

POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*Waterworks District No. 1 Revenue Bonds*

Under the terms of the ordinance authorizing the issuance of the Waterworks District No. 1 Revenue Bonds dated October 24, 1983, all gross revenues derived from the operations of the waterworks system, after deductions for reasonable expenses of operations and maintenance, are pledged and dedicated for the payment of principal and interest of said bonds. All revenues shall be deposited into a "Revenue Fund" to provide for the payment of the reasonable and necessary costs of operating, repairing, maintaining and insuring the system, excluding depreciation, and amounts are to be set aside each month for the following purposes:

- a. An amount constituting 1/12 of the next maturing installment of principal and interest on the outstanding bonds shall be set aside into a fund called the "Sinking Fund". Such transfers shall be fully sufficient to assure the prompt payment of principal and interest installments as they become due, and may be used only for such purposes.
- b. An amount equal to 5% of the amount required to be deposited in the Sinking Fund shall be set aside into a "Reserve Fund" until the fund accumulates an amount equal to the highest annual debt service requirement in any one year (\$75,648). Such amounts may be used only for the payment of the maturing bond and interest coupons for which sufficient funds are not on deposit in the Sinking Fund and as to which there would otherwise be default.
- c. Funds will also be set aside into a "Depreciation and Contingency Fund" at the rate of \$498 each month. Money in this Fund may be used for the making of extraordinary maintenance, repair, or replacements and extensions to the system which are necessary to keep the system in operating condition, or to provide a higher degree of service, and for which money is not available as a maintenance and operation expense. Money in this fund may also be used to pay principal or interest on the bonds falling due at any time there is not sufficient money for payment in the other two bond funds. The balance in this Fund shall never be reduced below a minimum of \$10,000.

All of the revenues received in any fiscal year and not required to be paid in such fiscal year into any of the above noted funds shall be regarded as surplus and may be used for any lawful corporate purpose.

The reserve amounts required by the aforementioned bonds began being funded once the Waterworks System met final approval and became operational. This event occurred February 1, 1987.

**FOOTING BOARD REPORT FOR THE  
NEW BRANFORD LIBRARY  
COMBING MILL ROAD  
PROPERTY PLANNING TYPE - INTEREST FREE  
DECEMBER 31, 1976**

Account	Booked On (\$100)	In the Money (\$100)	Payments (\$100)	Withdrawals (\$100)	Term (\$100)	Term (\$100)	Term (\$100)	Subsidiary (\$100)	Total (\$100)
<b>COMMITTEE</b>									
Committee Assets									
Cash	\$64.00	\$64.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64.00
Receivables									
Name of address									
City, State and zip									
Are there any unrecorded assets									
Are there any unrecorded liabilities									
Depreciable assets									
Total Committee Assets	\$64.00	\$64.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64.00
Liabilities									
Committee liabilities									
Committee liabilities									
Committee liabilities									
Committee liabilities									
Committee liabilities									
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Committee Assets	\$64.00	\$64.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64.00
<b>Property, Plant and Equipment</b>									
Land									
Building	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
Furniture	100.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
Equipment	100.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
Vehicles	100.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
Computers (hardware)	100.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
Computers (software)	100.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
Total Property, Plant and Equipment	1,400.00	1,400.00	0.00	0.00	0.00	0.00	0.00	0.00	1,400.00
Other Assets									
Unrecorded assets									
Total Other Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets	\$1,464.00	\$1,464.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,464.00
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Equity	\$1,464.00	\$1,464.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,464.00

**POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

Fund	<u>Deficit Amount</u>
Criminal Court	\$24,987
Detention Center	<u>3,378</u>
	<u>\$28,365</u>

The Criminal Court deficit will be reduced through tighter management controls on a monthly basis. The Detention Center deficit has been reduced from the prior year after negotiating a better intergovernmental agreement with the Pointe Coupee Parish Sheriff.

**NOTE 4 - EXPENDITURES - ACTUAL AND BUDGET**

The following individual funds had actual expenditures over budgeted expenditures for the year ended December 31, 1996 in excess of 9%:

<u>Special Revenue Fund</u>	Expenditures		<u>Variance Favorable (Unfavorable)</u>	<u>Percentage Favorable (Unfavorable)</u>
	Budget	Actual		
Scott Civic Center	\$68,798	\$75,870	\$7,072	-10.30%

**NOTE 5 - BUDGET (GAAP BASIS) - ACTUAL REPORTING RECONCILIATION**

The accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (GAAP Basis) - All Governmental Fund Types presents comparisons of legally adopted budgets (more fully described in Note 1) with actual data. The Police Jury did not prepare a budget for its Louisiana Community Development or Weatherization Funds. These funds are budgeted on a program basis. The following is reconciliation of Budget reporting to Actual reporting.

Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses:

Budgeted Funds Actual	(\$100,107)
Funds not Budgeted - LCDBG Weatherization	<u>8</u>
All Funds Actual	<u>(\$100,107)</u>

POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**Sales and Use Tax**

Pointe Coupee has a one per cent sales and use tax approved by the voters on September 19, 1994. The tax, after all necessary costs for collection and administration, is to be used for the following purposes in the percentages assigned:

1. Not less than 55% is dedicated and used for capital improvements, maintenance, and operation of Pointe Coupee Parish Hospital District No. 1, including, but not limited to, the Pointe Coupee General Hospital and other medical complexes adjacent thereto and throughout the Parish;
2. Not less than 20% is dedicated and used for the construction, maintenance, and operations of a comprehensive parishwide solid waste and non-hazardous waste disposal program;
3. Not less than 10% is dedicated and used for the construction and maintenance of public roads, highways, bridges and drainage facilities throughout the unincorporated areas of the Parish;
4. Not less than 10% is dedicated and used for capital improvements, maintenance and operations of a parishwide recreational program, including, but not limited to, a senior citizens and youth services program;
5. The remaining 1% shall be appropriated by the Police Jury for lawful Parish purposes, by ordinance or resolution of the Police Jury.

**Total Columns on Combined Statements**

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

**NOTE 3 - FUND DEFICITS**

The following individual funds have deficits in unreserved fund balances at December 31, 1996:

POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Accumulated unpaid vacation and sick leave is accrued when incurred in proprietary funds. At December 31, 1996, the accumulated vacation and sick pay was deemed to be immaterial and was not recorded in the financial statements.

***Long-Term Obligations***

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

***Fund Equity***

***Contributed Capital***

Contributed capital is recorded in the Enterprise Funds for capital grants or contributions from developers, customers or other funds received for the acquisition or construction of capital assets. Contributed capital is not amortized based on the depreciation recognized on that portion of the assets acquired or constructed from such resources.

***Reserves***

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for specific future use.

***Designated Fund Balances***

Designated fund balances represent tentative plans for future use of financial resources.

***Interfund Transactions***

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

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonrevenue permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

Historical cost is not available. No costs were estimated as all costs were available. Repairs and maintenance are recorded as expenditures; renewals and betterments are capitalized.

**Property, Plant and Equipment - Proprietary Fund**

Fixed assets used in the proprietary fund operations are included on the balance sheet of the funds net of accumulated depreciation. Additions to the utility plant in service are recorded at cost or, if contributed property, at their estimated fair value at time of contribution. Repairs and maintenance are recorded as expense; renewals and betterments are capitalized. The sale or disposal of fixed assets is recorded by removing cost and accumulated depreciation from the accounts and charging the resulting gain or loss to income.

Depreciation of all exhaustible fixed assets used by the proprietary fund is charged as an expense against its operations. Depreciation has been calculated on depreciable property using the straight-line method. Estimated useful lives are as follows:

Buildings	5 - 50 Years
Improvements other than buildings	20 - 50 Years
Machinery and equipment	3 - 10 Years
Computer equipment	5 Years
Vehicles	6 Years

**Amortization of Bond Issuance Costs**

The bond issuance costs are amortized on a straight-line basis for a period conforming to the term of the bonds issued.

**Compensated Absence**

The Police Jury has the following policy relating to vacation and sick leave:

	<u>Vacation Days</u>	<u>Sick Days</u>
After 1 year of service	5	6
After 2 years of service	10	10
After 6 years of service	15	15
After 10 years of service	20	20

Averest of vacation and sick pay will be for retirement purposes only. Since annual leave accrues for retirement only, no amount has been recorded as compensated absence payable.

**POINTE COUPEE PARISH, LOUISIANA**  
**POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

A summary of proprietary property, plant and equipment follows:

	Enterprise Funds
Land	\$71,058
Buildings	38,147
Improvements other than buildings	8,322,038
Construction in progress	1,915,957
Machinery, equipment & vehicles	408,244
Computer equipment & furniture	44,084
	10,809,440
Accumulated depreciation	-3,716,649
<b>Total</b>	<b>\$7,092,791</b>

**NOTE 6 - CHANGES IN LONG-TERM DEBT**

The following is a summary of bond transactions of the Police Jury for the year ended December 31, 1996:

	January 1, 1996	Additions	Redemptions	December 31, 1996
<b>General Obligation Bonds -</b>				
3 750,000 Waterworks No. 1	\$725,663		(813,084)	\$600,627
3 96,000 Sewer District No. 1	75,914		(3,267)	74,647
3 16,500 Sewer District No. 3A	16,092		(270)	15,762
3 782,000 Multi-Use Center	774,479		(14,288)	758,184
3 78,000 Multi-Use Center	78,427		(1,670)	76,757
Construction	47,000	406,366		533,366
<b>Enterprise Fund Revenue Bonds -</b>				
31,018,000 Waterworks No. 1	955,088		(37,723)	937,377
3 451,000 Waterworks No. 2	436,527		(3,093)	433,284
3 702,000 Sewer District No. 1	554,089		(13,584)	540,475
3 702,000 Sewer District No. 1	45,825		(740)	43,114
	<b>\$1,625,007</b>	<b>\$486,366</b>	<b>(967,677)</b>	<b>\$4,101,581</b>

POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*Waterworks District No. 2 Revenue Bonds*

Under the terms of the ordinance authorizing the issuance of the Waterworks Revenue Bonds dated April 3, 1989, all gross revenues derived from the operations of the waterworks system, after deductions for reasonable expenses of operations and maintenance, are pledged and dedicated for the payment of principal and interest on said bonds. All revenues shall be deposited into a "Revenue Fund" to provide for the payment of the reasonable and necessary costs of operating, repairing, maintaining and insuring the system, excluding depreciation, and amounts are set aside each month for the following purposes:

- a. An amount constituting 1/12 of the next maturing installment of principal and interest on the outstanding bonds shall be set aside into a fund called the "Sinking Fund". Such transfers shall be fully sufficient to assure the prompt payment of principal and interest installments as they become due, and may be used only for such purposes.
- b. An amount equal to 3% of the amount required to be deposited in the Sinking Fund shall be set aside into a "Reserve Fund" until the fund accumulates an amount equal to the highest annual debt service requirements in any one year (\$31,279.26). Such amounts may be used only for the payment of the maturing bonds and interest coupons for which sufficient funds are not on deposit in the Sinking Fund and as to which there would otherwise be default.
- c. Funds will also be set aside into a "Depreciation and Contingency Fund" at the rate of \$100 each month. Money in this Fund may be used for the making of extraordinary maintenance, repairs or replacements and extensions to the system which are necessary to keep the system in operating condition, or to provide a higher degree of service, and for which money is not available as a maintenance and operation expense. Money in this fund may also be used to pay principal and interest on the bonds falling due at any time there is not sufficient money for payments in the other two bond funds. The balance in this Fund shall never be reduced below a minimum of \$10,000.

All of the revenues received in any fiscal year and not required to be paid in such fiscal year into any of the above noted funds shall be regarded as surplus and may be used for any lawful corporate purpose.

The reserve accounts required by the aforementioned bonds began being funded once the Waterworks System met final approval and became operational. This event occurred on June 28, 1990, when the system was accepted as operational by PmFIA. However, the accounts were not funded until June 1991.



**POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

Bonds payable at December 31, 1996 are comprised of the following items:

**General Obligation Bonds:**

\$750,000 Waterworks Improvement Bonds of Waterworks District No. 1 of Pointe Coupee Parish, Louisiana, dated October 24, 1986; due in annual installments of \$5,713 through October 24, 2016; interest at 6.875%	\$690,607
\$86,000 U.S. Department of Agriculture - RECD, Sewer District No. 1, issued August 18, 1978, due in annual installments of \$5,642 (including interest) through August 18, 2018; interest at 5%	74,647
\$16,500 U.S. Department of Agriculture - RECD, Sewer District No. 1A, issued March 5, 1988, due in annual installments of \$1,163 (including interest) through February 28, 2023; interest at 6.375%	15,762
\$780,000 U.S. Department of Agriculture - RECD, Multi-Use Center, issued May 1, 1995, due in annual installments of \$5,768 (including interest) through May 1, 2026; interest at 5.25%	758,184
\$79,000 U.S. Department of Agriculture - RECD, Multi-Use Center, issued May 1, 1995, due in annual installments of \$5,172 (including interest) through May 1, 2026; interest at 5.325%	76,757
Construction U.S. Department of Agriculture - RECD, Pointe Coupee Parish Natural Gas System; interim financing through Regions Bank of Louisiana	515,566

**Enterprise Fund Revenue Bonds:**

\$1,018,000 Waterworks Revenue Bonds of Waterworks District No. 1 of Pointe Coupee Parish, Louisiana, dated October 24, 1986; due in annual installments of \$75,648, through October 24, 2026; interest at 6.875%	917,377
\$465,000 Waterworks Revenue Bonds of Waterworks District No. 2 of Pointe Coupee Parish, Louisiana, dated April 3, 1989; due in annual installments of \$31,279.28 beginning April 3, 1992 through April 3, 2028; interest at 6.25%	413,284
\$700,000 U.S. Department of Agriculture - RECD, Sewer District No. 1, issued August 18, 1978, due in annual installments of \$40,136 (including interest) through August 18, 2018; interest at 5%	640,675

## SUPPLEMENTAL INFORMATION

POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1994

SPECIAL REVENUE FUNDS

Emergency Management Fund accounts for the civil defense operations in the parish. Financing is provided by the State of Louisiana, Parish and municipalities of the Parish.

Criminal Court Fund accounts for the receipts of court fees and fines and the disbursements of court costs of the 18<sup>th</sup> Judicial District.

Drainage and Road Equipment Fund accounts for net side revenues and the expenditures to purchase equipment.

Fire Protection District No. 1 accounts for the levy of a special millage on property assessments to be used to own, maintain, and operate buildings, machinery, and equipment used in providing fire protection to the property in the district.

Fire Protection District No. 2 accounts for the levy of a special millage on property assessments to be used to own, maintain, and operate buildings, machinery, and equipment used in providing fire protection to the property in the district.

Detention Center accounts for a special tax levy for the construction, maintenance and operations of the parish jail facility.

Parishwide Drainage Fund accounts for routine maintenance of parish drainage facilities. Financing is provided by transfers from the General Fund and proceeds from the State Revenue Sharing Fund.

Parishwide Recreation Fund accounts for a special tax levy for recreational parks around the parish.

Roads and Bridges Fund accounts for the construction of new roads and bridges, also, the maintenance of existing roads and bridges. The major sources of financing are provided by the State of Louisiana Parish Road Fund, Parish Royalty Fund and grants from the Louisiana Department of Transportation and Development. Use of the funds is restricted by Louisiana Revised Statute 48:253.

Sales Tax Special Fund accounts for the surplus funds remaining from the original 1% sales tax ordinance.

Committee on Tourism accounts for the expenditures of funds used to promote the economic development and tourism of the parish.

Communication District Fund accounts for the receipts and expenditure of funds to operate the emergency 911 services.

POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**Short-Term Interfund Receivables/Payables**

During the course of operations, numerous transactions 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 interfund loans are classified as interfund receivables/payables.

**Inventory**

Inventory for supplies are immaterial and are recorded as expenditures/expenses when purchased.

**Restricted Assets**

Certain proceeds of municipal fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable local covenants.

**Waterworks District No. 1 General Obligation Bonds**

The ordinance authorizing the issuance of the \$750,000 General Obligation Bonds require the District to ascertain a rate and an amount of ad valorem taxes sufficient to pay principal and interest on the bonds as the installment payments become due. Also, all monies received from the Revenue Sharing Fund, created pursuant to Article VII, Section 38(A), Louisiana Constitution of 1974, are pledged for the payment of the principal and interest of the bonds.

The ordinance also created an "Interest and Sinking Fund" (General Obligation Bonds Sinking Fund) and a "Reserve Fund" to be funded as follows:

Each month, an amount consisting of 1/12 of the next maturing installment of principal and interest on the outstanding bonds shall be set aside into the Sinking Fund. Such transfers shall be fully sufficient to assure the prompt payment of principal and interest installments as they become due, and may be used only for such payments.

An amount equal to 3% of the amount required to be deposited in the Sinking Fund shall be set aside into a Reserve Fund until the fund accumulates an amount equal to the highest annual debt service requirement (\$58,750). Such amount may be used only for the payment of the maturing bond and interest coupons for which sufficient funds are not on deposit in the Sinking Fund and to so which there would otherwise be default.

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

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

**Accounting Applications:**

- Revenues/receipts
- Expenditures/deductions/purchasing
- Payroll/personnel
- Budgeting/budgetary reporting
- Electronic data processing

**General Requirements:**

- Political activity
- Civil rights
- Cash management
- Drug-Free Workplace Act
- Federal financial reports
- Administrative requirements

**Specific Requirements:**

- Types of services allowed
- Eligibility
- Reporting
- Matching
- Subrecipients
- Security over food stamps
- Special requirements
- Claims for advances and reimbursements

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

During the year ended December 31, 1996, the Police Jury expended 98% of its total federal financial assistance programs.

I performed tests of controls, as required by OMB Circular 8-108, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used

**LIABILITIES AND EQUITY**

**Current Liabilities**

**Trade Payables**

**Accounts Payable**

**Accounts Receivable**

**Prepaid Expenses**

**Accrued Expenses**

**Deferred Income Tax**

**Other Current Liabilities**

**Total Current Liabilities**

**Long-Term Debt**

**Capital Stock**

**Retained Earnings**

**Total Equity**

**Total Liabilities and Equity**

**Total Assets**

**Total Liabilities and Equity**

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POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*Sewer District No. 1 Bonds*

General obligation bonds are secured by a pledge of ad valorem tax and state revenue during [biennial reimbursement] funds.

Revenue bonds are secured by the District's operating revenue. The indentures under which these bonds were issued provide for the establishment of restricted assets for debt service in a specific order of priority as follows:

- a. Payment of reasonable and necessary cost of operating, maintaining, and insuring the sewer systems, exclusive of depreciation.
- b. A monthly transfer from the unrestricted assets to the "restricted assets-current debt service" account on or before the twentieth day of each month and interest payments due on the next payment date.
- c. A monthly transfer from the unrestricted assets to the "restricted assets-future debt service" account on or before the twentieth day of each month an amount equal to 3% of the amount to be transferred in the above B. (\$195). Transfers are to continue until an accumulation equal to the highest combined principal and interest requirement in any succeeding fiscal year.
- d. A monthly transfer of \$195 from the unrestricted assets to "restricted assets-contingency [general and replacement]" account until a balance of \$46,778 is reached.

Present operating sewer rates for the Pointe Coupee Parish Sewerage District No. 1 are not sufficient to generate excess revenue to meet the requirements of B, C, and D as described above. Cash was not transferred on a monthly basis and annual debt service was paid from the operating account.

As December 31, 1996, the future debt service account and contingency account were delinquent in the amount of \$42,900 each.

*General Fixed Assets*

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domains or infrastructures (consisting of certain improvements other than buildings, including roads, streets, drainage systems, and lighting systems) are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if

**POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

and may be amended by state statute. As provided by Louisiana Revised Statute 15:105, the employee contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Pointe Coupee Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1994, 1993, and 1994, was \$97,357, \$112,472, and \$105,637, respectively, equal to the required contributions for each year.

**NOTE 14 - POST-RETIREMENT BENEFITS**

The Police Jury provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Police Jury's employees become eligible for these benefits if they reach normal retirement age while working for the Police Jury. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the retirees and by the Police Jury. The Police Jury recognizes the cost of providing retiree health care and life insurance benefits (Police Jury's portion of premiums) as an expenditure when paid, which was \$34,836 for the year ended December 31, 1996. Using mortality tables related to single life annuities, the estimated cost to the Police Jury over the remaining lives of these retired employees is \$235,335.

**NOTE 15 - CRIMINAL COURT FUND**

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year end be transferred to the parish General Fund. However, since the Criminal Court Fund had a fund deficit at December 31, 1995 and 1996, no transfers are required.

**NOTE 16 - LITIGATION AND CLAIMS**

At December 31, 1996, the Police Jury is defendant in several pending lawsuits filed in the 18th Judicial District Court. Although the suits are still pending, the Police Jury denies any liability and is actively defending its position. Although management has not received a legal opinion on the possible outcome of these lawsuits from its legal counsel, it is the opinion of management that the disposition of these matters will not have a material adverse effect on the financial position of the Police Jury.

**NOTE 17 - FOOD STAMP PROGRAM**

The Food Stamp Program is operated by the Police Jury under an agreement with the Louisiana Department of Social Services. Under this program, the Police Jury is responsible for the issuance of



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

Member of the Police Jury  
Pointe Coupee Parish, Louisiana

I have audited the primary government financial statements of **POINTE COUPEE PARISH, LOUISIANA** (the "Police Jury"), as of and for the year ended December 31, 1996, and have issued my report thereon dated June 18, 1997. I have also audited the compliance of the Police Jury with requirements applicable to major federal financial assistance programs and have issued my report thereon dated June 18, 1997.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-133, *Auditing State and Local Governments*. These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the Police Jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the year ended December 31, 1996, I considered the internal control structure of the Police Jury in order to determine my auditing procedures for the purpose of expressing my opinions on the financial statements of the Police Jury and on the compliance of the Police Jury with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the financial statements in a separate report dated June 18, 1997.

The management of the Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling that 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, the transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of primary government financial statements in accordance with generally

disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of management and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

*George F. Bellows, CPA*

June 10, 1997

statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

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

#### *Purchase Requisitions and Purchase Orders*

Purchase requisitions and purchase orders were not prepared when the authorization to purchase was made at a police jury meeting. It was pointed out in the prior year audit that a similar condition existed involving repairs to major equipment.

Management has stated that this will be corrected in the future.

#### *Franchise Agreement with Spillway Cablevision*

In the prior year audit, it was reported that Spillway Cablevision had not remitted franchise fees on a quarterly basis in violation of the Franchise Ordinance dated December 22, 1995. According to Section 11, Spillway is to remit the quarterly fee within 90 days following the close of each calendar quarter. This condition has not improved and Spillway is still not remitting on a quarterly basis.

Management stated that this will be referred to the District Attorney.

#### *Utility Customer Meter Deposits*

The computerized meter deposit report did not reconcile with the general ledger liability. A review of 20 customer accounts indicated that 6 customers were either due refunds or the refund was issued and the customer account was not updated to reflect the refund transaction.

The utility supervisor has taken steps to review all customer accounts and to correct any meter found.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily

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## **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF PRIMARY GOVERNMENT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

Member of the Police Jury  
Pointe Coupee Parish, Louisiana

I have audited the primary government financial statements of **POINTE COUPEE PARISH, LOUISIANA** (the "Police Jury"), for the year ended December 31, 1996, and have issued my report thereon dated June 18, 1997.

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

The management of the Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling that 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 component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the financial statements of the Police Jury for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial



**POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**NOTE 4 - CASH AND CASH EQUIVALENTS**

At December 31, 1996, police jury has cash and cash equivalents totaling \$5,496,638 in interest-bearing demand deposits.

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

At December 31, 1996, the police jury has \$5,708,284 in bank deposits. These deposits are secured from risk by \$125,969 of federal deposit insurance and \$5,418,730 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 38:2129 imposes a mandatory 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 5 - UTILITIES BILLED BY OTHER GOVERNMENTAL UNITS**

The Pointe Coupee Parish Police Jury has entered into several contracts with local governmental entities to bill utility services used by their customers. In return the entity receives a billing fee which is deducted by the entity when funds are received. At December 31, 1996, these governmental entities owed \$82,691.

**NOTE 6 - CHANGES IN FIXED ASSETS**

A summary of changes in general fixed assets follows:

	1-1-1996	Additions	Deletions	12-31-1996
Land	\$673,213			\$673,213
Buildings	6,342,050			6,342,050
Improvements	218,482	85,188		303,670
Machinery and equipment	2,622,140	75,940		2,698,080
Totals	<u>10,793,885</u>	<u>161,128</u>		<u>10,955,013</u>

ASSETS										
City	Books & Supplies	Gifts To Be Sold	Contributions or Donations	Commodities (Inventory)	Economic Development	Reserve Funds	Long-Term Assets	Debt		Total
City	\$1,134	\$6,837	\$1,348	\$1,348	\$88,688	\$371	\$13,488			\$108,526
Reserve Funds										
Ad. Advancement	\$0									\$0
Accounts Receivable										
Free Loan other governmental units										
Police-Campus Booth										
Police-Campus Booth (Other)										
Signs	\$478									\$478
<b>TOTAL ASSETS</b>	<b>\$1,612</b>	<b>\$6,837</b>	<b>\$1,348</b>	<b>\$1,348</b>	<b>\$88,688</b>	<b>\$371</b>	<b>\$13,488</b>			<b>\$113,692</b>
LIABILITIES AND FUNDS EQUITY										
Liabilities										
Accounts payable	\$1,011		\$33	\$1,044						\$1,044
Due to other governmental units										
Notes-Campus Booth										
Due to other City										
Contract Fund										
Deposits										
<b>Total Liabilities</b>	<b>\$1,011</b>		<b>\$33</b>	<b>\$1,044</b>						<b>\$1,044</b>
Fund Equity										
Fund Balance - Unassigned	\$1,601	\$6,812	\$1,315	\$1,315	\$88,688	\$371	\$13,488			\$113,601
Fund Fund Equity	\$1,601	\$6,812	\$1,315	\$1,315	\$88,688	\$371	\$13,488			\$113,601
<b>TOTAL LIABILITIES AND FUNDS EQUITY</b>	<b>\$2,612</b>	<b>\$6,812</b>	<b>\$1,348</b>	<b>\$1,348</b>	<b>\$88,688</b>	<b>\$371</b>	<b>\$13,488</b>			<b>\$113,692</b>

**POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1994**

**PROPRIETARY FUNDS**

*Pointe Coupee Parish Natural Gas System* was originally established to provide gas services to residents in the Sixth, Seventh, and portions of the Fifth, Eight, and Ninth Wards of Pointe Coupee Parish on May 7, 1962. The System is governed by a board consisting of Police Jury members.

*Gas Utility District No. 2 of Pointe Coupee Parish* was established on November 13, 1964, to provide gas services to residents of portions of the parish as designated in the resolution.

*Pointe Coupee Parish Waterworks District No. 1* was created on March 24, 1965 through an ordinance adopted by the Pointe Coupee Parish Police Jury. The District was established to provide water service to the residents of certain parts of Pointe Coupee Parish, as designated in the resolutions and subsequent amendments to the boundaries. The District is governed by a five member Board of Commissioners, appointed by the Pointe Coupee Parish Police Jury.

*Waterworks District No. 2 of the Parish of Pointe Coupee, Louisiana* was created on August 25, 1967, through an ordinance adopted by the Pointe Coupee Parish Police Jury as authorized by the provisions of Article 4, Section 19 of the 1874 Louisiana Constitution and R.S. 33:3811, et seq. The District was established to provide water service to the residents of certain parts of Pointe Coupee Parish, Louisiana, as designated in Section 3 of the Ordinance. The District is governed by a five member Board of Commissioners, appointed by the Pointe Coupee Parish Police Jury.

*Pointe Coupee Parish Sewerage District No. 1* was created by the Pointe Coupee Parish Police Jury on November 11, 1969, as authorized by Louisiana Revised Statute 33:3821. The District is responsible for the construction, maintenance, and operation of the sewer and sewerage disposal works within the territorial limits of the District. The District is governed by a Board of Commissioners consisting of three members appointed by the Pointe Coupee Parish Police Jury.

*Pointe Coupee Parish Sewerage District No. 2* was created by the Pointe Coupee Parish Police Jury on March 17, 1967, as authorized by Louisiana Revised Statute 33:3811. The District is responsible for the construction, maintenance, and operation of the sewer and sewerage disposal works within the territorial limits of the District. The District is governed by a Board of Commissioners consisting of three members appointed by the Pointe Coupee Parish Police Jury.

*Pointe Coupee Parish Solid Waste Fund* was established by the Pointe Coupee Parish Police Jury to provide solid waste disposal for all residents of the parish. It is funded through user charges and a special sales tax levy for garbage collection and disposal.

*Multi-Ctr. Center* accounts for the funds generated by the activities of the parish cultural center.



POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**NOTE 13 - PENSION PLAN AND RETIREMENT COMMITMENTS**

*Plan Description* Substantially all employees of the Pointe Coupee Parish Police Jury are members of the Parochial Employees' Retirement System of Louisiana ("System"), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Police Jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire:

1. At or after age 60 with at least 10 years of credited service,
2. At or after age 55 with 25 years of credited service, or
3. At any age with at least 30 years of credited service

are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of credited service. However, for those employees who are members of the supplemental plan only prior to January 1, 1992, the benefit is equal to 1% of final-average salary plus \$24 for each year of supplemental plan only service earned before January 1, 1992, plus 3% 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 60 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits awarded to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70899-0619, or by calling (504) 928-1341.

*Funding Policy* Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the Pointe Coupee Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.25% of annual covered payroll. Contributions to the System also include one-fourth of 1% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Pointe Coupee Parish Police Jury are established

**POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**NOTE 10 - DUE TO/FROM OTHER FUNDS**

Receivable Fund	Payable Fund	Amount
General Fund	Criminal Court	\$27,935
General Fund	Sales Tax No. 2	42,166
General Fund	Sewer District No. 3A	8,991
Sales Tax Special	Sewer District No. 1	2,300
Gas Utility District No. 2	Solid Waste	15,729
Water District No. 2	Gas Utility District No. 2	1,000
		<u>\$98,431</u>

**NOTE 11 - CENTRALIZED COLLECTION AGENCY AGREEMENT**

In accordance with Paragraph (B)(1) of Section 3 of Article VII of the Constitution of the State of Louisiana, the Police Jury entered into an agreement on May 20, 1992 with all of the sales and use taxing authorities of the Parish of Pointe Coupee designating the Sales Tax Department of the Pointe Coupee Parish Police Jury as the single tax collection entity. The agreement is effective as of July 1, 1992.

**NOTE 12 - SEGMENT INFORMATION**

Some services provided by the Police Jury are financed by user charges—water. The significant financial data for this enterprise is as follows:

Operating revenue	\$3,271,676
Depreciation expense	253,518
Operating loss	(278,204)
Operating transfers:	
In	132,851
Out	(6,000)
Net income	\$17,116
Current capital contributions	0
Plant, property and equipment additions	\$14,359
Working capital	2,956,440
Bonds and other long-term liabilities payable from operating revenues	3,553,148
Total equity	6,675,646
Total assets	11,770,369

**POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

The following are the ten principal taxpayers of the parish:

Taxpayer	Type of Business	Assessed Valuation	Percentage of Assessed Valuation
Cajun Electric Cooperative	Electricity	\$85,184,185	41.90%
Energy/Gulf States Utilities	Electricity	21,260,240	9.56%
Amoco Production Company	Oil & Gas	7,682,751	3.66%
Colonial Pipeline Company	Oil & Gas	4,807,770	2.27%
Transcontinental Gas Pipeline	Oil & Gas	3,378,318	1.57%
Texas Eastern Transmission	Oil & Gas	3,303,610	1.49%
Union Pacific Corp	Railroad	2,695,850	1.24%
Pointe Coupee Electric Cooperative	Electricity	1,918,610	0.87%
South Central Bell	Telephone	1,658,400	0.75%
Oxyo Energy Company	Oil & Gas	1,449,100	0.67%

**NOTE 5 - DUE FROM/TO OTHER GOVERNMENTAL UNITS**

A summary of receivables as of December 31, 1996, follows:

State	\$49,477
Pointe Coupee Parish Sheriff	18,458
Pointe Coupee Parish School Board	6,719
Pointe Coupee Parish Health Services District	2,000
Pointe Coupee Parish Hunting Horse	350
City of New Roads	26,508
Town of Livonia	10,846
Village of Morganza	45,079
	<u>\$161,029</u>

A summary of payables as of December 31, 1996, follows:

State	\$500
Pointe Coupee Parish Sheriff	48,800
Pointe Coupee Parish School Board	19,070
City of New Roads	7,804
Town of Livonia	449
Town of Fiskeville	318
Village of Morganza	771
	<u>\$87,662</u>

**POINTE COUPEE PARISH, LOUISIANA**  
**POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

The Sheriff of Pointe Coupee Parish, as provided by State Law, is the official tax collector of general property taxes levied by the Police Jury. By agreement, the Sheriff receives a commission of approximately 2.5%. All taxes are due by December 31 of the year and are delinquent on January 1 of the next year, which is also the lien date.

State law requires the Sheriff to collect property taxes in the calendar year in which the assessment is made. If the taxes are not paid by the due date of December 31st, the taxes bear interest at 1.25% per month until the taxes are paid. After notice is given to the delinquent taxpayer, the Sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed.

Property taxes are recognized as revenue in the year for which they are levied and become due. The majority of the year's taxes are collected from November to February by the Sheriff. Any amounts not collected at December 31st are shown as accounts receivable. All taxes are considered fully collectible; therefore, an allowance for uncollectible taxes is provided.

All ad valorem taxes as presented in these financial statements are as follows:

Fund	Expiration Date	Mills	Property Assessed Valuations	Taxes Assessed For	
				General Purpose	Special Purpose
<b>General Fund -</b>					
Parish Tax	Statutory	5.50	\$197,863,113	\$596,035	
Parish Tax in New Roads	Statutory	1.68	11,506,884	37,128	
Parish Tax in Livestock	Statutory	1.68	3,000,858	2,341	
<b>Special Revenue -</b>					
Fire District No. 1	2000	4.76	12,598,078		\$51,058
Fire District No. 3	2000	2.86	15,245,487		46,307
<b>Enterprise Funds -</b>					
Water District No. 2	2006	11.90	3,688,073		\$7,004
Sewer District No. 1	2008	25.50	2,826,445		68,768
Sewer District No. 3A	2009	34.37	329,955		2,899
				<b>\$629,660</b>	<b>\$72,679</b>

The taxes levied in the enterprise funds are dedicated for debt service.

**POINTE COUPEE PARISH, LOUISIANA**  
**POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

1. On May 15, 1994, the Police Jury entered into a lease for a John Deere 5420 Tractor for forty-eight months commencing on May 15, 1994, ending April 15, 1998, at \$444.60 per month.
2. On July 27, 1994, the Police Jury entered into a lease for a 1994 Badger Excavator for sixty months commencing August 27, 1994, ending July 27, 1999, at \$2,976.00 per month.
3. On June 29, 1993, the Police Jury entered into a lease for (2) tractors, (1) dump truck, and (1) pickup truck for sixty months commencing on November 1, 1993, ending October 1, 2000, at \$2,502.08 per month.
4. On November 1, 1993, Fire Protection District No. 3 entered into a lease for a 1981 Emergency One/Duplex Pumper Flat Truck for five years commencing on May 1, 1994, ending May 1, 1998, at \$7,944.75 per month.

The minimum future lease payments by year are as follows:

Year	Principal	Interest	Total
1997	\$96,334	\$14,688	\$111,022
1998	78,340	8,247	86,587
1999	47,740	3,118	50,858
2000	24,150	771	24,921
	\$246,664	\$26,824	\$273,508

**NOTE 8 - AD VALOREM TAXES**

All taxable property located within the State of Louisiana is subject by law to taxation on the basis of its assessed valuation. The assessed value is determined by the Parish Assessor, except for public utility property which is assessed by the Louisiana Tax Commission.

The 1874 Louisiana Constitution provided that, beginning in 1878, all land and residential property were to be assessed at 10% of fair market value; agricultural, horticultural, marsh lands, timber lands and certain historic buildings are to be assessed at 10% of "use" value; and all other property is to be assessed at 15% of fair market value. Fair market values are determined by the elected assessor of the parish and are subject to review and final certification by the Louisiana Tax Commission. The Assessor is required to reappraise all property every four years.

**POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

\$45,300 U.S. Department of Agriculture - RECD, Sewer District No. 5A, issued March 8, 1988, due in annual installments of \$3,386 (including interest) through February 28, 2028; interest at 6.375%	\$3,194
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Total Indebtedness	\$4,287,851
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**ANNUAL REQUIREMENTS TO AMORTIZE LONG-TERM DEBT**

Year Ending 12/31	General Obligation		Revenue		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
1997	\$4,637	\$80,463	\$20,934	\$150,374	\$25,571	\$210,837
1998	23,660	94,635	31,160	320,148	54,820	214,803
1999	24,775	93,540	32,669	318,639	57,444	212,379
2000	26,469	91,846	34,918	316,390	61,387	208,216
2001	28,085	90,310	36,977	314,331	64,962	204,643
Future	1,493,649	1,373,137	1,797,632	1,721,088	3,290,261	3,093,225
	\$1,605,385	\$1,823,951	\$1,954,370	\$2,325,970	\$3,554,465	\$4,143,933

**NOTE 7 - BOND REQUIREMENT DEFICIENCY**

Present operating user rates for the Pointe Coupee Sewerage District No. 1 are not sufficient to generate excess revenue to meet the requirements of the bond indentures. Cash was not transferred on a monthly basis and annual debt service was paid from the operating account.

At December 31, 1996, the future debt service account and contingency account were delinquent in the amount of \$42,900 each.

**NOTE 8 - CAPITAL LEASES**

The Police Jury has recorded the following items under capital leases as assets and obligations in the accompanying financial statements:

1. On December 15, 1993, the Police Jury entered into a lease for Generalink E-911 Equipment for sixty months commencing February 1, 1993, ending January 1, 1998, at \$6,744 per month.



Liabilities	Governmental Fund Type		Proprietary Fund Type	Fiduciary Fund Type	Special Capital Projects Fund Type		Total
	General	Special			General	Special	
<b>LIABILITIES AND FUND EQUITY</b>							
Accounts payable	17,437	10,438	109,179				137,054
Accrued payroll			14,409				14,409
Accrued interest			14,400				14,400
Pay to other governmental units	24,728		4,354	12,182			41,264
Due to other funds			17,498	40,708			58,206
Grants							4,200
Due to		4,200					4,200
Payable from restricted assets:							
Contract and retaining profits			10,691				10,691
Contract retainage			21,534				21,534
Advance purchase financing			104,991				104,991
Building funds			28,513				28,513
General obligation bonds			(100,000)				(100,000)
Revenue funds			11,004				11,004
Revenue reserves			47,408				47,408
Contractor deposits			2,000				2,000
Capital lease obligations			(8,472)				(8,472)
General obligation bonds			(2,000)				(2,000)
Revenue funds						110,000	
<b>Total Liabilities</b>	<b>64,193</b>	<b>14,638</b>	<b>329,811</b>	<b>52,890</b>	<b>52,891</b>	<b>104,000</b>	<b>550,723</b>
<b>Equity</b>							
Contributed capital			1,000,000			100,000	1,100,000
Reserves in general fund units							500,000
Retained earnings							500,000
Reserve for bond debentures							1,000,000
Unassigned							11,000
Food facilities							47,408
General							24,400
Unassigned							1,000
Deposited for improvements							1,000
Unexpended							1,000
<b>Total Equity</b>	<b>1,100,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>4,602,723</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>1,164,193</b>	<b>1,149,638</b>	<b>1,329,811</b>	<b>1,528,890</b>	<b>1,528,891</b>	<b>2,004,000</b>	<b>9,953,446</b>

The accompanying notes are an integral part of these statements.



POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

SPECIAL REVENUE FUNDS

Economic Development Fund accounts for the expenditure of funds to promote economic development in the parish.

Rehabilitation Fund accounts for the revenue and expenditures of a Department of Social Services weatherization grant.

Scott Civic Center accounts for the revenue and expenditures of the parish civic center.

## TABLE OF CONTENTS

	<u>Page</u>
Total Columns on Combined Statements .....	25
Fund Deficits .....	25
Expenditures - Actual and Budget .....	26
Budget (GRAP Basis) - Actual Reporting Reconciliation .....	26
Cash and Cash Equivalents .....	27
Utilities Billed by Other Governmental Units .....	27
Changes in Fixed Assets .....	27
Changes in Long-Term Enterprise Fund Debt .....	28
Bond Requirement Deficiency .....	30
Capital Losses .....	30
Ad Valorem Taxes .....	31
Due From/To Other Governmental Units .....	31
Due From/To Other Funds .....	34
Centralized Collection Agency Agreements .....	34
Signatures Information .....	34
Pension Plan and Retirement Commitments .....	35
Post-Retirement Benefits .....	36
Criminal Court Fund .....	36
Litigation and Claims .....	36
Food Stamp Program .....	36
Related Party Transactions .....	37
Compensation Paid to Board Members .....	37
Supplemental Information -	
Special Revenue Funds .....	38
Capital Projects Funds .....	46
Fiduciary Funds .....	50
Enterprise Funds .....	54
Independent Auditor's Report on Internal Control Structure Based on an Audit of Primary Government Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	58
Independent Auditor's Report on Internal Control Structure Used in Administering Federal Financial Assistance Programs .....	62
Independent Auditor's Report on Compliance Based on an Audit of the Primary Government Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	65
Independent Auditor's Report on Compliance with Specific Requirements Applicable to Major Federal Financial Assistance Programs .....	67

## TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report on Compliance with General Requirements Applicable to Federal Financial Assistance Programs .....	69
Independent Auditor's Report on Compliance with Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions .....	71
Resolution of Prior Year Audit Findings .....	72
Schedule of Federal Financial Assistance .....	73

# George F. Delane

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LOUISIANA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS (LCSA)

## INDEPENDENT AUDITOR'S REPORT

Members of the Police Jury  
Pointe Coupee Parish, Louisiana

I have audited the accompanying primary government financial statements of **POINTE COUPEE PARISH, LOUISIANA, Louisiana**, as of and for the year ended December 31, 1996, as listed in the Table of Contents. These financial statements are the responsibility of the Pointe Coupee Parish Police Jury's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of *Office of Management and Budget Circular A-134, Audit of State and Local Governments*; and with provisions of Louisiana Revised Statute 24:615 and the provisions of the *Louisiana Governmental Audit Check*, published jointly by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. These standards and OMB Circular A-134 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Pointe Coupee Parish, Louisiana, as of December 31, 1996, and the results of its operations and cash flows of its proprietary fund type 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 Pointe Coupee Parish, Louisiana, do not purport to, and do not, present fairly the financial position of Pointe Coupee Parish, Louisiana, as of December 31, 1996, and the results of its operations and cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated June 18, 1997, on my consideration of Pointe Coupee Parish Police Jury's internal control structure and a report dated June 18, 1997, on its compliance with laws and regulations.

In my opinion, the primary government financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Pointe Coupee Parish, Louisiana as of December 31, 1996, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of Pointe Coupee Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

*George F. Robinson, CPA*

June 18, 1997

**FOUNTAIN COURSE FUND**  
**NEW FUNDING, LOS ANGELES**  
**COMBINED BALANCE SHEET - SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 1976**

	Emergency Reserve	Council Fund	County At-Large Reserve	Total Available Fund	Reserve Fund	Funds with Balance	Funds with Reserve
<b>ASSETS</b>							
Cash	\$1,440	804	\$4,478	\$6,722	\$4,477	\$6,722	\$4,477
Accounts receivable			4,493	4,493			
Accounts payable		14,500			14,500		
Due from other governmental units							
Police-Congress Blvd.				\$6,481	\$6,481		
Police-Congress Blvd. (Cont'd)				18,227	18,227		
Fire						\$300	
<b>TOTAL ASSETS</b>	<u>2,880</u>	<u>14,500</u>	<u>8,971</u>	<u>26,351</u>	<u>29,705</u>	<u>26,351</u>	<u>19,477</u>
<b>LIABILITIES AND FUND EQUITY</b>							
Liabilities							
Accounts payable		\$4,500		\$4,500	\$4,500		
Due to other governmental units				1,907	1,907		
Police-Congress Blvd.							
Due to other fund		\$7,493					
Council fund							
Deposits				4,412	4,412		
Total liabilities		<u>11,993</u>		<u>11,993</u>	<u>11,993</u>		
Fund Equity							
Fund Balance	\$1,440	\$4,500	\$4,478	\$10,418	\$10,418	\$10,418	\$10,418
Unassigned - unexpended				\$4,412	\$4,412		
Total fund equity	<u>1,440</u>	<u>4,500</u>	<u>4,478</u>	<u>10,418</u>	<u>10,418</u>	<u>10,418</u>	<u>10,418</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>2,880</u>	<u>14,500</u>	<u>8,971</u>	<u>26,351</u>	<u>29,705</u>	<u>26,351</u>	<u>19,477</u>

PUNNET-COURTNEY FIREHOUSE POLICE UNIT  
 NEW BOSTON, LOUISIANA  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1994

	Commodities		Fixed Assets		Liabilities		Total
	Current	Capital	Current	Capital	Current	Capital	
<b>ASSETS</b>							
Cash	1,000.00	11,000.00	1,000.00	11,000.00	1,000.00	11,000.00	23,000.00
Receivables:							
From all others	62,000.00	62,000.00	62,000.00	62,000.00	62,000.00	62,000.00	124,000.00
From fundables	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From other fundables	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From other governmental units	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ratification award	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants and awards	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pensionable service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contingency	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction savings deposits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Savings, Plans and Pensions -							
All other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amount to be provided on other capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ASSETS</b>	<b>11,000.00</b>	<b>22,000.00</b>	<b>11,000.00</b>	<b>22,000.00</b>	<b>11,000.00</b>	<b>22,000.00</b>	<b>43,000.00</b>

**POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
(504) 638-6666**

**MEMBERS BOARD**

**Owen J. Belle, President  
Berial Elice, Vice President  
Christopher DeKey  
Joseph Bergeron, Sr.  
Melvin Beebe  
John Grana/E  
Clement Gidroz  
Dwight Jameson  
Ronald Kellum  
Min F. Young  
Jesse Williams  
Kazuki Young**

**SECRETARY TREASURER**

**David Elice**

**MEETING DATES**

**2nd and 4th Tuesday of Every Month  
5:00 PM - Police Jury Office**



**POINTE-à-COQUE PARISH POLICE JURY**  
**NEW ORLEANS, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -**  
**ALL GOVERNMENTAL FUND TYPES**  
**YEAR ENDED DECEMBER 31, 1976**

	General	Special Revenues	Capital Projects	Total
<b>Revenues</b>				
Taxes	\$411,615	\$850,150		\$1,261,765
Licenses and permits	123,406			123,406
Investment of	751,215	128,588	\$1,000	1,280,793
Charge for services	56,315	142,945		171,260
Fees and forfeitures		189,509		189,509
Interest	41,281	49,378	4,000	134,659
Miscellaneous	54,998	28,620		83,618
<b>Total Revenues</b>	<u>1,448,820</u>	<u>1,298,281</u>	<u>5,000</u>	<u>2,752,101</u>
<b>Expenditures</b>				
Current -				
General government	1,207,894			1,207,894
Public safety	56,278	89,311		145,589
Highways and streets		126,634		126,634
Welfare	61,327	11,223		72,550
Culture and recreation		180,815	10,945	268,760
Conservation		411,742		411,742
Economic development	68,224	11,249		83,473
Capital outlay	4,317	15,149		19,466
Debt service -				
Principal		91,332		91,332
Interest		20,888		20,888
<b>Total Expenditures</b>	<u>1,337,891</u>	<u>1,247,256</u>	<u>10,945</u>	<u>2,596,092</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>110,929</u>	<u>50,025</u>	<u>14,055</u>	<u>175,009</u>
<b>Other Financing Sources (Uses)</b>				
Sale of fixed assets		5,587		5,587
Operating transfers in	17,078	100,208	1,000	128,286
Operating transfers out	(180,772)	(80,889)	(2,000)	(263,661)
<b>Total Other Financing Sources (Uses)</b>	<u>(146,616)</u>	<u>124,906</u>	<u>0</u>	<u>(21,710)</u>
<b>Excess (Deficiency) of Revenues and Sources Over Expenditures and Uses</b>	<u>(35,687)</u>	<u>174,931</u>	<u>14,055</u>	<u>153,299</u>
<b>Fund Balance - (January 1)</b>	<u>1,280,644</u>	<u>1,199,911</u>	<u>85,727</u>	<u>2,566,282</u>
<b>FUND BALANCE - DECEMBER 31</b>	<u>\$94,957</u>	<u>1,374,842</u>	<u>99,782</u>	<u>1,570,581</u>

The accompanying notes are an integral part of these statements.

ROBERT COLLIER PARKS POLICE JURY  
 NEW BRUNSWICK, NEW JERSEY  
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL ROAD FUND - ALL COMMERCIAL FUND TYPES  
 YEAR ENDED DECEMBER 31, 1984

Account	Closed Fund		Funds		Special Revenue Funds		Totals
	Actual	Amended	Amended	Actual	Actual	Amended	
<b>Receipts</b>							
Taxes	860,047	860,047	186,026	186,026	177,756	186,048	879,877
License and permits	18,000	18,000	50,000	50,000	49,000	50,000	167
Commemorative	62,076	62,076	149,010	149,010	149,000	149,000	1,017
Charge for services	7,000	7,000	45	45	45,000	45,000	17,940
Fees and balances	11,017	11,017	20,000	20,000	19,000	19,000	61,047
Use of money and property	1,000	1,000	20,000	20,000	20,000	20,000	3,940
Miscellaneous	1,000	1,000	20,000	20,000	20,000	20,000	20,000
<b>Total Receipts</b>	<b>1,031,143</b>	<b>1,031,143</b>	<b>505,041</b>	<b>505,041</b>	<b>530,751</b>	<b>530,751</b>	<b>1,571,832</b>
<b>Disbursements</b>							
Current							
General operations	1,097,042	1,097,042	607,079	607,079	607,079	607,079	607,079
Public safety	97,000	97,000	9,000	9,000	9,000	9,000	9,000
Highways and streets	60,000	60,000	1,000	1,000	1,000	1,000	1,000
Police	60,000	60,000	1,000	1,000	1,000	1,000	1,000
Collective negotiations							
Construction							
Community development							
Capital outlay							
Other activities -							
Printing							
Interest							
<b>Total Disbursements</b>	<b>1,254,042</b>	<b>1,254,042</b>	<b>726,079</b>	<b>726,079</b>	<b>726,079</b>	<b>726,079</b>	<b>726,079</b>
<b>Transfers (Advances) of Resources from Disbursements</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>
<b>Other Receipts/Income (Out)</b>							
Sale of fixed assets	24,000	24,000	10,000	10,000	10,000	10,000	4,000
Operating transfers in	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Operating transfers out							
<b>Total Other Receipting Sources (Out)</b>	<b>274,000</b>	<b>274,000</b>	<b>260,000</b>	<b>260,000</b>	<b>260,000</b>	<b>260,000</b>	<b>264,000</b>
<b>Transfers (Advances) of Resources and Receipts</b>	<b>64,000</b>	<b>64,000</b>	<b>56,000</b>	<b>56,000</b>	<b>56,000</b>	<b>56,000</b>	<b>64,000</b>
<b>Other Disbursements and Use</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Total Balance - January 1</b>	<b>610,000</b>	<b>610,000</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>
<b>FUND BALANCE - DECEMBER 31</b>	<b>1,471,143</b>	<b>1,471,143</b>	<b>834,961</b>	<b>834,961</b>	<b>834,961</b>	<b>834,961</b>	<b>1,471,143</b>

The accompanying notes are an integral part of these statements.

**FOURTH COUSIN PARISH POLICE JURY  
NEW ROADS, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS  
YEAR ENDED DECEMBER 31, 1996**

<b>Operating Revenues:</b>		
Charges for services:		
Utility sales and user fees		\$2,704,090
Fees		40,000
Service charges		<u>100,000</u>
<b>Total Operating Revenues</b>		<u>2,844,090</u>
<b>Operating Expenses:</b>		
Salaries and benefits	683,600	
Administrative costs	80,248	
Professional and technical services	99,200	
Utilities	53,940	
Solid waste disposal fee	1,248,933	
Natural gas purchases	776,710	
Insurance	44,900	
Repairs, maintenance and supplies	429,437	
Depreciation	<u>233,938</u>	
<b>Total Operating Expenses</b>		<u>3,249,806</u>
<b>Operating Income (Loss)</b>		<u>(405,716)</u>
<b>Nonoperating Revenues (Expenses):</b>		
All-volunteer taxes, net and insurance sharing	704,894	
Sales taxes	374,714	
Intergovernmental revenues	887,000	
Interest earned	371,341	
Income on long-term debts	(175,000)	
Amortization of bond costs	<u>(880)</u>	
<b>Total Nonoperating Revenues (Expenses)</b>		<u>1,657,069</u>
<b>Income Before Transfers</b>		<u>1,251,353</u>
Operating transfers in	131,891	
Operating transfers out	<u>(8,000)</u>	
<b>Net Income</b>		<u>1,375,244</u>
Add: Depreciation on fixed assets acquired by capital grants that reduces consolidated capital from capital grants		<u>37,441</u>
<b>Increase in Retained Earnings</b>		<u>1,412,685</u>
<b>Retained Earnings - January 1</b>		<u>4,432,409</u>
<b>RETAINED EARNINGS - DECEMBER 31</b>		<u>\$5,845,094</u>

The accompanying notes are an integral part of these statements.

**POINTE COUPEE PARISH POLICE JURY  
NEW ROADS, LOUISIANA  
COMBINED STATEMENT OF CASH FLOWS  
PROPERTY FUND TYPE - ENTERPRISE FUNDS  
YEAR ENDED DECEMBER 31, 1994**

<b>Cash Flows from Operating Activities</b>	
Operating income (loss)	\$279,284
Adjustments to reconcile net income to net cash provided by operating activities-	
Depreciation	270,918
Changes in assets and liabilities-	
Decrease (increase) in-	
Receivables	18,288
Due from other governmental units	81,508
Due from other funds	4,000
Prepaid insurance	425
Restricted assets	(62,288)
Increase (Decrease) in-	
Accounts payable	62,267
Due to other funds	1,000
Consumer credit deposits liability	48,119
	<u>311,697</u>
<b>Net Cash Provided by Operating Activities</b>	<u>590,981</u>
<b>Cash Flows from Investing Activities</b>	
Interest on investments	271,881
	<u>271,881</u>
<b>Net Cash Provided by Investing Activities</b>	<u>271,881</u>
<b>Cash Flows from Noncapital Financing Activities</b>	
Operating transfers in	121,811
Operating transfers out	(8,000)
	<u>113,811</u>
<b>Net Cash Provided by Noncapital Financing Activities</b>	<u>113,811</u>
<b>Cash Flows from Capital and Related Financing Activities</b>	
Purchase of capital assets	(214,529)
Proceeds from construction loans and advances	688,768
Reimbursement of long-term debt and income in current period	(68,284)
Interest paid on long-term debt	(282,515)
All advances and loaned taxes received, net of applicable expenses	104,570
Sales taxes	374,761
Intragovernmental revenues	(82,822)
	<u>186,679</u>
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>186,679</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	105,452
Cash and Cash Equivalents - January 1	1,563,000
<b>CASH AND CASH EQUIVALENTS - DECEMBER 31</b>	<u>\$1,668,452</u>

The accompanying notes are an integral part of these statements.

**POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 1 - THE ENTITY**

The Pointe Coupee Parish Police Jury is the governing authority for Pointe Coupee Parish, Louisiana, and is a political subdivision of the State of Louisiana. The Police Jury is governed by twelve jurors representing the various districts within the parish.

The area of Pointe Coupee Parish is 591 square miles and the Police Jury maintains 129 miles of roads. The population of Pointe Coupee Parish is 23,940 based on the 1990 census and the Police Jury employs approximately 80 persons.

The Police Jury, under the provisions of Louisiana Revised Statutes 33:1271-1285, creates ordinances, sets policy and establishes programs in such fields as social welfare, transportation, drainage, industrial incentives, and health services.

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

In accomplishing its objectives, the Police Jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, library facilities, and health care facilities.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Basis of Presentation***

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

***Reporting Entity***

As the governing authority of Pointe Coupee Parish, for reporting purposes, the Pointe Coupee Parish Police Jury is the financial reporting entity for Pointe Coupee Parish. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary

**POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that inclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Pointe Coupee Parish Police Jury includes all funds, accounts groups, or others, that are within the oversight responsibility of the Pointe Coupee Parish Police Jury.

The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

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

	Fiscal Year End	Criteria Used
Pointe Coupee Community Advancement, Inc.	March 31	2
Pointe Coupee Council on Aging	June 30	2
Bonne Sante' - Chemical & Wellness Center	June 30	1
Pointe Coupee Parish Health Service District No. 1	October 31	1
Pointe Coupee Parish Nursing Home	October 31	1
Fals River Air Park Commission	December 31	1
Fals River Recreation Park Commission	December 31	1
Fire Protection District No. 1	December 31	2
Fire Protection District No. 2	December 31	2
Fire Protection District No. 3	December 31	2

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

**POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

judgments, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the Police Jury reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in Police Jury minutes published in the official journal.

3. The Police Jury exercises budgetary control at the functional level. Within functions the treasurer has the discretion to make changes as he deems necessary for proper control.
4. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.
5. The Police Jury does not use encumbrance accounting in its accounting system.
6. For the year ended December 31, 1996, the Police Jury adopted modified accrual based budgets for the General Fund and all special revenue funds.

**Encumbrances**

The Police Jury does not follow the encumbrance method of accounting.

**Cash and Cash Equivalents and Investments**

Cash includes amounts in demand deposits and interest-bearing demand deposits. For the purpose of the Statements of Cash Flows presented, unrestricted cash and cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with a bank organized under Louisiana law or of any other state of the United States, or under the laws of the United States.

Under state law, the Police Jury may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

**Accounts Receivable and Bad Debts**

The Police Jury uses the direct charge-off method whereby uncollectible amounts due from all sources (sales) are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. The direct charge-off method is used because it does not cause a material departure from GAAP and it approximates the valuation method.



**POINTS-COULTE PARISH POLICE JURY  
NEW ORLEANS, LOUISIANA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL FIDUCIARY FUNDS  
YEAR ENDED DECEMBER 31, 1996**

	<u>Balance 01-01-96</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12-31-96</u>
<b>Sub: Tax Agency</b>				
Assets				
Cash	<u>\$10,000</u>	<u>\$0,000</u>		<u>\$10,000</u>
Liabilities				
Income	<u>\$10,000</u>	<u>\$0,000</u>		<u>\$10,000</u>
<b>Sub: Tax No. 1</b>				
Assets				
Cash	<u>\$4,934</u>	<u>\$0,000,000</u>	<u>(\$1,104,870)</u>	<u>\$3,829</u>
Due from other governments	<u>20,608</u>		<u>(20,608)</u>	
<b>TOTAL ASSETS</b>	<u>\$25,544</u>	<u>\$0,000,000</u>	<u>(\$1,209,478)</u>	<u>\$3,829</u>
Liabilities				
Accounts payable				
Due to other governments	<u>\$70,000</u>	<u>\$4,860,000</u>	<u>(\$4,067,750)</u>	<u>\$72,250</u>
Due to other funds	<u>52,484</u>	<u>1,076,870</u>	<u>(1,188,770)</u>	<u>43,584</u>
<b>TOTAL LIABILITIES</b>	<u>\$122,484</u>	<u>\$5,936,870</u>	<u>(\$5,256,520)</u>	<u>\$5,250</u>
<b>Total All Agency Funds</b>				
Assets				
Cash	<u>\$48,934</u>	<u>\$0,000,000</u>	<u>(\$1,206,070)</u>	<u>\$42,864</u>
Due from other governments	<u>20,608</u>		<u>(20,608)</u>	
<b>TOTAL ASSETS</b>	<u>\$69,542</u>	<u>\$0,000,000</u>	<u>(\$1,226,678)</u>	<u>\$42,864</u>
Liabilities				
Due to other governments	<u>120,100</u>	<u>\$4,966,870</u>	<u>(\$4,067,750)</u>	<u>\$79,220</u>
Due to other funds	<u>52,484</u>	<u>1,176,870</u>	<u>(1,188,770)</u>	<u>43,584</u>
Income	<u>118,500</u>	<u>5,000</u>		<u>123,500</u>
<b>TOTAL LIABILITIES</b>	<u>\$291,084</u>	<u>\$6,148,740</u>	<u>(\$5,264,520)</u>	<u>\$126,911</u>

**POINTE COUPEE PARISH POLICE JURY**  
**NEW ROADS, LOUISIANA**  
**COMBINING BALANCE SHEET - ALL FIDUCIARY FUNDS**  
**DECEMBER 31, 1996**

	<u>John Tax</u>	<u>John Tax</u>	<u>Total</u>
	<u>Excess</u>	<u>No. I.</u>	
<b>ASSETS</b>			
Cash	<u>\$121,795</u>	<u>\$70,156</u>	<u>\$191,951</u>
<b>TOTAL ASSETS</b>	<u>\$121,795</u>	<u>\$70,156</u>	<u>\$191,951</u>
<b>LIABILITIES</b>			
Due to other governmental units:			
City of New Road		17,629	17,629
Town of Livonia		449	449
Village of Bienville		191	191
Village of Portchartrain		114	114
Pointe Coupee School Board		19,000	19,000
Due to other funds:			
General Fund		42,556	42,556
Reserve	<u>\$121,795</u>		<u>\$121,795</u>
<b>TOTAL LIABILITIES</b>	<u>\$121,795</u>	<u>\$70,156</u>	<u>\$191,951</u>

POINTE COUPE PARISH, LOUISIANA  
POLICE JURY  
SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

FIDUCIARY FUNDS

Sales Tax Excess accounts for funds from prior sales tax ordinance dedicated for vestinggroins.

Sales Tax No. 2 accounts for funds received under the central collection agency agreement of the parish.

POINTE COUPE PARISH, LOUISIANA  
POLICE JURY  
SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

CAPITAL PROJECTS FUNDS

Lake Area Recreates Park Construction accounts for funds designated by the Police Jury for the ongoing construction of the Lake Area Recreation Park center.

Maintain Project accounts for funds designated for the maintenance of the parish watered projects.

South Civic Center Capital Outlay accounts for funds designated by the Police Jury for the ongoing construction and maintenance of the parish civic center.

**POINTE-COULTEE PARISH POLICE JURY**  
**NEW ROADS, LOUISIANA**  
**COMBINING BALANCE SHEET - ALL CAPITAL PROJECTS FUNDS**  
**DECEMBER 31, 1996**

	Lakeview Reservoir Park Construction	Waterford Project	Jean-Claude Center	Totals
<b>ASSETS</b>				
Cash	\$2,000	-----	11,400	13,400
<b>TOTAL ASSETS</b>	<b>\$2,000</b>	<b>-----</b>	<b>11,400</b>	<b>13,400</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>	-----	-----	-----	-----
Total Liabilities	-----	-----	-----	-----
<b>Fund Equity</b>				
Fund Balance -				
Designated for Improvements	\$2,000	-----	11,400	13,400
Total Fund Equity	2,000	-----	11,400	13,400
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$2,000</b>	<b>-----</b>	<b>11,400</b>	<b>13,400</b>

## TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report .....	3
<b>Primary Government Financial Statements:</b>	
Combined Balance Sheet - All Fund Types and Account Groups .....	5
<b>Governmental Fund Type</b>	
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances .....	7
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Fund Types .....	8
<b>Proprietary Fund Type</b>	
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings - Enterprise Funds .....	9
Combined Statement of Cash Flows - Enterprise Funds .....	10
<b>Notes to the Financial Statements:</b>	
The Entity .....	11
<b>Summary of Significant Accounting Policies:</b>	
Basis of Presentation .....	11
Reporting Entity .....	11
Fund Accounting .....	14
Basis of Accounting .....	16
Budgets .....	17
Encumbrances .....	18
Cash and Cash Equivalents and Investments .....	18
Accounts Receivable and Bad Debts .....	18
Short-Term Interfund Receivables/Payables .....	19
Investments .....	19
Restricted Assets .....	19
General Fixed Assets .....	22
Property, Plant and Equipment - Proprietary Fund .....	23
Amortization of Bond Insurance Costs .....	23
Compensated Absences .....	23
Long-Term Obligations .....	24
Fund Equity .....	24
Interfund Transactions .....	24
Sales and Use Tax .....	25

Revenue	Profit & Loss (Actual)	Max. Profit (Actual)	Contribution to Overhead	Contribution to Profit	Revenue	Market Share	Spice (1/4) Sales	Total
Total	104,100	9,400				50,000	10,000	200,000
Competition						18,000	18,000	50,000
Change in revenue						18,000	18,000	50,000
Price								50,000
Volume								50,000
Marketing	1,100	3%	50	1	4,470		48	4,518
Manufacturing	4,000							4,000
Total Revenue	104,100	9,400	18,000	1	5,270	50,000	50,000	1,74,000
Expenditures								
Competition								
Advertising								
Highways and taxes	10,000		11,000					21,000
Power								
Water								
Custom and insurance		10,000				10,000	1,000	21,000
Construction								
Economic development								
Capital outlay								
Other services								
Personnel								
Transport								
Total Expenditures	10,000							21,000
Revenue (Excludes) of Revenue over Expenditures	94,100	9,400	18,000		11,000	40,000	10,000	1,53,100
Other Revenue Sources (Not included here)								
Operating revenues								
Operating revenues								
Total Other Revenue Sources (Not included here)								
Revenue (Excludes) of Revenue and Other Revenue over Expenditures and Other Revenue	94,100	9,400	18,000		11,000	40,000	10,000	1,53,100
Profit Before Income Tax	94,100	9,400	18,000		11,000	40,000	10,000	1,53,100
Income Tax								
Net Income	94,100	9,400	18,000		11,000	40,000	10,000	1,53,100

FY10 BALANCE SHEET IN

**POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Fire Protection District No. 4	December 31	2
Fire Protection District No. 5	December 31	2
Pointe Coupee Parish Commission on Tourism	December 31	1
Pointe Coupee Parish Communication District	December 31	1
Pointe Coupee Parish Library	December 31	1
Pointe Coupee Parish Port, Harbor and Terminal District	December 31	2
Pointe Coupee Parish Poydras Fund	December 31	1
Pointe Coupee Parish Natural Gas System	December 31	1
Gas Utility District No. 2 of Pointe Coupee	December 31	1
Pointe Coupee Parish Waterworks District No. 1	December 31	1
Pointe Coupee Parish Waterworks District No. 2	December 31	1
Pointe Coupee Parish Sewerage District No. 1	December 31	1
Pointe Coupee Parish Sewerage District No. 3A	December 31	1

The Police Jury has chosen to issue financial statements of the primary government (Police Jury) only; therefore, have included all funds, account groups, and organizations for which the Police Jury maintains the accounting records. Consequently, the following organizations are considered part of the primary government:

- False River Recreation Park Commission
- Fire Protection District No. 1
- Fire Protection District No. 3
- Pointe Coupee Parish Commission on Tourism
- Pointe Coupee Parish Communication District
- Pointe Coupee Parish Natural Gas System
- Gas Utility District No. 2 of Pointe Coupee
- Pointe Coupee Parish Waterworks District No. 1
- Pointe Coupee Parish Waterworks District No. 2
- Pointe Coupee Parish Sewerage District No. 1
- Pointe Coupee Parish Sewerage District No. 3A

GASB Statement 34 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (Police Jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (Police Jury).



**POINTE COUPEE PARISH, LOUISIANA**  
**POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**Expenditures**

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

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses) and are recognized when the underlying event occurs.

All proprietary fund types are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred.

The operating revenue of the Enterprise Funds, which is based upon rates authorized by the governing board, is determined by billings to customers. Earned but unbilled revenue is accrued and reported in the financial statements.

**Budgets**

The Police Jury uses the following budget practices:

1. Preliminary budgets for the coming year are prepared by either the finance committee or secretary-treasurer during October of each year. During November, the finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are then advertised in the official journal. During its regular December meeting, the Police Jury holds a public hearing on the proposed budgets in order to receive comments from residents of the parish. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are then adopted during the Police Jury's regular December meeting, and a notice of the adoption is then published in the official journal.
2. During the year, the finance committee receives monthly budgetary comparison statements which are used as a management tool to control operations of the parish. The treasurer presents necessary budget amendments to the Police Jury during the year when, in his

**POINTE COUPEE PARISH, LOUISIANA**  
**POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

*Capital Projects Fund* - account for financial resources received and used for the acquisition, construction, or improvement of capital facilities which are not reported in the other governmental funds.

**Proprietary Funds**

Proprietary funds account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the measurement of equity, is an important financial indicator. Proprietary funds of the Pointe Coupee Parish Police Jury include:

*Enterprise Funds* - accounts for operations (a) that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges/fees; or (b) where the governing body has decided the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

*Pointe Coupee Parish Sewerage District No. 1* was created by the Pointe Coupee Parish Police Jury on November 13, 1968, as authorized by Louisiana Revised Statute 33:2801. The District is governed by a board of commissioners consisting of three members appointed by the Police Jury. The District is responsible for the construction, maintenance, and operation of the sewer and sewerage disposal works within the territorial limits of the District.

*Pointe Coupee Parish Solid Waste Fund* was established by the Pointe Coupee Parish Police Jury to provide solid waste disposal for all residents of the parish. It is funded through user charges and a special sales tax levy for garbage collection and disposal.

**Fiduciary Fund Types**

*Fiduciary funds* account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Police Jury. Fiduciary funds of the Pointe Coupee Parish Police Jury include:

*Agency Funds* - account for assets held by the Police Jury on behalf of others as their agents. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or results of operation.

**POINTE COUPEE PARISH, LOUISIANA  
POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

It was determined that the following governmental entities are not component units of the Pointe Coupee Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Pointe Coupee Parish Police Jury:

Pointe Coupee Parish Sheriff  
Pointe Coupee Parish Clerk of Court  
Pointe Coupee Parish Tax Assessor  
Pointe Coupee Parish School Board  
District Attorney of the Eighteenth Judicial District  
Various municipalities in Pointe Coupee Parish

***Fund Accounting***

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

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

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". The fund classifications and a description of each existing fund type follow:

**Governmental Funds**

Governmental funds account for all or most of the Pointe Coupee Parish Police Jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds of the Pointe Coupee Parish Police Jury include:

*General Fund* - the general operating fund of the Police Jury and accounts for all financial resources, except those required to be accounted for in other funds.

*Special Revenue Fund* - account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

PORTFOLIO INVESTMENT HOLDINGS  
NEW YORK, DISTRICT  
COMBINED STATEMENT OF ASSETS, LIABILITIES AND CHANGES IN FUND BALANCE - SPECIAL INVESTMENT FUND  
YEAR ENDING DECEMBER 31, 1996

Description	Acquired Market Value	Change in Fund Assets	Exp. Payments		Residual Value	Fund with Change	Fund with Assets
			St.	St.			
Total	12,000		10,000	10,000	11,000	10,000	11,000
Interpreting Contract service			1,000	1,000	0	0	0
Total	12,000		1,000	1,000	11,000	10,000	11,000
Net	0		0	0	0	0	0
Net	0		0	0	0	0	0
Net	0		0	0	0	0	0
Total Revenue	0		0	0	0	0	0
Expenses							
Contract	0		0	0	0	0	0
Public utility	0		0	0	0	0	0
Highways and streets	0		0	0	0	0	0
Water	0		0	0	0	0	0
Police and fire	0		0	0	0	0	0
Education	0		0	0	0	0	0
Other and various	0		0	0	0	0	0
Construction	0		0	0	0	0	0
Business development	0		0	0	0	0	0
Capital study	0		0	0	0	0	0
Other services	0		0	0	0	0	0
Interest	0		0	0	0	0	0
Total Expenses	0		0	0	0	0	0
Net (Deficiency) of Revenue over Expenditures	0		0	0	0	0	0
(Other Financing Source) (Net Sale of Fund Assets)	0		0	0	0	0	0
Operating transfers in	0		0	0	0	0	0
Operating transfers out	0		0	0	0	0	0
Total Other Financing Income (Net)	0		0	0	0	0	0
Net (Deficiency) of Revenue and Other Income over Expenditures and Other Financing	0		0	0	0	0	0
Total Balance, January 1	0		0	0	0	0	0
FUND BALANCE, DECEMBER 31	0		0	0	0	0	0

0

PLANTS COVERED PARISH, LOUISIANA  
POLICE JURY  
PRIMARY GOVERNMENT FINANCIAL REPORT  
WITH SUPPLEMENTAL INFORMATION SCHEDULES  
FOR THE YEAR ENDING DECEMBER 31, 1996

*George F. Delaune*

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CERTIFIED PUBLIC ACCOUNTANT

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**FOURTE COLPES PARISH POLICE JURY**  
**NEW ORLEANS, LOUISIANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL CAPITAL PROJECT FUNDS**  
**YEAR ENDED DECEMBER 31, 1996**

	Fate River Recreation Park Construction	Wooded Project	Sour Creek Center	Totals
<b>Revenues:</b>				
Intergovernmental Revenues	\$1,175	\$13	\$5,200	\$6,388
<b>Total Revenues</b>	<u>1,175</u>	<u>13</u>	<u>5,200</u>	<u>6,388</u>
<b>Expenditures:</b>				
Current - Culture and recreation			15,855	15,855
<b>Total Expenditures</b>			<u>15,855</u>	<u>15,855</u>
Excess (Deficiency) of Revenues over Expenditures	<u>1,175</u>	<u>13</u>	<u>(10,655)</u>	<u>(9,467)</u>
<b>Other Financing (Fund):</b>				
Operating transfer in - Parishwide Recreation			1,000	1,000
Operating transfer out - Parishwide Drainage		(800)		(800)
<b>Total Other Financing (Fund)</b>		<u>(800)</u>	<u>1,000</u>	<u>200</u>
Excess (Deficiency) of Revenues over Expenditures and Other Uses	1,175	(787)	(9,655)	(9,267)
Fund Balance, January 1	21,414	279	17,355	39,048
<b>FUND BALANCE, DECEMBER 31</b>	<u>\$22,589</u>	<u>\$492</u>	<u>\$7,700</u>	<u>\$30,781</u>

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

Member of the Police Jury  
Pointe Coupee Parish, Louisiana

I have audited the primary government financial statements of POINTE COUPEE PARISH, LOUISIANA (the "Police Jury"), as of and for the year ended December 31, 1996, and have issued my report thereon dated June 18, 1997.

In connection with my audit of the financial statements of the Pointe Coupee Parish Police Jury, New Roads, Louisiana, and with my consideration of the Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Standards of Internal Control for Local Governments*, I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Police Jury's compliance with these requirements. Accordingly, I do not express such an opinion.

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

This report is intended for the information of management and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*George F. Delaune, CPA*

June 18, 1997

# George F. Delaune

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LOUISIANA SOCIETY OF GOVERNMENT ACCOUNTANTS  
LOUISIANA SOCIETY OF GOVERNMENT ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Member of the Police Jury  
Pointe Coupee Parish, Louisiana

I have audited the primary government financial statements of **POINTE COUPEE PARISH, LOUISIANA** (the "Police Jury"), as of and for the year ended December 31, 1996, and have issued my report thereon dated June 18, 1997.

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

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

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

### *Employment Position Paid in Violation of Revised Statute*

#### Findings

Employee worked in excess of 38 hours a week was not paid overtime nor reported as a member of the Parishial Employees Retirement System.



### Case

Management did not consider the employee as a permanent employee.

### Issue

According to a policy statement adopted based upon R.S. 33:6102 (12)(A), a permanent employee shall include those employees working on a consecutive twelve month basis and those performing services under a lease arrangement which has the substantial likelihood, in the opinion of the employer, of existing for a period of more than three years provided that they meet all of the requirements set forth in R.S. 33:6102 (12)(A).

### Recommendation

The Police Jury should immediately change the employment status and follow both Fair Labor Standards and PERS in wages paid to this employee.

### Management Response

Management will change the position to a permanent status.

I considered this instance of non-compliance in forming my opinion on whether the Police Jury's 1996 primary government financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated June 18, 1997, on these primary government financial statements.

This report is intended for the information of management and the Legislative Auditors for the State of Louisiana. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Police Jury is a matter of public record.

*George F. Robinson, CPA*

June 18, 1997

# George F. Delaune

CERTIFIED PUBLIC ACCOUNTANT  
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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Member of the Police Jury  
Pointe Coupee Parish, Louisiana

I have audited the primary government financial statements of **POINTE COUPEE PARISH, LOUISIANA** (the "Police Jury"), as of and for the year ended December 31, 1996, and have issued my report thereon dated June 18, 1997.

I have also audited the Police Jury's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or earmarking; reporting; subscriptions; security over food stamps; claims for advances and reimbursements; and the special requirements governing contract rent and utility allowance limitations, initial and annual inspections, and revenue restrictions that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1996. The management of the Pointe Coupee Parish Police Jury, New Roads, Louisiana, is responsible for the Police Jury's compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

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

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

In my opinion, the Police Jury complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or earmarking; reporting; subscriptions; security over food stamps; claims for advances and reimbursements, and the special

for matching that are applicable to each of the Police Jury's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

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

This report is intended for the information of management and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

*George F. Robinson, CPA*

June 18, 1997

results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of management and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*George F. Johnson, CPA*

June 18, 1999

## RESOLUTION OF PRIOR YEAR AUDIT FINDINGS

### ***Lease Entered into Without a Non-appropriation Clause***

The Public Jury's bond counsel has resolved the deficiency of a non-appropriation clause and has been engaged to review all leases prior to execution to prevent such error in future agreements.

### ***Acquisition of Fire Rescue Unit***

The fire rescue unit was acquired by separating the transaction in violation of the public bid law. Management has established controls that will prevent this problem from happening in the future.

### ***Acquisition of John Deere 5400 Tractor***

Proposals could not be located and this acquisition. Management has established procedures to control all proposals received.

### ***Acquisition of John Deere 5400 Tractor***

This tractor was acquired after declaring an emergency when no emergency existed. Management has established procedures that document the existence of an emergency situation.

### ***Mish Miso Centre Construction***

Purchases for materials and supplies in excess of \$10,000 were acquired without bid. Consequently, management has established procedures to prevent this occurrence in the future.

### ***Independent Contractor Services Acquired Without Written Contract***

Management has established procedures that adhere to federal guidelines in the determination of employment status.

### ***Intergovernmental Agreement with Pointe Coupee Parish Sheriff***

Operations of the Detention Center has been renegotiated with the sheriff with the execution of a new Intergovernmental Service Agreement.

**POINTE COUPEE PARISH POLICE JURY  
NEW ROSE, LOUISIANA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 1994**

Federal Grantor/ Pass Through Grantor/ Program Name	CFDA Number	Federal Revenue Received	Federal Revenue Expended	Total Expenditures
<b>U.S. Department of Agriculture</b>				
Louisiana Department of Social Services				
Food Stamp Coupon	18.558	\$3,968,970	\$3,938,181	\$3,938,181
Food Stamp	18.558	35,421	35,126	35,126
<b>Total</b>		<u>3,991,891</u>	<u>3,973,307</u>	<u>3,973,307</u>
<b>U.S. Department of Energy</b>				
Louisiana Department of Social Services				
Weatherization	81.040	33,333	33,333	33,333
<b>Grand Total</b>		<u>\$3,991,188</u>	<u>\$3,971,640</u>	<u>\$3,971,640</u>

**1. Major Grant**

**Note:** Some of the Enterprise Funds are included in the U.S. Department of Agriculture/REDCO for outstanding loans at December 31, 1994 as described on pages 29 and 30.

On June 30, 1995, the Pointe Coupee Parish Natural Gas System received a commitment from U.S. Department of Agriculture/REDCO for permanent financing on a \$4,000,000 rehabilitation project. Interest financing has been arranged with Regions Bank of Louisiana with draw-downing \$550,568.00 on December 31, 1995. As December 31, 1996, the project is 76% complete.

requirements governing contract cost and utility allowance limitations, initial and annual inspections, and revenue restrictions that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1996.

This report is intended for the information of management and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*George F. Shelton, CPA*

June 18, 1997