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BOYDLE PARISH POLICE JURY
 Marksville, Louisiana

Follow Up on Prior Year's Findings and Unaudited Costs
 Year Ended December 31, 1984

Finding	Status as December 31, 1984	Const. Costs
Section 8 Housing Voucher Program -		
101 Inspection of Units	Forthwith improvements have been made, documentation is not being maintained in all tenant files regarding all inspections, including follow-ups on problems noted.	N/A
Finding:		
HUD requires the public housing agency to inspect housing units at least annually to determine that each unit meets the standards for decent, safe, and sanitary housing. As a follow up procedure on a finding reported in 1984, I selected ten tenant files to test for this requirement. Noting that one of the ten files lacked sufficient documentation that problems were noted during the annual unit inspection, however there was no documentation noting that the finding had been corrected. It was also noted that two files did not contain evidence of an annual inspection during the year December 31, 1984.		
102 Timeliness of Reporting	The Voucher for Payment of Annual Contributions and Operating Statement for the year ended December 31, 1984 was filed in a timely manner.	N/A
Finding:		
The Voucher for Payment of Annual Contributions and Operating Statement for the year ended December 31, 1984 was not submitted in a timely manner.		
103 Accuracy of Reports	The administrative fees earned reported on the Voucher for Payment of Annual Contributions and Operating Statement for the year ended December 31, 1984 was incorrectly computed.	N/A
Upon review of the Voucher for Payment of Annual Contributions and Operating Statement for the year ended December 31, 1984, it was determined the amount reported as ongoing administrative fees earned on line 10 was calculated incorrectly, resulting in an overstatement of the balance due to HUD.		

ANTHONY BAKER POLICE JURY
 Marksville, Louisiana

Schedule of Federal Financial Assistance
 Year Ended December 31, 1990

<u>Federal Grants/Pass-Through Grants/Program Name</u>	<u>CFDA Number</u>	<u>Amount/Encumbrance</u>
United States Department of Agriculture: Passed-through Louisiana Department of Social Services -		
State Administrative Matching Grants		
Hot Food Stamp Program	14.821	\$ 24,000
Food Stamp*	14.554	5,821,840
Total United States Department of Agriculture		<u>5,845,840</u>
United States Department of Housing and Urban Development:		
Direct Program -		
Section 8 Housing Voucher Program	14.177	214,400
Passed-through Louisiana Division of Administration -		
Community Development Block Grants/State's Program		
1985 (CDBG)*	14.819	620,700
Total United States Department of Housing and Urban Development		<u>835,100</u>
 TOTAL amount/encumbrance		 <u>\$6,797,421</u> *****

*Indicates major federal financial assistance program.

This report is intended for the information of management and the Liverpool
Merchandise Police Jury. However, this report is a matter of public record and its
distribution is NOT LIMITED.

Kenneth J. Roedel

Monroe, Louisiana
June 24, 1987



Kenneth J. Rachal

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

The Members of the Police Jury
Acryville Parish
Mangroveville, Louisiana

I have audited the general purpose financial statements of the Acryville Parish Police Jury, as of and for the year ended December 31, 1997, and have issued my report thereon dated June 24, 1997. These general purpose financial statements are the responsibility of the Acryville Parish Police Jury's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular 4-128, Quality of State and Local Government. Those standards and OMB Circular 4-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

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

Kenneth J. Rachal

MONROE, LOUISIANA
June 24, 1997



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

The Members of the Police Jury
Acadiane Parish
Marksville, Louisiana

I have audited the general purpose financial statements of the Acadiane Parish Police Jury, as of and for the year ended December 31, 1986, and have issued my report thereon dated June 24, 1987. In my report, I express an adverse opinion because of the omission of the financial statements of certain component units and general fund assets being immaterial.

In connection with my audit of the general purpose financial statements of the Acadiane Parish Police Jury and with my consideration of the Acadiane Parish Police Jury's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, REGULATIONS OF FEDERAL FINANCIAL ASSISTANCE PROGRAMS, I selected certain transactions applicable to certain major federal financial assistance programs for the year ended December 31, 1986. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed and claims for reimbursements 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 Acadiane Parish Police Jury's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these 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 Acadiane Parish Police Jury, had not complied, in all material respects, with these requirements.

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

Kenneth J. Rachal

Monroe, Louisiana
June 24, 1987

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

Kenneth J. Raschel

MONROE, LOUISIANA
JUNE 24, 1987



Kenneth J. Rachal

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

The Members of the Police Jury
Acryollie Parish
Berkoville, Louisiana

I have audited the general purpose financial statements of the Acryollie Parish Police Jury, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 16, 1997. In my report, I express an adverse opinion because of the omission of the financial statements of certain component units and general fixed assets being unascertainable.

I have applied procedures to test the Acryollie Parish Police Jury's compliance with the following requirements applicable to its Federal financial assistance program, which are identified in the schedule of Federal financial assistance, for the year ended December 31, 1996:

- Political activity
 - Debris Bacon Act
 - Civil rights
 - Cash management
- Administrative requirements
- Allowable costs/over principles
- Federal financial reports

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

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

2496



AVOYELLES PARISH POLICE JURY
Marksville, Louisiana
Financial Report
Year Ended December 31, 1933

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

Printed Date WU DE 1933

SPRINGFIELD WATER POLICE DISTRICT
SPRINGFIELD, MASSACHUSETTS

Financial Statements
All Fund Types and Account Groups
December 31, 1998

	Governmental Fund Types				Financial Fund Type Agency
	General	Special Revenue	Debt Service	Capital Projects	
ASSETS AND OTHER DEBITS					
Assets:					
Cash and interest-bearing deposits	\$ 26,500	\$1,626,495	607,604	\$3,711,710	\$ -
Receivables	225,751	862,455	79,944	200,700	184,700
Due from other funds	7,541	134,428	80,380	-	-
Due from component unit	7,288	-	-	-	4,283
Other assets	437	600	-	-	-
Land, buildings, and equipment	-	-	-	-	-
Other debits:					
Amount in debt service fund	-	-	-	-	-
Amount to be provided for retirement of general long term obligations	-	-	-	-	-
Total assets and other debits	\$35,216	\$2,543,978	687,604	\$3,912,410	\$22,963
LIABILITIES, EQUITY AND OTHER CREDITS					
Liabilities:					
Accounts, salaries, and other payable	\$ 37,250	\$ 270,500	\$ 2,655	\$ 17,666	\$ -
Due to other funds	100,000	26,125	16,764	-	79,183
Due to other governmental units	-	60,548	-	-	287,643
Due to joint and all others	-	-	-	-	4,283
Contracts payable	-	-	-	144,570	-
Due to primary government	-	-	-	-	-
Deferred revenue	67,426	-	-	-	-
Accruals payable	-	-	-	14,938	-
Capital leases	-	-	-	-	-
Bonds payable	-	-	-	-	-
Contingencies or liabilities	-	-	-	-	-
Total liabilities	\$204,726	\$357,173	\$19,419	\$167,174	\$102,963
Equity and other credits:					
Investment in general fund assets	-	-	-	-	-
Fund balances:					
Reserved for debt service	-	-	670,190	-	-
Unreserved, undesignated	14,490	1,167,280	-	1,545,236	-
Total equity and other credits	14,490	1,167,280	670,190	1,545,236	-
Total liabilities, equity and other credits	\$219,216	\$1,524,453	689,609	\$1,712,410	\$22,963

The accompanying notes are an integral part of this statement.

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MOBILE POLICE DEPARTMENT
 MOBILE, ALABAMA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - COMPONENT UNITS
 YEAR ENDED DECEMBER 31, 1970

	Criminal Court	County Commission	Total
Revenues:			
Sales taxes	\$ -	\$28,000	\$ 28,000
Fees, charges and commissions	85,800	-	85,800
Use of money and property	61	661	722
Other revenues	13,827	880	14,707
Total revenues	<u>100,688</u>	<u>29,880</u>	<u>130,568</u>
Expenditures:			
Public safety	104,707	-	104,707
Economic development and assistance	-	88,217	88,217
Total expenditures	<u>104,707</u>	<u>88,217</u>	<u>192,924</u>
Excess of revenues over expenditures	4,981	9,663	14,644
Fund balances, beginning	<u>-</u>	<u>21,228</u>	<u>21,228</u>
Fund balances, ending	\$ 4,981	\$30,891	\$ 35,872

The accompanying notes are an integral part of this statement.



Kenneth J. Rachal

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INDEPENDENT AUDITOR'S REPORT

The Members of the Police Jury
Acadiane Parish
Marksville, Louisiana

I have audited the accompanying general purpose financial statements of the Acadiane Parish Police Jury, as of and for the year ended December 31, 1994, as listed in the table of contents. These general purpose financial statements are the responsibility of Acadiane Parish Police Jury's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

As described more fully in Note 1, the general purpose financial statements referred to above do not include financial statements of various government agencies (component units) for which Acadiane Parish Police Jury has oversight responsibility, and whose financial statements should be included to conform with generally accepted accounting principles.

The Acadiane Parish Police Jury has not maintained adequate internal accounting controls or detailed accounting records for the general fixed assets account group. These shortcomings made it impractical to extend my auditing procedures to enable me to express an opinion on the general fixed assets account group or on the changes in fixed assets as presented in Note 4 to the financial statements. The general fixed assets account group has assets with a netbooked amount of \$9,481,000 at December 31, 1994.

In my opinion, because the opinion of the financial statements of component units remains in an incomplete presentation as explained in the third paragraph and because general fixed assets are nondepreciable as explained in the fourth paragraph, the general purpose financial statements referred to in the first paragraph do not present fairly, in conformity with generally accepted accounting principles, the financial position of the Acadiana Parish Police Jury, as of December 31, 1986, and the results of its operations for the year then ended.

In accordance with Government Auditing Standards, I have also issued a report dated June 24, 1987 on my consideration of the Acadiana Parish Police Jury's internal control structure and a report dated June 22, 1987 on its compliance with laws and regulations.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for the purpose of additional analysis and is not a required part of the general purpose financial statements of the Acadiana Parish Police Jury. As discussed in the paragraphs above, the scope of my work was not sufficient to enable me to express an opinion on the general purpose financial statements. Similarly, I am unable to express, and do not express, an opinion on the accompanying financial information listed as "Supplemental Information" in the table of contents.

Kenneth J. Rochal

Monroe, Louisiana
June 24, 1987

WHEELER PARK POLICE JURY
 Weymouth, Massachusetts

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Budget (BAP) (See 1) and Actual
 General, Special Revenue and Debt Service Funds
 Year Ended December 31, 1992

	General Fund		
	Budget	Actual	Variances - Favorable or Unfavorable
Revenues:			
Taxes:			
Ad valorem	\$ 111,000	\$ 110,207	\$ (793)
Tuition taxes	-	-	-
Licenses and permits	107,400	108,000	17,400
Intergovernmental revenues -			
Federal grants	22,200	24,400	2,200
State funds:			
Parish transportation funds	50,000	50,000	11,000
State revenue sharing grants	100,000	200,000	100,000
Market equalization funds	111,000	120,000	10,000
Other	-	-	-
Local funds	100,000	100,000	4,000
Fees, charges and contributions	0,000	0,000	0,000
Use of money and property	0,000	0,000	(0,000)
Miscellaneous	-	0,000	0,000
Total Revenues	<u>391,600</u>	<u>402,607</u>	<u>11,007</u>
Expenditures:			
General government -			
Legislation	200,000	197,117	2,883
Judicial	200,000	200,117	79
Officers	20,000	20,000	(0,000)
Finance and administrative	100,000	100,000	0,000
Other	200,000	200,000	0,000
Public safety	200,000	200,000	0,000
Public works	-	-	-
Health and welfare	50,000	50,000	0,000
Culture and recreation	0,000	0,000	0,000
Economic development and assistance	0,000	0,000	0,000
Debt service	0,000	0,000	0,000
Total expenditures	<u>1,000,000</u>	<u>1,000,117</u>	<u>11,117</u>
Excess (deficiency) of revenues over expenditures	<u>(603,400)</u>	<u>(597,510)</u>	<u>5,890</u>
Other financing sources (uses):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Operating transfer from component unit	-	-	0
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(603,400)</u>	<u>(597,510)</u>	<u>5,890</u>
Fund balances, beginning	<u>110,000</u>	<u>110,000</u>	<u>-</u>
Fund balances, ending	<u>\$ 49,600</u>	<u>\$ 52,490</u>	<u>\$ 2,890</u>

The accompanying notes are an integral part of this statement.

GENERAL PURPOSE FINANCIAL STATEMENTS
(CONSOLIDATED STATEMENTS - OVERVIEW)

Investment Income		Totals		Totals	
General	General	Investment	Income	Income	Income
Fixed Income	Long-Term	Income	Income	Income	Income
Investment	Investment	Income	Income	Income	Income
\$ -	\$ -	\$ 4,876,134	\$38,365	\$ 4,111,793	
-	-	1,819,343	70,199	1,889,542	
-	-	246,184	-	246,184	
-	-	2,117	-	2,117	
-	-	1,543	-	1,543	
\$,000,000	-	\$,508,000	-	\$,508,000	
-	\$17,478	\$17,478	-	\$17,478	
-	<u>1,633,085</u>	<u>1,633,085</u>	-	<u>1,633,085</u>	
\$5,000,000	\$1,439,760	\$14,000,129	\$11,911	\$54,708,000	
-----	-----	-----	-----	-----	
\$ -	\$ -	\$ 238,126	\$ 4,501	\$ 235,477	
-	-	268,289	-	268,289	
-	-	302,168	-	302,168	
-	-	6,291	-	6,291	
-	-	762,779	-	762,779	
-	-	-	6,277	6,277	
-	-	67,156	-	67,156	
-	-	12,442	-	12,442	
-	70,884	70,884	-	70,884	
-	719,000	719,000	-	719,000	
-	<u>1,700,000</u>	<u>1,700,000</u>	-	<u>1,700,000</u>	
-	<u>2,420,004</u>	<u>2,420,004</u>	<u>70,778</u>	<u>2,490,782</u>	
\$,000,000	-	\$,488,000	-	\$,488,000	
-	-	\$17,478	-	\$17,478	
<u>1,000,000</u>	<u>1,420,000</u>	<u>1,485,478</u>	<u>70,778</u>	<u>1,556,256</u>	
-----	-----	-----	-----	-----	
\$5,000,000	\$1,439,760	\$14,000,129	\$11,911	\$54,708,000	
-----	-----	-----	-----	-----	

Total Chosen value 2011 to 2015 2011-2015	Component 2011	Total Chosen value 2011 to 2015 2011-15
\$ 801,438	\$ -	\$ 801,438
3,384,762	34,338	3,419,100
100,000	-	100,000
776,720	-	776,720
512,400	-	512,400
128,750	-	128,750
500,242	-	500,242
128,128	-	128,128
3,750	-	3,750
360,787	40,888	401,675
56,888	880	57,768
128,128	12,500	140,628
<u>3,402,338</u>	<u>38,268</u>	<u>3,440,606</u>
187,217	-	187,217
262,217	-	262,217
25,349	-	25,349
142,887	-	142,887
128,348	-	128,348
121,329	184,777	306,106
2,744,423	-	2,744,423
190,888	-	190,888
187,778	-	187,778
11,330	48,777	60,107
128,128	-	128,128
<u>3,268,731</u>	<u>233,554</u>	<u>3,502,285</u>
<u>368,772</u>	<u>11,673</u>	<u>380,445</u>
342,766	-	342,766
128,128	-	128,128
<u>1,268,888</u>	<u>-</u>	<u>1,268,888</u>
1,268,888	11,673	1,280,561
<u>2,678,556</u>	<u>33,326</u>	<u>2,711,882</u>
<u>81,871,876</u>	<u>\$ 37,370</u>	<u>\$ 81,909,246</u>

Special Interest Fund			2001 Service Fund		
Budget	Actual	Percentage Favorable (Disfavorable)	Budget	Actual	Percentage Favorable (Disfavorable)
\$ 173,548	\$ 409,316	\$235,768	\$ 64,328	\$3,368	\$ 11,702
2,775,888	2,884,762	108,874	-	-	-
232,640	236,488	13,848	-	-	-
459,000	512,685	53,685	-	-	-
708,075	703,777	(4,298)	-	-	-
-	-	-	-	-	-
5,546	2,778	(2,768)	-	-	-
8,552	8,248	(304)	121,326	121,528	65,770
28,882	36,171	7,289	8,800	71,771	6,971
221,000	221,218	218	1,000	28,221	27,221
2,712,312	2,702,212	(10,100)	121,326	121,528	12,702
-	-	-	-	-	-
-	-	-	2,884	12,884	(1,000)
81,888	15,217	(66,671)	-	-	-
2,471,288	2,712,344	241,056	8,175	8,188	(1,000)
489,182	526,992	37,810	-	-	-
284,227	282,287	(1,940)	-	-	-
-	-	-	-	-	-
24,221	14,221	(10,000)	225,221	225,221	1,000
2,428,221	2,428,221	-	225,221	225,221	(1,000)
228,221	228,221	-	228,221	228,221	-
-	-	-	28,221	28,221	-
2,221	-	(2,221)	-	28,221	28,221
173,548	173,548	-	-	-	-
2,775,888	2,775,888	-	-	-	-
232,640	232,640	-	-	-	-
459,000	459,000	-	-	-	-
708,075	708,075	-	-	-	-
5,546	5,546	-	-	-	-
8,552	8,552	-	-	-	-
28,882	28,882	-	-	-	-
221,000	221,000	-	-	-	-
2,712,312	2,712,312	-	-	-	-
-	-	-	-	-	-
-	-	-	2,884	12,884	(1,000)
81,888	81,888	-	-	-	-
2,471,288	2,471,288	-	-	-	-
489,182	489,182	-	-	-	-
284,227	284,227	-	-	-	-
24,221	24,221	-	-	-	-
2,428,221	2,428,221	-	-	-	-
228,221	228,221	-	-	-	-
2,221	2,221	-	-	-	-
173,548	173,548	-	-	-	-
2,775,888	2,775,888	-	-	-	-
232,640	232,640	-	-	-	-
459,000	459,000	-	-	-	-
708,075	708,075	-	-	-	-
5,546	5,546	-	-	-	-
8,552	8,552	-	-	-	-
28,882	28,882	-	-	-	-
221,000	221,000	-	-	-	-
2,712,312	2,712,312	-	-	-	-
-	-	-	-	-	-
-	-	-	2,884	12,884	(1,000)
81,888	81,888	-	-	-	-
2,471,288	2,471,288	-	-	-	-
489,182	489,182	-	-	-	-
284,227	284,227	-	-	-	-
24,221	24,221	-	-	-	-
2,428,221	2,428,221	-	-	-	-
228,221	228,221	-	-	-	-
2,221	2,221	-	-	-	-
173,548	173,548	-	-	-	-
2,775,888	2,775,888	-	-	-	-
232,640	232,640	-	-	-	-
459,000	459,000	-	-	-	-
708,075	708,075	-	-	-	-
5,546	5,546	-	-	-	-
8,552	8,552	-	-	-	-
28,882	28,882	-	-	-	-
221,000	221,000	-	-	-	-
2,712,312	2,712,312	-	-	-	-
-	-	-	-	-	-
-	-	-	2,884	12,884	(1,000)
81,888	81,888	-	-	-	-
2,471,288	2,471,288	-	-	-	-
489,182	489,182	-	-	-	-
284,227	284,227	-	-	-	-
24,221	24,221	-	-	-	-
2,428,221	2,428,221	-	-	-	-
228,221	228,221	-	-	-	-
2,221	2,221	-	-	-	-
173,548	173,548	-	-	-	-
2,775,888	2,775,888	-	-	-	-
232,640	232,640	-	-	-	-
459,000	459,000	-	-	-	-
708,075	708,075	-	-	-	-
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28,882	28,882	-	-	-	-
221,000	221,000	-	-	-	-
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-	-	-	-	-	-
-	-	-	2,884	12,884	(1,000)
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28,882	28,882	-	-	-	-
221,000	221,000	-	-	-	-
2,712,312	2,712,312	-	-	-	-
-	-	-			

ACVILLE PARISH POLICE JURY
 Marksville, Louisiana

Combining Balance Sheet - Component Units
 December 31, 1988

	<u>Criminal Court</u>	<u>Tourism Commission</u>	<u>Total</u>
ASSETS			
Cash	\$ 8,349	\$28,412	\$36,761
Receivables:			
Sales taxes	-	3,448	3,448
Other	<u>3,542</u>	<u> </u>	<u>3,542</u>
Total assets	\$17,891	\$31,860	\$49,751
	*****	*****	*****
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts, salaries and other payable	\$ 8,381	\$ 1,200	\$ 9,581
Due to primary government	<u>8,388</u>	<u> 28</u>	<u>8,416</u>
Total liabilities	16,769	1,228	18,000
Fund Balances:			
Reserved, undesignated	<u>8,344</u>	<u>28,632</u>	<u>36,976</u>
Total liabilities and fund balances	\$17,891	\$31,860	\$49,751
	*****	*****	*****

The accompanying notes are an integral part of this statement.



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Chief Public Accountant

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MANAGEMENT LETTER

THE MEMBERS OF THE POLICE JURY
Avoyelles Parish
Monroeville, Louisiana

During my audit of the financial statements of the Avoyelles Parish Police Jury, as of and for the year ended December 31, 1996, I noted certain areas in which improvements in the accounting system and financial positions may be desirable. Therefore, I submit the following suggestions for your consideration:

- (1) Controls should be enhanced to make certain that work performed on private property, if absolutely required, is allowable by law and regulations.
- (2) A complete inventory of fixed assets should be performed and the fixed asset list should be updated. As required by La Rev. Stat. 48:105(B)(1), the list should include land and buildings, vehicles, and equipment. When ascertaining the exact cost or any other information on property or equipment obtained prior to January 1, 1988, estimates may be utilized.
- (3) Controls should be improved to make certain that monies on deposit at the bank in fully secured at all times as required by La Rev. Stat. 48:1024.
- (4) Surplus movable property should be not be sold directly to employees. Such property should be sold at public sale conducted by a licensed auctioneer.
- (5) Disbursements for individual funds should only be made if there are sufficient monies available to the fund in the bankbook.
- (6) The Solid Waste Special Revenue Fund's actual expenditures exceeded budgeted expenditures by ten percent. Budgets should be amended in accordance with La. Rev. Stat. 48:1310(D) which requires the budget to be amended when actual expenditures plus projected expenditures exceed budgeted expenditures by five percent or more.

I would like to express my appreciation to you and your office staff for the assistance and courtesies rendered to me during the performance of my audit. Should you have any questions or need assistance in implementing any of my suggestions, please feel free to contact me.

Kenneth J. Rachal

Monroe, Louisiana
June 24, 1997

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AGENCY FUNDS

Twelfth Judicial District Juries and Witness Fund - To account for the payment of juror and witness fees associated with the Twelfth Judicial District Court.

Gaming Mitigation Fund - As provided by Act 3088 of the 1988 Louisiana Regular Legislative Session, the Gaming Mitigation fund was created to account for funds received from the Governor's Office of Indian Affairs and the subsequent disbursement of these funds to various local governmental agencies as outlined in a cooperative endeavor agreement between the State of Louisiana and the Republic Parish Jolly Jany.



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

The Members of the Police Jury
Acquelles Parish
Barksville, Louisiana

I have audited the general purpose financial statements of the Acquelles Parish Police Jury, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 14, 1997. In my report, I express an adverse opinion because of the omission of the financial statements of certain component units and general fixed assets being unascertainable.

I have also audited Acquelles Parish Police Jury's compliance with the requirements governing financial reporting that are applicable to its major federal financial assistance program, which is identified in the accompanying schedule of federal financial assistance for the year ended December 31, 1996. The management of the Acquelles Parish Police Jury 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 of compliance with those requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-133, Audits of State and Local Governments. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Acquelles Parish Police Jury's compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

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

In my opinion, the Acquelles Parish Police Jury, complied, in all material respects, with the requirements governing types of services allowed or unallowed, eligibility, and reporting requirements that are applicable to its major federal financial assistance program for the year ended December 31, 1996.

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. No noted matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

However, I noted certain matters involving the internal control structure and its operations that I have reported to the management of the Acropolis Parish Police Jury, in a separate letter dated June 24, 1987.

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

Kenneth Raschel

Newman, Louisiana
June 24, 1987



Kenneth J. Rachal

Certified Public Accountant

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

The members of the Police Jury
Acypelle Parish
Motherville, Louisiana

I have audited the general purpose financial statements of the Acypelle Parish Police Jury, as of and for the year ended December 31, 1997, and have issued my report thereon dated June 24, 1997. In my report, I expressed an adverse opinion because of the omission of the financial statements of certain component units and general fixed assets being unavailability. I have also audited the compliance of Acypelle Parish Police Jury, with requirements applicable to major federal financial assistance programs and have issued my report thereon dated May 24, 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-106, Auditing of State and Local Governments. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and whether the Acypelle Parish Police Jury, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the year ended December 31, 1997, I considered the internal control structure of the Police Jury, in order to determine my auditing procedures for the purpose of expressing my opinion on the Police Jury's general purpose financial statements 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-106. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to Federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated June 24, 1997.

The management of the Acypelle Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and



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

The Members of the Police Jury
Acadian Parish
Bossierie, Louisiana

I have audited the general purpose financial statements of the Acadian Parish Police Jury, as of and for the year ended December 31, 1994, and have issued my report thereon dated June 14, 1997. In my report, I express an adverse opinion because of the omission of the financial statements of certain component units and general fixed assets being unavailability.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-119, Audit of State and Local Governments. Those standards and OMB Circular A-119 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 Acadian Parish Police Jury, is the responsibility of the Acadian Parish Police Jury's management. As part of obtaining reasonable assurance about whether the general purpose 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, the objective of my audit of the general purpose financial statements 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 Acadian Parish Police Jury's 1994 financial statements.

Noncompliance with Asset Management Laws

Findings:

The Acadian Parish Police Jury has not maintained adequate subsidiary records of its property and equipment, as required by LSA-R.S. 24:203(B)(1). This statute requires the Police Jury to maintain current records of all land, buildings, improvements other than buildings, equipment, and other general fixed assets purchased by the Police Jury or for which the Police Jury is otherwise accountable.

Response:

The Police Jury is in the process of completing a physical inventory of all fixed assets and updating the subsidiary listing. Procedures will be implemented to ensure the listing is updated for additions and deletions in a timely manner in the future.

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 general purpose 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 disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I noted the above matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above. These conditions were considered in determining the nature, timing and extent of the procedures to be performed in my audit of the general purpose financial statements of the Acyville Parish Police Jury, for the year ended December 31, 1996.

I also noted other matters involving the internal control structure and its operation that I have reported to the management of the Acyville Parish Police Jury, in a separate letter dated June 24, 1997.

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



Monroe, Louisiana
June 24, 1997

to the internal control structure. I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial 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 entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements.

adequate segregation of accounting functions

Findings:

Due to the small number of administrative personnel, the Arcyville Parish Police Jury does not have adequate segregation of functions within the accounting system.

Recommendation:

Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.

Response:

No response is considered necessary.

General Fixed Asset Records

Findings:

The Arcyville Parish Police Jury has not maintained internal accounting controls for its property and equipment. Subsidiary records are not complete in regards to equipment and do not include vehicles and buildings. Failure to maintain such controls reduces the Police Jury's accountability over these assets.

Recommendation:

I recommend that the Police Jury take a complete physical inventory and update the subsidiary listing. Cost estimates may be used for property acquired prior to January 1988.



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

The Members of the Police Jury
Acryollas Parish
Barkeville, Louisiana

I have audited the general purpose financial statements of the Acryollas Parish Police Jury, as of and for the year ended December 31, 1994, and have issued my report thereon dated June 14, 1997. In my report, I express an adverse opinion because of the omission of the financial statements of certain component units and general fund assets being unavailability.

I have conducted my audit in accordance with generally accepted auditing standards, government auditing standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, Quality of State and Local Government. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of Acryollas Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any 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 general purpose financial statements of the Acryollas Parish Police Jury, for the year ended December 31, 1994, I obtained an understanding of the internal control structure. With respect

SPECIAL REVENUE FUNDS

- Road and Bridge Fund** - To account for the construction and maintenance of roads and bridges on a parishwide basis. Major means of financing is provided by a millage tax of one-fourth of one percent (1/4%) and the share of Louisiana Parish transportation funds.
- Solid Waste Fund** - To account for the providing of garbage and waste collection, and/or disposal for the Parish. Financing is provided by a millage tax of three tenths of one percent (3/10%).
- Drainage Fund** - To account for expenditures for maintaining the parish drainage system. Major means of financing is provided by ad valorem taxes and state revenue sharing.
- Health Unit Fund** - To account for the maintenance of a health unit, which provides health and welfare services to the citizens of the parish. Major means of financing is provided by ad valorem taxes and state revenue sharing.
- Library Fund** - To account for the operation and maintenance of the parish library. Major means of financing is provided by ad valorem taxes and state revenue sharing.
- Law Enforcement Fund** - To account for court costs used to pay off-duty attorneys for their testimony in criminal cases.
- HR Section 8 - Project Fund** - To account for funds provided under the Section 8 Housing Voucher Program by the United States Department of Housing and Urban Development. The monies are used to aid low income families in obtaining decent, safe and sanitary housing through a system of rental subsidies.
- Trails Park Sewer Fund** - To account for the operation and maintenance of the Trails Park sewerage system. Financing is provided by charges to customers and operating revenues from the General Fund.

CONSOLIDATED FINANCIAL STATEMENTS
 NATIONAL ASSOCIATION OF REALTORS
 Agency Funds

Comparative Statement of Changes in Assets and Liabilities
 Year Ended December 31, 1966

	Balance 12/31/65	1966 Increase	1966 Decrease	Balance 12/31/66
Terrific Judicial District June and Wisconsin Fund -				
ASSETS				
Cash and interest-bearing deposits	\$ -	\$31,826	\$31,826	\$ -
Due from component unit	3,286	4,292	3,286	4,292
Total assets	\$3,286	\$36,118	\$35,112	\$4,292
LIABILITIES				
Due to June and Wisconsin	\$3,286	\$4,292	\$3,286	\$4,292
Total Liabilities	\$3,286	\$4,292	\$3,286	\$4,292
Realty Refraction Fund -				
ASSETS				
Cash and interest-bearing deposits	\$ -	\$1,221,484	\$1,221,484	\$ -
Realty Refraction Fund Receivable	254,232	208,792	254,232	208,792
Total assets	\$254,232	\$1,430,276	\$1,475,716	\$208,792
LIABILITIES				
Due to local governments	\$111,476	\$227,643	\$111,476	\$227,643
Due to other funds	24,208	78,387	24,208	78,387
Total Liabilities	\$135,684	\$306,030	\$135,684	\$306,030
Total Agency Funds -				
ASSETS				
Cash and interest-bearing deposits	\$ -	\$1,253,306	\$1,253,306	\$ -
Due from component unit	3,286	4,292	3,286	4,292
Realty Refraction Fund Receivable	254,232	208,792	254,232	208,792
Notes, bonds	197,308	17,718	197,308	17,718
Total Assets	\$454,826	\$1,644,108	\$1,644,108	\$190,810
LIABILITIES				
Due to local governments	\$111,476	\$227,643	\$111,476	\$227,643
Due to other funds	24,208	78,387	24,208	78,387
Due to June and Wisconsin	3,286	4,292	3,286	4,292
Total Liabilities	\$138,970	\$310,322	\$138,970	\$310,322

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

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

<u>Accounting Controls</u>	
Revenue/receipts Purchases/disbursements Liabilities Inventory control	
<u>Administrative Controls</u>	
<u>General Requirements</u>	<u>Specific Requirements</u>
Political activity Civil rights Public Access Act Cash management Administrative Requirements Allowable costs/cost principles Federal financial reports	Types of services allowed or not allowed Reporting

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, 1976, the Rockville Parish Police Jury expended 89 percent of its total federal financial assistance under one major federal financial assistance program.

I performed tests of controls, as required by OMB Circular A-118, 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 and general requirements that are applicable to the police jury's major federal financial assistance program, which is 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.

MOYELLE BARHAM POLICE JURY
 Marksville, Louisiana
 CAPITAL PROJECTS FUND

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Year Ended December 31, 1998

	1998 ACTUAL FUND	Capital Expenditures Fund	Totals
Revenues:			
Federal grants	\$488,783	\$ -	\$ 488,783
Other revenues	-----	14,543	14,543
Total revenues	488,783	14,543	503,326
Expenditures:			
Public safety	488,783	37,883	526,666
Public works	-----	378	378
Total expenditures	488,783	38,261	527,044
Deficiency of revenues over expenditures	-	(43,680)	(43,680)
Other financing sources (uses):			
Proceeds from bonds	-	3,700,000	3,700,000
Operating transfers in	-	188,881	188,881
Operating transfers out	-----	(3,889,363)	(3,889,363)
Total other financing sources	-	3,889,518	3,889,518
Excess of revenues and other sources over expenditures and other uses	-	3,456,000	3,456,000
Fund balances, beginning	-----	-----	-----
Fund balances, ending	0 -	\$1,456,000	\$1,456,000

MOYELLE'S MARCH POLICE UNIT
 Marksville, Louisiana
 Capital Projects Funds

Combining Balance Sheet
 December 31, 1998

	1998 LCRMS Fund	Center Capital Improvements Fund	Totals
ASSETS			
Cash	\$ -	\$ 793,710	\$ 793,710
Federal grant receivable	<u>288,708</u>	<u>-</u>	<u>288,708</u>
Total assets	\$288,708	\$ 793,710	\$ 1,082,418
	*****	*****	*****
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ -	\$ 87,494	\$ 87,494
Due to other funds	-	3	3
Contracts payable	142,770	-	142,770
Retainage payable	<u>48,830</u>	<u>-</u>	<u>48,830</u>
Total liabilities	191,600	87,497	279,097
Fund balances -			
Unreserved, designated	<u>-</u>	<u>1,028,822</u>	<u>1,028,822</u>
Total liabilities and fund balances	\$191,600	\$ 1,116,319	\$ 1,307,919
	*****	*****	*****

CAPITAL PROJECTS FUNDS

1986 LCRRB Fund - To account for the cost of water system improvements for the Bossier Parish Water District. These improvements are funded by a grant received under the Louisiana Community Development Block Grant program in the amount of \$187,874.

Other Capital Improvements Fund - To account for the accumulation of resources for, and payment of, cost to construct and improve public roads and bridges. Funding is provided by proceeds derived from the \$1,500,000 Certification of Substances, Series 1986.

UNITED STATES GOVERNMENT
Washington, D.C. 20540
General Accounting Office

Operating Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 1990

	Industrial \$ (100,000,000)	Industrial \$ (100,000,000)	Industrial \$ (100,000,000)	Gaming Revenues (Millions of Dollars)	Totals
Revenues:					
Taxes - all sources fees, charges and commissions	\$ 54,388	\$ 20,130	440,660	-	\$ 54,958
Use of money and property	-	48,883	87,669	-	137,222
Gaming revenues	7,388	4,388	3,271	966	15,913
	<u>61,776</u>	<u>73,401</u>	<u>431,600</u>	<u>966</u>	<u>607,743</u>
Total revenues	61,776	73,401	431,600	966	607,743
Expenditures:					
General government - Finance and administration	3,380	4,400	2,707	-	10,487
Public works	4,000	89	-	-	4,089
Public services - Financial institutions Interest and bank charges	8,000	40,000	50,000	-	100,000
Other expenditures	7,220	32,500	8,800	-	48,520
	<u>22,600</u>	<u>77,000</u>	<u>61,507</u>	<u>-</u>	<u>161,107</u>
Excess (deficiency) of revenues over expenditures	39,176	0,401	8,100	966	48,643
Other financing sources: Operating transfers in	-	-	-	100,000	100,000
Excess of revenues and other sources over expenditures	39,176	0,401	8,100	100,000	148,677
Fund balances, beginning	100,000	200,000	10,000	-	310,000
Fund balances, ending	\$139,176	\$200,801	\$18,100	\$100,000	\$458,077

APOLLO TRADE POLICE FUND

Metairie, Louisiana
 Job Service Fund

Financial Balance Sheet
 December 31, 1966

	Industrial Favorable #1	Industrial Disadvantaged #1	Industrial Disadvantaged #2	Grant Revenue	Total
ASSETS					
Cash	\$ 21,368	\$229,229	\$82,721	\$288,182	\$621,400
Loans receivable, net	44,382	24,276	78,987	-	147,645
Due from other Funds	31,278	-	-	37,360	68,638
Total assets	\$137,028	\$253,505	\$161,708	\$325,542	\$677,883
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Due to other funds	\$ 728	\$ -	\$13,248	\$ -	\$ 14,976
Other liabilities	5,422	821	322	-	6,565
Total liabilities	1,150	821	13,570	-	15,541
Fund balances - reserved for debt service	135,878	252,684	148,138	325,542	\$662,332
Total liabilities and fund balances	\$137,028	\$253,505	\$161,708	\$325,542	\$677,883

DEBT SERVICE FUNDS

Industrial District #1 \$250,000 General Obligation Bonds Fund - To account for the accumulation of resources for, and payment of, principal, interest, and related costs of the February 1, 1973, \$250,000 bond issue, which was issued for the purpose of acquiring and/or improving lands for an industrial park within the corporate limits of the industrial district. The bond issue is financed by a designated portion of the Industrial District No. 1-8 bonds ad valorem tax.

Industrial District #1 \$250,000 General Obligation Bonds Fund - To account for the accumulation of resources for, and payment of, principal, interest and related costs for the February 1, 1978, \$250,000 bond issue. The purpose of the bond issue was to acquire industrial plant sites, and acquire and construct thereon an industrial plant building for the manufacture of steel valves and fittings and/or similar products within the Industrial District. The bond issue is financed by a designated portion of the Industrial District No. 1-8 bonds ad valorem tax and revenues from leasing the building.

Industrial District #1 \$250,000 General Obligation Bonds Fund - To account for the accumulation of resources for, and payment of, principal, interest and related costs of the January 1, 1974, \$250,000 bond issue, which was issued for the purpose of acquiring an industrial plant building for the manufacture of wearing apparel within the Industrial District. The bond issue is financed by an Industrial District No. 1 bonds ad valorem tax and revenues from leasing the building.

Debt Service Sinking Fund - To account for the accumulation of resources for, and payment of, principal, interest and related costs of the \$1,750,000 Certificate of Indebtedness, Series 1974. The purpose of the Certificate is to construct and improve public roads and bridges.

WYOMING PUBLIC POWER BOARD
 Market 110, Laramie

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances -
 All Governmental Fund Types
 Year Ending December 31, 1986

	Governmental Fund Types			
	Revenues	Expenditures	Debt	Capital Projects
Revenues:				
Taxes -				
Ad valorem	\$ 710,817	\$ 680,144	\$ 31,688	\$ -
Sales	-	2,386,142	-	-
License and permits	105,000	-	-	-
Intergovernmental revenues -				
Federal grants	24,400	24,400	-	49,733
State funds	-	512,600	-	-
Federal transportation funds	-	18,500	-	-
State revenue sharing funds	18,500	18,500	-	-
Federal reauthorization funds	272,240	-	-	-
Other	108,140	-	-	-
Other funds	-	1,100	-	-
Fees, charges and contributions	175,975	1,300	105,331	-
Use of bonds and property	5,700	26,112	75,771	-
Other revenues	800	10,100	200	14,000
Less: revenues	(800)	(10,100)	(200)	(14,000)
Expenditures:				
General government -				
Legislative	197,111	-	-	-
Executive	220,217	-	-	-
Judicial	22,260	-	-	-
Finance and administrative	121,657	-	10,994	-
Other	128,500	-	-	-
Public safety	-	11,000	-	250,000
Public works	-	1,711,200	1,000	200
Health and welfare	25,000	124,000	-	-
Culture and recreation	1,000	103,000	-	-
Economic development and assistance	12,000	-	-	-
Debt service	10,000	14,000	100,000	-
Total expenditures	1,603,235	1,769,240	212,684	450,000
Less: satisfaction of revenues user expenditures	(444,800)	(444,800)	(44,700)	(44,800)
Other financing sources (uses):				
Operating transfers in	-	-	100,000	100,000
Operating transfers out	-	(100,000)	-	(100,000)
Proceeds from bonds	-	-	-	1,200,000
Total other financing sources (uses)	-	(100,000)	100,000	1,200,000
Less: satisfaction of revenues and other sources user expenditures and other uses	(100,000)	(80,000)	(30,000)	(1,000,000)
Fund balances, beginning	216,000	1,000,000	440,000	-
Fund balances, ending	\$ 81,200	\$1,607,240	\$607,276	\$1,600,000

The accompanying notes are an integral part of this statement.

STATE OF CALIFORNIA
 DEPARTMENT OF REVENUE
 GENERAL FUND

Comparative Statement of Revenues, Disposed Assets, and Charges to Fund Balance
 Year Ended December 31, 1966

Revenue:	Real and Personal	State Income	Excise Taxes	Lottery Proceeds	Interest	Unallocated	Oil Leases & Royalties	State Part Share	Total
Real estate	\$ 186,284	\$ 1,386,088		\$ 10,295	\$ 108,418	\$ -	\$ -	\$ -	\$ 1,691,175
Personal									2,286,742
State income									596,488
Excise taxes							284,488		284,488
Lottery proceeds									597,485
Interest									197,187
Unallocated									1,122
Oil leases & royalties						6,494		1,782	8,276
State part share									2,417
Total revenues	186,284	1,386,088	10,295	108,418		6,494	284,488	1,782	2,313,383
Disposed assets:									11,287
Public safety	1,087,470	1,487,588	89,233						2,664,291
Public works			81,341						81,341
Health and welfare									284,488
Highways and recreation									81,341
Industrial development									284,488
State regional loans									284,488
Total disposed assets	1,087,470	1,487,588	89,233						2,342,177
Excess (shortage) of revenues over dispositions	108,814	898,500	21,062	108,418		6,494	284,488	1,782	1,375,048
Other funding sources:									14,785
Operating transfers to									
Operating transfers from									
Operating transfers from component units									
Total other funding sources									14,785
Total (shortage) of revenues and other sources and expenditures	108,814	898,500	21,062	108,418		6,494	284,488	1,782	1,389,837
Real Disposed	108,814	898,500	21,062	108,418		6,494	284,488	1,782	1,389,837
Real Disposed (Total)	108,814	898,500	21,062	108,418		6,494	284,488	1,782	1,389,837

INTERNAL CONTROL, COMPLIANCE

AND

CODING BLANK INFORMATION

**NOTYCHED PUBLIC POLICE JURY
MADISONVILLE, LOUISIANA**

Notes to Financial Statements (Continued)

fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances BANK balances at December 31, 1996 are as follows:

	Primary Government	Component Units	Reporting Entity
BANK balances:	\$4,124,829	\$26,861	\$4,151,690
Federal deposit insurance	\$ 145,545	26,424	171,969
Pledged securities (Category 3)	4,881,184	-----	4,881,184
TOTAL	\$9,151,558	\$53,285	\$9,204,843

Pledged securities in Category 3 include unissued or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Police Jury's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 18:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 15 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

18) **PROPERTY TAXES**

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 1996:

Parishwide taxes:		
General ad valorem tax		4.69 mills
SEWERAGE TAX		10.90 mills
LIBRARY TAX		18.80 mills
Health care tax		4.95 mills
District taxes:		
Industrial District No. 1 bonds tax		.74 mills
Industrial District No. 1-A bonds tax		3.48 mills

MOYELLE PARISH POLICE JURY
Bossierite, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Moyelle Parish Police Jury (Police Jury) is the governing authority for Moyelle Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by its jurors representing the various districts within the parish. The jurors serve four-year terms that expire when the first meeting is held in January of 2000.

Moyelle Parish occupies 450 square miles with a population of approximately 48,000. The Police Jury maintains 400 miles of roads, sea hard surfaced and 100 gravel. The Police Jury's offices are located in the Moyelle Parish Courthouse in Bossierite. The Police Jury operates one maintenance barn throughout the parish. The Police Jury currently employs a secretary/treasurer and two office employees, 27 road crew members, three janitors, four solid waste employees, nine drainage employees, a registrar of voters and one assistant, one recreational employee, an office of emergency preparedness director, one traffic sign specialist and eleven library employees. The Police Jury also contributed to or pays the salaries of two city judges, two city marshals, nine justices of the peace and nine constables, a coroner, seven courtroom employees, a district attorney and nine assistants. In addition, several part-time employees are hired during the year.

Louisiana Revised Statute 19:1214 gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing and various other state and Federal grants.

The accompanying financial statements of the Moyelle Parish Police Jury have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board is the accepted standards-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Police Jury's accounting policies are described below.

A. The Reporting Entity

The financial reporting entity should consist of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the

BOYDLE PARISH POLICE JURY
MORNINGVILLE, LOUISIANA

NOTE TO FINANCIAL STATEMENTS (Continued)

primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. These financial statements include the primary government and two component units as follows:

Primary government:

Boydle Parish Police Jury - The Police Jury is the governing authority for Boydle Parish and is a political subdivision of the State of Louisiana.

Individual component units:

Separately presented component units - The component units column in the combined financial statements includes the financial data of two of the Police Jury's component units, which are reported in a separate column to emphasize they are legally separate from the Police Jury. Numerous other political subdivisions which would be required to be included, based on current standards, issue separate financial statements which have not been included in these financial statements. The component units included in these financial statements are described below.

Twelfth Judicial District Criminal Court - The Twelfth Judicial District Criminal Court is composed of two judges elected from the parish. The Police Jury approves the operating budget of the Court and has responsibility for funding any deficits. In addition, one-half of any excess funds must be transferred to the Police Jury's General Fund. Separate financial statements of the Twelfth Judicial District Criminal Court are not issued.

Boydle Parish Tourist Commission - The Tourist Commission is composed of seven commissioners appointed by the Police Jury. The Police Jury approves the operating budget and has responsibility for funding any deficits. Separate financial statements of the Tourist Commission are not issued.

NUMEROUS OTHER AUTHORITIES AND GOVERNMENTAL UNITS ESTABLISHED WITHIN BOYDLE PARISH HAVE BEEN EXCLUDED BECAUSE CONTROL AND/OR FINANCIAL RESPONSIBILITY BY THE POLICE JURY IS CONSIDERED TO BE DUE TO THE FACT THAT SUCH ENTITIES ARE GOVERNED BY SEPARATELY ELECTED GOVERNMENTAL OFFICIALS.

AVYVILLE POLICE JURY
Barkyville, Louisiana

Notes to Financial Statements (Continued)

B. Fund Accounting

The accounts of the Police Jury are organized and operated on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in these funds. The funds presented in the financial statements are described as follows:

Governmental Funds -

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Fund

The capital projects fund account for specific financial resources to be used for various waterworks and road improvements.

Fiduciary Fund -

Agency Funds

The Agency Funds account for assets held by the Police Jury in a custodial capacity towards equal liabilities and do not involve measurement of results of operations.

WACHOLENE PARISH POLICE JURY
Monroeville, Louisiana

Notes to Financial Statements (Continued)

C. Basis of Accounting

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

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement date, regardless of the measurement focus applied.

All governmental and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Sales tax revenue is considered "measurable" when in the hands of intermediary collecting governments and is recognized as revenue at that time. Ad valorem taxes are assessed on a calendar year basis, become due on December 15th of each year, and become delinquent on December 31st. The taxes are generally collected in December of the current year and January and February of the ensuing year. A period of 60 days is used to measure availability in recognizing ad valorem tax revenue. Federal and state grants are recorded when the Police Jury is entitled to the funds. Interest income on time deposits is recorded when the time deposits have matured and the income is available. Substantially all other revenues are recorded when received.

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. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

Governmental accounting is not used by the Police Jury.

MOBILE PARISH POLICE JURY
MORNINGVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

D. Budget and Budgetary Accounting

1. Proposed budgets, prepared on a basis consistent with generally accepted accounting principles (GAAP), are submitted to the Police Jury prior to the commencement of the fiscal year. The proposed budgets are made available for public inspection not later than fifteen days prior to the beginning of the fiscal year.
2. Fiscal budget integration (within the accounting records) is employed as a management control device during the year. Expenditures are controlled by the use of outstanding purchase orders, but unanticipated encumbrances are not considered expenditures at year end. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. Budget amendments are adopted by the Police Jury when revenues plus projected revenues for the remainder of the year fail to meet budgeted revenues by five percent or more and/or expenditures plus projected expenditures for the remainder of the year exceed budgeted expenditures by five percent or more.
3. Capital projects funds' budgets are adopted on a project basis.
4. Budgetary control is exercised at the fund level.

E. Cash and Interest-Bearing Securities

Cash includes amounts in demand deposit accounts and time deposits. Louisiana statutes authorize the Police Jury to invest in United States Bonds, Treasury notes or certificates, time certificates of deposit in state and national banks, or any other Federally insured investment.

F. Short-Term Interfund Receivables/Payables

During the course of operations numerous transactions occur between individual funds. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

G. General Fixed Assets and Special Long-Term Obligations

Fixed assets used in governmental fund type operations (General Fixed Assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types

Recommendation:

I recommend that the Police Jury take a complete physical inventory and update the subsidiary listing. Cost estimates may be used for property acquired prior to January 1988.

Response:

The Police Jury is in the process of completing a physical inventory of all fixed assets and updating the subsidiary listing. Procedures will be implemented to ensure the listing is updated for additions and deletions in a timely manner in the future.

Noncompliance with the Parish Transportation Act:

FINDING:

The Assyria Parish Police Jury has not adopted a three year peritheion road capital improvements program as required by LA 48:6, 4875C of the Parish Transportation Act as December 31, 1988.

Recommendation:

The Police Jury should develop a three year program as required by the Parish Transportation Act.

Response:

Management is continuing to develop a three year capital improvements program as required by the Parish Transportation Act.

I considered these material instances of noncompliance in forming my opinion on whether Assyria Parish Police Jury's 1988 general purpose 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 24, 1987 on 1988 general purpose financial statements.

I noted certain immaterial instances of noncompliance that I have reported to the management of the Police Jury in a separate letter dated June 24, 1987.

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

Kenneth J. Roedel

MEMPHIS, TENNESSEE
JUNE 24, 1987

MOYELLE PARISH POLICE JURY
Monroe, Louisiana

Notes to Financial Statements (Continued)

3. Memorandum Only - Total Columns.

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. Entries in such data comparable to a consolidation, interfund eliminations have not been made in the preparation of this data.

4. Adoption of STATE ACCOUNTING ACT

During the year ended December 31, 1975, the Police Jury adopted GASB statement #17 Accounting for Functions by State and Local Governmental Jurisdictions. Although this statement is effective for periods begining June 15, 1977, the Governmental Accounting Standards Board is encouraging early implementation.

12) CASH AND INTEREST-BEARING DEPOSITS

Under state laws, the Police Jury may deposit funds within a financial agency bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. As December 31, 1976, the Police Jury has cash and interest-bearing deposits (Book Balances) totaling \$1,400,195 as follows:

	Primary Government	Component Units	Reporting Units
Interest-bearing demand deposits	\$4,072,104	\$16,081	\$4,112,795
	\$4,072,104	\$16,081	\$4,112,795

These deposits are stated at cost, which approximates market. Under state laws, these deposits for the reporting bank balances must be secured by Federal deposit insurance or the pledge of securities owned by the financial agency bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the financial agency bank. These securities are held in the name of the pledging

GENERAL INFORMATION

BOYVILLE PARISH POLICE JURY
 Marksville, Louisiana

Notes to Financial Statements (Continued)

(4) Interfund Receivables/Payables

	Interfund Receivables	Interfund Payables
General Fund	\$ 20,648	\$102,081
Special Revenue Funds:		
Road and Bridge	4,607	16,485
Solid Waste	111,898	5,888
Dwelling	11,878	4,724
Health Unit	-	187
Library	-	888
Law Enforcement	-	7,188
RSD Section 8 Program	8,180	-
Tulane Park Green	-	8
Debt Service Funds:		
Industrial District #1 \$218,000 General	12,778	726
Industrial District #1 \$408,000 General	-	15,048
Gaming Revenue Sinking Fund	87,308	-
Capital Projects Funds:	-	-
Agency Fund:		
Gaming Sinking Fund	-	78,182
Totals	\$268,318	\$248,188

(5) RECEIVABLES

The following is a summary of receivables at December 31, 1990:

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
Primary Government -				
Taxes:				
Ad valorem taxes	\$ 187,823	\$207,807	\$78,848	\$ -
Nonresidential occupancy taxes	25,885	153,268	-	-
Sales taxes	-	326,745	-	-
Intergovernmental:				
Federal	1,831	-	-	208,788
State	85,478	-	-	-
Other	21,840	12,084	-	-
Totals	\$296,977	\$589,954	\$78,848	\$208,788

BOYDLE PARK POLICE JURY
 Marksville, Louisiana

Notes to Financial Statements (Continued)

	TaxiCab Dedicated District Council	Avoyelles Parish Tourist Commission	Total
Component Units -			
Intergovernmental - Local Sales Taxes	\$0,040	\$ -	\$ 0,040
	-----	-----	-----
	\$0,040	\$0,040	\$0,080
	-----	-----	-----

16) Fixed Assets - Depreciated

The following provides details on changes in general fixed assets for the year ended December 31, 1996:

	Balance 12/31/95	Additions	Deletions	Balance 12/31/96
Land and buildings	\$4,817,085	\$ -	\$ -	\$4,817,085
Office equipment, books and furniture	1,314,108	12,871	-	1,326,979
Heavy equipment	3,828,125	212,822	-----	4,040,947
	-----	-----	-----	-----
Total	\$9,959,318	\$225,693	\$ -	\$10,185,011
	-----	-----	-----	-----

17) Accounts, salaries and other payables

The payables of \$22,827 at December 31, 1996, are as follows:

	General Fund	Special Revenue Funds	State Service Funds	Capital Projects Funds
Primary government -				
Accounts	\$22,780	\$18,811	-	\$27,494
Payroll related liabilities	7,502	18,187	-	-
Other	1,228	21,821	2,812	-----
	-----	-----	-----	-----
Total	\$31,510	\$58,819	\$2,812	\$27,494
	-----	-----	-----	-----

HOUSTON POLICE DEPARTMENT
HOUSTON, TEXAS

NOTES TO FINANCIAL STATEMENTS (Continued)

And/or Federal prisoners is not sufficient to cover the expenses of maintaining parish prisoners. As of December 31, 1994, no payments have been made on invoices submitted by the Sheriff for parish prisoner maintenance amounting to \$27,781, 104,028 and \$17,447 for the fiscal years ended December 31, 1994, 1995 and 1996, respectively. As of June 30, 1997, the Police Jury has not determined whether the information provided by the Sheriff is sufficient to warrant payment of these invoices and a provision for a potential liability is not recorded in the general purpose financial statements at December 31, 1996.

C. Grant Audit

The Police Jury receives grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursement by the grantor for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the Police Jury, the amount of disallowances, if any, will not be significant.

145) Commission Paid to Police Jurors

A summary of commission paid to police jurors for the year ended December 31, 1996 follows:

V. M. Cole	\$ 11,000
John S. Lunsford	10,000
Michael Barrett	10,000
Leon Burnett	10,000
Mark Boyce	10,000
Paul J. Chastain	10,000
Samuel T. Moble	10,000
Henry Wilson	10,000
Stanley Arnold	10,000
Alvin Hayward	10,000
McKinley Keller	10,000
Mark Kercheval	10,000
Anthony Dancoske	10,000
Cecilia Scallan	10,000
Walter Dupuis	10,000
	<hr/>
	\$110,000

\$110,000

HOUSTON, TEXAS

MOBILE PARISH POLICE JURY
Morrowville, Louisiana

Notes to Financial Statements (Continued)

when purchased. The Police Jury does not capitalize public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, streets and sidewalks and drainage systems. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Mounted fixed assets are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

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

K. Compensated Absence

After six months of service, employees of the Police Jury earn annual leave at the rate of 5 to 15 days each year, depending upon their length of service. Unused annual leave may be carried forward from year to year not to exceed 30 days. Upon termination, employees are paid for unused annual leave at the employee's current rate of pay.

Employees of the Police Jury receive from 5 to 15 days of sick leave each year, depending upon their length of service. Unused sick leave may be carried forward from year to year not to exceed 30 days. Upon termination, unused sick leave is forfeited.

At December 31, 1998, the Police Jury has no material accumulated leave benefits required to be reported in accordance with GASB Statement No. 16 "Accounting for Compensated Absences."

L. Fund Balances

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

MOYBLES PARISH POLICE JURY
MACKSHIDE, Louisiana

NOTES TO Financial Statements (Continued)

(14) Risk Assessment

The Police Jury is exposed to various risks of loss related to theft, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Police Jury has obtained coverage from various commercial insurance companies to reduce its exposure to these risks.

(15) Deficit Fund Balance

The Law Enforcement Special Revenue Fund has a deficit fund balance of \$4,785 as of December 31, 1998. The deficit is expected to be funded from future source revenue of the Special Fund.

ACRYLLIAN PARISH POLICE JURY
Bastropville, Louisiana

Notes to Financial Statements (Continued)

	Twelfth Judicial District Original Court	Acryllian Parish Tourist Commission	Total
Component Units -			
Accounts	\$4,144	505	\$4,749
Receiv related liabilities	222	515	737
Totals	\$4,366	\$1,120	\$5,486

(B) Due to Other Governmental Units

Special Revenue Funds:

HUD Section 8 Program -

Due to the U. S. Department of Housing and
Urban Development (HUD) for interest year-end
settlement

\$84,820

Agency Fund:

Gaming Mitigation Fund -

Acryllian Parish Law Enforcement District
School Board
District Attorney
Local municipalities

\$5,820

\$7,313

\$3,837

\$8,688

\$103,148

(C) Changes in General Long-Term Debt

The following is a summary of the long-term debt transactions for the year ended December 31, 1994:

	Balance 12/31/93	Additions	Retirements	Balance 12/31/94
Capital leases	\$ 37,827	\$ -	\$ 28,883	\$ 66,710
Bonded debt	828,000	-	167,000	661,000
Certificates of indebtedness	-	3,180,000	-	3,180,000
Total	\$965,827	\$3,180,000	\$195,883	\$4,049,944

ACQUITTAL PARISH POLICE JURY
 Marksville, Louisiana

Notes to Financial Statements (Continued)

110) Expenditures - Actual and Budget

The following individual fund had actual expenditures over budgeted expenditures as follows:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Year ended December 31, 1994:			
Special revenue fund -			
Solid waste fund	\$1,187,514	\$1,437,904	\$250,390
Library fund	289,217	283,389	(5,828)

111) Food Stamp Program

The Food Stamp Program is operated by the Police Jury under an agreement with the Louisiana Department of Health and Human Resources. Under this program, the Police Jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying financial statements. Activity for the year follows:

Balance at January 1, 1994	\$ 4,500,382
Received	4,423,244
Issued	<u>(25,803,247)</u>
Balance at December 31, 1994	\$ 1,447,385

124) Contingencies and Commitments

A. Litigation

The Acquittal Parish Police Jury is a defendant in various pending lawsuits which may result in judgments against the Police Jury. As of December 31, 1994 in the opinion of legal counsel for the Police Jury the amount, if any, resulting from the settlement of these pending claims not covered by insurance would not materially affect the financial statements.

B. Intergovernmental Agreement

As part of an intergovernmental agreement dated June 18, 1989, the Police Jury is liable for food and medical expenses of parish prisoners in the event that the Sheriff provides adequate documentation representing that the revenues generated from state

AVOYELLES PARISH POLICE JURY
MORNINGVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

C. DISTRICT ATTORNEY'S RETIREMENT SYSTEM

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana District Attorney's Retirement System, 3108 Governor Street, New Orleans, Louisiana 70114.

Plan members are required to contribute 7.0 percent of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 3.18 percent of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 1990, 1991 and 1992 were \$1,048 \$4,576 and \$481, respectively, equal to the required contribution for each year.

D. REGISTER OF VOTERS' EMPLOYEES' RETIREMENT SYSTEM

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Registrar of Voters' Retirement System, P.O. Box 57, Jennings, Louisiana 70444.

Plan members are required to contribute 7.0 percent of their annual covered salary and the Police Jury is not required to contribute a percentage of the annual covered payroll.

(11) POST-EMPLOYMENT BENEFITS

The Avoyelles Parish Police Jury provides certain continuing health care 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. Benefits for retirees are provided through an insurance company whose monthly premiums are paid by the Police Jury and reimbursed by the employee. The Police Jury recognizes the cost of providing these benefits as an expenditure when paid during the year and recognizes the revenue when they are due the reimbursement from the employee.

BOYELLE PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

(24) Retirement Systems

The Police Jury participates in four cost-sharing multiple-employer, public employee retirement systems (PERS): Parochial Employees Retirement System of Louisiana, Louisiana State Employees Retirement System, District Attorneys Retirement System and Registrar of Voters Employees System. Each system is administered and controlled by a separate board of trustees.

A. Parochial Employees Retirement System of Louisiana

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14612, Baton Rouge, Louisiana 70804.

Plan members are required to contribute 2.5 percent of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 1.5 percent of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 1994, 1993 and 1992 were \$21,187 \$4,947 and \$5,741, respectively, equal to the required contribution for each year.

B. Louisiana State Employees Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana State Employees' Retirement System, P.O. Box 44212, Baton Rouge, Louisiana 70804.

Plan members are required to contribute 12.5 percent of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 3.15 percent of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 1994, 1993 and 1992 were \$1,371, \$1,104 and \$1,504, respectively, equal to the required contribution for each year.

MOBILE AND PARISH POLICE JURY
Bartsville, Louisiana

Notes to Financial Statements (Continued)

\$224,000 Public Improvement bonds dated January 1, 1974, for the purpose of acquiring an industrial plant building for the manufacture of wearing apparel within the corporate limits of Industrial District #1. The principal is due in annual installments of \$56,000 to \$59,000 through January 1, 1990 with interest at 8.50 percent. These bonds are secured by ad valorem taxes and revenues from leasing the building.

124,000

\$1,708,000 Certificate of Indebtedness, Series 1988, for the purpose of constructing and improving public roads and bridges. The principal is due in annual installments of \$115,000 to \$175,000 through September 1, 2001 with an interest rate of 4.00 percent. These certificates are secured by any surplus available in the Parish Capital Improvements Fund and are payable from a pledge and dedication of annual revenues of the Parish above statutory, necessary and unusual charges in each of the fiscal years during which the certificate is outstanding.

1,708,000

\$1,832,000

At December 31, 1984, the annual requirements to amortize all general obligation debt, including interest of \$285,000, are as follows:

1987		\$ 818,148
1988		642,750
1989		488,400
1990		483,180
1991		483,020
1992-1994		285,127
Total		\$1,814,625

ANTHONYVILLE PARISH POLICE JURY
 Marksville, Louisiana

Notes to Financial Statements (Continued)

A. Capital leases -

The Police Jury is obligated under two capital leases. The leased assets and related obligations are accounted for in the general fixed assets account group and the general long-term obligations account group, respectively. The leased assets (amortized at December 31, 1994) were valued at \$11,000. The following is a schedule of future minimum lease payments under the capital leases and the present value of the net minimum lease payments as of December 31, 1994:

Fiscal year:	
1997	\$9,370
1998	<u>1,630</u>
Total minimum lease payments	\$11,000
Less: Amount representing interest	<u>(1,500)</u>
Present value of net minimum lease payments	\$9,500

B. General obligation debt -

General obligation debt payable at December 31, 1994, is comprised of the following individual issues:

\$200,000 Industrial Park Bonds dated February 1, 1979, for the purpose of acquiring and/or improving lands for an industrial park within the corporate limits of Industrial District #1. The principal is due in annual installments of \$10,000 to \$20,000 through February 1, 2004, with interest at 8.25 percent. These bonds are secured by ad valorem taxes. \$ 110,000

\$750,000 Industrial Bonds dated February 1, 1978, for the purpose of acquiring industrial plant sites and constructing an industrial plant building for the manufacture of steel valves and fittings within the corporate limits of Industrial District #1. The principal is due in annual installments of \$40,000 to \$75,000 through February 1, 2004 with interest at 8.25 to 8.50 percent. These bonds are secured by ad valorem taxes and revenues from leasing the building. 480,000