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VISION FINDER POLICE UNIT
Lewistown, Louisiana

**Primary Government Financial Statements
and Independent Auditor's Reports**
As of December 31, 1993, and for the Year then Ended

Under provisions of state law, this report is a public document, & copy of the report has been submitted to the auditor or reviewed, audit and other appropriate public officials. The report is available for public inspection at the State Comptroller of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 2 5 1998

Enclosure No. 74109
Lewistown, Louisiana

YERKON PARKISH POLICE DEPT
 Cantonville, California

Primary Government Financial Statements
 and Independent Auditor's Report,
 As of December 31, 1997, and for the Year Then Ended

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HUBBIE W. WAY

Certified Public Accountant

85 Terra Avenue
Alexandria, LA 71303
218/442-7661
Fax: 218/442-9496

Independent Auditor's Report

VERNON PARISH POLICE JURY

Louisiana, Louisiana

I have audited the financial statements of the Vernon Parish Police Jury, primary government, as of December 31, 1997, and for the year then ended, as stated in the basis of accounting. These financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

A primary government is a legal entity or body politic and includes all funds and organizations that are not legally separate. In my opinion, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of the Vernon Parish Police Jury, as of December 31, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Vernon Parish Police Jury, do not present in conformity with generally accepted accounting principles the financial position of the Vernon Parish Police Jury as of December 31, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated June 26, 1998, on my consideration of the Vernon Parish Police Jury's internal control structure and a report dated June 26, 1998, on its compliance with laws and regulations.

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

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

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

Alexander W. Kelly

Alexander W. Kelly
Alexandria, Louisiana
June 28, 1958

VERNON PARISH POLICE DEPT., PRIMARY GOVERNMENT
LEONVILLE, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 1987,
AND FOR THE YEAR THEN ENDED

GENERAL STATE AND GOV. BOND
 LOCAL GOV. BONDS
 ALL FUND TYPES AND RELATED ACCOUNTS

Contract Balance Sheet, December 31, 1993

	CONTRACTS, FUND TYPES			CAPITAL PROJECTS FUNDS
	GENERAL FUND	STATE GOV. BOND	LOCAL GOV. BOND	
ASSETS AND OTHER DEBITS				
Cash and cash equivalents	11,475,940	54,111,000	3703,457	100
Accounts, et cetera	100,000	2,500,000	300,000	
Accounts receivable	34,000	2,015,111		
Accounts payable and accrued		11,000		
Other debits:				
Amount available to other contract funds				
Amount to be provided for retirement of general long-term debt				
TOTAL ASSETS AND OTHER DEBITS	11,609,940	58,637,111	4,306,457	100
LIABILITIES AND FUND DEBITS				
Accounts payable, and				
accrued liabilities	500,000	400,000	111,000	100
Accounts receivable	27,700	700,000		
Accounts payable				
intergovernmental payable			34,700	
percentage amounts				
bonds and certificates of				
participation payable				
fund loans payable				
long-term liabilities				
Total Liabilities and	527,700	1,100,000	145,700	100
Fund Equity:				
Investment in general fund assets				
fund liabilities				
Retirement plan debt (not				
retired) - under paid	1,054,100	16,700,000	1,054,700	100
Total Fund Equity	1,054,100	16,700,000	1,054,700	100
NET LIABILITIES AND FUND DEBITS	11,036,840	17,937,111	4,111,700	100

The accompanying notes are an integral part of this statement.

Statement 2.

REVENUE ACCOUNTS		TOTAL INDEMNIFICATION DUE TO
1968 1967	1968 1967	
		\$14,121,202
		1,700,000
		1,120,000
\$11,267,202		141,202
	\$1,204,740	1,204,740
	1,002,740	1,002,740
\$11,267,202	\$4,782,680	\$10,289,120
		\$741,200
		141,202
		14,202
		1,120
		14,782
\$1,185,000	5,185,000	
141,140	141,140	
1,775,175	5,246,140	
None	5,587,495	7,529,840
\$11,267,202		11,267,202
		1,002,740
	None	11,269,942
\$11,267,202	\$4,782,680	\$11,289,142

Statement 1

WORLD BANK FIDUCIARY UNIT
 CAPITAL, RESERVES,
 AND FUNDS, 1988-1993

**Consolidated Statement of Assets, Liabilities,
 and Changes in Total Balances**
 for the Year Ended December 31, 1993

	1993 BALANCE SHEET	1992 BALANCE SHEET	1991 BALANCE SHEET	1990 BALANCE SHEET	TOTAL
	(USD)	(USD)	(USD)	(USD)	(USD)
ASSETS					

1993					
Capital	5,771,334	11,688,829	1,294,744		17,754,907
- fees and misc.		9,470,488			9,470,488
- other funds, deposits, and interest	16,188				16,188
- loans and grants	108,299				108,299
- intergovernmental reserves					
- Federal Funds	134,483	2,492,778			2,627,261
- Treasury Bonds	1,107,883	1,788,714			2,896,597
- Local Funds	40,840				40,840
- tax, charges, and commissions					
- fee reserves	68,244	81,240			149,484
- loans and participations		375,878			375,878
- net of money and property	178,443	576,488	28,224	149	783,284
- other reserves	68,244	94,188			162,432
- Total reserves	2,315,544	11,865,397	314,248	149	13,495,338

LIABILITIES					

1993					
Capital					
- Capital payments:					
- original debt	168,484				168,484
- additional	148,888	498,334			646,822
- guarantee	48,788				48,788
- reserves	78,884				78,884
- reserves and administrative costs	198,888	508			199,396
- net of assets	28,888	388,484			417,372
- net of assets	188,114	1,294,820			1,482,934
- net of assets	18,888	1,488,488			1,507,376
- net of assets	188,114	888,787			1,076,901
- loans and participations	58,114	578,488			636,602
- loans, deposits and participations	18,888	1,088,888			1,107,776
- other participations	48,114				48,114
- Capital deficit	48,884		18,245	1,111	78,240
- Total liability	1,488,111	14,481,796	18,245	1,111	16,089,263

LIABILITIES					

1993					
Net (accumulating) items are an integral part of this statement					

SPRING HAVEN POLICE JURY
 (continued - last page)
 GOVERNMENTAL FUND - FUND

Capital Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1991

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL (All Government Funds)
EXCESS (Deficiency) of REVENUES OVER EXPENDITURES	1,400,000	50,000,000	2,000,000	100,000	50,500,000
OTHER FINANCING SOURCE DEDUCT					
% of all assets		50,000			50,000
Increase in general long-term debt		1,000,000			1,000,000
Operations transfers out	(100,000)	(7,000,000)	(500,000)		(7,500,000)
Total Other Financing Sources (Deduct)	(100,000)	50,000	(500,000)	000	1,100,000
EXCESS (Deficiency) of REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER DEDUCTS	1,300,000	50,050,000	1,500,000	100,000	52,950,000
FUND BALANCE AT 01/01/91 OF YEAR	1,400,000	18,000,000	950,000	4,000	19,354,000
FUND BALANCE AT 12/31/91	2,700,000	68,050,000	2,450,000	4,000	73,204,000

(continued)

The accompanying notes are an integral part of this statement.

Special Finance Board Staff
 (continued) - 1980-1981
 (continued on Form 100) - salaries and benefits, reported funds

Detailed Statement of Resources, Commitments,
 and Changes in Fund Balances - Budget (1980-1981 Basis) and Actual
 for the Year Ending December 31, 1981

	GENERAL FUND			SPECIAL SERVICES FUND		
	BUDGET	ACTUAL	DEFICIT/ SURPLUS (DEFICIT)	BUDGET	ACTUAL	DEFICIT/ SURPLUS (DEFICIT)
REVENUE						
Salaries						
Net of taxes	\$ 24,000	\$ 23,847	153	\$ 1,175,000	\$ 1,200,000	\$ 25,000
Retire						
Other taxes, insurance, and interest	74,000	67,811	6,189	3,000,000	2,643,000	3,000,000
Grants and gifts	84,000	171,964	(87,964)			
Other non-recurring revenues						
Federal grants	14,000	100,000	(86,000)	1,000,000	1,000,000	100,000
State grants	60,000	1,100,000	(1,040,000)	400,000	1,000,000	100,000
Local grants	10,000	71,964	(61,964)			
Fees, royalties, and miscellaneous						
Net of taxes	14,000	14,178	(178)	71,000	71,000	71,000
Fees and royalties				100,000	100,000	100,000
Use of money and property	100,000	170,000	(70,000)	40,000	170,000	130,000
Other revenues	1,000	86,178	(85,178)	90,000	70,700	19,300
Total revenues	<u>1,201,000</u>	<u>1,800,969</u>	<u>(599,969)</u>	<u>3,675,000</u>	<u>3,075,700</u>	<u>3,895,000</u>
EXPENSES						
Salaries						
Net of taxes	24,000	23,847	153	1,175,000	1,200,000	25,000
Retire	174,000	169,967	4,033			
Interest on	44,000	40,000	4,000			
Grants	74,000	70,000	4,000			
Travel and miscellaneous	24,000	20,444	3,556	70,000	100,000	30,000
Other	14,000	10,540	3,460	110,000	100,000	10,000
Net of taxes	14,000	10,444	3,556	100,000	100,000	10,000
Retire						
Use of money and property	90,000	170,000	(80,000)	4,700,000	4,700,000	4,700,000
Fees and royalties				100,000	100,000	100,000
Travel and miscellaneous				20,000	70,000	50,000
Fringe benefits	10,000	10,000		1,000,000	1,000,000	1,000,000
Other expenditures	40,000	30,844	9,156			
Net of taxes	14,000	10,540	3,460			
Total expenditures	<u>1,200,000</u>	<u>1,800,847</u>	<u>399,847</u>	<u>3,675,000</u>	<u>3,075,700</u>	<u>3,895,000</u>

(Over/Under)

The accompanying notes are an integral part of this statement.

UNITED STATES AIR FORCE
 AIRCRAFT ENGINEERS
 INTERNATIONAL, 1950-1951 - GENERAL AND SPECIAL SERVICE FUNDS

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - Budget Approved for the year ended December 31, 1951

	GENERAL FUND			SPECIAL SERVICE FUND		
	BUDGET	ACTUAL	VARIANCE (DEFICIT/EXCESS)	BUDGET	ACTUAL	VARIANCE (DEFICIT/EXCESS)
REVENUE (PARTIAL) OF MEMBERS						
INITIAL CONTRIBUTIONS	175,121	166,756	8,365	100,000	97,000	3,000
GROUP TRANSFER (SEE MEMBERS' STATEMENT)						
OPERATING EXPENDITURES ON OPERATING MEMBERS' USE	118,000	100,000	18,000	15,000,000	17,000,000	2,000,000
Total other charges for operating (state)	118,000	100,000	18,000	15,000,000	17,000,000	2,000,000
NET INCREASE (DECREASE) OF MEMBERS' AND MEMBER SERVICE FUND BALANCES	57,121	66,756	9,635	85,000	80,000	5,000
NET INCREASE (DECREASE) OF FUND	57,121	66,756	9,635	85,000	80,000	5,000
NET INCREASE (DECREASE) OF FUND	57,121	66,756	9,635	85,000	80,000	5,000

(Continued)

The accompanying notes are an integral part of this statement.

VERNON PARISH POLICE JURY
Lafayette, Louisiana

Notes to the Financial Statements
As of December 31, 2007, and for the Year Then Ended

INTRODUCTION

The Vernon Parish Police Jury is the governing authority for Vernon Parish and is a political subdivision of the State of Louisiana. The police jury is governed by 11 jurors representing the various districts within the parish. The jurors serve four-year terms which expire on January 13, 2010.

Louisiana Revised Statute 33:1216 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

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

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, some of the component units that comprise the reporting entity are included in the accompanying financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

VERNON PARISH POLICE JURY

Logansport, Louisiana
Notes to the Financial Statements
(Continued)

B. FUND ACCOUNTING

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

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

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

Governmental Funds

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

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

C. FIXED ASSETS

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

NEWORLEANS POLICE JURY
Legislative, Legislative
Notes to the Financial Statements
(Continued)

D. LONG-TERM DEBT

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

E. BASIS OF ACCOUNTING

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

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

Revenues

All ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:2983 requires that the tax roll be filed on or before November 30 of each year. All ad valorem taxes become delinquent if not paid by December 30. The taxes are normally collected in December of the current year and January and February of the ensuing year.

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

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

Sales and use taxes are recognized in the month received by the police jury's collection agents, the New Orleans Parish Taxant Board and the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles. The related revenue in the financial statements represents sales tax collections from the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles for December 30, 1997 and recorded in the police jury in January 1998.

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

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

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

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

Expenditures

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

Other Financing Sources (Uses)

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

F. BUDGET PRACTICES

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

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

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

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

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

	General Fund	Special Revenue Funds
Excess (deficiency) of revenues and other sources over expenditures and other sources - (GAAP basis) Statement C	\$87,412	\$1,884,458
Adjustments:		
Revenues/Receipts/Grants	183,792	288,592
Expenditures/Payables (Net)	(262,744)	(1,884,457)
Other	18,948	1,028,582
Excess (deficiency) of revenues and other sources over expenditures and other sources - (GAAP basis) Statement B	\$116,714	\$1,317,175

6. ENCUMBRANCES

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

7. CASH AND CASH EQUIVALENTS

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

8. INTERFUND RECEIVABLES/PAYABLES

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

9. COMPENSATED ABSENCES

Employees of the Bernard Parish Police Jury earn from 6 to 15 days of vacation leave each year, depending on their length of service. Vacation leave must be taken in the year earned. Employees earn one day of sick leave for each month of service. A maximum accumulation of 25 days of sick leave is allowed. Accumulated sick leave is forfeited upon termination of employment.

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

Employees of the Vernon Parish Library earn from 12 to 22.5 days of vacation leave each year, depending on their length of service. Unused vacation leave cannot be carried forward, except under unusual circumstances. Employees are not paid for unused vacation leave upon termination of employment. All full-time employees earn 18 days of sick leave each year. Employees are permitted to carry forward five days of unused sick leave to the next year up to a maximum of 30 days. Employees are not paid for unused sick leave upon termination of employment.

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

Based on the aforementioned policies, there are no accumulated or vested benefits relating to compensated absences, as December 31, 1987, that require accrual or disclosure to conform with generally accepted accounting principles.

B. SALES TAXES

On January 18, 1991, the voters of the parish approved two sales and use taxes of one per cent (1%) and one-half of one per cent (1/2%). Both taxes are for a five-year period, from April 1, 1991, and may be used to fund and retire bonds as provided by Louisiana Revised Statute 24:908. The proceeds of the one per cent tax, after paying cost to collect and administer the tax, are dedicated and used to pay the costs of collecting and disposing of solid waste and allowing garbage dumps in the parish. The proceeds of the second one-half per cent tax, after paying costs to collect and administer the tax are to be used as follows:

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

Although voters approved a one per cent sales tax on January 18, 1991, the police jury due to statutory limitations, could only levy three-quarters of the original one per cent sales tax. By resolution and in accordance with Art. 93 of the Regular Session of the Louisiana Legislature of 1991, on June 27, 1991, (effective July 1, 1991) the police jury increased the three-quarters of one per cent sales tax to the full one percent. The net proceeds of this tax to be expended in accordance with the original proposition.

C. HOTEL/MOTEL TAX

As provided by Louisiana Revised Statute 24:907A, the police jury has levied a three per cent tax on the occupancy of all hotel/motel rooms and overnight camping facilities in the parish. Proceeds of the tax, less collection costs, are distributed to the Vernon Parish Tourism and Recreation Commission for the promotion of tourism in Vernon Parish.

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

B. FUND EQUITY

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

B. INTERFUND TRANSACTIONS

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

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

B. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned **Memorandum Only** (overhead) 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. Entries in such debt compare to a consolidation. Interfund allocations have not been made in the preparation of this data.

2. EXPENDITURES - BUDGET AND ACTUAL

The following funds had actual expenditures in excess of budgeted expenditures for the year ended December 31, 1993:

Fund	Budget	Actual	Amount	Percent
General	1,364,908	1,565,748	222,137	+16.3%
Highway Unit Maintenance	298,800	298,258	(542)	-0.18%
Debris/Trash & Soil Maintenance	303,700	317,531	13,831	+4.58%
Parishwide Road Maintenance	1,473,600	1,886,400	432,350	+29.33%
Literary Maintenance	448,637	474,234	25,597	+5.70%
Ordnance Dept	484,800	476,077	(8,723)	-1.8%
Tourism & Recreation	56,983	61,409	4,426	+7.77%
Hotel/Motel	54,600	60,099	5,499	+10.09%
Five-Parishwide District No. 1	760,000	811,417	112,417	+14.79%
Sales Tax Collection	75,000	188,634	113,634	+151.38%
Road District Maintenance:				
No. 2	27,481	38,368	10,887	+39.64%
No. 4	66,700	84,277	176,577	+264.74%
No. 5	53,800	57,746	3,946	+7.33%
No. 6	87,800	97,360	9,560	+10.89%

NEWORLEANS POLICE JURY
(continued)
Notes to the Financial Statements
(Continued)

Fund	Budget	Actual	Amount	Percent
Road District Construction:				
No. 1	30,000	41,885	(11,885)	+39.62%
No. 2	20,000	42,718	(22,718)	+213.59%
No. 3	21,000	21,800	(800)	-3.81%
No. 4	21,000	27,888	(6,888)	+32.80%
No. 5	20,000	18,180	1,820	-9.10%
No. 6	8,000	8,407	(407)	-5.09%
No. 7	18,500	18,422	78	-0.42%

3. CASH AND CASH EQUIVALENTS

At December 31, 1987, the police jury has cash and cash equivalents (bank balances) as follows:

Petty cash	\$3,874
Interest bearing demand deposits	3,978,284
Time and certificates of deposit	<u>10,259,000</u>
Total Cash and Cash Equivalents	<u>\$14,241,158</u>

These deposits are stated at cost, which approximates market. Under state law, (time) deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities held by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or collateral bank trust is mutually acceptable to both parties. Cash and cash equivalents (bank balances) totaling \$14,241,158 are adequately secured by \$100,000 of federal deposit insurance (Risk Category 1), and \$13,141,158 of securities held in the trust department of the fiscal agent bank, but not in the name of the police jury. (Risk Category 2).

Because the pledged securities are held in the trust department of the fiscal agent bank, in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized under the provisions of GASB Codification 200-18(1), however, Louisiana Revised Statute 28:1218 imposes a statutory requirement on the collateral bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

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

4. RECEIVABLES

The following is a summary of receivables at December 31, 1997:

Class of Receivable	General Fund	Special Revenue Funds	Debt Service Funds	Total
Notes:				
40 rollovers	\$147,000	\$1,025,878	\$384,284	\$1,557,162
Sales and use		40,000		40,000
Other taxes, licenses, etc.	8,231			8,231
Loans and grants	6,000			6,000
Intergovernmental revenues:				
Federal	1,740	179,000		180,740
State	282,000	282,000		564,000
Other	4,000	20,000		24,000
Total	\$990,000	\$2,134,100	\$384,284	\$3,508,384

5. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1997:

	Land	Buildings	Buildings and Equipment	Library Books and Other	Total
Balance, January 1, 1997	\$48,000	\$4,184,000	\$4,000,000	\$1,100,000	\$9,732,000
Additions	\$4,000		44,150	11,000	59,150
Deletions			(44,000)	(11,000)	(55,000)
Balance, December 31, 1997	\$52,000	\$4,184,000	\$4,000,150	\$1,100,000	\$9,336,150

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

6. PENSION PLANS

Penochal Employees Retirement System of Louisiana -- substantially all employees of the police jury are members of the Penochal Employees Retirement System of Louisiana ("system"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the police jury are members of Plan B.

NEW ORLEANS POLICE JURY

Louisiana, Louisiana
Notes to the Financial Statements
(Continued)

All permanent employees working at least 20 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan B, employees who retire at or after age 50 with at least 10 years of credited service or at or after age 55 with 10 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 2 per cent of their final-average compensation in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 10 years, may take early retirement benefits commencing at or after age 50, with the benefit reduced 3 per cent for each year retirement precedes age 50. In any case, benefits paid under Plan B cannot exceed the lesser of 500 per cent of the final-average salary multiplied by total years of creditable service. Final-average salary is the employee's average salary over 18 consecutive or disjoint months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Parochial Employees' Retirement System, Post office Box 15161, Baton Rouge, LA 70805-4519, or by calling (504) 338-1361.

Under Plan B, members are required by state statute to contribute 1.0 percent of their annual covered salary in excess of \$1,200 and the employer is required to contribute at an actuarially determined rate. The current rate is 1.0 percent of annual covered payroll. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the 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 employees are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:200, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The required employer contributions to the System under Plan B for the years ending December 31, 1993, 1994, and 1995, have been made by the police jury.

PARISH POLICE JURY

Lafayette, Louisiana

Notes to the Financial Statements

(Continued)

7. LEASES

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. The lease obligations, consisting of equipment are paid from various special revenue funds. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 1987:

Year Ending December 31,	Capital Leases
1988	229,875
1989	279,264
2090	281,908
2091	279,487
2092	282,985
Thereafter	243,879
Total	\$1,617,486
Less: amount representing interest	(231,780)
Present value of future lease payments	\$1,385,706

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

8. CHANGE IN LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended December 31, 1987:

	General Obligation Bonds and Certificates of Indebtedness	Lease Liases	Capital Leases	Total
Long-term debt payable at January 1, 1987	\$1,730,000	\$150,749	\$790,828	\$3,671,577
Additions	1,000,000	127,293	1,000,789	3,028,082
Reductions	(400,000)	(17,293)	(84,857)	(502,150)
Long-term debt payable at December 31, 1987	\$2,330,000	\$260,749	\$1,706,760	\$4,307,509

In accordance with Louisiana Revised Statute 29:562, the police jury is legally restricted from incurring long-term bonded debt in excess of 20 per cent of the assessed value of taxable property in the parish. At December 31, 1987, the statutory limit is \$20,800,000.

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

B. CRIMINAL COURT FUND

Louisiana Revised Statute 15:671.01 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish's General Fund. The following details the amount due the General Fund at December 31, 1997:

Balance due at December 31, 1996	\$48,004
Amount credited during 1997	(400)
Amount due for 1997	\$47,604
Balance due at December 31, 1997	\$47,604

The police jury subsidizes, annually in amounts exceeding \$100,000, the operations of the criminal court fund through operating transfers from the General Fund; accordingly, the police jury does not intend to transfer the aforementioned balance to the General Fund.

10. INTERFUND RECEIVABLES

Individual interfund balances at December 31, 1997, are comprised as follows:

Fund	Interfund	
	Receivable	Payable
General Fund	\$24,800	\$4,800
Special Revenue Funds		
Parishwide Bond Fund	60,119	
Fire District No. 1	60,119	
Criminal Court Fund	4,800	
High District No. 1 Maintenance Fund		24,400
Sales Tax Fund		5
Total Special Revenue Funds	\$125,037	\$24,405
Capital Projects Funds		
12280 - Upper Church Road		500
12280 - Bellevue Road		500
Total Capital Projects Funds	\$0	\$1,000
Total	\$248,837	\$29,205

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

11. LITIGATION

As December 31, 1997, the police jury is involved several lawsuits. In the opinion of the district attorney, legal counsel for the police jury, the ultimate resolution of those lawsuits that have progressed to a point where a determination can be made will not represent a significant liability to the police jury, and the remaining law suits have not progressed to a point where a determination can be made of any possible loss. No provision for any liability that may result has been made in the accompanying financial statements.

12. JOB TRAINING PARTNERSHIP ACT PROGRAM

The Vernon Parish Police Jury participates in the Job Training Partnership Act (JTPA) Program funded through the Louisiana Department of Labor and the Louisiana Department of Education by the United States Department of Labor. The police jury is a member of the Fifth District Service Delivery Area (SDA), which consists of Wilcox, Bossiergard, and Vernon Parishes. On March 7, 1993, the members of the SDA entered into a multi-jurisdictional consortium agreement for the purpose of carrying out programs and activities authorized by JTPA. This agreement named the president of the Vernon Parish Police Jury as the authorized representative of the local government signatory to the agreement. In addition, the agreement states that the entity designated as the grant recipient will receive the funds for the consortium area and be held ultimately liable for the funds.

A. Private industry council (PIC) - consists of 36 members representing a cross section of the SDA population. The PIC is responsible for providing program development guidance and for monitoring operations of the administrative entity.

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

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

The Vernon Parish Police Jury is the designated grant recipient and the administrative entity. As a grant recipient, the Vernon Parish Police Jury has (1) accepted full responsibility for funds expended in the grant; (2) assumed the Louisiana Department of Labor that all funds provided will be expended in accordance with the requirements of Title 12 of the Job Training Partnership Act (Public Law 96-100), all applicable federal and state regulations, policies and procedures, and the approved job training plan; and (3) accepted ultimate responsibility for the grant funds.

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

21. FOOD STAMP PROGRAM

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Health and Human Resources. 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 two year period ended December 31, 1987, follows:

Balance at January 1, 1987		\$1,643,324
Received		3,458,873

Total available		5,102,197
Expenditures:		
Issued to recipients	(17,387,281)	
Transferred to other issuing agencies	(88,588)	
Returned to office of food stamp	(30,828)	(17,496,697)

Balance at December 31, 1987		None

During 1987, the Louisiana Department of Social Services, Office of Family Support, notified the police jury that the State, due to implementation of an Electronic Benefit Transfer Program, was terminating the food stamp issuance agreement with the police jury.

24. GENERAL LIABILITY INSURANCE

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

28. LANDFILL

The Vernon Parish Police Jury operates a Type III (Construction and Demolition Debris and Household) landfill. The facility, consisting of approximately 18 acres, was originally opened in 1986 and has a remaining estimated useful life of approximately 20 years. State and Federal laws and regulations require that the police jury place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for three years after closure.

Annual closure costs to fill and cover each cell is minimal because the volume of material removed to open each cell normally exceeds the volume of material required to cover the cell on closure. Additionally, the cost of the final pre-closure cover and the post-closure monitoring costs for three years after closure are estimated at \$20,000. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

As of December 31, 1987, the police jury, due to the immaterial amount of the estimated closure and post-closure care costs, has not recorded any liability relating to these cost estimates.

VERNON PARISH POLICE JURY
Lafayette, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
As of and for the Year Ended December 31, 1987

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

PUBLIC IMPROVEMENT CONSTRUCTION FUND -- is comprised of balances remaining in the Public Improvements Debt Service Fund, and the Public Improvement Capital Projects Fund. The bond issue, serviced by the Public Improvement Debt Service Funds, was paid out in February 1986, and the construction project financed by this issue has been completed. The balance in the Public Improvements Construction Fund will be used to correct erosion and other problems at Lake Vernon and Lake Anacapa.

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

VERNON PARISH POLICE JURY
Lafayette, Louisiana
Supplemental Information Schedule (Continued)

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

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

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

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

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

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

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

NEWOR FOREIGN POLICE DEPT, PRIMARY GOVERNMENT
LEONVILLE, LOUISIANA
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

COMBINED SCHEDULES
AS OF AND FOR THE YEAR ENDS December 31, 1997

GENERAL LEDGER BALANCE SHEET
ASSETS - (Cash, Receivables, Investments, etc.)
LIABILITIES AND EQUITY - (Accounts Payable, Loans, Retained Earnings, etc.)
Consolidated Balance Sheet, December 31, 1987

	ASSETS	LIABILITIES AND EQUITY	ASSETS	LIABILITIES AND EQUITY	ASSETS	LIABILITIES AND EQUITY
ASSETS						
Cash and cash equivalents	\$1,100,000	\$600,000	\$1,200,000	\$650,000	\$1,100,000	\$600,000
Accounts receivable	500,000	500,000	500,000	500,000	500,000	500,000
Investments	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL ASSETS	\$1,700,000	\$1,100,000	\$1,800,000	\$1,250,000	\$1,700,000	\$1,100,000
LIABILITIES AND EQUITY						
Accounts payable		500,000		500,000		500,000
Loans payable		100,000		100,000		100,000
Retained earnings		500,000		650,000		500,000
TOTAL LIABILITIES AND EQUITY		\$1,100,000		\$1,250,000		\$1,100,000
Net Equity - Total Assets - Total Liabilities		\$600,000		\$550,000		\$600,000
Total Assets	\$1,700,000	\$1,100,000	\$1,800,000	\$1,250,000	\$1,700,000	\$1,100,000

DATE OF BOARD MEETING	DATE OF PREVIOUS BOARD MEETING	1999-2000	CURRENT YEAR	2000-01 BUDGET	TOTAL 2000 BUDGET	2001-02 BUDGET	2002-03 BUDGET	2003-04 BUDGET
12/1/03	1/14/04	\$175,500	\$185,600	\$185,600	\$185,600	\$185,600	\$185,600	\$185,600
1/1/04	1/1/04	175,500	185,600	185,600	185,600	185,600	185,600	185,600
3/14/04	1/14/04	\$185,600	\$185,600	\$185,600	\$185,600	\$185,600	\$185,600	\$185,600
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Schedule 1

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	TOTAL 1982	FOR INDIVIDUAL EMPLOYMENT ACT	EMPLOYER CONTRIBUTION	ADMIN. CONTRIB.	TOTALS
ASSETS					
Cash and cash equivalents	100,000	100,000	100,000	100,000	400,000
Investments, at cost	40,000	40,000			160,000
Investment securities					160,000
TOTAL ASSETS	140,000	140,000	100,000	100,000	720,000
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	10,000	10,000			40,000
Accounts receivable	10,000	10,000			40,000
Deferred income					40,000
Unpaid benefits					40,000
Unpaid contributions subject to refunding agreement					40,000
Total Liabilities	20,000	20,000	0	0	160,000
Fund Equity - Total 100000 - unpaid contributions - 100000	120,000	120,000	100,000	100,000	560,000
TOTAL LIABILITIES AND FUND EQUITY	140,000	140,000	100,000	100,000	720,000

STATE OF CALIFORNIA

LEGISLATURE, SENATE AND
ASSEMBLY, SAN FRANCISCO - SPECIAL SESSION

Summary Schedule of Receipts, Expenditures, and Changes in Fund Balances
for the Year Ended December 31, 1967

	GENERAL FUND	INDUSTRIAL AND ARTS	LAND AND WATER	SALES AND USE TAXES	TRANSFERS AND GRANTS	STATE DEBT
REVENUES						
State						
Lot sales	1,086,150	1,086,000	000	5073,150		1,086,150
Taxes and fees						
Intergovernmental (received)				100,000		
Federal grants	60,100	60,100		100,000		60,100
State bonds						
Fees, charges, and contributions						
Net earnings	30,000	30,000	300,000	11,100	194,000	5,100
Loss and recoveries			20,000			2,100
Use of money and unexpended						
Other revenues						
Total revenues	1,176,250	1,176,100	300,000	1,288,050	194,000	453,300
EXPENDITURES						
General						
General government:						
Judicial						
Finance and administrative		100,000				
Public safety			1,100,000	1,000,000	100,000	477,000
Health and welfare	100,000					
Highways and parking						
Social and medical						
Grants and research						
Education						
Miscellaneous						
Total expenditures	100,000	100,000	1,100,000	1,000,000	100,000	477,000
REVENUE DEFICIENCY OF GENERAL FUND						
EXPENDITURES	100,000	100,000	1,100,000	1,000,000	100,000	477,000
STATE FUNDING AND SPECIAL USES						
State of account						
Increase in general fund-law and			1,000,000	100,000	1,000,000	50,000
Operating transfers, or	100,000		10,000,000	100,000		10,000
Operating transfers-out	100,000	000	1,000,000	1,100,000	1,000,000	10,000
Total state funding sources from	100,000	000	1,000,000	1,100,000	1,000,000	10,000
REVENUE DEFICIENCY OF GENERAL FUND						
State sources with transfers from						
Other funds	50,000	50,000	5,000	100,000	1,000,000	50,000
FUND BALANCE AT BEGINNING OF YEAR	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
FUND BALANCE AT END OF YEAR	1,000,000	1,000,000	1,000,000	1,100,000	1,000,000	1,000,000

Sheet 7

Amount of Cash and Cash Equivalents	Public Infrastructure Adaptation Fund	LIHTC	Operating Fund	Capital Fund	General Fund	Special Fund	Other Fund	Total
2,041,000		1,000,000					100,000	
11,170	124,000	14,700	19,000					150,870
4,194	3,000	10,000	1,700,000		100	20	10,000	4,904
11,140	19,100	100,500	1,701,700		1,000	20	10,000	181,360
			400,000	11,000				
190,170	0,000	400,500			11,000		1,140,000	1,741,670
190,170	0,000	400,500	400,000	11,000	11,000		1,140,000	1,741,670
28,500	25,000	117,170	104,000	111,000	100,000	14,000	1,115,000	1,600,670
			100,000	11,000	10,000		115,000	
28,500	25,000	117,170	104,000	111,000	100,000	14,000	1,115,000	1,600,670
28,500	25,000	117,170	104,000	111,000	100,000	14,000	1,115,000	1,600,670
28,500	25,000	117,170	104,000	111,000	100,000	14,000	1,115,000	1,600,670
28,500	25,000	117,170	104,000	111,000	100,000	14,000	1,115,000	1,600,670
28,500	25,000	117,170	104,000	111,000	100,000	14,000	1,115,000	1,600,670

STATE OF NEW YORK
 STATE TAX AUTHORITY
 DEPARTMENT OF TAXATION AND FINANCE

(Including Schedule of Receipts, Disbursements, and Changes in Fund Balances
 for the Year Ended December 31, 2000)

	2000 Actual	2000 Budget	2000 Actual	2000 Actual	Total
REVENUES					
State					
Taxes:					
Individual	25,485,138				25,485,138
Sales and use		11,448,000	12,700		11,460,700
Development of resources					2,862,100
Federal grants					1,582,100
State bonds					
Lottery, charities, and miscellaneous					35,342
Other revenues					1,502,400
Federal grants (refunded taxes)	6,700		16,400	M	23,100
Use of money and proceeds of other resources					88,000
Total revenues	32,251,138	11,448,000	12,700	M	32,251,138
Disbursements					
General					
Federal government:					850,000
Social Security					850,000
Federal and state education					124,800
Other	123,340				123,340
State services:					1,582,100
Public works					1,582,100
Other					100,000
Federal and state					100,000
State and other					100,000
Federal government and other		1,000,000	12,000		1,012,000
Total disbursements	123,340	1,000,000	12,000	100,000	1,035,340
Other (Department of Economic Development)					
Disbursements:	1,200,000	600	11,100	100	1,211,700
Other (Department of Social Services)					
Disbursements:					41,000
State of New York					1,000,000
Department of Social Services					1,000,000
Department of Health and Senior Services	15,000,000				15,000,000
Total other disbursements (over)	15,000,000			100,000	15,100,000
Other (Department of Transportation)					
Other sources (from program fund 8 and other funds):	100,000	600	11,000	100,000	1,111,600
Other (Department of Environmental Conservation)					
Other sources (from program fund 8 and other funds):	115,000	600	12,000	600	127,600
Other (Department of Health and Senior Services)					
Other sources (from program fund 8 and other funds):	100,000	600	12,000	100,000	111,600

FEDERAL RESERVE BANK OF NEW YORK
 FEDERAL RESERVE SYSTEM - FEDERAL RESERVE BANK OF
 NEW YORK'S BALANCE SHEET
 Quarterly Balance Sheet, December 31, 1960

	NO. 1	NO. 2	NO. 3	NO. 4	NO. 5	NO. 6	NO. 7	NO. 8	1959
ASSETS									
U.S. GOVERNMENT SECURITIES	115,420	108,000	84,100	95,000	104,000	111,500	100,000	100,000	1,000,000
U.S. GOVERNMENT DEBENTURES	14,100	10,000	14,100	10,000	10,000	14,100	10,000	10,000	100,000
TOTAL ASSETS	129,520	118,000	98,200	105,000	114,000	125,600	110,000	110,000	1,100,000
LIABILITIES AND FUND BALANCE									
U.S. GOVERNMENT SECURITIES	14,100	10,000	14,100	10,000	10,000	14,100	10,000	10,000	100,000
FEDERAL RESERVE BANK OF NEW YORK	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	40,000
TOTAL LIABILITIES	18,100	14,000	18,100	14,000	14,000	18,100	14,000	14,000	140,000
FUND BALANCE - FEDERAL RESERVE BANK OF NEW YORK	111,420	104,000	80,100	91,000	100,000	107,500	96,000	96,000	960,000
TOTAL LIABILITIES AND FUND BALANCE	129,520	118,000	98,200	105,000	114,000	125,600	110,000	110,000	1,100,000

INCOME STATEMENT FOR THE YEAR
ENDED 31st DECEMBER
FOR THE YEAR ENDED 31st DECEMBER 2023
AND 31st DECEMBER 2022

Statement of Income, Expenses, and Changes in Fund Balance
 for the Year Ended December 31, 2023

	2023	2022	2021	2020	2019	2018	2017	2016	Total
REVENUE									
Grant - 4410000	11,200	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
Grant - 44100	11,200	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
Grant - 44100000	11,200	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
Grant - 441000000	11,200	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
Total Revenue	11,200	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
EXPENSES									
Personnel - 4410000	11,200	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
Personnel - 44100000	11,200	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
Personnel - 441000000	11,200	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
Total Expenses	11,200	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
NET INCOME (DEFICIT) OF REVENUE									
Net Income (Deficit) of Revenue	11,200	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
Other Financial Results									
Operating Expenses of					11,200	11,200	11,200	11,200	11,200
Other Financial Results	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200
Total Other Financial Results	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200
Other Financial Results of Revenue									
Other Financial Results of Revenue	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200
Total Other Financial Results of Revenue	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200
Other Financial Results of Other Financial Results									
Other Financial Results of Other Financial Results	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200
Total Other Financial Results of Other Financial Results	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200

STATE AND LOCAL GOVERNMENTS
 CAPITAL STOCK OWNERSHIP
 CONSOLIDATING STATE GOVERNMENT FINANCIAL STATEMENTS
 STATE OF MISSISSIPPI CONSOLIDATING FINANCIAL STATEMENTS

Consolidating Balance Sheet, December 31, 1997

	MS. 1	MS. 2	MS. 3	MS. 4	MS. 5	MS. 6	MS. 7	MS. 8	TOTAL
ASSETS									
Cash and cash equivalents	108,110	25,120	11,734	130,203	277,054	27,000	128,720	21,281	1,008,222
Receivables	75,411	22,800	11,441	22,227	77,204	4,000	25,857	21,207	147,156
TOTAL ASSETS	183,521	47,920	23,175	152,430	354,258	31,000	154,577	42,488	1,155,378
LIABILITIES AND FUND EQUITY									
Accounts payable	11,400	1,900	11,164	11,169	1,700	1,000	1,001	1,524	41,158
State Treasury - Fund balances - consolidated - other agencies	40,000	25,000	24,000	11,211	25,420	1,000	24,500	10,500	151,631
TOTAL LIABILITIES AND FUND EQUITY	51,400	26,900	35,164	22,380	27,120	2,000	25,501	12,024	192,819

WELLS FARGO BANK, N.A.
 (INCORPORATED IN MICHIGAN)
 CONSOLIDATED BALANCE SHEET - QUARTERLY REPORT PERIOD
 END OF PERIOD SUBMITTED TO FRB

Comparing Schedule of Assets, Liabilities, and Changes in Fund Balances
 for the Year Ended December 31, 1970

	NO. 1	NO. 2	NO. 3	NO. 4	NO. 1	NO. 2	NO. 3	NO. 4	NO. 1	NO. 2
ASSETS										
Cash - all offices	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
State Funds	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Due from banks and branches	100	100	100	100	100	100	100	100	100	100
Total Assets	101,100	101,100	101,100	101,100	101,100	101,100	101,100	101,100	101,100	101,100
LIABILITIES										
Current - public funds	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000
Total Liabilities	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000
NET ASSETS										
State Funds	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Due from banks and branches	100	100	100	100	100	100	100	100	100	100
Total Net Assets	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

VERNON PARISH POLICE JURY
Lafayette, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
as of and for the year ended December 31, 1997

ROAD SERVICE FUNDS

LIBRARY -- used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related charges on the Series 1993, General Obligation Bonds in the amount of \$2,500,000. Proceeds were used to construct the Vernon Parish Library.

ROAD IMPROVEMENT -- used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related charges on the Series 1996, Certificates of Indebtedness in the amount of \$1,500,000. Proceeds were used to improve parish roads.

FEDERAL PUBLIC DEFENSE FUND
 (Continued) - Schedule 3
 COMMERCIAL FUND YEAR - 1987 FISCAL YEAR
 Continuing Balance Sheet, December 31, 1987

	1987	1986	TOTAL
	(\$ MIL)	(\$ MIL)	(\$ MIL)
ASSETS			
Cash and cash equivalents	\$80,000	\$80,000	\$160,000
Receivable	200,000	200,000	400,000
Investment	100,000	100,000	200,000
Total Assets	\$380,000	\$380,000	\$760,000
LIABILITIES AND FUND EQUITY			
Liabilities	\$100,000	100,000	200,000
Fund Equity - Total balance -	280,000	280,000	560,000
reserved for 1987 activities			
Total Liabilities and	\$380,000	\$380,000	\$760,000
Fund Equity			

MEMBER HAS CO PAID TO JURY
 LIABILITY, LIMITED
 MEMBERSHIP, FUND 1981 - (SEE MEMBERS FUND)

Operating Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1981

	LIBRARY	BOOK DEPARTMENT	TOTAL
REVENUES			
Tuition - ad valorem	500,100		500,100
Use of money - interest, savings	1,000	100,000	101,000
Total revenues	501,100	100,000	601,100
EXPENDITURES			
Book service	100,000	100,000	200,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	401,100	0	401,100
FUND TRANSFERS, CONTINUED			
Operating transfers in	0	400,000	400,000
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	401,100	0	401,100
FUND BALANCE AT BEGINNING OF YEAR	100,000	0	100,000
FUND BALANCE AT END OF YEAR	501,100	0	501,100

VERNON PARISH POLICE JURY
Lafayette, Louisiana
SUPPLEMENTAL INFORMATION SHEET
As of and for the Year Ended December 31, 1983

CAPITAL PROJECTS FUNDS

LIBRARY CONSTRUCTION FUND -- accounts for the construction of a new library complex for Vernon Parish. Financing was provided by the issuance of Series 1981 General Obligation Bonds dated February 1, 1981, in the amount of \$2,500,000.

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

WISCONSIN PARKS AND RECREATION
 COMMISSION, WISCONSIN
 GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUND

Comparing Balance Sheet, December 31, 1993

ASSETS	GOVERNMENTAL FUND TYPE		TOTAL
	LIBRARY	RECREATION	
Cash and cash equivalents	\$0.00	\$0.00	\$0.00
LIABILITIES AND FUND EQUITY			
Liabilities - short-term payables	None	\$0.00	\$0.00
Fund Equity - Fund Balance - Reserved for future construction	\$0.00	None	\$0.00
TOTAL LIABILITIES AND FUND EQUITY	\$0.00	\$0.00	\$0.00

STATE POLICE DEPT
 GREENVILLE, MISSISSIPPI
 GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUND

Comparing Schedule of Revenues, Expenditures, and Changes in Fund Balances
 for the Year Ended December 31, 1997

	BLACK HART			TOTAL
	LIBRARY	BOATWREN	TRUCK	
REVENUES				
Use of Money - interest earnings	100	000	000	100
EXPENDITURES				
Capital outlay	4,000	000	000	4,000
EXCESS (Deficiency) OF REVENUES OVER EXPENSES	(3,900)	000	000	(3,900)
FUND BALANCE AT BEGINNING OF YEAR	4,000	000	000	4,000
FUND BALANCE AT END OF YEAR	100	000	000	100

TERMON PARISH POLICE JURY
Termonville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 1997

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 64 of the 1995 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1173, the police jury has elected the monthly payment method of compensation, not to exceed the maximum provided by Louisiana law.

SHREVE PARISH POLICE JURY
 Leesville, Louisiana
 Schedule of Compensation Paid Jurors
 For the Year Ended December 31, 1997

SUPPLEMENTAL INFORMATION SCHEDULE

Clay, Curtis G.	100,000
Forbes, James B.	10,000
Hutton, Ish B., Jr.	10,000
Huffman, John	10,000
Rayson, Oscar	10,000
Rayson, Nelson	10,000
James, Jimmy G.	10,000
Pyles, Rex	11,000
Reichart, Christopher	10,000
Roch, James B.	10,000
Smith, W. Harold	10,000
Williams, Billy	10,000

TOTAL	\$100,000

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

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

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

55 Terry Avenue
Alexandria, LA 71301
318/442-7166
Fax: 318/442-0495

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

VERNON PARISH POLICE JURY
Iberville, Louisiana

I have audited the primary government financial statements of the Vernon Parish Police Jury as of and for the year ended December 31, 1991, and have issued my report thereon dated June 25, 1992. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

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

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

Other Audit Findings

The audit for the year ended December 31, 1998, disclosed no instances of noncompliance that were required to be reported under Government Auditing Standards or matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

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

General

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

Richard W. May

Richard W. May
Alexandria, Louisiana
June 25, 1999

**OTHER REPORTS REQUIRED BY
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133**

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

HEDDIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

55 Terra Avenue
Alexandria, LA 71303
505/442-7585
Fax: 518/442-9498

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR #131**

VERNON PARISH POLICE JURY
VERNON, LOUISIANA

I have audited the compliance of Vernon Parish Police Jury with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular #131 Compliance Supplement that are applicable to each of the major federal programs for the year ended December 31, 1991. Vernon Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the police jury's management. My responsibility is to express an opinion on the police jury's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular #131, Audits of States, Local Governments, and Nonprofit Organizations. These standards and OMB Circular #131 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the police jury's compliance with those requirements and performing other procedures as we considered necessary in the circumstances. I believe that my audit provides reasonable assurance about the police jury's compliance with those requirements. My audit does not provide a legal determination on the police jury's compliance with those requirements.

In my opinion, the police jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1991.

HEMON PARISH POLICE JURY
Annual Report
A-130 Compliance Report
(Continued)

Internal Control over Compliance

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

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

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

Harold H. May

Harold H. May
Alexandria, Louisiana
June 28, 1999

UNITED STATES POLICE AID
 Legislative, Legislative
 Committee of Committees of Federal Bureau
 for the Year Ended December 31, 1957

FEDERAL BUREAU OF INVESTIGATION (FBI) - (FEDERAL BUREAU OF INVESTIGATION)	OTIS (1957)	GRAND (1957)	TOTAL (1957)
UNITED STATES DEPARTMENT OF AGRICULTURE			
Received through Legislative Committees of Social Security - (See 1957 Report)	10,541	55-111-01	\$1,337,000
State Administration for Marketing Loans, for (See 1957 Report)	10,541	55-111-01	20,000
Received through Legislative Committees of Forestry - (See 1957 Report)	10,541		20,000
Total United States Department of Agriculture			2,377,000
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Received through Legislative Committees of Social Security - Emergency Relief Grant	10,511	10,000	20,511
UNITED STATES DEPARTMENT OF THE INTERIOR			
Received through Legislative Committees of Mineral and Petroleum - Grant for Investigation	10,000	10-10-10-1-1-1	10,000
UNITED STATES DEPARTMENT OF JUSTICE			
Received through Legislative Committees of Law Enforcement - Justice Grant for Emergency Personnel - (See 1957 Report)	10,000	10,000	20,000
UNITED STATES DEPARTMENT OF LABOR			
Received through Legislative Committees of Labor and the (See 1957 Report) of (See 1957 Report) - (See 1957 Report)	10,000	10,000	20,000
UNITED STATES DEPARTMENT OF TRANSPORTATION			
Received through Legislative Committees of Transportation and (See 1957 Report) - (See 1957 Report) for (See 1957 Report)	10,000	10-10-10-10	20,000

Total

WILSON FINANCIAL POLICY UNIT
 (Form 1041, 12/31/84)
 Schedule of Beneficiaries of Federal Awards
 for the Year Ended December 31, 1984

FEDERAL AGENCY NAME-FEDERAL AWARDING UNIT (FUNDING NAME)	CFDA NUMBER	AWARD NUMBER	FUNDING CATEGORIES
UNITED STATES DEPARTMENT OF EDUCATION			
Funded through the Education Department of Education and Instruction - Title I Grants for Economic - Public Library Construction and Technology Enhancement (ESEA - Title I)			
	04.104		14.771
UNITED STATES DEPARTMENT OF THE TREASURY			
Funded through Economic Department of the Treasury - Regional Technical Loans			
	6000		8.700
UNITED STATES DEPARTMENT OF ENERGY			
Funded through Economic Department of Treasury - Military Installation Under Direct Receipts			
	6000		5.311
Total Federal Awards			\$1,081,708

Other Notes

Notes to the Schedule:

- The (entity) jury follows the normal annual cycle of responding to proposals to prepare the schedule. This worked in conjunction with the preparation of the (entity) jury's financial statements.
- The (entity) jury participated in the First State Program (CFDA No. 04.501), a one-year award program.
- The Grants to Justice and Delinquency Prevention Grant (CFDA No. 04.540) is passed through to the (entity) part of (entity) Board.
- The (entity) Center Grant (CFDA No. 04.530) is passed through to the (entity) County Action Agency.
- The Public Transportation for Metropolitan Area Grant (CFDA No. 04.504) is passed through to the (entity) Council of (entity).

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT
 22 Terra Avenue
 Alexandria, LA 71303
 (504)443-7548
 Fax: (504)443-8485

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

VERNON PARISH POLICE JURY
 Leesville, Louisiana

1. FINANCIAL STATEMENT ITEMS

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

2. SINGLE AUDIT ITEMS

- A. The audit contained no reportable conditions in internal controls over major programs.
- B. The audit contained no reportable conditions that were considered to be material weaknesses in internal control over major programs.
- C. The audit contained an unqualified opinion on the Schedule of Expenditures of Federal Awards of the Vernon Parish Police Jury as of December 31, 1993, and that the Schedule is fairly presented in all material respects in relation to the financial statements taken as a whole.
- D. The audit report contained no findings required to be reported under Section 501(c) of OIG Circular 4-101.
- E. The following Federal awards (Type B programs) were considered as major programs of the entity since, as indicated by the accompanying Schedule of Expenditures of Federal Awards, their expenditures were \$100,000 or more:
 - 1. Food Stamp Program - OIG No. 30,518.
 - 2. Schools and Grants - Grants to States - OIG 18,583.
 - 3. Job Training Partnership Act - 13,259.
- F. The dollar threshold between Type A programs and Type B programs is \$100,000.

HOUMA PARISH POLICE DEPT
 SCHEDULE OF FINANCIAL AND QUESTIONED COSTS
 (CONTINUED)

6. The auditor, in lieu of making the low risk determination of this audit, performed the Single Audit in accordance with Section 500011 and selected the previously identified Type A program as major program. These programs comprised approximately 46.19 percent of the total expenditures of Federal awards.
8. The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.
3. The Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards contained no reportable conditions relating to compliance with laws, regulations, contracts, and grants applicable to each of the major Federal programs.
4. The Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OIG Circular A-333 contained no reportable conditions required to be reported under Section 510(a).

Arthur W. May

Arthur W. May
 Shreveport, Louisiana
 June 26, 1998

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

55 Terra Avenue
Alexandria, LA 71303
318/442-7566
Fax: 318/442-3405

VENNON PARISH POLICE JURY
Bossierite, Louisiana

In planning and performing my audit of the financial statements of the Vennon Parish Police Jury at December 31, 1997, and for the year then ended, I considered the jury's internal control structure relating to accounting/financial reporting and compliance with laws and regulations to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during my audit I became aware of a matter that is considered an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes my comments and suggestions regarding that matter. I previously reported on the Vennon Parish Police Jury's internal control structure in my report dated June 26, 1996. This letter does not affect my report dated June 26, 1996, on the financial statements of the Vennon Parish Police Jury.

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

Sincerely,

Herbie W. Way
Herbie W. Way
June 26, 1998

MANAGEMENT LETTER POINTS

SUBJECT: BUDGETARY REPORTING -- The following individual funds had unfavorable expenditure variances for the year ended December 31, 1997:

Fund	Budget	Actual	Amount	Percent
General	11,764,738	11,581,700	(183,037)	-1.56%
Health Unit Maintenance	280,800	280,254	(546)	-0.19%
Courthouse & Jail Maintenance	313,750	321,520	7,770	2.48%
Parishwide Road Maintenance	1,873,800	1,989,830	116,030	6.20%
Library Maintenance	844,807	874,524	29,717	3.52%
Criminal Court	444,000	476,870	32,870	7.40%
Tourist & Recreation	55,900	61,824	5,924	10.59%
Hotel/Motel	54,500	60,500	6,000	10.99%
Fire Protection District No. 1	797,000	833,427	36,427	4.57%
Sales Tax Collection	35,000	180,634	145,634	416.09%
Road District Maintenance:				
No. 4	65,700	66,324	624	0.95%
No. 5	53,000	57,390	4,390	8.28%
No. 6	47,300	52,350	5,050	10.68%
Road District Construction:				
No. 1	10,000	41,000	31,000	310.00%
No. 2	14,000	47,314	33,314	238.00%
No. 3	11,000	11,900	900	8.18%
No. 4	21,000	27,000	6,000	28.57%
No. 5	5,200	9,322	4,122	79.27%
No. 7	14,500	18,950	4,450	30.69%

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

LEASE PURCHASE AGREEMENTS -- The police jury entered into lease purchase agreements for the acquisition of equipment (graders, excavators, etc.) totaling approximately \$60,000, without obtaining State Bond Commission approval.

Debt is incurred when lease purchase agreements are approved by the police jury when the terms and conditions of these agreements do not contain a non-appropriation clause, but contain an anti-substitution clause. The agreements consummated by the police jury contained a non-appropriation clause which permits the police jury to cancel the agreement if funds are not appropriated for the succeeding fiscal period, but the agreements also contained an anti-substitution which prohibited, for periods ranging from 90 days to 1 year, the police jury from obtaining equipment that performs a similar function. Accordingly, debt was incurred by the police jury.

Person Parish Police Jury
Management Letter
For the Year Ended December 31, 1997

The police jury should either obtain bond commission approval before debt is incurred on lease purchase agreements that do not contain a non-appropriation clause; obtain bond commission approval on lease purchase agreements that contain an anti-substitution clause or require that all leases contain a nonappropriation clause but not an anti-substitution clause.