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**Independent Auditor's Report on Internal Control
Structure Based Solely on an Audit of the
Primary Government Financial Statements**

WINN PARISH POLICE JURY
Winfield, Louisiana

I have audited the financial statements of the Winn Parish Police Jury, primary government, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 11, 1997.

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

In planning and performing my audit of the financial statements of the Winn Parish Police Jury, primary government, I considered its internal control structure 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 structure.

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

From: hmcsp@popsail.net [mailto:hmcsp@popsail.net] at Internet-Cafe.org

Date: 5/4/99 8:00 AM

Priority: Normal

To: JORGE SORIANO at mail

Subject: Firm Parish Police Jury - FYC 12/31/98

----- Message Contents -----

The paragraph on page 32 relating to a separate letter being issued should have been deleted. No letter was issued for FYC 12/31/98.

Thanks 1999

WISN PARISH POLICE JURY
Bossierfield, Louisiana
Internal Control Report (Continued)

In planning and performing my audit of the primary government financial statements of the Wison Parish Police Jury, for the year ended December 31, 1990, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific 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 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 structure and its operation that I consider to be material weaknesses as defined above.

I noted certain matters involving the internal control structure and its operation that I have reported to the management of the Wison Parish Police Jury in a separate letter dated June 11, 1991.

This report is intended for the information of the Wison Parish Police Jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Herbie W. May

Herbie W. May
Alexandria, Louisiana
June 11, 1991

HEDDIE W. WAY
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**Independent Auditor's Report on Compliance With Laws
and Regulations Based Solely on an Audit of the
Primary Government Financial Statements**

WISN PARISH POLICE JURY
Winfield, Louisiana

I have audited the financial statements of the Wison Parish Police Jury, primary government, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 11, 1997.

I conducted my audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Other audit management letter -- the audit report for the year ended December 31, 1996, contained several (material) instances of noncompliance with Louisiana law. These findings have been resolved by management.

This report is intended for the information of the Wison Parish Police Jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Heddie W. Way
Heddie W. Way
Alexandria, Louisiana
June 11, 1997

OTHER REPORTS REQUIRED BY

OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-120

The following pages contain reports on the schedule of federal financial assistance, internal control structures, and compliance with laws and regulations required by OMB Circular A-120, *Audits of State and Local Governments*, the *Single Audit Act of 1984*, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

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

WOMM PARISH POLICE JURY
Winfield, Louisiana

I have audited the financial statements of the Womm Parish Police Jury, primary government, as of and for the year ended December 31, 2006, and have issued my report thereon dated June 13, 2007. 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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, Audit of State and Local Governments. These standards and OMB Circular A-133 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.

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

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
June 13, 2007

NEW ORLEANS POLICE JURY
 Schedule of Federal Financial Assistance
 for the Year Ended December 31, 1998

FEDERAL BRANCH/ PASS-THROUGH ENTITY/ PROGRAM NAME	CFDA NUMBER	1998 EXPENSES/FARES
UNITED STATES DEPARTMENT OF HEALTH		
Passed through Louisiana Department of Social Services:		
Food Stamp Program	18.553	\$2,437,918 *
State Administered Matching Grants for Food Stamp Program	18.563	10,000
Passed through Louisiana Department of Education - Summer Feeding Program	18.558	\$0,170
Passed through Louisiana Department of Treasury - Schools and Roads - Grants to States	18.488	238,200
Total United States Department of Agriculture		\$2,686,288
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
HHSB Program - Section 8 Housing Voucher Program		
Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants - Small Cities Program	14.218	\$15,600
Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants - Small Cities Program	14.218	\$98,100
Total United States Department of Housing and Urban Development		\$113,700
UNITED STATES DEPARTMENT OF THE INTERIOR		
Passed through Louisiana Department of the Treasury - Payments in-lieu-of taxes		
	None	\$0,100
Total Issues/Deposits/Revs		\$2,800,088

* - Indicated Major Federal Financial assistance program.

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

WISH PARISH POLICE JURY
Winnfield, Louisiana

I have audited the financial statements of the Wish Parish Police Jury, primary government, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 21, 1997.

I have applied procedures to test the Wish Parish Police Jury's compliance with the following requirements applicable to each of its federal financial assistance programs, the major programs of which are identified in the schedule of federal financial assistance, for the year ended December 31, 1996, applicable to the entity's federal financial assistance programs: political activity, civil rights, cash management, federal financial reports, indirect cost allocation plans, Drug-Free Workplace Act, and administrative requirements.

My 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. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on police jury's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

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

This report is intended for the information of the management of the police jury. This report is not intended to limit the distribution of this report, which is a matter of public record.

Ferrie W. Way

Ferrie W. Way
Alexandria, Louisiana
June 21, 1997

WISH PARISH POLICE JURY
Winnfield, Louisiana
Federal Internal Control Report (Continued)

with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

General requirements

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Indirect cost allocation
- Drug-free Workplace Act
- Administrative requirements (Common Rule)

Specific requirements

- Types of services allowed/unallowed
- Eligibility
- Matching, level of effort, and/or earmarking
- Special reporting requirements
- Special tests and provisions

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

During the year ended December 31, 1998, the police jury expended 74.25 per cent of its total federal financial assistance under major federal financial assistance programs. I performed tests of controls, as required by OIG Circular A-108, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and accounts claimed or used for matching that are applicable to each of the police jury's major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. My procedures are less in scope than would be necessary in order to express an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific 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 financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned

WINDY HARBOR POLICE JURY
 Incorporated, 02/11/1984
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1990

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUND - JOYCE/LEO- PAULITE WATER TREATMENT	TOTAL OPERATIONAL FUNDS
OTHER FINANCING SOURCES (Uses)				
Sale of assets		122,468		122,468
Operating transfers in		288,503		288,503
Operating transfers out	11,200,501			11,200,501
Total other financing sources (uses)	1,088,501	410,971	NONE	1,499,472
CHANGES IN REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	40,000	381,700	NONE	421,700
FUND BALANCES AT BEGINNING OF YEAR	1,800,000	1,228,700	NONE	3,028,700
FUND BALANCES AT END OF YEAR	1,840,000	1,610,400	NONE	3,450,400

(Continued)

The accompanying notes are an integral part of this statement.

MISSISSIPPI POLICE JURY
Monroe, Louisiana
Federal Internal Control Report (Continued)

functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Berkie M. May

Berkie M. May
Alexandria, Louisiana
June 11, 1987

FREDIE W. WAY
CHIEF FEDERAL ACCOUNTANT

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

WINN PARISH POLICE JURY
Winfield, Louisiana

I have audited the financial statements of the Winn Parish Police Jury, primary government, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 11, 1997.

I have also audited the Winn Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed, eligibility, and claims for advances and reimbursements, that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1996. Management of the police jury is responsible for compliance with these requirements. My responsibility is to express an opinion on compliance with these requirements based on my audit.

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

In my opinion, the police jury complied, in all material respects, with the requirements governing types of services allowed or unallowed, eligibility, 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 management of the police jury. This report shall in no way be intended to limit the distribution of this report, which is a matter of public record.

Fredie W. Way

FREDIE W. WAY
Alexandria, Louisiana
June 11, 1997

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

WINN PARISH POLICE JURY
Brenfield, Louisiana

I have audited the financial statements of the Winn Parish Police Jury, primary government, as of and for the year ended December 31, 1998, and have issued my report thereon dated June 11, 1997.

In connection with my audit of the financial statements of the Winn Parish Police Jury, and with my consideration of the internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular (OMB) A-338, *Audits of State and Local Governments*, I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1998. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing services allowed or unallowed that are applicable to these transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the police jury's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the police jury had not complied, in all material respects, with these requirements.

Prior audit findings -- The prior audit report, for the year ended December 31, 1996, contained material instances of noncompliance relating to the operations of the Section 8 Housing Voucher Program (ISBA No. 14.177). These findings have been resolved by management.

This report is intended for the information of the management of the police jury. This certification is not intended to limit the distribution of this report, which is a matter of public record.

Ferrie W. Way
Ferrie W. Way
Alexandria, Louisiana
June 15, 1997

**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 financial statements.

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

WISS PARISH POLICE JURY
Brazzfield, Louisiana

I have audited the financial statements of the Wiss Parish Police Jury, primary government, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 13, 1997. I have also audited the police jury's compliance with requirements applicable to major federal financial assistance programs and have issued my report thereon dated June 13, 1997.

I conducted my audits 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-133, Audits of States and Local Governments. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the police jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the year ended December 31, 1996, I considered the police jury's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinions on the police jury's financial statements and on its compliance with requirements applicable to major programs and not to provide assurance on the internal control structure. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed policies and procedures relevant to my audit of the financial statements in a separate report dated June 13, 1997.

The management of the police jury is responsible for establishing and maintaining an internal control structure, in fulfilling this responsibility, estimates and judgment by management are required to assess the expected benefits and related costs of internal control 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 executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance

WING PARISH POLICE JURY
 Winfield, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1996

	GOVERNMENTAL FUND TYPE		
	GENERAL FUND	SPECIAL DISTRICT FUND	CAPITAL PROJECT FUND - JURY/PSF - PAROLE APTER SYSTEM
ASSETS AND OTHER DEBITS			
Assets:			
Cash and cash equivalents	1110,242	5837,052	
Receivables	368,935	832,971	500,671
Interfund receivables		296	
Land, buildings, and equipment			
Other debits - amount to be provided for retirement of general long-term debt			
TOTAL ASSETS AND OTHER DEBITS	1479,177	6670,319	500,671
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	568,592	1,041,308	500,671
Interfund payables		255	
Deferred revenues		8,880	
Compensated absences payable			
Unexpended payables			
Total Liabilities	568,592	1,050,443	500,671
Fund Equity:			
Investment in general fixed assets			
Fund balances - unreserved - undesignated	910,585	5,619,876	
Total Fund Equity	910,585	5,619,876	None
TOTAL LIABILITIES AND FUND EQUITY	1479,177	6670,319	500,671

The accompanying notes are an integral part of this statement.

MINN PARISH POLICE JURY
Bossierfield, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE'S
For the Year Ended December 31, 1990

SPECIAL REVENUE FUNDS

ROAD MAINTENANCE FUND -- accounts for the maintenance of roads and bridges in the parish with revenues provided by state and federal grants and parish ad valorem taxes.

HEALTH DEPT FUND -- accounts for the operations of the parish health unit with revenues provided by state grants and parish ad valorem taxes.

LIBRARY FUND -- accounts for the operations and maintenance of the parish library system with revenues provided by state grants, parish ad valorem taxes, and self-generating revenues.

CRIMINAL COURT FUND -- accounts for operations of the criminal court system of the parish. Financing is provided by fines and forfeitures imposed by the district court and district attorney conviction fees in criminal cases. Expenditures are made from the fund on a motion of the district attorney and approval of the district judges. The state also requires one-half of the fund balance remaining at December 31 of each year be transferred to the General fund of the parish.

HOUSING AUTHORITY FUND -- accounts for funds provided by the United States Department of Housing and Urban Development. The federal grant is used to develop viable urban communities by providing decent housing, a suitable living environment, and expanding economic opportunities, principally for persons of low and moderate income.

SALES TAX FUND -- accounts for the maintenance and operation of a solidwaste collection and disposal system for Minn Parish, with the balance to be used for the purpose of maintaining and supporting the Minn Parish Courthouse. Financing is provided by a one-half cent sales and use tax.

COMMUNICATIONS DISTRICT FUND -- accounts for the operation and maintenance of the Minn Parish Communications District created by Louisiana Revised Statute 33:181 in 1974. Financing is provided by service fees charged telephone users in the parish.

MONROE PARISH POLICE JURY
MONROE, LOUISIANA
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS
FINANCIAL STATEMENT COMBINING SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1998

NEW HAVEN POLICE DEPT
 REPORTING, INCORPORATED
 OPERATIONAL FUND (20) - SPECIAL REVENUE FUNDS

Operating Balance Sheet, December 31, 1988

	1988 BALANCE	1987 IN CASH	1988	CHANGES 1988	1988 BALANCE
ASSETS					
Cash and cash equivalents	\$40,000	\$40,000	\$0,000		\$40,000
Receivables	\$11,000	\$11,000	\$10,000	\$1,000	\$22,000
Deferred receivables					
TOTAL ASSETS	\$51,000	\$51,000	\$10,000	\$1,000	\$62,000
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts payable	\$40,000	\$40,000	\$10,000	\$10,000	\$50,000
Deferred amounts					\$0,000
Total liabilities	\$40,000	\$40,000	\$10,000	\$10,000	\$50,000
Fund Equity					
Fund balance (deficit) -					
unexpended - unexpended	\$11,000	\$11,000	\$0,000	\$11,000	\$22,000
Total Fund Equity					
TOTAL LIABILITIES AND FUND EQUITY	\$51,000	\$51,000	\$10,000	\$1,000	\$62,000

<u>SALES</u>	<u>COMMERCIAL</u>	<u>TOTAL</u>
<u>1966</u>	<u>REVENUE</u>	
<u>1,777,771</u>	<u>950,382</u>	<u>2,728,153</u>
<u>48,750</u>	<u>4,243</u>	<u>53,993</u>
<u>1,826,521</u>	<u>954,625</u>	<u>2,781,146</u>
<u>140,898</u>	<u>11,360</u>	<u>152,258</u>
<u>1,685,623</u>	<u>1,197</u>	<u>1,686,820</u>
<u>175,000</u>	<u>1,000</u>	<u>176,000</u>
<u>1,860,623</u>	<u>1,197</u>	<u>1,861,820</u>

STATE OF MISSISSIPPI
 MEMPHIS, TENNESSEE
 GOVERNMENT FUND TYPE - SPECIAL REVENUE FUNDS

Comparing Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1994

	ROAD REVENUE FUND	SEWER FUND	LIBRARY	CHURCH FUND	HOUSING REVENUE FUND
REVENUES					
Gifts					
Admission	\$147,307	\$202,737	\$260,184		
Sales and use					
Intergovernmental revenues:					
Federal funds	176,500				\$215,000
State funds	176,500	70,000	28,200		
Local funds				128,147	
Fees, charges, and commissions for services			8,881		
Fines and forfeitures				142,000	
Gain or loss on sale of assets - inventory earnings	3,437	13,133	1,041		
Miscellaneous	3,437		1,041		
Total revenues	<u>707,281</u>	<u>295,870</u>	<u>299,246</u>	<u>128,147</u>	<u>215,000</u>
EXPENDITURES					
Current:					
General government:				267,500	
Public safety					
Police		911			
Fire	2,800	777	740		811
Finance and administration	2,800	2,211	8,500		
Public works	740,000				211,771
Health and welfare		88,500			
Culture and recreation			218,147		
Debt service	37,200				
Total expenditures	<u>782,800</u>	<u>91,489</u>	<u>216,887</u>	<u>267,500</u>	<u>212,582</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>124,481</u>	<u>204,381</u>	<u>82,359</u>	<u>108,647</u>	<u>2,418</u>
CHANGES IN FUND BALANCE					
Gifts	37,200				
Sale of assets	37,200			267,500	
Operating transfers in					
Total operating transfers received	<u>111,081</u>	<u>800</u>	<u>800</u>	<u>267,500</u>	<u>800</u>
EXCESS (DEFICIENCY) OF REVENUES AND CHANGES IN FUND BALANCE OVER EXPENDITURES	<u>172,761</u>	<u>205,181</u>	<u>83,159</u>	<u>108,647</u>	<u>3,218</u>
END BALANCE - FUND BALANCE AT BEGINNING OF YEAR	<u>432,440</u>	<u>102,140</u>	<u>140,000</u>	<u>104,147</u>	<u>800</u>
END BALANCE - FUND BALANCE AT END OF YEAR	<u>605,221</u>	<u>307,361</u>	<u>223,319</u>	<u>212,794</u>	<u>800</u>

GA 175	COMPASSIONATE	
TRUST	RELIANCE	TRUST
		2607,705
2607,119		457,119
		444,119
		149,989
	147,147	46,147
		46,147
3,434	3,434	147,445
		17,788
		3,434
<u>2607,261</u>	<u>47,681</u>	<u>2,216,261</u>
		277,516
		761
21,637		76,637
147,444		147,444
264,676	66,146	66,676
		1,146,676
		264,676
		277,516
		17,788
<u>2607,261</u>	<u>66,146</u>	<u>2,216,261</u>
67,666	174,166	664
		77,666
		274,211
<u>666</u>	<u>666</u>	<u>274,211</u>
67,666	174,166	274,211
<u>138,266</u>	<u>174,166</u>	<u>1,216,261</u>
<u>1231,266</u>	<u>174,166</u>	<u>21,676,491</u>

ACCOUNT GROUPS		TOTAL
CENTRAL FIXED ASSETS	SPARE LONG-TERM COST	(OPERATION COST)
		\$979,898
		1,314,518
		258
\$7,814,361		2,804,353
	<u>156,827</u>	<u>16,827</u>
<u>\$7,814,361</u>	<u>156,827</u>	<u>\$2,178,485</u>
		\$227,680
		258
		8,080
	11,489	1,489
	<u>15,500</u>	<u>15,500</u>
<u>NON</u>	<u>16,927</u>	<u>167,680</u>
\$7,814,361		2,874,791
		2,228,185
<u>2,804,353</u>	<u>NON</u>	<u>4,102,976</u>
<u>\$7,804,351</u>	<u>116,827</u>	<u>\$5,716,495</u>

MONTE PARISH POLICE JURY

MonteFreddo, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

10. CHANGES IN LONG-TERM DEBT

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

	Lease/ Purchases	Compensated Advances	Total
Beginning Balance	\$27,000	\$1,433	\$28,433
Additions		1,313	1,313
Deductions	(13,634)	(1,056)	(14,690)
Ending Balance	\$13,366	\$1,690	\$15,056

11. INTERFUND RECEIVABLES/PAYABLES

Interfund receivables/payables at December 31, 1998, are as follows:

	Interfund	
	Receivable	Payable
Health Unit Maintenance Fund	\$255	
Criminal Court Fund		\$255
Totals	\$255	\$255

The interfund receivable/payable results from a cash overdraft in the Criminal Court Fund at December 31, 1998.

12. INDUSTRIAL REVENUE BONDS

The parish has issued revenue bonds to provide revenue for constructing, acquiring and installing certain industrial facilities. The funding to pay the bonds is provided solely from sales, leases, or other revenues of the various facilities. The bonds do not constitute an indebtedness or pledge of the general credit of the police jury and are not included in the accompanying financial statements.

13. LITIGATION

At December 31, 1998, the police jury is involved in several lawsuits. In the opinion of the police jury's legal counsel, the potential for claims in excess of insurance coverage is remote or undeterminable. No provision for any liability that may result from settlement of these lawsuits has been made in the accompanying financial statements.

WISN PARISH POLICE JURY

Bridonville, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

Under Plan A, members are required by state statute to contribute 8.5 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System include one-fourths 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 employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:509, 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 employer contributions to the System under Plan A for the years ending December 31, 1993, 1994, and 1995, were \$43,793 \$50,861, and \$48,376, respectively, equal to the required contributions for each year.

8. COMPENSATED ABSENCE

At December 31, 1995, employees of the police jury have accumulated and vested \$1,499 of employee leave benefits, which were computed in accordance with GASB Codification Section 140. This amount is recorded within the general long-term debt account group.

9. LEASE/PURCHASES

During 1994, the police jury entered into a four year lease/purchase agreement for the acquisition of a dump truck. The agreement requires 48 monthly payments of \$3,888. The obligation is paid from the Road Maintenance Special Revenue Fund. Title to the property transfers to the police jury at the end of the agreement.

The following is a schedule of future minimum payments under the agreement together with the present value of the minimum payments as of December 31, 1995:

	Lease/ Purchase
<u>Year End December 31,</u>	
2007	<u>12,180</u>
2008	<u>3,187</u>
Totals	<u>15,367</u>
Less - amount representing interest	<u>(1,521)</u>
Present value of net minimum lease payments	<u>\$13,846</u>

WISH PARISH POLICE JURY
 Wierfield, Louisiana
 Notes to the Primary Government Financial Statements
 (Continued)

B. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1986:

	Balance at Beginning of Year	Additions	Deletions	Balance at End of Year
Land	\$21,489			\$21,489
Buildings	1,282,291	96,680		1,378,971
Equipment, Furniture, and Fixtures	1,090,441	189,246	(528,578)	1,004,109
Library books	400,075	31,941	(72,618)	431,698
Total	\$2,114,296	\$317,867	\$181,696	\$2,249,467

At December 31, 1986, approximately \$2,104,842 or 92.90 per cent of the general fixed assets are recorded at estimated historical costs and \$418,409 or 17.90 per cent are valued at actual historical cost.

F. PENSION PLANS

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

All permanent employees working at least 38 hours per week who are paid weekly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 58 with at least 18 years of credited service, at or after age 58 with 25 years of credited service, or at any age with at least 38 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 3, 1986, the benefit is equal to 3 per cent of final compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1986. Final compensation is the employee's monthly earnings during the 36 consecutive or jointed months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the age specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post office Box 14628, Baton Rouge, LA 70804-4619, or by calling (584) 928-1353.

with PARISH POLICE JURY

Bossier, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

4. LOCAL TAXES

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

	<u>Authorized</u>	<u>Levied</u>	<u>Expiration Date</u>
Parishwide taxes:			
Parish - constitutional	3.81	3.65	Sixtieth
Library maintenance	5.00	4.75	1998
Health unit maintenance	3.00	3.12	1996
District taxes:			
Road District No. 3-B	2.00	2.00	2000
Road District outside	5.00	5.00	2000

The difference between authorized and levied millage is the result of re-assessment of the taxable property required by Article 3, Section 35 of the Louisiana Constitution of 1974.

5. RECEIVABLES

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

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Fund</u>	<u>Total</u>
Fees:				
Ad valorem	\$148,718	\$498,719		\$647,437
Sales and use		48,381		48,381
(Intergovernmental) revenues:				
Federal	2,100	100,400	128,473	232,973
State	287,118	88,288		375,406
Other	1,483	18,288		19,771
Total	\$439,319	\$695,696	\$128,473	\$1,263,488

WISN PARISH POLICE JURY
Winnfield, Louisiana
Notes to the Primary Government Financial Statements
(Continued)

1. SALES TAX

Boards of Winn Parish on January 15, 1994, approved a one-half of one per cent sales and use tax with the net proceeds of the tax to be dedicated and used first to establish, construct, acquire, maintain, improve, and operate a solid waste collection and disposal system for Winn Parish, with the balance to be used for the purpose of maintaining and supporting the Winn Parish Courthouse. The tax, collected by the Winn Parish School Board, was approved for a period of ten (10) years beginning March 1, 1994.

2. FUND DEFICITS

The High Judicial District Criminal Court Funds has a deficit of \$16,410 in unreserved-designated fund balance at December 31, 1993. The police jury intends to eliminate this deficit through controlling expenditures and operating transfers from the General Fund.

3. CASH AND COUNTERPARTS

At December 31, 1993, the police jury has cash and equivalents (bank balances, net of overdrafts) as follows:

Petty cash	\$304
Interest bearing demand deposits	873,894
Time and certificates of deposit	<u>298,298</u>
Total	<u>\$1,172,504</u>

Under state law, these deposits, or the resulting bank balances, must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Cash and cash equivalents (bank balances) totaling \$979,387 are secured by \$389,071 of Federal deposit insurance (GAAP Category 1), and \$487,794 of securities held in the trust department of the fiscal agent bank, but not in the name of the police jury (GAAP 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 150.1830b-1; however, Louisiana Revised Statute 38:1228 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

WINE PARISH POLICE JURY

Winnfield, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

24. FOOD STAMP PROGRAM

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Social Services - Office of Food Stamps. 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 reported in the accompanying statements. Activity for the year ended December 31, 1996, follows:

Balance at December 31, 1995	1860,840
Received	2,538,800
Issued	<u>(2,857,816)</u>
Balance at December 31, 1996	<u>1541,824</u>

25. Subsequent events

During 1995, the Wine Parish Police Jury received, on behalf of the Wine Parish Arts Program, a \$7,939 grant from the Louisiana Decentralized Arts Funding Program (Program), which is administered by the City of Alexandria's Arts and Humanities Office.

On May 19, 1997, the Legislative Auditor - State of Louisiana, issued an investigative audit report stating that the preparation and submission of a false invoice by the project director and a vendor caused the police jury to expend \$2,960 of the grant funds in direct violation of the grant guidelines and possibly Louisiana law.

Subsequent to the issuance of the aforementioned report, the District Attorney for the Eighth Judicial District has initiated legal action against the project director and the vendor. Because legal action against the project director and the vendor is still pending, the police jury is unable at this time to determine the liability, if any, that may arise from the resolution of such matters; accordingly, no provision for any liability that may result has been made in the accompanying financial statements.

LEAS FURCH POLICE JURY
 Metairie, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL RESERVE FUNDS

Combined Statement of Revenue, Expenditures, and Changes in Fund Balances
 for the Year Ended December 31, 2008

	GENERAL FUND	SPECIAL SERVICES FUND	CAPITAL PROJECT FUND - JURY'S OFFICE	TOTAL REVENUES (DEBIT)
REVENUES				
Taxes:				
Ad valorem	\$600,787	\$500,290		\$1,101,077
Sales and use		887,128		887,128
Licenses and permits	51,408			51,408
Intergovernmental revenues:				
Federal funds	78,860	884,133	\$290,124	\$1,953,117
State funds	787,078	349,988		1,137,066
Local funds	21,503	28,154		49,657
Fees, charges, and commissions for services	1,807	88,000		89,807
Fines and forfeitures		182,440		182,440
Use of money - interest earnings	5,506	27,288		32,794
Miscellaneous	2,088	3,484		5,572
Total revenues	<u>1,288,439</u>	<u>2,178,783</u>	<u>580,248</u>	<u>3,947,470</u>
(EXPENDITURES)				
General government:				
Legislative	87,140			87,140
Judicial	170,478	280,128		450,606
Electoral	30,877	900		31,777
Finance and administration	128,480	78,180		206,660
Other	12,078	182,250		194,328
Public safety	175,150	88,248		263,398
Public works	2,814	1,188,814		1,191,628
Health and welfare	80,000	328,000		408,000
Culture and recreation	11,314	225,154		236,468
Economic development	15,488			15,488
Capital outlay			298,124	298,124
Debt service		12,100		12,100
Total expenditures	<u>608,824</u>	<u>2,384,754</u>	<u>298,124</u>	<u>3,291,702</u>
EXCESS OF REVENUES OVER EXPENDITURES				
	679,615	794	282	680,701

(Continued)

The accompanying notes are an integral part of this statement.

WINN PARISH POLICE JURY
Winnfield, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1966

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1965 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 33:3231, the police jury has elected the monthly payment method of compensation. Under this method, jurors receive \$600 per month, while the president receives an additional \$100 per month for performing the additional duties of the office.

Crain, Rufus	\$7,200
Flores, Samuel E.	7,200
Hartline, Edward L.	7,200
Kate, Alden, Jr.	7,200
Layton, Earl	3,600
Martin, Todd H.	4,200
Tanner, Lamar	<u>6,400</u>
Total	<u>\$46,400</u>

MINN PARISH POLICE JURY
MINNFIELD, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUPS

CONDENSED PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

NINE PARISH POLICE JURY
Winnfield, Louisiana
Audit Report, December 31, 1998

In accordance with Government Auditing Standards, I have also issued a report dated June 31, 1997, on my consideration of the Nine Parish Police Jury's internal control structure and a report dated June 13, 1999, on its compliance with laws and regulations.

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

Herbie W. May

Herbie W. May
Alexandria, Louisiana
June 31, 1999

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

55 Terra Avenue
Alexandria, LA 71302
338/442-7588
Fax: 338/442-9495

INDEPENDENT AUDITOR'S REPORT

WOMEN PARISH POLICE JURY
Winfield, Louisiana

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

I conducted my audit in accordance with generally accepted auditing standards and generally accepted governmental auditing standards contained in 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 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 primary government financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of the Women 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 Women Parish Police Jury, do not pertain to, and do not, present fairly the financial position of the Women 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.

MINN PARISH POLICE JURY
 Minnfield, Louisiana
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WINN PARISH POLICE JURY
Winfield, Louisiana

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

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WINN PARISH POLICE JURY
Winfield, Louisiana

Primary Government Financial Statements
and Independent Auditor's Reports
As of and for the Year Ended December 31, 1986
With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or authorized agents 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.

Reference Code 589 05 389

STATE POLICE FUND, 2001
 Winfield, Louisiana
 GOVERNMENT FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

COMPARATIVE Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget, Non-Appropriated and Actual
 For the Year Ended December 31, 2000

	GENERAL FUND		GRANT AND FEDERAL FINANCIAL ASSISTANCE	SPECIAL REVENUE FUNDS		CAPITAL PROJECTS FINANCIAL ASSISTANCE
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						
General						
Ad valorem	110,000	110,000				10,000
Sales and use			444,000	442,000		100,000
Licenses and permits	14,100	14,100				
Intergovernmental revenues -						
Federal funds	22,500	20,500	400,000	397,000		11,000
State funds	114,000	114,000	800,000	818,000		21
Local funds	14,000	14,000				
Fees, charges, and commissions						
For services	1,400	1,400	8,000	67,000		10,000
Fines and forfeitures						
Use of land and property	5,000	5,000	500	10,000		7,000
Miscellaneous	4,000	4,000	2,000	1,000		10
Total revenues	1,000,000	1,000,000	1,650,000	1,627,000		13,000
Special						
Intergovernmental:						
Employment	41,000	41,000				
Judicial	101,000	101,000				
Education	30,000	30,000				
Finance and administration	107,000	107,000				10,000
Other general government	5,000	5,000	1,400	100,000		500
Public works	2,000	2,000				
Public safety	171,000	171,000	1,400,000	1,400,000		10,000
Health and welfare	20,000	20,000	200,000	200,000		100,000
Economic development	10,000	10,000				
Culture and recreation	0,000	0,000				
Total expenditures	400,000	400,000	1,650,000	1,627,000		100,000
STATE CONTRIBUTIONS OF RESOURCES						
FOR EXPENDITURES	600,000	600,000	1,100	40,000	10,000	100,000

(Continued)

The accompanying notes are an integral part of this statement.

WINK PARISH POLICE JURY

Winkfield, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

E. BUDGET PRACTICES

Preliminary budgets 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 he determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal.

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

For the year ended December 31, 1996, the police jury adopted cash basis budgets for the governmental funds, except the Criminal Court - Special Revenue Fund since this fund is exempt from the requirements of the Local Government Budget Act. Accordingly, this fund is excluded from the accompanying Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Statement C).

Budget comparison statements included in the accompanying primary government financial statements include the original adopted budgets and all subsequent amendments. The following reconciles the source of revenues and other sources over expenditures and other uses as shown on budgetary comparison financial statements in the same amounts shown on BAMP Basis Financial Statements:

WOMEN PARISH POLICE JURY
Shreveport, Louisiana
Notes to the Primary Government Financial Statements
(Continued)

Revenues

All 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 47:004 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

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

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

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, and licenses and permits are treated as susceptible to accrual.

Expenditures

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

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.

Deferred Revenues

Deferred revenues arise when resources are received by the police jury before it has legal claim to the revenue, as when grant funds are received before qualifying expenditures are incurred. In subsequent periods, when the police jury establishes legal claim to the funds, the liability for deferred revenue is removed from the balance sheet and the revenue is recognized.

WINN PARISH POLICE JURY

Winnfield, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

C. GENERAL FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at estimated cost where no historical records are available.

The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal current expenditure of the governmental funds. Public domain or infrastructure general fixed assets consisting of roads, bridges and drainage systems are not capitalized, as these assets are inseparable and of value only to the police jury. No depreciation is recognized on general fixed assets.

Long-term debt expected to be financed from governmental funds are accounted for in the general long-term debt account group. Only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund.

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

D. BASIS OF ACCOUNTING

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

WERN PARISH POLICE JURY

Wenatchee, Louisiana

Notes to the Primary Government 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 aggregating transactions related to certain government functions or activities.

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

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

Governmental Fund Types:

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

Special Revenue Funds -- are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants. These revenues are legally restricted, either by tax proposition or grant agreement, to expenditures for specified purposes such as road and drainage maintenance, fire protection, etc.

Capital Projects Funds -- account for financial resources to be used to acquire or construct major capital facilities.

Winn Parish Police Jury
Winnfield, Louisiana

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

INTRODUCTION

The Winn Parish Police Jury is the governing authority for Winn Parish and is a political subdivision of the State of Louisiana. The police jury is governed by seven jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January 1898.

Louisiana Revised Statute 18:1216 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 powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Winn Parish Police Jury is the financial reporting entity for Winn 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. 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 (police jury) only; therefore, none of the component units that comprise the reporting entity are included in the accompanying financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental entities. 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).

STATE FARMERS POLICE FUND
 FUND NO. 10, 10011140
 COMMENCED 10/01/79 - GENERAL AND SPECIAL PURPOSE FUNDS

Financial Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget (Base-CASE) Actual and Budget
 For the Year Ended December 31, 1980

	GENERAL FUND			SPECIAL PURPOSE FUNDS		
	BUDGET	ACTUAL	VARIANCE (FAVORABLE)	BUDGET	ACTUAL	VARIANCE (FAVORABLE)
STATE FARMERS POLICE (State)						
REVENUES						
PROPERTY TAXES	1100,000	1100,000	0,000	500,000	500,000	0,000
SALES TAX	100,000	100,000	0,000	100,000	100,000	0,000
OTHER TAXES	100,000	100,000	0,000	100,000	100,000	0,000
GRANTS	100,000	100,000	0,000	100,000	100,000	0,000
TOTAL REVENUES	1400,000	1400,000	0,000	800,000	800,000	0,000
EXPENDITURES						
PERSONNEL	1,100	1,100	0,000	100,000	100,000	0,000
MATERIALS	100,000	100,000	0,000	100,000	100,000	0,000
OTHER	100,000	100,000	0,000	100,000	100,000	0,000
TOTAL EXPENDITURES	200,100	201,100	1,000	300,000	300,000	0,000
CHANGES IN FUND BALANCES						
TOTAL	1200,000	1200,000	0,000	500,000	500,000	0,000

(Continued)

The accompanying notes are an integral part of this statement.

WINN PARISH POLICE JURY
 Winfield, Louisiana
 Notes to the Primary Government Financial Statements
 (Continued)

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (Cash basis) Statement C	\$2400	\$109,850
Adjustments:		
Revenues/Receivables (net)	18,848	1728,798
Expenditures/Payables (net)	(18,715)	(82,867)
Other financing sources/uses (net)	17,852	287,482
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAMF basis) Statement B	<u>\$48,985</u>	<u>1283,263</u>

F. ENCUMBRANCES

Encumbrances accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed for other 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.

G. CASH AND CASH EQUIVALENTS

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

H. INVENTORIES

Inventories, consisting of office supplies and road maintenance materials, i.e., sand, gravel, asphalt, etc., are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 1986, are considered immaterial; therefore, they have not been included in the financial statements.

I. COMPUTED RESERVES

Police Jury -- employees earn 18 days of annual and 8 days sick leave each year, depending on their length of service. Vacation leave does not accumulate. Sick leave may be accumulated to a maximum of 12 days; however, accumulated sick leave is forfeited upon termination of employment.