

JEFFERSON DAVIS PARISH POLICE JURY
Amalgamated
POST SERVICE FUNDS

Comparing Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1998

	1998	1997	Total
	Actual	Actual	Change/Increase
	Amount	Amount	Amount
REVENUES			
Ad valorem taxes	\$ 26,140	\$ 7,118	\$ 33,258
Fine of money	737	10	747
Total revenues	<u>\$ 26,877</u>	<u>\$ 7,128</u>	<u>\$ 34,005</u>
EXPENDITURES			
Fund fee contribution	\$ 883	\$ 117	\$ 1,000
Recruitment	6,082	2,793	8,875
Recruitment grants	1,000	1,000	2,000
Fund charges	-	100	100
Total expenditures	<u>\$ 7,965</u>	<u>\$ 2,010</u>	<u>\$ 9,975</u>
NET FUND DEFICIT(S) OF REVENUES OVER EXPENDITURES	<u>\$ 18,912</u>	<u>\$ (4,882)</u>	<u>\$ 23,794</u>
GRANT FINANCING SOURCE OTHER Operating transfer (out)	<u>\$ (18,912)</u>	<u>\$ -</u>	<u>\$ (18,912)</u>
NET FUND DEFICIT(S) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ 1,000</u>	<u>\$ (4,882)</u>	<u>\$ (3,882)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>100</u>	<u>100</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,000</u>	<u>\$ (4,782)</u>	<u>\$ (3,782)</u>

The accompanying notes are an integral part of this statement.

JEFFERSON DAVIS PARISH POLICE JURY
 Lakeport, Louisiana
 2009 ANNUAL REPORT

Condensed Balance Sheet as of December 31, 2009

	For (Under #)	For (Under #)	Total (Summation Only)
	2009	2008	
ASSETS AND OTHER DEBITS			
Cash and cash equivalents	\$ 3,705	\$ 884	\$ 4,589
TOTAL ASSETS AND OTHER DEBITS	\$ 3,705	\$ 884	\$ 4,589
LIABILITIES AND FUND EQUITY			
Liabilities			
Indefinite-term	\$ 1,018	\$ 504	\$ 1,522
Total Liabilities	\$ 1,018	\$ 504	\$ 1,522
Fund Equity			
Contributions	\$ 1,627	\$ 574	\$ 2,201
Reserve for debt service	\$ 1,057	\$ 806	\$ 1,863
Total Fund Equity	\$ 2,684	\$ 1,380	\$ 4,064
TOTAL LIABILITIES AND FUND EQUITY	\$ 3,702	\$ 1,884	\$ 5,586

The accompanying notes are an integral part of this statement.

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1998

DEBT SERVICE FUNDS

FIRE DISTRICT NO. 4 SINKING FUND

The Fire District No. 4 Sinking Fund is used to account for resources accumulated and expenditures incurred to service debt issued for capital projects within the district.

FIRE DISTRICT NO. 7 BOND & COUPON FUND

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

INTERPERSONAL INVESTMENT POLICY STATEMENT

Atlanta, Georgia

1991-1992

CAPITAL INVESTMENT POLICY

Containing Statement of Investment, Expenditures,
and Dispositions for the Year
for the Year Ended December 31, 1991

REVENUES

Investment income

Residuals

Other gifts

Use of money and property

Other revenues

Total revenues

EXPENDITURES

Operating expenses

Other

Capital costs

Total expenditures

**EXCESS DEFICITS OF REVENUES
OVER EXPENDITURES**

OTHER FINANCIAL RESOURCES USED

Operating transfers

**EXCESS DEFICITS OF REVENUES AND
OTHER FINANCIAL RESOURCES
AVAILABLE FOR**

AMOUNTS USED

EXCESS BALANCE AT BEGINNING OF YEAR

Residual equity transfers

EXCESS BALANCE AT END OF YEAR

Item Related to Support & Maintenance	For Control of Construction Fund	Locality State Federal	Receipts/Use Capital Expenditures	Residuals Net	Total	
					Operating	Dispositions
\$	- \$	- \$	475,176 \$	- \$	- \$	1,020,487
1,694	14	-	-	1,660	-	1,712
1,694	14	14,000	475,176	1,660	-	1,712
\$	- \$	- \$	475,176 \$	- \$	- \$	1,020,487
\$	24,176 \$	- \$	- \$	4,109 \$	- \$	15,487
1,712	14	14,000	475,176	1,660	-	1,712
1,712	14	14,000	475,176	1,660	-	1,712
\$	24,176 \$	- \$	- \$	4,109 \$	- \$	15,487
14,000	-	-	14,000	-	-	14,000
\$	11,476 \$	14 \$	- \$	4,109 \$	1,660 \$	13,999
14,000	14	14,000	-	1,660	-	14,000
-	14,000	-	-	1,660	-	13,999
\$	11,476 \$	14 \$	- \$	4,109 \$	1,660 \$	13,999

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

JEFFERSON DAVIS PARISH POLICE JURY

Jarvis, Louisiana
CAPITAL PROJECTS FUND

Continuing Balance Sheet, December 31, 1990

Assets	Payable to Subscribers	Special Order or Contract	Accounts Payable	Accounts Receivable	Inventory	Prepaid Expenses	Other Assets	Total	Total (Assets)	Total (Liabilities & Equity)
\$	14,071	-	-	-	-	1,171	14,071	-	14,071	-
\$	14,071	-	-	-	-	1,171	14,071	-	14,071	-
TOTAL ASSETS AND LIABILITIES										
ASSETS										
LIABILITIES AND OTHER BALANCES										
Liabilities:										
	Accounts payable					1,171			1,171	
	Contract payables									
	Total Liabilities					1,171			1,171	
	Equity:									
	Contract - unassigned									
	Total Liabilities and Equity					1,171			1,171	
\$	14,071	-	-	-	-	1,171	14,071	-	14,071	-
\$	14,071	-	-	-	-	1,171	14,071	-	14,071	-

The accompanying notes are an integral part of this statement.

JEFFERSON STATE PARKS POLICE STUDY

Working Committee
FBI 68-158271

Continuing Study of Patrols, Inspectors,
and Organizational Structure
for the State (October 11, 1968)

	The State No. 1	The State No. 2	The State No. 3	The State No. 4	The State No. 5	The State No. 6	The State No. 7	The State No. 8	The State No. 9	The State No. 10	The State No. 11	The State No. 12
1	1,407	1,043	1,421	4,023	4,139	4,139	10,000	4,139	4,139	4,139	4,139	4,139
2	1,000	-	-	-	-	-	-	-	-	-	-	1,000
3	220	407	529	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
4	-	-	-	-	-	-	-	-	-	-	-	-
5	72	340	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
6	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
7	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
8	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
9	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
10	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
11	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
12	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
13	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
14	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
15	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
16	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
17	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
18	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
19	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
20	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
21	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
22	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
23	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
24	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
25	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
26	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
27	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
28	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
29	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
30	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
31	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
32	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
33	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
34	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
35	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
36	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
37	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
38	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
39	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
40	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
41	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
42	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
43	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
44	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
45	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
46	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
47	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
48	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
49	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
50	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000

APPENDIX

- 1. State
- 2. All-States
- 3. Departmental
- 4. State
- 5. State
- 6. State
- 7. State
- 8. State
- 9. State
- 10. State
- 11. State
- 12. State
- 13. State
- 14. State
- 15. State
- 16. State
- 17. State
- 18. State
- 19. State
- 20. State
- 21. State
- 22. State
- 23. State
- 24. State
- 25. State
- 26. State
- 27. State
- 28. State
- 29. State
- 30. State
- 31. State
- 32. State
- 33. State
- 34. State
- 35. State
- 36. State
- 37. State
- 38. State
- 39. State
- 40. State
- 41. State
- 42. State
- 43. State
- 44. State
- 45. State
- 46. State
- 47. State
- 48. State
- 49. State
- 50. State

JEFFERSON DAVIS PARISH POLICE BUREAU

Orange, Louisiana
 FBI/DOJ/DETECTIVE

Continuing Balance Sheet, December 31, 1998

	Pre Budget	Pre Budget	Pre Budget	Pre Budget	Pre Budget	Pre Budget	Pre Budget	Pre Budget	Total
29.1	29.1	29.2	29.4	29.1	29.1	29.1	29.1	29.1	(71,000.00)
3	1,774.3	1,751.3	1,742.3	1,741.3	1,741.3	1,741.3	1,741.3	1,741.3	34,023.3
	1,795.4	1,780.5	1,784.6	1,782.6	1,782.6	1,782.6	1,782.6	1,782.6	34,023.3
3	1,774.3	1,751.3	1,742.3	1,741.3	1,741.3	1,741.3	1,741.3	1,741.3	34,023.3

ASSETS AND LIABILITIES

Continued with exhibits

Revenues

TOTAL ASSETS AND LIABILITIES

LIABILITIES AND FUND BALANCES

Liabilities

Accounts payable

Deferred revenues

Accrued salaries

Accrued interest

Total Liabilities

Fund Balances

Unassigned - unexpended

Total Fund Balances

TOTAL LIABILITIES AND FUND BALANCES

Revenues

3	400.0	340.0	340.0	340.0	340.0	340.0	340.0	340.0	340.0
301	757.5	757.5	757.5	757.5	757.5	757.5	757.5	757.5	1,504.5
1,200.0	1,097.5	1,097.5	1,097.5	1,097.5	1,097.5	1,097.5	1,097.5	1,097.5	2,842.0
3	1,051.5	1,051.5	1,051.5	1,051.5	1,051.5	1,051.5	1,051.5	1,051.5	2,103.0
3	1,051.5	1,051.5	1,051.5	1,051.5	1,051.5	1,051.5	1,051.5	1,051.5	2,103.0
3	1,774.3	1,751.3	1,742.3	1,741.3	1,741.3	1,741.3	1,741.3	1,741.3	34,023.3

JEFFERSON BAYE PAPER POLICE JURY

Jeppia, Cochin

ROAD MAINTENANCE DISTRICTS

Containing Detailed Financial Statements, Expenditures,

and Changes in Road Balances

For the Year Ended December 31, 1965.

REVENUES	Special Road District 1		Special Road District 2		Special Road District 3		Total Districts
	Actual	Budget	Actual	Budget	Actual	Budget	
Taxes	8,820.00	17,000.00	8,700.00	17,000.00	17,000.00	17,000.00	88,200.00
Administrative							
Depreciated income							
From State							
(Less contributions paid)							
(Less from employees)	2,070.00	2,000.00	600.00	600.00	1,000.00	1,000.00	1,000.00
Other income							
Total revenues	6,750.00	15,000.00	8,100.00	16,400.00	16,000.00	16,000.00	97,200.00
EXPENDITURES							
General operations	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	13,000.00
Other	1,000.00	1,000.00	2,000.00	2,000.00	1,000.00	1,000.00	10,000.00
Public works	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	10,000.00
Total expenditures	5,000.00	5,000.00	6,000.00	6,000.00	5,000.00	5,000.00	33,000.00
EXCESS (DEFICIENCY) OVER BUDGET (EXCESS) OVER	1,750.00	10,000.00	2,100.00	10,400.00	11,000.00	11,000.00	64,200.00
TOTAL CARRY-OVER FROM PREVIOUS YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE AT END OF YEAR	1,750.00	10,000.00	2,100.00	10,400.00	11,000.00	11,000.00	64,200.00

The accompanying notes are an integral part of this statement.

JEFFERSON BATES PARISH POLICE JURY

Jefferson, Louisiana

BALANCE SHEET - ASSETS

Continuing Balance Sheet, December 31, 1998

Fixed Assets	Special Fund		Special Fund		Total
	Capital Projects	Capital Projects	Capital Projects	Capital Projects	
1	47,428	20,422	15,048	11,883	94,781
2	47,428	20,422	15,048	11,883	94,781

ASSETS - LIABILITIES DEFERRED
Cash and cash equivalents
Reserve

TOTAL ASSETS AND OTHER DEBITS

LIABILITIES AND FUND BALANCES

Liabilities:
Accounts payable
Deferred income
Total Liabilities

Fund balances:
Unassigned

OTHER LIABILITIES AND FUND
BALANCES

3	4,418	11,883	2,004	1,889	20,194
4	1,102	2,004	2,004	8,775	14,885
5	1,488	11,288	2,004	9,241	24,021
6	1,488	1,488	15,048	21,241	40,265
7	27,110	15,075	15,048	11,883	69,116

The accompanying notes are an integral part of this statement.

AFFIDAVIT OF ASSETS FOR PROBATE

In and for the County of

SANTA CRUZ COUNTY, CALIFORNIA

I, the undersigned, being duly sworn, depose and say:

ASSETS OF THE ESTATE

I, the undersigned, being duly sworn, depose and say that the following is a true and correct list of the assets of the estate of the decedent, as of the date of death, to the best of my knowledge and belief:

REAL PROPERTY OWNED

Commodities	Quantity	Unit	Cost	Market	Value	Real	Personal	Real	Personal	Real	Personal	Total
(\$)			(\$)	(\$)	(\$)	Property	Property	Property	Property	Property	Property	(\$)
1	1000	SF	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
2	1000	SF	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
3	1000	SF	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

LIABILITIES OF THE ESTATE

I, the undersigned, being duly sworn, depose and say that the following is a true and correct list of the liabilities of the estate of the decedent, as of the date of death, to the best of my knowledge and belief:

1. Accounts payable
 2. Debts
 3. Debts
 4. Debts
 5. Debts

TOTAL

I, the undersigned, being duly sworn, depose and say that the following is a true and correct list of the total assets and liabilities of the estate of the decedent, as of the date of death, to the best of my knowledge and belief:

Assets	Liabilities	Total
(\$)	(\$)	(\$)
100,000	100,000	100,000
100,000	100,000	100,000
100,000	100,000	100,000

TOTAL ASSETS

TOTAL LIABILITIES

TOTAL

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended December 31, 1996

FIRE PROTECTION DISTRICT FUNDS

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

CRIMINAL COURT FUND

The Third-First Judicial District Criminal Court Fund is established under Section 371.14 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases are to be transferred to the parish treasurer and deposited into a special criminal court fund, to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on request of the district attorney and approval of the district judge. The statute requires that one-half of the funds (fund balance) remaining in the criminal court fund at December 31 of each year be transferred to the parish General Fund.

SECTION 8 HOUSING ASSISTANCE PAYMENTS FUND

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

HOUSING REHABILITATION GRANTS FUND

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

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1986

SPECIAL REVENUE FUNDS

COMMUNICATION DISTRICT FOR 1991

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

SPECIAL REVENUE ACCOUNT FUND

The Special Revenue Account Fund accounts for monies distributed by the Jeff Davis Parish Elementary Landfill Commission as a result of previous Police Jury investments in the Landfill joint venture (see Note 10). The funds are available for use at the discretion of the Police Jury.

PARISH ROAD MAINTENANCE FUND

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

ROAD DISTRICT MAINTENANCE FUNDS

The Road District Maintenance Funds account for maintenance and upkeep of parish roads within Road Districts Nos. 09, 11, and 12. The major means of financing for the districts are ad valorem taxes, which are levied against properties within the districts.

COURTHOUSE MAINTENANCE FUND

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

HEALTH UNIT MAINTENANCE FUND

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

SUPPLEMENTAL INFORMATION

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

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

	Excess of Expenditures over Appropriation
General Fund	\$ 15,318
Criminal Court	4,808
Special Ward Road #1 Bridge District 11 Division 1	75
Special Ward Road #1 Bridge District 12 Division 2	7
Special Ward Road #1 Bridge District 13 Division 3	104
Fire District No. 1	2,217
Fire District No. 2	19
Fire District No. 4	231
Fire District No. 5	260
Section 8	132

JEFFERSON DAVIS PARISH POLICE JURY
Laurie, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1996

Condensed financial information for the Jefferson Davis Parish Sanitary Landfill as of December 31, 1996, is as follows:

	Total	Police Jury 153,799,056
Total assets	\$ 6,969,699	\$ 2,358,694
Total liabilities	31,908	4,362
Total equity	6,937,791	2,354,332
Total liabilities and equity	6,969,699	2,358,694
Total revenues	778,289	163,815
Total expenditures	630,307	186,244
Net increase in fund balance	147,982	56,818

As of December 31, 1996, the Commission had no long-term debt outstanding.

During 1996, the Commission voted to make a distribution to the participating governments in the amount of \$170,000. For the Jefferson Davis Parish Police Jury, the distribution amounted to \$24,698, of which \$24,698 was based on household percentages as explained above, and is recorded as other intergovernmental revenues in the Special Revenue Account Fund. The \$145,302 distribution is recorded in the General Fund. There are no amounts due to this member government at December 31, 1996.

17. FEDERAL GRANTS

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

18. FUND DEFICITS

The following individual fund had a deficit in unreserved fund balance at December 31, 1996:

	Deficit Amount
Fund Fire District No. 1	\$ 511

19. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended December 31, 1996, the following individual funds had expenditures which exceeded appropriations (each basis):

JEFFERSON (DAVIS) PARISH POLICE JURY
Luling, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1986

15. FOOD-STAMP PROGRAM

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

Balance at January 1, 1985, per prior year audit report	\$ 571,820
Received	2,148,569
Issued	(3,751,415)
Stamp credits	(1,000,000)
Balance at December 31, 1986	\$ 568,974

16. LANDFILL JOINT VENTURE

The police jury is a participant in a joint venture entered in as the Jefferson Davis Parish Sanitary Landfill Commission. This entity was chartered on February 17, 1984. The Commission's purpose is the establishment of a long-term plan for the disposal of solid wastes in Jefferson Davis Parish. According to the charter, each participant in the Commission is responsible for a pro-rata share of any operating deficits. Likewise, any distributions of surpluses are also shared on a pro-rata basis. Each participant's pro-rata share is based on the number of households within each participant's area to the total number of households within all participating areas. These proportions were determined using the 1980 U. S. Census as follows:

Locality	Number of Households	Percentage
Jennings	8,161	41.1%
Wells	1,167	11.12%
Lake Arthur	1,212	12.64%
Parish (including Jennings, Wells, Lake Arthur, & Ellen)	3,358	33.75%
Totals	13,900	100.00%

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

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

JEFFERSON DAVIS PARISH POLICE JURY
Accounting, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1996

13. LEASES

The police jury records items under capital leases as an asset, and an obligation in the accompanying financial statements. As December 31, 1996, the police jury was not committed to any long-term lease-purchase agreements.

The police jury has operating leases of the following nature:

Lease of	Term	Annual
		Commitment
Maintenance yard	05-1-98 to 9-30-99	\$ 980
Maintenance yard	1-1-94 to 12-31-98	1,280
Maintenance yard	6-1-89 to 5-31-90	1,180
Equipment parking	10-1-95 to 9-30-96	1,180
Playground	8-1-92 to 7-31-97	71
Fire station building	6-16-80 to 6-15-18	180
Fire equipment storage	4-1-92 to 5-31-12	10
Land adjacent to Bridge #11	5-1-89 to 4-30-89	1

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

Fiscal year:	
1997	\$ 2,240
1998	2,211
1999	186
2000	110
Thereafter	970
Total	\$ 6,717

14. LITIGATION AND CLAIMS

The police jury is a defendant or co-defendant in two lawsuits and is not aware of any unasserted claims. In the opinion of legal counsel for the police jury, of the two suits, no net assets or potential exposures to the police jury can be made in one of the suits at this time. The second suit was settled in 1997. The Police Jury agreed to pay \$185,000 which was not reversed by insurance. The amount was paid out of the General Fund.

The Jefferson Davis Parish Police Jury is currently responsible for administering the Section 8 Housing Assistance Payment Program (the Program) for Jefferson Davis Parish. For the period ending December 31, 1994, the Police Jury contracted an outside agency (the Acadian Villages Community Action Program or AWCAP) to administer the Program. The agency was responsible for making the housing assistance payments and conforming to the other requirements of the Program. The agency ran into difficulties and was dissolved in 1994. An audit of the Jefferson Davis Parish Section 8 program for the period ending December 31, 1994 indicated that the Program was overpaid \$80,480. The Department of Housing and Urban Development (HUD) has indicated that the Jefferson Davis Parish Police Jury is liable for the 1994 overpayment. Actual liability has not yet been determined as of the date of this report, however, and this liability is not reflected on these financial statements.

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1996

Funding Policy. Members are required by state statute to contribute 7% of their annual covered salary and the police jury is required to contribute at a statutory rate based on actuarially determined computations. The rate for 1996 is 3.9% of covered payroll. Contributions to the System also include 2 percent of the net revenues taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The 2 percent is the statutory net rate that can be adjusted by the Public Retirement Systems' Actuarial Commission. State statute requires covered employees to remit their 7 percent of their salaries to the System and requires each district attorney to provide employer contributions as needed to actuarially fund the system. As provided by Louisiana Revised Statute 11:303, 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 police jury's contributions to the system for the year ending December 31, 1996, 1999 and 1994 was \$262, \$258, \$485, respectively, equal to the required contributions for each year.

C. Louisiana State Employees' Retirement System (LASERS)

Plan Description. The police jury also pays a portion of the Ward 2 judge salary per L.A.R.S. 17:3874. The judge participates in the Louisiana State Employees' Retirement System (LASERS), a multiple-employer (cost sharing) public employee retirement system (PERS), controlled and administered by a separate board of trustees.

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

Service and age requirements in order for a member to retire 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 Louisiana State Retirement System, 8401 United Plaza Boulevard, Baton Rouge, Louisiana 70809, or call (504) 922-0800.

Funding Policy. Members are required by state statute to contribute 11.3% of their annual covered salary and the police jury is required to contribute at a statutory rate based on actuarially determined computations. The rate for 1996 is 12.8% of covered payroll. State statute requires covered employees to contribute 7 percent of their salaries to the System and requires each district attorney to provide employer contributions as needed to actuarially fund the system. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The police jury's contribution to the System for the year ending December 31, 1996, 1999 and 1994 was \$588, \$498, \$537, respectively, equal to the required contributions for each year.

11. POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

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

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1996

A. Parochial Employees Retirement System of Louisiana (PERS)

Plan Description. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the police jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1985, the benefit is equal to one percent of final average salary plus \$34 for each year of supplemental-plan-only service earned prior to January 1, 1988 plus 3 percent of final average salary. For each year of service credited after the relevant date, final average salary is the employee's average salary over the 60 consecutive paid 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 this age specified above and receive the benefit assumed in 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 of Louisiana, 5428 Corporate Blvd., Suite 100, Baton Rouge, Louisiana, 70808-2189, or by calling (504) 628-1341.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.99% of their annual covered salary and the Police Jury is required to contribute at an statutory rate based on actuarially determined computations. The rate for 1996 is 7.25% of covered payroll. Contributions to the System also include one-fourth of one percent of the gross shown to be collectible (except for Orleans and East Baton Rouge parishes) 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 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 Police Jury's contributions to the System under Plan A for the year ending December 31, 1996, 1995 and 1994 was \$81,383, \$96,997, \$85,658, respectively, equal to the required contributions for each year.

B. Louisiana District Attorneys' Retirement System (LDARS)

Plan Description. The police jury pays a portion of the district attorney and assistant district attorneys salaries per LA RS 15:6. The district attorney and assistant district attorneys are members of the Louisiana District Attorneys' Retirement System (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), cost-allocated and administered by a separate board of trustees.

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 Louisiana District Attorneys' Retirement System, 2309 Devaux Street, New Orleans, Louisiana, 70116, or by calling (504) 947-5351.

JEFFERSON DAVIS PARISH PROJECTORY
Luling, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1996

B. CRIMINAL COURT FUND

Louisiana Revised Statute (LS-RS) 11 requires that one-half of any balance remaining in the criminal court fund at year-end be transferred to the parish General Fund. The following details the amount due at December 31, 1996:

Balance due at January 1, 1996	\$ 98,737
Amount due for 1996	65,255
Total	\$ 163,992
Retained during 1996	98,737
Balance due at December 31, 1996	\$ 65,255

9. LEVIED TAXES

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

	Authorized Millage	Levied Millage
Parishwide taxes:		
General	3.15	2.15
Coastlines-maintenance	4.90	4.90
District taxes:		
Road District No. 10 maintenance	10.00	10.00
Road District No. 11 maintenance	10.00	10.00
Road District No. 12 maintenance	10.00	10.00
Sub-road District No. 1 of Road District No. 11 maintenance	10.51	10.51
Fire Protection Districts:		
No. 1 maintenance	5.38	5.38
No. 2 maintenance	11.43	11.47
No. 3 maintenance	5.16	5.16
No. 4 maintenance	6.21	6.21
No. 5 maintenance	5.08	5.08
No. 6 maintenance	4.15	4.15
No. 6 special	4.98	4.98
No. 7 maintenance	10.94	10.94
No. 7 bond and coupon	12.00	12.00

10. PENSION PLANS

Substantially all employees paid by the Jefferson Davis Parish Police Jury are members of the following state or retirement systems: Parochial Employees Retirement System of Louisiana (PERS), the Louisiana District Attorneys Retirement System (LDARS), and the Louisiana State Employees' Retirement System (LASERS). These systems are cross-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1996

7. GENERAL LONG-TERM DEBT

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

Description	Balance at January 1, 1996	Issued	Retired	Balance at December 31 1996
General Obligation Bonds:				
\$73,000 Five District No. 7 Bonds originally issued with interest at 5.25%. Dated 3-1-94, maturing 3-1-14, due in annual installments of \$3,800 through 2004.	\$ 73,000	\$ -0-	\$ 3,000	\$ 70,000
\$70,000 Five District No. 6 and 8 Series of Indebtedness originally issued with interest at 6.00%. Dated 7-1-95, maturing 3-1-2000, due in annual installments of \$6,000 through 2001.	\$ 70,000	\$ -0-	\$ 8,000	\$ 62,000
Loans Payable:				
\$23,000 Five District No. 3 note payable dated 11-18-94, maturing 8-30-98, due in annual installments of \$6,577 (including interest at 6.25%)	17,501	-0-	5,483	12,018
	<u>\$ 180,501</u>	<u>\$ -0-</u>	<u>\$ 16,483</u>	<u>\$ 144,018</u>

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

Year Ending	General Obligation Bonds		Loans Payable
1997	\$ 38,875	\$ 6,577	
1998	39,167	6,577	
1999	38,420	-0-	
2000	37,704	-0-	
2001	37,045	-0-	
2002-2005	41,876	-0-	
2006-2011	29,468	-0-	
2012-2014	17,379	-0-	
	<u>\$ 180,368</u>	<u>\$ 13,154</u>	
Less Interest	85,768	1,170	
Outstanding Principal	<u>\$ 132,800</u>	<u>\$ 12,018</u>	

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1996

The capital projects amounts are to be used in the construction of the Jefferson Davis Parish Health Unit, the Lacrosse State project, and improvements and maintenance for Fire District #8. The debt service funds are restricted to the payment of bond and loan principal, interest and related debt financing costs only.

4. RECEIVABLES

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

Class of Receivable	General Fund	Special Revenue Funds	Capital Projects Funds
Grants:			
Federal	\$ 78,134	\$ -	\$ -
State			
Other	8,186	33,244	96,940
Fines and forfeitures	-	15,770	-
Other receivables	3,387	52,200	-
Sub-total	\$ 89,707	\$ 101,214	\$ 96,940
Less: Allowance for doubtful accounts	-	-	-
Total	\$ 89,707	\$ 101,214	\$ 96,940

5. INTERFUND ASSETS/LIABILITIES

Individual fund balances due from/to other funds as December 31, 1996, are as follows:

Fund	Due From Other Funds	Due to Other Funds
General Fund	\$ 68,805	\$ -
Special Revenue Funds:		
Fire District #1	-	1,308
Fire District #3	-	1,258
Criminal Court	-	83,239
Total	\$ 68,805	\$ 85,805

6. CHANGES IN FIXED ASSETS

The changes in general fund assets follows:

	Balance January 1, 1996		Balance December 31, 1996	
	Additions	Deductions	Additions	Deductions
Land	\$ 171,897	\$ 25,080	\$ -	\$ 106,897
Buildings	2,584,918	1,401,620	-	3,607,536
Equipment and fixtures	3,580,348	308,583	178,697	3,518,751
Total	\$6,337,163	\$1,735,283	\$ 178,697	\$ 7,233,184

JEFFERSON DAVIS PARISH POLICE JURY
Baton Rouge, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1996

1. TOTAL COLUMNS ON COMBINED STATEMENTS

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

2. CASH AND CASH EQUIVALENTS

At December 31, 1996, the police jury has cash and cash equivalents (bank balances) totaling \$1,933,594, as follows:

On hand	\$ 78,096
Demand deposits	1,698,528
Time deposits	<u>1,655,090</u>
Total	\$ 2,933,594

These deposits are stated at cost, which approximates market. Under state law, these deposits for 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 building or controlled bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 1996, are secured as follows:

Bank Balances	\$ 2,933,644
Interest (FDIC)	\$ 405,853
Uninsured, Uncollateralized Pledged securities held by pledging bank's agent in bank's name	<u>2,121,791</u>
Total	\$ 2,933,644

Even though the pledged securities are considered uncollateralized-uninsured under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1279 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 has failed to pay deposited funds upon demand.

3. RESTRICTED ASSETS

Restricted assets were applicable to the following at December 31, 1996:

	Capital Projects Fund	Fiduciary Service
Cash	\$ 36,173	\$ 3,446
Receivables	<u>56,948</u>	<u>0</u>
	\$ 93,121	\$ 3,446

JEFFERSON TOWN PARISH POLICE JURY
Lafayette, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1996

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

Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources (Used)

Transfers between funds that are not expected to be repaid (and any other financing sources/uses) are accounted for as other financing sources (used).

F. BUDGET PRACTICES

The proposed budget for the fiscal year ended December 31, 1996, was made available for public inspection at the police jury office on December 15, 1995. A public hearing was held on December 29, 1995, for suggestions and comments from taxpayers, and the proposed budget was formally adopted by the police jury on December 29, 1995. The budget, which included proposed expenditures and the means of financing them for the General Fund and all special revenue funds, was published in the official journal ten days prior to the public hearing.

The budget is prepared on a cash basis of accounting. Formal budget accounts are integrated into the accounting system during the year as a management control device, and the budget is amended with the approval of the police jury when necessary. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. Formal accounting accounting is not utilized by the Police Jury. Budget amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. The reconciliation of amounts reported on Page 4 and 5 to amounts reported on Page 2 is as follows:

	General Fund	Special Revenue Funds	Capital Projects Fund	Debt Service Fund
Excess (deficiency) of revenues and other sources over expenditures and other uses - Page 4 and 5	(\$ 17,697)	(\$ 112,963)	\$ 3,741	\$ 889
Add:				
Current-year receivables	33,547	131,818	91,956	-
Pre-year payables	32,989	287,624	111,927	-
Other	1,668	-	3,818	-
Less:				
Pre-year receivables	42,579	134,831	104,545	-
Current-year payables	53,989	192,846	108,525	-
Pre-year loans receivable	-	-	-	-
Other	-	5	1	1
Excess (deficiency) of revenues and other sources over expenditures and other uses - Page 3	(\$ 36,352)	\$ 25,805	(\$ 12,698)	\$ 889

JEFFERSON PARISH POLICE JURY
Luling, Louisiana

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

General Fund

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

Special Revenue Funds

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

Capital Projects Funds

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

Debt Service Funds

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

Account Groups

General Fund Asset Account Group

Used to record the police jury's fixed assets.

General Long-Term Debt Account Group

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

10. BASIS OF ACCOUNTING

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

Revenues

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

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

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1996

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

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

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

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

B. BASIS OF PRESENTATION

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

C. FUND ACCOUNTING

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

Governmental Funds

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

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1990.

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

Component Unit	Fiscal Year End	Criteria Used
Jefferson Davis Parish Library	December 31	1, 1a and 3
Bienville-Abbevoisier District No. 1	December 31	1, 1a and 3
Airport District No. 1	April 30	1, 1a and 3
Carrollwood City Drainage District No. 1	December 31	1, 1a and 3
Wells City Drainage District No. 1	December 31	1, 1a and 3
City Drainage Districts A of City Drainage District No. 1	December 31	1, 1a and 3
City Drainage Districts:		
No. 3	December 31	1, 1a and 3
No. 4	December 31	1, 1a and 3
No. 7	December 31	1, 1a and 3
No. 9	December 31	1, 1a and 3
Grand Marsh Drainage District	December 31	1, 1a and 3
Peypique Drainage District	December 31	1, 1a and 3
Branches Drainage District	December 31	1, 1a and 3
Sewerage District No. 2	December 31	1, 1a and 3
Jefferson Davis Parish Central Waterworks	December 31	1, 1a and 3
Waterworks Districts:		
No. 1	December 31	1, 1a and 3
No. 4	December 31	1, 1a and 3
Hospital District #1	December 31	1, 1a and 3
Estimote Recreation District #1	December 31	1, 1a and 3
Jefferson Davis Parish Sheriff's Office	June 30	1a and 3

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1996.

INTRODUCTION

The Jefferson Davis Parish Police Jury is the governing authority for Jefferson Davis Parish and is a political subdivision of the State of Louisiana. The police jury is governed by 13 jurors representing the various districts within the parish. The jurors serve four-year terms, which expire on January 6, 2000.

Louisiana Revised Statutes 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The most notable of these are the power to make regulations for its own government, to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state income sharing, and various other state and federal grants.

Jefferson Davis Parish occupies 960 square miles with a population of approximately 33,180. The police jury maintains approximately 684 miles of roads, 130 paved and 472 gravel. Police jury offices are located in the parish courthouse in Bossier with road maintenance facilities located at four primary and two secondary locations within the parish. The police jury currently has a total staff of 46 employees. 3 are in the central office, 3 are in courthouse maintenance, 2 are in the Food Stamp Program, and 38 are in the road maintenance program.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

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

JEFFERSON COUNTY PARKS PROJECT, 1987
 Budget, Finance
CAPITAL BUDGET AND BOND SERVICE PROFILE

Capitalization of revenues, expenditures and bonds in Facilities
 Budgeted Fiscal Year (GAO Fund)

For the Ten-Year Period Ending 12, 1991

	Capital Budget Fund			Debt Service Fund			Total Funds (2000-1991)
	Budget	Actual	Variance (Actual Preference)	Budget	Actual	(Actual- Budget)	
REVENUES							
Taxes:							
Admissions	\$ -	\$ -	\$ -	\$ 36,000	\$ 36,000	\$ -	\$ -
Miscellaneous, profits, and interest	-	-	-	-	-	-	-
A contract adjustment	-	-	-	-	-	-	-
Intergovernmental:							
State fund	-	-	-	-	-	-	-
Federal grants	44,000	44,000	-	-	-	-	-
State fund:							
Funds for capital projects	-	-	-	-	-	-	-
State general obligation bond	-	-	-	-	-	-	-
Funds for capital projects	-	-	-	-	-	-	-
Other	1,764,000	1,764,000	-	-	-	-	-
Localwide sales	-	-	-	-	-	-	-
Fees, charges, and contributions for services	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total of taxes and property	1,808	1,768	40	36	36	-	-
Intergovernmental:							
Total revenues	\$ 1,808	\$ 1,768	\$ 40	\$ 36	\$ 36	\$ -	\$ -
EXPENDITURES							
Intergovernmental:							
Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
State and intergovernmental	-	-	-	1,495	1,495	-	-
Other	-	-	-	-	-	-	-
Total	44,000	44,000	0	-	-	-	-
Facilities:							
Construction	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	-
Fuels and utilities	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Employee development and welfare	-	-	-	-	-	-	-
Capital/Other	1,400,000	1,400,000	-	-	-	-	-
Total	-	-	-	1,400	1,400	-	-
Miscellaneous	-	-	-	1,495	1,495	-	-
Total expenditures	\$ 1,400,000	\$ 1,400,000	\$ -	\$ 1,495	\$ 1,495	\$ -	\$ -
NET CAPITAL BUDGET AND DEBT SERVICE							
Total capital budget	\$ 1,808	\$ 1,768	\$ 40	\$ 36	\$ 36	\$ -	\$ -
NET BOND SERVICE REQUIREMENT							
Interest payments of bond issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on Florida	-	-	-	-	-	-	-
Interest on bonds in	1,400	1,400	-	-	-	-	-
Interest on bonds (net)	1,400	1,400	-	1,495	1,495	-	-
Total net bond service requirement	\$ 1,400	\$ 1,400	\$ -	\$ 1,495	\$ 1,495	\$ -	\$ -
EXCESS (DEFICIT) OF REVENUES OVER							
INTERGOVERNAL OVER BOND SERVICE COSTS							
AND OTHER FUNDS	\$ 408	\$ 368	\$ 40	\$ -	\$ -	\$ -	\$ -
PROVIDED FOR BY AN INCREASE (OR DECREASE)							
IN BOND SERVICE FUNDS	408	408	-	0	0	-	-
Total expenditures	(77,000)	(77,000)	-	-	-	-	-
PROVIDED FOR BY OTHER FUNDS							
	\$ 77,000	\$ 77,000	\$ -	\$ -	\$ -	\$ -	\$ -

The accompanying notes are an integral part of this statement.

ALLEGANY COUNTY PUBLIC WORKS DEPT

Agency Location

BUDGET AND ACTUALS BY FUND PERIOD

**Comparison of Budget, Expenditures, and Changes in Fund Balance
(Budget and Actual (See BUDY) Lines)**

Month for Total (through 3/31/2017)

	Fund Total			Special Revenue Funds		
	Budget	Actual	Variance (Unfavorable)	Budget	Actual	Variance (Unfavorable)
REVENUE						
Fees						
Admission	\$ 28,000	\$ 21,000	\$ 7,000	\$ 1,000,000	\$ 1,000,000	\$ -
Admission, parking, and related	2,000	1,000	1,000	50	50	\$ -
Amusement/entertainment	20,000	20,000	0.00	-	-	-
Investment income						
Interest/fees						
Miscellaneous	20,000	20,000	0.00	20,000	20,000	-
Trust fees						
Investment/expense fees	-	-	-	200,000	200,000	0.00
Item storage/charitable	200,000	200,000	0.00	200,000	200,000	0.00
Investment/expense fees	200,000	200,000	0.00	-	-	-
Other	20,000	20,000	0.00	20,000	20,000	0.00
Fund bank/other	20,000	20,000	-	20,000	20,000	-
Rent, charge, and assessment on status						
Rental/fees/other	20,000	20,000	0.00	20,000	20,000	0.00
Use of accumulated equity						
Miscellaneous	20,000	20,000	-	20,000	20,000	0.00
Miscellaneous	20,000	20,000	-	20,000	20,000	0.00
TOTAL	\$ 1,000,000	\$ 1,000,000	\$ 0.00	\$ 1,000,000	\$ 1,000,000	\$ 0.00
EXPENDITURES						
General government						
Expenses	\$ 200,000	\$ 200,000	\$ 0.00	\$ -	\$ -	\$ -
Interest	200,000	200,000	0.00	200,000	200,000	0.00
Utilities	20,000	20,000	0.00	-	-	-
Various contributions	200,000	200,000	0.00	-	-	-
Other	20,000	20,000	0.00	20,000	20,000	0.00
Other misc	20,000	20,000	0.00	20,000	20,000	0.00
Other misc	20,000	20,000	-	20,000	20,000	0.00
Miscellaneous	20,000	20,000	0.00	20,000	20,000	0.00
Other on location	20,000	20,000	0.00	-	-	-
Miscellaneous/development/performances	20,000	20,000	0.00	-	-	-
Capital/other	-	-	-	200,000	200,000	-
Miscellaneous	-	-	-	2,000	2,000	-
Miscellaneous	-	-	-	2,000	2,000	-
TOTAL	\$ 1,000,000	\$ 1,000,000	\$ 0.00	\$ 1,000,000	\$ 1,000,000	\$ 0.00
REVENUE AND EXPENDITURE FOR ADMINISTRATIVE AND GENERAL PURPOSES						
TOTAL	\$ 2,000	\$ 2,000	\$ 0.00	\$ 200,000	\$ 200,000	\$ 0.00
REVENUE FROM SPECIAL PURPOSES/ACTIVITIES						
Receipts from sale of equipment	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -
Grant and loan receipts	-	-	-	-	-	-
Operating receipts	-	-	-	1,000	1,000	-
Operating receipts/other	200,000	200,000	0.00	-	-	-
Transfer from other agencies	200,000	200,000	-	-	-	-
Transfer from other agencies	200,000	200,000	-	-	-	-
TOTAL	\$ 200,000	\$ 200,000	\$ 0.00	\$ 1,000	\$ 1,000	\$ 0.00
REVENUE FROM SPECIAL PURPOSES/ACTIVITIES - OTHER THAN SPECIAL PURPOSES/ACTIVITIES						
TOTAL	\$ 20,000	\$ 20,000	\$ 0.00	\$ 200,000	\$ 200,000	\$ 0.00
REVENUE AND EXPENDITURE FROM SPECIAL PURPOSES/ACTIVITIES - OTHER THAN SPECIAL PURPOSES/ACTIVITIES						
TOTAL	\$ 20,000	\$ 20,000	\$ 0.00	\$ 200,000	\$ 200,000	\$ 0.00
TOTAL BALANCE SHEET FUND TOTAL						
TOTAL	\$ 1,000,000	\$ 1,000,000	\$ 0.00	\$ 1,000,000	\$ 1,000,000	\$ 0.00

The accompanying notes are an integral part of this statement.

JEFFERSON DAVIS PARISH POLICE JURY

Leviage, Louisiana

GOVERNMENTAL FUND TYPES

October 31

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2006

	General Fund	Special Revenue Funds	Capital Project Fund	Enterprise Fund	Fund Balance/Contra Fund
REVENUES					
Taxes					
Ad valorem	\$ 180,000	\$ 108,000	\$ --	\$ 24,000	\$ 312,000
Other taxes, penalties, and interest	2,493	--	--	--	2,493
License and permits	17,500	--	--	--	17,500
Intergovernmental revenues					
Federal funds	--	405,000	--	--	405,000
State funds:					
Public transportation funds	--	482,000	--	--	482,000
Statewide planning grants	104,750	293,333	--	--	398,083
Public education funds	64,500	--	--	--	64,500
Other	1,774	45,000	1,000,000	--	1,446,774
Local funds - other	10,000	100,000	--	--	110,000
Fees, charges, and commissions for services	15,000	--	--	--	15,000
Fines and forfeitures	--	11,833,000	--	--	11,833,000
Use of money and property	40,000	40,000	1,100	--	81,100
Other revenues	7,100	170,000	5,000	400	172,500
Total revenues	\$ 4,060,000	\$ 2,173,000	\$ 1,106,000	\$ 24,400	\$ 7,363,400
EXPENDITURES					
General government					
Administration	\$ 254,000	\$ --	\$ --	\$ --	\$ 254,000
Police	108,000	1,074,000	--	--	1,182,000
Fire/EMS	18,500	--	--	--	18,500
Finance and administrative	100,000	--	--	1,400	101,400
Other	210,000	100,000	10,000	--	320,000
Public works	100,000	100,000	--	--	200,000
Public safety	10,000	100,000	1,000,000	--	1,110,000
Public works	100,000	100,000	1,000,000	--	2,100,000
Public and welfare	40,000	--	--	--	40,000
Other and miscellan.	15,000	--	--	--	15,000
Human Resources and Information	15,000	--	--	--	15,000
Capital Outlay	--	10,000	--	--	10,000
Other services	--	1,000	--	15,000	16,000
Interest payments	--	1,000	--	8,000	9,000
Total expenditures	\$ 1,045,500	\$ 2,285,000	\$ 1,010,000	\$ 23,400	\$ 4,363,900
REVENUE FROM SALES OF CAPITAL ASSETS AND DECREASES IN NET POSITION					
Other investments	\$ 10,000	\$ 24,000	\$ (81,000)	\$ 1,000	\$ 14,000
OTHER CHANGES IN NET POSITION					
Sale of assets	\$ 1,000	--	--	--	\$ 1,000
Operating revenues in	--	1,000	11,000	--	12,000
Operating revenues from:					
Capital assets	100,000	--	--	(14,000)	86,000
Transfer from agencies	100,000	--	--	--	100,000
Total other changes in net position	\$ 101,000	\$ 1,000	\$ 11,000	\$ (14,000)	\$ 109,000
NET INCREASE/DECREASE IN NET POSITION FOR ALL FUND TYPES					
REVENUE FROM SALES OF CAPITAL ASSETS AND DECREASES IN NET POSITION	\$ 11,000	\$ 25,000	\$ (70,000)	\$ 1,000	\$ 17,000
OTHER CHANGES IN NET POSITION	100,000	1,000	11,000	700	112,700
Total	\$ 111,000	\$ 26,000	\$ (59,000)	\$ 800	\$ 129,700
NET INCREASE/DECREASE IN FUND BALANCES					
General	\$ 111,000	\$ --	\$ --	\$ --	\$ 111,000
Special Revenue	--	\$ 26,000	\$ --	\$ --	\$ 26,000
Capital Project	--	\$ --	\$ (59,000)	\$ --	\$ (59,000)
Enterprise	--	\$ --	\$ --	\$ 800	\$ 800
Total	\$ 111,000	\$ 26,000	\$ (59,000)	\$ 800	\$ 129,700

The accompanying notes are an integral part of this statement.

WESTWOOD BAPTIST HOME HEALTH CENTER

(Income Statement)

ALL FIGURES IN US DOLLARS AND CENTS

Period Ended May 31, 2018 (12 Months)

Table A

	Revenue and Fund Equity				Expenses			Total Change/Increase
	Revenue Fund	Grants Fund	Patient Fund	Other Fund	General Fund		Fund Balance	
					Long Term Debt Fund	Other		
ADMITTED CARE SERVICE REVENUE								
Cost and sales expenses	\$ 28,000	\$ 1,400,000	\$ 20,000	\$ 1,400	\$ -	\$ -	\$ -	\$ 1,449,400
Residuals, net of allowance for doubtful accounts	(2,000)	(1,500)	(6,000)	-	-	-	-	(9,500)
Net Revenue Fund	\$26,000	-	-	-	-	-	-	\$26,000
Fixed building improvements	-	-	-	-	-	-	1,000,000	1,000,000
Accounts payable in 2018 period fund	-	-	-	-	-	5,000	-	5,000
Accounts to be reported in long term debt	-	-	-	-	-	(20,000)	-	(20,000)
Net Revenue and Fund Equity	\$ 26,000	\$ 1,400,000	\$ 14,000	\$ 1,400	\$ -	\$ 85,000	\$ 1,000,000	\$ 1,516,400
DEBT SERVICE AND FUND EQUITY								
Debt Service	\$ 2,000	\$ 100,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 122,000
Reserve/contingency	-	-	20,000	-	-	-	-	20,000
Reserve funds - debt service fund	-	-	20,000	-	-	-	-	40,000
Fixed building and other building assets	20,000	-	-	-	-	-	-	20,000
Debt Service	20,000	50,000	-	1,000	-	-	-	71,000
Reserve/contingency	-	20,000	-	-	-	-	-	20,000
Reserve funds debt	-	-	-	-	-	-	20,000	20,000
Fixed building	(1,000)	(1,000)	(20,000)	(1,000)	(5,000)	(20,000)	(20,000)	(57,000)
Net Debt Service and Fund Equity	\$ 19,000	\$ 170,000	\$ 20,000	\$ 1,000	\$ -	\$ 5,000	\$ -	\$ 215,000
Fixed Equity								
Reserve/contingency fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
Fixed balance	20,000	2,000,000	-	-	-	-	-	2,020,000
Reserve/contingency	-	-	20,000	-	-	-	-	20,000
Reserve funds equity	-	-	-	-	-	-	-	2,000
Reserve for debt service	(20,000)	(2,000,000)	(20,000)	(1,000)	-	-	(1,000,000)	(2,041,000)
Fixed balance	-	-	-	-	-	-	-	-
Total Liabilities, Debt and Fund Equity	\$ 19,000	\$ 1,770,000	\$ 20,000	\$ 1,000	\$ -	\$ 5,000	\$ 1,000,000	\$ 2,915,000

The accompanying notes are an integral part of this statement.

KRISTON, GILLESPIE & CO.
MEMBER OF THE CHARTERED ACCOUNTANTS
INDEPENDENT MEMBER SOCIETY
500 N. GUYTONE
P.O. BOX 40100
MONROE, LA 70001
(504) 834-0007

INDEPENDENT AUDITORS' REPORT

To the Jefferson Davis Parish Police Jury
Bossier, Louisiana

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

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

A primary government is a legal entity or political body 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 our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Jefferson Davis Parish Police Jury as of December 31, 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 Jefferson Davis Parish Police Jury, do not purport to, and do not, present fairly the financial position of the reporting entity of the Jefferson Davis Parish Police Jury, as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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

In accordance with Government Auditing Standards, we have also issued a report dated June 12, 1997 on our consideration of the Jefferson Davis Parish Police Jury's internal control structure and a report dated June 12, 1997 on its compliance with laws and regulations.

Kriston, Gillespie & Co.
Certified Public Accountants

Bossier, Louisiana
June 12, 1997

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

ANNUAL FINANCIAL REPORT
AND OTHER REPORTS
DECEMBER 31, 1996

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JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

FINANCIAL REPORT
AND OTHER REPORTS
DECEMBER 31, 1996

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JEFFERSON DAVIS PARISH POLICE JURY
JENNINGS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1904

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 Nov 16 1904

JEFFERSON DAVIS PARISH POLICE JURY PRIMARY GOVERNMENT
Baton Rouge, Louisiana

Schedule of Findings and Questioned Costs
Year ended December 31, 1996

CURRENT YEAR FINDINGS:

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:

1. Section 8 Housing Voucher Program - CFDIA No. 19.177; Grant No. LA486-088; Grant period - Year ended December 31, 1996

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

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

Effect of Condition: Noncompliance with requirements.

Table 1: Population and Sample Size	Number of Units	Dollars
Population	125	\$ 418,918
Sample	38	4,617
Not in Compliance	1	170
Questioned Costs		\$ 170

Cause of Condition: Unknown.

Recommendation: Need to verify recipient eligibility and maintain documentation of verification in client files.

Response: We concur with the auditor's recommendation. Verification has been made.

2. Section 8 Housing Voucher Program - CFDIA No. 19.177; Grant No. LA486-088; Grant period - Year ended December 31, 1996

Statement of Condition: Testing of special provisions revealed that documentation of site visits was not found. Also, documentation to substantiate required income was not found.

Criteria: Documentation of site visits should be maintained as required by program.

Effect of Condition: Noncompliance with prescribed procedure designed to determine if owner or renter is in compliance with contract requirements. The cost of the assistance may be disallowed.

Cause of Condition: Unknown

Recommendation: Need to follow procedure in place and maintain documentation.

Response: We concur with the auditor's recommendation. Files will be maintained with adequate documentation.

JEFFERSON DAVIS PARISH POLICE JURY
Monroe, Louisiana

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

<u>Federal Grantor/ Pass-Through Grantor/ Program Name</u>	<u>CFDA Number</u>	<u>Receipts</u>	<u>Expenditures</u>
United States Department of Agriculture			
Passed through Louisiana Department of Health and Human Resources:			
Food Stamps	* 10.551	\$ 3,180,808	\$ 3,191,619
State Administrative Matching Grants For Food Stamp Program	10.561	28,308	28,308
Total United States Department of Agriculture		\$ 3,188,808	\$ 3,219,927
United States Department of Housing and Urban Development			
Section 8 Housing Voucher Program	* 14.106	\$ 458,891	\$ 414,190
Health and Safety Grant Program	14.209	18,769	18,769
		\$ 481,660	\$ 434,962
United States Department of Transportation			
Passed through Louisiana Department of Transportation and Development:			
Public Transportation for Non-Urbanized Areas	20.509	57,284	57,284
Federal Emergency Management Authority			
Passed through Louisiana State Office of Emergency Preparedness Anti-Terrorist Training Program			
	61.528	2,388	2,388
Total Receipts/Expenditures		\$ 3,680,352	\$ 3,704,072

* Denotes major program.

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE

To the Jefferson Davis Parish Police Jury
Bossier, Louisiana

We have audited the primary government financial statements of the Jefferson Davis Parish Police Jury primary government for the year ended December 31, 1996, and have issued our report thereon dated June 12, 1997. These primary government financial statements are the responsibility of the Jefferson Davis Parish Police Jury primary government's management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

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

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

Kielbaso, Gillespie & Co.
Certified Public Accountants

Bossier, Louisiana
June 12, 1997

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

To the Jefferson Davis Parish Police Jury
Baton Rouge, Louisiana

We have audited the primary government financial statements of the Jefferson Davis Parish Police Jury as of and for the year ended December 31, 1998, and have issued our report thereon dated June 12, 1999.

In connection with our audit of the primary government financial statements of the Jefferson Davis Parish Police Jury primary government and with our consideration of the Police Jury's control structure used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-118, "Audit of State and Local Governments," we indicated certain transactions applicable to certain nonmajor Federal financial assistance programs for the year ended December 31, 1998.

As required by Office Circular A-118, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Jefferson Davis Parish Police Jury primary government's compliance with these requirements. Accordingly, we do not express such an opinion.

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

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

Kistner, Gillispie & Co.
Certified Public Accountants

Baton Rouge, Louisiana
June 12, 1999

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

To the Jefferson Davis Parish Police Jury
Bossier, Louisiana

We have audited the primary government financial statements of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 12, 1997.

We have also audited the Jefferson Davis Parish Police Jury primary government's compliance with the requirements governing types of services allowed or unallowed, eligibility, matching, level of effort, or cost-sharing, and reporting that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1996. The management of the Jefferson Davis Parish Police Jury primary government is responsible for the Police Jury's compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

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

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

In our opinion, the primary government Jefferson Davis Parish Police Jury, excepted, in all material respects, with the requirements governing types of services allowed or unallowed, eligibility, matching, level of effort, or cost-sharing, reporting, and claims for advances and reimbursements that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1996.

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

Krislow, Gillette & Co.
Certified Public Accountants

Bossier, Louisiana
June 12, 1997

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

To the Jefferson Davis Parish Police Jury
Jennings, Louisiana

We have audited the primary government financial statements of the Jefferson Davis Parish Police Jury as of and for the year ended December 31, 1990, and have issued a report thereon dated June 12, 1991.

We have applied procedures to test the Jefferson Davis Parish Police Jury primary government's compliance with the following requirements applicable to its Federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1990: political activity, Davis-Bacon Act, civil rights, cash management, federal financial reports, allowable cost/expense principles, Drug-Free Workplace Act, and administrative requirements.

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

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report with respect to items not tested, nothing came to our attention that caused us to believe that the Jefferson Davis Parish Police Jury had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying Schedule of Findings and Questioned Costs.

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

Krislow, Gillespie & Co.
Certified Public Accountants

Jennings, Louisiana
June 12, 1991

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

Kissler, Gillopie & Co.

Certified Public Accountants

Acrotage, Louisiana

June 15, 1993

Controls Used in Administering Compliance with Laws and Regulations

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

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

During the year ended December 31, 1996, the Jefferson Davis Parish Police Jury primary government expended 100 percent of its total Federal financial assistance under major Federal financial assistance programs.

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

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

The reportable conditions are listed in a separate Schedule of Findings and Occasional Costs included with the 1996 Annual Financial Report.

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.

Our consideration of the internal control structure policies and procedures used in administering Federal financial assistance could not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, could not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the compliance of the Jefferson Davis Parish Police Jury, with requirements applicable to its major Federal financial assistance programs for the year ended December 31, 1996, and this report does not affect our report thereon dated June 12, 1997. The above reportable conditions are also considered to be material weaknesses as described above.

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

To the Jefferson Davis Parish Police Jury
Baton Rouge, Louisiana

We have audited the primary government financial statements of the Jefferson Davis Parish Police Jury for the year ended December 31, 1996, and have issued our report thereon dated June 12, 1997. We have also audited the compliance of the Police Jury with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 12, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-129, *Audit of State and Local Governments*. These standards and OMB Circular A-129 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement and whether the Jefferson Davis Parish Police Jury primary government complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1996, we considered the internal control structure of the Jefferson Davis Parish Police Jury primary government in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements of the Jefferson Davis Parish Police Jury primary government and on the compliance of the Jefferson Davis Parish Police Jury primary government with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-129. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the component unit financial statements in a separate report dated June 12, 1997.

The management of the Jefferson Davis Parish Police Jury primary government is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded 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. Despite of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, perception of any evaluation of the structure in future periods is subject to the risk that conditions may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

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

To the Jefferson Davis Parish Police Jury
Bossierette, Louisiana

We have audited the primary government financial statements of the Jefferson Davis Parish Police Jury as of and for the year ended December 31, 1996, and have issued our report thereon dated June 12, 1997.

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

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

The results of our tests disclosed certain instances of noncompliance that are required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot be determined. Accordingly, no provision for any liability that may result has been recognized in the Jefferson Davis Parish Police Jury's 1996 financial statements.

The instances of noncompliance outlined in above are reported in the Schedule of Findings and Questioned Costs for 1996. This schedule is included with the Annual Financial Report.

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

Kivlen, Gillette & Co.
Certified Public Accountants

Bossierette, Louisiana
June 12, 1997

Effect: Not following procedure has resulted in lack of accounting control over assets. Much effort may be necessary to locate an individual asset. Reconciliation of accounting records from period to period is more difficult and time consuming than would be necessary if procedure were followed.

Client Response: A memo to all departments has been circulated to ensure compliance with procedures for accounting for assets. All assets are to be tagged and the tags are to be maintained in or on the accounting records. Reconciliations of assets inventory will be made from period to period.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

We also noted other matters involving the internal control structure and its operation that we have reported in the Schedule of Findings and Questioned Costs included in the annual financial report.

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

Kristow, Gillespie & Co.
Certified Public Accountants

Jarvis, Louisiana
June 17, 1997

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

To the Jefferson Davis Parish Police Jury
Burrage, Louisiana

We have audited the primary government financial statements of the Jefferson Davis Parish Police Jury as of and for the year ended December 31, 1996, and have issued our report thereon dated June 12, 1997.

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

The management of the Jefferson Davis Parish Police Jury primary government is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that 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 our audit of the primary government financial statements of the Jefferson Davis Parish Police Jury, for the year ended December 31, 1996, we obtained an understanding of the internal control structure with respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

1. Condition: Police Jury general fixed assets accounting procedures are not being followed. Transfers of assets from locations are not being reported. Also, not all items are being properly tagged and accounted for on the records. Tags that are removed by the general public are not being replaced.

Recommendation: Personnel in courthouses do not follow all procedures regarding moving assets or having items tagged before being put into use. Tags removed by public often not discovered until year end inventory.

OTHER REPORTS

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

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

Austin J. Abshire, Jr.	\$	9,000
Melvin A. Reed		9,000
Ray Babine		9,000
William Dejeantel		9,000
Sidney Brisson		9,000
Douglas R. Dingle, President		18,000
Earl Golemans		9,000
Urey Fournier		9,000
J. E. Fontenot		9,000
Robert L. Gary		9,000
Scott Vanover		9,000
Phil L'Amour		9,000
Dan LeJeune		9,000
		<hr/>
Total	\$	136,000

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana
ADDITIONAL INFORMATION SHEET, 1.05
For the Year Ended December 31, 1990

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the Clerk of Court. 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 \$900 per month, and the other jurors receive \$400 per month.

ADDITIONAL INFORMATION