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TERMIN PARISH POLICE JURY
Lacrosse, Louisiana

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

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.

AUG 25 1999

Release Date _____

Forbale W. Wray
Certified Public Accountant

WIBBON PARISH POLICE JURY
Lafayette, Louisiana

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

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HERDIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

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Alexandria, LA 71303
336/440-7566
Fax: 336/442-9996

Independent Auditor's Report

VERNON PARISH POLICE JURY
Lousville, Louisiana

I have audited the financial statements of the Vernon Parish Police Jury, primary government, as of December 31, 1998, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

A primary government is a legal entity or body politic and includes all funds and organizations that are not legally separate. In my opinion, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of the Vernon Parish Police Jury, as of December 31, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Vernon Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Vernon Parish Police Jury as of December 31, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated June 30, 1999, on my consideration of the Vernon Parish Police Jury's internal control structure and a report dated June 30, 1999, on its compliance with laws and regulations.

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

As described in note 12 to the financial statements, the Vernon Parish Police Jury is a defendant in several lawsuits. These lawsuits are in various stages of resolution, and their ultimate outcome cannot presently be determined. Accordingly, no provision for any liability that may result has been made in the accompanying financial statements.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Fair Value Issues, requires disclosure of certain matters regarding the Year 2000 issue. The police jury has included such disclosures in note 14. Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter.

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

Herb W. Woy

Herb W. Woy
Alexandria, Louisiana
June 30, 1998

**NEREED PARISH POLICE JURY, POLYMER GOVERNMENT
LAFAYETTE, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUPS**

**COMBINED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 1998,
AND FOR THE YEAR THEN ENDED**

FINANCIAL STATEMENTS
 FUNDING CORPORATION
 ALL FUNDS 1971 AND ACCUMULATED FUNDS

Balance Sheet, December 31, 1971

	APPROXIMATE FUND TYPES			
	GENERAL FUNDS	DEVELOP- MENTAL FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS
ASSETS AND OTHER DEBITS				
Cash and cash equivalents	10,876,799	111,178,004	598,138	1799
Investments, 41-1241		1,000,000		
Receivables	509,299	1,417,854	400,494	
Unrecorded receivables	28,263	497,108		
Land, buildings and equipment				
Other debits:				
Amount available to debt service funds				
Amount to be provided for retirement				
of general long-term debt				
TOTAL ASSETS AND OTHER DEBITS	12,323,361	114,193,066	1,006,632	1799
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts, interest, and				
other payables	104,044	1,028,148	114,417	
Debt funds payables	4,830	484,136		3099
Excise deposits	21,911			
Intergovernmental payables				
to other funds:		40,873		
Bonds and certificates of				
indebtedness payable				
Bonds loans payable				
Capital funds payable				
Total Liabilities	136,584	1,553,167	114,417	3099
Fund Equity:				
Investment in general fund assets				
Fund balances:				
Reserved for debt service	1,000,000	12,788,288	1,000,000	
Unreserved - undesignated				
Total Fund Equity	1,000,000	12,788,288	1,000,000	3099
TOTAL LIABILITIES AND FUND EQUITY	12,323,361	116,981,355	1,114,617	6198

The accompanying notes are an integral part of this statement.

ACCOUNT GROUPS		
ED MGRS FIXED ASSETS	GENERAL LONG-TERM DEBT	TOTAL [MEMORANDUM ONLY]
		\$11,144,140
		1,000,000
		1,438,140
		901,140
\$11,140,000		11,780,000
	\$1,357,000	1,357,000
	1,000,000	1,000,000
\$11,740,000	\$1,710,000	\$10,030,000
		1,000,000
		500,000
		77,750
		1,100
		41,000
	\$4,221,000	\$4,221,000
	1,021,000	1,021,000
		1,100,000
	\$1,700,000	1,700,000
\$11,140,000		11,780,000
		1,021,000
		20,000,000
11,740,000	NONE	32,801,000
\$11,740,000	\$1,710,000	\$10,030,000

VERMONT PUBLIC POLICE JOINT
 GREENVILLE, VERMONT
 GOVERNMENTAL FUND FINANCIAL

Condensed Statement of Receipts, Expenditures,
 and Changes in Fund Balance
 for the Year Ended December 31, 2000

	GENERAL FUND	SPICER FUND	STATE FUND	CAPITAL PROJECTS FUND	TOTAL BUDGETARY CONTROL
REVENUE					

Taxes:					
All other taxes	\$190,700	\$1,093,190	\$437,100		\$2,720,990
Sales and use		5,533,341			5,533,341
Other taxes, licenses, and interest	50,000				50,000
Licenses and permits	100,000				100,000
Intergovernmental revenues:					
Federal funds	50,000	1,900,000			1,950,000
State funds:	1,600,000	1,200,000			2,800,000
Local funds:	50,000				50,000
Fees, charges, and contributions:					
for services	50,000	75,000			125,000
Fees and forfeitures		500,000			500,000
Use of money and property	170,000	400,000	50,000	0	620,000
Gifts and grants		50,000			50,000
Other revenues	50,000				50,000
	-----	-----	-----	-----	-----
Total revenues	3,100,000	10,566,000	602,000	0	14,268,000
EXPENSES					

General government:					
Legislative	100,000				100,000
Judicial	211,000	900,000			1,111,000
Executive	4,000				4,000
Education	50,000				50,000
Finance and administration	50,000	170,000			220,000
Other	10,000	500,000			610,000
Public safety	111,000	1,000,000			1,111,000
Public works	100,000	6,000,000			6,100,000
Health and welfare	50,000	200,000			250,000
Culture and recreation	50,000	500,000			550,000
Economic development and assistance	170,000	1,000,000			1,170,000
Other expenditures	10,000				10,000
Capital outlay				100,000	100,000
Other services	40,000	200,000	100,000		340,000
	-----	-----	-----	-----	-----
Total expenditures	1,100,000	11,500,000	200,000	100,000	12,900,000

(Continued)

The accompanying notes are an integral part of this statement.

UNION PACIFIC RAILROAD
 COMPANY, INC., 1940-1949
 CONSOLIDATED 1949 FISCAL

Consolidated Statement of Revenues, Expenses,
 and Changes in Fund Balances
 for the Year Ended December 31, 1949

	GENERAL FUNDS	OPERATING FUNDS	DEFERRED REVENUES (Special)	EXPENSE RESERVE FUNDS	TOTAL (DEBITED/CREDITED)
REVENUE (Deficiency) of RECEIPTS OVER					
Operating	1,008,528	2,628,457	(221,411)	(2,200)	3,414,374
OTHER FINANCING SOURCES (uses)					
Income to general long-term debt operating facilities in operating territories net	114,843	328,378 2,780,311 (2,451,933)	444,000		378,170 8,094,511 (8,094,511)
Total other financing sources (uses)	114,843	3,178	444,000	828	378,170
REVENUE (Deficiency) of RECEIPTS AND					
OTHER SOURCES OVER EXPENDITURES					
AND OTHER USES	429,373	631,115	722,593	(128)	1,782,953
FUND BALANCE AT BEGINNING OF YEAR	2,294,832	11,138,091	1,108,798	120	20,541,841
FUND BALANCE AT END OF YEAR	\$2,294,832	\$17,298,798	\$1,831,391	\$692	\$21,425,613

(Continued)

The accompanying notes are an integral part of this statement.

FUND FINANCIAL POLICY STATEMENT
GENERAL FUND FINANCIAL POLICY STATEMENT

Financial Statement of Revenues, Expenses, and Changes in Fund Balance - General (POLICY) FUND and Annual for the Year Ending December 31, 2008

	GENERAL FUND			OFFICIAL FUND		
	BUDGET	ACTUAL	DIFFERENCE	BUDGET	ACTUAL	DIFFERENCE
REVENUES						
Taxes						
Real Estate	\$2,512,000	\$2,512,000	\$0.00	\$2,470,000	\$2,510,000	\$40,000
Sales						
Motor Vehicle, Excise, and License	10,000	98,000	88,000	9,000,000	9,000,000	\$0.00
License and permits	100,000	100,000	\$0.00			
Intergovernmental revenues		100,000	100,000			
General funds	10,000	17,000	7,000	1,000,000	1,000,000	\$0.00
State funds	1,400,000	1,400,000	\$0.00	1,000,000	1,000,000	\$0.00
Local funds	80,000	80,000	\$0.00			
Fees, charges, and contributions						
Permit fees	100,000	100,000	\$0.00	100,000	100,000	\$0.00
Recycling and other fees	100,000	100,000	\$0.00	100,000	100,000	\$0.00
Use of money and interest	100,000	100,000	\$0.00	100,000	100,000	\$0.00
Other revenues	10,000	10,000	\$0.00			
Total revenues	\$2,802,000	\$2,800,000	(\$2,000)	\$2,670,000	\$2,610,000	(\$60,000)
EXPENDITURES						
Current						
General government						
Salaries	\$2,000,000	\$2,000,000	\$0.00	\$2,000,000	\$2,000,000	\$0.00
Benefits	100,000	100,000	\$0.00	100,000	100,000	\$0.00
Materials	100,000	100,000	\$0.00	100,000	100,000	\$0.00
Travel and other current	100,000	100,000	\$0.00	100,000	100,000	\$0.00
Other	100,000	100,000	\$0.00	100,000	100,000	\$0.00
Public safety						
Public safety	100,000	100,000	\$0.00	100,000	100,000	\$0.00
Police and welfare	100,000	100,000	\$0.00	100,000	100,000	\$0.00
License and permit fee	100,000	100,000	\$0.00	100,000	100,000	\$0.00
License and permit fee	100,000	100,000	\$0.00	100,000	100,000	\$0.00
Motor expenditures	100,000	100,000	\$0.00	100,000	100,000	\$0.00
Motor expenditures	100,000	100,000	\$0.00	100,000	100,000	\$0.00
Use of money						
Use of money						
Total expenditures	\$2,500,000	\$2,500,000	\$0.00	\$2,500,000	\$2,500,000	\$0.00
NET (DEFICIT) OF REVENUES						
NET (DEFICIT) OF REVENUES	\$302,000	\$300,000	(\$2,000)	\$1,140,000	\$1,000,000	(\$140,000)

(continued)
 The accompanying notes are an integral part of this statement.

STATEMENTS OF NET ASSETS
 AND CHANGES IN NET ASSETS - CONTINUED AND OTHER RELATED ITEMS

Condensed Statement of Expenses, Capitalization,
 and Changes in Fund Balances - Capital (Non-Debt Issues) and Award
 for the Year Ended December 31, 2008

	2008			2007		
	Budget	Actual	Variance (Unfavorable)	Budget	Actual	Variance (Unfavorable)
STATE EXPENSES (Budget) (Award)						
Increase in general long-term debt awards by amount, in awarding new awards and	(\$15,000)	\$1,000	\$1,000	\$7,000,000	\$7,000,000	\$0.000
Total other changes by awarding issues	(\$15,000)	(\$14,000)	\$1,000	7,000,000	7,000,000	(\$0.000)
NET ASSETS (Debt Issues) OF EXPENSES AND						
AWARDS ISSUED AND CAPITALIZATION						
NET ASSETS	100,000	99,000	100,000	99,000	99,000	100,000
FUND BALANCE AT BEGINNING OF YEAR						
	2,000,000	2,000,000		2,000,000	2,000,000	2,000,000
FUND BALANCE AT END OF YEAR						
	\$2,085,000	\$2,086,000	(\$10,000)	\$2,007,000	\$2,000,000	(\$70,000)

(Continued)

The accompanying notes are an integral part of this statement.

VERNON PARISH POLICE JURY
Lafayette, Louisiana

Notes to the Financial Statements
As of December 31, 1998, and for the Year Then Ended

INTRODUCTION

The Vernon Parish Police Jury is the governing authority for Vernon Parish and is a political subdivision of the State of Louisiana. The police jury is governed by 12 jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January 13, 2000.

Louisiana Revised Statute 10:1126 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the power to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

Governmental Accounting Standards Board (GASB) Statement No. 34 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the component units that comprise the reporting entity are included in the accompanying financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

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

B. FUND ACCOUNTING

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

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

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

Governmental Funds

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

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

C. FIXED ASSETS

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

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

D. LONG-TERM DEBT

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

E. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) to net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures in the governmental funds:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1908 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

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

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

Sales and use taxes are recognized in the month received by the police jury's collection agents, the Vernon Parish School Board and the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles. The related receivable in the financial statements represents sales tax collections from the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles for December 31, 1996 and remitted to the police jury in January 1997.

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

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

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

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

Expenditures

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

Other Financing Sources (Uses)

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

F. BUDGET PRACTICES

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

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

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

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

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

	General Fund	Special Revenue Funds
Excess (deficiency) of revenues and other uses over expenditures and other sources - (such basis) Statement C	\$40,349	\$871,691
Adjustments:		
Incomes/Revenues (net)	(29,914)	(823,840)
Expenditures/Payables (net)	(88,462)	2,999,239
Other	17,943	(1,745,044)
Excess (deficiency) of revenues and other uses over expenditures and other sources - (GAAP basis) Statement B	<u>\$40,876</u>	<u>\$552,706</u>

4. INCUMBRANCES

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

5. CASH AND CASH EQUIVALENTS

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

6. INTERFUND RECEIVABLES/PAYABLES

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

7. COMPENSATED ABSENCES

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

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

Employees of the Vernon Parish Library were from 22 to 22.5 days of vacation leave each year, depending on their length of service. Unused vacation leave cannot be carried forward, except under unusual circumstances. Employees are not paid for unused vacation leave upon termination of employment. All full-time employees earn 10 days of sick leave each year. Employees are permitted to carry forward five days of unused sick leave to the next year up to a maximum of 90 days. Employees are not paid for unused sick leave upon termination of employment.

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

Based on the aforementioned policies, there are no accumulated or vested benefits relating to compensated absences, at December 31, 1996, that require accrual or disclosure to conform with generally accepted accounting principles.

K. SALES TAXES

On January 28, 1991, the voters of the parish approved two sales and use taxes of one per cent (1%) and one-half of one per cent (1/2%). Both taxes are for a five-year period, from April 1, 1991, and may be used to fund and retire bonds as provided by Louisiana Revised Statute 29:680. The proceeds of the one per cent tax, after paying costs to collect and administer the tax, are dedicated and used to pay the costs of collecting and disposing of solid waste and closing garbage dumps in the parish. The proceeds of the second one-half per cent tax, after paying costs to collect and administer the tax are to be used as follows:

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

Although voters approved a one per cent sales tax on January 28, 1991, the police jury due to statutory limitations, could only levy three-quarters of the original one per cent sales tax. By resolution and in accordance with Act 92 of the Regular Session of the Louisiana Legislature of 1991, on June 27, 1991, (effective July 1, 1992) the police jury increased the three-quarters of one per cent sales tax to the full one percent. The net proceeds of this tax are to be expended in accordance with the original provision.

L. HOTEL/MOTEL TAX

As provided by Louisiana Revised Statute 13:4514, the police jury has levied a three per cent tax on the occupancy of all hotel/motel rooms and overnight camping facilities in the parish. Proceeds of the tax, less collection costs, are distributed to the Vernon Parish Tourist and Recreation Commission for the promotion of tourism in Vernon Parish.

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

M. FUND EQUITY

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

N. INTERFUND TRANSACTIONS

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

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

O. TOTAL COLUMNS ON COMBINED STATEMENTS

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

3. EXPENDITURES - BUDGET AND ACTUAL

The following funds had actual expenditures in excess of budgeted expenditures for the year ended December 30, 1999:

Fund	Budget	Actual	Amount	Percent
Parishwide Road Maintenance	\$2,480,808	\$2,618,188	(\$137,380)	+5.71%
Parishwide Overlay	1,453,808	1,717,400	263,592	-14.84%
Library Maintenance	988,888	832,000	156,888	+8.21%
Tourist & Recreation	55,118	41,982	13,136	-13.89%
Fire Protection District No. 3	848,885	861,181	12,296	+6.80%
Fire Insurance Retain	51,838	65,163	13,325	-27.51%
Sales Tax Collection	5,794,888	5,638,788	156,100	+5.81%
Road District Maintenance:				
No. 1	58,888	71,378	12,490	-18.84%
No. 2	132,888	152,124	19,236	-12.78%
No. 5	41,388	49,444	8,056	-17.03%
No. 7	48,888	46,478	2,410	-13.85%
No. 8	6,888	37,253	30,365	-44.16%
Road Districts Construction:				
No. 3	28,488	32,998	4,510	-12.22%

VERNON PARISH POLICE JURY

Lafayette, Louisiana

Notes to the Financial Statements

(Continued)

Fund	Budget	Actual	Amount	Percent
No. 2	\$15,580	\$17,285	(\$1,705)	-10.84%
No. 3	17,980	25,087	(\$7,107)	-39.58%
No. 4	11,880	20,321	(\$8,441)	-71.41%
No. 5	10,980	20,234	(\$9,254)	-84.25%
No. 7	25,280	21,284	(\$4,004)	-15.83%
Economic Development	NONE	24,942	124,942	-100.00%
Judicial Expense	26,000	18,848	(\$7,152)	-27.14%

3. CASH AND CASH EQUIVALENTS

At December 31, 1998, the police jury has cash and cash equivalents (book balances) as follows:

Petty cash	\$1,048
Interest bearing demand deposits	1,277,024
Time and certificates of deposit	<u>13,646,138</u>
Total Cash and Cash Equivalents	<u>\$15,964,138</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) totaling \$14,867,735 are adequately secured by \$998,000 of federal deposit insurance (FDIC Category II), and \$14,367,735 of securities held in the trust department of the fiscal agent bank, but not in the name of the police jury. (GASB Category X).

Because the pledged securities are held in the trust department of the fiscal agent bank, in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized under the provisions of GASB Codification 190.183(b); however, Louisiana Revised Statute 28:329 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

4. INVESTMENTS

At December 31, 1998, the police jury has invested in a \$3,500,000 (cost) United States Treasury Note with a stated interest rate of 8.50% and a maturity date of May 31, 2003. The market value of this investment, at December 31, 1998, is approximately \$3,500,000. The investment is owned by the Sanitary Landfill - Special Revenue Fund.

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

6. RECEIVABLES

The following is a summary of receivables at December 31, 1998:

Class of Receivable	General Fund	Special Revenue Funds	Debt Service Funds	Total
Taxes:				
Ad valorem	\$187,134	\$1,799,070	\$421,581	\$2,407,785
Sales and use		93,523		93,523
Other taxes, licenses, etc.	5,000			5,000
Fees and permits	18,073			18,073
Intergovernmental revenues:				
Federal	3,000	290,637		293,637
State	222,606	281,783		504,389
Other	2,712	48,208		50,920
Total	420,525	\$2,413,618	\$421,581	\$3,425,724

6. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1998:

	Land	Buildings	Equipment and Vehicles	Library Books and Other	Total
Balance, January 1, 1998	\$485,345	\$4,361,481	\$4,156,117	\$1,798,978	\$10,801,921
Additions		778,243	1,449,018	85,327	2,312,588
Deletions			11,000	(21,840)	(10,840)
Balance, December 31, 1998	\$485,345	\$5,139,724	\$4,544,117	\$1,862,465	\$12,031,651

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

7. PENSION PLANS

Parochial Employees Retirement System of Louisiana -- substantially all employees of the police jury are members of the Parochial Employees Retirement System of Louisiana ("system"), a multiple-employer, public employee retirement system (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. Employees of the police jury are members of Plan B.

VERNON PARISH POLICE JURY

Louisville, Louisiana
Notes to the Financial Statements
(Continued)

All permanent employees working at least 26 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan B, employees who retire at or after age 62 with at least 30 years of credited service or at or after age 55 with 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 2 per cent of their final-average compensation in excess of \$100 for each year of creditable service. Furthermore, employees with at least 30 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 58, with the basic benefit reduced 1 per cent for each year retirement precedes age 62. In any case, benefits paid under Plan B cannot exceed the lesser of 100 per cent of the final-average salary multiplied by total years of creditable service. Final-average salary is the employee's average salary over 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post office Box 14619, Baton Rouge, LA 70898-9619, or by calling (584) 926-1263.

Under Plan B, members are required by state statute to contribute 2.0 percent of their annual covered salary in excess of \$1,000 and the employer is required to contribute at an actuarially determined rate. The current rate is 3.8 percent of annual covered payroll. Contributions to the System include amounts of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:2003, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The required employer contributions to the System under Plan B for the years ending December 31, 1998, 1997, and 1996, have been made by the police jury.

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

B. LEASES

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. The lease obligations, consisting of equipment are paid from various special revenue funds. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 1998:

	Capital Leases
Year Ending December 31,	
1999	1261,887
2000	241,538
2001	242,834
2002	255,580
2003	266,413
2004	277,887
Hereafter	-----
Total	\$1,815,927
Less - amount representing interest	(268,714)
Present value of future lease payments	\$1,547,213

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

C. CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended December 31, 1998:

	General Obligation Bonds and Certificates of Indebtedness	Bank Loans	Capital Leases	Total
Long-term debt payable at January 1, 1998	\$6,368,000	100,748	\$1,295,755	\$8,064,503
Additional Debt Issues	(425,000)	(29,849)	(154,788)	(609,637)
Long-term debt payable at December 31, 1998	\$5,943,000	\$70,899	\$1,140,967	\$7,254,866

In accordance with Louisiana Revised Statute 39:562, the police jury is legally restricted from incurring long-term bonded debt in excess of 10 per cent of the assessed value of taxable property in the parish. At December 31, 1998, the statutory limit is \$7,400,000.

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

10. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish's General Fund. The following details the amount due the General Fund at December 31, 1998:

Balance due at December 31, 1997	\$31,760
Amount received during 1998	62,880
Amount due for 1998	94,640
Balance due at December 31, 1998	<u>\$211,860</u>

The police jury subsidizes the operations of the criminal court fund through operating transfers from the General Fund; accordingly, the police jury does not intend to transfer the aforementioned balance to the General Fund.

11. INTERFUND ASSETS/LIABILITIES

Individual interfund balances at December 30, 1998, are comprised as follows:

Fund	Interfund	
	Receivable	Payable
General Fund	\$78,877	94,640
Special Revenue Funds		
Parishwide Road Fund	176,160	
Fire District No. 2 Fund	62,242	
Sanitary Landfill Fund	256,000	21,000
Criminal Court Fund	9,880	7,181
Road District Maintenance Funds:		
No. 1		1,521
No. 2		2,820
No. 3		4,100
No. 4		5,181
No. 5		24,880
Road District Construction Funds:		
No. 1		1,181
No. 2		380
No. 3		980
No. 4		600
Judicial Expense Fund	2,180	
Tourism and Recreation Fund	2,900	
Local/Hotel Tax Fund		2,900
Parishwide Overlay Fund		8,500
JPA Fund		5
Sales Tax Fund		480,514
Total Special Revenue Funds	<u>472,330</u>	<u>486,126</u>

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

Fund	Interfund	
	Receivables	Payables
Capital Projects Funds:		
1000 - Imper Church Road		1100
1100 - Griffin Road		100
Total Capital Projects Funds	6000	200
Total	1501,200	500,145

22. LITIGATION

At December 31, 1998, the police jury is involved several lawsuits. In the opinion of the district attorney, legal counsel for the police jury, the ultimate resolution of these lawsuits that have progressed to a point where a determination can be made will not represent a significant liability to the police jury, and the remaining lawsuits have not progressed to a point where a determination can be made of any possible loss. No provision for any liability that may result has been made in the accompanying financial statements.

23. JOB TRAINING PARTNERSHIP ACT PROGRAM

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

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

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

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

VERNON PARISH POLICE JURY

Monroe, Louisiana
Notes to the Financial Statements
(Continued)

The Vernon Parish Police Jury is the designated grant recipient and the administrative entity. As a grant recipient, the Vernon Parish Police Jury has (1) accepted full responsibility for funds expended in the grant; (2) assured the Louisiana Department of Labor that all funds provided will be expended in accordance with the requirements of Title II of the Job Training Partnership Act (Public Law 90-209), all applicable federal and state regulations, policies and procedures, and the approved job training plan; and (3) accepted ultimate responsibility for the grant funds.

14. GENERAL LIABILITY INSURANCE

The Vernon Parish Police Jury has determined that the cost of general liability insurance coverage is prohibitive. Consequently, the police jury has not obtained general liability insurance coverage against possible losses resulting from claims filed by individuals who might suffer injury while on police jury property.

15. LANDFILL

The Vernon Parish Police Jury operates a Type III (Construction and Demolition Debris and Woodwaste) landfill. The facility, comprising of approximately 30 acres, was originally opened in 1988 and has a remaining estimated useful life of approximately 20 years. State and Federal laws and regulations require that the police jury place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for three years after closure.

Annual closure costs to fill and cover each cell is minimal because the volume of material removed to open each cell normally exceeds the volume of material required to cover the cell on closure. Additionally, the cost of the final pre-closure cover and the postclosure-monitoring costs for three years after closure are estimated at \$35,000. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

As of December 31, 1998, the police jury, due to the immaterial amount of the estimated closure and postclosure care costs, has not recorded any liability relating to these cost estimates.

16. YEAR 2000 ISSUE

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the police jury's operations as early as fiscal year 1998.

The police jury has completed an inventory of the mission-critical computer systems that may be affected by the Year 2000 issue and that are necessary to conducting operations, and it is in the process of testing and validating the electronic equipment that is considered mission-critical.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Management cannot assure that the police jury's operations are, or will be, Year 2000 ready, that the remediation efforts will be successful in whole or in part, or that parties with whom business is conducted will be Year 2000 ready.

VERNON PARISH POLICE JURY
L Leesville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULED
As of and for the Year Ended December 31, 1970

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

PUBLIC IMPROVEMENT CONSTRUCTION FUND -- is comprised of balances remaining in the Public Improvement Debt Service fund, and the Public Improvement Capital Projects Fund. The bond issue, serviced by the Public Improvement Debt Service Fund, was paid out in February 1961, and the construction project financed by this issue has been completed. The balance in the Public Improvements Construction fund will be used to correct erosion and other problems at Lake Vermin and Lake Amoco.

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

VERNON PARISH POLICE JURY

Louisville, Louisiana

Supplemental Information Schedules (Continued)

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

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

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

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

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

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

ECONOMIC DEVELOPMENT FUND -- accounts for the operations of the economic development program in Vernon Parish. Financing is provided from state grants.

ANIMAL SHELTER FUND -- accounts for the operations of the animal shelter program in Vernon Parish. Financing is provided by operating transfers from the Health Unit Maintenance Fund.

HERNAN PARISH POLICE JURY, POLYMER GOVERNMENT
LIDSVILLE, LOUISIANA
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS
COMBINING SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1998

STATE TREASURY REPORT 2007
 GOVT FUND, GOVT FUND
 COMBINATIONAL FUND (FV) - SPECIAL SERVICE FUND

Cash/Billing Balance Sheet, December 31, 2006

	REAL TIME BALANCE	FINANCIAL STATEMENT	GOVT FUND COMB FV	FINANCIAL STATEMENT GOVT FUND	FINANCIAL STATEMENT GOVT FUND	GOVT COMB FV FINANCIAL STATEMENT
ASSETS						
Cash and cash equivalents	\$1,136,856	\$146,467	\$1,229,390	\$139,481	\$1,200,176	\$249,399
Accounts receivable	221,771	410,149	1,596,000	881,750	31,800	650,000
PROPERTY AND EQUIPMENT			204,000	150,154		
TOTAL ASSETS	<u>\$1,358,627</u>	<u>\$556,616</u>	<u>\$2,829,390</u>	<u>\$2,171,385</u>	<u>\$1,231,976</u>	<u>\$900,000</u>
LIABILITIES AND FUND EQUITY						
Accounts payable	142,881	\$76,969	\$1,407,110	170,584	610,000	\$18,200
Accounts receivable - other fund agencies			15,000		0,000	11,200
Accounts receivable - other agencies						
Unexpended fund balance	10,887	17,677	14,280	20,621	11,880	11,200
Total Liabilities	<u>153,768</u>	<u>94,646</u>	<u>\$1,436,390</u>	<u>191,205</u>	<u>621,880</u>	<u>\$29,400</u>
Fund Equity - Fund Balance - unexpended - undesignated	1,204,859	461,970	1,393,000	1,980,180	1,300,096	870,600
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,358,627</u>	<u>\$556,616</u>	<u>\$2,829,390</u>	<u>\$2,171,565</u>	<u>\$1,921,976</u>	<u>\$900,000</u>

Fund Equity:

2007 STATE FISCAL OPERATING REVENUE	2008 FISCAL OPERATING REVENUE	2009 FISCAL OPERATING REVENUE	CURRENT YEAR	2009 FISCAL REVENUE	2008 FISCAL REVENUE	2007 FISCAL REVENUE	2006 FISCAL REVENUE	2005 FISCAL REVENUE
\$107,311	\$99,879	\$106,119	\$99,879	\$1,490	\$1,490	\$3,000	\$1,497,000	\$107,311
\$10,000		\$0,110	\$1,490	3,144	3,000		\$1,700	
\$117,311	\$99,879	\$106,229	\$101,369	\$1,494	\$4,490	\$3,000	\$1,707,000	\$107,311
\$10,000		\$1,411	\$1,490	3,144	3,000	\$1,700	\$1,700	\$1
\$20,000	\$0	\$1,521	\$1,490	\$0	3,000	3,000	\$1,700	\$1
\$30,000	\$10,000	\$10,511	\$11,000	\$1,511	3,144	3,000	\$1,717,000	\$30,000
\$20,000	\$10,000	\$10,511	\$11,491	\$1,511	\$4,500	\$3,000	\$1,722,000	\$20,000

STATE STREET BANK AND TRUST COMPANY
 100001010, Lexington
 consolidated form 1001 - SPECIAL REPORT FORM

Consolidated Balance Sheet, December 31, 1988

	1988 DOLLARS	1987 DOLLARS	1986 DOLLARS	1985 DOLLARS
ASSETS				
cash and cash equivalents	\$400,000		\$470,000	\$444,000
deposits, in other	90,120	100,000		1,200,000
deposits				1,200,000
interest receivables				400,000
Total ASSETS	\$490,120	100,000	\$470,000	\$2,044,000
LIABILITIES AND EQUITY				
deposits	\$0,000	\$0,000	\$0,000	\$0,000
deposits payable	400,000	100,000	470,000	1,200,000
other liabilities				
deposits payable		44,000		40,000
interest payable				
Total Liabilities	400,000	144,000	470,000	1,240,000
Equity - Total balance -	\$90,120	\$56,000	\$0,000	\$800,000
LIABILITIES AND EQUITY	\$490,120	100,000	\$470,000	\$2,044,000

(Total assets)

UNITED STATES GOVERNMENT
 OFFICE OF MANAGEMENT AND BUDGET
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE FISCAL YEAR ENDING JUNE 30, 1970

	1969 TO 1970	CHANGES 1969 TO 1970	1969 TO 1970 1969 TO 1970	1969 TO 1970 1969 TO 1970	1969 TO 1970 1969 TO 1970	1969 TO 1970 1969 TO 1970
REVENUES						
Receipts:						
All revenues direct and not intergovernmental accounts:	107,107	107,107		170,000		107,107
Federal grants:				111,000		
State funds:	14,250	00,000		00,000	00,000	00,000
Fees, charges, and miscellaneous receipts:				00,000		00,000
State and Federal taxes:	00,000	00,000	000,000	00,000	00,000	00,000
Use of money and property direct and indirect:	00,000	00,000	000,000	00,000	00,000	00,000
Total revenues:	121,357	107,107	1,000,000	1,181,000	11,000	121,357
EXPENDITURES						
Current:						
General government:						
General and administrative expenses:		000,000				
Public works health and welfare defense and education economic development and miscellaneous:	100,000		1,000,000	1,000,000	1,000,000	100,000
Interest expense:				000,000		
Total expenditures:	100,000	000,000	1,000,000	1,000,000	1,000,000	100,000
DEBT (INCREASE) OR DECREASE YEAR						
Transfers:	000,000	00,000	(1,000,000)	0,000,000	(1,000,000)	000,000
Other financing sources (total)						
Increase in general long-term debt Special financing in operating accounts and	000,000	000	1,000,000	1,000,000	1,000,000	000
Total other financing sources (total)	000,000	000	1,000,000	1,000,000	1,000,000	000
DEBT (INCREASE) OR DECREASE YEAR						
Other sources and adjustments and other items:	000,000	00,000	000,000	000,000	00,000	000,000
FUND BALANCE AT BEGINNING OF YEAR	1,000,000	000,000	1,000,000	1,000,000	1,000,000	1,000,000
FUND BALANCE AT END OF YEAR	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

(See text)

FORM 1041-EC EFFECTIVE 12/31/01	FORM 1041-EC EFFECTIVE 12/31/02	FORM 1041-EC EFFECTIVE 12/31/03	FORM 1041-EC EFFECTIVE 12/31/04	FORM 1041-EC EFFECTIVE 12/31/05	FORM 1041-EC EFFECTIVE 12/31/06	FORM 1041-EC EFFECTIVE 12/31/07	FORM 1041-EC EFFECTIVE 12/31/08	FORM 1041-EC EFFECTIVE 12/31/09	FORM 1041-EC EFFECTIVE 12/31/10	FORM 1041-EC EFFECTIVE 12/31/11
\$125,000		\$20,000					\$60,000			
\$0,000		\$10,000								\$100,000
\$1,000 (\$1,000)	\$1,000	\$0,000 (\$0,000)	\$100,000 (\$1,000)			\$100		\$0	\$10,000	\$0,000
\$10,000	\$1,000	\$10,000	\$10,000	\$000	\$000	\$00	\$0,000	\$0,000	\$0,000	\$10,000
\$0,000	\$00	\$00,000	\$00,000	\$00,000	\$00,000	\$00	\$00	\$00	\$00,000	\$0,000
\$0,000	\$00	\$00,000	\$00,000	\$00,000	\$00,000	\$00	\$00	\$00	\$00,000	\$0,000
\$0,000	\$00	\$00,000	\$00,000	\$00,000	\$00,000	\$00	\$00	\$00	\$00,000	\$0,000
\$10,000	\$1,000	\$10,000	\$10,000	\$00,000	\$00,000	\$00,000	\$00,000	\$00,000	\$00,000	\$0,000
\$000	\$000	\$000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$000
\$0,000	\$1,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
\$00,000	\$00,000	\$00,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$00,000
\$000,000	\$000,000	\$000,000	\$00,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$00,000

STATEMENTS FOR THE YEAR
 ENDED 31st MARCH 2020
 AND SUPPLEMENTAL STATEMENTS - SPECIAL RESERVE FUNDS

Incorporating Schedule of Revenues, Expenditures, and Changes in Fund Balances
 for the Year Ended December 31, 2019

	2019 \$	2018 \$	2017 \$	2016 \$	2015 \$
REVENUES					
Local:					
All sources					1,400,790
State and federal					1,550,541
Intergovernmental revenues	11,000,000				
(Income) profits		70,447,000			1,000,000
Grant income			1,000,000		1,000,000
Fees, charges, and commissions				500	75,000
Net revenues				500	270,000
Transfers and contributions				1,000	500,000
Use of money and property	5,000		25,000	1,000	500,000
Gifts and grants					50,000
Total revenues	1,000,000	70,447,000	100,000	1,700	11,200,000
EXPENDITURES					
Current:					
General:					
Salaries and benefits					600,000
Materials and other services	500,000				500,000
Travel					500,000
Public utility					1,000,000
Public works					1,000,000
Printing and office				100,000	500,000
Culture and recreation					500,000
Grants, distributions and		1,000,000	10,000		1,000,000
Reserve funds					500,000
Total current	100,000	1,000,000	10,000	600,000	11,000,000
DEBT (DEFICIENCY) OR SURPLUS (EXCESS)					
General funds:					
Interest	5,000,000	0	100,000	100,000	500,000
Other financing sources (uses):					
General:					
Transfer to general fund from debt				500,000	500,000
Operating from debt	10,000,000				10,000,000
Operating from debt, net	10,000,000				10,000,000
Total other financing sources (uses)	10,000,000	0	0	500,000	10,500,000
DEBT (DEFICIENCY) OR SURPLUS (EXCESS)					
Other funds, debt (deficiency) and					
Other funds:					
Interest	(200,000)	0	100,000	50,000	100,000
FUND BALANCE AT BEGINNING OF YEAR					
500,000	0	11,000	50,000	10,000,000	
FUND BALANCE AT END OF YEAR					
100,000	0	100,000	100,000	11,200,000	

(Over) used

WASH STATE POLICE PERS
 LAWYERS, CONSULTANTS
 RETIREMENT FUND 1974 - SPECIAL MONETARY FUND -
 RISK DIVERSITY INVESTMENT FUND

ENDING 12/31/87, December 31, 1987

	86-1	86-2	86-3	86-4	86-5	86-6	86-7	86-8	TOTAL
ASSETS									

Fixed asset cash equivalents	121,000	144,000	52,000	126,000	11,000	514,000	127,000	101,000	1,096,000
Receivables	11,000	14,000	20,000	20,000	11,000	41,000	42,000	11,000	150,000
TOTAL ASSETS	132,000	158,000	72,000	146,000	22,000	555,000	169,000	112,000	1,246,000

LIABILITY TO AND FROM EMPLOYEES									

Liability to									
employees - payable	11,000	11,000	11,000	13,000	11,000	14,000	14,000	11,000	118,000
to retirement fund	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	81,000
Total Liability to	20,000	20,000	20,000	22,000	20,000	23,000	23,000	20,000	199,000

From Employer - Total fund assets -									
unavailable - underpaid	31,000	147,000	51,000	124,000	11,000	442,000	146,000	91,000	1,042,000

TOTAL LIABILITIES TO AND FROM EMPLOYEES	51,000	167,000	71,000	146,000	31,000	465,000	172,000	111,000	1,241,000

WORLD WIDE FUND FOR CHILDREN, INC.
CONTRIBUTORIAL FUND (FPA - SPECIAL DEFERRED FUND -
WORLD WIDE FUND FOR CHILDREN)

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009
REVENUE									
Contributions	\$59,184	\$56,583	\$53,203	\$48,120	\$43,888	\$44,794	\$37,233	\$39,862	\$40,128
State Funds	13,555	12,381	9,890	9,588	3,548	9,898	9,937	7,321	82,328
Use of money and property	1,362	1,869	1,793	842	1,214	1,883	1,442	1,211	13,144
Other revenues			1,250	887	1,804		840		13,198
Total revenues	\$74,101	\$71,144	\$66,136	\$60,437	\$50,454	\$56,575	\$50,452	\$58,406	\$148,808
EXPENSES									
Interest - public works	\$6,882	\$11,584	\$8,890	\$6,588	\$5,214	\$1,888	\$6,888	\$5,888	\$53,128
Total expenditures	\$6,882	\$11,584	\$8,890	\$6,588	\$5,214	\$1,888	\$6,888	\$5,888	\$106,256
INCOME (DEFICIENCY) OF REVENUE									
OVER (UNDER) REVENUE	\$67,219	\$59,560	\$57,246	\$53,849	\$45,240	\$54,687	\$43,564	\$52,518	\$42,552
FUND BALANCE AT BEGINNING OF YEAR	\$0,000	\$67,219	\$126,765	\$180,614	\$225,854	\$280,541	\$324,105	\$367,623	\$410,175
FUND BALANCE AT END OF YEAR	\$67,219	\$126,765	\$183,991	\$234,463	\$271,094	\$335,228	\$367,623	\$420,141	\$452,727

WELLS FARGO BANK, N.A.
Consolidated Balance Sheet
As of December 31, 2016 and 2015

Consolidated Balance Sheet, December 31, 2016

	2016	2015	2014	2013	2012	2011	2010	2009	2008
ASSETS									
Cash and cash equivalents	\$15,348	\$1,554	\$6,125	\$6,541	\$1,688	\$12,005	\$5,881	\$10,111	\$10,111
Securities	15,445	11,508	11,508	18,197	17,183	1,600	18,037	11,433	18,420
TOTAL ASSETS	\$30,793	\$13,062	\$17,633	\$24,738	\$18,871	\$13,605	\$23,918	\$21,544	\$28,531
LIABILITIES AND EQUITY									
Deposits	\$1,882	\$881	\$1,204	\$130	\$495	\$811	\$483	\$447	\$18,718
Accounts payable	1,000	599	999	966	952		889	547	2,367
Total Liabilities	\$2,882	\$1,480	\$2,203	\$1,966	\$1,447	\$811	\$1,372	\$994	\$21,085
Goodwill - Total balance - acquired - intangible	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Liabilities and Equity	\$12,882	\$11,480	\$12,203	\$11,966	\$11,447	\$10,811	\$11,372	\$11,000	\$31,085

STATEMENTS OF FINANCIAL POSITION
 LEVY COUNTY, FLORIDA
 GOVERNMENTAL FUND TYPE - SPECIAL DISTRICT FUND -
 ROAD DISTRICT (POST OFFICE ROAD)

COMPARING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED DECEMBER 31, 2000

	NO. 1	NO. 2	NO. 3	NO. 4	NO. 5	NO. 6	NO. 7	NO. 8	TOTAL
REVENUE									
.....									
Fees - ad valorem	875,487	875,885	874,751	875,511	875,487	874,287	874,871	875,351	875,487
Main field:	4,188	4,281	4,332	4,411	4,418	4,381	4,377	4,388	4,388
Use of money and property	78	78	78	78	85	81	80	84	84
Miscellaneous		124	124	124			124		124
Total revenues	879,753	880,368	879,366	880,024	880,090	878,779	879,653	879,823	879,893
EXPENDITURES									
.....									
Current - post office roads	11,425	11,437	11,396	11,490	11,490	11,491	11,490	11,490	11,491
DEBT (Refinancing) of DEBT									
.....									
Net Refinancing	11,425	11,437	11,396	11,490	11,490	11,491	11,490	11,490	11,491
NET CHANGE (or EQUIPMENT) OF FUND									
.....									
Total	868,328	868,931	867,970	868,534	868,600	867,288	868,163	868,333	868,402
FUND BALANCE at END OF YEAR	\$24,425	\$24,431	\$24,390	\$24,534	\$24,490	\$24,491	\$24,490	\$24,490	\$24,491
.....									

VERNON PARISH POLICE JURY
Lassalle, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1998

DEBT SERVICE FUNDS

LIBRARY -- used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related charges on the Series 1999, General Obligation Bonds in the amount of \$2,580,000. Proceeds were used to construct the Vernon Parish Library.

ROAD IMPROVEMENT -- used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related charges on the Series 1998, Certificate of Indebtedness in the amount of \$3,500,000. Proceeds were used to overlay parish roads.

WINDY HARBOR POLICE 2000
 Liability, Statement
 COMMERCIAL FUND TYPE - 0001 SERVICE FUNDS

Ending Balance Sheet, December 31, 2000

	12/31/00	0001 COMMERCIAL	TOTAL
ASSETS			

Cash and cash equivalents	100,000	1000,000	1100,000
Net of other:	437,000		437,000
Insurance receivable			
	-----	-----	-----
TOTAL ASSETS	537,000	1000,000	1537,000
	-----	-----	-----
LIABILITIES AND FUND EQUITY			

Liabilities - accounts payable	114,000	0000	114,000
	-----	-----	-----
Fund Equity - Fund Balance - retained for debt service	423,000	1000,000	1423,000
	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	537,000	1000,000	1537,000
	-----	-----	-----

STATE POLICE SERVICE FUND
 General Fund, City of New
 York (Schedule B) FISCAL YEAR - 1967 SERVICE FUNDS

(Contains Schedule of Revenues, Expenditures, and Changes in Fund Balances
 for the Year Ended December 31, 1966)

	1966 UNAPPORTIONED	1966 EXPENDITURE	TOTALS
REVENUES			
.....			
Fees - ad valorem	\$411,000		\$411,000
Use of money - interest earnings	20,000	15,000	5,000
Total revenues	\$431,000	15,000	\$446,000
EXPENDITURES			
.....			
Cost service	190,000	440,000	790,000
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	241,000	(425,000)	(184,000)
OTHER FINANCING SOURCES			
.....			
Operating transfers in	000	404,000	404,000
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	241,000	60,000	301,000
FUND BALANCE AT BEGINNING OF YEAR	170,000	470,000	1,100,000
FUND BALANCE AT END OF YEAR	\$411,000	\$530,000	\$1,211,000

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

CAPITAL PROJECTS FUNDS

LIBRARY CONSTRUCTION FUND -- accounts for the construction of a new library complex for Vernon Parish. Financing was provided by the issuance of Series 1990 General Obligation Bonds dated February 1, 1991, in the amount of \$2,580,000.

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

WINDY HARBOR POLICE AND
 FIREVILLE, ILLINOIS
 GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUND

Comparing Balance Sheet, December 31, 1990

	BLACK GRANT			TOTALS
	LIBRARY	WINDY HARBOR	COOPER CHURCH	
ASSETS				

Cash and cash equivalents	none	none	\$100	none
LIABILITIES AND FUND EQUITY				

Liabilities - long-term payables	none	none	\$100	none
Fund Equity - fund balance - reserved for future construction	none	none	none	none
TOTAL LIABILITIES AND FUND EQUITY	none	\$100	\$100	none

HELEN PARKER POLICE JURY
 (continued) 00011444
 COMMERCIAL FROM 1991 - CAPITAL PROJECTS FUND

Including Schedule of Revenues, Expenses, and Changes in Fund Balances,
 for the Year Ended December 31, 2006

	BY FUND SOURCE			
	GENERAL	SALES TAX	PROPERTY TAXES	TOTAL
REVENUES				
Use of money - interest earnings	17	000	000	17
EXPENSES				
Capital outlay	130	000	000	130
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES				
	(113)	000	000	(113)
FUND BALANCE AT BEGINNING OF YEAR	130	000	000	130
FUND BALANCE AT END OF YEAR	000	000	000	000

VERNON PARISH POLICE JURY
Laplace, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 1990

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1978 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation, not to exceed the maximum provided by Louisiana law.

VERNON PRAGER POLICE JURY
 Leesville, Louisiana
 Schedule of Compensation Paid Jurors
 For the Year Ended December 31, 1988

SUPPLEMENTAL INFORMATION SCHEDULE

Chap, Curtis L.	50,000
Condit, James B.	30,000
Feltus, Sam B., Jr.	30,000
Hartman, John	30,000
Hoyes, Roger	30,000
Hoyes, Melvin	30,000
James, Jimmy L.	18,000
Lyons, Ray	12,000
McIntosh, Lemuel	18,000
York, James B.	18,000
Wicks, W. Brent	18,000
Williams, Billy	10,000

Totals	\$112,000

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

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

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT
55 Terra Avenue
Alexandria, LA 71303
338/442-7560
Fax: 338/442-8495

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

BERNARD PARISH POLICE DEPT
Lafayette, Louisiana

I have audited the primary government financial statements of the Bernard Parish Police Jury as of and for the year ended December 31, 1998, and have issued my report thereon dated June 30, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller-General of the United States.

Compliance

In part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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

Prior Audit Findings

The audit for the year ended December 31, 1987, disclosed no instances of noncompliance that were required to be reported under Government Auditing Standards or matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

The audit did include several matters that are opportunities for strengthening internal controls and operating efficiency that were summarized in a management letter. These conditions, except the condition relating to unfavorable variances in the budgetary process which has been included as a repeat finding in the current year management letter, have been resolved by management.

General

This report is intended for the information of the Vernon Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.

Barbie M. May

Barbie M. May
Alexandria, Louisiana
June 29, 1988

OTHER REPORTS REQUIRED BY

OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133

The following pages contain reports on the schedule of federal financial assistance, consideration of internal control, and compliance with laws and regulations required by OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, the Single Audit Act, and the Intergovernmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

HEDDIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT
65 Terra Avenue
Alexandria, LA 71303
318/442-7566
Fax: 318/442-9495

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

VERNON PARISH POLICE JURY
Lafayette, Louisiana

I have audited the compliance of Vernon Parish Police Jury with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of the major federal programs for the year ended December 31, 1998. Vernon Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the police jury's management. My responsibility is to express an opinion on the police jury's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, local governments, and nonprofit organizations. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the police jury's compliance with those requirements and performing other procedures as we considered necessary in the circumstances. I believe that my audit provides reasonable assurance about compliance with those requirements. My audit does not provide a legal determination on the police jury's compliance with those requirements.

In my opinion, the police jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1998.

VERNON PARISH POLICE JURY
Covington, Louisiana
A-133 Compliance Report
(Continued)

Internal Control over Compliance

The management of the police jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered the police jury's internal control over compliance with requirements that could have a direct and material effect on a major program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of the audit committee, management, and Federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Charles M. Wiley

Charles M. Wiley
Alexandria, Louisiana
June 30, 1999

STATEMENTS BY THE JURY
 Loretta E. Lindeman
 Schedule of Expenses of Federal Awards
 for the Year Ended December 31, 2000

FEDERAL AGENCY FUND-CENTRAL CATEGORY NAME (INCLUDE AWD)	1999 NUMBER	2000 NUMBER	2000/ EXPENDITURE
UNITED STATES DEPARTMENT OF JUSTICE			
Passed through Louisiana Department of Treasury - Schools and Health - Grants to States	01,000		800,000
UNITED STATES DEPARTMENT OF SOCIAL SECURITY			
Passed through Louisiana Department of Social Services - Emergency Shelter Grant	14,200	01,0000	10,000
UNITED STATES DEPARTMENT OF JUSTICE			
Passed through Louisiana Committee on Law Enforcement - Juvenile Justice and Delinquency Prevention - Allocation to Parish	01,000	00000	01,000
UNITED STATES DEPARTMENT OF LABOR			
Passed through Louisiana Department of Labor and the Louisiana Department of Education - Job Training Partnership Act	17,700	00-00	1,001,700
UNITED STATES DEPARTMENT OF TRANSPORTATION			
Passed through Louisiana Department of Transportation and Development - Public Transportation For Rural/Urban Areas	01,000		01,000
UNITED STATES DEPARTMENT OF THE TREASURY			
Passed through Louisiana Department of the Treasury - Supports to Law-of-Law	01,000		0,000
Total Income/Expenses			17,001,700

Notes to the Schedule:

- The public jury follows the audited account books of accounting in preparing the schedule. This method is consistent with the preparation of the public jury's financial statements.
- The Award to Justice and Delinquency Prevention Grant (CFR No. 01,000) is passed through to the Vermont Parish Grand Jury.
- The Emergency Shelter Grant (CFR No. 04,200) is passed through to the Vermont Community Action Agency.
- The Public Transportation for Rural/Urban Areas Grant (CFR No. 01,000) is passed through to the Vermont Council of Aging.

HEBBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT
 55 Terra Avenue
 Alexandria, LA 71303
 336/442-7548
 Fax: 336/442-9495

SCHEDULE OF FINANCIAL AND QUALIFICATION COSTS

VERNON PARISH POLICE JURY
 Leesville, Louisiana

1. FINANCIAL STATEMENT ITEMS

- A. The audit contained an unqualified opinion on the financial statements.
- B. The audit contained no reportable conditions.
- C. The audit contained no material weaknesses.

2. SINGLE AUDIT ITEMS

- A. The audit contained no reportable conditions in internal controls over major programs.
- B. The audit contained no reportable conditions that were considered to be material weaknesses in internal control over major programs.
- C. The audit contained an unqualified opinion on the Schedule of Expenditures of Federal Awards of the Vernon Parish Police Jury at December 31, 1998, and that the Schedule is fairly presented in all material respects in relation to the financial statements taken as a whole.
- D. The audit report contained no findings required to be reported under Section 530(a) of OMB Circular A-133.
- E. The police jury has been assessed as a low risk auditee under Section 530.
- F. The following federal awards (Type A programs) were considered as major programs of the entity:
 - 1. Schools and Roads - Grants to States - (FIM 30.445).
 - 2. Job Training Partnership Act - 37.250.
- G. The dollar threshold between Type A programs and Type B programs is \$280,000.

VERNON PARISH POLICE 2007
SCHEDULE OF FINANCES AND QUESTIONED COSTS
(CONTINUED)

4. The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.
3. The Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards contained no reportable conditions relating to compliance with laws, regulations, contracts, and grants applicable to each of its major federal programs.
4. The Report on Compliance with Requirements Applicable to each Major Program and Internal control over Compliance in accordance with OMB Circular A-133 contained no reportable conditions required to be reported under Section 511(a).

Herbie W. May
Herbie W. May
Alexandria, Louisiana
June 30, 2009

HERBIE W. WAY

GENERAL PUBLIC ACCOUNTANT

66 Terra Avenue
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VERNON PARISH POLICE JURY

Louisville, Louisiana

In planning and performing my audit of the financial statements of the Vernon Parish Police Jury at December 30, 1998, and for the year then ended, I considered the jury's internal control structure relating to accounting/financial reporting and compliance with laws and regulations to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during my audit I became aware of a matter that is considered an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes my comments and suggestions regarding that matter. I previously reported on the Vernon Parish Police Jury's internal control structure in my report dated June 30, 1999. This letter does not effect my report dated June 30, 1999, on the financial statements of the Vernon Parish Police Jury.

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

Sincerely,

Herbie W. Way

Herbie W. Way
June 30, 1999

VERNON PARISH POLICE JURY

Lafayette, Louisiana

Management Letter

For the Year Ended December 31, 1988

MANAGEMENT LETTER POINTS

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

Fund	Budget	Actual	Difference	Percent
Parishwide Road Maintenance	\$7,483,400	\$2,634,120	(\$4,849,280)	-64.71%
Parishwide Overlay	1,461,000	1,717,850	(\$256,850)	-17.58%
Library Maintenance	500,000	837,010	(\$337,010)	-67.40%
Tourist & Recreation	50,110	60,962	(\$10,852)	-21.66%
Fire Protection District No. 1	600,000	600,307	(\$307)	-0.05%
Fire Insurance Receipts	\$1,000	\$0,000	(\$1,000)	-100.00%
Sales Tax Collection	5,000,000	4,600,700	(\$399,300)	-7.99%
Road District Maintenance:				
No. 1	50,000	71,270	(\$21,270)	-42.54%
No. 2	137,000	162,324	(\$25,324)	-18.49%
No. 4	41,300	48,644	(\$7,344)	-17.78%
No. 7	40,000	60,820	(\$20,820)	-52.05%
No. 8	6,000	12,853	(\$6,853)	-114.88%
Road District Construction:				
No. 1	20,000	30,000	(\$10,000)	-50.00%
No. 2	10,000	27,380	(\$17,380)	-173.80%
No. 3	17,000	25,000	(\$8,000)	-47.06%
No. 4	10,000	20,313	(\$10,313)	-103.13%
No. 5	10,000	26,324	(\$16,324)	-163.24%
No. 7	10,000	21,304	(\$11,304)	-113.04%
Economic Development		24,942	(\$24,942)	-100.00%
Judicial Expense	10,000	10,000	(\$0,000)	-100.00%

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

Management's Response -- The police jury, through its Treasurer, has provided assurance that the aforementioned recommendation will be implemented during the next fiscal year.