

CONCORDIA PARISH POLICE JURY
 Vidalia, Louisiana

Schedule of Compensation Paid Police Jurors
For the Years ended December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Gene Allen	\$ 10,272	\$ 10,272
Charles Blaney	10,272	10,272
Carey Cook	10,272	10,272
Cathy Darden	10,272	10,272
Fred Falkenheimer, president	11,000	11,000
William M. Farrington	10,272	10,272
Donald Glyn	474	10,272
Elmo Reeves	474	10,272
Clarice Singleton	474	10,272
Rodney Smith	0,700	
Thomas Tiffee	0,700	
Fred Manville	<u>0,700</u>	<u> </u>
	<u>\$ 103,724</u>	<u>\$ 103,200</u>

**Comptroller Public Police - Jerry
 Vidala, Louisiana
 Special Revenue Funds
 Combining Balance Sheet
 December 31, 1998**

	Funds Income and Expenses	Utility	Critical Care	Public Health	Waters	Total
ASSETS						
Cash and Cash Equivalents	\$ 360,848	\$ 360,848	\$ 0,000	\$ 148,000	\$ 0,000	\$ 868,848
Receivables	887,878	283,328	8,132	98,078		1,277,416
<u>Total Assets</u>	<u>\$ 1,248,726</u>	<u>\$ 644,176</u>	<u>\$ 8,132</u>	<u>\$ 246,078</u>	<u>\$ 0,000</u>	<u>\$ 1,569,076</u>
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts Payable	\$ 23,871	\$ 1,873	\$ 3,200			\$ 28,944
<u>Total Liabilities</u>	<u>\$ 23,871</u>	<u>\$ 1,873</u>	<u>\$ 3,200</u>	<u>\$ 0,000</u>	<u>\$ 0,000</u>	<u>\$ 28,944</u>
Fund Equity - Fund balances (deficit) invented and unassigned	1,224,855	642,303	5,932	246,078	0,000	1,569,168
<u>Total Liabilities and Fund Equity</u>	<u>\$ 1,248,726</u>	<u>\$ 644,176</u>	<u>\$ 8,132</u>	<u>\$ 246,078</u>	<u>\$ 0,000</u>	<u>\$ 1,569,076</u>

See accompanying notes to the financial statements.

SECTION IV

OTHER REPORTS REQUIRED BY SINGLE AUDIT ACT

This report is intended solely for the information of management and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to read "John S. Joseph". The signature is written in a cursive style with a large initial "J".

Farriday, Louisiana
June 20, 1997

JERI SUE TOSSPON
Certified Public Accountant
P. O. Box 440
Ferdiday, Louisiana 70334-0440
(516) 757-8383

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND
REGULATIONS BASED ON AN AUDIT OF PRIMARY GOVERNMENT
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

CONCORDIA PARISH POLICE JURY
Vidalia, Louisiana

I have audited the primary government financial statements of the Concordia Parish Police Jury for the two years ended December 31, 1996, and have issued my report thereon dated June 20, 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 general purpose financial statements are free of material misstatement.

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

The results of my tests indicate that, with respect to the items tested, Concordia Parish Police Jury complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that Concordia Parish Police Jury had not complied, in all material respects, with those provisions.

I noted certain immaterial instances of noncompliance that I have reported to the management of the Concordia Parish Police Jury in a separate letter dated June 20, 1997.

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 controls structure policies and procedures in the following categories:

- Budgeting and budget reporting
- Revenues/receipts
- Purchases/disbursements
- Payroll
- Grant administration

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

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 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.

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



Monroe, Louisiana
June 28, 1997

CONSUMER RAINFOOD PROJECT 1997
SCIENTIFIC, FEDERAL, FINANCIAL ASSISTANCE
for the Year Ended December 31, 1998

United States Department of Agriculture Present through Louisiana Department of Health and Hospitals Food Stamp Program	Federal CRCA Number	Program Amount	Expenditures 1998	Expenditures 1997	Ending Balance at December 31, 1998
State Department of Marketing Committee for Food Stamp Program	16-555	\$ 3,000,000 **	\$ 3,000,000	\$ 3,400,000	\$ 900,178
United States Department of Housing and Urban Development Direct Programs - Low Income Housing Assistance Program	16-556	17,000	17,000	17,000	0
Present through Louisiana (Division of Administration - Community Development Block Grant) Program 191-55641	14-170	187,500	187,337	173,800	28,118
Present through Louisiana (Division of Administration - Community Development Block Grant) Program 191-55641	14-225	250,000	250,000	250,000	0
Present through Louisiana (Division of Administration - Community Development Block Grant) Program 191-45571	14-225	152,100	1,178	1,178	0
United States Department of the Interior Direct Programs - Payments to the States	6-65	15,104	15,101	15,101	0
United States Department of Transportation Present through Louisiana Department of Transportation and Development - Public Transportation for Nonurbanized Areas	20-589	4,204	4,201	4,201	0
			\$ 4,940,822	\$ 3,885,680	\$ 807,282

*Major Program

SECTION III

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 report on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and presents, where applicable, compliance matters that would be material to the presented financial statements.

judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

Accounting Controls

Treasury financing	Revenues/receipts
Budget and budget reporting	Purchases/disbursements
Payroll	

Grant Administration

<u>General Requirements:</u>	<u>Specific Requirements:</u>
Political activity	Types of services
Davis Bacon Act	Eligibility
Relocation assistance and real property acquisition	Matching
Civil rights	Security and inventory control of food stamps
Cash management	Monitoring subrecipients
Federal financial reports	
Drug-free Workplace Act	

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 two years ended December 31, 1996, the Concordia Parish Police Jury expended 97% of its total federal financial assistance under major federal financial assistance programs.

CONCORDIA PARISH POLICE JURY
Vidalia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1999

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1970 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president receives a maximum of \$950 per month, and the other jurors receive a maximum of \$250 per month.

Community Public Safety Act
Public Safety
Public Safety and Criminal Justice

Continuing Statement of Revenues, Expenditures
 and Changes in Fund Balances
 For the Year ended September 30, 1998

	Public Safety Fund				Total	Community Development Fund
	Agency Revenues	Agency Expenditures	Transfers from Other Funds	Transfers to Other Funds		
REVENUES						
Total	\$ 25,150	\$ 29,134	\$ 678,819	\$ 678,819	\$ 678,819	\$ 678,819
State						
Community Services	1,200	1,200				
Public Safety - Police Grants	28,950	28,934				
Public Safety - Police Grants	24,750	24,750				
Transfers from other funds	1,950	1,950				
Transfers from other funds	1,750	1,750				
Use of money and property	1,700	1,700				
Other	1,700	1,700				
Total Expenditures	\$ 29,134	\$ 29,134	\$ 678,819	\$ 678,819	\$ 678,819	\$ 678,819
EXPENDITURES						
General government services and administrative	\$ 21,179	\$ 21,499	\$ 179,229	\$ 180,857	\$ 180,857	\$ 180,857
Public safety	\$ 8,957	\$ 8,635	\$ 499,590	\$ 508,225	\$ 508,225	\$ 508,225
Other						
Total Expenditures	\$ 30,136	\$ 30,134	\$ 678,819	\$ 679,082	\$ 679,082	\$ 679,082
Excess (Deficiency) of Revenues over Expenditures	\$ 4,914	\$ 4,000	\$ 200,000	\$ 208,737	\$ 208,737	\$ 208,737
State Financing Income (Cost)						
Operating transfers in						
Operating transfers out						
Total State Financing Income (Cost)						
Transfers (Collection) of Revenues and Other Income from Expenditures and Other Funds						
Transfers (Collection) of Revenues and Other Income from Expenditures and Other Funds						
Total Revenues (Deficit) or Expenditures at Year End	\$ 25,150	\$ 29,134	\$ 678,819	\$ 678,819	\$ 678,819	\$ 678,819
Total Revenues (Deficit) or Expenditures at Year End	\$ 25,150	\$ 29,134	\$ 678,819	\$ 678,819	\$ 678,819	\$ 678,819

See accompanying notes to the financial statements.

Community Foundation of the Bay
Mobile, Louisiana
Special Revenue
Public Works and National Funds

Combining Balance Sheet, December 31, 1988

	PUBLIC WORKS FUNDS (50%)				Federal Funds (50%)		Total
	Highway Maintenance	Chargeback	Mobile	State	Federal Funds (50%)	Community Development Block Grant	
ASSETS							
Cash and Cash Equivalents	\$ 4,874	\$ 47,740	\$ 2,750	\$ 112,192	\$ 47,877		\$ 308,845
Prepaid Expenses	281,212	200,000					481,212
Total Assets	\$ 286,086	\$ 247,740	\$ 2,750	\$ 112,192	\$ 47,877	\$	\$ 796,724
LIABILITIES AND EQUITY							
Liabilities							
Accounts Payable	\$ 9,478	\$ 90			\$ 1,000		\$ 10,568
Total Liabilities							
Fund Equity - Surplus (includes funds unreserved and unexpended)	276,608	247,650	2,750	112,192	46,877		796,107
Total Liabilities and Fund Equity	\$ 286,086	\$ 247,740	\$ 2,750	\$ 112,192	\$ 47,877	\$	\$ 796,724

See accompanying notes to the financial statements.

Community Health Plan, Inc.
Health, Life and
Special Services Funds

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
For the Year ended December 31, 1988

	Public Funds and Capital	Library	General Fund	Firm Funds Revenues	Grants and Gifts	Total
REVENUES						
Taxes	\$ 88,206	\$ 266,752		\$ 75,000		\$ 429,958
Assessments	52,275					52,275
Other property revenues	66,275	1,700		700		47,675
Interest income	22,941					22,941
State grants	26,174					26,174
State transportation funds	26,200	12,718		12,000		51,918
Other		2,800				2,800
Fees, charges and contributions by service users and subscribers	22,273	22,427	12,823	1,200	43	58,773
Use of money and assets	9,871	5,075				14,946
Total Revenues	\$ 274,275	\$ 318,692	\$ 26,023	\$ 88,200	\$ 43	\$ 687,233
EXPENDITURES						
General government services	\$ 7,242		\$ 78,400			\$ 85,642
General government services and administration	1,420,700					1,420,700
Public works						
Health and welfare						
Other						
Total expenditures	\$ 1,427,942	\$ 78,400	\$ 78,400	\$ 88,200	\$ 43	\$ 1,663,085
Excess (deficiency) of Revenues over Expenditures	\$ 27,333	\$ 240,292	\$ 18,623	\$ 0	\$ 0	\$ 266,248
Other Financing Sources (Uses)	\$ 400,000		\$ 14,000			\$ 414,000
Operating transfers to	\$ 20,000		\$ 2,000			\$ 22,000
Operating transfers to						
Total other financing sources (uses)	\$ 420,000		\$ 16,000			\$ 436,000
Excess (deficiency) of Revenues and Other Financing Sources over Expenditures and other uses	\$ 11,333	\$ 240,292	\$ 34,623	\$ 0	\$ 0	\$ 286,248
Fund Balances (deficit) at Beginning of Year	\$ 87,485	\$ 4,843	\$ 3,921			\$ 96,249
Fund Balances (deficit) at End of Year	\$ 98,818	\$ 245,135	\$ 38,544			\$ 382,497

See accompanying notes to the financial statements.

Communitywide Public Utility
Funds, including
Special Revenue Funds

Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
For the Year Ended September 30, 1988

	Public Utility Funds	Library	Covering Year	Public Health Services	Utilities and PWA	Total
REVENUES						
Taxes	\$ 44,000	\$ 297,400		\$ 31,000		\$ 372,400
Fees	524,000					524,000
Intergovernmental revenues		2,000				2,000
Interest income, federal grants	267,000					267,000
Gifts	268,000					268,000
Donations	48,000					48,000
Transfer-in from other funds		63,000		6,000		69,000
Other						
Total revenues and contributions to services	1,551,000	362,400	8,000	37,000	6,000	1,964,400
Transfers to other funds	21,000	2,000	30			23,000
Use of reserves and property	11,000	1,000				12,000
Total revenues	\$ 1,519,000	\$ 359,400	\$ 8,030	\$ 37,000	\$ 6,000	\$ 1,929,430
EXPENDITURES						
General government activities	\$ 13,000		\$ 120,000			\$ 133,000
General government - finance and administration	1,067,000					1,067,000
Public works						
Health and welfare						
Police and fire						
Public health facilities		293,000				293,000
Other	11,000					11,000
Total expenditures	\$ 1,091,000	\$ 293,000	\$ 120,000	\$ 3,000	\$ 3,000	\$ 1,510,000
Excess (deficiency) of Revenues over Expenditures	\$ 428,000	\$ 66,400	\$ 27,030	\$ 34,000	\$ 3,000	\$ 558,430
Other financing resources (debt)	\$ 100,000		\$ 10,000			\$ 110,000
Transfers to other funds	200,000					200,000
Transfers from other funds						
Total other financing resources (debt)	\$ 300,000	\$ 3,000	\$ 10,000	\$ 3,000	\$ 3,000	\$ 322,000
Excess (deficiency) of Revenues and Other financing resources over Expenditures and other uses	\$ 128,000	\$ 63,400	\$ 17,030	\$ 31,000	\$ 3,000	\$ 242,430
Change Revenues - Deficits or Expenditures over Total Revenues - Deficits or Expenditures over Total Revenues - Deficits or Expenditures over	\$ 100,000	\$ 200,000	\$ 20,000	\$ 21,000	\$ 3,000	\$ 444,000
Total Revenues - Deficits or Expenditures	\$ 1,619,000	\$ 559,400	\$ 28,030	\$ 58,000	\$ 9,000	\$ 2,213,430

See accompanying notes to financial statements.

JERI SUE TOSSPON
Certified Public Accountant
P. O. Box 445
Ferdinand, Louisiana 71334-0445
(518) 757-8383

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
RELATED MATTERS NOTED IN A PRIMARY GOVERNMENT FINANCIAL
STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

CONCORDIA PARISH POLICE JURY
Vidalia, Louisiana

I have audited the primary government financial statements of the Concordia Parish Police Jury for the two years ended December 31, 1996, and have issued my report thereon dated June 20, 1997.

I have conducted my audit in accordance with generally accepted auditing standards, 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 general purpose financial statements are free of material misstatement.

In planning and performing my audit of the general purpose financial statements of the Concordia Parish Police Jury for the two years ended December 31, 1996, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Concordia Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any system of internal accounting control, 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

Schedule of Federal Financial Assistance - 1995	48
Independent Auditor's Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs	49-51
Independent Auditor's Report on Compliance with the General Requirements Applicable to Federal Financial Assistance Programs	52-53
Independent Auditor's Report on Compliance with Specific Requirements Applicable to Major Federal Financial Assistance Programs	54-55
Independent Auditor's Report on Compliance with Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions	56

JERI SUE TOSSPON
Certified Public Accountant
P. O. Box 445
Ferrybay, Louisiana 71334-0445
(518) 751-9989

INDEPENDENT AUDITOR'S REPORT

CONCORDIA PARISH POLICE JURY
Vidalia, Louisiana

I have audited the accompanying primary government financial statements of the Concordia Parish Police Jury, as of December 31, 1996, and for the two years then ended, as listed in the foregoing table of contents. These financial statements are the responsibility of management of the Concordia Parish Police Jury. 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; generally accepted governmental auditing standards contained in the Government Auditing Standards - Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128 "Audits of State and Local Governments". Those standards 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, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Concordia Parish Police Jury, as of December 31, 1996, and the results of its operations for the two years 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 Concordia Parish Police Jury, do not

2506



CONCORDIA PARISH POLICE JURY
Vidalia, Louisiana

**Primary Government Financial Statements and
Independent Auditor's Reports
As of and for the Two Years Ended
December 31, 1996
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date July 16, 1997

JENI SUE TOSSPON
Certified Public Accountant

9/24/97 9:23:15
10/1/97 10:10:15

JERI SUE TOSSPON

Certified Public Accountant
P. O. Box 445
Ferdin, Louisiana 71334-0445
(504) 757-0993

Police Jurors and Management
CONCORDIA PARISH POLICE JURY
Vidalia, Louisiana

I have audited the primary government financial statements of the Concordia Parish Police Jury for the two years ended December 31, 1996, and have issued my reports dated June 20, 1997. As a part of my examination, I made a study and evaluation of the Police Jury's system of internal accounting control to the extent I considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purposes of such evaluation are to establish a basis for reliance on the system of internal accounting control in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements and to assist the auditor in planning and performing his examination of the financial statements. My study was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of the Concordia Parish Police Jury is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

My study and evaluation made for the limited purposes described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, I do not express an opinion on the system of internal accounting control of the Concordia Parish Police Jury taken in as a whole. However, my study and evaluation disclosed no condition that I believed to be a material weakness.

My comments on specific financial and accounting matters and recommendations developed during my examination which do not represent material weaknesses, are detailed below.

PARISH TRANSPORTATION ACT

During my review of compliance with the Parish Transportation Act, it was noted that the Police Jury has not had their list of roads revised in accordance with the needs within the parish and their road inventory had not been updated in several years. These items need to be prepared in order to ensure compliance with the Act and to facilitate efficient and effective road maintenance. It may be advisable to involve the Parish Engineer with the preparation of the new priority list.

This report is intended for the use of Concordia Parish Police Jury's management and others within the organization.

I thank all the personnel at the Concordia Parish Police Jury for their cooperation during my examination.



Feriday, Louisiana
June 30, 1987

CONCORDIA PARISH POLICE JURY
Vidalia, Louisiana

**Primary Government Financial Statements and
Independent Auditor's Reports
As of and for the Two Years Ended
December 31, 1998
With Supplemental Information Schedules**

JERI SUE TOSSPON

Certified Public Accountant
P. O. Box 448
Ferdiday, Louisiana 71334-8448
(504) 757-8383

**INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

CONCORDIA PARISH POLICE JURY
Vidalia, Louisiana

I have audited the primary government financial statements of the Concordia Parish Police Jury for the two years ended December 31, 1996, and have issued my report thereon dated June 28, 1997. These primary government financial statements are the responsibility of the Concordia Parish Police Jury management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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 primary government financial statements of the Concordia Parish Police Jury taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the primary government financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



Ferdiday, Louisiana
June 28, 1997

SECTION II - SUPPLEMENTAL INFORMATION SCHEDULES

Special Revenue Funds:	30-31
Combining Balance Sheet	32
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, Year Ended December 31, 1999	33
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, Year Ended December 31, 1998	34
Public Works and Federal Funds:	
Combining Balance Sheet	35
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, Year Ended December 31, 1999	36
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, Year Ended December 31, 1998	37
Schedule of Compensation Paid Police Jurors	38-39

**SECTION III - OTHER REPORTS REQUIRED BY GOVERNMENT
AUDITING STANDARDS**

Independent Auditor's Report on Internal Control Structure Related Matters Noted in a Financial Statement Audit Conducted in Accordance with Governmental Auditing Standards	41-42
Independent Auditor's Report on Compliance with Laws and Regulations Based on an Audit of Primary Government Financial Statements Performed in Accordance with Government Auditing Standards	43-44

SECTION IV - OTHER REPORTS REQUIRED BY SINGLE AUDIT ACT

Independent Auditor's Report on Schedule of Federal Financial Assistance	49
Schedule of Federal Financial Assistance - 1999	47

CONGRESSIONAL BUDGET OFFICE
 OFFICE OF FEDERAL FINANCIAL REPORTING
 For the Year Ended December 31, 1988

Federal CFDA Number	Federal Program Activity	Beginning Balance at January 1, 1988	Receipts	Expenditures	Ending Balance at December 31, 1988
10-201	Federal Investments Through Grants Program (70)				
	United States Department of Agriculture Federal Through Grants Program of Health and Nutrition Food Stamp Program	\$ 303,178	\$ 3,087,000	\$ 3,056,000	\$ 1,059,873
10-201	State Administrative Matching Grants for Food Stamp Program	0	22,000	22,000	0
14-750	United States Department of Housing and Urban Development Social Programs - Low Income Housing Assistance Program	28,178	200,260	181,481	41,877
501	United States Department of Education Social Program - Agreement in Lieu of Taxes	0	21,264	21,264	0
60-505	Federal Forestry Management Agency Assisted Through Loan and Operating of Public Safety and Corrections, Public Safety Services - Civil Defense - State and Local Emergency Management Assistance	0	17,213	17,213	0
30-200	United States Department of Transportation Federal Through Loan and Operating of Transportation and Development - Public Transportation Non-Federal Area	1	20,862	20,862	0
		<u>\$ 331,356</u>	<u>\$ 3,495,606</u>	<u>\$ 3,393,150</u>	<u>\$ 1,064,990</u>

Major Programs

SECTION I
PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

JERI SUE TOSSPON

Certified Public Accountant
P. O. Box 445
Ferriday, Louisiana 71334-0445
(504) 787-9292

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

CONCORDIA PARISH POLICE JURY

Ferriday, Louisiana

I have audited the primary government financial statements of the Concordia Parish Police Jury as of and for the two years ended December 31, 1996, and have issued my report thereon dated June 20, 1997.

In connection with my audit of the primary government financial statements of the Concordia Parish Police Jury and with my consideration of the Concordia Parish Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the two years ended December 31, 1996.

As required by OMB Circular A-128, I have performed auditing procedures to test compliance with requirements governing types of services allowed or unallowed; eligibility; that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Concordia Parish Police Jury's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of 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 Concordia Parish Police Jury had not complied, in all material respects, with those requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended solely for the use of management and the Legislative Auditor and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Concordia Parish Police Jury is a matter of public record.



Ferriday, Louisiana
June 20, 1997

This report is intended solely for the use of management and the Legislative Auditor and should not be used for any other purpose. This restriction is not intended to limit the distribution of the report, which, upon acceptance by the Concordia Parish Police Jury, is a matter of public record.

A handwritten signature in cursive script that reads "J. Eric Jackson".

Feriday, Louisiana
June 23, 1997

JERI SUE TOSSIPON
Certified Public Accountant
P. O. Box 445
Ferryport, Louisiana 71334-9445
(518) 757-8345

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE
TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

CONCORDIA PARISH POLICE JURY
Vidalia, Louisiana

I have audited the primary government financial statements of the Concordia Parish Police Jury, as of and for the two years ended December 31, 1996, and have issued my report thereon dated June 20, 1997.

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

Davis Bacon Act
Political Activity
Civil Rights

Drug-free Workplace Act
Cash Management
Real Property Acquisition

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 Concordia Parish Police Jury's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

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

JERI SUE TOSSPON

Certified Public Accountant

P. O. Box 445

Perkins, Louisiana 71374-0445

(518) 787-9393

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

CONCORDIA PARISH POLICE JURY

Yidella, Louisiana

I have audited the primary government financial statements of the Concordia Parish Police Jury for the two years ended December 31, 1996, and have issued my report thereon dated June 20, 1997.

I have also audited the Concordia Parish Police Jury's compliance with the requirements governing reporting and security of food stamps that are applicable to its major federal financial assistance programs which are identified in the accompanying Schedule of Federal Financial Assistance for the two years ended December 31, 1996.

I conducted my audit of compliance with those requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-133, "Audits of State and Local Governments." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Concordia Parish Police Jury's compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

The results of my audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

In my opinion, the Concordia Parish Police Jury complied, in all material respects, with the requirements governing reporting and security of food stamps that are applicable to its major federal financial assistance programs, for the two years ended December 31, 1996.

I performed tests of controls, as required by OMB Circular A-126, 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 amounts claimed or used for matching that are applicable to each of the Concordia Parish Police Jury's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure 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 internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended solely for the use of management and the Legislative Auditor and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Concordia Parish Police Jury is a matter of public record.

Geri Sue Lacroix

Feriday, Louisiana
June 20, 1997

CONCORDIA PARISH POLICE JURY
Vidalia, Louisiana

Primary Government Financial Statements
and Independent Auditor's Report
As of and for the Two Years Ended December 31, 1998
With Supplemental Information Schedules

C O N T E N T S

	Page
SECTION I - PRIMARY GOVERNMENT FINANCIAL STATEMENTS	
Independent Auditor's Report	2-3
Primary Government Financial Statements:	
Combined Balance Sheet - All Fund Types and Account Groups	4
Governmental Funds:	
For the Year Ended December 31, 1998:	
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances	5-6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Cash Basis) and Actual - General and Special Revenue Funds	7-8
For the Year Ended December 31, 1997:	
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances	9-10
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Cash Basis) and Actual - General and Special Revenue Funds	11-12
Notes to the Financial Statements	13-26

Concordia Parish Economic & Industrial Development District	Jun 30	1
Concordia Parish Assessor	Jun 30	2
Concordia Parish Clerk of Court	Dec 31	2
Concordia Parish District Attorney	Dec 31	2
Concordia Parish Sheriff	Jun 30	2

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units are included in the accompanying financial statements except for the inclusion of the Concordia Parish Library and the Seventh Judicial District Criminal Court as special revenue funds, whose accounting records are maintained by the Concordia Parish Police Jury.

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 accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

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

B. FUND ACCOUNTING - The accounts of the police jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund is the general operating fund of the police jury. B

JERI SUE TOSSPON

Certified Public Accountant
P. O. Box 448
Farriday, Louisiana 71324-8448
(518) 357-8383

**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

CONCORDIA PARISH POLICE JURY

Vidalia, Louisiana

I have audited the primary government financial statements of the Concordia Parish Police Jury for the two years ended December 31, 1996, and have issued my report thereon dated June 20, 1997. I have also audited the compliance of the Concordia Parish Police Jury, with requirements applicable to major federal financial assistance programs and have issued my report thereon dated

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 (OMB) Circular A-128, Audits of State and Local Governments. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement and whether the Concordia Parish Police Jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the two years ended December 31, 1996, I considered the internal control structure of the Concordia Parish Police Jury, in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements of the concordia Parish Police Jury, and on the compliance of Concordia Parish Police Jury with requirements applicable to major program and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated June 20, 1997.

The management of the Concordia Parish Police Jury is responsible for establishing and maintaining an internal structure. In fulfilling this responsibility, estimates and

Louisiana Community Development Block Grant (LCDBG) Fund

The LCDBG Fund accounts for grants received from the State of Louisiana under the Department of Housing and Urban Development block grant program for community improvements.

LIBRARY FUND

The Library Fund accounts for the costs of operating and maintaining the parish library. Financing is provided by ad valorem taxes and state revenue sharing funds.

CRIMINAL COURT FUND

The Criminal Court Fund accounts for the costs of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judges. Financing is provided from fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases. Operation is also financed by transfers from the General Fund.

HOSPITAL MAINTENANCE FUND

The Hospital Maintenance Fund accounts for the receipt of ad valorem taxes and state revenue sharing funds and the transfer of funds to the Concordia Parish Hospital to subsidize its operations. These taxes have expired.

PUBLIC HEALTH SERVICES FUND

The Public Health Services Fund accounts for the receipt of ad valorem taxes and state revenue sharing funds, which are used to subsidize a pro rata share of the costs of operating the parish health unit.

WITNESS AND JUROR FUND

The Witness and Juror Fund accounts for fees paid to witnesses in the district court. Financing is provided by transfers from the General Fund.

**Community People's Bank - Levy
Village, Louisiana**
General and Special Revenue Funds
(Including Current-Year Special Revenue Fund)

**Compared Schedule of Revenues, Expenditures
and Changes in Fund Balance**
Budget (Cash Basis) and Actual
For the Year ended December 31, 1988

	General Fund		Special Revenue Funds		Total	
	Budget	Actual	Budget	Actual	Budget	Actual
Income (Excesses) of Revenues and Expenditures	\$ 21,360	\$ 26,015	\$ 1,000	\$ 1,000	\$ 22,360	\$ 27,015
Other Financing Sources (Uses)						
Operating transfers in						
From other financing sources (uses)	15,000	15,000			15,000	15,000
Transfers (Contributions) of Revenues and Other Sources and Expenditures and other items	(45,000)	(45,000)	4,000	4,000	(41,000)	(41,000)
Fund Balance - (Deficit) at Beginning of Year	125,000	268,000	251,287	251,287	376,287	519,287
Fund Balance - (Deficit) at End of Year	\$ 80,000	\$ 223,000	\$ 255,287	\$ 255,287	\$ 303,287	\$ 357,287

The accompanying notes to the financial statements.

**Commodore English Peders Alley
Public Utilities
General and Special Revenue Funds
(Including General Fund Special Revenue Fund)**

**Combined Schedule of Revenues, Expenditures
and Changes in Fund Balance
Budget (Cash Basis) and Actual
For the Year ended December 31, 1998**

	General Fund		Special Revenue Funds	
	Budget	Actual	Budget	Actual
REVENUES				
Gifts				
Admission				
Fees	138,800	138,488	1,488	1,488
Other taxes, penalties and interest	28,000	28,000	0	0
License and permits	188,200	187,576	1,076	1,076
Intergovernmental revenues				
Federal/State - Military grants	88,575	88,575	0	0
State - Grants				
Federal/State - Health grants	18,000	18,000	882	882
Federal/State - Health grants	88,575	88,575	187	187
State - Grants	14,000	14,000	487	487
From charges or commissions by services rendered (including)				
Use of money and property	13,000	13,268	288	288
Other	3,000	3,000	10	10
Total Revenues	\$ 828,275	\$ 828,826	\$ 4,738	\$ 4,738
EXPENDITURES				
General government				
Administration	618,000	618,000	1,000	1,000
Public works	112,000	112,000	1,372	1,372
Police	24,000	24,000	88	88
Fire	10,000	10,000	8,000	8,000
Debt	10,000	10,000	0	0
Finance and administrative	275,000	275,000	8,274	8,274
Other	98,000	98,000	31,497	31,497
Public utility				
Public works	88,200	88,200	0	0
Health and welfare	3,000	3,000	887	887
Police and protection	1,000	1,000	17,000	17,000
General government and assistance	2,000	2,000	0	0
Intergovernmental	1,000	1,000	0	0
Other charges	7,122	7,122	0	0
Total expenditures	\$ 1,381,322	\$ 1,381,322	\$ 1,387	\$ 1,387
Change in fund balance	\$ 446,953	\$ 447,504	\$ 3,351	\$ 3,351
Beginning fund balance	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ 0
Ending fund balance	\$ 1,446,953	\$ 1,447,504	\$ 3,351	\$ 3,351

Colorado Health Services Agency
 Health Locations
 (Governmental Funds)

Combining Schedule of Revenues, Expenditures
 and Changes in Fund Balances
 For the Year ended December 31, 2022

	General Fund	Social Service Funds	Capitalized Self- Service Funds	Total Governmental Funds
Excess (Deficiency) of Revenues over Expenditures	\$ 20,000	\$ 4,000	\$ 0	\$ 24,000
Other Financing Sources (Uses)				
Operating transfers in	\$ 14,000	\$ 204,000	\$ 0	\$ 218,000
Operating transfers out	\$ (14,000)	\$ (204,000)	\$ 0	\$ (218,000)
Total other financing sources (uses)	\$ 0	\$ 0	\$ 0	\$ 0
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 20,000	\$ 4,000	\$ 0	\$ 24,000
Fund Balances (Deficit) at Beginning of Year	\$ 455,565	\$ (585,460)	\$ 0	\$ (129,895)
Fund Balances (Deficit) at End of Year	\$ 475,565	\$ (581,460)	\$ 0	\$ (6,895)

Community Action Center, Inc.
 8080A, Louisville
 Commercial Funds

Budgeting Schedule of Revenues, Expenditures
 and Changes in Fund Balance
 For the Year ended December 31, 1988

	General Fund	Special Revenue Fund	Capital Improvement Fund	Total Fund Balance 12/31
REVENUES				
Taxes				
All Veterans	\$ 150,751	\$ 741,079	\$ -	\$ 891,830
Sales	30,040	279,320	-	309,360
Other taxes, penalties and interest	150,751	-	-	150,751
Licenses and permits				
Engineering services	50,817	21,177	-	71,994
Printing books - school grants	61,877	269,000	-	330,877
State Loan	483,602	113,866	-	597,468
Public Transportation Fund	38,721	2,748	-	41,469
Non-revenue property taxes	13,028	50,428	937	64,493
Miscellaneous	1,000	20,802	-	21,802
Other				
Total	\$ 882,525	\$ 2,070,391	\$ 743	\$ 2,953,659
Fees, charges and contributions for services				
Program activities				
Use of facilities				
Other				
EXPENDITURES				
General government				
Appropriations	\$ 110,648	\$ 113,420	\$ -	\$ 224,068
Jobs	111,091	-	-	222,191
Electricity	24,744	-	-	24,744
Electricity	150,412	95,019	-	245,431
Other	791,317	-	-	791,317
Other	98,879	-	-	98,879
Public utility				
Public works	\$ 1,367,268	\$ 1,367,268	\$ -	\$ 2,734,536
Health and welfare	69,261	54,474	-	123,735
Culture and recreation	1,028	203,000	-	204,028
Economic development and assistance	8,822	-	-	8,822
Transportation	61,751	-	-	61,751
Capital services				
Program			\$ 8,000	\$ 8,000
Interest			166	166
Other charges	7,084	971,491	698	979,273
Total	\$ 2,084,344	\$ 2,028,612	\$ 1,736	\$ 4,114,692
Total Expenditures				
Total	\$ 2,966,869	\$ 2,092,032	\$ 1,736	\$ 5,060,637

Covington Parish Police Jury
Vladim, Louisiana
All Fund Types and Account Groups

Combining Balance Sheet
December 31, 1996

ACCOUNTS	Governmental Funds			Account Groups			Total (ACM)2004-04-04 (000)
	General Fund	Special Revenue Fund	Commodities Debt Service Fund	General Fund Assets	General Long-Term Liabilities		
Cash and cash equivalents (para 11-0) Receivables (para 4) LAND, DRAINAGE AND EQUIPMENT (para 5) Amount available in debt service funds Amount to be credited for retirement of long-term obligations	\$ 155,850 228,947	\$ 833,948 841,823	\$ 16,489	\$ 5,174,227	\$ 16,428	\$ 1,892,212 1,026,800 8,734,207 16,428	
Total Assets	\$ 830,752	\$ 1,681,711	\$ 16,489	\$ 5,174,227	\$ 16,428	\$ 6,954,187	
LIABILITIES AND FUND EQUITY							
Liabilities							
Accounts payable notes and bonds payable	\$ 16,830	\$ 28,227			\$ 58,078	\$ 45,187	
Total Liabilities	\$ 16,830	\$ 28,227			\$ 58,078	\$ 45,187	
Fund Equity							
Investment in general fund assets Fund balances: Approved for debt service Approved for fund asset acquisition net maintenance	\$ 813,922 423,514	\$ 1,653,484	\$ 16,428	\$ 5,174,227		\$ 1,734,207	
Unreserved - unappropriated	\$ 14,000	\$ 1,000				\$ 16,428	
Total Fund Equity	\$ 827,922	\$ 1,654,484	\$ 16,428	\$ 5,174,227	\$ 16,428	\$ 6,954,187	

See accompanying notes to the financial statements.

Community Health Center, Inc.
50515, Louisiana
Community Funds

Reconciling Schedule of Revenues, Expenditures
and Changes in Fund Balance
For the Year ended December 31, 1988

	General Fund	Special Revenue Funds	Capital Improvement Fund	Total Memberships Fund
Income (Deficiency) of Revenues over Expenditures				
Other Financing Sources (Uses)				
Issuance of Bonds				
Operating Transfers In	\$ 42,000	\$ 440,000		\$ 482,000
Operating Transfers Out	\$ (25,000)	\$ (90,000)		\$ (115,000)
Total Other Financing Sources (Uses)	\$ 17,000	\$ 350,000		\$ 367,000
Income (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (129,000)	\$ 204,000		\$ 75,000
Fund Balance (Deficit) at Beginning of Year	\$ 957,000	\$ 1,873,000		\$ 2,830,000
Fund Balance (Deficit) at End of Year	\$ 828,000	\$ 2,077,000		\$ 2,905,000

**Consolidated Financial Review - July
Voting, Limited
General and Special Revenue Funds
(Including Other-Postal Service Revenue Fund)**

**Compared Schedule of Revenues, Expenditures
and Changes in Fund Balance
Budget (Fiscal Year) and Actual
For the Year ended December 31, 1988**

	General Fund		Finance Revenues (Other-Postals)		Special Revenue Funds		Finance Revenues (Other-Postals)	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES								
Fees	\$ 12,000	\$ 143,000	\$ 11,000		\$ 401,000	\$ 479,700	\$ 42,000	\$ 42,000
Int'l. revenue					40,000	500,000		80,000
Other taxes, penalties and interest	20,000	20,000	600					
Grants and special revenues	80,000	180,000	8,000					
Programs and special revenues								
Special taxes - 100% (1988)								
State funds	80,000	180,000	10,000		440,000	490,000	4,000	4,000
Funds for special services					100,000	100,000	1,000	1,000
State revenue sharing (1988)	10,000	10,000	800		10,000	10,000	1,000	1,000
Donations	400,000	400,000	100,000		4,000	4,000	10,000	10,000
Other	20,000	20,000	2,000		14,000	14,000	1,000	1,000
Total	150,000	800,000	12,000		500,000	590,000	57,000	57,000
Plus: Budget and commitments for services from all fund sources	1,000	1,000	80		20,000	20,000	200	200
Total revenue and property	\$ 151,000	\$ 801,000	\$ 12,080		\$ 520,000	\$ 610,000	\$ 57,200	\$ 57,200
Total Revenues								
EXPENDITURES								
General government	\$ 10,000	\$ 11,000	\$ 8,000		\$ 18,000	\$ 18,000	\$ 8,000	\$ 8,000
Legislation	10,000	10,000	8,000		10,000	10,000	8,000	8,000
Justice	20,000	20,000	10,000		10,000	10,000	10,000	10,000
Education	10,000	10,000	10,000		10,000	10,000	10,000	10,000
Finance and administration	10,000	10,000	10,000		10,000	10,000	10,000	10,000
Other	10,000	10,000	10,000		10,000	10,000	10,000	10,000
Public safety	10,000	10,000	10,000		10,000	10,000	10,000	10,000
Public works	10,000	10,000	10,000		10,000	10,000	10,000	10,000
Health and welfare	10,000	10,000	10,000		10,000	10,000	10,000	10,000
Culture and recreation	10,000	10,000	10,000		10,000	10,000	10,000	10,000
Business development and assistance	10,000	10,000	10,000		10,000	10,000	10,000	10,000
Transportation	10,000	10,000	10,000		10,000	10,000	10,000	10,000
Other charges	10,000	10,000	10,000		10,000	10,000	10,000	10,000
Total expenditures	\$ 100,000	\$ 100,000	\$ 80,000		\$ 180,000	\$ 180,000	\$ 80,000	\$ 80,000

Comstock Public Radio, Inc.
 Public Utilities
 General and Special Revenue Funds
 (Including Other-Side Special Revenue Fund)

Compared Schedule of Revenues, Expenditures
 and Changes in Fund Balances
 Budget (2008) and Actual
 For the Year ended December 31, 2008

	General Fund		Special Revenue Funds	
	Budget	Actual	Budget	Actual
Excess (Deficiency) of Revenues over Expenditures	\$ 18,000	\$ 18,000	\$ 20,170	\$ 20,170
Other Financing Sources (Uses)				
Operating Grants In	\$ 0	\$ 0	\$ 40,000	\$ 40,000
Operating Grants Out	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 40,000	\$ 40,000
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 18,000	\$ 18,000	\$ 60,170	\$ 60,170
Fund Balance (Deficit) at Beginning of Year	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit) at End of Year	\$ 18,000	\$ 18,000	\$ 60,170	\$ 60,170

CONCORDIA PARISH POLICE JURY
Vidalia, Louisiana
Notes to the Financial Statements
December 31, 1999

INTRODUCTION

The Concordia Parish Police Jury is the governing authority for Concordia Parish and is a political subdivision of the State of Louisiana. The police jury is governed by nine jurors representing the various districts within the parish. The jurors serve four-year terms that expire on January 8, 2000.

Concordia Parish is 799 square miles in size with a population of 20,770. The police jury maintains 221 miles of roads, of which 80 are paved and 161 are gravel. Police jury offices are located in the Concordia Parish Courthouse located in Vidalia. The police jury's road maintenance facility is located at Frogmore on U. S. Highway 84. The police jury currently has a total staff of 72 employees: 4 in the central office, 2 in the registrar of voters office, 4 janitors, 15 road and drainage employees, 26 other employees and 21 elected officials.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY - As the governing authority of the parish, for reporting purposes, the Concordia Parish Police Jury is the financial reporting entity for Concordia Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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.

Independent Auditor's Report

Page 2

purpose to, and do not, present fairly the financial position of the Concordia Parish Police Jury, as of December 31, 1996, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

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



Farriday, Louisiana

June 20, 1997

Cambridge Health Policy Advisory
 Panel's Conclusions
 Recommendations

Combining Sources of Revenues, Expenditures
 and Changes in Fiscal Balance
 For the Year ending December 31, 1998

	General Fund	Special Revenue Funds	Countywide Fund Spending Funds	Total Expenditures Funds
REVENUES				
Taxes	\$ 138,750	\$ 666,091	\$ 400	\$ 805,241
Grants	19,000	333,870		352,870
Other State, Federal Institutions and Grants	18,000			18,000
License and permits	18,000	483,837		501,837
Intergovernmental revenues				
Federal (FWS - Health grants)				
State funds				
Funds transferred from State revenue sharing (FWS)	19,500			19,500
State grants	273,200			273,200
Other	28,111			28,111
Funds transferred from State revenue sharing (FWS)		3,000		3,000
Other		194,897		194,897
Fees and charges	20,000	84,500	1,500	106,000
Use of money and property	1,500	14,000		15,500
Other		14,000		14,000
Total Revenues	\$ 260,251	\$ 1,307,288	\$ 1,900	\$ 1,569,439
EXPENDITURES				
General government				
Legislation	\$ 114,707			\$ 114,707
Justice	119,000			233,707
Education	21,400	1,047,770		1,069,170
Fire and police	128,800	17,800		146,600
Other	273,710			273,710
Other	94,000			94,000
Public safety	500	1,000,000		1,000,500
Public works	500	84,000		84,500
Health and welfare	19,000			19,000
Culture and recreation	1,000	207,870		208,870
Economic development and assistance	1,000			1,000
Transportation	50,000			50,000
Other services			\$ 8,000	\$ 8,000
Interest			500	500
Other charges			200	200
Total expenditures	\$ 870,707	\$ 2,283,240	\$ 8,000	\$ 3,161,947

NOTE 5 - PENSION PLAN

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

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1990, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1990. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

Contributions to the system include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The following provides certain disclosures for the police jury and Plan A of the retirement system that are required by GASB Codification Section IP20.129:

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

SPECIAL REVENUE FUNDS

PUBLIC WORKS AND FEDERAL FUNDS

Highway Maintenance Fund

The Highway Maintenance Fund accounts for the construction of new roads and bridges and the maintenance of existing roads and roadside areas. Major means of financing is provided by the State of Louisiana Parish Transportation Fund. A portion of sales tax collections is also transferred to this fund.

Drainage Maintenance Fund

The Drainage Maintenance Fund accounts for the operation and maintenance of all off-road drainage projects. Financing is provided by ad valorem taxes and state revenue sharing funds. Operations are also financed by transfers from the General Fund.

Solid Waste Disposal Fund

The Solid Waste Disposal Fund accounts for parish garbage collection. The major means of financing is provided by sales tax collections.

Sales Tax Fund

The Sales Tax Fund accounts for the one percent sales tax approved by the voters in 1977. The sales tax was renewed by the voters in January of 1988 for 15 years. The tax is restricted to the operation of a solid waste program, with any remaining taxes used for construction and maintenance of roads and drainage.

Section 8 Housing Fund

The Section 8 Housing Fund accounts for grants received from the United States Department of Housing and Urban Development for a housing assistance program for low income persons.

SECTION II
SUPPLEMENTAL INFORMATION SCHEDULES

NOTE 10 - RESERVE FOR FIXED ASSET ACQUISITION AND MAINTENANCE

The fund balance reserve of \$38,881 in the General Fund at December 31, 1996 is the residual amount appropriated by Act 33 of the 1991 Session of the Louisiana Legislature. The appropriation was made for the Local Government Fiscal Assistance Fund and is restricted to expenditures for acquiring land, buildings, equipment, or other permanent properties or for their preservation, development, or permanent improvement. Restrictions imposed by the act also require that the police jury submit a report to its legislative delegation detailing the use of such funds prior to their commitment. There has been no change in the reserve balance during 1996.

NOTE 11 - LITIGATION AND CLAIMS

At December 31, 1996, the police jury is involved in a number of lawsuits. In the opinion of the police jury and their legal counsel, the police jury has no material exposure to liability in the cases.

NOTE 12 - JOB TRAINING PARTNERSHIP ACT

The LaSalle Community Action Association, which is a component unit of the LaSalle Parish Police Jury, administers the Job Training Partnership Act Program for six parishes, one of which is Concordia. The Concordia Parish Police Jury exercises its oversight responsibility for this program by having a representative on the board and by reviewing audits that are performed on the program. The financial statements presented in this report do not reflect the activity of the Job Training Partnership Act Program.

NOTE 13 - FOOD STAMP PROGRAM

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Social Services. Under this program, the police jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the two years ended December 31, 1996 is as follows:

Long-term bonds payable at January 1, 1995	\$ 20,000
Retirements - 1995	5,000
Retirements - 1996	<u>5,000</u>
Long-term bonds payable at December 31, 1996	\$ 10,000
Bank debt payable at January 1, 1995	\$107,235
Principal paid - 1995	30,283
Principal paid - 1996	<u>31,874</u>
Bank debt payable at December 31, 1996	\$ 45,678
Total debt, December 31, 1996	<u>\$ 65,678</u>

The police jury has one outstanding issue of general obligation bonds. The issue, dated September 1, 1973, in the amount of \$1,750,000, was to construct a new courthouse for the parish. The remaining principal is due in annual installments of \$5,000 through March 1, 1999, with an interest rate of 5.25 percent. Debt retirement payments are made from the Courthouse Debt Service Fund.

During 1994, the police jury incurred debt in the amount of \$128,670 to purchase equipment for highway maintenance. The note is due monthly in the amount of \$2,917.31 including 5% interest for 48 months. The debt is jointly financed by both banks in the parish. Debt retirement payments are made from the Highway Maintenance Fund.

As shown on page 3, \$40,406 is available in the Courthouse Debt Service Fund to service the general obligation bonds. The annual requirements to amortize all bonds outstanding at December 31, 1996 including interest of \$825, are as follows:

Fiscal Year:	
1997	\$ 5,394
1998	<u>5,131</u>
Total	<u>\$10,525</u>

General obligation bonds in the amount of \$345,000 were secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 30:562, the police jury is legally restricted from incurring long-term bonded debt in excess of 10 percent of the assessed value of taxable property in the parish. At December 31, 1996, the statutory limit was \$4,684,646.

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

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

Based on the previous criteria, the police jury has determined that the following component units are part of the reporting entity:

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Concordia Parish Airport Authority	Dec 31	1
Hospital Service District No. 1	Jun 30	1
Concordia Parish Library	Dec 31	1
Seventh Judicial District Criminal Court of Concordia Parish	Dec 31	1
Concordia Parish Recreation District No. 1	Dec 31	1
Concordia Parish Recreation District No. 2	Dec 31	1
Concordia Parish Recreation District No. 3	Dec 31	1
Montezey Fire Protection District No. 1	Dec 31	1
Lake St. John Waterworks District	Dec 31	1
Concordia Parish Waterworks District	Jun 30	1
Concordia Parish Sewerage District No. 1	Dec 31	1
Concordia Fire District No. 2	Dec 31	1
Concordia Parish Communications District	Dec 31	1

	Year ended December 31,			
	1999		1998	
Concordia Parish Police Jury				
Total current year payroll		\$753,004		\$783,704
Total current year covered payroll		\$659,100		\$625,204
Contributions:				
Required by statute:				
Employees*	9.50%	\$ 57,485	9.50%	\$ 59,453
Employer	8.80%	\$5,248	7.20%	\$5,028
Total	18.30%	\$ 62,733	16.70%	\$ 64,481
* In excess of \$120 per month				
Actual:				
Employees	9.50%	\$ 57,485	9.50%	\$ 59,453
Employer	8.80%	\$5,248	7.20%	\$5,028
Total	18.30%	\$ 62,733	16.70%	\$ 64,481
Actuarially required:				
Employees	9.50%	\$ 57,485	9.50%	\$ 59,453
Employer	7.32%	\$4,204	7.78%	\$8,848
Total	16.82%	\$ 61,689	17.28%	\$ 68,301

Year ended December 31, 1999

Net Assets	\$ 647,645,108
Pension benefit obligation	782,893,533
Unfunded pension benefit obligation	\$ (135,248,425)

accounts for all financial resources, except those required to be accounted for in other funds.

Special Revenue Funds

The General Funds of the Concordia Parish Library and the Seventh Judicial District Criminal Court (component units) are reported as special revenue funds. In addition, special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Courthouse Debt Service Fund

The Courthouse Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs associated with the September 1, 1973, general obligation bond issue. Financing is provided by funds remaining from the annual assessment of a dedicated ad valorem tax that has expired.

C. FIXED ASSETS AND LONG-TERM DEBT - Fixed assets used in governmental fund operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. Approximately 83 percent of general fixed assets are valued at historical cost, while the remaining 17 percent are valued at estimated cost, based on the historical cost of like items. The composition for each component unit follows:

Component Unit	Actual Cost	Percent	Estimated Cost	Percent
Police Jury	\$4,398,338	64%	\$272,400	6%
Criminal Court	19,172	17%	94,959	83%
Library	425,601	43%	575,727	57%

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term obligations account group, not in the governmental funds.

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

D. BASIS OF ACCOUNTING - Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of

NOTE 2 - CHANGES IN GENERAL FIXED ASSETS

The following presents the changes in general fixed assets for the two years ended December 31, 1990:

	Balance at January 1, 1989	Additions	Deletions	Balance at December 31 1990
Police Jury				
Land and buildings	\$ 3,388,275	\$ 2,251		\$ 3,390,526
Equipment	1,179,409	162,880	\$ 96,907	1,245,382
Furniture and fixtures	32,898	3,332		36,230
Sub-total	\$ 4,599,572	\$ 168,363	\$ 96,907	\$ 4,670,028
Library				
Buildings	\$ 25,000			\$ 25,000
Equipment	183,791	\$ 2,751	\$ 1,998	184,544
Furniture and fixtures	89,775	260		90,035
Library books and videos	784,124	38,883		782,787
Sub-total	\$ 982,690	\$ 41,894	\$ 1,998	\$ 1,021,586
Criminal Court				
Equipment	\$ 43,983			\$ 43,983
Furniture and fixtures	29,883			29,883
Law library books	25,542	\$ 1,035		26,577
Sub-total	\$ 99,408	\$ 1,035	\$ 0	\$ 112,925
Total	\$ 5,679,727	\$ 210,992	\$ 97,905	\$ 5,792,814

	Balance at January 1, 1988	Additions	Deletions	Balance at December 31 1989
Police Jury				
Land and buildings	\$ 3,388,275			\$ 3,388,275
Equipment	1,152,804	\$ 91,149	\$ 65,544	1,178,409
Furniture and fixtures	32,918		324	32,594
Sub-total	\$ 4,574,007	\$ 91,149	\$ 65,868	\$ 4,599,288
Library				
Buildings	\$ 25,000			\$ 25,000
Equipment	99,951	\$ 9,268	\$ 4,578	104,741
Furniture and fixtures	69,775			69,775
Library books and videos	714,856	58,265		754,124
Sub-total	\$ 809,582	\$ 67,533	\$ 4,578	\$ 872,537
Criminal Court				
Equipment	\$ 43,983			\$ 43,983
Furniture and fixtures	29,883			29,883
Law library books	25,542	\$ 3,768		29,310
Sub-total	\$ 99,408	\$ 3,768	\$ 0	\$ 112,796
Total	\$ 5,620,875	\$ 162,450	\$ 70,446	\$ 5,712,879

NOTE 2 - FUND DEFICITS

No individual funds have deficits in unreserved fund balance at December 31, 1998.

NOTE 3 - LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes for the two years ended December 31, 1998:

	<u>Authorized</u> <u>Millage</u>	<u>Levied</u> <u>1998</u>	<u>Levied</u> <u>1995</u>	<u>Expiration</u> <u>Date</u>
Parish wide taxes:				
Parish	4.00	2.51	2.47	Indefinite
Library maintenance	4.00	5.77	5.67	1998
Health and maintenance	1.75	1.83	1.80	2000
Courthouse public improvement bonds	Variable	-0-	-0-	1997
Drainage, road	10.00	10.00	9.68	1998

The differences between authorized and levied millages are the result of reassessment of taxable property, required by Article T, Section 23 of the Louisiana Constitution of 1974.

NOTE 4 - RECEIVABLES

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

<u>Class of Receivable</u>	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u> <u>Funds</u>	<u>Total</u>
Taxes:			
Ad valorem	\$154,437	\$723,644	\$ 878,081
Other taxes	8,740		8,740
Grants:			
Federal	12,368		12,368
State	19,355	91,409	110,764
Other	<u>138,967</u>	<u>20,720</u>	<u>159,687</u>
Total	<u>\$334,847</u>	<u>\$841,823</u>	<u>\$1,176,670</u>

H. ANNUAL AND SICK LEAVE - Permanent employees of the police jury and criminal court earn from 8 to 15 days of annual and sick leave each year, depending on their length of service. Annual leave must be taken in the year earned. Unused annual leave cannot be accumulated. Employees may accumulate an unlimited amount of sick leave; however, they cannot be paid for any unused sick leave upon retirement or termination.

Permanent employees of the library earn from 10 to 18 days of annual leave each year, depending on their length of service. Annual leave must be taken in the year earned. Unused annual leave cannot be accumulated. Employees are also entitled to 12 days of sick leave each year and may accumulate up to 30 days; however, they cannot be paid for any unused sick leave upon retirement or termination.

At December 31, 1990, employee leave benefits requiring recognition in accordance with GASB Codification Section C90 were determined to be immaterial and are not included within the general long-term obligations account group. The cost of leave privileges, computed in accordance with the above codification, is recognized as a current-year expenditure within the various funds when leave is actually taken.

I. SALES TAXES - The voters of Concordia Parish passed a one percent sales and use tax at a special election on November 8, 1977. The tax went into effect on January 1, 1987. On January 18, 1988, voters renewed the one percent sales and use tax for 15 years. The tax went into effect February 1, 1988, and will remain in effect until January 31, 2003. The tax is to be used to acquire, construct, and maintain a solid waste disposal program, with any remaining balance to be used to construct and maintain roads and drainage.

By an agreement between the police jury and the Concordia Parish School Board, the school board serves as the sales tax collection agent. As compensation, the school board receives two and one-half percent of the taxes collected plus necessary costs of collection. The contract is for an indefinite period and may be canceled at any time by either party.

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

Adjustments for:

Receivables	58,710	(63,034)
Payables	(311)	(18,468)
Excess of expenditures and other uses over revenues and other sources (GAAP basis)	<u>\$ 15,989</u>	<u>\$ 67,874</u>

F. ENCUMBRANCES - Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

H. CASH AND CASH EQUIVALENTS - Under state law, the police jury may deposit funds in interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. At December 31, 1993, the police jury has cash and cash equivalents (bank balances) totaling \$1,812,233 as follows:

Demand deposits	\$ 290,933
Time certificate of deposit	<u> 731,300</u>
Total	<u>\$1,022,233</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent in a holding or custodial bank that is mutually acceptable to both parties. Deposits of December 31, 1993, are secured as follows:

Federal deposit insurance	\$ 400,000
Pledged securities (Category 3)	<u> 2,815,934</u>
Total	<u>\$3,215,934</u>

Even though the pledged securities are considered re collateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 33:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

transfer is approved; sales of assets are recognized when the sales occur; and insurance recoveries are recognized when the funds are due.

E. BUDGET PRACTICES - Proposed budgets for the ensuing year are prepared by the secretary-treasurer, with assistance from the chairman of the finance committee, during the months of October and November of each year. Upon completion, copies of the proposed budgets are mailed to the jurors. The availability of the proposed budget 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 police jury conducts a public hearing to receive input from the public and other interested parties. 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, and notice is published in the official journal.

During the year, the police jury receives at least quarterly budget comparison statements, which are used as a tool to control the operations of the parish. The secretary-treasurer presents necessary budget amendments to the police jury during the year when, in her judgment, actual operations differ materially from those anticipated in the original budget. During a regular meeting, the police jury reviews the proposed amendments, makes changes as it feels necessary, and formally adopts the amendments. The adoption of the amendments is included in the police jury minutes published in the official journal.

The police jury exercised budgetary control at the functional level. Within functions, the secretary-treasurer has the authority to make amendments as necessary. The police jury does not use 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 two years ended December 31, 1996, the police jury adopted cash basis budgets for the General Fund and all special revenue funds, except the Criminal Court Fund, which is exempt by law.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following reconciles the excess (deficiency) of revenues and other sources over expenditures and other uses for the General Fund and special revenue funds:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Excess of expenditures and other uses over revenues and other sources (budget basis)	(\$ 40,473)	\$167,937

accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Governmental funds are accounted for using a flow of current financial resources measurement focus. The governmental funds are reported on the modified accrual basis of accounting using the following practices in recording revenues and expenditures.

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Sales and use taxes and occupational license fees are recognized when received by the police jury's collection agents, the Concordia Parish School Board and the Louisiana Department of Public Safety and Corrections, Public Safety Services - Office of Motor Vehicles.

Fees and forfeitures are recognized in the period they are collected by the Concordia Parish Sheriff.

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

Interest income on certificates of deposit is recorded when the certificates have matured and the interest is available. Interest income on interest bearing demand deposits is recorded at the end of each month when credited by the bank.

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

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)

Operating transfers between funds that are not expected to be repaid, sales of assets, and insurance recoveries are accounted for as other financing sources (uses). Operating transfers are recognized in the period in which the

The pension benefit obligation is presented as of December 31, 1995, because the December 31, 1996, information is not available. The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and stop-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of asset and pension benefit obligations for individual employers.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1995, comprehensive annual financial report. The police jury does not guarantee the benefits granted by the System.

NOTE 7 - POST-RETIREMENT HEALTH, DENTAL AND LIFE INSURANCE BENEFITS

The Concordia Parish Police Jury provides continuing health, dental, and life insurance benefits to retired employees that meet certain criteria. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the police jury. The premiums paid to the insurance company for coverage in 1995 were \$82,612 and \$32,089 in 1995. The police jury recognizes the cost of providing benefits (police jury's portion of premiums) as an expenditure when paid during the year, which was \$40,381 for 1995 and \$44,006 for 1996.

NOTE 8 - LEASES

The police jury has no capital or material operating leases at December 31, 1996.

NOTE 9 - CHANGES IN LONG-TERM DEBT

The following is a summary of the general long-term debt transactions for the two years ended December 31, 1996: