgetary comparison statements which are used as a management tool to control operations of the parish. The treasurer presents necessary budget amendments to the Police Jury during the year when, in his judgment, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the Police Jury reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in Police Jury minutes published in the official journal.
3. The Police Jury exercises budgetary control at the functional level. Within functions the treasurer has the discretion to make changes as he deems necessary for proper control.
4. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.
5. The Police Jury does not use encumbrance accounting in its accounting system.

**BOENTE-COULLEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

4. For the years ended December 31, 1993 and 1994, the Police Jury adopted modified accrual based budgets for the General Fund and all special revenue funds.

Accruals

The Police Jury does not follow the accrual method of accounting.

Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits and interest-bearing demand deposits. For the purpose of the Statements of Cash Flows presented, unrestricted cash and cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with a bank organized under Louisiana law or of any other state of the United States, or under the laws of the United States.

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.

Accounts Receivable and Bad Debt

The Police Jury uses the direct charge-off method whereby uncollectible amounts due from all vendors taxes are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. The direct charge-off method is used because it does not cause a material departure from GAAP and it approximates the valuation method.

Short-Term Interfund Receivables/Payables

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

Inventory

Inventory for supplies are immaterial and are recorded as expenditures/expenses when purchased.

POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Restricted Assets

Certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

Gas Utility District No. 2 Revenue Bonds

Under the terms of the bond indentures on outstanding natural gas utility revenue bonds, all income and revenue (hereinafter referred to as monies) of every nature, earned or derived from operations of the utility system are pledged and dedicated to the retirement of said bonds and are to be set aside into the following special funds:

- (a) Out of the revenues there shall be set aside from time to time into an "Operation and Maintenance Fund" amounts sufficient to provide for the payment of the reasonable and necessary expenses of operating and maintaining the system subject to special provisions of the individual issues.
- (b) From the money remaining after payment of operating and maintenance expenses, there shall be paid into a "Revenue Bond Sinking Fund" each month on or before the 25th day an amount equal to 1/6 of the interest falling due on the next interest payment date and 1/12 of the principal falling due on the next principal payment date. Such money is hereby expressly and exclusively pledged for the purpose of paying principal and interest on the bonds.
- (c) There shall also be established a "Reserve Account" into which all revenue remaining from the operation of the system is to be paid and accumulated in accordance with the individual bond issue requirements. Thereafter, the money in the "Reserve Account" shall be retained solely for the purpose of paying principal and interest on bonds payable from the "Revenue Bond Sinking Fund" as to which they would otherwise be default.
- (d) There shall also be set aside in a "Depreciation and Contingencies Fund" the remaining revenue as required by the individual bond issues. Money in this fund may be used for the making of renewals, replacements, extensions or improvements to the system. Money in this fund may also be used to pay principal or interest on the bonds falling due at any time there is not sufficient money for payment in the other bond funds.
- (e) Any revenues remaining at the end of the year may be used for the purpose of acquiring, for cancellation, the outstanding bonds or for redeeming the bonds, after they have become redeemable.

POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

General Obligation Bonds

The ordinance authorizing the issuance of the \$750,000 General Obligation Bonds requires the District No. 1 to ascertain a rate and an amount of ad valorem taxes sufficient to pay principal and interest on the bonds as the installment payments become due. Also, all moneys received from the Reserve Sharing Fund, created pursuant to Article VII, Section 26(A), Louisiana Constitution of 1974, are pledged for the payment of the principal and interest of the bonds.

The ordinance also created an "Interest and Sinking Fund" (General Obligation Bonds Sinking Fund) and a "Reserve Fund" to be funded as follows:

Each month, an amount consisting of 1/12 of the next maturing installment of principal and interest on the outstanding bonds shall be set aside into the Sinking Fund. Such transfers shall be fully sufficient to assure the prompt payment of principal and interest installments as they become due, and may be used only for such payments.

An amount equal to 3% of the amount required to be deposited in the Sinking Fund shall be set aside into a Reserve Fund until the fund accumulates an amount equal to the highest annual debt service requirement (\$35,733). Such amount may be used only for the payment of the maturing bond and interest coupons for which sufficient funds are not on deposit in the Sinking Fund and in so which there would otherwise be default.

Waterworks District No. 1 Revenue Bonds

Under the terms of the ordinance authorizing the issuance of the Waterworks District No. 1 Revenue Bonds dated October 24, 1986, all gross revenues derived from the operations of the waterworks system, after deductions for reasonable expenses of operations and maintenance, are pledged and dedicated for the payment of principal and interest of said bonds. All revenues shall be deposited into a "Revenue Fund" to provide for the payment of the reasonable and necessary costs of operating, repairing, maintaining and insuring the system, including depreciation, and amounts are to be set aside each month for the following purposes:

- (a) An amount constituting 1/12 of the next maturing installment of principal and interest on the outstanding bonds shall be set aside into a fund called the "Sinking Fund". Such transfers shall be fully sufficient to assure the prompt payment of principal and interest installments as they become due, and may be used only for such purposes.
- (b) An Amount equal to 3% of the amount required to be deposited in the Sinking Fund shall be set aside into a "Reserve Fund" until the fund accumulates an amount equal to the highest annual debt service requirement in any one year (\$75,646). Such amount may be used only for the payment of the maturing bond and interest coupons for which sufficient

**POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

funds are not on deposit in the Sinking Fund and as to which there would otherwise be default.

- (4) Funds will also be set aside into a "Depreciation and Contingency Fund" at the rate of \$688 each month. Money in this Fund may be used for the making of extraordinary maintenance, repairs, or replacements and extensions to the system which are necessary to keep the system in operating condition, or to provide a higher degree of service, and for which money is not available as a maintenance and operation expense. Money in this Fund may also be used to pay principal or interest on the bonds falling due at any time there is not sufficient money for payment in the other two bond funds. The balance in this Fund shall never be reduced below a minimum of \$10,000.

All of the revenues received in any fiscal year and not required to be paid in such fiscal year into any of the above noted funds shall be regarded as surplus and may be used for any lawful corporate purpose.

The reserve accounts required by the aforementioned bonds began being funded once the Wastewater System met final approval and became operational. This event occurred February 1, 1987.

Wastewater District No. 2 Revenue Bonds

Under the terms of the ordinance authorizing the issuance of the Wastewater Revenue Bonds dated April 3, 1985, all gross revenues derived from the operations of the wastewater system, after deductions for reasonable expenses of operations and maintenance, are pledged and dedicated for the payment of principal and interest on said bonds. All revenues shall be deposited into a "Revenue Fund" to provide for the payment of the reasonable and necessary costs of operating, repairing, maintaining and insuring the system, including depreciation, and amounts are to be set aside each month for the following purposes:

- (a) An amount constituting 1/12 of the next maturing installment of principal and interest on the outstanding bonds shall be set aside into a fund called the "Sinking Fund". Such transfers shall be fully sufficient to assure the prompt payment of principal and interest installments as they become due, and may be used only for such purposes.
- (b) An Amount equal to 3% of the amount required to be deposited in the Sinking Fund shall be set aside into a "Reserve Fund" until the fund accumulates an amount equal to the highest annual debt service requirement in any one year (\$31,279.26). Such amounts may be used only for the payment of the maturing bond and interest coupons for which sufficient funds are not on deposit in the Sinking Fund and as to which there would otherwise be default.

POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

- (k) Funds will also be set aside into a "Depreciation and Contingency Fund" at the rate of \$155 each month. Money in this Fund may be used for the making of extraordinary maintenance, repairs, or replacements and extensions to the system which are necessary to keep the system in operating condition, or to provide a higher degree of service, and for which money is not available as a maintenance and operation expense. Money in this fund may also be used to pay principal or interest on the bonds falling due at any time there is not sufficient money for payment in the other two bond funds. The balance in this Fund shall never be reduced below a minimum of \$15,500.

All of the revenues received in any fiscal year and not required to be paid in such fiscal year into any of the above noted funds shall be regarded as surplus and may be used for any lawful corporate purpose.

The sewer accounts required by the aforementioned bonds began being funded over the Waterworks System and final approval and became operational. This event occurred on June 25, 1995, when the system was accepted as operational by PNHSA. However, the accounts were not funded until June 1991.

Sewer District No. 1 Bonds

General obligation bonds are secured by a pledge of ad valorem tax and state revenue sharing (homestead reimbursement) funds.

Revenue bonds are insured by the District's operating revenue. The indentures under which these bonds were issued provide for the establishment of restricted assets for debt service in a specific order of priority as follows:

- (a) Payment of reasonable and necessary cost of operating, maintaining, and insuring the sewer system, exclusive of depreciation.
- (b) A monthly transfer from the unrestricted assets to the "restricted assets-current debt service" account on or before the twentieth day of each month and interest payment due on the next payment date.
- (c) A monthly transfer from the unrestricted assets to the "restricted assets-future debt service" account on or before the twentieth day of each month an amount equal to 5% of the amount to be transferred in the above B. (\$195). Transfers are to continue until an accumulation equal to the highest combined principal and interest requirement in any succeeding fiscal year.
- (d) A monthly transfer of \$175 from the unrestricted assets to "restricted assets-contingency (repair and replacement)" account until a balance of \$46,778 is reached.

**POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

Interfund Transactions

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

All other interfund transactions, except quasi-integral transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Sales and Use Tax

Pointe Coupee has a one per cent sales and use tax approved by the voters on September 15, 1988. The tax, after all necessary costs for collection and administration, is to be used for the following purposes in the percentages assigned:

- A. Not less than 35% is dedicated and used for capital improvements, maintenance, and operation of Pointe Coupee Parish Hospital District No. 1, including, but not limited to, the Pointe Coupee General Hospital and other medical complexes adjacent thereto and throughout the Parish;
- B. Not less than 20% is dedicated and used for the construction, maintenance, and operation of a comprehensive parishwide solid waste and non-hazardous waste disposal program;
- C. Not less than 25% is dedicated and used for the construction and maintenance of public roads, highways, bridges and drainage facilities throughout the unincorporated areas of the Parish;
- D. Not less than 14% is dedicated and used for capital improvements, maintenance and operation of a parishwide recreational program, including, but not limited to, a senior citizens and youth services program;
- E. The remaining 11% shall be appropriated by the Police Jury for lawful Parish purposes, by ordinance or resolution of the Police Jury.

Total Columns on Combined Statements

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

POINTE COUVE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 3 - FUND DEFICITS

The Criminal Court Fund shows a deficit fund balance of \$11,764 due to reductions in fees for the 4th quarter of 1995. The deficit will be reduced through tighter management controls on a monthly basis.

NOTE 4 - EXPENDITURES - ACTUAL AND BUDGET

The following individual funds had actual expenditures over budgeted expenditures for the year ended December 31, 1995 in excess of 5%:

Special Revenue Fund	Expenditures		Variance	Percentage
	Budget	Actual	Favorable (Unfavorable)	Favorable (Unfavorable)
Roads and Bridges	\$143,245	\$395,410	\$152,165	15.20%
Drainage & Road Equipment	24,282	191,466	(167,184)	688.51%
Parishwide Recreation	69,442	80,196	(10,754)	15.69%

The variance in the Drainage & Road Equipment Fund is attributed to the recording of capital lease obligations.

The following individual funds had actual expenditures over budgeted expenditures for the year ended December 31, 1995 in excess of 5%:

Special Revenue Fund	Expenditures		Variance	Percentage
	Budget	Actual	Favorable (Unfavorable)	Favorable (Unfavorable)
Drainage & Road Equipment	\$76,938	\$175,182	\$98,144	127.99%
Parishwide Recreation	65,326	82,699	(17,373)	26.50%

The variance in the Drainage & Road Equipment Fund is attributed to the recording of capital lease obligations.

NOTE 5 - BUDGET (GAAP BASIS) - ACTUAL REPORTING RECONCILIATION

The accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (GAAP Basis) - All Governmental Fund Types presents comparisons of legally adopted budgets (more fully described in Note 1) with actual data. The Police Jury did not prepare a budget for its Louisiana Community Development or Weatherization Funds. These funds are

**POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

NOTE 15 - CRIMINAL COURT FUND

Louisiana Revised Statute 15:271.11 requires that one-half of any balance remaining in the Criminal Court Fund at year end be transferred to the parish General Fund. For the year ended December 31, 1994, \$4,826.74 was transferred as required by LRS; however, since the Criminal Court Fund had a fund deficit at December 31, 1993 and 1994, no transfers were made.

NOTE 16 - LITIGATION AND CLAIMS

At December 31, 1995, the Police Jury is involved in several lawsuits, which are adequately covered by the jury's liability insurance.

NOTE 17 - 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 years follows:

Balance, January 1, 1994	\$1,090,540
Received	4,216,800
Issued	<u>(4,252,098)</u>
Balance, December 31, 1994	\$1,048,452
Received	3,671,000
Issued	<u>(3,223,747)</u>
Balance, December 31, 1995	<u>\$196,705</u>

POINTE COUPE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 6 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	January 1, 1994	Additions	Deletions	December 31, 1994
Land	\$673,213			\$673,213
Buildings	6,242,050			6,242,050
Improvements	258,492			258,492
Machinery and equipment	2,291,689	234,684	(30,000)	2,595,684
Construction in progress	24,028		(24,028)	0
Totals	\$9,798,791	\$234,684	\$(54,028)	\$9,969,479

	January 1, 1995	Additions	Deletions	December 31, 1995
Land	\$673,213			\$673,213
Buildings	6,242,050			6,242,050
Improvements	258,492			258,492
Machinery and equipment	2,395,684	246,615	(32,159)	2,609,540
Totals	\$9,569,479	\$246,615	\$(32,159)	\$9,793,895

A summary of changes in proprietary fund type property, plant and equipment follows:

	January 1, 1994	Additions	Deletions	December 31, 1994
Land	\$51,058			\$51,058
Buildings	38,147			38,147
Improvements other than buildings	8,007,890			8,007,890
Construction in progress	23,234	530,088		554,342
Machinery, equipment & vehicles	284,047	79,234		363,281
Computer equipment & furniture	44,025			44,025
	8,488,401	\$610,322	\$0	9,098,723
Accumulated depreciation	(2,939,688)	\$(240,334)		(3,180,022)
	\$5,558,449			\$5,898,671

**POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

	January 1, 1995	Additions	Deletions	December 31, 1995
Land	\$60,058			\$60,058
Buildings	38,147			38,147
Improvements other than buildings	8,017,899			8,017,899
Constructions in progress	554,342	559,809		1,114,151
Machinery, equipment & vehicles	363,283			363,283
Computer equipment & furniture	44,805			44,805
	<u>9,078,723</u>	<u>\$559,809</u>	<u>40</u>	<u>9,638,532</u>
Accumulated depreciation	<u>(3,181,252)</u>	<u>\$246,695</u>		<u>(2,934,557)</u>
	<u>\$5,897,471</u>			<u>\$5,897,471</u>

NOTE 4 - CHANGES IN LONG-TERM ENTERPRISE FUND DEBT

The following is a summary of bond transactions of the Police Jury for the two years ended December 31, 1995:

	Beginning Balance	Additions	Redemptions	Ending Balance
General Obligation Bonds -				
\$ 750,000 Waterworks No. 1	\$716,371		\$12,508	\$703,863
\$ 96,000 Sewer District No. 1	79,345		(5,431)	73,914
\$ 780,000 Multi-Use Center		780,000	(5,521)	774,479
\$ 79,000 Multi-Use Center Construction		79,000	(773)	78,227
		<u>47,000</u>		<u>47,000</u>
Enterprise Fund Revenue Bonds -				
\$ 975,000 Gas District No. 2	120,000		(120,000)	0
\$1,018,000 Waterworks No. 1	972,076		(36,998)	935,078
\$ 491,300 Waterworks No. 2	444,848		(8,471)	436,377
\$ 700,000 Sewer District No. 1	579,050		(24,981)	554,069
	<u>\$2,911,490</u>	<u>\$86,000</u>	<u>\$182,478</u>	<u>\$3,625,012</u>

**POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

Bonds payable at December 31, 1995 are comprised of the following items:

General Obligation Bonds:

\$750,000 Waterworks Improvement Bonds of Waterworks District No. 1 of Pointe Coupee Parish, Louisiana, dated October 24, 1984; due in annual installments of \$59,750 through October 24, 2026; interest at 6.875%	\$700,460
\$98,000 U.S. Department of Agriculture - RECID, Sewer District No. 1, issued August 18, 1978, due in annual installments of \$5,642 (including interest) through August 18, 2018; interest at 5%	75,214
\$780,000 U.S. Department of Agriculture - RECID, Multi-Use Center, issued May 1, 1995, due in annual installments of \$51,268 (including interest) through May 1, 2026; interest at 5.25%	774,479
\$79,000 U.S. Department of Agriculture - RECID, Multi-Use Center, issued May 1, 1995, due in annual installments of \$5,172 (including interest) through May 1, 2026; interest at 5.125%	78,427
Construction U.S. Department of Agriculture - RECID, Pointe Coupee Parish Natural Gas System	47,000

Enterprise Funds Revenue Bonds:

\$1,518,000 Waterworks Revenue Bonds of Waterworks District No. 1 of Pointe Coupee Parish, Louisiana, dated October 24, 1986; due in annual installments of \$75,848, through October 24, 2026; interest at 6.875%	955,088
\$451,380 Waterworks Revenue Bonds of Waterworks District No. 2 of Pointe Coupee Parish, Louisiana, dated April 3, 1989; due in annual installments of \$51,279.26 beginning April 3, 1990 through April 3, 2029; interest at 6.15%	436,307
\$700,000 U.S. Department of Agriculture - Farmers Home Administration, Sewer District No. 1, issued August 18, 1978, due in annual installments of \$41,136 (including interest) through August 18, 2018; interest at 5%	554,059

Total Indebtedness	\$3,675,617
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**POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

ANNUAL REQUIREMENTS TO AMORTIZE LONG-TERM DEBT

Year Ending 12/31	General Obligation		Revenue		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
1996	\$61,279	\$71,821	\$24,339	\$123,763	\$83,438	\$194,784
1997	22,299	96,214	28,893	139,229	51,192	235,243
1998	23,314	94,884	32,264	117,854	53,597	212,840
1999	24,943	93,374	32,964	115,758	57,355	209,132
2000	26,389	91,826	34,268	113,853	60,658	205,779
Future	1,521,457	1,467,851	1,795,363	1,795,498	3,314,820	3,264,400
	<u>\$1,679,476</u>	<u>\$1,915,323</u>	<u>\$1,945,514</u>	<u>\$2,384,912</u>	<u>\$3,675,210</u>	<u>\$4,500,180</u>

NOTE 7 - BOND REQUIREMENT DEFICIENCY

Present operating user rates for the Pointe Coupee Sewerage District No. 1 are not sufficient to generate enough revenue to meet the requirements of the bond indenture. Cash was not transferred on a monthly basis and annual debt service was paid from the operating account.

As December 31, 1993, the future debt service account and contingency account were delinquent in the amount of \$40,540 each.

NOTE 8 - CAPITAL LEASES

The Police Jury has recorded the following items under capital leases as assets and obligations in the accompanying financial statements.

1. On December 31, 1992, the Police Jury entered into a lease for Centralink E-911 Equipment for sixty months commencing on February 1, 1993, ending January 1, 1998, at \$1,744 per month.
2. On May 15, 1994, the Police Jury entered into a lease for a John Deere 5450 Tractor for forty-eight months commencing on May 15, 1994, ending April 15, 1998, at \$444.60 per month.
3. On July 27, 1994, the Police Jury entered into a lease for a 1994 Badger Excavator for sixty months commencing August 27, 1994, ending July 27, 1999, at \$2,976.13 per month.

**POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

4. On June 29, 1995, the Police Jury entered into a lease for (2) auction, (3) dump track, and (1) pickup truck for sixty months commencing on November 1, 1995, ending October 1, 2000, at \$2,500.00 per month.

The minimum future lease payments by year are as follows:

	Principal	Interest	Total
1996	\$77,115	\$17,292	\$94,407
1997	80,230	11,829	92,059
1998	62,528	6,933	69,461
1999	47,740	5,118	52,858
2000	24,250	771	25,021
	\$291,863	\$39,943	\$331,806

NOTE 8 - AD VALOREM TAXES

All taxable property located within the State of Louisiana is subject by law to taxation on the basis of its assessed valuation. The assessed value is determined by the Parish Assessor, except for public utility property which is assessed by the Louisiana Tax Commission.

The 1874 Louisiana Constitution provided that, beginning in 1878, all land and residential property were to be assessed at 10% of fair market value; agricultural, horticultural, marsh lands, timber lands and certain historic buildings are to be assessed at 10% of "use" value; and all other property is to be assessed at 15% of fair market value. Fair market values are determined by the elected assessor of the parish and are subject to review and final certification by the Louisiana Tax Commission. The Assessor is required to reappraise all property every four years.

The Sheriff of Pointe Coupee Parish, as provided by State Law, is the official tax collector of general property taxes levied by the Police Jury. By agreement, the Sheriff receives a commission of approximately 3.8%. All taxes are due by December 31 of the year and are delinquent on January 1 of the next year, which is also the lien date.

State law requires the Sheriff to collect property taxes in the calendar year in which the assessment is made. If the taxes are not paid by the due date of December 31st, the taxes bear interest at 1.25% per month until the taxes are paid. After notice is given to the delinquent taxpayers, the Sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed.

**BOULDER CREEK PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

Property taxes are recognized as revenue in the year for which they are levied and become due. The majority of the year's taxes are collected from November to February by the Sheriff. Any amounts not collected as December 31st are shown as accounts receivable. All taxes are considered fully collectible; therefore, no allowance for uncollectible taxes is provided.

Ad valorem taxes as presented in these financial statements are as follows:

Fund	Expiration Date	Mills	Taxes Assessed For	
			1994	1995
General Fund -				
Parish Tax	Statutory	3.35	\$594,438	\$692,512
Parish Tax in New Roads	Statutory	1.67	24,196	24,558
Parish Tax in Livonia	Statutory	1.67	2,617	2,364
Special Revenue -				
Five District No. 1	2020	5.75	43,256	47,876
Five District No. 3	2020	5.19	50,060	45,864
Enterprise Funds -				
Water District No. 1	2020	13.48	62,844	56,130
Sewer District No. 1	2018	33.99	47,070	45,754
			<u>\$828,921</u>	<u>\$814,558</u>

The taxes levied in the enterprise funds are dedicated for debt service.

The following are the ten principal taxpayers of the parish:

Taxpayer	Type of Business	Assessed Valuation	Percentage of Assessed Valuation
Cajon Electric Cooperative	Electricity	\$97,313,235	44.96%
Gulf States Utilities	Electricity	21,748,280	9.78%
Amoco Production Company	Oil & Gas	6,885,625	3.19%
Colonial Pipeline Company	Oil & Gas	4,066,368	1.88%
Transcontinental Gas Pipeline	Oil & Gas	3,382,430	1.57%
Texas Eastern Transmission	Oil & Gas	3,151,600	1.46%
Union Pacific Corp	Railroad	3,095,400	1.41%
Pointe Coupee Electric Cooperative	Electricity	1,919,690	.89%
Oryx Energy Company	Oil & Gas	1,707,180	.79%
South Central Bell	Telephone	1,654,020	.77%

POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 9 - DUE FROM/TO OTHER GOVERNMENTAL UNITS

A summary of receivables as of December 31, 1995, follows:

State	\$56,159
Pointe Coupee Parish Sheriff	35,920
Pointe Coupee Parish School Board	3,736
Pointe Coupee Parish Health Services District	76,219
City of New Roads	24,386
Town of Livonia	9,883
Village of Morganza	130,131
	<u>\$336,154</u>

A summary of payables as of December 31, 1995, follows:

State	\$500
Pointe Coupee Parish Sheriff	18,688
Pointe Coupee Parish School Board	12,680
Pointe Coupee Parish Health Services District	15,063
Pointe Coupee Sewer District No. 3A	
City of New Roads	6,369
Town of Livonia	969
Village of Morganza	303
Village of Foudoche	182
	<u>\$34,244</u>

POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 10 - DUE TO/FROM OTHER FUNDS

The following is a summary as of December 31, 1992:

	Due From	Due To
General Fund	148,485	
Criminal Court		408,625
Parishwide Drainage	7,532	
Parishwide Recreation	5,372	
Sales Tax No. 2		52,454
Gas Utility District No. 2	15,729	
Sewer District No. 1		2,580
Solid Waste	7,532	15,729
Sales Tax Special	2,300	
Detention Center	2,090	
	189,108	589,108

NOTE 11 - CENTRALIZED COLLECTION AGENCY AGREEMENT

In accordance with Paragraph (B)(1) of Section 5 of Article VII of the Constitution of the State of Louisiana, the Police Jury entered into an agreement on May 20, 1992 with all of the sales and use taxing authorities of the Parish of Pointe Coupee designating the Sales Tax Department of the Pointe Coupee Parish Police Jury as the single tax collection entity. The agreement is effective as of July 1, 1992.

POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 12 - SEGMENT INFORMATION

Some services provided by the Police Jury are financed by user charges—water. The significant financial data for this enterprise is as follows:

Operating revenue	\$2,470,738
Depreciation expense	345,605
Operating loss	(38,689)
Operating transfers:	
In	63,080
Out	(6,000)
Net income	198,328
Current capital contributions	5,180
Plant, property and equipment additions	456,113
Working capital	2,424,975
Bonds and other long-term liabilities payable from operating revenues	1,985,504
Total equity	5,985,504
Total assets	10,481,222

NOTE 13 - PENSION PLAN AND RETIREMENT COMMITMENTS

Substantially all Police Jury employees are members of the Parochial Employees' Retirement System of Louisiana ("System"), a multiple-employer, public employee retirement system (PEPS), 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 separate benefit provisions. All employees of the Police Jury are members of Plan A.

All permanent Police Jury employees working at least 28 hours a week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire -

1. At or after age 60 with at least 10 years of credited service,
2. At or after age 55 with 25 years of credited service, or
3. At any age with at least 30 years of credited service

are entitled to a retirement benefit, payable monthly for life, equal to 7% of their final-average salary for each year of credited service. However, for those employees who are members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 5% of final-average salary plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final-average salary is

POINTS COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

the employee's average salary over the 36 consecutive or joined months that produce the highest average.

Employees who terminate with at least the amount of credited service stated previously and do not withdraw their employee contributions may retire at the age specified previously and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute. Contributions to the System include one-fourth of 1% 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. State statute requires employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:123, the employee contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System.

Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The current rate is 8.0% of annual covered payroll. The contribution requirements of plan members and the Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:123, the employee 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 Police Jury contributions to the System under Plan A for the years ending December 31, 1994 and 1995, were \$103,617 and \$112,472, respectively, equal to the required contributions for each year.

NOTE 14 - POST-RETIREMENT BENEFITS

The Police Jury provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Police Jury's employees become eligible for these benefits if they reach normal retirement age while working for the Police Jury. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the retirees and by the Police Jury. The Police Jury recognizes the cost of providing retiree health care and life insurance benefits (Police Jury's portion of premiums) as an expenditure when paid, which was \$94,896 for the year ended December 31, 1995. Using mortality tables related to single life annuities, the estimated cost to the Police Jury over the remaining lives of these retired employees is \$295,535.

**POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

Compensated Absence

The Police Jury has the following policy relating to vacation and sick leave:

After 1 year of service	5 vacation days and 5 sick days
After 2 years of service	10 vacation days and 10 sick days
After 6 years of service	15 vacation days and 15 sick days
After 10 years of service	20 vacation days and 20 sick days

Accrual of vacation and sick pay will be for retirement purposes only. Since annual leave accrues for retirement only, no amount has been recorded as compensated absence payable.

Accumulated unpaid vacation and sick leave is accrued when incurred in proprietary funds. At December 31, 1995 and 1994, the accumulated vacation and sick pay was deemed to be immaterial and was not recorded in the financial statements.

Long-Term Obligations

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

Fund Equity

Contributed Capital

Contributed capital is recorded in the Enterprise Funds for capital grants or contributions from developers, customers or other funds restricted for the acquisition or construction of capital assets. Contributed capital is not amortized based on the depreciation recognized on that portion of the assets acquired or constructed from such resources.

Reserves

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

Designated Fund Balances

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

of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated May 7, 1996, on my consideration of Pointe-Coupee Parish Police Jury's internal control structure and a report dated May 7, 1996, on its compliance with laws and regulations.

In my opinion, the primary government financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Pointe-Coupee Parish Police Jury as of December 31, 1995 and 1994, and the results of its operations and the cash flows of its proprietary fund type for the years then ended in conformity with generally accepted accounting principles.

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

George F. Anderson, CPA

May 7, 1996

RESOLUTION OF PRIOR YEAR AUDIT FINDINGS

fund Deficit

The deficit of the Criminal Court Fund was corrected in 1994; however, due to a reduce in fees in the 4th quarter of 1995, this fund incurred another fund deficit which was discussed previously in this report.

Expenditures in Excess of Budget

Management continues to monitor their budgets on a monthly basis and prepares quarterly budget amendments. However, it appears that there are always unforeseen expenditures that create violations of LRS. Also, the Police Jury failed to account for capital lease transactions in their budget properly.

Bank Reconciliation

Management has corrected the problem with the Jurors and Witness Fees Account by improving controls with the Clerk of Courts Office and installation of a computer software to account for the transactions and produce bank reconciliations.

Publication of Proposed Budget

Management has corrected this problem and a general summary of the proposed budget was published.

Criminal Court Fund Out of Balance

Management improved its monitoring of its computer system and all accounts were in balance.

Capital Expenditures by Criminal Court Fund

Management complied with the state law and no capital expenditures were made by the Criminal Court Fund.

Authorization from State Bond Commission

In 1994, the Police Jury again had a problem with a capital lease that did not include a "nonappropriation clause". This was reported earlier in this report.

U.S. Department of Energy - Weatherization Program

Inspection and monitoring of the weatherization program improved and there were no findings for the years 1994 and 1995.

POWERS COUNTY PARISH POLICE JURY
NEW ORLEANS, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCES
YEARS ENDED DECEMBER 31, 1994 and 1995

Federal Grants/ Eas Through Grants/ Program Name	OMB Number	1994		1995		1996	
		Federal Revenue Received	Federal Revenue Expended	Total Expended	Federal Revenue Received	Federal Revenue Expended	Total Expended
U.S. Department of Agriculture Soil Conservation	16-982	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0
Louisiana Department of Social Services							
Food Stamp Program	16-841	6,000,000	4,800,000	4,800,000	1,400,000	1,400,000	3,772,000
Food Stamp	16-841	2,200	2,200	2,200	20,000	20,000	14,000
Total		6,002,200	4,802,200	4,802,200	1,420,000	1,420,000	3,786,000
U.S. Department of Housing and Urban Development							
Louisiana Housing Finance Agency Housing Rehabilitation	16-429	5,000	14,000	14,000	24,000	24,000	48,000
U.S. Department of Energy							
Louisiana Department of Social Services Weatherization	11-992	2,000	2,000	2,000	10,000	10,000	10,000
Grand Total		\$4,014,000	\$4,818,200	\$4,818,200	\$5,474,000	\$5,474,000	\$14,630,000

* Major Grant

Note: Some of the Expenditure Funds are included in the U.S. Department of Agriculture HUDIS for accounting years in December 31, 1994 and 1995.

**POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

Proprietary Funds

Proprietary funds account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds of the Pointe Coupee Parish Police Jury include:

Enterprise funds – accounts for operations (a) that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges/fees; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds

Fiduciary funds account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Police Jury. Fiduciary funds of the Pointe Coupee Parish Police Jury include:

Agency funds – account for assets held by the Police Jury on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or results of operations.

Basic of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues:

1. Ad valorem taxes and related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and stretch as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1893 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid

POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Pointe Coupee Parish Sheriff
Pointe Coupee Parish Clerk of Court
Pointe Coupee Parish Tax Assessor
Pointe Coupee Parish School Board
District Attorney of the Eighteenth Judicial District
Various municipalities in Pointe Coupee Parish

Fund Accounting

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

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

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". The fund classifications and a description of each existing fund type follow:

Governmental Funds

Governmental funds account for all or most of the Pointe Coupee Parish Police Jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or maintenance of general fixed assets, and the servicing of general long-term obligations. Governmental funds of the Pointe Coupee Parish Police Jury include:

General Fund – the general operating fund of the Police Jury and accounts for all financial resources, except those required to be accounted for in other funds.

Special Revenue Funds – account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Fund – account for financial resources received and used for the acquisition, construction, or improvement of capital facilities which are not reported in the other governmental funds.

PORTFOLIO MANAGEMENT POLICY
NEW BILLS, LOANS
COMBINE STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL TRADING FUNDS
YEARS ENDED DECEMBER 31, 1996 and 1995

	Balance 12/31/96	Additions	Debitures	Balance 12/31/95	Balance 12/31/94
Sub Total					
Assets					
Cash	100.00	100.00	100.00	100.00	100.00
Accounts receivable	100.00	100.00	100.00	100.00	100.00
Due from other governments	100.00	100.00	100.00	100.00	100.00
TOTAL ASSETS	300.00	300.00	300.00	300.00	300.00
Liabilities					
Accounts payable	100.00	100.00	100.00	100.00	100.00
Due to other governments	100.00	100.00	100.00	100.00	100.00
Due to other funds	100.00	100.00	100.00	100.00	100.00
Income	100.00	100.00	100.00	100.00	100.00
TOTAL LIABILITIES	400.00	400.00	400.00	400.00	400.00
Sub Total					
Liabilities					
Accounts payable	100.00	100.00	100.00	100.00	100.00
Due to other governments	100.00	100.00	100.00	100.00	100.00
Due to other funds	100.00	100.00	100.00	100.00	100.00
Income	100.00	100.00	100.00	100.00	100.00
TOTAL LIABILITIES	400.00	400.00	400.00	400.00	400.00

RECEIVED
LOCAL GOVERNMENTS
91 05 25 10 09 19

**FOURTH COUSIN PARISH POLICE JURY
NEW ORLEANS, LOUISIANA**

**FINANCIAL GOVERNMENT FINANCIAL REPORT
WITH SUPPLEMENTAL INFORMATION SCHEDULES**

FOR THE YEARS ENDING DECEMBER 31, 1996 and 1994

George F. Delaune

CERTIFIED PUBLIC ACCOUNTANT
Former Listed as Commercial Accounting, Auditing and Financial Reporting

Phone
OFFICE (504) 885-4411
HOME (504) 885-4411
FAX (504) 885-4411
CELL (504) 885-4411

Office
88 FEDERAL BLDG SUITE 201
NEW ORLEANS, LA 70112

Member
AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS OF THE
STATE OF LOUISIANA
MEMBER SINCE 1988

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

Pointe Coupee Parish Police Jury
New Roads, Louisiana

I have audited the primary government financial statements of the **POINTE COUPEE PARISH POLICE JURY**, New Roads, Louisiana, as of and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated May 7, 1996.

In connection with my audit of the financial statements of the Pointe Coupee Parish Police Jury, New Roads, Louisiana, and with my consideration of the Pointe Coupee Parish Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audit of State and Local Governments*, I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the years ended December 31, 1995 and 1994. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility that are applicable to these transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Pointe Coupee Parish Police Jury's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the Pointe Coupee Parish Police Jury, New Roads, Louisiana, had not complied, in all material respects, with those requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

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

George F. Delaune, CPA

May 7, 1996

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

George F. Roberts, CPA

May 7, 1976

George F. Delaune

CERTIFIED PUBLIC ACCOUNTANT

Former Louisiana Governmental Accounting, Auditing and Financial Reporting

Phone
504-735-1111/1112
504-735-1113
FAX 504-735-1114
504-735-1115

Office
110 BROADWAY SUITE 2000
NEW ORLEANS, LA 70119

Member
SOCIETY OF CHIEFS OF STATE
FINANCIAL ACCOUNTANTS OF THE
LOUISIANA GOVERNMENTAL ACCOUNTANTS
AND AUDITORS ASSOCIATION

INDEPENDENT AUDITOR'S REPORT

Poivre Couper Parish Police Jury
New Roads, Louisiana

I have audited the accompanying primary government financial statements of the **POINTE COUPRE PARISH POLICE JURY**, New Roads, Louisiana, as of and for the years ended December 31, 1995 and 1994, as listed in the Table of Contents. These financial statements are the responsibility of the Poivre Couper Parish Police Jury, New Roads, Louisiana, management. My responsibility is to report an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of Office of Management and Budget Circular A-128, *Audit of State and Local Governments*; and with provisions of Louisiana Revised Statute 24:513 and the provisions of the *Louisiana Governmental Audit Guide*, published jointly by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Poivre Couper Parish Police Jury, New Roads, Louisiana, as of December 31, 1995 and 1994, and the results of its operations and cash flows of its proprietary fund types for the years then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of Poivre Couper Parish Police Jury, New Roads, Louisiana, do not purport to, and do not, present fairly the financial position of the Poivre Couper Parish Police Jury, New Roads, Louisiana, as of December 31, 1995 and 1994, and the results of its operations and cash flows

**POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

General Purpose	Fiscal Year End	Criteria Used
Pointe Coupee Parish Commission on Tourism	December 31	1
Pointe Coupee Parish Communication District	December 31	1
Pointe Coupee Parish Library	December 31	1
Pointe Coupee Parish Port, Harbor and Terminal District	December 31	2
Pointe Coupee Parish Poptas Fund	December 31	1
Pointe Coupee Parish Natural Gas System	December 31	1
Gas Utility District No. 2 of Pointe Coupee	December 31	1
Pointe Coupee Parish Waterworks District No. 1	December 31	1
Pointe Coupee Parish Waterworks District No. 2	December 31	1
Pointe Coupee Parish Sewerage District No. 1	December 31	1

The Police Jury has chosen to issue financial statements of the primary government (Police Jury) only; therefore, have included all funds, account groups, and organizations for which the Police Jury maintains the accounting records. Consequently, the following organizations are considered part of the primary government:

False River Recreation Park Commission
Fire Protection District No. 1
Fire Protection District No. 5
Pointe Coupee Parish Commission on Tourism
Pointe Coupee Parish Communication District
Pointe Coupee Parish Natural Gas System
Gas Utility District No. 2 of Pointe Coupee
Pointe Coupee Parish Waterworks District No. 1
Pointe Coupee Parish Waterworks District No. 2
Pointe Coupee Parish Sewerage District No. 1

GASB Statement 34 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (Police Jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (Police Jury).

It was determined that the following governmental entities are not component units of the Pointe Coupee Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are financially independent of the Pointe Coupee Parish Police Jury.

PRIMARY GOVERNMENT FINANCIAL STATEMENTS

HOOPER COUNTY PARKS POLICE FUND
 NEW BOND, 10/20/2018
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES
 PERIOD ENDING DECEMBER 31, 2018 and 2017

Revenue	2018			2017			
	Original	Special Revenue	Capital Projects	Total	Original	Special Revenue	Capital Projects
Total	\$1,134	\$6,001	\$1,102	\$8,237	\$6,341	\$6,424	\$12,765
Grants and grants	\$1,134			\$1,134	\$1,134		\$1,134
Intergovernmental	\$2,057	\$1,101	\$1,101	\$4,259	\$2,057	\$1,101	\$3,158
Charges for services					\$1,101		\$1,101
Fees and fundbalances	\$4,311	\$1,009		\$5,320	\$4,311		\$4,311
Income	\$2,057	\$1,101		\$3,158	\$2,057		\$2,057
Manufacture					\$1,101		\$1,101
Total Revenue	\$10,511	\$10,511	\$1,101	\$22,123	\$10,511	\$1,101	\$11,612
Expenditures							
Current							
Social services	\$9,107	\$5,793		\$14,900	\$9,107		\$14,900
Public safety	\$4,091	\$5,491		\$9,582	\$4,091		\$4,091
Highways and streets		\$1,071		\$1,071			\$1,071
Water		\$5,000		\$5,000			\$5,000
Culture and recreation		\$1,000		\$1,000			\$1,000
Construction	\$1,000	\$1,000		\$2,000	\$1,000		\$2,000
Economic development		\$1,000		\$1,000			\$1,000
Capital outlay	\$400	\$1,000		\$1,400	\$400		\$400
Other services					\$1,000		\$1,000
Personnel		\$1,000		\$1,000			\$1,000
Interest					\$1,000		\$1,000
Total Expenditures	\$10,598	\$10,594		\$21,192	\$10,598		\$11,192
Excess (Deficiency) of Revenues Over Expenditures	\$813	\$417	\$1,101	\$3,931	\$513	\$1,101	\$2,614
Other Financing Sources/Uses							
Operating transfers in	\$10,511	\$10,511		\$21,022	\$10,511		\$11,511
Operating transfers out	\$10,511	\$10,511		\$21,022	\$10,511		\$11,511
Total Other Financing Sources/Uses	\$10,511	\$10,511		\$21,022	\$10,511		\$11,511
Excess (Deficiency) of Revenues and Sources Over Expenditures and Uses	\$813	\$417	\$1,101	\$3,931	\$513	\$1,101	\$2,614
Fund Balance - January 1	\$2,057	\$1,000		\$3,057	\$2,057		\$3,057
FUND BALANCE - DECEMBER 31	\$2,870	\$1,417	\$1,101	\$5,388	\$2,570	\$1,101	\$3,671

The accompanying notes are an integral part of these statements.

FOURTEEN MONTHS ENDED 31ST MARCH 2014
 NEW BRIDGE, LONDON
 COMBINED STATEMENT OF REVENUES, EXPENSES, RESERVES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL (BANK BALANCE - ALL CUMULATIVE FROM 1/1/13)
 YEAR ENDED DECEMBER 31, 2014

	Overall Fund		Society Reserves (Inconvertible)		Social Services Fund		Society Reserves (Convertible)	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues								
Taxes	104,176	103,004	10,000	10,000	306,000	304,000	10,000	10,000
Interest and profits	24,448	24,700	10,000	10,000				
Investment income	10,000	10,000	10,000	10,000				
Charge for services	12,000	12,000	10,000	10,000	10,000	10,000	10,000	10,000
Fees and Licenses	4,000	4,000	1,000	1,000	10,000	10,000	1,000	1,000
Use of money and property	4,000	4,000	1,000	1,000	10,000	10,000	1,000	1,000
Miscellaneous	4,000	4,000	1,000	1,000	10,000	10,000	1,000	1,000
Total Revenues	158,624	158,704	43,000	43,000	442,000	442,000	22,000	22,000
Expenses								
General								
General expenses	1,000,000	940,000	7,000	7,000	10,000	10,000	10,000	10,000
Public utility	40,000	40,000	1,000	1,000	10,000	10,000	1,000	1,000
Hydrocarbon taxes								
Wages	1,000,000	950,000	1,000	1,000	10,000	10,000	1,000	1,000
Culture and recreation								
Construction	10,000	10,000	1,000	1,000	10,000	10,000	1,000	1,000
Economic development								
Capital costs	1,000	1,000	1,000	1,000	10,000	10,000	1,000	1,000
Bank charges								
Reserve fund								
Total Expenses	1,050,000	1,050,000	11,000	11,000	50,000	50,000	22,000	22,000
Excess (Deficiency) of Revenues Over Expenses	53,624	53,624	32,000	32,000	392,000	392,000	0	0
Other Financing Sources (Used)								
Gifts received								
Revenue capital from companies	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Operating transfers in	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Operating transfers out								
Total Other Financing Sources (Used)	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Excess (Deficiency) of Revenues and Sources Over Expenditures and Uses	73,624	73,624	52,000	52,000	412,000	412,000	20,000	20,000
Fund Balance - January 1	40,000	40,000	10,000	10,000	10,000	10,000	10,000	10,000
FUND BALANCE - DECEMBER 31	114,248	114,248	62,000	62,000	422,000	422,000	30,000	30,000

The accompanying notes are an integral part of these statements.

**POINTE-COURE PARISH POLICE JURY
NEW ORLEANS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
YEARS ENDED DECEMBER 31, 1994 and 1993**

	1994	1993
Operating Revenues		
Charges for services-		
Utility rates and user fees	\$2,728,634	\$2,442,836
Penalties	32,342	34,089
Service charges	29,626	25,881
Total Operating Revenues	<u>2,790,602</u>	<u>2,502,806</u>
Operating Expenses		
Salaries and benefits	418,500	462,668
Administrative costs	81,268	82,260
Professional and technical services	61,862	57,826
Utilities	34,798	46,722
Solid waste disposal fee	1,025,842	1,187,248
Natural gas purchases	147,883	478,826
Insurance	45,287	46,728
Repairs, maintenance and supplies	254,424	287,310
Depreciation	241,294	249,675
Total Operating Expenses	<u>3,664,901</u>	<u>3,699,472</u>
Operating Income (Loss)	<u>(874,299)</u>	<u>(1,196,666)</u>
Nonoperating Revenues (Expenses)		
Ad valorem taxes, net and revenue sharing	127,460	99,712
Sales taxes	268,009	284,287
Rebates - prior year gas purchases	618	8,256
Intergovernmental revenues	13,000	-
Interest earned	89,385	141,477
Income on long-term debt	(179,348)	(371,649)
Amortization of bond costs	(1,551)	(848)
Total Nonoperating Revenues (Expenses)	<u>297,112</u>	<u>560,235</u>
Income Before Transfers	<u>(577,187)</u>	<u>(636,431)</u>
Operating transfers in	7,600	65,000
Operating transfers out	-	(6,000)
Net Income	<u>(569,587)</u>	<u>(577,431)</u>
Add: Depreciation on fixed assets acquired by capital grants that reduces contributed capital from capital grants	<u>37,612</u>	<u>37,612</u>
Increase in Retained Earnings	<u>(531,975)</u>	<u>(539,819)</u>
Retained Earnings - January 1	<u>3,628,768</u>	<u>3,958,624</u>
RETAINED EARNINGS - DECEMBER 31	<u>3,096,793</u>	<u>3,418,805</u>

The accompanying notes are an integral part of this statement.

POINTE COUPEE PARISH POLICE JURY
NEW ORLEANS, LOUISIANA
COMBINED STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS TYPE - ENTERPRISE FUNDS
YEARS ENDED DECEMBER 31, 1994 and 1995

	<u>1994</u>	<u>1995</u>
Cash Flows from Operating Activities:		
Operating income (loss)	\$100,000	(\$10,000)
Adjustments to reconcile net income to net cash provided by operating activities -		
Depreciation	201,794	211,631
Retards - prior year provisions	426	1,056
Changes in assets and liabilities-		
Decrease (increase) in:		
Receivables	(27,211)	(20,769)
Due from other governmental units	(19,507)	(10,071)
Due from other funds	(2,412)	20,790
Prepaid insurance	612	(20)
Restricted assets	66,401	(276,599)
Increase (decrease) in:		
Accounts payable	(66,878)	33,411
Contractors' retainage liability	73,499	11,111
	<u>330,601</u>	<u>14,102</u>
Net Cash Provided by Operating Activities	<u>330,601</u>	<u>14,102</u>
Cash Flows from Investing Activities:		
Interest on investments	89,285	111,609
	<u>89,285</u>	<u>111,609</u>
Net Cash Provided by Investing Activities	<u>89,285</u>	<u>111,609</u>
Cash Flows from Municipal Financing Activities:		
Operating transfers in		60,000
Operating transfers out		(60,000)
		<u>0</u>
Net Cash Provided by Municipal Financing Activities		<u>0</u>
Cash Flows from Capital and Related Financing Activities:		
Purchase of capital assets	(600,516)	(256,175)
Cost shared capital	67,937	3,400
Loan proceeds		1,141,177
Retirement of long-term debt and increase in current portion	(299,795)	(841,040)
Interest paid on long-term debt	(175,740)	(181,742)
All salaries and shared taxes received, net of applicable expenses	98,114	107,047
Gift taxes	188,260	184,267
Intra-governmental transfers	15,000	
	<u>(206,550)</u>	<u>216,857</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(206,550)</u>	<u>216,857</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>69,600</u>	<u>49,400</u>
Cash and Cash Equivalents - January 1	<u>1,086,000</u>	<u>1,036,600</u>
CASH AND CASH EQUIVALENTS - DECEMBER 31	<u>\$1,155,600</u>	<u>\$1,086,000</u>

The accompanying notes are an integral part of this statement.

**POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 1 - INTRODUCTION

The Pointe Coupee Parish Police Jury is the governing authority for Pointe Coupee Parish, Louisiana, and is a political subdivision of the State of Louisiana. The Police Jury is governed by twelve jurors representing the various districts within the parish.

The area of Pointe Coupee Parish is 391 square miles and the Police Jury maintains 129 miles of roads. The population of Pointe Coupee Parish is 23,540 based on the 1990 census and the Police Jury employs approximately 80 persons.

The Police Jury, under the provisions of Louisiana Revised Statutes 33:1271-1285, enacts ordinances, sets policy and establishes programs in such fields as social welfare, transportation, drainage, industrial development, and health services.

Louisiana Revised Statute 33:1236 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; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing and various state and federal grants.

In accomplishing its objectives, the Police Jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, library facilities, and health care facilities.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basic of Presentation

The accompanying financial statements of the Pointe Coupee Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity

As the governing authority of Pointe Coupee Parish, for reporting purposes, the Pointe Coupee Parish Police Jury is the financial reporting entity for Pointe Coupee 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 signifi-

**POINTE COUPEE PARISH POLICE JURY
NEW ROADS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

cause of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Pointe Coupee Parish Police Jury includes all funds, account groups, et cetera, that are within the oversight responsibility of the Pointe Coupee Parish Police Jury.

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 fiscally dependent on the Police Jury.
3. Organizations for which the reporting entity financial statements should 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:

<u>General Purpose</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Pointe Coupee Community Advancement, Inc.	March 31	2
Pointe Coupee Council on Aging	June 30	2
Bonne Sans - Chemical & Wellness Center	June 30	1
Pointe Coupee Parish Health Service District No. 1	October 31	1
Pointe Coupee Parish Nursing Home	October 31	1
Falx River Air Park Commission	December 31	3
Falx River Recreation Park Commission	December 31	3
Fire Protection District No. 1	December 31	2
Fire Protection District No. 2	December 31	2
Fire Protection District No. 3	December 31	2
Fire Protection District No. 4	December 31	2
Fire Protection District No. 5	December 31	2

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POINTE COUPEE PARISH POLICE JURY
NEW BOARDS, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 1995 AND 1994

PROPRIETARY FUNDS

Pointe Coupee Parish Natural Gas System was originally established to provide gas services to residents in the Sixth, Seventh, and portions of the Fifth, Eight, and Ninth Wards of Pointe Coupee Parish on May 7, 1952. The System is governed by a board consisting of Police Jury members.

Gas Utility District No. 2 of Pointe Coupee Parish was established on November 10, 1964, to provide gas services to residents of portions of the parish as designated in the resolution.

Pointe Coupee Parish Waterworks District No. 1 was created on March 24, 1961 through an ordinance adopted by the Pointe Coupee Parish Police Jury. The District was established to provide water service to the residents of certain parts of Pointe Coupee Parish, as designated in the resolutions and subsequent amendments to the boundaries. The District is governed by a five member Board of Commissioners, appointed by the Pointe Coupee Parish Police Jury.

Waterworks District No. 2 of the Parish of Pointe Coupee, Louisiana was created on August 25, 1967 through an ordinance adopted by the Pointe Coupee Parish Police Jury as authorized by the provisions of Article 8, Section 19 of the 1974 Louisiana Constitution and R.S. 33:3811, et seq. The District was established to provide water service to the residents of certain parts of Pointe Coupee Parish, Louisiana, as designated in Section 1 of the Ordinance. The District is governed by a five member Board of Commissioners, appointed by the Pointe Coupee Parish Police Jury.

Pointe Coupee Parish Sewerage District No. 1 was created by the Pointe Coupee Parish Police Jury on November 11, 1948, as authorized by Louisiana Revised Statute 33:3811. The District is governed by a board of commissioners consisting of three members appointed by the Police Jury. The District is responsible for the construction, maintenance, and operation of the sewer and sewerage disposal works within the territorial limits of the District.

Pointe Coupee Parish Solid Waste Fund was established by the Pointe Coupee Parish Police Jury to provide solid waste disposal for all residents of the parish. It is funded through user charges and a special sales tax levy for garbage collection and disposal.

MultiUse Center accounts for the funds generated by the activities of the parish cultural center.

PROVINCIAL COURT FAMILIAL POLICE JURY
NEW BRUNSWICK JUDICIAL
COMMISSION BUDGETARY REPORT
PROGRAMMATIC FUND TYPE - EXPENDITURE SUMMARY
(APRIL 2008 TO 3/31/09)

	Parent On Quota	On Study Quota P.	Waiver/No Quota P.	Waiver/No Quota P.	Grant Quota P.	Total Quota	Waiver/No Quota	Total Quota
Current Year								
Cash	300,000	460,547	86,514	161,755	122,833	1,032,649	81,184	1,113,833
Receivables								
- Total of all items	179,145	149,110	43,543	30,175	6,734	398,707	18,118	416,825
- Other liability not included					3,093	3,093	3,093	6,211
- Fee from other governmental units					4,641	4,641	4,641	9,852
- Fee from other funds		11,779				11,779	11,779	23,558
- Program receivables	3,028	3,041	3,023	3,023	3,023	15,148	15,148	30,296
Total Current Year	482,173	612,617	133,079	194,953	196,627	1,618,339	122,833	1,741,172
Encumbered items:								
- Current year items			44,449	20,428		64,877	18,884	83,761
- Future year items		184,103	11,074	5,438		199,615	18,884	218,500
- Depreciation and amortization			20,281	6,648		26,929	6,648	33,577
- Contingent liability	247					247		494
- Contingent future awards	15,487	176,271	36,074	3,477		221,309		442,618
Total Encumbered Items	16,721	184,374	61,802	35,913		298,810	44,416	343,226
Property, Plant and Equipment:								
- Buildings	1,000	3,400	13,000	1,000	14,000	31,400	13,000	44,400
- Furniture	12,000	4,000			16,000	20,000	16,000	36,000
- Information technology	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	8,000,000	4,000,000	12,000,000
- Improvements other than buildings	40,000					40,000		40,000
- Construction in progress	40,000					40,000		40,000
- Machinery, equipment and vehicles	100,000	10,000	20,000		130,000	230,000	100,000	330,000
- Computer system and hardware	30,000	30,000	30,000	30,000	30,000	150,000	30,000	180,000
Accumulated Depreciation	1,017,000	1,075,000	1,000,000	1,000,000	1,270,000	5,362,000	1,000,000	6,362,000
Net Property, Plant and Equipment	110,000	1,075,000	104,000	100,000	1,000,000	3,868,000	1,000,000	4,868,000
Other Assets								
- Miscellaneous/Other income sources								
TOTAL ASSETS	1,658,873	2,095,617	308,881	330,866	296,627	3,680,845	267,249	3,948,094

LIABILITIES AND FUND EQUITY

Current Liabilities	Fixed Gas System	Due Other Parties	Waterworks Reserve	Waterworks Current Liab.	Debt Reserve	Debt	Fixed Assets	Fixed Assets	Total
Payable Year Current Taxes	284,476	267,000	279,000	282	24,000	284,476	284,476	284,476	284,476
Accounts payable			1,000		1,000	1,000		1,000	1,000
Due to other governmental units					1,000	1,000		1,000	1,000
Due to other funds					1,000	1,000		1,000	1,000
Accounts receivable					1,000	1,000		1,000	1,000
Accrued interest					1,000	1,000		1,000	1,000
Contract obligations bonds					1,000	1,000		1,000	1,000
Revenue bonds					1,000	1,000		1,000	1,000
Total	284,476	267,000	280,000	282	7,000	284,476	284,476	284,476	284,476
Payable from Restricted Assets									
Construction payable			1,000			1,000		1,000	1,000
Salaries payable			1,000			1,000		1,000	1,000
Contract obligations bonds			1,000			1,000		1,000	1,000
Revenue bonds			1,000			1,000		1,000	1,000
Accounts receivable			1,000			1,000		1,000	1,000
Contract obligations bonds			1,000			1,000		1,000	1,000
Revenue bonds			1,000			1,000		1,000	1,000
Total	17,128	17,128	5,000	2,000	2,000	17,128	17,128	17,128	17,128
Total Current Liabilities	284,476	284,128	285,000	284	9,000	284,476	284,476	284,476	284,476
Long Term Liabilities	47,000								
Construction bonds			47,000			47,000		47,000	47,000
Salaries bonds			47,000			47,000		47,000	47,000
Contract obligations bonds			47,000			47,000		47,000	47,000
Revenue bonds			47,000			47,000		47,000	47,000
Total Long Term Liabilities	47,000	47,000	184,000	2,000	2,000	184,000	184,000	184,000	184,000
Total Liabilities	331,476	331,128	469,000	286	11,000	468,476	468,476	468,476	468,476
Fund Equity									
Contributed capital, or Restricted Reserves		18,000	2,000			20,000		20,000	20,000
Surplus (or) Total Advances (Reserves)		1,000,000	20,000			1,020,000		1,020,000	1,020,000
Total Fund Equity	1,020,000	1,018,000	22,000	2,000	2,000	1,020,000	1,020,000	1,020,000	1,020,000
TOTAL LIABILITIES AND FUND EQUITY	1,351,476	1,349,128	691,000	288	13,000	1,348,476	1,348,476	1,348,476	1,348,476

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**POINTE COUPEE PARISH POLICE JURY
160 EAST MAIN STREET
NEW ROADS, LOUISIANA
(504) 638-8826**

**GOVERNING BOARD
(effective 1-1-1998)**

**Jimmy Bello, President
Bertall Dixon, Vice President
Christopher Buckley
Joseph Bergeron, Sr.
Melanie Bouché
John Grouffé
Eliamont Guldson
Buddy Jarreau
Ronald Katoan
Min Tooborg
Juliet Williams
Russell Young**

**SECRETARY-TREASURER
David Givon**

MEETING DATES

**2nd and 4th Tuesday of Every Month
8:00 pm - Police Jury Office**

PROPERTY COLLATERAL VALUERS POLICY (P-1)
PROPERTY COLLATERAL VALUERS
COMPANY INCORPORATED IN THE STATE OF CALIFORNIA
REGISTRATION STATE: CALIFORNIA
TRUST EXPENSES (PERIOD: 12/31/2014)

	Amount On Debit	On Order Debit	Withdrawals Debit	Withdrawals Credit	Notes Debit	Total Debit	Total Credit	Total Amount on Debit
Call Flow from Operating Activities								
Operating income from Advances to borrowers net income to all all-property operating activities	104,712	101,174	97,175	(97,175)	(97,175)	101,174	104,712	101,174
Change in cash and cash equivalents	11,188	7,794	8,700	(8,700)	8,700	89	89	26,872
Net Cash Provided by Operating Activities	115,900	108,968	105,875	(105,875)	(88,475)	101,263	104,801	128,046
Net Cash Provided by Investing Activities								
Net cash provided by investing activities	15,000	15,000	15,000	(15,000)	15,000	15,000	15,000	30,000
Net Cash Provided by Financing Activities								
Net cash provided by financing activities	15,000	15,000	15,000	(15,000)	15,000	15,000	15,000	30,000
Call Flow from Capital and Related Financing Activities								
Provision of capital loans	104,712	101,174	97,175	(97,175)	(97,175)	101,174	104,712	101,174
Contributed capital								
Proceeds from investments (sales and advances to borrowers)	15,000	15,000	15,000	(15,000)	15,000	15,000	15,000	30,000
Net cash provided by financing activities	15,000	15,000	15,000	(15,000)	15,000	15,000	15,000	30,000
Net cash provided by financing activities	15,000	15,000	15,000	(15,000)	15,000	15,000	15,000	30,000
Net Cash Provided by Operating Activities	115,900	108,968	105,875	(105,875)	(88,475)	101,263	104,801	128,046
Net Cash Provided by Investing Activities	15,000	15,000	15,000	(15,000)	15,000	15,000	15,000	30,000
Net Cash Provided by Financing Activities	15,000	15,000	15,000	(15,000)	15,000	15,000	15,000	30,000
Net Cash Provided by Operating Activities	115,900	108,968	105,875	(105,875)	(88,475)	101,263	104,801	128,046
Net Cash Provided by Investing Activities	15,000	15,000	15,000	(15,000)	15,000	15,000	15,000	30,000
Net Cash Provided by Financing Activities	15,000	15,000	15,000	(15,000)	15,000	15,000	15,000	30,000
Net Cash Provided by Operating Activities	115,900	108,968	105,875	(105,875)	(88,475)	101,263	104,801	128,046
Net Cash Provided by Investing Activities	15,000	15,000	15,000	(15,000)	15,000	15,000	15,000	30,000
Net Cash Provided by Financing Activities	15,000	15,000	15,000	(15,000)	15,000	15,000	15,000	30,000

George F. Delaune

CERTIFIED PUBLIC ACCOUNTANT
Practiced Licensed in Government Accounting, Auditing and Financial Reporting

Home
OFFICE: 2845 24th Street
1114 BIRMINGHAM
MOBILE, ALABAMA 36688
TELEPHONE: 937-5014

Office
4000 BENTLEYVILLE AVENUE
NEW ORLEANS, LA 70115-1017

Member
AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS OF LOUISIANA
SOCIETY OF CERTIFIED
FINANCIAL REPORTING
ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Pointe Coupee Parish Police Jury
New Roads, Louisiana

I have audited the primary government financial statements of the **POINTE COUPEE PARISH POLICE JURY**, New Roads, Louisiana, as of and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated May 7, 1996.

I have applied procedures to test the Pointe Coupee 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 years ended December 31, 1995 and 1994:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Drug-Free Workplace Act
- Administrative requirements

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

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the Pointe Coupee Parish Police Jury, New Roads, Louisiana, had not complied, in all material respects, with those requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

George F. Delaune

CERTIFIED PUBLIC ACCOUNTANT

Member Licensed in Commercial Accounting, Auditing and Finance of Reporting

Home
11000 WOODLAND DRIVE
NEW ROADS, LOUISIANA 70089

Office
SUITE 2000 1000 N. HIGHWAY 101
NEW ROADS, LOUISIANA 70089

Member
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
LOUISIANA SOCIETY OF CPAs

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

Pointe Coupee Parish Police Jury
New Roads, Louisiana

I have audited the primary government financial statements of the **POINTE COUPEE PARISH POLICE JURY**, New Roads, Louisiana, as of and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated May 7, 1996.

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

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

In planning and performing my audit of the financial statements of the Pointe Coupee Parish Police Jury, New Roads, Louisiana, for the years ended December 31, 1995 and 1994, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose

My 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, I believe none of the reportable conditions described above is a material weakness.

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

George F. Robinson, CPA

May 7, 1996

George F. Delaune

CERTIFIED PUBLIC ACCOUNTANT

Former Louisiana Governmental Accounting, Auditing, and Financial Reporting

Phone
OFFICE: 225-383-2200
FACSIMILE: 225-383-2200
PHONE: 225-383-2200
CABLE: GFDL 5010

Office
100 W. PINEAPPLE AVENUE, SUITE 100
MONROE, LOUISIANA 70001

Member
MEMBER SOCIETY OF CHIEF
ACCOUNTANTS OF THE STATE
OF LOUISIANA
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Pointe Coupee Parish Police Jury
New Roads, Louisiana

I have audited the primary government financial statements of the **POINTE COUPEE PARISH POLICE JURY**, New Roads, Louisiana, as of and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated May 7, 1996. I have also audited the compliance of the Pointe Coupee Parish Police Jury, New Roads, Louisiana, with requirements applicable to major federal financial assistance programs and have issued my report thereon dated May 7, 1996.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States; and *Office of Management and Budget Circular A-128, Audits of State and Local Governments*. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the Pointe Coupee Parish Police Jury, New Roads, Louisiana, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the years ended December 31, 1995 and 1994, I obtained an understanding of the internal control structure of the Pointe Coupee Parish Police Jury, New Roads, Louisiana, in order to determine my auditing procedures for the purpose of expressing my opinions on the financial statements of the Pointe Coupee Parish Police Jury, New Roads, Louisiana, and on the compliance with the Pointe Coupee Parish Police Jury, New Roads, Louisiana, with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the financial statements in a separate report dated May 7, 1996.

The management of the Pointe Coupee Parish Police Jury, New Roads, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to

provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

Accounting Applications:

- Revenues/receipts
- Expenditures/disbursements/purchasing
- Payroll/personnel
- Budgeting/budgetary reporting
- Electronic data processing

General Requirements:

- Political activity
- Civil rights
- Cash management
- Drug-Free Workplace Act
- Federal financial reports
- Administrative requirements

Specific Requirements:

- Types of services allowed
- Eligibility
- Reporting
- Matching
- Subrecipients
- Security over food stamps
- Special requirements
- Claims for advances and reimbursements

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

During the years ended December 31, 1995 and 1994, the Pointe Coupee Parish Police Jury, New Road, Louisiana, expended 98 percent of its total federal financial assistance under major federal financial assistance programs.

I 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 I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Pointe Coupee Parish Police Jury's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

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

George F. Roberts, CPA

May 7, 1996

George F. Delaune

CERTIFIED PUBLIC ACCOUNTANT

Practise Limited to Governmental Accounting, Auditing and Financial Reporting

Phone
OFFICE: (504) 885-1100
FAX: (504) 885-1101
PHONE: (504) 885-1100
TELEFAX: (504) 885-1101

Office
8000 WOODLARK AVENUE
NEW ORLEANS, LA 70118

Member
AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS (AICPA)
NATIONAL ASSOCIATION OF STATE
GOVERNMENT ACCOUNTANTS
GOVERNMENT ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Pointe Coupee Parish Police Jury
New Roads, Louisiana

I have audited the primary government financial statements of the POINTE COUPEE PARISH POLICE JURY, New Roads, Louisiana, as of and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated May 7, 1996.

I have also audited the Pointe Coupee Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or earmarking; reporting; subrecipients; security over food stamps; claims for advances and reimbursements; and the special requirements governing contract rent and utility allowance limitations, initial and annual inspections, and revenue restrictions 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 years ended December 31, 1995 and 1994. The management of the Pointe Coupee Parish Police Jury, New Roads, Louisiana, is responsible for the Pointe Coupee Parish Police Jury's compliance with these requirements. My responsibility is to express an opinion on compliance with these requirements based on my audit.

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

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

In my opinion, the Pointe Coupee Parish Police Jury, New Roads, Louisiana, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility;

George F. Delaune

CERTIFIED PUBLIC ACCOUNTANT

Private Practice/Commercial Accounting, Auditing and Financial Reporting

Member
OF THE AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS
FEDERAL SOCIETY OF
CERTIFIED PUBLIC
ACCOUNTANTS

Member
OF THE
INTERNATIONAL FEDERATION
OF CERTIFIED ACCOUNTANTS

Member
AMERICAN SOCIETY OF CPAs
FEDERAL SOCIETY OF CPAs
SOCIETY OF CPAs AND
CERTIFIED FINANCIAL
ANALYSTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF THE PRIMARY GOVERNMENT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Pointe Coupee Parish Police Jury
New Road, Louisiana

I have audited the primary government financial statements of the POINTE COUPEE PARISH POLICE JURY, New Road, Louisiana, for the years ended December 31, 1995 and 1994, and have issued my report thereon dated May 7, 1996.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of Office of Management and Budget Circular A-128; and the *Louisiana Governmental Audit Guide*, issued jointly by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards, OMB Circular A-128, and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

The results of my tests disclosed the following instances of noncompliance that are required to be reported herein under *Government Auditing Standards* and the *Louisiana Governmental Audit Guide* for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the Pointe Coupee Parish Police Jury's 1995 financial statements.

matching, level of effort, or earmarking; reporting; misappropriation, security over food stamps, claims for advances and reimbursements, and the special requirements governing contract cost and utility allowances; limitations, initial and annual inspections, and revenue restrictions that are applicable to each of its major federal financial assistance programs for the years ended December 31, 1993 and 1994.

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

George F. Bohannon, CPA

May 7, 1996

respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated May 7, 1996, on their primary government financial statements.

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

George F. DeLoach, CPA

May 7, 1996

reduce its financial operating expenses of the jail in accord with the percentage of state (federal) prisoners housed therein."

Recommendation

I recommend that the Police Jury and the Sheriff negotiate a new Intergovernmental Service Agreement that will contain all aspects of LRS 35:1452, 35:1424, and 15:704 as well as Attorney General Opinions 87-483, 90-427, 91-578, and 93-618.

Management's Response

Management is negotiating a new agreement with the newly elected Sheriff and should be in place shortly after he takes office on July 1, 1996.

Fund Deficit - Criminal Court Fund

Finding

At the end of 1995, the Criminal Court Fund had a deficit of \$15,816.

Cause

Projections for the 4th quarter 1995 were inaccurate due primarily for a decrease of \$55,403 (a 27% decrease) in fines and forfeitures from 1994 to 1995 that was not anticipated. This caused a decrease in excess revenues over expenditures from \$12,350 to \$(8,990) or a change of \$(21,340).

Effect

Unrestricted funds of the General Fund have been used to offset the deficit. As of December 31, 1995, the General Fund has advanced \$18,625 to offset such shortages.

Recommendation

Meetings should be held with the judges, district attorney, and sheriff to consider budget projections in preventing deficit funding in the future.

Management's Response

Management has accepted my recommendation and discussed this matter with the various parties.

I considered these instances of noncompliance in forming my opinion on whether the Pointe Coupee Parish Police Jury's 1995 primary government financial statements are presented fairly, in all material

when the person for whom the services are performed has the right to control and direct the individual who performs the services (not only as to the result to be accomplished by the work, but also as to the details and means by which that result is to be accomplished). It is not necessary that the employer exercise such right; it is enough that the right exists.

In January 1994, the Police Jury hired Loretta Jarrett as a fulltime employee. In the past, the Internal Revenue Service has ruled that such an act indicates that the individual was an employee from the first day of services performed. Consequently, numerous civil penalties exist for failure to withhold and remit income and employment taxes, which could be substantial. In addition, the retirement plan regulations might have been violated if employees were required to be covered under the plan are not covered because they are incorrectly treated as independent contractors.

Recommendation

In the future, the Police Jury should eliminate uncertainty as to the status of an individual as an employee or independent contractor by filing Form SS-8, *Information for Use in Determining Whether a Worker Is an Employee for Federal Employment Taxes and Income Tax Withholding*, to receive a ruling from the IRS.

Management's Response

Management has accepted my recommendation and will use Form SS-8 in the future when the case arises.

Intergovernmental Agreement with Pointe Coupee Parish Sheriff

Finding

On August 1, 1991, the Police Jury entered into an Intergovernmental Service Agreement with the Pointe Coupee Parish Sheriff establishing the rights and obligations of the respective parties with regard to the housing of detainees from the United States Immigration and Naturalization Service at the Pointe Coupee Parish Detention Center. However, in December 1994, terms of the agreement were violated when the Sheriff refused to remit payments received from INS for housing the detainees to the Police Jury.

Cause

Disagreement with the Sheriff.

Effect

Termination of the Intergovernmental Service Agreement reverted operation of the Detention Center back to Louisiana Revised Statutes. Consequently, the Sheriff is responsible for the firing of all employees while the Police Jury is responsible for all other expenses. However, in accordance with Attorney General Opinion 90-437, "the Police Jury may proportionately

Case

When the general contractor on the project was dismissed for delays, several persons were put in charge and they were informed by USDA/FmHA that they did not have to obtain bids when purchases were under \$10,000. In the rush to complete the project, there was lack of communication and purchases for various supplies such as pipe and fire exceeded the \$10,000 limit.

Issue

These purchases violated LRS 38-2211(5)(1)(a) that requires all purchases of materials and supplies exceeding the sum of \$10,000 be advertised and let by contract to the lowest responsible bidder. In addition, Section 11 prohibits the division or separation of any acquisition of materials and supplies into smaller transactions which division or separation would have the effect of avoiding the requirements that acquisition be advertised and let by contract to the lowest responsible bidder.

Recommendation

The Police Jury should adhere to all provisions of LRS 38-2211 in the acquisition of materials, supplies, and equipment.

Management's Response

Management stated that they were misinformed by USDA/FmHA; but will accept my recommendation.

Independent Contractor Service Acquired Without Written Contract

Finding

Laura Jarreau was engaged as an independent contractor at \$1,000 per month without a written contract. In addition, no resolution was ever made in open meeting to enter into this contract for services.

Case

I could not determine the cause of this acquisition.

Issue

In Act Section 516 (a noncode provision) of the Revenue Act of 1978, Congress provided these "safe haven" tests that can be used as a basis for not treating an individual as an employee. Other than the Revenue Act of 1978, statutory guidance concerning a worker's classification as an independent contractor or an employee is limited and makes reference to "common-law rules". These rules provide that an employer-employee relationship exists

Management's Response

Management stated that it will maintain all records sufficient to substantiate compliance with the regulations.

Acquisition of John Deere 5400 Tractor

Finding

On April 26, 1994, the Police Jury resolved to purchase a tractor by declaring an emergency. However, minutes did not state the reason for the emergency and there was no evidence of publication that an emergency existed.

Cause

Internal control policies and procedures on the acquisition of materials, supplies, and equipment for emergency situations was not sufficient to prevent such violations of revised statutes.

Effect

LRS 38-2211 states that an "emergency" means an unforeseen mischance bringing with it destruction or injury of life or property or the imminent threat of such destruction or injury or as the result of an order from any judicial body to take any immediate action which requires construction or repairs absent compliance with the formalities...

Recommendation

The Police Jury should adhere to all provisions of LRS 38-2212 in the acquisition of materials, supplies, and equipment; and where an emergency exists, proper evidence to support such a position should be discussed with legal counsel.

Management's Response

Management has accepted my recommendation.

Multi-Use Center Construction

Finding

Purchases for materials and supplies in excess of \$10,000 were acquired without bid.

Effect

This acquisition has violated La. Revised Statute 38:2112(A)(1)(a) that requires all purchases of materials and supplies exceeding the sum of \$10,000 be advertised and let by contract to the lowest responsible bidder. In addition, Section H prohibits the division or separation of any acquisition of materials and supplies into smaller transactions which division or separation would have the effect of avoiding the requirement that acquisition be advertised and let by contract to the lowest responsible bidder.

Recommendation

The Police Jury should adhere to all provisions of LRS 38:2112 in the acquisition of materials, supplies, and equipment.

Management's Response

Management has established controls that will prevent this problem from happening in the future.

Acquisition of Tiger Side Mower

Finding

On February 8, 1994, a motion to accept a proposal for the acquisition of a Tiger Side Mower is approved. However, records could not be provided on the proposal or whether any other proposals were obtained.

Cause

Internal control policies and procedures on the acquisition of materials and supplies between \$5,000 and \$10,000 were not operating effectively.

Effect

LRS 38:2112 requires that for purchases of \$5,000 but less than \$10,000 be made by obtaining not less than three telephonic or facsimile quotations. Then a written confirmation of the accepted offer be obtained and made a part of the purchase file together with other quotations received.

Recommendation

The Police Jury should adhere to all provisions of LRS 38:2112 in the acquisition of materials, supplies, and equipment; and maintain sufficient records to substantiate compliance with the regulations.

Lease Entered into Without a Non-appropriation Clause

Finding

A lease for the 1994 Badger excavator for approximately \$135,000 with Scott Construction Equipment did not contain a non-appropriation clause.

Case

A governmental lease agreement was not used; consequently, the non-appropriation clause was excluded from the agreement.

Effort

Bond Commission approval is required when a governmental unit incurs any indebtedness over 90 days.

Recommendation

Your bond council has submitted an addendum containing a non-appropriation clause indicating that the lease does not constitute "debt". In the future, I recommend that all leases be reviewed by legal counsel to insure that the lease contains a non-appropriation clause or an anti-substitution provision.

Management's Response

In 1996, management has referred all lease and lease-purchase contracts to their bond council for review.

Acquisition of Fire Rescue Unit

Finding

On January 12, 1993, Fire Protection District No. 1 acquired a used 1992 Chevrolet ambulance from Acadian Ambulance Service, Inc. for \$81,000. This acquisition was obtained without bid and the acquisition was separated into two separate transactions.

I was informed by Mr. Buddy Lewis that there were no transactions that were required to be bid. Acadian Ambulance personnel informed me that the used ambulance was a single package and that the Fire District requested two separate invoices.

Case

Since the Police Jury issued the checks in payment of this transaction, it should have voided the transaction when they became aware of the purchase. Therefore, it appears that internal control policies and procedures are not sufficient to prevent this occurrence.