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OFFICE OF THE ATTORNEY GENERAL
STATE OF LOUISIANA
57 1/2 - P JUNE 28 1906

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**BEAUREGARD PARISH POLICE JURY
BERNARD, LOUISIANA
PRIMARY GOVERNMENT**

**Annual Financial Report
For the Year Ended
December 31, 1906**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or receiving, entity and other appropriate public officials. This 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: APR 20 1988

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BROUSSARD & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

A Registered Corporation

CHICAGO, ILL.
FAX (773) 521-8884

THIRTIETH EDITION

SUPPLEMENTAL PAGE

INDEPENDENT AUDITOR'S REPORT

Bozorgnagar Parish Police Jury
DeWittville, Louisiana

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

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

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

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The containing and individual fund and account group financial statements, schedules, and additional information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the primary government financial statements of the Bozorgnagar Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, the information so fairly stated is all material respects in relation to the primary government financial statements taken as a whole.

Bossier Parish Police Jury
BOSSIERE, Louisiana

In accordance with Government Building Standards, we have also issued a report dated June 25, 1987, on our consideration of the Bossier Parish Police Jury's internal numbered structure and a report dated June 25, 1987, on its compliance with laws and regulations.

Bronson & Company

June 25, 1987
/s/

PRIMARY GOVERNMENT FINANCIAL STATEMENTS

REARSHAW PRISON POLICE JURY
 DENVER, LOUISIANA

Combined Balance Sheet - All Fund Types
 and Research Groups
 December 31, 1966

	Accounting Fund Types			
	General	Special Revenue	Plant Division	Capital Projects
ASSETS				
Cash and cash equivalents	\$ 889,863	\$ 4,143,268	\$ 262,098	\$ 3,933,485
Cash with fiscal agent	"	"	312,565	"
Restricted assets	"	"	"	"
Investments	"	"	"	"
Receivables	586,018	7,088,276	805,627	6,286
Due from other funds	43,133	"	"	"
Land	"	"	"	"
Buildings and improvements	"	"	"	"
Furniture and equipment	"	"	"	"
Other fixed assets, net	"	"	"	"
CONSTRUCTION IN PROGRESS	"	"	"	"
Other assets	"	"	"	"
Amount available to DEPT service funds	"	"	"	"
Amount to be provided for retirement of general long-term obligations	"	"	"	"
TOTAL ASSETS	\$ 3,108,104	\$ 11,341,544	\$ 1,067,723	\$ 10,219,971
LIABILITIES AND FUND EQUITY				
Liabilities:				
Bank overdrafts	\$ -	\$ 4,828	\$ -	\$ 26,427
Accounts payable	41,287	96,158	"	63,188
Revenue subscription notes	"	48,880	"	"
Interest payable	"	"	"	"
Due to other funds	"	49,333	"	"
Unpaid deposits payable	"	"	339	"
Funds payable	"	"	"	"
Notes payable - certificates of indebitness	"	"	"	"
Lease-purchase agreements	"	"	"	"
Accrued compensated absences	"	"	"	"
Other accrued expenses	"	"	"	"
Total Liabilities	\$ 41,287	\$ 199,289	\$ 339	\$ 89,615
Fund Equity:				
Investment in general fixed assets	"	"	"	"
(restricted capital)	"	"	"	"
Fund balances/retained earnings:				
Reserved	"	"	1,480,143	"
Unreserved-				
un-designated	1,336,827	1,038,427	1,387,123	1,018,023
Total Fund Equity	1,336,827	1,038,427	1,387,123	1,018,023
TOTAL LIABILITIES AND FUND EQUITY	\$ 3,108,104	\$ 11,341,544	\$ 1,067,723	\$ 10,219,971

The accompanying notes are an integral part of this statement.

ACCOUNT DEBITS		
General Fund Amount	General Long Term Debt	Total Governmental Entity
\$ -	\$ -	\$10,989,032
-	-	512,000
-	-	-
-	-	-
-	-	3,800,179
-	-	43,133
207,138	-	207,138
6,403,179	-	6,403,179
8,814,007	-	8,814,007
-	-	-
533,471	-	533,471
-	-	-
-	1,640,161	1,640,161
-	-	-
-	8,873,088	8,873,088
<u>11,028,035</u>	<u>8,913,277</u>	<u>19,941,312</u>
\$ -	\$ -	\$ 28,242
-	-	264,812
-	-	-
-	-	40,000
-	-	-
-	-	43,133
-	-	229
-	7,893,304	7,893,304
-	-	-
-	1,640,878	1,640,878
-	308,274	308,274
-	98,471	98,471
-	-	-
-	26,851,277	26,851,277
<u>11,028,035</u>	-	<u>11,028,035</u>
-	-	-
-	-	1,433,238
-	-	-
-	-	11,855,263
<u>11,028,035</u>	-	<u>27,646,633</u>
<u>22,056,070</u>	<u>8,913,277</u>	<u>30,969,347</u>

BOURBONNE PARISH POLICE JURY
BOURBON, LOUISIANA

Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances - All Governmental Fund Types
 For the Year Ended December 31, 2011

	Revised	Special Revenue
REVENUES		
Taxes:		
Ad valorem	\$ 308,000	\$ 3,728,300
Sales	-	2,480,810
Other taxes	-	25,380
Licenses and permits	4,800	-
Intergovernmental Revenues:		
Federal funds	27,280	25,207
State funds:		
Federal Transportation funds	-	449,081
State revenue sharing	96,500	78,873
Semantics taxes	1,859,400	-
Other state funds	208,318	96,970
Fees, charges and commissions for services	101,700	100,210
Fines and forfeitures	42,120	287,790
Interest	38,458	258,280
Other revenues	22,977	72,300
Donation in-kind	-	148,780
Total Revenues	<u>1,718,366</u>	<u>5,313,520</u>
EXPENDITURES		
General Government:		
Legislative	120,110	-
Judicial	120,987	228,890
Executive	87,893	-
Finance and administrative	122,827	-
Other general administration	303,579	109
Public safety	280,070	226,100
Public works	-	4,282,174
Health and welfare	49,520	250,174
Culture and recreation	-	272,900
Debt service	-	96,536
Other expenditures	18,280	-
Total Expenditures	<u>1,313,386</u>	<u>5,280,173</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	404,980	33,347
OTHER FINANCING SOURCES (USES)		
Treasury in 1997:		
Proceeds from long-term debt	(518,982)	(100,821)
Other	-	58,080
Sale of fixed assets	-	122,387
Total Other Financing Sources (Uses)	<u>(518,982)</u>	<u>(120,454)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-114,002	1,212,893
YEAR BALANCE, BEGINNING OF YEAR	<u>1,181,864</u>	<u>4,100,627</u>
YEAR BALANCE, END OF YEAR	<u>\$ 1,067,862</u>	<u>\$ 5,313,520</u>

The accompanying notes are an integral part of this statement.

STATEMENT 6

Debt Sources		Capital Projects	Total (Planned Only)
\$	907,900	\$	--
	--		--
	--		--
	--		42,500
	--		--
	--		649,041
	--		132,231
	--		1,009,489
	--		131,400
	--		--
	26,800	40,500	404,227
	--	--	200,804
	--	--	350,200
	--	--	174,188
	--	--	174,188
	<u>214,700</u>	<u>40,500</u>	<u>3,000,000</u>
	--	--	--
	--	--	120,118
	--	--	171,880
	--	--	47,000
	--	--	250,827
	--	--	200,160
	--	4,000	673,300
	--	662,000	4,000,000
	--	--	270,000
	--	--	373,900
	1,050,000	--	1,149,499
	<u>1,260,000</u>	<u>668,000</u>	<u>10,387</u>
			<u>4,000,000</u>
(100,000)	(100,000)
	--		177,400
	649,170	\$	10,000)
	--	4,000,000	--
(10,000)	--	4,000,000
	--	--	10,000)
	<u>439,170</u>	<u>4,000,000</u>	<u>4,000,000</u>
	--	--	--
	310,000	3,014,000	3,004,000
	<u>1,127,400</u>	<u>340,100</u>	<u>3,000,000</u>
	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>

**BRASSARD PARISH POLICE JURY
DESIRED, LOUISIANA**

**Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget (GAAP Basis) and Actual -
General and Special Revenue Funds
For the Year Ended December 31, 2000**

	General Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Taxes	\$ 300,000	\$ 308,010	\$ 8,010
Licenses and permits	2,000	4,000	2,000
Intergovernmental revenues	1,045,668	1,020,091	(25,577)
Fees, charges and commissions			
for services	71,000	101,000	30,000
fines and forfeitures	-	45,333	45,333
Interest	24,071	50,000	25,929
Other revenues	24,000	52,777	28,777
Operating In-kind	-	-	-
Total Revenues	<u>1,466,739</u>	<u>1,581,111</u>	<u>114,372</u>
EXPENDITURES			
General Government:			
Legislation	110,000	110,110	1,110
Judicial	100,000	110,000	10,000
Elections	40,233	47,000	6,767
Finance and administrative	(40,000)	(30,000)	10,000
Other general administrative	300,000	300,000	-
Public safety	100,000	100,000	-
Public works	-	-	-
Health and welfare	0,000	40,000	40,000
Culture and recreation	0,000	-	-
Police service	-	-	-
Other expenditures	0,000	10,000	10,000
Total Expenditures	<u>1,110,233</u>	<u>1,070,110</u>	<u>40,123</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	356,506	511,001	154,495
OTHER FINANCING SOURCES (USES):			
Transfers in (out)	(300,000)	(210,000)	(90,000)
Proceeds from long-term debt	-	-	-
Sale of fixed assets	-	-	-
Total Other Financing Sources (Uses)	<u>(300,000)</u>	<u>(210,000)</u>	<u>(90,000)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(43,494)	301,001	344,495
FUND BALANCES, BEGINNING OF YEAR	1,180,000	1,180,000	-
FUND BALANCES, END OF YEAR	\$ 1,136,506	\$ 1,481,001	\$ 344,495

The accompanying notes are an integral part of this statement.

BOSSIERE PARISH POLICE JURY
BOSSIERE, LOUISIANA

Notes to the Financial Statements
For the Year Ended December 31, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Bossiered Parish Police Jury is the governing authority for Bossiered Parish and is a political subdivision of the State of Louisiana. The Police Jury enacts ordinances, sets policy and establishes programs in such fields as social welfare, transportation, drainage, industrial development, and health services under the provisions of Louisiana Revised Statute 28:2228. The Jury operates under an elected Jury of ten members. The Jury's operations include highways and streets, sanitation, planning and zoning, public health and welfare services, as well as several administrative services.

Financial Reporting Entity - The financial reporting entity consists of (a) the primary government (Police Jury); (b) organizations for which the primary government is financially accountable; and (c) other organizations for which the primary government is not accountable, but 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 "The Financial Reporting Entity" established criteria for determining which component units should be considered part of the Jury for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit, including the right to incur its own debt, levy its own taxes and charges, appropriate property to its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the parish governing authority (Police Jury) appoints a majority of board members of the potential component unit.
3. Fiscal interdependence between the parish and the potential component unit.
4. Imposition of will by the parish on the potential component unit.
5. Financial benefit/burden relationship between the parish and the potential component unit.

Only the primary government's financial information (including the following component units) are presented in these financial statements.

Related Component Units

The following component units are reported as part of the primary government in the Primary Government Financial Statements of the Bossiered Parish Police Jury:

Civilian Court
Farm Protection Districts 1, 2, 3-A, 4
Tourist Commission
Civil Defense
E-911 Emergency Communications District
Bossiered Parish Emergency Response Council

BRASSHEARS PARISH POLICE JURY
DENISVILLE, LOUISIANA

Notes to the Financial Statements (Continued)
FOR THE YEAR ENDED DECEMBER 31, 1995

Note 1 - Summary of Significant Accounting Policies (Continued)

A. BASIS OF PRESENTATION

The accounts of the Police Jury are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts which comprise its assets, liabilities, equity, revenues and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The following fund types and account groups are used by the parish:

GOVERNMENTAL FUNDS:

General Fund

The general fund is the general operating fund of the Police Jury. It is used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds

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

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

B. ACCOUNT GROUPS

General Fixed Assets Account Group:

General Fixed Assets Account Group

The General Fixed Assets Account Group reflects the cost of fixed assets of a nonownership nature (certain land, building, certain improvements other than buildings, fixtures, machinery, equipment, vehicles and work in progress) acquired or constructed by the parish except the assets of the proprietary fund types.

Continued

SEABOARD PARISH POLICE JURY
BERNICE, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1996

Note 1 - Summary of Significant Accounting Policies (Continued)

General Fixed Assets Account Group (Continued)

which are reported in these funds. Public domain ("infrastructure") fixed assets consisting of roads, bridges, storm drains, underground water and sewer facilities and certain other property are recorded as expenditures in the Capital Projects Funds, and are not capitalized in the General Fixed Assets Account Group. Donated fixed assets are valued at their estimated fair market value on the date donated. No depreciation has been provided in the General Fixed Assets Account Group.

Long-Term Debt Account Group

The long-term debt account group accounts for all long-term debt backed by the full faith and credit of the parish, other than general long-term debt serviced by the enterprise funds.

C. BASIS OF ACCOUNTING

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

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable.

Ad valorem taxes and the related state revenue sharing (which is based on population and households in the parish) 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.

Federal and state grants are recognized when the reimbursable expenditures have been incurred.

Sales taxes and gross receipts business taxes are considered "receivable" when they are in the hands of the primary government within the current period or soon enough to be used to pay liabilities of the current period.

Expenditures are recognized in the period which liability is incurred, if measurable, except for principal and interest on general long-term obligations which is recognized when due.

NEWORLEANS PARISH POLICE JURY
NEWORLEANS, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1988

Note 3 - Summary of Significant Accounting Policies (Continued)

D. BUDGET POLICIES AND BUDGETARY ACCOUNTING

The annual budgets of the Neworleans Parish Police Jury are adopted in accordance with Louisiana Revised Statutes 39:1201-1214. The budgetary practices include public notice of the proposed budgets, public inspection of the proposed budgets, and public hearings on the budgets. Budgets are prepared on a modified accrual basis of accounting. All budgetary appropriations lapse at the end of each year.

Budgeted amounts, included in the accompanying financial statements, include original adopted budget amounts and all subsequent amendments. The Police Jury adopted budgets for its general and special revenue funds.

E. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include amounts in petty cash, interest bearing demand deposits and time deposits. Cash equivalents for each fund include demand deposit account balances and certificates of deposit with maturities of three months or less.

F. SHORT-TERM DEFERRED RECEIVABLES/PAYABLES

During the course of operations, transactions may occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-Term Deferred Inves are also classified as due from other funds or due to other funds on the balance sheet.

G. FIXED ASSETS

Fixed assets of the primary government are maintained on the basis of original cost, except those arising from gifts or donations which are recorded at their fair market value at the time of receipt. All such assets are recorded in the General Fixed Assets Account Group, and no depreciation is computed or recorded thereon.

H. LONG-TERM DEBT

Long-term obligations of the parish are accounted for in the General Long-Term Debt Account Group.

I. COMPENSATED LEAVES

All full month employees earn from 10 to 30 days of annual leave each year depending on the length of employment with the Police Jury. Annual leave may be accumulated to a maximum of 30 days. Upon termination or retirement, unused annual leave is paid to the employee at the employee's current rate of pay.

Continued

SEAWARDER TAKING POLICE JURY
DESIDER, LOUISIANA

Notes to the Financial Statements (continued)
For the Year Ended December 31, 1994

Note 1 - Summary of significant accounting policies (continued)

L. COMPENSATED ABSENCES (continued)

All 12 month employees earn 12 days of sick leave per year. Sick leave may be accumulated to a maximum of 90 days. Upon termination by reduction in force or retirement, accumulated sick leave is paid at the employee's current rate of pay.

M. SALES TAXES

The Parish Commission Special Revenue Fund collects a 2% tax levied upon the occupancy of hotels, motels and overnight camping facilities within the jurisdiction of the parish. This sales and use tax is collected in accordance with Louisiana Revised Statute Section 474.3 for the purpose of promoting tourism within the jurisdiction of the parish. The revenue at December 31, 1994 amounted to \$17,722.

The Sales Tax District No. 1 Special Revenue Fund collects a 1% sales and use tax within the jurisdiction of the district. This tax will be collected for a period of two years, beginning April 1, 1994, and its proceeds are dedicated towards the expenditure necessary for the collection and disposal of solid waste within the jurisdiction of the district. Consequently, any funds remaining from such sources of revenue on December 31 of each year may be deposited and expended in the ensuing fiscal year equally between the eight wards for the purpose of constructing, improving and maintaining public roads and bridges within the district. The revenues at December 31, 1994 amounted to \$2,387,781.

The Sales Tax District No. 1 Special Revenue Fund collects a second 1% sales and use tax within the jurisdiction of the district. This tax will be collected for a period of two years, beginning in 1994. Its proceeds (after paying the reasonable and necessary expenditures of collection and administering the tax) will be deposited into the Parishwide Road Fund and are dedicated for the purposes of constructing, improving, operating and maintaining roads and bridges within the district and acquiring the necessary equipment thereof, and allocated and expended for such purposes in accordance with the following percentages:

- 35% to parishwide work crews;
- 35% for equipment and equipment repairs; and
- 30% to acquire material and supplies - to be divided equally by the eight wards.

The revenues at December 31, 1994 amounted to \$1,082,951.

N. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Continued

MEMPHIS POLICE JURY
MEMPHIS, TENNESSEE

Notes to the Financial Statements (Continued)
 For the Year Ended December 31, 1998

Note 1 - Summary of Significant Accounting Policies (Continued)

1. TOTAL COLUMNS ON COMBINED STATEMENTS - COMPANY

Total columns on the combined statements - overview are prepared Memoranda Only to indicate that they are prepared only to facilitate financial analysis. Data in these columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Figures in such data comparable to a consolidation. Interfund eliminations have not been made in the preparation of this data.

Note 2 - Cash, Cash Equivalents and Investments

Parish Deposits as December 31, 1998 (including demand deposits and certificates of deposits) are as follows:

Category)	Cash, Demand \$17,988,132	Cash, Deposits \$17,803,732
------------	------------------------------	--------------------------------

These deposits are stated at cost, which approximates market. Where state law, these deposits (or the remaining cash 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 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. As December 31, 1998, the Police Jury has \$17,803,732 in deposits (pledged cash balances). These deposits are secured from risk by \$180,000 of Federal Deposit Insurance and \$18,483,532 of appropriated pledged securities held by the custodial bank in the name of the fiscal agent under (Note Category 3). Refer to the Independent Auditor's Report on Compliance based on a financial statement audit performed in accordance with Government Auditing Standards for additional disclosure of pledge security on an individual financial institution basis.

Even though the pledged securities are considered uncollateralized Category 3, under the provisions of Cash Statement 3, Louisiana Revised Statute 38:1229 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.

Note 3 - Receivables

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

	General	Special Revenue	Debt Service	Capital Projects	Total
Amount					
As Valued	\$ 293,000	\$ 1,534,640	\$ 665,000	\$ -	\$ 2,492,640
Other agency monies		263,948	-	-	263,948
State	293,000	46,354	-	-	339,354
Other	3,336	15,382	-	1,380	47,852
Total	\$ 593,000	\$ 1,639,374	\$ 665,000	\$ 1,380	\$ 2,908,754

**BOURGEOIS PARISH POLICE JURY
DENIER, LOUISIANA**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1986

Note 4 - Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance January 1, 1986	Additions	Depletions/ Sales	Balance December 31, 1986
Land	\$ 377,136	\$ 18,000	\$ -	\$ 395,136
Buildings and improvements	6,468,179	"	"	6,468,179
Furniture and equipment	5,372,219	1,089,225	1,345,127	5,116,317
Construction in progress	" </td <td align="right">323,421</td> <td align="right">"<!--</td--> <td align="right">323,421</td> </td>	323,421	" </td <td align="right">323,421</td>	323,421
Total	<u>\$11,217,534</u>	<u>\$1,430,646</u>	<u>\$1,345,127</u>	<u>\$11,303,053</u>

Certain reclassifications have been made to the January 1, 1986 balances to agree the general fixed asset group to the detailed records of the parish government.

Note 5 - Pension Plan

Substantially all employees of the Bourgoyne Parish Police Jury are members of the Municipal 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. Eligible employees of the Police Jury are members of Plan B.

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 B, employees who retire at or after age 55 with at least 28 years of creditable service, or at any age with at least 28 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 75 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, 1980, the benefit is equal to 75 of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980, plus 75 of final average salary for each year of service credited after the revision date. 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 1/4 of 75 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 21:203, 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. Data concerning the actuarial status of the System are not available for 1986.

**MEMPHIS FIRE POLICE JURY
MEMPHIS, TENNESSEE**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1996

NOTE 3 - Pension Plan (Continued)

The pension benefit obligation as of December 31, 1996 follows:

	PLAN A	PLAN B
Defined Benefit System		
Net Assets	\$ 647,649,108	\$ 48,184,450
Pension Benefit Obligation	(182,891,338)	(32,432,479)
Unfunded Pension Benefit Obligation	\$164,757,770	\$15,751,971
Reserve Assets		\$ 32,883,399

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, anticipated 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. Actual payments made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERB and employees. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

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, 1996 comprehensive annual financial report. The Police Jury does not guarantee the benefits granted by the System.

Contributions to the system are made by both employees and the Police Jury as a percentage of salaries. The payroll for the Police Jury employees covered by the system for the year ended December 31, 1996 was \$1,845,768; the Police Jury's total payroll was \$1,408,003. Covered employees contributed 7.50%, or 109,443 to the system during calendar year 1996. The Police Jury contributed 170,872 to this system during the year as its share. The Police Jury contributed at a rate of 7.25%.

NOTE 4 - Leases

The Police Jury has entered into lease agreements to acquire or obtain the use of machinery and equipment. The lease terms range from 24 to 36 months. The lease agreements contain a final funding clause which generally provides for cancellation in the event the Police Jury does not appropriate funds in subsequent years for the lease payments.

The following is a schedule by years of the future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of December 31, 1996:

	Contractual
	Payments
1997	\$ 55,457
1998	41,312
Total Minimum Lease Payments	96,769
Less: Amount Representing Interest	(64,520)
Present Value of Net Minimum Lease Payments	\$ 32,249

Continued

MONROEGARD PARISH POLICE UNIT
MONROE, LOUISIANA

Notes to the Financial Statements (continued)
 For the Year Ended December 31, 1998

Note 6 - Leases (Continued)

Asset balances as of December 31, 1998 for equipment under capital lease are as follows:

Machinery and Equipment	\$ 209,187
Less: Accumulated Depreciation	
Total	\$ 209,187

Note 7 - Changes in General Long-Term Debt

Long-term liabilities that will be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The General Long-Term Debt Account Group shows only the measurement of elemental position and is not involved with measurement of results of operations.

General Long-Term Debt	Balance January 1, 1998			Balance December 31, 1998	
	Additions	Reductions	Additions	Reductions	
Bonds and debt certificates	\$ 4,898,183	\$ 4,898,000	\$ 488,771	\$ 488,182	
Competition advances	92,471	-	-	-	92,471
Obligations under capital leases	105,214	-	15,282	-	105,214
Total	\$ 5,095,868	\$ 4,996,000	\$ 504,053	\$ 498,182	\$ 5,095,868

Bonds and debt certificates at December 31, 1998 are comprised of the following individual issues:

- \$1,488,000 public improvement bonds of Hospital District No. 2 dated 07/01/73; due in annual installments of \$1,800 - \$232,000 through 03/01/02; interest at 5.12% = 4,504

\$ 488,000
- \$950,000 public improvement debt bonds dated 06/18/82; due in annual installments of \$113,000 - \$195,000 through 06/15/98; interest at 12.68% = 12,724

\$ 91,504
- \$282,000 public improvement bonds of Fire Protection District No. 2 dated 09/01/80; due in annual installments of \$14,000 - \$44,000 through 03/01/05; interest at 7.12% = 12,691

\$ 68,800
- \$441,000 public improvement bonds of Bond District No. 1-A dated 05/01/82; due in annual installments of \$18,000 - \$44,000 through 04/01/98; interest at 7.25% = 8,254

\$ 49,254

BRASSFIELD TARIFF POLICE JURY
BRASSFIELD, LOUISIANA

Notes to the Financial Statements (Continued)
 For the year ended December 31, 1994

Note 7 - Changes in General Long-Term Debt (Continued)

General obligation bonds (Continued):

\$221,000 public improvement bonds of Road District No. 4 dated 02/01/79; due in annual installments of \$20,908 - \$25,080 through 02/01/98; interest at 3.00% - 4.00%	\$ 485,908
\$70,800 debt certificates of Fire Protection District No. 2-A dated 08/01/79; due in annual installments of \$11,204 through 08/01/93; interest at 4.00%	28,878
\$500,000 debt certificates of Fire Protection District No. 4 dated 07/01/72; due in annual installments of \$47,143 - \$78,887 through 07/01/92; interest at 4.00%	250,000
\$500,000 debt certificates of Road District No. 8 dated 08/01/83; due in annual installments of \$5,874 - \$18,525 through 08/01/99; interest at 3.00%	324,000
\$489,800 public improvement bonds of Road District No. 5 dated 05/01/84; due in annual installments of \$19,080 - \$40,800 through 01/01/99; interest at 3.00% - 4.00%	384,800
\$1,000,000 public improvement bonds of Road District No. 8 dated August 1, 1974; due in annual installments of \$48,000 - \$84,800 through 01/01/99; interest at 3.10% - 4.00%	810,000
\$300,000 debt certificates of Road District No. 8 dated 11/01/79; due in annual installments of \$28,200 - \$50,388 through 02/01/99; interest at 3.50%	229,008
\$285,000 general obligation bonds of Sub-Road District No. 2 of Road District No. 2 dated 05/01/75; due in annual installments of \$12,480 - \$41,200 through 01/01/2001; interest at 3.00% - 4.00%	368,000
\$1,800,000 general obligation bonds of Road District No. 2 dated 01/01/84; due in annual installments of \$40,840 - \$1,117,842 through 01/01/2004; interest at 4.50% - 4.00%	3,808,000

Continued
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**BERKSHIRE PARISH POLICE JURY
SERVICES, LOUISIANA**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1996

Note 7 - Changes in General Long-Term Debt (Continued)

General obligation bonds (Continued):	
\$500,000 debt certificates of Road District No. 3 dated 08/01/90; due in annual installments of \$194,000 - \$198,328 through 08/01/99; interest at 5%	\$ 500,000
\$500,000 debt certificates of Government Building dated 07/01/96; due in annual installments of \$112,888 - \$114,000 through 05/01/2001; interest at 5.25%	500,000
Total	\$ 1,000,000

The annual requirements to service bonds and debt certificates at December 31, 1996, including interest of \$1,178,622, are as follows:

	Bonds and debt Certificates
1997	\$ 1,444,829
1998	1,798,888
1999	1,873,390
2000	1,978,388
2001	1,978,828
2002 - 2006	4,213,395
2007 - 2012	253,181
Total	\$11,851,302

Note 8 - Criminal Court Fund

Louisiana Revised Statute 15:571.12 requires that one-half of any balance remaining in the Criminal Court Fund at year end be transferred to the parish General Fund. The following details the amount due at December 31, 1996:

Balance due at January 1, 1996	\$ 32,450
Receipts due for 1996	43,320
Expended during 1996	23,420
Balance due at December 31, 1996	<u>\$ 52,350</u>

Note 9 - Due From/To Other Funds

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

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$ 43,320	
Special Revenue Funds		43,320
Criminal Court		43,320
Total	<u>\$ 43,320</u>	<u>\$ 43,320</u>

MEMPHIS BOARD POLICE JURY
MEMPHIS, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year ended December 31, 1994

Note 12- Operation of the ERS Food Stamp Program

The food stamp program is operated by the Police Jury under an agreement with the State of Louisiana Department of Social Services. The Police Jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the year follows:

Balance at January 1, 1994	\$ 748,449
Received	2,708,000
Issued	(3,028,894)
Credits/Other	1,325,000
Balance at December 31, 1994	\$ 752,555

SUPPLEMENTAL INFORMATION SCHEDULE

BERNARD PARISH POLICE JURY
BERNARD, LOUISIANA

Supplemental Information Schedule
November 31, 1984

SPECIAL REVENUE FUNDS

PARISHWIDE ROAD FUND

The parishwide road fund accounts for the maintenance of roads and bridges on a parishwide basis. Major source of financing is provided by the state of Louisiana Parish Transportation Fund, grants from the Louisiana Department of Transportation and Development, and 70% of the proceeds of a 2% sales and use tax collected by the Sales Tax District No. 1 Fund. Use of funds is restricted by Louisiana Revised Statute 48:151.

ROAD DISTRICT FUNDS

The road district funds account for the maintenance of roads and bridges in Road District Nos. 1, 2, 3, 3-1, 4, 5, 6, 7 and 8. Financing is provided by a special property tax levy on property within the territorial limits of the respective ROAD DISTRICTS, State Revenue Sharing Funds and 25% of the proceeds of a 2% sales and use tax collected by the Sales Tax District No. 1 Fund and deposited into the parishwide road fund.

CRIMINAL COURT FUND

The criminal court fund accounts for funds collected from fines, forfeitures and judicial proceedings. Expenditures are made from the fund on motion of the district attorney and approval of the district judge.

FIRE PROTECTION DISTRICT NO. 1 FUND

The Fire Protection District No. 1 fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by a special property tax levy on property within the territorial limits of the fire district and the State's reimburse of a portion of fire insurance premiums paid within the State.

FIRE PROTECTION DISTRICT NO. 2 FUND

The Fire Protection District No. 2 Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by the State's reimburse of a portion of fire insurance premiums paid within the State.

FIRE PROTECTION DISTRICT NO. 3-8 FUND

The Fire Protection District No. 3-8 Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by the State's reimburse of a portion of fire insurance premiums paid within the State.

SALES TAX DISTRICT NO. 1 FUND

The Sales Tax District No. 1 Fund accounts for funds dedicated to expenditures for the collection and disposal of solid waste within the territorial limits of Bernard Parish. Financing is provided by a 2% sales and use tax levied upon rural portions of the parish. Additional financing is provided by the Town of Merrydale for the collection and disposal of solid waste within their respective corporate limits.

A.F.S. MAINTENANCE FUND

The A.F.S. Maintenance Fund accounts for excess construction funds to be used for maintenance of the Air Flight Service Station Building and grounds.

Continued

BRASSFIELD PARISH POLICE JUNE
CERTIFICATES, LOUISIANA

Supplemental Information Schedule (Continued)
December 31, 1984

SPECIAL REVENUE FUNDS

HEALTH HAIT FUND

The Health Hait Fund accounts for the operations of the parish health unit. Financing is provided by a special property tax levy and by state revenue sharing funds.

TOURIST COMMISSION FUND

The Tourist Commission Fund accounts for funds collected for the promotion of tourism within the jurisdiction. Financing is provided by a 1% tax levied upon the occupancy of hotel, motel and overnight camping facilities within the jurisdiction of the commission.

LOUISIANA EMERGENCY SHELTER GRANT FUND

The Louisiana Emergency Shelter Grant Fund accounts for funds provided by the United States Department of Health and Human Services passed through the Louisiana Office of Community Services. The monies are used to provide a temporary emergency shelter as a protective service for preventing a remedying neglect, abuse, or exploitation of children and adults.

CLIO CENTER FUND

The Clío Center Fund accounts for the operations of the War Memorial Clío Center. Financing is provided by a special property tax levy and by state revenue sharing funds.

FIRE PROTECTION DISTRICT NO. 4 FUND

The Fire Protection District No. 4 Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by a special property tax levy on property within the territorial limits of the fire district and the State's contribution of a portion of fire insurance premiums paid within the State.

EMERGENCY RESPONSE COUNCIL FUND

The Emergency Response Council Fund accounts for the collection and administration of fees or charges collected from owners or operators of hazardous materials facilities located within the boundaries of the parish and who are subject to the reporting requirements of the Superfund Amendments and Reauthorization Act of 1980.

COMMUNICATIONS DISTRICT FUND

The Communications District Fund accounts for the establishment and operation of an Enhanced Emergency 911 Service for the parish. Financing is provided by a telephone service charge levy.

COVERED AREAS FUND

The Covered Areas Fund accounts for the collection and disbursement of funds for construction of a covered areas for Unwagaugard Parish.

U.S. JUSTICE DEPARTMENT FUND

The U.S. Justice Department Fund accounts for funds provided by a federal block grant for rural law enforcement and church area protection.

SHREVEPORT TRAFFIC POLICE JURY
SPECIAL REVENUE FUNDS
REVENUES, LOUISIANA

Combining Balance Sheet
November 31, 1990

	Parishwide <u>FOFIS</u>	Road District <u>No. 1</u>	Road District <u>No. 2</u>
ASSETS			
Cash and cash equivalents	\$ 1,000,000	\$ 100,000	\$ 100,000
Investments	-	-	-
Receivables:			
ad valorem	-	100,000	100,000
Revenue sharing	-	474	1,000
Other	-	-	-
TOTAL ASSETS	\$ 1,000,000	\$ 200,474	\$ 201,000
LIABILITIES AND FUND BALANCES			
Liabilities			
Cash over/short	\$ -	\$ -	\$ -
Accounts payable	10,000	5,000	-
Revenue anticipation notes	-	-	40,000
Due to other funds	-	-	-
TOTAL LIABILITIES	10,000	5,000	40,000
Fund balances (deficit) -			
unreserved, undesignated	-10,000,000	-100,000	-100,000
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,000,000	\$ 200,474	\$ 201,000

	Board District No. 2	Board District No. 2-3	Board District No. 3	Board District No. 3	Board District No. 3	Board District No. 3
1	118,987	-	271,045	178,478	169,868	53,438
	148,487	-	288,818	83,388	190,314	13,988
	13,978	-	3,813	1,348	6,792	1,882
	<u>138,338</u>	<u>-</u>	<u>292,631</u>	<u>84,736</u>	<u>197,106</u>	<u>15,870</u>
2	-	-	-	1,388	1,483	2,168
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,388</u>	<u>1,483</u>	<u>2,168</u>
	<u>138,338</u>	<u>-</u>	<u>292,631</u>	<u>86,124</u>	<u>198,589</u>	<u>18,038</u>
3	<u>138,338</u>	<u>-</u>	<u>292,631</u>	<u>86,124</u>	<u>198,589</u>	<u>18,038</u>

MEMPHIS FIRE POLICE JURY
SPECIAL MEMBERS PANEL
MEMPHIS, LOUISIANA

Combining Balance Sheet (Continued)
December 31, 1954

	Small District No. 1	Criminal Court	Fire Protection District No. 2	Fire Protection District No. 3
ASSETS				
Cash and cash equivalents	\$ 14,822	\$ 70,298	\$ 97,780	\$ 181,450
Investments	"	"	"	"
Receivables:				
All valuers	"	"	104,946	"
Revenue sharing	"	"	"	"
Union tax	"	"	"	"
Other	"	10,808	"	"
TOTAL ASSETS	\$ 14,822	\$ 81,106	\$ 202,726	\$ 181,450
LIABILITIES AND FUND BALANCES				
Liabilities				
Cash overdraft	\$ "	\$ "	\$ "	\$ "
Accounts payable	2,880	"	"	"
Revenue anticipation notes	"	"	"	"
Due to other funds	"	81,122	"	"
Total Liabilities	2,880	81,122	"	"
Fund balances (deficits) - unreserved, undesignated	11,942	81,122	202,726	181,450
TOTAL LIABILITIES AND FUND BALANCES	\$ 14,822	\$ 81,106	\$ 202,726	\$ 181,450

Place Apprentice District No. 2-2	Sales Tax District No. 2	S.P.D. Maintenance	Health SCLC	Tourist Commission	Louisiana Emergency Billion Grant
\$ 2,400	\$ 1,897,616	\$ 208,000	\$ 1,254,900	\$ 51,453	\$ 380
-	-	-	224,957	-	-
-	343,884	-	4,817	-	-
<u>2,400</u>	<u>2,241,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>18,100</u>	\$ <u>2,273,800</u>	\$ <u>208,000</u>	\$ <u>1,479,717</u>	\$ <u>51,453</u>	\$ <u>380</u>
-	-	-	-	-	4,818
-	48,086	-	4,843	-	-
-	-	-	-	-	-
<u>-</u>	<u>48,086</u>	<u>-</u>	<u>4,843</u>	<u>-</u>	<u>4,818</u>
<u>18,100</u>	<u>2,321,886</u>	<u>208,000</u>	<u>1,484,560</u>	<u>51,453</u>	<u>8,198</u>
\$ <u>18,100</u>	\$ <u>2,370,000</u>	\$ <u>208,000</u>	\$ <u>1,489,363</u>	\$ <u>51,453</u>	\$ <u>13,016</u>

**MEMBERED PARISH POLICE JURY
SPECIAL REVENUE FUND
BERNARD, LOUISIANA**

Combining Balance Sheet (Continued)
December 31, 1994

ASSETS	Civil <u>UNCAF</u>	Fire Protection District <u>No. 4</u>	U. S. Postal <u>Department</u>
Cash and cash equivalents	\$ 17,204	\$ 283,308	\$ 15,283
Investments	-	-	-
Receivables:			
Ed Wilson	207,208	249,430	-
Revenue sharing	8,877	-	-
Sales tax	-	-	-
Other	-	-	-
TOTAL ASSETS	\$ 233,289	\$ 532,738	\$ 15,283
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Cash overdraft	\$ -	\$ -	\$ -
Accounts payable	717	-	-
Revenue participation notes	-	-	-
Due to other funds	-	-	-
Total liabilities	717	-	-
Fund balances (deficit) - unreserved, undesignated	128,682	532,738	15,283
TOTAL LIABILITIES AND FUND BALANCES	\$ 131,526	\$ 532,738	\$ 15,283

Schedule 1

Emergency Response Districts	Communities Districts	Consolidated Areas	Total
\$ 12,180	\$ 381,252	\$ 124	\$ 4,142,260
-	-	-	1,488,889
-	-	-	48,251
-	-	-	163,944
-	18	-	38,282
<u>\$ 12,180</u>	<u>\$ 381,270</u>	<u>\$ 124</u>	<u>\$ 4,142,261</u>
\$ -	\$ -	\$ -	\$ 8,816
18,000	-	-	88,218
-	-	-	40,000
<u>18,000</u>	<u>-</u>	<u>-</u>	<u>88,218</u>
<u>1,160</u>	<u>382,288</u>	<u>124</u>	<u>3,562,423</u>
<u>\$ 12,180</u>	<u>\$ 382,288</u>	<u>\$ 124</u>	<u>\$ 4,142,261</u>

BRUNSWICK PARISH POLICE JURY
SPECIAL REVENUE FUNDS
BRIDGE, LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 1966

REVENUES	Parishwide Fund	Road District No. 1	Road District No. 2
Taxes			
Ad valorem	\$	\$ 129,757	\$ 189,000
Sales	-	-	-
Other taxes	-	-	-
Intergovernmental Revenues			
Federal funds	-	-	-
State funds:			
Parish transportation funds	449,261	-	-
State revenue sharing	-	760	4,800
Other state funds	-	-	-
Fees, charges and commissions			
For services	-	-	-
Fines and forfeitures	-	-	-
Interest	26,820	97,346	94,523
Other revenues	41,365	229	-
Donation in-kind	-	-	-
Total Revenues	<u>648,438</u>	<u>328,432</u>	<u>278,323</u>
EXPENDITURES			
General Government:			
Police	-	-	-
Other general administration	-	-	189
Public safety	-	-	-
Public works	1,817,928	507,798	231,795
Health and welfare	-	-	-
Culture and recreation	-	-	-
Debt service	-	28,484	-
Total Expenditures	<u>1,817,928</u>	<u>536,282</u>	<u>231,984</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,461,290	9,974	4,339
OTHER FINANCING SOURCES (DEBT)			
Treasurer in bank	1,043,439	93,546	181,894
Amortization of indebtedness proceeds	500,000	-	-
Sale of fixed assets	80,268	4,806	5,346
Total other Financing Sources (Debt)	<u>1,623,707</u>	<u>98,352</u>	<u>187,240</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING DEBT	297,913	108,326	91,433
FUND BALANCE, BEGINNING OF YEAR	218,381	218,382	281,381
FUND BALANCE, END OF YEAR	<u>\$ 516,296</u>	<u>\$ 326,708</u>	<u>\$ 372,814</u>

Schedule B

Road District No. 1	Road District No. 2-4	Road District No. 4	Road District No. 5	Road District No. 6	Road District No. 7
\$ 184,379	\$ -	\$ 181,179	\$ 44,303	\$ 279,168	\$ 25,603
"	"	"	"	"	"
"	"	"	"	"	"
"	"	"	"	"	"
26,873	"	3,813	3,048	9,428	3,866
"	"	"	"	"	"
"	"	"	"	"	"
9,009	124	9,890	8,393	15,187	3,256
848	"	"	214	"	"
<u>194,286</u>	<u>124</u>	<u>191,069</u>	<u>52,712</u>	<u>294,153</u>	<u>31,864</u>
"	"	"	"	"	"
"	"	"	"	"	"
188,294	15,143	216,948	121,208	214,798	138,843
"	"	"	"	"	"
"	"	"	"	"	"
28,912	"	"	28,894	36,242	1,231
<u>217,206</u>	<u>15,143</u>	<u>216,948</u>	<u>150,102</u>	<u>251,040</u>	<u>140,074</u>
(128,387)	(10,000)	(48,992)	(50,820)	208,182	(89,259)
181,820	50	99,134	341,884	(100,912)	181,804
"	"	"	"	"	"
9,289	"	2,229	9,887	21,268	50
<u>191,109</u>	<u>50</u>	<u>99,413</u>	<u>351,771</u>	<u>(79,644)</u>	<u>181,854</u>
(23,814)	(14,958)	58,421	28,262	80,918	21,780
<u>167,295</u>	<u>35</u>	<u>257,834</u>	<u>380,033</u>	<u>161,562</u>	<u>203,634</u>
\$ <u>182,278</u>	\$ -	\$ <u>348,481</u>	\$ <u>228,232</u>	\$ <u>811,452</u>	\$ <u>423,820</u>

County Engineer
20

**BERNARDINE PARISH POLICE JURY
SPECIAL REVENUE FUND
BERNARDINE, LOUISIANA**

**COMPARING STATEMENT OF REVENUES, EXPENDITURES,
and Changes in Fund Balances (Continued)
For the Year Ended December 31, 1998**

	Road District No. 1	Criminal Court	Fire Protection District No. 2	Fire Protection District No. 3
REVENUES				
Taxes:				
AD Valorem	\$	\$	\$	\$
Sales	-	-	-	-
Other taxes	-	-	8,435	5,395
Intergovernmental Revenues:				
Federal funds	-	-	-	-
State Funds:				
Parish Transportation funds	-	-	-	-
State revenue sharing	-	-	-	-
Other state funds	-	-	-	-
Fees, charges and commissions:				
For services	-	60,882	-	-
Fines and forfeitures	-	587,781	-	-
Interest	5,265	8,281	4,874	-
Other revenues	-	420	1,820	4,814
Donation In-kind	-	-	-	-
Total Revenues	<u>5,265</u>	<u>656,363</u>	<u>14,129</u>	<u>10,209</u>
EXPENDITURES				
General Government:				
Judicial	-	528,895	-	-
Other general administration	-	-	-	-
Public safety	-	-	60,494	158
Public works	74,468	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Beta services	3,255	-	-	-
Total Expenditures	<u>74,468</u>	<u>528,895</u>	<u>60,494</u>	<u>158</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(70,740)	127,468	53,635	9,051
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	150,694	-	-	-
Cash/line of indebtedness proceeds	-	-	-	-
Sale of fixed assets	50	-	-	-
Total Other Financing (Increase) (Decrease)	<u>150,794</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	79,054	127,468	53,635	9,051
FUND BALANCES, BEGINNING OF YEAR	61,708	38,455	184,313	93,689
FUND BALANCES, END OF YEAR	\$ 140,762	\$ 465,933	\$ 237,948	\$ 102,740

File Protection District No.	Link	Sales Tax District No.	A.P.D. Maintenance	Health Link	Tourist Commission	Louisiana Emergency Share Rate
1	--	\$	\$	\$	\$	\$
		2,579,800	--	210,842	27,722	--
	10,874	--	--	--	--	--
	--	--	--	--	--	--
	--	--	--	11,508	--	--
	--	--	--	--	175	28,896
	--	81,882	--	--	3,048	--
	--	26,826	12,947	82,877	3,882	--
	126	--	438	483	923	--
	3,157	--	--	--	288,788	--
	<u>14,133</u>	<u>2,661,626</u>	<u>13,385</u>	<u>182,360</u>	<u>177,343</u>	<u>28,896</u>
	--	--	--	--	--	--
	3,428	--	18,142	--	--	--
	--	788,813	--	88,884	--	14,485
	--	--	--	--	187,168	--
	<u>3,428</u>	<u>788,813</u>	<u>18,142</u>	<u>88,884</u>	<u>187,168</u>	<u>14,485</u>
	18,142	2,008,889	4,768	182,387	9,833	8,484
1	13,208	2,008,921	--	--	--	--
	--	--	--	--	--	--
	<u>13,208</u>	<u>2,008,921</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
	888	228,000	4,768	182,387	9,833	8,484
	<u>11,220</u>	<u>2,236,921</u>	<u>933,305</u>	<u>1,729,028</u>	<u>12,485</u>	<u>8,896</u>
4	10,582	4,177,872	382,907	4,177,042	13,652	4,318

BERNARD PARISH POLICE JURY
SPECIAL REVENUE FUND
BERNARD, LOUISIANA

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances (Continued)
For the Year Ended December 31, 1970

	1970 Dollars	Fiscal Projection District No. 4	F.Y. 1970 Projection
REVENUES			
Taxes:			
Ad valorem	\$ 121,271	\$ 127,000	\$ -
Sales	-	-	-
Other taxes	-	11,200	-
Intergovernmental Revenues:			
Federal funds	-	-	10,200
State funds:			
Parish transportation funds	-	-	-
State revenue sharing	21,070	-	-
Other state funds	-	-	-
Fees, charges and commissions			
For services	10,204	-	-
Fines and forfeitures	-	-	-
Interest	4,270	0,000	20
Other incomes	470	0,000	-
Donation in-kind	-	-	-
Total Revenues	178,015	168,200	10,220
EXPENDITURES			
General Government:			
Medical	-	-	-
Other general administration	-	-	-
Public safety	-	94,070	-
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	100,700	-	-
Solid services	-	-	-
Total Expenditures	100,700	94,070	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	77,315	74,130	10,220
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	-	(80,070)	-
Contributions of individuals	-	-	-
Grants	-	-	-
Sale of fixed assets	-	-	-
Total Other Financing Sources (Uses)	-	1 80,070	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	77,315	60,370	10,220
FUND BALANCES, BEGINNING OF YEAR	115,200	115,351	-
FUND BALANCES, END OF YEAR	\$ 192,630	\$ 175,740	\$ 20,440

Emergency Response Council	Commissioners' Salaries	Boarded Assets	Total
\$ --	\$ --	\$ --	\$ 1,718,322
--	--	--	3,400,353
--	--	--	26,148
--	--	--	18,247
--	--	--	648,341
--	--	--	74,673
--	--	--	24,071
5,828	188,210	--	332,322
--	--	--	187,781
168	22,460	21	226,285
8,596	2,818	--	71,387
<u>14,592</u>	<u>219,521</u>	<u>21</u>	<u>546,283</u>
--	--	--	358,891
--	--	--	168
24,123	187,870	--	326,193
--	--	--	4,322,174
--	--	--	190,174
--	--	51,247	372,820
--	--	--	24,328
<u>24,123</u>	<u>187,870</u>	<u>51,247</u>	<u>3,222,411</u>
1,400	8,161	(81,888)	627,917
--	--	--	(180,801)
--	--	--	880,800
<u>--</u>	<u>--</u>	<u>--</u>	<u>128,323</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>128,323</u>
1,400	8,161	(81,888)	1,182,800
<u>2,677</u>	<u>224,162</u>	<u>51,128</u>	<u>3,178,828</u>
<u>0 2,160</u>	<u>0 282,294</u>	<u>0 224,224</u>	<u>0 3,263,422</u>

BERNARD PARISH POLICE JURY
BERNARD, LOUISIANA

Supplemental Information Schedule
December 31, 1978

DEBT SERVICE FUNDS

ROAD DISTRICT NO. 3-A FUND, AND ROAD
DISTRICT NO. 2, 4, 5 AND 6 FUNDS

The Road District Debt Service Funds are used to accumulate monies for payment of the outstanding bond issues of the respective road districts. The bond issues are financed by a special property tax levy on property within the territorial limits of the appropriate road district.

HOSPITAL DISTRICT NO. 2 FUND

The Hospital District No. 2 Fund is used to accumulate monies for payment of the \$3,685,000 public improvement bonds issued July 1, 1975. The bond issue is financed by a special property tax levy on property within the parish.

RAIL FUND

The Rail Fund is used to accumulate monies for payment of the \$180,000 general obligation bonds issued June 15, 1980 for the construction of the new parish jail. The bond issue is financed by General Fund revenues.

FIRE PROTECTION DISTRICT NO. 3 FUND

The Fire Protection District No. 3 Fund is used to accumulate monies for the payment of the \$180,000 general obligation bonds issued September 1, 1985. The bond issue is financed by a special property tax levy on property within the territorial limits of the fire district.

SUB ROAD 1 OF 3

The Sub Road 1 of 3 Fund is used to accumulate monies for the payment of the \$180,000 general obligation bonds issued May 1, 1980.

CERTIFICATES OF INDEBTEDNESS FUNDS.
FIRE PROTECTION DISTRICT NO. 3-A,
AND FIRE PROTECTION DISTRICT NO. 4

The fire protection district certificates of indebtedness funds are used to accumulate monies for payment of the \$180,000 outstanding certificates of indebtedness of the respective fire protection districts issued June 1, 1980, and July 1, 1982. The certificates of indebtedness are financed by an existing special assessment levy and an existing property tax levy on property within the territorial limits of the appropriate fire protection district.

CERTIFICATES OF INDEBTEDNESS FUNDS.
ROAD DISTRICT NO. 4, AND ROAD DISTRICT NO. 4-A

The road district certificates of indebtedness funds are used to accumulate monies for the payment of the \$180,000 outstanding certificates of indebtedness of the respective road districts issued September 15, 1985, and November 1, 1986. The certificates of indebtedness are financed by existing property tax levies on property within the territorial limits of the appropriate road maintenance district.

BLACKSTONE FARM POLICE JURY
BERNARD, LOUISIANA

Supplemental Information Schedule (Continued)
December 31, 1974

GOVERNMENT BUILDING

The Government Building Certificate of Indebtedness Funds are used to accumulate monies for the payment of the 1500,000 outstanding certificates of indebtedness issued July 1, 1974.

BRASSFIELD PARISH POLICE JURY
 JURY SERVICE FUND
 BRASSFIELD, LOUISIANA

Combining Balance Sheet
 December 31, 1978

	Board District No. 1-B	Board District No. 2	Board District No. 4
ASSETS			
Cash and cash equivalents	\$ 2,885	\$ 8,100	\$ 88,852
Cash with Board account	-	-	-
Ad valorem taxes receivable	38,088	802,188	58,852
TOTAL ASSETS	\$ 40,973	\$ 810,288	\$ 147,704
LIABILITIES AND FUND BALANCES			
Liabilities			
Retained unpaid payables	\$ -	\$ -	\$ -
Fund Equity - Fund balances -			
reserved for debt service	60,973	810,288	147,704
TOTAL LIABILITIES AND	\$ 60,973	\$ 810,288	\$ 147,704
FUND BALANCES			

	Good District No. 3	Good District No. 4	Hospital District No. 2	Full	Fire Protection District No. 2	Fire Protection District No. 3-5 Garfield Division of Costs/Assess
1	23,256	\$ 500,478	\$ 27,270	\$ 10,508	\$ 25,089	\$ 48
	25,289	323,818	312,489	-	48,388	-
2	19,425	\$ 323,813	\$ 323,842	\$ 22,220	\$ 28,242	\$ 88
3	-	-	323,223	-	-	-
	19,425	323,813	323,616	22,220	28,242	88
4	19,425	323,813	323,842	22,220	28,242	88

MEMPHIS FIRE POLICE JURY
 RETIRED SERVICE FUND
 MEMPHIS, TENNESSEE

Combining Balance Sheet (Continued)
 December 31, 1984

	Board District No. 4-183 Certificate of Indorsement	Board District No. 4 Certificate of Indorsement
ASSETS		
Cash and cash equivalents	\$ 436	\$ -
Cash with fiscal agent	-	-
All various taxes receivable	-	-
TOTAL ASSETS	<u>\$ 436</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Retired members payable	\$ -	\$ -
Fund Equity - Fund Balances - Reserved for debt service	436	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 436</u>	<u>\$ -</u>

Capital Government Buildings	Fire Protection District No. 4 Certification of Institutions	San Road 1-01-2	Total
\$ 22	\$ 222	\$ 3,114	\$ 347,896
—	—	—	322,840
—	—	82,722	885,879
\$ 22	\$ 222	\$ 82,722	\$ 1,456,515
—	—	—	—
—	—	—	322
—	—	48,322	1,848,381
—	—	48,322	1,848,381

**BEAUCHAMP PARISH POLICE JURY
DEPT SERVICE FUNDS
DENIERRE, LOUISIANA**

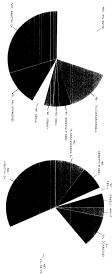
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1988

	Road District No. 1-A	Road District No. 2	Road District No. 4
REVENUES			
Ad valorem taxes	\$ 48,000	\$ 510,388	\$ 54,297
Interest	_____483	_____881	_____2,851
Total Revenues	_____48,483	_____511,269	_____57,148
EXPENDITURES			
Debt service:			
Principal	20,000	-	20,000
Interest	24,488	13,750	28,004
Payroll agent fees	_____881	_____0	_____1,824
Total Expenditures	_____45,369	_____13,750	_____50,828
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	13,114	497,519	6,320
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	-	23,750	-
Other	-	-	-
Total Other Financing Sources (Uses)	_____0	_____23,750	_____0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	13,114	521,269	6,320
FUND BALANCES, BEGINNING OF YEAR	_____40,243	_____0	_____113,333
FUND BALANCES, END OF YEAR	\$ _____80,257	\$ _____521,269	\$ _____119,653

Road District No. 1	Road District No. 2	Hospital District No. 3	Jail	Fire Protection District No. 1	Fire Protection District No. 2 Certification of Substance
\$ 56,996	\$ 228,928	\$ -	\$ -	\$ 58,560	\$ -
1,875	8,287	18,354	921	785	2
<u>58,871</u>	<u>337,215</u>	<u>18,354</u>	<u>921</u>	<u>59,345</u>	<u>2</u>
29,600	65,000	308,080	87,834	15,000	8,237
22,680	54,883	43,389	54,849	34,381	8,980
427	825	3,528	-	784	170
<u>43,327</u>	<u>189,707</u>	<u>315,018</u>	<u>142,683</u>	<u>40,068</u>	<u>13,381</u>
14,948	22,929	(309,400)	(112,976)	11,048	(12,377)
-	-	-	112,985	-	12,386
-	-	(18,854)	-	-	-
-	-	(18,854)	112,985	-	12,386
14,948	22,929	(327,954)	927	21,846	(124)
<u>44,328</u>	<u>192,588</u>	<u>847,372</u>	<u>8,579</u>	<u>48,897</u>	<u>172</u>
<u>4,79,415</u>	<u>8,222,222</u>	<u>8,222,614</u>	<u>18,285</u>	<u>89,882</u>	<u>48</u>

BEAUREGARD PARISH POLICE JURY

COMPARATIVE REVENUES

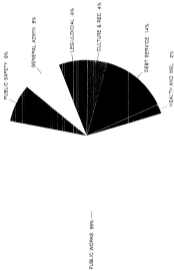


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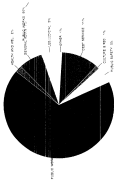
BEAUREGARD PARISH POLICE JURY

TOTAL EXPENDITURES 12/31/86

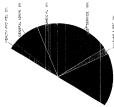


BEAUREGARD PARISH POLICE JURY

COMPARATIVE EXPENDITURES



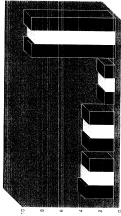
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BEAUREGARD PARISH POLICE JURY

MAJOR REVENUE SOURCES



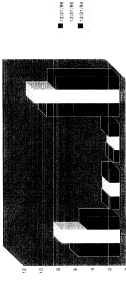
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BEAUREGARD PARISH POLICE JURY

MAJOR EXPENDITURE DEPARTMENTS





BROUSSARD & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

A Professional Corporation

7149 WYOMING
FARM ROAD, SUITE 1000
HOUSTON, TEXAS 77036

MEMPHIS, TENNESSEE

MEMPHIS, TENNESSEE

June 25, 1997

Members of the Broussard Parish Police Jury
Bossieres, Louisiana

Gentlemen:

In planning and performing our audit of the financial statements of the Broussard Parish Police Jury for the year ended December 31, 1996, we considered the Police Jury's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of some matters that may be opportunities for improving operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding these matters. This letter does not affect our report dated June 25, 1997, on the financial statements of the Broussard Parish Police Jury.

We have already discussed many of these comments and suggestions with various Police Jury personnel, and we will be pleased to discuss them in further detail at your convenience, if necessary.

Very truly yours,

KENDALL A. BROUSSARD, CPA

KAB/yyr

MEMORANDUM

PUBLIC BID LAW

Louisiana Revised Statute 38:2212 establishes guidance governing acquisitions greater than \$5,000. Our compliance testing with the public bid law indicated that the lowest bidder substantially meeting bid specifications was not always awarded the project. We suggest the lowest bidder meeting bid specifications be awarded all future contracts or purchases unless waivers can be established by proper authorities.

COMMITTEE MINUTES

We noted that all committee minutes were not approved by appropriate personnel. In order to ensure that record minutes represent complete and accurate detail, we suggest all minutes be signed by appropriate committee heads.

TRANSFERS IN-OUT

In order to insure all intergovernmental transfers between funds have been properly classified, we recommend these transactions be coded only to transfer in-out accounts. A quick summation of all transfer totals at any specific date should result in a total of zero, thus insuring proper coding.

BRANDenburg PARISH POLICE JURY
JURY REPORT FUND
BRANDenburg, LOUISIANA

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances (Continued)
For the Year Ended December 31, 1998

	Bond Details No. 404 Verification of Indebtedness	Bond Certificate No. 0 Certification of Indebtedness
REVENUES		
Ad valorem taxes	\$ -	\$ -
Interest	142	10
Total Revenues	<u>142</u>	<u>10</u>
EXPENDITURES		
Auto services:		
Principal	78,000	78,000
Interest	18,837	11,487
Payroll Agent Fees	120	120
Total Expenditures	<u>115,837</u>	<u>89,507</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(114,836)	(84,191)
OTHER FINANCING SOURCES (USES)		
Transfer in (out)	114,837	84,191
Other	-	-
Total Other Financing Sources (Uses)	<u>114,837</u>	<u>84,191</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	14	-
FUND BALANCE, BEGINNING OF YEAR	812	-
FUND BALANCE, END OF YEAR	\$ <u>826</u>	\$ <u>-</u>

Capital Improvements Reserve	Field Protection District No. 4 Certificate of Indebtedness	Rate Bond 1 of 2	Total
\$ -	\$ -	\$ 48,320	\$ 48,320
33	14	170	25,000
<u>33</u>	<u>14</u>	<u>170</u>	<u>25,000</u>
-	48,000	-	48,000
8,750	24,878	33,480	340,788
-	120	578	6,800
<u>8,750</u>	<u>48,000</u>	<u>34,058</u>	<u>1,150,960</u>
(8,720)	(48,789)	14,433	(310,174)
8,750	48,408	33,131	440,510
-	-	-	(18,854)
<u>8,750</u>	<u>48,408</u>	<u>33,131</u>	<u>421,656</u>
20	(111)	40,364	302,740
-	648	712	(1,122,410)
<u>20</u>	<u>537</u>	<u>41,076</u>	<u>1,192,260</u>

MISSISSIPPI PARISH POLICE JURY
BERNICE, LOUISIANA

Supplemental Information Schedules
December 31, 1958

CAPITAL PROJECTS FUNDS

FIRE PROTECTION DISTRICT NO. 4 FUND

The Fire Protection District No. 4 Fund accounts for the expenditures of the proceeds of the \$200,000 outstanding certificates of indebtedness of the fire district issued July 1, 1950.

ROAD DISTRICT NO. 6 FUND

The Road District No. 6 Fund accounts for the expenditures of the proceeds of the \$900,000 outstanding certificates of indebtedness of the road district issued May 1, 1957.

FIRE PROTECTION DISTRICT NO. 3-A FUND

The Fire Protection District No. 3-A Fund accounts for the expenditures of the proceeds of the \$30,000 outstanding certificates of indebtedness of the fire district issued June 1, 1955.

ROAD DISTRICT NO. 4 FUND

The Road District No. 4 Fund accounts for the expenditures of the proceeds of the \$125,000 outstanding public improvement bonds of the road district issued February 1, 1952.

ROAD DISTRICT NO. 1-A FUND

The Road District No. 1-A Fund accounts for the expenditures of the proceeds of the \$400,000 outstanding public improvement bonds of the road district issued May 1, 1952.

ROAD DISTRICT NO. 3 FUND

The Road District No. 3 Fund accounts for the expenditures of the proceeds of the \$200,000 outstanding public improvement bonds of the road district issued August 1, 1954.

ROAD DISTRICT NO. 5 FUND

The Road District No. 5 Fund accounts for the expenditures of the proceeds of the \$1,000,000 outstanding public improvement bonds of the road district issued August 1, 1954.

207 ROAD 1 OF 3 FUND

The 207 Road 1 of 3 Fund accounts for the expenditures of the proceeds of the \$100,000 outstanding public improvement bonds of the district issued May 1, 1955.

90-18 ROAD & BRIDGE FUND

The 90-18 Road & Bridge Fund accounts for the expenditures of the proceeds of the \$200,000 outstanding certificates of indebtedness issued November 1, 1950.

DEPARTMENT OF PUBLIC SAFETY
DIVISION, LOUISIANA

Supplemental Information Schedule (Continued)
December 31, 1988

CAPITAL PROJECTS FUND

ROAD DISTRICT NO. 2 FUND

The Road District No. 2 Fund accounts for the expenditure of the proceeds of the \$250,000 outstanding certificates of indebtedness and \$3,000,000 outstanding general obligation bonds of the road district issued May 1, 1980 and November, 1986, respectively.

GOVERNMENT BUILDING FUND

The Government Building Fund accounts for the expenditure of the proceeds of the \$200,000 outstanding certificate of indebtedness of the government building issued July 1, 1986.

BEAUBLANC FIRE INSURANCE COMPANY
CAPITAL PROTECTIVE FUND
CHICAGO, LOUISIANA

Combined Balance Sheet
 December 31, 1954

		Fire Protective District No. 1		Fire Protective District No. 2-5		Fire Protective District No. 6		Government Building
ASSETS								
Cash and Cash Equivalents	\$	20,720	\$	40,045	\$	200	\$	-
Prepaid Insurance		-		-		-		-
TOTAL ASSETS	\$	20,720	\$	40,045	\$	200	\$	-
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Cash overdraft	\$	-	\$	-	\$	-	\$	20,820
Accounts payable		-		-		-		20,815
Retainage payable		-		-		-		28,360
TOTAL LIABILITIES		-		-		-		70,000
Fund Balance - unreserved, appropriated		20,720		40,045		200		71,120
TOTAL LIABILITIES AND FUND BALANCE	\$	20,720	\$	40,045	\$	200	\$	71,120

<u>Road District No. 2</u>	<u>Road District No. 3-8</u>	<u>Road District No. 5</u>	<u>Road District No. 6</u>	<u>Sub-Road 1-41-2</u>	<u>50-10 Road 5-30000</u>	<u>Total</u>
\$ 2,788,228	\$ -	\$ 48,887	\$ 18,082	\$ 812	\$ 7,528	\$ 2,853,535
<u>1,248</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,248</u>
\$ 2,794,388	\$ -	\$ 48,887	\$ 18,082	\$ 812	\$ 7,528	\$ 2,853,651
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,422
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,815</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,607</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,622</u>
\$ 2,794,388	\$ -	\$ 48,887	\$ 18,082	\$ 812	\$ 7,528	\$ 2,853,651
<u>2,794,388</u>	<u>-</u>	<u>48,887</u>	<u>18,082</u>	<u>812</u>	<u>7,528</u>	<u>2,853,651</u>

**BERNARDINE PARISH POLICE JURY
CAPITAL PROJECTS FUND
BERNARDINE, LOUISIANA**

Budget 1980-81

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances (Continued)
For the Year Ended December 31, 1980

	Fire Protection District No. 4	Road District No. 6	Fire Protection District No. 304	Road District No. 8	Government Buildings
REVENUES					
Interest	\$ 100	\$ 2,284	\$ 12	\$ -	\$ 2,912
EXPENDITURES					
Capital Outlay:					
Public safety	2,172	-	182	-	-
Public works	-	21,828	-	2,281	582,028
Total Expenditures	2,172	21,828	182	2,281	582,028
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$ 2,072)	(\$ 19,544)	(\$ 170)	(\$ 2,281)	(\$ 579,116)
OTHER FINANCING SOURCES (USES)					
Transfers in (out)	-	-	-	2,912	-
Bonded obligation	-	-	-	-	-
Local proceeds	-	-	-	-	-
Contributions of individuals or private	-	-	-	-	500,000
Total Other Financing Sources (Uses)	-	-	-	2,912	500,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND AND OTHER FINANCING USES	(\$ 2,072)	(\$ 19,544)	(\$ 170)	631	(\$ 77,116)
FUND BALANCE, BEGINNING OF YEAR	20,212	62,890	1,208	2,481	-
FUND BALANCE, DEFICIENCY, END OF YEAR	\$ 18,140	\$ 43,346	\$ 1,038	\$ -	\$ 1,285

<u>Road District No. 1</u>	<u>Road District No. 2-5</u>	<u>State District No. 3</u>	<u>Road District No. 4</u>	<u>State Road 1 and 2</u>	<u>SS-28 Ward & B16888</u>	<u>Total</u>
\$ 31,805		\$ 3,322	\$ 672	\$ 792	\$ 901	\$ 41,502
						6,548
<u>22,841</u>	<u>---</u>	<u>313</u>	<u>313</u>	<u>59,648</u>	<u>98,329</u>	<u>827,818</u>
<u>75,881</u>	<u>---</u>	<u>313</u>	<u>313</u>	<u>59,648</u>	<u>98,329</u>	<u>827,818</u>
<u>1 5,638</u>	<u>---</u>	<u>998</u>	<u>151</u>	<u>4 58,842</u>	<u>2 75,028</u>	<u>1 281,978</u>
	7,828			4 31,344		1 38,842
3,808,000						3,808,000
						508,000
<u>3,808,000</u>	<u>7,828</u>	<u>---</u>	<u>---</u>	<u>4 32,124</u>	<u>---</u>	<u>3,878,752</u>
3,184,264	7,538	982	157	4 88,974	1 88,816	3,114,793
	4 7,538	41,382	27,328	75,872	100,332	1,987,762
<u>6 3,188,264</u>	<u>---</u>	<u>48,262</u>	<u>28,883</u>	<u>8 1,043</u>	<u>8 1,732</u>	<u>3 3,810,726</u>

MACHIBODO PARISH POLICE JURY
 MONROE, LOUISIANA

Exhibit 1

Schedule of Operating Transfers
 FOR THE YEAR ENDED DECEMBER 31, 1994

Fund	Transfers	
	From	To
General	2	2
Special Revenue		
Parishwide Bond	182,423	1,435,802
Road District No. 1	7,590	101,000
Road District No. 2	-	101,000
Road District No. 3	50	101,000
Road District No. 4	3,950	101,000
Road District No. 5	-	101,000
Road District No. 6	101,000	101,000
Road District No. 7	-	101,000
Road District No. 8	-	101,000
Fire Protection District 2-A	11,208	-
Seine Box District No. 1	1,000,011	-
Sub-Road District 1 of 2	-	10
Fire Protection District No. 4	89,878	-
Debt Service		
C. J. Capital Movement Building	-	8,700
Road District No. 2 Special Funds	-	11,750
Jail	-	115,000
Sub-Road District 1 of 2	-	21,000
Fire Protection District No. 2-A	-	11,000
Road District No. 4-B C.T.	-	114,000
Road District No. 4 C.T.	-	88,700
Fire Protection District No. 4	-	89,878
Capital Projects		
Road District No. 4	-	3,901
Road District No. 1-A	-	7,000
Sub-Road District 1 of 2	30,121	-
	2,170,490	2,270,490

BRACERASH POLICE JURY
DESIDER, LOUISIANA

Supplemental Information Schedule
December 15, 1998

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors was prepared in compliance with House Concurrent Resolution No. 54 of the 1978 Session of the Louisiana Legislature.

The compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1231, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$800 per month and the other jurors receive \$500 per month.

MONROE PARISH POLICE JURY
MONROE, LOUISIANA

Schedule B

Schedule of compensation Paid Police Jurors
For the Year Ended December 31, 1994

POLICE JURORS	Amount
Tony Brown	\$ 400
Greg Nathaniel	400
Charles Fox	400
Mike Nathaniel	400
Gerald H. McLeod	400
Jimmie L.J. Burris (President)	10,000
Leon Darnold, Jr.	400
Willie Finkert, Jr.	400
Buddy Williamson	400
Ray Winsor	400
TOTAL	\$ 17,000



BROUSSARD & COMPANY

CHARTERED PUBLIC ACCOUNTANTS

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SUITE 2000
NEW ORLEANS, LA 70112

100 PINE STREET
SUITE 1000
NEW ORLEANS, LA 70112

NEW ORLEANS, LA 70112

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Broussard Parish Police Jury
Bossier, Louisiana

We have audited the primary government financial statements of the Broussard Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 26, 1997. The primary government financial statements are the responsibility of the Broussard Parish Police Jury management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

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

The primary government financial statements referred to above include only the financial activities of the primary government. Financial activities of other component units that form the reporting entity are not included.

Our audit was conducted for the purpose of forming an opinion on the primary government financial statements of the Broussard Parish Police Jury, taken as a whole. The accompanying schedule of Federal Financial Assistance is prepared 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 primary government financial statements and, in our opinion, is fairly stated in all material respects in relation to the primary government financial statements taken as a whole.

Broussard & Company

Broussard & Company, CPAs, APC
June 26, 1997
jpb

REARRENDED PARTIAL POLICE JURY
 ORIGIN: LOUISIANA

Schedule B

Schedule of Federal Financial Assistance
 For the Year Ended December 31, 1976

Federal Agency/Pass Through <u>SERVICE NAME/PROGRAM TITLE</u>	CPS Number	Receipts or Revenue Enclosed	Disbursements/ Expenditures
<u>United States Department of Agriculture</u>			
Passed through Louisiana Department of Health and Hospitals State Administrative Matching Grants for Food Stamp Program	10.001 8	27,348 8	27,348
<u>United States Department of Justice</u>			
Church Arson/Law Enforcement Block GRANT		15,332	15,008
Total Issues/Expenditures		\$ 42,680	\$ 42,356



BROUSSARD & COMPANY

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224 071-0000
224 078-0004

MEMPHIS, TENNESSEE

MEMPHIS, TENNESSEE

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN ASPECT OF PRIMARY GOVERNMENT
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Broussard Parish Police Jury
De Ridder, Louisiana

We have audited the primary government financial statements of the Broussard Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 26, 1997.

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

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

In planning and performing our audit of the primary government financial statements of the Broussard Parish Police Jury, for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Beauregard Parish Police Jury
Baton Rouge, Louisiana

Our 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 condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that could be material in relation to the primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation, that we have reported to the management of the Beauregard Parish Police Jury, in a separate letter dated June 23, 1997.

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

Bracewell & Company

Bracewell & Company, CPA's, APC
June 23, 1997
Aghw



BROUSSARD & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

A Registered Corporation

DREYFUS BROS
PARIS 106, 50-5084

NEW ORLEANS

MEMPHIS 1-5-5443

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

**Bourgeois Parish Police Jury
Bossier, Louisiana**

We have audited the primary government financial statements of the Bourgeois Parish Police Jury, as of and for the year ended November 30, 1994, and have issued our report thereon dated June 25, 1995.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

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

The results of our tests disclosed the following instances of noncompliance that in required to be reported herein under Government Auditing Standards:

Criteria - Louisiana Revised Statute 18:1218 requires each, each equivalents and certification of deposit be secured by Federal Deposit Insurance and the pledge of securities used by the fiscal agent bank, if necessary.

Conditional Effect - The Police Jury had Deposits in excess of Federally insured limits and pledged collateral at our financial institution. The advanced funds totaled \$1,400,074.

Conclusion - Our opinion is that the evidence supports a finding of material noncompliance with no impact on the primary government financial statements.

Recommendations - We recommend that Police Jury officials place in operation controls to provide reasonable assurance that they are in compliance with appropriate laws and regulations.

Management Response - Police Jury officials agreed with our recommendations and are currently working with the financial institution to rectify matters.

Shreveport Parish Police Jury
Bossier, Louisiana

We noted certain immaterial instances of noncompliance that we have reported to the Management of the Shreveport Parish Police Jury in a separate letter dated June 15, 1993.

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

Broussard & Company

Broussard & Company, CPA's, APC
June 15, 1993
/s/



BROUSSARD & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

A Professional Corporation

DRUMMETT ROAD

WATSONVILLE

SEPTEMBER, 1984

FAX (408) 557-8834

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

Beauregard Parish Police Jury
Bossier, Louisiana

We have audited the primary government financial statements of the Beauregard Parish Police Jury, as of and for the year ended December 31, 1983, and have issued our report thereon dated June 28, 1984.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments. OMB standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

In planning and performing our audit for the year ended December 31, 1983, we considered the internal control structure of the Beauregard Parish Police Jury, in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements of the Beauregard Parish Police Jury, and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to Federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the primary government financial statements in a separate report dated June 28, 1984.

The management of the Beauregard 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, 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, 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, projections 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, we have classified the significant internal control structure policies and procedures used in administering Federal financial assistance programs in the following categories:

Bossiergard Parish Police Jury
Bossiergard, Louisiana

Accounting Applications
Cash Receipts
Cash Disbursements
Purchasing and Receiving
Payroll
General Ledger

General Requirements
Political Activity
Service-Users Act
Civil Rights
Cash Management
Relocation Assistance and Real Property Acquisition
Federal Financial Reports
Allegable Costs/Cost Principles
Drug-Free Workplace Act
Administrative Requirements

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

During the year ended December 31, 1996, the Bossiergard Parish Police Jury had no major federal financial assistance programs, and expended 88% of its total federal financial assistance under the non-major federal financial assistance programs which are identified in the Schedule of Federal Financial Assistance.

We performed tests of controls, as required by SAS Circular A-106, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned non-major programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a reasonably low level the risk that noncompliance with laws and regulations that could 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. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Bossiergard Parish Police Jury, in a separate letter dated June 28, 1997.

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

Broussard & Company



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DATE 05/14/89
PWA 0149 021-0084

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SLIPFORD, LA 70458

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

Broussard Parish Police Jury
Bossier, Louisiana

We have audited the primary government financial statements of the Broussard Parish Police Jury, as of and for the year ended December 31, 1988, and have issued our report thereon dated June 28, 1989.

We have applied procedures to test the Broussard Parish Police Jury's compliance with the following requirements applicable to the Federal financial assistance programs, which are identified in the schedule of Federal financial assistance, for the year ended December 31, 1988: political activity, Davis-Bacon Act, civil rights, cash management, relocation assistance and real property acquisition, federal financial reports, allowable costs/unit principles, drug-free workplace Act and administrative requirements.

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

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

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

Broussard & Company

Broussard & Company, CPAs, APC
June 28, 1989
/s/



BROUSSARD & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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THIRTIETH AVENUE

SLIPFIRE, L.A. 70601

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NON-MAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

Broussard Parish Police Jury
Lafayette, Louisiana

We have audited the primary government financial statements of the Broussard Parish Police Jury, as of and for the year ended December 31, 1994, and have issued our report thereon dated June 20, 1995.

In connection with our audit of the primary government financial statements of Broussard Parish Police Jury, and with our consideration of Broussard Parish Police Jury's control structure used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audit of State and Local Governments", we selected certain transactions applicable to certain non-major Federal financial assistance programs for the year ended December 31, 1994. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and matching that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Broussard Parish Police Jury's compliance with these requirements. Accordingly, we 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 our attention that caused us to believe that Broussard Parish Police Jury had not complied, in all material respects, with those requirements.

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

Broussard & Company

Broussard & Company, CPA's, APC
June 25, 1995
/s/bs

BEAUREGARD PARISH POLICE JURY

TOTAL REVENUES 12/31/96

