

SUPPLEMENTAL INFORMATION SCHEDULES

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

LOUISIANA COMMUNITY DEVELOPMENT
BLOCK GRANT CAPITAL PROJECTS FUNDS

BELAH-WHITEHALL FIRE STATION 100-5069

This fund accounts for the construction and acquisition of fire protection improvements. Construction includes two fire garages and a ground storage tank. Two pumper trucks, four tanker trucks, and several fire hydrants will also be acquired from these funds. Funding is provided by federal grants from the United States Department of Housing and Urban Development which are passed through the Louisiana Division of Administration.

BELAH-FELLOWSHIP WATER SYSTEM 100-6038

This fund accounts for the acquisition and construction of new pumping equipment to rehabilitate existing water wells. Funding is provided by federal grants from the United States Department of Housing and Urban Development which are passed through the Louisiana Division of Administration.

EXCESS (Deficiency) OF

REVENUES AND

OTHER SOURCES

OVER EXPENDITURES

FUND BALANCES AT

BEGINNING OF YEAR

FUND BALANCES AT

END OF YEAR

9,219	(4,846)	(15,404)	15	14,781	91,550	17,463	30,972	29,968	(72,944)	270,026
<u>30,294</u>	<u>7,219</u>	<u>(6,079)</u>	<u>41</u>	<u>34,449</u>	<u>61,726</u>	<u>31,668</u>	<u>161,981</u>	<u>(61,002)</u>	<u>(6,542)</u>	<u>1,127,061</u>
<u>94,592</u>	<u>31,660</u>	<u>(38,661)</u>	<u>562</u>	<u>31,662,226</u>	<u>211,238</u>	<u>228,832</u>	<u>2,178,978</u>	<u>(424,521)</u>	<u>3,169,068</u>	<u>21,295,838</u>

LAFAYETTE PARISH POLICE DEPT
 Iva, Louisiana
 SPECIAL REVENUE FUNDS - PUBLIC WORKS

Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1996

	20.1	20.2A	20.2B	20.2C	20.3A	20.3	20.3A	20.3B	20.3C	20.4	20.5	20.5
	<u>ROAD SERVICES</u>											
REVENUES												
Taxes - all revenues	526,014				890,785	817,588	870,124		890,124			304,916
Intergovernmental - state funds:												
Public transportation funds						17,619	7,469		17,619		29,897	26,897
State revenue sharing (AOTF)						88,781			88,781		26,882	26,882
Public works grants											59,261	59,261
Public works funds											3,841	3,841
Use of money and property	900	5271	5,985	919	59,079	1,828	919	9,066	45,818			68,931
Other revenues		4	415	1,082	15	9,051	31,614	2	1,189			1,181
Total revenues	<u>18,452</u>	<u>415</u>	<u>1,082</u>	<u>15</u>	<u>9,051</u>	<u>35,729</u>	<u>41,739</u>	<u>2</u>	<u>31,614</u>	<u>29,616</u>	<u>1,181</u>	<u>1,238,013</u>
EXPENDITURES												
Curses - public works	1,882	6,144	16,421		2,267	11,096	1,626	32,267	260,448		12,887	1,185,206
Debt service:												
Principal								11,418				11,418
Interest								2,982				2,982
Capital outlay								4,034	14,617			18,651
Total expenditures	<u>1,882</u>	<u>6,144</u>	<u>16,421</u>	<u></u>	<u>2,267</u>	<u>11,096</u>	<u>1,626</u>	<u>31,637</u>	<u>260,448</u>	<u></u>	<u>12,887</u>	<u>1,201,256</u>
RESOURCES (Balance) COF	15,278	5,612	115,662	15	2,246	41,478	17,103	179,654	29,643		12,905	1,061,256
REVENUES OVER												
EXPENDITURES												
Other financing sources:												
Sale of fixed assets					16,815	9,109				979		9,508
Operating transfers in												461,546
Total other financing sources					<u>16,815</u>	<u>9,109</u>				<u>979</u>		<u>501,546</u>

LAVILLE PARISH POLICE FUND
 Avoyelles Parish, Louisiana
SPECIAL REVENUE FUNDS - PUBLIC WORKS

Continuing Balance Sheet, December 31, 1996

	BOARD MEMBERS				TOTAL
	BO. 1	BO. 2	BO. 3	BO. 4	
ASSETS					
Cash and cash equivalents	\$2,469	\$2,796	\$2,044	\$2,122	\$9,431
Receivables	48,469	52,796	50,044	47,889	199,198
	16,178		62,385	17,993	96,556
TOTAL ASSETS	<u>\$66,716</u>	<u>\$55,592</u>	<u>\$114,473</u>	<u>\$68,004</u>	<u>\$385,800</u>
LIABILITIES AND FUND EQUITY					
Liabilities - accounts payable	\$1,000	\$1,186	\$6,098	\$759	\$9,043
Fund Equity - fund balance - unreserved - undesignated	45,687	48,890	108,044	67,226	270,847
TOTAL LIABILITIES AND FUND EQUITY	<u>\$47,687</u>	<u>\$50,076</u>	<u>\$114,142</u>	<u>\$73,985</u>	<u>\$379,790</u>

Debt service:					
Principal	11,418			80,969	21,285
Interest	1,862			800	3,285
Capital outlay	198,375	1,113		1,414	24,285
	<u>1,801,292</u>	<u>8,087</u>	<u>25,526</u>	<u>281,894</u>	<u>2,597,135</u>
Total expenditures					
EXCESS (Deficiency) OF	178,279	15,211	16,914	1,262	60,942
REVENUES OVER					
EXPENDITURES					
OTHER FINANCING SOURCES					
Sale of fixed assets	11,531				11,531
Operating transfers in	40,345	8,091		111,256	61,687
Total other financing sources	<u>49,876</u>	<u>8,091</u>	<u>8,008</u>	<u>111,256</u>	<u>73,218</u>
EXCESS (Deficiency) OF	278,859	6,069	16,914	1,269	134,160
REVENUES AND					
OTHER SOURCES					
OVER EXPENDITURES					
FUND BALANCES (Deficit)	1,077,282	6,447	258,169	29,217	1,480,125
AT BEGINNING OF YEAR					
FUND BALANCES (Deficit)	<u>1,498,288</u>	<u>19,811</u>	<u>431,682</u>	<u>320,152</u>	<u>3,369,672</u>
AT END OF YEAR					

LASALLE PARISH POLICE JURY
 Iron, Louisiana
SPECIAL REVENUE FUNDS

(Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Year Ended December 31, 1998)

	<u>PUBLIC</u>	<u>COURTNEY</u>	<u>SHALON</u>	<u>JOHN</u>	<u>GENERAL</u>	<u>JANUARY</u>	<u>1998</u>	<u>TOTAL</u>
	<u>WORKS</u>	<u>AMENDMENTS</u>	<u>AMENDMENTS</u>	<u>AMENDMENTS</u>	<u>ACCOUNT</u>			
REVENUES								
Taxes - ad valorem	2034,938		486,719		328,637			\$1,452,394
Intergovernmental:								
Federal funds - Federal grant							21,997,116	21,997,116
State funds:								
Police transportation funds	146,692							146,692
State revenue sharing (SRS)	20,062		3,776		19,288			43,126
Public safety trust	98,781							98,781
Fees, charges, and								
commissions for services					3,747			3,747
Fines and forfeitures					1,842			1,842
Use of money and property	68,931	41,654	24,226	7,746	51,438			128,991
Other revenues	(1,181)	121	9	9	10,089			17,338
Total revenues	<u>1,228,012</u>	<u>1,024</u>	<u>527,471</u>	<u>87,338</u>	<u>3,438</u>	<u>467</u>	<u>2,017,036</u>	<u>4,291,442</u>
EXPENDITURES								
Carroll:								
District government:								
Federal					247,876			247,876
Other general government		178,522						178,522
Public works	1,186,336							1,186,336
Health and welfare			14,238					14,238
Culture and recreation					228,210			228,210
Economic development								
and assistance							2,997,116	2,997,116
Transportation		8,099						8,099

LASALLE PARISH POLICE JURY
 Lousiana
 SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1988

	PUBLIC WORKS	ARREST PROGRAM	COURTHOUSE MAINTENANCE	HEALTH UNIT	JAIL	GENERAL FUND	TOTAL
ASSETS							
Cash and cash equivalents	\$377,662		\$181,796	\$238,482	\$74,709	\$62,670	\$1,265,299
Receivables	941,799		197,218	46,421		84,892	1,269,170
TOTAL ASSETS	<u>\$1,479,477</u>	<u>\$0</u>	<u>\$389,014</u>	<u>\$284,903</u>	<u>\$74,709</u>	<u>\$147,562</u>	<u>\$2,865,432</u>
LIABILITIES AND FUND EQUITY							
Liabilities:							
Cash overdraft		\$577				\$14,376	\$14,953
Accounts payable	975,649	5577	519,505	31,791	9151	19,478	1,274,479
Total liabilities	<u>75,662</u>	<u>577</u>	<u>19,505</u>	<u>1,781</u>	<u>152</u>	<u>23,084</u>	<u>118,561</u>
Fund Equity - fund balances (deficit)							
- unreserved - undesignated	1,393,815	523	379,509	283,122	74,557	69,151	2,740,428
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,479,477</u>	<u>\$523</u>	<u>\$389,014</u>	<u>\$284,903</u>	<u>\$74,709</u>	<u>\$147,562</u>	<u>\$2,865,432</u>

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

SPECIAL REVENUE FUNDS

ROAD DISTRICT FUNDS

The road district funds account for road maintenance and construction, equipment purchases, and upkeep within the boundaries of each district. Financing is provided primarily by ad valorem taxes and state revenue sharing.

ROAD AND BRIDGE FUND

The Road and Bridge Fund accounts for the construction, repair, and maintenance of roads and bridges on a parish wide basis. Financing is provided by ad valorem taxes, state revenue sharing, Parish Transportation Act funds, and operating transfers from the General Fund.

GARBAGE DISTRICT NO. 1 FUND

The Garbage District No. 1 Fund accounts for operation and maintenance of the parish wide garbage disposal program. Financing is provided by ad valorem taxes and state revenue sharing.

PARISH TRANSPORTATION FUND

The Parish Transportation Fund accounts for state funds provided under the Parish Transportation Act.

AIRPORT FUND

The Airport Fund accounts for the operation of the parish airport and related improvements. Financing is provided primarily by interest earned on time deposits.

COURTHOUSE MAINTENANCE FUND

The Courthouse Maintenance Fund accounts for ad valorem taxes and state revenue sharing funds dedicated to maintenance of the parish courthouse and jail facilities.

LASALLE PARISH POLICE JURY

Iowa, Louisiana

Notes to the Financial Statements (Continued)

jury fee funds to operate the program. The police jury then issues a check to the administrative entity. Grant funds totaling \$2,907,136 were requested by the administrative entity for the year ended December 31, 1996. The funds are included in the accounts of the police jury.

12. JOINT VENTURE

On February 12, 1993, the LaSalle Parish Police Jury entered into a joint venture agreement with the Grant Parish Police Jury for the purpose of developing and operating the LaSalle/Grant Parish Landfill. The police juries shared equally in the operation of the landfill. The LaSalle/Grant Parish Landfill governing board is comprised of six police jurors, three from each parish. The agreement provides that the operations are totally separate from the LaSalle Parish and Grant Parish Police Jury operations, and have separate checking accounts, separate bookkeeping, auditing, equipment, et cetera. The revenues were provided equally by both police juries involved.

On September 15, 1994, the district entered into a contract for management of the landfill with TransAmerican Waste Industries, Incorporated. The ownership of the landfill remains with the LaSalle Parish Police Jury. TransAmerican is responsible for all permits and licenses; compliance with all federal, state, parish and municipal laws and regulations; and workers' compensation insurance, liability insurance and auto insurance. Additionally, TransAmerican is solely responsible for properly closing the landfill, for all required post-closure activities, and for compliance with all state, federal, and local laws concerning landfill closure. Each police jury receives royalties in the aggregate of five per cent of landfill receipts from solid waste deposited at the landfill during the contract term. The initial term of the contract is 25 years. The district may renew the contract for an additional term of 25 years.

13. COMMITMENTS UNDER CONTRACTS

During 1996 and in previous years, the police jury entered into several consulting and engineering contracts in connection with Louisiana Community Development Block Grants. Current year expenditures are included in capital outlay expenditures of the capital projects funds. The remaining commitments are not recorded in the financial statements. The following schedule presents the total commitments and expenditures incurred to date:

	Buck-Whitard Fire Station 101-500		Inch-Gilbreath Water System 101-600	
	Contract	Expenditures	Contract	Expenditures
Consulting	\$31,500	\$13,790	\$22,500	\$20,250
Engineering	45,827	40,819	28,000	28,000
Construction	161,075	163,683	168,870	160,426
Equipment	265,956			
Total	<u>\$504,358</u>	<u>\$318,292</u>	<u>\$219,370</u>	<u>\$208,676</u>

LASALLE PARISH POLICE JURY

Jena, Louisiana

Independent Auditor's Report on
Internal Control Structure,
December 31, 1996

This report is intended for the information of the Lafolle Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

June 24, 1997

LASALLE PARISH POLICE JURY

Iowa, Louisiana

Notes to the Financial Statements (Continued)

11. JOB TRAINING PARTNERSHIP ACT PROGRAM

The LaSalle Parish Police Jury participates in the Job Partnership Act (JTPA) Program funded through the Louisiana Department of Labor by the United States Department of Labor. The police jury is a member of the Sixth District Service Delivery Area (SDA), which consists of Assumption, Catahoula, Concordia, Grant, LaSalle, and Winn Parishes. On March 3, 1983, the members of the Sixth District Service Delivery Area entered into a multi-jurisdictional consortium agreement for the purpose of carrying out programs and activities as authorized by the JTPA. This agreement named the president of the LaSalle Parish Police Jury as the authorized representative of all the units of government signatory to the agreement. In addition, the agreement stated that the entity designated as the grant recipient would receive the funds for the consortium area and be held ultimately liable for the funds.

The Sixth District Service Delivery Area is comprised of three elements:

1. Private industry council (PIC) - consists of 15 members representing a cross section of the SDA population. The PIC is responsible for providing guidance for program development and for monitoring the operations of the administrative entity.
2. Designated chief elected official - this is a police jury president elected by his peers from the Sixth District Service Delivery Area. His responsibilities are the same as the PIC.
3. Administrative entity - the organization selected by the PIC and the consortium to administer the program. All actions by the administrative entity must be approved by the PIC and the designated chief elected official.

The LaSalle Parish Police Jury is the designated grant recipient and the LaSalle Community Action Association, Incorporated, is the designated administrative entity named in its grant award from the Louisiana Department of Labor. As grant recipient, the LaSalle Parish Police Jury has (1) accepted full responsibility for funds expended under the grant and (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 97-380), all applicable federal and state regulations and policies and procedures, and the approved job training plan. Furthermore, in the Multi-jurisdictional Consortium Agreement, the LaSalle Parish Police Jury has accepted ultimate liability for the grant funds.

The LaSalle Community Action Association, Incorporated, is the designated administrative entity for the Sixth Service Delivery Area to administer and operate the day-to-day activities of the program. Funds are provided by the Louisiana Department of Labor through a letter of credit arrangement into a bank account in the name of the police jury. A request is made by the administrative entity to the police

LASALLE PARISH POLICE JURY

Iowa, Louisiana

Notes to the Financial Statements (Continued)

14. LITIGATION AND CLAIMS

At December 31, 1996, the police jury is involved in several lawsuits. Although the total amount of potential liability cannot be determined at this time, any damages awarded would be covered under the police jury's insurance. In the event there is an unfavorable outcome, the police jury's maximum loss would be limited to the insurance deductible amount of \$25,000. No provision for the potential liability has been made in the accompanying financial statements.

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 financial statements. Activity for the year ended December 31, 1996, follows:

Balance at January 1, 1996	\$314,249
Received	1,143,000
Issued	<u>21,850,530</u>
Balance at December 31, 1996	<u>\$296,719</u>

16. REVENUES - BUDGET AND ACTUAL

The JTFA Special Revenue Fund revenue failed to meet budgeted revenues by \$173,864 (6.5%) in 1996. No budget amendment is required by the Local Government Budget Act for funds whose revenues are expenditure driven. The Parish Transportation Act Special Revenue Fund revenue failed to meet budgeted revenues by \$22,318 (8.8%) in 1996.

LASSALLE PARISH POLICE JURY
 Jean, Louisiana
 CAPITAL PROJECTS - COMMUNITY
 DEVELOPMENT BLOCK GRANT FUNDS

Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1996

	BILBO- WITHERELL FUND STATES 62-0000	BILBO- FELLOWSHIP WATER STATES 128-0000	TOTAL
REVENUES			
Intergovernmental - Federal funds - Federal grants	<u>\$302,131</u>	<u>\$301,248</u>	<u>\$603,379</u>
EXPENDITURES			
Capital outlay	<u>302,131</u>	<u>301,248</u>	<u>603,379</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
FUND BALANCES AT END OF YEAR	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>

LASALLE PARISH POLICE JURY

Irra, Louisiana

Notes to the Financial Statements (Continued)

include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the LaSalle Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The LaSalle Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1996, 1993, and 1994, were \$46,462, \$54,193, and \$52,143, respectively, equal to the required contributions for each year.

6. CAPITAL LEASES

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. At December 31, 1996, the police jury has two capital leases in effect one for a computer system and a grader with recorded amounts of \$45,517 and \$77,365, respectively. The lease obligations are paid from the Criminal Court and Road and Bridge special revenue funds. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 1996:

<u>Year</u>	
1997	\$16,373
1998	<u>37,634</u>
Total minimum lease payments	49,046
Less amount representing interest	<u>(4,065)</u>
Present value of net minimum lease payments	<u>\$44,981</u>

**7. CHANGES IN GENERAL
LONG-TERM DEBT**

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

Long-term debt (capital leases) at January 1, 1996	\$67,386
Additions	NAONE
Deductions	<u>(22,385)</u>
Long-term debt (capital leases) at December 31, 1996	<u>\$44,981</u>

HEALTH UNIT FUND

The Health Unit Fund accounts for the local share of the cost of providing public health services in the parish. Financing is provided by ad valorem taxes and state revenue sharing.

FAIR FUND

The Fair Fund accounts for the maintenance of facilities for the Louisiana State Fair and the North Central Louisiana Fair grounds. The ad valorem tax and state revenue sharing were discontinued in 1992.

CRIMINAL COURT FUND

The Criminal Court Fund accounts for fees and forfeitures imposed by the Twenty-Eighth Judicial District Court and district attorney conviction fees in criminal cases. These revenues and operating transfers from the General Fund are used to finance the operation of the criminal court of LaSalle Parish.

LIBRARY FUND

The Library Fund accounts for ad valorem taxes and state revenue sharing funds dedicated for the operation of the parish library.

JOB TRAINING PARTNERSHIP ACT FUND

The Job Training Partnership Act (JTPA) Fund accounts for grants from the United States Department of Labor passed through the Louisiana Department of Labor. Grants are subsequently transferred to the LaSalle Parish Community Action Association, Incorporated, which administers the program under contract with the police jury. The JTPA program provides job training and related assistance to economically disadvantaged individuals. The ultimate goal of the program is to move trainees into permanent, self-sustaining employment.

LASALLE PARISH POLICE JURY

Peru, Louisiana

Independent Auditor's Report on Compliance
With Specific Requirements Applicable
To Major Programs,

December 31, 1996

This report is intended for the information of the Lakeville Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

June 24, 1997

LASALLE PARISH POLICE JURY

Bona, Louisiana

Notes to the Financial Statements (Continued)

Industrial District No. 1 Debt Service Fund

The Industrial District No. 1 Debt Service Fund was used to accumulate monies for the payment of principal, interest and related costs on Public Improvement bonds of 1972. All outstanding bonds were retired in 1991. This fund was closed during 1996.

Capital Projects Funds

These funds are used to account for financial resources to be used for the acquisition and construction of major capital facilities, improvements, and major repairs.

Tatulary Fund - Deferred Compensation Plan Agency Fund

The Deferred Compensation Plan Agency Fund accounts for the collection and distribution, by the plan administrator, of police jury employees' voluntary income tax deferred portions of their salaries. Agency funds are custodial in nature (i.e., assets equal liabilities) and do not involve measurement of operations.

C. GENERAL FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and estimated cost when no historical records are available. Approximately 91 per cent of the police jury's general fixed assets are valued at actual historical cost. Approximately 95 per cent of the library's fixed assets are valued at actual cost while the remaining 5 per cent (books and periodicals) are valued using a moving average basis. All of the criminal court's fixed assets are valued at actual historical cost. No depreciation has been provided on general fixed assets.

The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized. Public domain (infrastructure) general fixed assets consisting of roads, bridges, drainage, parking lots, etc. are not capitalized, as these assets are inseparable and of value only to the police jury.

LA SALLE PARISH POLICE JURY

Jena, Louisiana

Notes to the Financial Statements (Continued)

The January 1, 1996 balance has been adjusted for assets purchased in a previous year. Construction in progress accounts for ongoing construction Community Development Block Grant programs. When work is completed, the total value of the construction is transferred to "improvements other than buildings" or the completed assets are transferred to the special district (Fire, water, etc.) for which they were constructed. Fixed assets under capital lease are transferred to the appropriate category when the obligation under the lease is fulfilled. Additions to equipment and furniture includes \$42,800 of trade-in allowances. Also, a donation of a \$5,000 parcel of land is included in land additions.

5. PENSION PLAN

Substantially all employees of the LaSalle Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan 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 employees of the police jury are members of Plan A.

All permanent employees working at least twenty-eight 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 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final-average salary for each year of service credited after the revision date. Final average salary is the employer'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 benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available 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 of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 924-1361.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the LaSalle Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.25 per cent of annual covered payroll. Contributions to the system also

LASALLE PARISH POLICE JURY

Jena, Louisiana

Independent Auditor's Report on Internal
Control Structure Used in Administering
Federal Financial Assistance Programs,
December 31, 1996

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

During the year ended December 31, 1996, the LaSalle Parish Police Jury expended 99 per cent of its total federal financial assistance under its major federal financial assistance programs.

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

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information of the LaSalle Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

June 26, 1997

LASALLE PARISH POLICE PURY

Jena, Louisiana

Independent Auditor's Report on Internal Control Structure Used in Administering Federal Financial Assistance Programs, December 31, 1996

control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of primary government financial statements in accordance with generally accepted accounting principles, 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, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting applications:

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

General Requirements:

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Real property acquisition
- Federal financial reports
- Allowable cost/cost principles
- Administrative requirements

Specific Requirements:

- Types of services allowed/unallowed
- Reporting
- Monitoring subscriptions
- Special requirements
- Claims for advances and reimbursements
- Amounts claimed or used for matching



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

LASALLE PARISH POLICE JURY
Jena, Louisiana

I have audited the primary government financial statements of the LaSalle Parish Police Jury as of December 31, 1996, and for the year then ended, and have issued my report thereon dated June 24, 1997. I have also audited the compliance of the LaSalle Parish Police Jury with requirements applicable to major federal financial assistance programs and have issued my report thereon dated June 24, 1997.

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

In planning and performing my audit for the year ended December 31, 1996, I considered the internal control structure of the LaSalle Parish Police Jury in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements of the LaSalle Parish Police Jury and on the compliance of the LaSalle Parish Police Jury with requirements applicable to its major programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the primary government financial statements in a separate report dated June 24, 1997.

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

LASALLE PARISH POLICE JURY

Iona, Louisiana

Independent Auditor's Report on

Internal Control Structure,

December 31, 1996

risk in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

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

Need to Use Purchase Orders Properly

Findings: My test of expenditures disclosed that purchase orders are not used properly. Purchase orders were not prepared for nine out of thirty-two disbursements examined requiring purchase orders. For six of thirty-two disbursements examined requiring purchase orders, purchase orders were dated after the invoice. Proper internal control procedures require that purchase orders be utilized to document proper authorization of expenditures and monitoring of the budget.

Recommendation: I recommend that purchase orders be obtained for all applicable purchases prior to incurring expenditures.

Management's Response: "All employees that are authorized to obtain purchase orders, have been notified that they must obtain a purchase order prior to any purchase. In the future they will comply and follow the above recommendations."

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 primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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



**Independent Auditor's Report on Compliance With
Specific Requirements Applicable to Nonmajor
Federal Financial Assistance Program Transactions**

LASALLE PARISH POLICE JURY
Iona, Louisiana

I have audited the primary government financial statements of the LaSalle Parish Police Jury as of December 31, 1996 and for the year then ended, and have issued my report thereon dated June 24, 1997.

In connection with my audit of the primary government financial statements of the LaSalle Parish Police Jury and with my consideration of the LaSalle Parish Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audit of State and Local Governments*, I selected certain transactions applicable to the police jury's nonmajor federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing claims for advances and reimbursement and amounts claimed or used for matching that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the LaSalle Parish Police Jury's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of 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 my attention that caused me to believe that the LaSalle Parish Police Jury had not complied, in all material respects, with those requirements.

This report is intended for the information of the LaSalle Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.


West Monroe, Louisiana
June 24, 1997

VERNON R. COON
AUDITOR OF STATE
PUBLIC ACCOUNTANTS

OFFICE OF THE AUDITOR
STATE OF LOUISIANA
BAGNOLLE, LOUISIANA

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**Independent Auditor's Report
on the Internal Control Structure**

LASALLE PARISH POLICE JURY
Iowa, Louisiana

I have audited the primary government financial statements of the LaSalle Parish Police Jury as of December 31, 1986, and for the year then ended, and have issued my report thereon dated June 24, 1987.

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

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

In planning and performing my audit of the primary government financial statements of the LaSalle Parish Police Jury for the year ended December 31, 1986, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control

MISSISSIPPI
REVENUE OFFICE
PUBLIC ACCOUNTANTS

OFFICE OF LOUISIANA
REVENUE OFFICE
ACCOUNTANTS

OFFICE OF THE
COMPTROLLER
REVENUE OFFICE
AND FINANCIAL SERVICES

THE PROFESSIONAL OFFICE
OF THE
COMPTROLLER
REVENUE OFFICE
AND FINANCIAL SERVICES
OFFICE OF THE
COMPTROLLER
REVENUE OFFICE
AND FINANCIAL SERVICES



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

LASALLE PARISH POLICE JURY

Irra, Louisiana

I have audited the primary government financial statements of the LaSalle Parish Police Jury as of December 31, 1996, and for the year then ended, and have issued my report thereon dated June 24, 1997.

I have applied procedures to test the LaSalle Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1996:

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Real property acquisition
- Federal financial reports
- Allowable cost/expense principles
- Administrative requirements

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

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

VERNON COON
INDEPENDENT AUDITOR
FEDERAL ASSISTANCE

VERNON COON
CHARTERED ACCOUNTANT
FEDERAL ASSISTANCE

VERNON COON
CHARTERED ACCOUNTANT
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LASALLE PARISH POLICE JURY
Iowa, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1996

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 34 of the 1979 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 33:1213, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$800 per month and the other jurors receive \$300 per month.



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

LASALLE PARISH POLICE JURY
Iowa, Louisiana

I have audited the primary government financial statements of the LaSalle Parish Police Jury as of December 31, 1996, and for the year then ended, and have issued my report thereon dated June 24, 1997.

I have also audited the LaSalle Parish Police Jury's compliance with the requirements governing types of services allowed, reporting, monitoring subrecipients, obligation of funds, environmental review, record keeping, and claims for advances and reimbursements that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1996. The management of the LaSalle Parish Police Jury is responsible for the LaSalle Parish Police Jury's compliance with these requirements. My responsibility is to express an opinion on compliance with these requirements based on my audit.

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

In my opinion, the LaSalle Parish Police Jury complied, in all material respects, with the requirements governing types of services allowed, reporting, monitoring subrecipients, obligation of funds, environmental review, record keeping, and claims for advances and reimbursements that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1996.

**MEMBER SERVICES
DIVISION OF GOVERNMENT
PUBLIC ACCOUNTANTS**

**CITY OF LASALLE
PARISH POLICE
JURY**

**OFFICE LOCATED TO
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FAX 504-285-1000**

LASALLE PARISH POLICE JURY

Irvin, Louisiana
Independent Auditor's Report
on Compliance, etc.,
December 31, 1996

**Need to Comply With
Local Government Budget Act**

Finding: Revenues of the Parish Transportation Act Special Revenue Fund failed to meet budgeted revenues by \$22,118 (8.4%). LSA-RS PS:1306-1310 states that the jury must amend the budget when actual revenues and other sources plus amounts projected to year end fail to meet budgeted revenues and other sources by 5% or more. Without amendment, available resources are not adequately maintained.

Recommendation: I recommend that the secretary/treasurer notify the jury when revenues and/or other sources plus projected revenues and other sources for the remainder of the year are failing to meet budgeted amounts by 5% or more.

Management's Response: "The secretary/treasurer will notify the jury in the future of any revenue budget variance, and will comply and follow the above recommendations."

I considered this instance of noncompliance in forming my opinion on whether the police jury's primary government financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated June 24, 1997, on those primary government financial statements.

I noted a certain immaterial instance of noncompliance that I have reported to the management of the police jury in a separate letter dated June 24, 1997.

The audit report for the two years ended December 31, 1995, included findings related to the Louisiana Parish Transportation Act, the Louisiana Public Bid Law, donation of public property, and the Louisiana Local Government Budget Act. These findings not referred to above or in a letter to management have been resolved by management of the police jury.

This report is intended for the information of the members of the Lafaille Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
June 24, 1997



**Independent Auditor's Report on Compliance
With Laws, Regulations, Contracts, and Grants**

LASALLE PARISH POLICE JURY
Iona, Louisiana

I have audited the primary government financial statements of the LaSalle Parish Police Jury as of December 31, 1996, and for the year then ended, and have issued my report thereon dated June 14, 1997.

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

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

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, or contracts that cause me to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the primary government financial statements. The results of my tests of compliance disclosed the following instances of noncompliance.

VERNON COON
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LOUISIANA PARISH POLICE JURY
Ibaja, Louisiana

Schedule 2

Schedule of Federal Financial Assistance
For the Year Ended December 31, 1996

FEDERAL CATEGORIES PASS THROUGH GRANTOR'S PROGRAM NAME	CFDA NUMBER	FEDERAL PROGRAM GRANTOR'S NUMBER	DEPARTMENT ACCUSED REVENUE		DEPARTMENT REVENUE EXCESS/DEFICIT	DEPARTMENT REVENUE EXCESS/DEFICIT
			AT DECEMBER 31, 1996	REVENUE		
UNITED STATES DEPARTMENT OF AGRICULTURE						
Passed through Louisiana Department of Social Services						
Food Stamps	16.591 *	20-059-04	\$314,249.8	\$1,143,890	\$1,266,594	\$276,754.2
State Administrative Matching Grants for Food Stamp Program	16.591	20-059-04	2,433	18,943	14,943	1,565
Total United States Department of Agriculture			316,682	1,162,833	1,281,537	278,319
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Passed through Office of the Governor, Division of Administration - Community Development Block Grant (State's Program)						
Grants - Whitehall Fire Station	14.338 *	181-4089	6,000	202,114	202,114	18,120
Grants - Fellowship Water System		181-0008	2,702	208,248	208,248	30,561
Total United States Department of Housing and Urban Development			8,702	410,362	410,362	48,681
UNITED STATES DEPARTMENT OF LABOR						
Passed through Louisiana Department of Labor - Job Training Partnership Act						
	17.250 *	NA	NA	2,507,176	2,507,176	NA
OTHER FEDERAL ASSISTANCE						
United States Department of Justice - Direct Program - Payment in Lieu of Taxes						
	NA	NA	10,053	1,627	2,052	59,653
Total Federal Financial Assistance			\$325,384	\$1,573,837	\$1,694,729	\$366,520

* Major federal financial assistance program

Food stamp coupons on hand



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

LASALLE PARISH POLICE JURY
Iowa, Louisiana

I have audited the primary government financial statements of the LaSalle Parish Police Jury as of December 31, 1996, and for the year then ended, and have issued my report thereon dated June 24, 1997. These primary government financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

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

My audit was made for the purpose of forming an opinion on the primary government financial statements of the LaSalle Parish Police Jury taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the primary government financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.



West Monroe, Louisiana
June 24, 1997

VERNON R. CUON
AUDITOR GENERAL
PUBLIC ACCOUNTANT

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**Independent Auditor's Reports on Federal
Financial Assistance; Compliance With Laws,
Regulations, Contracts, and Grants;
and Internal Control Structure**

The following independent auditor's reports on the schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and on the internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; *Office of Management and Budget Circular A-128, Audits of State and Local Governments*; the *Single Audit Act of 1994*, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

LABALLE PARISH POLICE JURY
Iowa, Louisiana

Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 1996

John Bailey	\$8,247
John Carter	8,400
David Crooks	8,400
Jerry Douglas	156
Leo Evans	8,247
Bobby Ray French	8,400
Elmer Jones	8,247
James Myles, Sr.	156
Robby Nason	8,400
Harvey Lee Price	156
Ben Reid, Jr.	8,400
Gary Stapleton	8,400
Virgil Turner	<u>8,400</u>
Total	<u>\$83,730</u>

LASALLE PARISH POLICE JURY

Jena, Louisiana

Independent Auditor's Report on
Compliance With General Requirements
Applicable to Federal Programs,
December 31, 1996

This report is intended for the information of the LaSalle Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

June 24, 1997

C O N T E N T S (C O N T I N U E D)

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LASALLE PARISH POLICE JURY

Irria, Louisiana

Notes to the Financial Statements (Continued)

	General Fund	Special Revenue Funds	Capital Projects Funds	Total
Taxes				
Ad valorem	\$153,563	\$1,506,379		\$1,659,942
Other	1,797			1,797
Grants				
Federal	1,866		\$18,320	20,186
State	132,354	72,863		205,217
Other	805	15,014		15,819
Total	<u>\$288,525</u>	<u>\$1,594,256</u>	<u>\$18,320</u>	<u>\$1,901,101</u>

4. CHANGES IN GENERAL FIXED ASSETS

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

1996:

	Balance January 1,	Adjustment	Addition	Depletion	Balance December 31,
Police Dept:					
Land	\$288,711		\$5,000		\$293,711
Buildings	1,241,990				1,241,990
Improvements other than buildings	296,405				296,405
Equipment and fixtures	1,732,805	\$1,875	281,338	(526,283)	1,789,835
Fixed assets under capital lease	32,000	77,763		(31,886)	77,877
Construction in progress	28,000		465,176		493,176
Total police dept	<u>3,228,901</u>	<u>79,638</u>	<u>747,514</u>	<u>(558,169)</u>	<u>4,497,884</u>
Library:					
Books	270,000		27,246	(1,000)	296,246
Land	20,000				20,000
Buildings	144,278		2,600		146,878
Equipment and fixtures	82,064		5,363	(1,564)	85,863
Total library	<u>516,342</u>	<u>\$0.00</u>	<u>35,209</u>	<u>(2,564)</u>	<u>548,987</u>
Crinoid Court:					
Equipment and fixtures	30,769		2,333		33,102
Books	32,000				32,000
Fixed assets under capital lease	42,517				42,517
Total crinoid court	<u>105,286</u>	<u>\$0.00</u>	<u>2,333</u>	<u>\$0.00</u>	<u>107,619</u>
Total	<u>\$4,750,129</u>	<u>79,638</u>	<u>\$79,414</u>	<u>(560,733)</u>	<u>\$4,948,448</u>

LASALLE PARISH POLICE JURY

Louis, Louisiana

Notes to the Financial Statements (Continued)

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

Interest income on demand deposits is recognized monthly when the interest is earned and credited to the account.

Substantially all other revenues are recognized when received.

Based on the above criteria, all voluntary taxes, state resource sharing, federal and state grants, and fines, forfeitures, and court costs have been treated as susceptible to accrual.

Expenditures

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

Other Financing Sources (Used)

Transfers between funds that are not expected to be repaid, and sales of fixed assets are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

K. BUDGET PRACTICES

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

The police jury exercises budget control at the functional level. Within functions, the secretary-treasurer may amend budgets as she deems necessary. The police jury



SAGALLE PARISH POLICE JURY
Jura, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1994
With Supplemental Information Schedules

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 JUL 15 1995

2521
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STAL - F 0118 16

**VERNON R
COON**
LEGISLATIVE AUDITOR

LASALLE PARISH POLICE JURY
Irra, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1996
With Supplemental Information Schedules

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Independent Auditor's Report

LASALLE PARISH POLICE JURY Iowa, Louisiana

MEMBER ORGANIZATION

THE CITY OF CANTON
CITY OF BOSTON

CITY OF CANTON
CITY OF BOSTON
BOSTON

CITY OF CANTON
CITY OF BOSTON

ACCOUNTING, AUDITING
AND FINANCIAL SERVICES

THE PROFESSIONAL SOCIETY

WEST BRIDGE
CANTON, MASSACHUSETTS

PHONE 617-552-1111
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VERNON R. COON
CPA

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

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

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

However, the primary government financial statements, because they do not include the financial data of component units of the LaSalle Parish Police Jury, do not purport to, and do not, present fairly the financial position of the LaSalle Parish Police Jury at December 31, 1996, and results of its operations for the year then ended in conformity with generally accepted accounting principles.

LASALLE PARISH POLICE JURY

Ken, Louisiana

Independent Auditor's Report,

December 31, 1995

My audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The 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 primary government financial statements of the LaSalle Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with Government Auditing Standards and OMB Circular A-128, I have also issued reports dated June 24, 1997, on the LaSalle Parish Police Jury's schedule of Federal financial assistance; compliance with laws, regulations, contracts, and grants; and my consideration of the agency's internal control structure.



West Monroe, Louisiana

June 24, 1997

PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)

LOUISVILLE PARISH POLICE DEPT
New Orleans, Louisiana

ALL FUND TYPE AND ACCOUNT GROUPS

Continued Balance Sheet, December 31, 1999

	GENERAL FUND		FUND -		ACCOUNT CREDIT -		TOTAL
	DEBIT	CREDIT	GENERAL	OTHER	GENERAL	OTHER	
ASSETS AND OTHER DEBITS							
Cash and cash equivalents	5095,760	51,284,249	579,647				52,059,656
Receivables	288,198	1,594,176	18,126				1,880,500
Land, buildings, and equipment							4,004,976
Deposits with banks, Employee Benefits Services Corporation							11,139
Amount to be provided for retirement of general employees debt							44,591
TOTAL ASSETS AND OTHER DEBITS	5383,956	52,878,425	597,773	18,126	597,773	544,591	53,533,652
LIABILITIES AND FUND EQUITY							
Liabilities							
Cash over/short		504,376					504,376
Accounts payable	624,888	127,421	580,797				243,106
Payroll withholdings payable							71,139
Capital lease payable						544,591	44,591
Due to other agencies							8,552
Total Liabilities	624,888	127,421	580,797		580,797	544,591	314,208
Fund Equity:							
Investment in general fund assets							6,034,376
Fund balance	8,392						8,392
Reserve for industrial development	877,888	2,286,421					3,164,309
Unreserved - undesignated	555,005	2,286,421	500,000			500,000	3,341,426
Total Fund Equity	1,490,285	4,572,842	980,000		980,000	544,591	8,920,523
TOTAL LIABILITIES AND FUND EQUITY							53,533,652

The accompanying notes are an integral part of this statement.

LABALLE PARISH POLICE JURY
 Jean, Louisiana
GOVERNMENTAL FUND TYPE

**Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances**
For the Year Ended December 31, 1996

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	INDUSTRIAL DISTRICT NO. 1 DEBT SERVICE FUND	TOTAL MEMORIAL FUND DEPT.
REVENUES					
Taxes:					
Ad valorem	\$146,560	\$1,432,288			\$1,578,848
Other taxes, penalties, and interest	6,148				6,148
Licenses and permits	37,915				37,915
Intragovernmental revenues:					
Federal funds - federal grants	16,680	2,587,136	\$400,378		2,977,194
State funds:					
Furish transportation funds		246,692			246,692
State revenue sharing (net)	16,987	43,118			60,105
Severance taxes	820,761				820,761
British royalty funds		58,300			58,300
Other state funds	22,584				22,584
Fees, charges, and commissions for services	4,880	3,747			8,627
Fines and forfeitures		129,951			129,951
Use of money and property	82,239	167,268		\$560	280,067
Other revenues	10,468	2,562			13,030
Total revenues	<u>1,178,582</u>	<u>4,541,459</u>	<u>\$600,378</u>	<u>560</u>	<u>6,159,989</u>

EXPENDITURES**Current:****General government:**

Legislative	138,971				138,971
Judicial	92,682	267,876			360,558
Elections	40,989				40,989
Financial and administrative	152,640				152,640
Other general government	8,388	178,322			186,710
Public safety	904,747				904,747
Public works		1,188,308			1,188,308
Health and welfare	38,418	35,536			73,954

(Continued)

LASALLE PARISH POLICE JURY

Iowa, Louisiana

GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances, etc.

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	INDUSTRIAL DISTRICT NO. 1 DEBT SERVICES FUNDS	TOTAL ADMINISTRATIVE (ONLY)
EXPENDITURES (CONT'D.)					
Current (Cont'd.)					
Culture and recreation	\$17,945	\$20,210			\$38,155
Economic development and assistance	12,620	2,398,216		\$11,208	2,530,044
Transportation		8,095			8,095
Debt service:					
Principal		22,385			22,385
Interest		3,785			3,785
Capital outlay	34,852	242,382	\$403,378		680,612
Total expenditures	<u>645,174</u>	<u>4,667,144</u>	<u>403,378</u>	<u>11,208</u>	<u>5,726,904</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>532,376</u>	<u>(1,25,685)</u>	<u>NONE</u>	<u>(10,646)</u>	<u>386,045</u>
OTHER FINANCING SOURCES (Used)					
Sale of fixed assets		32,574			32,574
Operating transfers in		543,363			543,363
Operating transfers out	<u>(543,363)</u>				<u>(543,363)</u>
Total other financing sources (used)	<u>(543,363)</u>	<u>575,937</u>	<u>NONE</u>	<u>NONE</u>	<u>32,574</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(10,987)</u>	<u>450,252</u>	<u>NONE</u>	<u>(30,646)</u>	<u>428,669</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>918,647</u>	<u>2,283,176</u>	<u>NONE</u>	<u>19,646</u>	<u>3,221,469</u>
FUND BALANCES AT END OF YEAR	<u>897,660</u>	<u>\$2,733,428</u>	<u>NONE</u>	<u>NONE</u>	<u>\$3,631,088</u>

(Continued)

The accompanying notes are an integral part of this statement.

LASALLE PARISH POLICE JURY

Baton Rouge, Louisiana

Notes to the Financial Statements (Continued)

utilizes encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be reappropriated to be expended. For the year ended December 31, 1996, the police jury adopted cash basis budgets for the General Fund and all special revenue funds, except the Criminal Court Special Revenue Fund, which is exempt from the requirements of the Local Government Budget Act.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following schedule reconciles the excess (deficiency) of revenues and other sources over expenditures and other uses as shown on the budget comparison Statement C (budget basis) to the same amounts shown on Statement B (GAAP basis):

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (budget basis)	(\$53,370)	\$304,352
Adjustments:		
Receivables	40,141	177,221
Accounts payable	(766)	(24,589)
Salaries payable	3,209	10,590
Fund not budgeted	<u> </u>	<u>(17,660)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>(\$10,967)</u>	<u>\$459,352</u>

The following schedule reconciles General Fund actual ending fund balance as shown on Statement C with cash on Statement A:

Fund balance at end of year - Statement C	\$228,561
Payroll cash (withholdings)	<u>17,099</u>
Cash - Statement A	<u>\$245,700</u>

II. CASH AND CASH EQUIVALENTS

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.

LASALLE PARKER POLICE FUND

Jans, Louisiana

**GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS**

(Excluding Criminal Court Special Revenue Funds,
Conditional Sources of Revenues, Depositories,
and Changes in Fund Balances - Budget
Changes from and Actual, etc.)

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>256,818</u>	<u>254,791</u>	<u>\$2,027</u>	<u>(578,193)</u>	<u>(513,956)</u>	<u>\$64,237</u>
OTHER FINANCING SOURCES (Used)						
Sale of fixed assets				72,000	72,574	574
Operating transfers in				412,467	488,137	75,670
Operating transfers out	<u>(111,516)</u>	<u>(108,763)</u>	<u>2,753</u>			
Total other financing sources (used)	<u>(111,516)</u>	<u>(108,763)</u>	<u>2,753</u>	<u>484,467</u>	<u>460,711</u>	<u>23,756</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>145,302</u>	<u>146,028</u>	<u>726</u>	<u>102,567</u>	<u>184,755</u>	<u>82,188</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>471,088</u>	<u>481,131</u>	<u>10,043</u>	<u>523,526</u>	<u>581,534</u>	<u>58,008</u>
FUND BALANCES AT END OF YEAR	<u>616,390</u>	<u>627,156</u>	<u>10,766</u>	<u>626,093</u>	<u>766,289</u>	<u>140,196</u>

(Continued)

The accompanying notes are an integral part of this statement.

LABALLE PARISH POLICE JURY

Jena, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the powers 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.

In accomplishing its objectives, the police jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

A. REPORTING ENTITY

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

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

LABALLE PARISH POLICE JURY

Kenner, Louisiana

Notes to the Financial Statements (Continued)

1. *Appointing a voting majority of an organization's governing body, and:*
 - a. *The ability of the police jury to impose its will on that organization and/or*
 - b. *The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.*
2. *Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.*
3. *Organizations for which the reporting entity financial statements 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 Met</u>
LaSalle Parish:		
Sheriff	June 30	2 & 3
Clerk of Court	June 30	2 & 3
Assessor	December 31	2 & 3
Library	December 31	1 & 3
Community Action	December 31	1 & 3
Economic Development Board	December 31	1 & 3
Ambulance Service District	December 31	1 & 3
Hospital Service District No. 1	September 30	1 & 3
Hospital Service District No. 2	September 30	1 & 3
Recreation District No. 1	December 31	1 & 3
Recreation District No. 2	December 31	1 & 3
Recreation District No. 10	December 31	1 & 3
Recreation District No. 12	December 31	1 & 3
Industrial District No. 1	December 31	1 & 3
Sewerage District No. 1	December 31	1 & 3
Waterworks District No. 1	December 31	1 & 3
Communications District	December 31	1 & 3

LASALLE PARISH POLICE JURY

Iona, Louisiana

Notes to the Financial Statements (Continued)

<u>Component Unit</u>	<u>Fiscal Year Ended</u>	<u>Criteria Used</u>
Edin-Fellowship Fire District	December 31	1 & 3
Rogers-Nobe Fire District	December 31	1 & 3
Whitehall Fire District	December 31	1 & 3
Twenty-eighth Judicial District Criminal Court	December 31	2 & 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, except as discussed in the following paragraph, are included in the accompanying primary government financial statements.

These primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include the LaSalle Parish Library and the Twenty-Eighth Judicial District Criminal Court.

GASB Codification Section 1600.127 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

Considered in the determination of component units of the reporting entity were the LaSalle Parish School Board, the District Attorney and Judges for the Twenty-Eighth Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the LaSalle Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the LaSalle Parish Police Jury.

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

LABALLE PARISH POLICE JURY

Kenner, Louisiana

Notes to the Financial Statements (Continued)

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

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The police jury's current operations require the use of governmental and fiduciary funds. The fund types used by the police jury are described as follows:

Governmental Funds

General Fund

The General Fund is the general operating fund of the police jury. It accounts for all activities except those required to be accounted for in other funds.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants. These revenues are legally restricted, either by tax proposition or by grant agreement, to expenditures for specified purposes such as road and drainage maintenance and construction, library operations, health unit operation, etc.

LASALLE PARISH POLICE JURY

Iona, Louisiana

Notes to the Financial Statements (Continued)

Long-term debt, such as capital leases, are recognized as a liability of a governmental fund only when due. The remaining portion of such debt is reported in the general long-term debt account group.

B. BASIS OF ACCOUNTING

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

The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency fund. 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:

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 47:193 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 recognized when the police jury is entitled to the funds.

Fines, forfeitures, and court costs are recognized in the year they are received by the parish tax collector.

LASALLE PARISH POLICE JURY

Iona, Louisiana

Notes to the Financial Statements (Continued)

Employees of the district attorney (paid from the Criminal Court Special Revenue Fund) earn 10 days of vacation leave each year that may be accumulated. Employees earn 10 days of sick leave each year plus 2 additional days for each year of employment. Sick leave may be accumulated to a maximum of 90 days.

Regular employees of the LaSalle Parish Library earn from 12 to 22 days of vacation leave each year while professional staff earn from 24 to 34 days, both depending on their length of service. Vacation leave may not be accumulated. Employees earn sick leave at the rate of 12 days each year. Sick leave may be accumulated to a maximum of 90 days. Upon retirement, unused sick leave is used in the retirement benefit computation as earned service.

At December 31, 1996, employee leave benefits requiring recognition in accordance with GASB Codification Section C80 were determined to be immaterial and are not included with the general long-term debt account group. The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current-year expenditure within the various funds when leave is actually taken or when employees are paid for accrued vacation leave upon retirement.

II. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned Memorandum Only (overview) to indicate that they are prepared 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. LEVIED TAXES

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish wide taxes - maintenance:			
Parish	3.80	3.96	Indefinite
Health unit	1.06	1.00	2000
Road and bridge	9.60	10.00	2004

LABALLE PARKS POLICE FUND
Area: Louisiana
GOVERNMENTAL FUND TYPE -
GENERAL AND SPECIAL RECEIPTS FUNDS
(Excluding Criminal Court Special Revenue Fund)

Combined Statement of Revenue, Expenditures,
 and Changes in Fund Balances -
 Budget (Cost) Data and Actual
 For the Year Ended December 31, 1999

	GENERAL FUNDS			SPECIAL REVENUE FUNDS		FUND BALANCE ENCUMBERED UNRECORDED
	BUDGET	ACTUAL	VARIANCE FAVORABLE	BUDGET	ACTUAL	
REVENUES						
Transfers:						
Ad valorem	\$440,000	\$321,894	(\$118,106)	\$4,171,214	\$4,208,934	\$37,720
Other taxes, penalties, and interest	7,400	8,436	936			
Fines and permits	36,720	31,245	(5,475)			
Intergovernmental revenues:						
Federal funds - Federal grants	17,637	17,245	(392)	2,680,000	2,907,176	177,864
State funds:						
Funds transportation funds				250,000	247,741	(2,259)
State projects sharing cost	17,000	17,000		45,430	34,476	(10,954)
Severance taxes	793,000	793,411	411			
Funds royalty funds				77,000	58,886	(18,114)
Other state funds	36,000	33,437	(2,563)			
Fees, charges, and commissions for services	4,900	4,900		3,900	3,691	(209)
Dues and subscriptions				1,900	1,800	(100)
Use of money and property	47,600	62,172	14,572	82,566	114,230	31,664
Other revenues		8,256	8,256	450	2,111	1,661
Total revenue	<u>1,480,500</u>	<u>1,438,295</u>	<u>(\$42,205)</u>	<u>4,333,280</u>	<u>4,193,868</u>	<u>(\$39,412)</u>
EXPENDITURES						
Current:						
Element of government:						
Legislative	142,250	142,445	(195)			
Judicial	94,800	86,113	(8,687)			
Executive	41,810	36,780	(5,030)			
Finance and administrative	105,923	103,245	(2,678)			
Other general government	4,900	3,270	(1,630)	183,867	175,624	(8,243)
Public safety	85,280	85,074	(206)			
Public works				1,419,330	1,756,813	337,483
Health and welfare	32,643	36,867	(4,224)	40,753	33,864	(6,889)
Culture and recreation	19,833	17,836	(1,997)	255,287	240,784	(14,503)
Economic development and assistance	12,830	12,770	(60)	2,687,000	2,268,756	(418,244)
Transportation				2,900	1,211	(1,689)
Total expenditures	<u>581,626</u>	<u>608,346</u>	<u>(26,720)</u>	<u>4,395,117</u>	<u>4,353,852</u>	<u>(\$41,265)</u>

(Continued)

LASALLE PARISH POLICE JURY

Breaux, Louisiana

Notes to the Financial Statements (Continued)

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish wide taxes - maintenance: (Cont'd.)			
Courthouse	7.68	8.00	2004
Library	7.00	7.00	2005
District taxes:			
Garbage No. 1	9.00	10.00	1999
Road Maintenance:			
No. 2	6.56	7.00	2003
No. 8	6.43	7.00	2003
No. 10	6.87	7.00	1996

The difference between authorized and levied millages is the result of reassessments of taxable property in the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974.

The following are the ten principal taxpayers for the parish and their 1996 assessed valuation amounts expressed in thousands:

	1996 <u>Assessed Valuation</u>	Percent of Total <u>Assessed Valuation</u>
Louisiana Pacific	\$4,314	3.41%
IP Timberlands Operations	4,059	3.26%
Central Louisiana Teleports	3,371	2.73%
ANR Pipeline Company	3,001	2.37%
Energy Louisiana	2,246	1.86%
Blum Petroleum Corporation	1,517	1.26%
Koch Gateway Pipeline	1,158	0.96%
Texas Gas Transmission	982	0.81%
Columbia Gulf Trans.	767	0.64%
Southern Heritage Bank	765	0.63%
Total	<u>\$72,680</u>	<u>18.79%</u>

3. RECEIVABLES

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

LASALLE PARISH POLICE JURY
Baton Rouge, Louisiana
Notes to the Financial Statements (Continued)

At December 31, 1996, the police jury has cash and cash equivalents (bank balances), net of cash overdraft, totaling \$2,005,910, as follows:

Demand deposits	\$292,441
Time deposits	<u>1,673,469</u>
Total	<u>\$2,005,910</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, 1996, are secured in total as follows:

Bank balances	<u>\$2,181,493</u>
Federal deposit insurance	\$100,190
Pledged securities (market value)	<u>3,858,573</u>
Total	<u>\$6,140,256</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 2) under the provisions of GASB Codification CSO 106. However, Louisiana Revised Statute 39:1229 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. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the police jury's name.

6. ANNUAL AND SICK LEAVE

Employees of the police jury earn from 5 to 20 days of vacation leave each year, depending on their length of service. Vacation leave may not be accumulated unless there is specific approval by the superintendent or the secretary-treasurer. Employees earn 10 days of sick leave each year plus 2 additional days for each year of service with the parish. Sick leave may be accumulated to a maximum of 90 days. Upon retirement, unused sick leave is used in the retirement benefit computation as earned service.