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PAGE no. 10/11JEFFERSON DAVIS PARISH POLICE JURY
JENNINGS, LOUISIANA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 1985

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

Release Date: SEP 17 1986

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

FINANCIAL REPORT
AND OTHER REPORTS
DECEMBER 31, 1995

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JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

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AND OTHER REPORTS
DECEMBER 31, 1999

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INDEPENDENT AUDITORS' REPORT

To the Jefferson Davis Parish Police Jury
Bossier, Louisiana

We have audited the accompanying primary government financial statements of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 1993. These financial statements are the responsibility of the Jefferson Davis Parish Police Jury primary government's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-133, "Audit of State and Local Governments." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that account legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Jefferson Davis Parish Police Jury as of December 31, 1993, and the results of its operations for the year then-ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Jefferson Davis Parish Police Jury, do not purport to, and do not, present fairly the financial position of the reporting entity of the Jefferson Davis Parish Police Jury, as of December 31, 1993, and the results of its operations for the year then-ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the primary government's financial statements taken as a whole. The accompanying information listed as supplemental and additional information in the table of contents is presented for purposes of additional analysis and is not a required part of the primary government's financial statements of the Jefferson Davis Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated June 10, 1996 on our examination of the Jefferson Davis Parish Police Jury's internal control structure and a report dated June 10, 1996 on its compliance with laws and regulations.

KriLOW, Gillespie & Co.
Certified Public Accountants

Bossier, Louisiana
June 18, 1996

PERFORMING BANKS EASTERN TRUST FUND
Trust Agreement
AND FUND INVESTMENT ACCOUNT AGREEMENT

Table 6

PERIOD ENDING DECEMBER 31, 2019

	Investment Fund Types				Assets (Mill)			Total (Million)
	General Fund	Special Revenue Fund	Capital Project Fund	Trust Assets	Assets (Mill)			
					Long-Term Investments	Other Assets		
PERFORMING BANKS EASTERN TRUST								
Cash and cash equivalents	\$ 10,000	\$ 1,000,000	\$ 60,000	1,000	\$ -	-	\$ 1,070,000	
Securities, net of allowance for credit losses	42,000	11,000	10,000	-	-	-	63,000	
Due from other funds	60,000	-	-	-	-	-	60,000	
Due from other parties	1000	-	-	-	-	-	1,000	
Leaseholdings, net of impairment	-	-	-	-	-	6,750,000	6,750,000	
Investment in debt and equity securities	-	-	-	-	100	-	100	
Investments provided for long term debt	-	-	-	-	1,000,000	-	1,000,000	
TOTAL ASSETS AND OTHER DEBITS	\$ 112,000	\$ 1,111,000	\$ 70,000	1,000	\$ 1,000,000	\$ 6,750,000	\$ 8,944,000	
LIABILITIES AND OTHER CREDIT ENTRIES								
Liabilities	\$ 10,000	\$ 1,000,000	\$ 1,000	-	\$ -	-	\$ 1,011,000	
Deferred portion	-	4,000	-	-	-	-	4,000	
Deferred portion from restricted assets	-	-	100,000	-	-	-	100,000	
Accounts payable	-	-	-	100	-	-	100	
Payables to other funds and inter-fund payables	1,000,000	-	-	-	-	-	1,000,000	
Deferred revenues	60,000	60,000	-	600	-	-	120,600	
Due to other funds	-	100,000	-	-	-	-	100,000	
General long accounts	-	-	-	-	-	100,000	100,000	
Trust liabilities	\$ 1,000,000	\$ 1,000,000	\$ 100,000	\$ 600	\$ 100,000	\$ -	\$ 2,100,600	
Fund Equity								
Investment in general fund assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,750,000	\$ 6,750,000	
Fund balances								
Unassigned - undesignated	60,000	1,000,000	-	-	-	-	1,060,000	
Assigned for capital projects	-	-	100,000	-	-	-	100,000	
Assigned for other assets	-	-	-	100	-	-	100	
Investment equity	\$ 60,000	\$ 1,000,000	\$ 100,000	\$ 100	\$ -	\$ 6,750,000	\$ 7,860,000	
TOTAL LIABILITIES AND OTHER CREDITS	\$ 112,000	\$ 1,111,000	\$ 70,000	1,000	\$ 1,000,000	\$ 6,750,000	\$ 8,944,000	

The accompanying notes are an integral part of this statement.

JR VERDENO BURN PARKS POLICE FUND

Exhibit B

Budget, 1 year

DEPARTMENTAL TYPE

Detailed Statement of Revenue, Expenditure, and Change in Fund Balance
For the Year Ending December 31, 2014

	General Fund	Special Revenue Funds	Capital Projects Fund	Enterprise Fund	Total Other Funds
REVENUE					
Taxes:					
Ad valorem	\$ 39,479	\$ 399,598	\$ -	\$ -	\$ 739,077
Other taxes, penalties, surcharges	1,000	-	-	-	1,000
License and permits	12,500	-	-	-	12,500
Intergovernmental revenues:					
Federal funds:					
General grants	75,000	283,000	-	-	358,000
State funds:					
Health maintenance fund	-	399,000	-	-	399,000
State general sharing fund	120,500	277,500	-	-	398,000
Health maintenance fund	1,000	-	-	-	1,000
Other	4,000	81,000	375,000	-	660,000
Local funds - other	-	25,500	-	-	25,500
Fees, charges, and miscellaneous revenues	25,000	-	-	-	25,000
Fines and forfeitures	-	1,000,000	-	-	1,000,000
Use of money and property	10,000	100,000	500	-	110,500
Other revenues	10,000	100,000	-	-	110,000
Fundraising	-	-	-	-	-
	\$ 1,994,479	\$ 2,976,100	\$ 375,000	\$ -	\$ 5,345,579
EXPENDITURES					
General government:					
Administration	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
General	100,000	1,000,000	-	-	1,100,000
Education	80,000	-	-	-	80,000
Fines and forfeitures	100,000	-	-	500	100,500
Other	20,000	150,000	10,000	-	280,000
Public safety	100,000	200,000	-	-	300,000
Public works	100,000	1,000,000	400,000	-	1,500,000
Health and welfare	100,000	200,000	-	-	300,000
Culture and recreation	10,000	-	-	-	10,000
Community development activities	1,000	-	-	-	1,000
Capital Outlay	-	300,000	-	-	300,000
Debt service:					
Principal payments	-	1,000	-	-	1,000
Interest payments	-	1,000	-	1,000	2,000
Bond premiums	-	-	-	-	-
	\$ 1,200,000	\$ 2,501,000	\$ 400,000	\$ 1,000	\$ 3,102,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
	\$ 794,479	\$ 475,100	\$ -	\$ -	\$ 1,269,579
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ 1,000	\$ -	\$ 10,000	\$ -	\$ 11,000
Operating transfers (out)	(40,000)	(10,000)	-	-	(50,000)
Transfers into other agencies	(10,000)	-	-	-	(10,000)
Transfers from other governments	-	-	10,000	-	10,000
Grant and loan proceeds	-	-	50,000	-	50,000
Grant other financing source (out)	(10,000)	(10,000)	(40,000)	-	(60,000)
	\$ 1,000	\$ -	\$ 20,000	\$ -	\$ 21,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND FINANCING SOURCES (USES)					
	\$ 795,479	\$ 465,100	\$ 20,000	\$ -	\$ 1,280,579
FUND BALANCE AT BEGINNING OF YEAR					
Unassigned fund balance	10,000	2,100,000	10,000	100	2,120,100
Restricted fund balance	10,000	(50,000)	-	-	10,000
	\$ 20,000	\$ 2,050,000	\$ 10,000	\$ 100	\$ 2,130,100

The accompanying notes are an integral part of this statement.

NEW YORK STATE DEPARTMENT OF TAXATION

**Operating Income
GENERAL AND SPECIAL REVENUE FUNDS**

Detailed Financial Statements, Department, and Change in Fund Balance
Budgetary Accounting System (BACS)

For the Year Ended December 31, 2000

	General Fund			Special Revenue Fund		
	Budget	Actual	Change/Var.	Budget	Actual	Change/Var.
EXPENSES						
Taxes						
Ad valorem	\$ 289,476	\$ 295,051	\$ 5,575	\$ 23,000	\$ 23,000	\$ -
Excise, gaming, and other	1,500	1,500	0	-	-	-
Miscellaneous	22,476	22,476	0	-	-	-
Commodities/Services						
Federal funds						
Miscellaneous	18,000	8,254	9,746	47,000	47,000	-
State funds						
Administrative funds	-	-	-	128,700	128,700	0
Administrative (miscellaneous)	21,400	120,287	98,887	225,000	240,000	15,000
Capital operations funds	24,000	22,200	1,800	50,000	49,500	500
Other	-	-	-	-	-	-
Local funds - other	-	-	-	-	-	-
Fee, charge, and miscellaneous services	17,400	17,400	0	-	-	-
State and federal grants	-	-	-	2,000,000	2,000,000	0
Miscellaneous and property	15,476	15,476	0	1,000,000	1,000,000	0
Miscellaneous	200	200	0	400,000	400,000	0
Total taxes	\$ 326,852	\$ 342,454	\$ 15,602	\$ 2,493,000	\$ 2,513,200	\$ 20,200
EXPENSES - OTHER						
General government						
Expenses	\$ 1,000,000	\$ 1,000,000	\$ 0	-	-	-
Salaries	1,000,000	1,000,000	0	400,000	400,000	0
Printing	4,000	3,800	200	-	-	-
Miscellaneous and sundries	200,000	196,200	3,800	-	-	-
Other	400,000	399,800	200	300,000	299,800	200
Public utility	100,000	100,000	0	500,000	500,000	0
Public works	125,000	125,000	0	1,000,000	1,000,000	0
Health and welfare	100,000	100,000	0	100,000	100,000	0
Culture and recreation	5,000	5,000	0	-	-	-
Economic development and tourism	10,000	10,000	0	400,000	400,000	0
Capital Outlay	-	-	-	-	-	-
Total other	-	-	-	1,400,000	1,400,000	-
Miscellaneous	-	-	-	-	-	-
Miscellaneous	\$ 1,400,000	\$ 1,400,000	\$ 0	\$ 1,400,000	\$ 1,400,000	\$ 0
GRAND TOTAL DEPARTMENT OF TAXATION						
Total departmental	\$ 326,852	\$ 342,454	\$ 15,602	\$ 2,493,000	\$ 2,513,200	\$ 20,200
EXPENSES - SPECIALIZED AGENCIES						
Revenue (operational) fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond and loan proceeds	-	8,287	8,287	0	0	0
Operating fund	-	420,000	420,000	25,000	25,000	0
Operating fund (net)	-	428,287	428,287	-	-	-
Total other management fund	\$ -	\$ 428,287	\$ 428,287	\$ 25,000	\$ 25,000	\$ 0
EXPENSES - DEPARTMENT OF TAXATION - OTHER						
Other departmental	\$ 200,000	\$ 200,000	\$ 0	\$ 200,000	\$ 200,000	\$ 0
TOTAL DEPARTMENTAL EXPENSES - DEPARTMENT OF TAXATION						
Total	\$ 626,852	\$ 670,741	\$ 43,743	\$ 2,718,000	\$ 2,738,200	\$ 20,200
EXPENSES - DEPARTMENT OF TAXATION - OTHER						
Bonded agency funds	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
Total	\$ 2,000	\$ 2,000	\$ 0	\$ 2,000	\$ 2,000	\$ 0
TOTAL DEPARTMENTAL EXPENSES - OTHER						
Total	\$ 2,000	\$ 2,000	\$ 0	\$ 2,000	\$ 2,000	\$ 0

This accompanying notes are integral parts of this statement.

PERFORMANCE FINANCIAL POLICY JUNE
Budgetary Income
FINANCIALMENT AND BUDGET SERVICE FUND
(Amounts in thousands of dollars, except where indicated otherwise)
Subject to available fiscal year budget
For the fiscal year ending on, or, near,

	Capital System Fund			BIB Budget Fund		
	Budget	Actual	Variance Favorable (Adverse)	Budget	Actual	Variance Favorable (Adverse)
REVENUES						
Taxes:						
Intestate	\$ -	\$ -	\$ -	\$ 504	\$ 504	\$ -
Interest, profits and others	-	-	-	-	-	-
License and permits	-	-	-	-	-	-
Intergovernmental revenues						
State funds	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-
State bonds	-	-	-	-	-	-
Fund cooperative funds	-	-	-	-	-	-
State revolving fund	-	-	-	-	-	-
Fund cooperative fund	-	-	-	-	-	-
Other	66,750	66,750	-	-	-	-
Total funds - other	-	-	-	-	-	-
Fees, charges and commissions for services	-	-	-	-	-	-
Fees and licenses	-	-	-	-	-	-
Permitting and safety	60	60	0	-	-	-
Other revenues						
Total revenues	\$ 67,254	\$ 67,360	\$ 106	\$ 504	\$ 504	\$ -
EXPENSES						
General government						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	-	-	-	-	-	-
Salaries	-	-	-	-	-	-
Travel and entertainment	100	100	-	-	-	-
Other	6,671	6,671	-	60	60	0
Public utility						
Public utility	-	-	-	-	-	-
Public works						
Public works	-	-	-	-	-	-
Public works						
Public works	-	-	-	-	-	-
Public works						
Public works	-	-	-	-	-	-
Capital Outlay						
Other services	10,000	10,000	0	-	-	-
Intergovernmental	-	-	-	-	-	-
Interest payments	-	-	-	200	200	-
Transportation	-	-	-	-	-	-
Total expenses	\$ 16,671	\$ 16,971	\$ 300	\$ 260	\$ 260	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 50,583	\$ 50,389	\$ 194	\$ 244	\$ 244	\$ -
OTHER FINANCIAL TRANSACTIONS						
Receipts from sale of fund assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant and loan proceeds	60,000	60,000	-	-	-	-
Operating transfers in	-	10,000	10,000	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financial transactions	\$ 60,000	\$ 70,000	\$ 10,000	\$ -	\$ -	\$ -
NET FINANCIAL DEFICIT (OR SURPLUS) OF THIS FUND IN COMPARISON TO APPROPRIATED FUNDS	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ 100
PLUS BALANCE AT BEGINNING OF FISCAL YEAR	100	100	-	-	-	-
PLUS BALANCE AT END OF FISCAL YEAR	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -

The accompanying notes are an integral part of this statement.

JEFFERSON DAVIS PARISH POLICE JURY
Baton Rouge, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1993

INTRODUCTION

The Jefferson Davis Parish Police Jury is the governing authority for Jefferson Davis Parish and is a political subdivision of the State of Louisiana. The police jury is governed by 13 jurors representing the various districts within the parish. The jurors serve four-year terms, which expire on January 6, 1996.

Louisiana Revised Statutes 33:1234 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

Jefferson Davis Parish occupies 509 square miles with a population of approximately 33,100. The police jury maintains approximately 600 miles of roads, 142 parais and 471 gravel. Police jury offices are located in the parish courthouse in Baton Rouge with road maintenance facilities located at four primary and two secondary locations within the parish. The police jury currently has a total staff of 46 employees: 3 are in the central office, 5 are in courthouse maintenance, 3 are in the Food Stamp Program, and 35 are in the road maintenance program.

The accounting and reporting policies of the primary government of the Jefferson Davis Parish Police Jury conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the Louisiana Revised Statutes 24:517 and to the guides set forth in the Louisiana Governmental Audit Guide, and to the industry audit guide, *Audit of State and Local Governmental Units*, published by the American Institute of Certified Public Accountants. Our examination was also made in accordance with the provisions of Government Auditing Standards, promulgated by the United States Comptroller General, as they pertain to financial and compliance audits.

The following is a summary of the more significant accounting policies.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

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

1. Appointing a voting majority of an organization's governing body, and

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1985

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

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

<u>Component Unit</u>	<u>Fiscal Year/End</u>	<u>Criteria Used</u>
Jefferson Davis Parish Library	December 31	1, 1a and 3
Mossyrock Abatement District No. 1	December 31	1, 1a and 3
Asport District No. 1	April 30	1, 1a and 3
Consolidated Gravity Drainage District No. 1	December 31	1, 1a and 3
Waldie Gravity Drainage District No. 1	December 31	1, 1a and 3
Gravity Subdrainage District A, of Gravity Drainage District No. 1	December 31	1, 1a and 3
Gravity Drainage Districts:		
No. 2	December 31	1, 1a and 3
No. 4	December 31	1, 1a and 3
No. 7	December 31	1, 1a and 3
No. 9	December 31	1, 1a and 3
Chapel Manoir Drainage District	December 31	1, 1a and 3
Neapogue Drainage District	December 31	1, 1a and 3
Bossierock Drainage District	December 31	1, 1a and 3
Savoyage District No. 3	December 31	1, 1a and 3
Jefferson Davis Parish Central Waterworks	December 31	1, 1a and 3
Waterworks Districts:		
No. 1	December 31	1, 1a and 3
No. 4	December 31	1, 1a and 3
Hospital District #1	December 31	1, 1a and 3
Boonville Recreation District #1	December 31	1, 1a and 3
Jefferson Davis Parish Sheriff's Office	June 30	1b and 3

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

JEFFERSON DAVIS PARISH POLICE JURY
Lafayette, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1995

These primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The Thirty-First Judicial District Criminal Court Fund for which the police jury maintains the accounting records is considered part of the primary government (police jury).

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The police jury has chosen to issue financial statements of the primary government only. As such, these financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

Considered in the determination of component units of the reporting entity were the Clerk of Court, Tax Assessor, School Board, Sanitary Landfill Commission, the District Attorney for the Thirty-First Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Jefferson Davis Parish Police Jury reporting entity. All are governed by independently elected officials except the Landfill Commission which has Commissioners appointed by the member governments (see Note 14). The police jury, primary government, neither appoints governing boards nor designates management; the entities are legally separate, and are financially independent of the Jefferson Davis Parish Police Jury. They are considered by the police jury to be separate, autonomous governments and issue financial statements separate from those of the Jefferson Davis Parish Police Jury reporting entity.

B. BASIS OF PRESENTATION

The accompanying financial statements of the Jefferson Davis 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.

C. FUND ACCOUNTING

The accounts of the police jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into four generic fund types and two broad fund-categories. A description of the fund types and account groups used by the police jury follows.

Governmental Funds

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

JEFFERSON DAVIS PARISH POLICE JURY
Luling, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1995

General Fund

The General Fund is 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

Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Funds

Used to account for the revenues and expenditures associated with building and site improvements.

Debt Service Funds

Used to account for annual payments of principal and interest on long-term general obligation debt.

Asset Groups

General Fund Asset Account Group

Used to record the police jury's fixed assets.

General Long-Term Debt Account Group

Used to record the police jury's long-term liabilities.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities 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. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing (which is based on population and households in the parish) are recorded as revenue in the budgetary period the taxes are intended to finance. Ad valorem taxes are assessed on a calendar year basis, become due on November 15, of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and state aid and grants are recorded when the parish is entitled to the funds.

JEFFERSON DAVIS PARISH POLICE JURY
 Jennings, Louisiana

Notes to the Financial Statements
 As of and for the Year ended December 31, 1995

Interest income on time deposits is recorded when the interest has been earned.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are recognized in the accounting period in which the fund liability is incurred, if reasonable.

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).

E. BUDGET PRACTICES

The proposed budget for the fiscal year ended December 31, 1995, was made available for public inspection at the police jury office on December 15, 1994. A public hearing was held on December 28, 1994, for suggestions and comments from taxpayers, and the proposed budget was formally adopted by the police jury on December 28, 1994. The budget, which included proposed expenditures and the means of financing them for the General Fund and all special revenue funds, was published in the official journal ten days prior to the public hearing.

The budget is prepared on a cash basis of accounting. Fiscal/budget accounts are integrated into the accounting system during the year as a management control device, and the budget is amended with the approval of the police jury when necessary. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. Fiscal encumbrances remaining to not utilized by the Police Jury. Budget amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. The reconciliation of amounts reported on Page 4 and 5 to amounts reported on Page 3 is as follows:

	General Fund	Special Revenue Funds	Capital Projects Fund	Debt Service Fund
Excess (deficiency) of revenues and other sources over expenditures and other uses - Page 4 and 5	(\$ 39,292)	(\$ 54,711)	\$ 22,888	\$ 569
Add:				
Current-year receivables	42,590	124,811	274,889	0-
Prior-year payables	11,254	189,885	18,180	0-
Less:				
Prior-year receivables	97,680	224,477	0-	0-
Current-year payables	32,080	287,626	262,271	0-
Prior-year loans receivable	0-	24,283	0-	0-
Other	0-	7	0-	0-
Excess (deficiency) of revenues and other sources over expenditures and other uses - Page 3	(\$ 124,632)	(\$ 226,298)	\$ 31,685	\$ 569

JUNIOR HIGH SCHOOL DISTRICT POLICE DISTRICT
Jarvis, Louisiana

Notes to the Financial Statements
 As of and for the Year ended December 31, 1995

The reconciliation of amounts reported on Page 4 as fund balance at end of year to amounts reported as cash and cash equivalents reported on Page 2 is as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>
Fund balance at end of year- Page 4 and 2	\$ 266,586	\$ 2,679,323	\$ 40,506	\$ 568
Add:				
Payroll deduction	118,256	0-	0-	0-
Cash on hand	18,486	26,578	0-	582
Other adjustments	(11,312)	2,692	(1,000)	0-
Cash and cash equivalents- Page 2	<u>\$ 275,981</u>	<u>\$ 2,658,390</u>	<u>\$ 39,506</u>	<u>\$ 1,161</u>

F. CASH AND CASH EQUIVALENTS

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

G. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fund assets account group. Public domain or infrastructure are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost, or estimated historical cost if historical cost is not available. Assets with estimated costs amounted to approximately \$1,628,929.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term debt account, not in the governmental funds.

The two main groups are net funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

H. COMPENSATED ABSENCE

Employees of the police jury earn one week of vacation leave after six months of employment and two weeks each year thereafter. Employees also earn five days of sick leave each year. All leave must be taken during the year earned. Upon resignation, unused leave is forfeited. There are no accumulated and vested benefits relating to vacation and sick leave that require disclosure to conform with generally accepted accounting principles.

I. TOTAL COLUMNS ON COMBINED STATEMENTS

JEFFERSON DAVIS PARISH POLICE JURY
Baton Rouge, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1995

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 or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. CASH AND CASH EQUIVALENTS

At December 31, 1995, the police jury has cash and cash equivalents (bank balances) totaling \$3,082,817, as follows:

Cash	\$ 46,415
Demand deposits	2,165,616
Time deposits	<u>870,786</u>
Total	<u>\$ 3,082,817</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 1995, are secured as follows:

Bank Balance	<u>\$ 3,174,811</u>
Insured (FDIC)	\$ 484,183
Uninsured, Uncollateralized:	
Pledged securities held by pledging bank's agent in bank's name	<u>3,538,114</u>
Total	<u>\$ 3,174,811</u>

Even though the pledged securities are considered uncollateralized-uninsured under the provisions of GAAP Statement 3, Louisiana Revised Statute 39:1259 imposes a statutory requirement on the custodial bank to advance and sell the pledged securities within 30 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

3. RESTRICTED ASSETS

Restricted assets were applicable to the following at December 31, 1995:

	Capital Projects Fund	Debt Service
Cash	\$ 48,593	\$ 1,181
Receivables	<u>274,889</u>	<u>—</u>
	<u>\$ 323,482</u>	<u>\$ 1,181</u>

JEFFERSON DAVIS PARISH POLICE JURY
Baton Rouge, Louisiana

Portion in the Financial Statements
As of and for the Year ended December 31, 1993

The capital project amounts are to be used in the construction of a Fire District #7 project, the Jefferson Davis Parish Health Unit, the Lumbert Water project, the Roscoe Park project, and improvements and maintenance for Fire District #6. The debt service funds are restricted to the payment of bond and loan principal, interest and related debt financing costs only.

4. RECEIVABLES

The following is a summary of receivables at December 31, 1993:

Class of Receivable	General Fund	Special Revenue Funds	Capital Projects Funds
Grants:			
Federal	\$ 14,581	\$ -	\$ -
State			
Other	1,536	58,485	261,132
Fees and Contributions	-	52,425	-
Other receivables	26,453	15,000	13,757
Sub total	\$ 42,570	\$ 124,910	\$ 274,889
Less: Allowance for doubtful accounts	-	-	-
Total	\$ 42,570	\$ 124,910	\$ 274,889

5. INTERFUND ASSETS/LIABILITIES

Individual Fund balances due from/to other funds at December 31, 1993, are as follows:

Fund	Due From Other Funds	Due to Other Funds
General Fund	\$ 85,217	\$ -
Special Revenue Funds:		
Fire District #6	-	3,920
Criminal Court	-	81,717
Total	\$ 85,217	\$ 85,217

6. CHANGES IN FIXED ASSETS

The changes in general fixed assets follows:

	Balance January 1, 1993	Additions	Deletions	Balance December 31, 1993
Land	\$ 171,897	\$ -	\$ -	\$ 171,897
Buildings	2,668,690	333,236	-	3,001,926
Equipment and Furniture	2,813,750	636,332	49,812	3,399,270
Total	\$5,244,337	\$ 969,568	\$ 49,812	\$6,174,093

JEFFERSON DAVIS PARISH POLICE JURY
Baton Rouge, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1995

7. GENERAL LONG-TERM DEBT

A summary of general long-term debt is as follows:

Description	Balance at January 1, 1995	Issued	Retired	Balance at December 31 1995
General Obligation Bonds:				
\$75,000 Fire District No. 7 Bonds originally issued with interest at 9.25%. Dated 3-1-94, maturing 3-3-94, due in annual installments of \$3,000 through 2004.	\$ 75,000	\$ -0-	\$ -0-	\$ 75,000
\$70,000 Fire District No. 6 certificates of indebtedness originally issued with interest at 6.00%. Dated 11-1993, maturing 3-1-2002, due in annual installments of \$8,000 through 2002.	\$ -0-	\$ 70,000	\$ -0-	\$ 70,000
Loans Payable:				
\$10,000 Fire District No. 8 note payable dated 11-16-94, maturing 8-30-98, due in annual installments of \$6,377 (including interest at 6.25%)	23,800	0-	5,498	17,900
	<u>\$ 98,800</u>	<u>\$ 70,000</u>	<u>\$ 5,498</u>	<u>\$ 160,300</u>

The following is a summary of debt principal maturities and interest requirements:

Year Ending	General Obligation Bonds	Loans Payable
1996	\$ 19,425	\$ 6,377
1997	19,975	6,377
1998	19,167	6,378
1999	18,429	0-
2000	17,704	0-
2001-2014	<u>100,402</u>	<u>0-</u>
	\$ 300,102	\$ 19,330
Less Interest	37,185	3,218
Outstanding Principal	<u>\$ 262,917</u>	<u>\$ 16,112</u>

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1993

8. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.13 requires that one-half of any balance remaining in the criminal court fund at year-end be transferred to the parish General Fund. The following details the amount due at December 31, 1993:

Balance due at January 1, 1993	\$ 86,973
Amount due for 1993	<u>51,717</u>
Total	\$ 138,690
Expended during 1993	<u>86,973</u>
Balance due at December 31, 1993	<u>\$ 51,717</u>

9. LEVIED TAXES

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

	Authorized Millage	Levied Millage
Parishwide taxes:		
General	7.15	7.15
Cemeteries maintenance	4.90	4.90
District taxes:		
Road District No. 10 maintenance	10.00	10.00
Road District No. 11 maintenance	10.00	10.00
Road District No. 12 maintenance	10.00	10.00
Sub rural District No. 1 of Road District No. 11 maintenance	10.51	10.51
Fire Protection Districts:		
No. 1 maintenance	5.18	5.18
No. 2 maintenance	6.43	6.43
No. 3 maintenance	5.16	5.16
No. 4 maintenance	6.21	6.21
No. 5 maintenance	9.88	9.88
No. 6 maintenance	4.15	4.15
No. 7 maintenance	21.94	21.94

10. PENSION PLANS

Scholarship all employees of the Jefferson Davis Parish Police Jury are members of the Parochial Employee Retirement System of Louisiana (System), a multiple-employer (non-voting), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the police jury are members of Plan A.

All permanent employees (not living at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age

JEFFERSON DAVIS PARISH POLICE JURY
Baton Rouge, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1995

with at least 20 years of creditable service are entitled to retirement benefits, payable monthly for life, equal to 3 percent of their final-aver age salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1990, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1990 plus 3 percent of final-average salary for each year of service credited after the vesting date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salary to the System. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

DIstrict ATTORNEY

The police jury pays a portion of the district attorney and assistant district attorneys' salaries per LA RS 16-6. The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a multiple-employer local-sharing, public employees retirement system (PERS), controlled and administered by a separate board of trustees.

Assistant district attorneys who, prior, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 20 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 20 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 18 years of service may retire at age 60 with a 3 per cent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 per cent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 500 per cent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 20 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation.

The system also provides death and disability benefits. Benefits are established by state statute.

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1995

Contributions to the System include .2 per cent of the net salaries taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The .2 per cent in the statutory act rate that can be adjusted by the Public Retirement Systems' Actuarial Committee. State statute requires covered employees to contribute .7 per cent of their salaries to the System and requires each district attorney to provide employee contributions as needed to accurately fund the system.

WARD J. JUDGE

The police jury also pays a portion of the Ward 2 judge's salary per LA R.S. 13:1874. The judge participates in the Louisiana State Employees' Retirement System (LASERS), a multiple-employer (cost sharing) public employees retirement system (PERS), controlled and administered by a separate board of trustees.

All state employees except certain classes of employees included by state statute become LASERS members as a condition of employment unless they elect to continue as a contributing member in any other retirement system for which they remain eligible for membership. Elected officials (including the Ward 2 judge) may elect to become members of LASERS.

Service and age requirements in order for a member to retire with full benefits are established by state statute. The figures regarding the net assets, pension benefit obligation, and unfunded amounts below are based on the June 30, 1995 report, the latest report available.

The following provides certain disclosures for the police jury, judges and the district attorney's retirement system that are required by GASB Codification Section PSC-128.

Year Ended December 31, 1995

	Parish of Louisiana Retirement System Plan A		Louisiana District Attorney Retirement System		Louisiana State Employees Retirement System	
	For Cost	Amount	Percent	Amount	For Cost	Amount
Jefferson Davis Parish Police Jury						
Total current-year payroll	\$	1,241,803	\$	1,201,800	\$	1,140,800
Total current-year covered pay of Contributors	\$	1,071,458	\$	10,715	\$	8,100
Required by statute						
Employees	9.5%	\$ 188,058	7.0%	\$ 890	11.0%	\$ 479
Employer	8.0%	88,360	3.25%	418	11.2%	482
Total	17.5%	\$ 276,418	10.25%	\$ 1,308	22.2%	\$ 961

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1995

	Parishial Retirement System of Louisiana Plan A		Louisiana District Attorneys Retirement System		Louisiana State Employees Retirement System	
	For Cost	Amount	Percent	Amount	For Cost	Amount
	Actual:					
Employees	9.5%	\$ 104,859	7.0%	\$ 890	11.5%	\$ 479
Employer	9.8%	50,891	2.9%	358	11.3%	430
Total	17.3%	\$ 155,750	9.9%	\$ 1,248	23.4%	\$ 909
Actuarially required:						
Employees	9.1%	\$ 108,819	7.0%	\$ 890	7.7%	\$ 301
Employer	7.52%	33,261	2.62%	321	11.8%	432
Total	16.62%	\$ 142,080	9.62%	\$ 1,211	19.5%	\$ 733
Percent of employer's actuarially required contributions to all participating employers	82%		87%		76%	
Net assets	\$	647,645,168	\$	67,157,802	\$	2,589,591,958
Pension benefit obligation	\$	761,893,536	\$	62,529,258	\$	5,086,909,236
Unfunded pension benefit obligation)						
Assets in excess of pension benefit obligation	\$	115,748,432	\$	47,300	\$	2,482,682,722

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-cost/benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is actuarial present value of unadvised projected benefits, is intended to help assess the above System(s)'s funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The above systems do not make separate measurements of assets and pension benefit obligations for individual employees.

Historical asset information showing the above System(s) program in accumulating sufficient assets to pay benefits when due is presented in the above System(s) December 31, 1995, comprehensive annual financial report(s). The police jury does not guarantee the benefits granted by the above System(s).

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1995

II. POSTRETIREMENT HEALTH CARE AND
LIFE INSURANCE BENEFITS

The police jury does not provide any postretirement health care or life insurance benefits.

III. LEASES

The police jury records items under capital assets as an asset and an obligation in the accompanying financial statements. As December 31, 1995, the police jury was not committed to any long-term lease-purchase agreements.

The police jury has operating leases of the following nature:

Lease of	Term	Annual Commitment
Maintenance yard	10-1-94 to 9-30-99	\$ 990
Maintenance yard	1-1-99 to 12-31-99	1,200
Maintenance yard	6-1-95 to 5-31-96	1,200
Equipment parking	10-1-93 to 9-30-95	1,200
Playground	8-1-93 to 7-31-95	10
Fire station building	6-15-88 to 5-15-93	990
Fire equipment storage	6-1-92 to 5-31-92	10
Land adjacent to Bridge #13	5-1-89 to 4-30-99	1

The minimum annual commitments under non-cancelable operating leases for buildings, land, and office facilities are as follows:

Fiscal year:	
1996	\$ 2,346
1997	2,346
1998	2,231
1999	786
Thereafter	<u>1,000</u>
Total	<u>\$ 8,509</u>

14. LITIGATION AND CLAIMS

The police jury is a defendant or co-defendant in eight lawsuits and is not aware of any unasserted claims. In the opinion of legal counsel for the police jury, of the eight suits, no estimate of present or potential exposure to the police jury can be made in one of the suits at this time. The estimated award to defendants in one of the suits would be covered by insurance in the opinion of counsel. An estimated award of \$60,000 by counsel in one suit would not be covered by any insurance in a ruling against the police jury. One suit was settled with the insurance paying the award. Counsel has determined that the police jury has no liability exposure with regard to the remaining five suits.

JEFFERSON DAVIS PARISH POLICE JURY
 Jennings, Louisiana

Notes to the Financial Statements
 As of and for the Year ended December 31, 1995

15. FOOD STAMP PROGRAM

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

Balance at January 1, 1995, per prior year audit report	\$ 940,185
Received	3,597,080
Issued	(3,566,707)
Stamp credits	6,850
Balance at December 31, 1995	<u>\$ 477,358</u>

16. LANDFILL JOINT VENTURE

The police jury is a participant in a joint venture referred to as the Jefferson Davis Parish Sanitary Landfill Commission. This entity was chartered on February 13, 1984. The Commission's purpose is the establishment of a long-term plan for the disposal of solid wastes in Jefferson Davis Parish. According to the charter, each participant in the Commission is responsible for a pro rata share of any operating deficits. Likewise, any distributions of surpluses are also shared on a pro rata basis. Each participant's pro rata share is based on the number of households within each participant's unit in the total number of households within all participating units. These proportions were determined using the 1980 U. S. Census as follows:

Locality	Number of Households	Percentage
Jennings	4,181	42.11%
Welsh	1,487	14.81%
Lake Arthur	1,712	17.26%
Parish (including Jennings, Welsh, Lake Arthur, & Elton)	3,138	31.79%
Totals	9,822	100.00%

The Commission consists of six commissioners as follows: two residents of Jennings, one resident of Welsh, one resident of Lake Arthur, and two residents of Jefferson Davis Parish living outside the city limits of Jennings, Welsh, Lake Arthur and Elton. The Commission requires one to be appointed by the governing body of their place of residence.

The Commission has the power and authority to employ personnel, adopt its own budget and enter into agreements necessary for the operation of the Landfill. In certain instances, such agreements must be consented to by all six members of the Commission. Separate financial statements are available from the Jefferson Davis Parish Landfill Commission upon request.

Condensed financial information for the Jefferson Davis Parish Sanitary Landfill as of December 31, 1995, were as follows:

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1995

	Total	Police Jury (33,796,563)
Total assets	\$ 6,908,214	\$ 2,732,210
Total liabilities	123,764	43,183
Total equity	6,772,510	2,289,047
Total liabilities and equity	6,908,214	2,732,210
Total revenues	2,843,189	996,123
Total expenditures	2,309,689	780,653
Net increase in fund balance	533,500	215,466

As of December 31, 1995, the Commission had no long-term debt outstanding.

During 1995, the Commission voted to make a distribution to the participating governments in the amount of \$1,585,808. For the Jefferson Davis Parish Police Jury, the distribution amounted to \$386,832 which is recorded as other intergovernmental revenues in the Special Revenue Account Fund. There are no amounts due to this receiving government as December 31, 1995.

17. FEDERAL GRANTS

The police jury participates in a number of federally-aided grant programs. These programs are subject to the program compliance audits by the grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. Based on prior experience, the police jury's management deems such disallowances, if any, will be immaterial.

18. FUND DEFICITS

The following individual funds had deficits in unreserved or reserved fund balance at December 31, 1995:

Fund	Deficit Amount
Special Ward Road and Bridge District 02, Division 2	\$ 3,899
Special Ward Road and Bridge District 11, Division 2	619
Fire District No. 1	586
Fire District No. 5	1,234

19. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended December 31, 1995, the following individual funds had expenditures which exceeded appropriations:

JEFFERSON DAVIS PARISH POLICE JURY
 Bogalusa, Louisiana

Notes to the Financial Statements
 As of and for the Year ended December 31, 1999

	Percent of Expenditures over Appropriation
General Fund	\$ 134,631
Special Revenue Fund	34
Special Ward Road & Bridge District 11 Division 1	9,683
Special Ward Road & Bridge District 12 Division 2	16
Special Ward Road & Bridge District 13 Division 3	117
Fire District No. 5	21,876
Fire District No. 6	1,845
Fire District No. 6	899
Fire District No. 7	32

26. OTHER COMMITMENTS

The Jefferson Davis Parish Police Jury has committed to construct a new parish health care building. Funding is to be provided through state grants. The approximate total cost of the project is expected to be \$1,250,000. Also, the state has agreed to provide funding for a contract to improve the Lakechar water treatment facilities. The approximate cost is to be \$400,000.

SUPPLEMENTAL INFORMATION

JEFFERSON DAVIS PARISH POLICE JURY
Baton Rouge, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1993

SPECIAL REVENUE FUNDS

COMMUNICATIONS DISTRICT FUND E-913

The Communications District E-913 Fund accounts for expenditures for the developing, maintaining, and operating of a parish-wide Emergency 911 system. Means of financing is provided through telephone user charges.

FEDERAL REVENUE SHARING FUND

The Federal Revenue Sharing Fund accounts for expenditures granted under the State and Local Fiscal Assistance Act of 1972.

SPECIAL REVENUE ACCOUNT FUND

The Special Revenue Account Fund accounts for monies distributed by the Jeff Davis Parish Sanitary Landfill Commission as a result of previous Police Jury investments in the Landfill joint venture (see Note 16). The funds are available for use at the discretion of the Police Jury.

PARISH ROAD MAINTENANCE FUND

The Parish Road Maintenance Fund accounts for expenditures for the constructing, improving, and maintaining of roads and bridges in the parish. Means of financing is provided by the State of Louisiana Parish Transportation and Royalty Road Funds.

ROAD DISTRICT MAINTENANCE FUNDS

The Road District Maintenance Funds account for maintenance and upkeep of parish roads within Road Districts Nos. 10, 11, and 12. The major means of financing for the districts are ad valorem taxes, which are levied against properties within the districts.

COURTHOUSE MAINTENANCE FUND

The Courthouse Maintenance Fund accounts for maintenance and upkeep of the parish courthouse and jail. Major means of financing is provided by ad valorem taxes and state revenue sharing funds.

HEALTH UNIT MAINTENANCE FUND

The Health Unit Maintenance Fund accounts for the operations of the parish health unit. Financing is provided by appropriations from the General Fund, the parish school board, and municipalities within the parish.

JEFFERSON (DAVIS) PARISH POLICE JURY
Jefferson, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1995

FIRE PROTECTION DISTRICT FUNDS

The Fire Protection District Funds account for the operations and maintenance of the fire protection facilities within Fire Protection Districts Nos. 1, 2, 3, 4, 5, 6, and 7. Financing is provided primarily by ad valorem taxes, fire insurance premium taxes, and state revenue sharing funds.

CRIMINAL COURT FUND

The Thirty-First Judicial District Criminal Court Fund is established under Section 571.31 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by the district courts and district attorney surcharges for non-criminal cases are to be transferred to the parish treasurer and deposited into a special criminal court fund, to be used for the expenses of the criminal court of the parish. Disbursements are made from the fund on motion of the district attorney and approval of the district judge. The statute requires that one-half of the funds (fund balance) remaining in the criminal court fund as December 31 of each year be transferred to the parish General Fund.

RURAL DEVELOPMENT BLOCK GRANT FUND

The Rural Development Block Grant Fund accounts for monies received from the State of Louisiana Office of Rural Development for five rural development projects: a road overlay project, Jefferson Davis Courthouse repairs, and two waterworks district projects.

SECTION 8 HOUSING ASSISTANCE PAYMENTS FUND

The Section 8 Housing Assistance Payments Fund accounts for those monies received under a Department of Housing and Urban Development program. This program is to provide assistance for housing costs for parish residents which comply with program requirements.

HOUSING REHABILITATION GRANTS FUND

The Housing Rehabilitation Grants Fund is used to account for those grant monies received to rehabilitate housing within the parish.

STATIONARY INVESTMENT POLICY STATEMENT

Company: **AMGEN**
 Reporting Period: **2010-2012**

Reporting Period: **December 31, 2012**

Component	2010	2011	2012	Total	2010	2011	2012	Total	2010	2011	2012	Total	2010	2011	2012	Total
(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)
Capital Expenditures	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300
Depreciation	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300
Impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Goodwill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

AMGEN AND OTHER INVESTMENT
 include non-cash expenses
 associated with the acquisition of intangible assets

UNITED STATES GOVERNMENT REPORT

LIABILITIES AND EQUITY BALANCES

Component	2010	2011	2012	Total	2010	2011	2012	Total	2010	2011	2012	Total	2010	2011	2012	Total
(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)
Accounts Payable	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300
Accrued Liabilities	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300
Deferred Tax Liabilities	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300
Other Liabilities	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300
Equity	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300	1,100	1,100	1,100	3,300
Change in Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

AMGEN AND OTHER INVESTMENT
 include non-cash expenses
 associated with the acquisition of intangible assets

UNITED STATES GOVERNMENT REPORT

JOHN DEWOLFF INVEST MANAGEMENT POLICY FUND

Investing in securities

INVESTMENT PERFORMANCE ATTRIBUTES

Continuing Notice Period, December 31, 2015

All Fund Shares	Investment Fund & Hedge		Investment Fund & Hedge		Investment Fund & Hedge		Total Performance Only (Net Excess)		
	Strikes 1	Strikes 2	Strikes 1	Strikes 2	Strikes 1	Strikes 2			
\$	70,000	\$	14,000	\$	1,750	\$	28,500	\$	28,500
\$	70,000	\$	14,000	\$	1,750	\$	28,500	\$	28,500

ASSETS AND OTHER DEBITS

Cost of net exposures

TOTAL ASSETS AND OTHER DEBITS

LIABILITIES AND FUND BALANCES

Liabilities:

- Accounts payable
- Deferred income
- Total Liabilities

Fund Income:

- Unrealized - net/unrealized

TOTAL LIABILITIES AND FUND BALANCES

\$	1,000	\$	12,250	\$	4,000	\$	17,250	\$	17,250
\$	1,000	\$	4,000	\$	1,750	\$	1,750	\$	16,500
\$	1,000	\$	16,250	\$	5,750	\$	18,500	\$	18,500
\$	1,000	\$	16,250	\$	5,750	\$	18,500	\$	18,500

The accompanying notes are an integral part of this statement.

DEFENSE BUDGETARY POLICY, JULY

(in millions)

BUDGETARY POLICY DEFICITS

Excluding balance of previous fiscal years,
and operating from deficits

For the 12 months ending 31.1000

	Total		Special Fund		Special Fund		Total	
	Deficit	Surplus	Deficit	Surplus	Deficit	Surplus	Deficit	Surplus
REVENUES								
Taxes	\$ 63,000	\$ 79,000	\$ 63,000	\$ 79,000	\$ 63,000	\$ 79,000	\$ 63,000	\$ 79,000
Gift income	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Other funds	-	-	-	-	-	-	-	-
Less: income sharing (200)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Use of money and property	250	250	250	250	250	250	250	250
Other receipts	100	100	100	100	100	100	100	100
Total revenues	\$ 67,850	\$ 83,850	\$ 67,850	\$ 83,850	\$ 67,850	\$ 83,850	\$ 67,850	\$ 83,850
EXPENDITURES								
General government:								
Other	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Police units	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total expenditures	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
EXCESS RECEIPTS OR DEFICITS BY FISCAL YEAR								
1959 BALANCE-FISCAL RECEIPTS EXCEEDS	\$ 54,850	\$ 70,850	\$ 54,850	\$ 70,850	\$ 54,850	\$ 70,850	\$ 54,850	\$ 70,850
1960 BALANCE-FISCAL RECEIPTS EXCEEDS	\$ 41,850	\$ 57,850	\$ 41,850	\$ 57,850	\$ 41,850	\$ 57,850	\$ 41,850	\$ 57,850

The accompanying notes are an integral part of this statement.

JEFFERSON STATE PARKS POLICY FUND

ending 12/31/85

FUND RECEIPTS

Continuing (discontinued) December 31, 1985

By Credit Type	Fm Sales No. 1	Fm Rents No. 1	Fm Charges No. 1	Fm Donations No. 1	Fm Grants No. 1	Fm Other No. 1	Fm Grants No. 2	Fm Other No. 2	Fm Grants No. 7	Total (Continuation Only) (12/31/85)	
1	1,000	0	81,123	0	164,311	0	10,049	0	10,000	0	349,583
1	1,000	0	22,800	0	164,311	0	10,049	0	10,000	0	349,583

NORTH-CAROLINA BEETS

Capital and operating

Revenues

TOTAL NORTH STATE OTHER CREDITS

LIABILITIES AND FUND BALANCES

(ending 12/31/85)

accounts payable
Deferred maintenance
Due to other funds
Total Liabilities

Fund Income:

Unrestricted - self-help
Fund Transfers

TOTAL LIABILITIES AND FUND

BALANCES

1	1,421	0	1,208	0	2,219	0	1,089	0	483	0	1,208	0	81	0	6,046
	491		497		2,441		1,438		1,437		1,437		169		6,116
1	3,011	0	3,017	0	4,660	0	2,527	0	2,486	0	2,486	0	161	0	12,162
1	2,560	0	2,567	0	4,183	0	201	0	20,830	0	2,246	0	18,714	0	4,046
1	2,560	0	2,567	0	4,183	0	201	0	20,830	0	2,246	0	18,714	0	4,046
1	6,581	0	6,584	0	10,842	0	11,008	0	29,396	0	5,071	0	29,728	0	24,732

The accompanying notes are an integral part of this statement.

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DEFUSION BATTER PAPER POLYESTER FIBER
 Jersey, Louisiana
EXTRACTS

Consolidated Balance Sheet, Operations,
 and Changes in Financial
 Position For 1966 December 31, 1965

	1965		1964		1963		1962		1961		1960	
	Dollars	Per Share	Dollars	Per Share	Dollars	Per Share	Dollars	Per Share	Dollars	Per Share	Dollars	Per Share
ASSETS												
Current assets	1,000	1.00	1,000	1.00	1,000	1.00	1,000	1.00	1,000	1.00	1,000	1.00
Property, plant and equipment	2,000	2.00	2,000	2.00	2,000	2.00	2,000	2.00	2,000	2.00	2,000	2.00
Other assets	100	0.10	100	0.10	100	0.10	100	0.10	100	0.10	100	0.10
LIABILITIES												
Current liabilities	1,000	1.00	1,000	1.00	1,000	1.00	1,000	1.00	1,000	1.00	1,000	1.00
Long-term liabilities	1,000	1.00	1,000	1.00	1,000	1.00	1,000	1.00	1,000	1.00	1,000	1.00
EQUITY												
Common stock	1,000	1.00	1,000	1.00	1,000	1.00	1,000	1.00	1,000	1.00	1,000	1.00
Retained earnings	1,000	1.00	1,000	1.00	1,000	1.00	1,000	1.00	1,000	1.00	1,000	1.00
Total	2,100	2.10	2,100	2.10	2,100	2.10	2,100	2.10	2,100	2.10	2,100	2.10

NOTES
 1. The
 2. All values
 3. Non-current assets
 4. Other
 5. Long-term
 6. Total assets
 7. Total liabilities

EXPLANATIONS
 1. Current
 2. Other
 3. Retained
 4. Total
 5. Total

EXPLANATIONS OF NOTES
 1. Other
 2. Retained
 3. Total
 4. Total

EXPLANATIONS OF NOTES
 1. Other
 2. Retained
 3. Total
 4. Total

EXPLANATIONS OF NOTES
 1. Other
 2. Retained
 3. Total
 4. Total

The accompanying notes are an integral part of this statement.

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1985

CAPITAL PROJECTS FUNDS

FIRE DISTRICT NO. 6 IMPROVEMENTS AND MAINTENANCE

The Fire District No. 6 Improvements and Maintenance Fund accounts for funds provided for the purpose of paying the cost of constructing, acquiring and improving fire protection facilities for the district. Financing has been provided through the issuance of bonds to be serviced primarily through ad valorem taxes levied against properties within the district.

FIRE DISTRICT NO. 7 CONSTRUCTION

The Fire District No. 7 Construction Fund accounts for monies to provide for the purpose of acquiring buildings, machinery and equipment, or be used in giving fire protection to the district. Funding has been provided by general obligation bonds issued in 1984 and these will be serviced by an ad valorem tax on the property within the district.

LACASSINE WATER PROJECT

The Lacassine Water Project Fund is used to account for improvements to the Lacassine Water Treatment System. State grants have provided the funding.

HEALTH UNIT CAPITAL IMPROVEMENTS

The Health Unit Capital Improvements Fund is used to account for the construction of a new parish health unit. Funding has been provided through state grants.

BOANMERE PARK PROJECT

The Boanmère Park Project Fund accounts for expenditures related to the construction of a community park. Funding has been provided through federal grants, general fund transfers and transfers from other governmental units.

JEFFERSON HAYWARD PARKS PROJECT FUND
 General Ledgers
 CAPITAL PROJECT FUNDS

Combining Balance Sheet, December 31, 2002

New Balance Jeppco & Administrators	Fire District #7 Contributions	Levies State Refera	Multi-Use Capital Improvements	Reserve Fund Budget	Total (Non-Debt Funds)
\$ 46,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 47,000
-	-	40,000	20,000	2,000	62,000
<u>\$ 46,000</u>	<u>\$ 1,000</u>	<u>\$ 40,000</u>	<u>\$ 20,000</u>	<u>\$ 2,000</u>	<u>\$ 109,000</u>
\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
-	-	40,000	20,000	-	60,000
<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 61,000</u>
\$ 47,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 48,000
<u>\$ 46,000</u>	<u>\$ 1,000</u>	<u>\$ 40,000</u>	<u>\$ 20,000</u>	<u>\$ 2,000</u>	<u>\$ 109,000</u>

ASSETS AND OTHER DEBITS
 Cash and cash equivalents
 Receivables

TOTAL ASSETS AND OTHER DEBITS

LIABILITIES AND FUND BALANCES
 Liabilities:

Accounts payable
 Current payables
 Total Liabilities

Total Liabilities
 Unencumbered - obligated

TOTAL LIABILITIES AND FUND BALANCES

The accompanying notes are an integral part of this statement.

JEFFERSON DAVIS PARISH POLICE JURY

Jefferson, Louisiana
CAPITAL IMPROVEMENTS

Continuing Unaudited Business Operations,
 and Change of Fiscal Balance
 for the Year Ended December 31, 1991

	Fiscal Year	The District	Transfer	Available	Amount	Total	Total
REVENUES							
Intergovernmental revenue							
State funds							
Other grants							
Use of money and property							
Other revenues							
Total revenues	1991	112,000	142,243	28,000	0	182,243	182,243
	1990	112,000	142,243	28,000	0	182,243	182,243
EXPENDITURES							
Capital expenditures							
Other expenditures							
Total expenditures	1991	112,000	142,243	28,000	0	182,243	182,243
	1990	112,000	142,243	28,000	0	182,243	182,243
OTHER RESOURCES OF RESOURCES							
Other resources							
Total other resources	1991	0	0	0	0	0	0
	1990	0	0	0	0	0	0
OTHER FINANCING SOURCES (YTD)							
Loans							
Quantity bonds in							
Transfers from other governments							
Total other financing sources	1991	0	0	0	0	0	0
	1990	0	0	0	0	0	0
OTHER RESOURCES OF RESOURCES							
Other resources							
Total other resources	1991	0	0	0	0	0	0
	1990	0	0	0	0	0	0
FINANCIAL BALANCES AT BEGINNING OF YEAR							
Financial balances	1991	0	0	0	0	0	0
	1990	0	0	0	0	0	0
FINANCIAL BALANCES AT END OF YEAR							
Financial balances	1991	0	0	0	0	0	0
	1990	0	0	0	0	0	0

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

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1985

DEBT SERVICE FUNDS

FIRE DISTRICT NO. 6 SINKING FUND

The Fire District No. 6 Sinking Fund is used to account for resources accumulated and expenditures incurred to service debt issued for capital projects within the district.

FIRE DISTRICT NO. 7 BOND & COUPON FUND

The Fire District No. 7 Bond and Coupon Fund is used to account for resources accumulated and expenditures incurred to service debt issued for capital projects within the district.

JEFFERSON HAVEN PARISH POLICE JURY
Jeune Lousiane
POSTAL SERVICE FUNDS

Condensed Balance Sheet as of December 31, 2005

	Six Months to Ending	Five Months to Ending	Total Other Months to Ending
ASSETS AND OTHER DEBITS			
Cash and cash equivalents	\$ 58	\$ 1,403	\$ 1,461
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 58</u>	<u>\$ 1,403</u>	<u>\$ 1,461</u>
LIABILITIES AND FUNDS EQUITY			
Liabilities			
Unfulfilled orders	\$ -	\$ 264	\$ 264
Interest payable	\$ 58	-	58
Total Liabilities	<u>\$ 58</u>	<u>\$ 264</u>	<u>\$ 322</u>
Fund Equity			
Fund balances:			
In excess of allocations	\$ -	\$ 264	\$ 264
Total Fund Equity	<u>\$ -</u>	<u>\$ 264</u>	<u>\$ 264</u>
TOTAL LIABILITIES AND FUNDS EQUITY	<u>\$ 58</u>	<u>\$ 1,129</u>	<u>\$ 1,129</u>

The accompanying notes are an integral part of this statement.

JEFFERSON DAVIS PARISH PUBLIC JURY

Battling, Louisiana
BEST MONETARY FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2017

	FY18 Balance 4/1 Working	FY18 Change #17 Fund #1 Changes	Total (Maximum Only)
REVENUES			
Ad valorem taxes	\$ -	\$ 7,000	\$ 7,000
Total revenues	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>
EXPENSES			
Bond interest	\$ -	\$ 5,000	\$ 5,000
Parish fund contributions	-	100	100
Fund charges	-	400	400
Total expenditures	<u>\$ -</u>	<u>\$ 5,500</u>	<u>\$ 5,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 150	\$ 150
FUND BALANCES AT BEGINNING OF YEAR	-	(70)	(70)
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>\$ 80</u>	<u>\$ 80</u>

The accompanying notes are an integral part of this statement.

ADDITIONAL INFORMATION

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana
ADDITIONAL INFORMATION SCHEDULED
For the Year Ended December 31, 1999

COMPENSATION PAR POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1999 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 10:1213, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$980 per month, and the other jurors receive \$800 per month.

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Schedule of Compensation Paid to Police Jurors
For the Year Ended December 31, 1955

Austin J. Alshain, Jr.	\$	9,600
Melvin Alfred		9,600
Ray Baker		9,600
William Beaumont		9,600
Salvay Benson, President		10,800
Douglas K. Deigh		9,600
Early Cottrance		9,600
Lucy A. Fial		9,644
J. H. Fontenot		9,600
Robert L. Gray		9,600
Hubert Fontenot		9,600
Phil Lockman		9,600
Alvert Schleminger		9,600
		<hr/>
Total	\$	<u>115,044</u>

OTHER REPORTS

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

To the Jefferson Davis Parish Police Jury
Bossier, Louisiana

We have audited the primary government financial statements of the Jefferson Davis Parish Police Jury as of and for the year ended December 31, 1995, and have issued our report thereon dated June 18, 1996.

We have conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audit of State and Local Governments." These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

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

In planning and performing our audit of the primary government financial statements of the Jefferson Davis Parish Police Jury, for the year ended December 31, 1995, we obtained an understanding of the internal control structure, with respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

1. Condition: The Police Jury does not have a policy requiring two signatures on all cash-disbursement checks. Although most have two, not all do. Due to the small size of the Police Jury's staff, adequate separation of duties is impractical; therefore, compensating measures should be instituted. The basic premise of separation of duties is that no single employee should have access to all phases of a transaction. This is a repeat comment from the year ended December 31, 1994.

Recommendation: The Police Jury should adopt a policy requiring two signatures on all disbursements. Implementation of this policy may require authorizing three or four check signers to insure availability of two signers at all times. This policy would not add any significant time on anyone's

part but would add additional safeguarding of assets. Additionally, at least one signature should be that of a juror.

- Client Response:** The recommendation was considered for implementation in the previous year by the Police Jury, but rejected as management feels the system currently in place is adequate for its needs.
- 2. Condition:** Police Jury does not have adequate procedures in place to ensure that reporting requirements for Section 8 Housing Voucher Program are completed.
- Cause:** First year police jury administered program and was unaware of all report requirements.
- Recommendation:** Procedures to ensure compliance with reporting requirements need to be established.
- Client Response:** Recommendation will be implemented.

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 errors or irregularities in amounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable conditions described above is a material weakness.

This report is intended for the information of the finance committee, management, the Legislative Auditor, and federal and state grantor agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Kristow, Gillespie & Co.
Certified Public Accountants

Jarvis, Louisiana
June 10, 1998

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

To the Jefferson Davis Parish Police Jury
Bossier, Louisiana

We have audited the primary government financial statements of the Jefferson Davis Parish Police Jury as of and for the year ended December 31, 1995, and have issued our report thereon dated June 30, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-128 "Audits of State and Local Governments." These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

The results of our tests disclosed the following instances of noncompliance that are required to be reported here in under Government Auditing Standards and that are material to the financial statements, the effects of which have been corrected in the Jefferson Davis Parish Police Jury's primary government 1995 financial statements:

- | | |
|-------------------------|--|
| L. Condition: | Year end report for Housing and Urban Development (HUD) Section 8 programs administered by the police jury was not filed within the 45 day period after year end as required by the program. |
| Cause: | This was the first year the police jury administered the program and was unaware of the requirement. |
| Effect: | Noncompliance with contract requirements. Also, this report is used to determine whether program was over- or under-funded for the year. |
| Client Response: | Required report to be filed in future on time. |
| L. Condition: | Minutes of meetings not published in official journal. |
| Cause: | Miscommunication regarding content of publications. |
| Effect: | Noncompliance with Louisiana R.S. 42:7. |
| Client Response: | Official minutes are now being published as required. |
| L. Condition: | Notice of emergency declaration not published per Louisiana R.S. 38:2211. |

Cause: Unaware of requirement.
Effect: Noncompliance with law.
Client Response: Will comply with in future.

We considered these instances of noncompliance in forming our opinion on whether the Jefferson Davis Parish Police Jury's 1995 primary government financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 16, 1996, on those primary government financial statements.

This report is intended for the information of the finance committee, management, the Legislative Auditors, and Federal and state grantor agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Kielbaso, Gillette & Co.
Certified Public Accountants

Houma, Louisiana
June 16, 1996

**IMPROVEMENT AUDITORS' REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Jefferson Davis Parish Police Jury
Barringer, Louisiana

We have audited the primary government financial statements of the Jefferson Davis Parish Police Jury for the year ended December 31, 1995, and have issued our report thereon dated June 10, 1996. We have also audited the compliance of the Police Jury with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 10, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, *Audit of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement and whether the Jefferson Davis Parish Police Jury primary government complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1995, we considered the internal control structure of the Jefferson Davis Parish Police Jury primary government in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements of the Jefferson Davis Parish Police Jury primary government and on the compliance of the Jefferson Davis Parish Police Jury primary government with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the component unit financial statements in a separate report dated June 10, 1996.

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

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

Controls Used in Administering Compliance with Laws and Regulations

Accounting Controls	General Requirements	Specific Requirements
Cash	Political activity	Types of Services allowed or not allowed
Revenue, receivables, and receipts-governmental funds	Civil rights	Staffing, level of effort and counseling
Expenditures for goods and services and accounts payable	Cash management	Eligibility
Grant and similar programs	Federal financial reports	Reporting
	Allowable cost/audit principles	
	Drug Free Workplace Act	
	Administrative requirements	

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

During the year ended December 31, 1995, the Jefferson Davis Parish Police Jury primary government expended 93 percent of its total Federal financial assistance under major Federal financial assistance programs.

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

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

1. Condition.	Procedures to ensure compliance with reporting requirements for the Section 8 housing voucher program have not been established.
Effect.	Fiscal year end report for the housing voucher program was not filed as per contract requirements. Note however, that the effect that this report has on the primary government financial statements has been reflected in these statements for 1995.
Cause.	Unaware of reporting requirement. 1995 was first year the police jury administered the program.
Client Response.	Will implement procedures for future compliance.
2. Condition.	Documentation required by Section 8 housing voucher program not always completed.
Effect.	Noncompliance with program requirements.
Cause.	Unknown

Client Request: Will follow procedures in place and implement further procedures if necessary to ensure program requirements over documentation are met.

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 risk-very 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.

Our consideration of the internal control system policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the compliance of the Jefferson Davis Parish Police Jury, with requirements applicable to its major federal financial assistance programs for the year ended December 31, 1995, and this report does not affect our report thereon dated June 10, 1996. The above reportable conditions are also considered to be material weaknesses as described above.

This report is intended for the information of the finance committee, management, the Legislative Auditor, and federal state grantor agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Krislow, Gillespie & Co.
Certified Public Accountants

Monroe, Louisiana
June 10, 1996

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

To the Jefferson Davis Parish Police Jury
Baton Rouge, Louisiana

We have audited the primary government financial statements of the Jefferson Davis Parish Police Jury as of and for the year ended December 31, 1995, and have issued a report thereon dated June 18, 1996.

We have applied procedures to test the Jefferson Davis Parish Police Jury primary government's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995: political activity, Davis-Bacon Act, civil rights, cash management, federal financial reports, allowable cost/allowable principles, Drug-Free Workplace Act, and administrative requirements.

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

Material instances of noncompliance consist of failures to follow the general requirements that caused us to conclude that the instances resulting from those failures are material to the Housing and Urban Development Housing Assistance Program. The results of our tests of compliance disclosed material instances of noncompliance that are described in the accompanying Schedule of Findings and Questioned Costs.

We considered these material instances of noncompliance in forming our opinion on whether the Jefferson Davis Parish Police Jury's 1995 primary government financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 18, 1996, on those financial statements.

Except as described above, the results of our procedures to determine compliance indicated that, with respect to the items tested, the Jefferson Davis Parish Police Jury, complied, in all material respects, with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Jefferson Davis Parish Police Jury, had not complied, in all material respects, with those requirements. However, the results of our procedures also disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying Schedule of Findings and Questioned Costs.

This report is intended for the information of the finance committee, management, the Legislative Auditor, and federal and state grantor agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Kirshaw, Gillette & Co.
Certified Public Accountants

Baton Rouge, Louisiana
June 18, 1996

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

To the Jefferson Davis Parish Police Jury
Baton Rouge, Louisiana

We have audited the primary government financial statements of the Jefferson Davis Parish Police Jury as of and for the year ended December 31, 1985, and have issued our report thereon dated June 10, 1986.

We have also audited the Jefferson Davis Parish Police Jury primary government's compliance with the requirements governing types of services allowed or disallowed, eligibility, matching, level of effort, or earmarking; and reporting that are applicable to each of its major Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1985. The management of the Jefferson Davis Parish Police Jury primary government is responsible for the Police Jury's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those 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-118, "Audits of State and Local Governments." Those standards and OMB Circular A-118 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Jefferson Davis Parish Police Jury primary government's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures for the Housing Assistance Program disclosed that the Jefferson Davis Parish Police Jury did not comply with the requirement that the Jefferson Davis Parish Police Jury file the year end closing report within 40 days of the year end as required by the program agreement.

In addition, the results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to in the third paragraph, which are described in the accompanying Schedule of Findings and Questioned Costs. We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, except for these instances of noncompliance with the requirements applicable to the Housing Assistance Program referred to in the fourth paragraph of this report and identified in the accompanying Schedule of Findings and Questioned Costs, the primary government Jefferson Davis Parish Police Jury, complied, in all material respects, with the requirements governing types of services allowed or disallowed, eligibility, matching, level of effort, or earmarking; reporting; and claims for advances and reimbursements that are applicable to each of its major Federal financial assistance programs for the year ended December 31, 1985.

This report is intended for the information of the finance committee, management, the Legislative Auditor, and federal and state grantor agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Krislow, Gillespie & Co.
Certified Public Accountants

Baton Rouge, Louisiana
June 10, 1986

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

To the Jefferson Davis Parish Police Jury
Brenning, Louisiana

We have audited the primary government financial statements of the Jefferson Davis Parish Police Jury as of and for the year ended December 31, 1993, and have issued our report thereon dated June 30, 1995.

In connection with our audit of the primary government financial statements of the Jefferson Davis Parish Police Jury primary government, and with our consideration of the Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Standards of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1993.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Jefferson Davis Parish Police Jury primary government's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Jefferson Davis Parish Police Jury primary government had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any intentional instances of noncompliance with these requirements.

This report is intended for the information of the finance committee, management, the Legislative Auditor, and federal and state grantor agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Kristow, Gillespie & Co.
Certified Public Accountants

Brenning, Louisiana
June 30, 1995

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE

To the Jefferson Davis Parish Police Jury
Bossierette, Louisiana

We have audited the primary government financial statements of the Jefferson Davis Parish Police Jury primary government for the year ended December 31, 1995, and have issued our report thereon dated June 18, 1996. These primary government financial statements are the responsibility of the Jefferson Davis Parish Police Jury primary government's management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

Kidder, Gillette & Co.
Certified Public Accountants

Bossierette, Louisiana
June 18, 1996

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Schedule of Federal Financial Assistance
For the Year Ended December 31, 1995

Federal Grants/ Pass-Through Grants/ Program Name	CFDA Number	Receipts	Expenditures
United States Department of Agriculture			
Passed through Louisiana Department of Health and Human Resources:			
Food Stamps	*	\$ 3,597,000	\$ 3,566,100
State Administrative Matching Grants For Food Stamp Program	00-568	25,296	25,296
Total United States Department of Agriculture		<u>\$ 3,622,296</u>	<u>\$ 3,591,396</u>
United States Department of Housing and Urban Development			
Section 8 Housing Voucher Program			
Health and Safety Grant Program	*	\$ 462,688	\$ 373,978
	14-238	11,548	11,548
		<u>\$ 474,236</u>	<u>\$ 385,526</u>
United States Department of Transportation			
Passed through Louisiana Department of Transportation and Development:			
Public Transportation For Non-Urbanized Areas	20-509	53,406	53,406
United States Department of the Treasury			
Disaster program - State and Local Government			
Fiscal Assistance: Revenue Sharing	21-208	-	46,118
Total Receipts/Expenditures		<u>\$ 4,096,532</u>	<u>\$ 4,017,662</u>

* Denotes major program.

JEFFERSON DAVIS PARISH POLICE JURY PRIMARY GOVERNMENT
Bossier, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 1995

CURRENT YEAR FINDINGS:

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:

1. Section 8 Housing Voucher Program - CFDA No. 19.177; Grant No. LA481 000; Grant period - Year ended December 31, 1995

Statement of Condition: Documentation of verification of low income status could not be located for one selected item.

Criteria: Eligibility for the program requires family income below the poverty level.

Effect of Condition: Noncompliance with reporting requirements. Also, over or underpayment of funding is reported on this form and the effect on financial statements is not known until filed.

Cause of Condition: Unaware of requirement.

Recommendation: Fix timely in future. Note that the effect of this report on financial statements has been reflected for the year ended 1995.

Response: We concur with the auditor's recommendations.

2. Section 8 Housing Voucher Program - CFDA No. 19.177; Grant No. LA481 000; Grant period - Year ended December 31, 1995

Statement of Condition: Testing of special provisions revealed that documentation of site visits was not complete.

Criteria: Client's checklists for site visits not always completed in full.

Effect of Condition: Noncompliance with prescribed procedure designed to determine if owner in compliance with contract requirements.

Cause of Condition: Unknown

Recommendation: Need to follow procedures in place.

Response: We concur with the auditor's recommendations.