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LASALLE PARISH POLICE JURY
Iowa, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1997
With Supplemental Information Schedule

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

Release Date MAY 27 1998

**VERNON R
COON**
LEGISLATIVE AUDITOR

LASALLE PARISH POLICE JURY
Iowa, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1987
With Supplemental Information Schedules

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Independent Auditor's Report

LASALLE PARISH POLICE JURY Jura, Louisiana

I have audited the primary government financial statements of the LaSalle Parish Police Jury, as of December 31, 1997, and for the year then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the LaSalle Parish Police Jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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, subdivisions, 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 LaSalle Parish Police Jury, as of December 31, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the LaSalle Parish Police Jury, do not purport to, and do not, present fairly the financial position of the LaSalle Parish Police Jury at December 31, 1997, and results of its operations for the year then ended in conformity with generally accepted accounting principles.

VERNOYR COON
INSTITUTE OF CERTIFIED
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SOCIETY OF CHARTERED
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LASALLE PARISH POLICE JURY

Terre, Louisiana

Independent Auditor's Report,

December 31, 1987

My audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information schedules listed in the table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-113, *Antideficiency Act, Local Governments, and Non-Profit Organizations*, is presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the LaSalle Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued reports dated April 30, 1988, on my consideration of the LaSalle Parish Police Jury's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.



Walter Monroe, Louisiana
April 30, 1988

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**

LASALLE PARISH POLICE FUND
Jana, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1997

	GOVERNMENTAL FUND TYPE		FIDUCIARY FUNDS - EMPLOYER CONTRIBUTION REPLY 401(a)(9) ? Trust	ACCOUNT GROUPS - GENERAL FUND TYPE		TOTAL 601 602 603 604 +605
	GENERAL FUND	SPECIAL REVENUE FUND		GENERAL FUND	TRUST	
ASSETS AND OTHER DEBITS						
Cash and cash equivalents	946,731	\$1,753,056				\$1,471,088
Receivables	264,684	1,281,405				1,546,089
Land, buildings, and equipment				\$1,414,802		1,414,802
Deposits with Public Employees Benefits Services Corporation			14,000			14,000
Amount to be provided for retirement of general long-term debt					282,840	282,840
TOTAL ASSETS AND OTHER DEBITS	<u>944,731</u>	<u>\$2,944,791</u>	<u>14,000</u>	<u>\$1,414,802</u>	<u>282,840</u>	<u>\$5,000,964</u>
LIABILITIES AND FUND EQUITY						
Liabilities:						
Cash overdraft		\$13,668				\$13,668
Accounts payable	\$24,000	140,640				164,640
Payroll withholdings payable	18,500				19,500	19,500
Capital lease payable					82,840	82,840
Due to plan participants			\$4,800			4,800
Total Liabilities	<u>42,500</u>	<u>154,308</u>	<u>4,800</u>	<u>70,500</u>	<u>92,840</u>	<u>264,948</u>
Fund Equity:						
Investment in general fixed assets				\$1,414,802		1,414,802
Fund balances:						
Reserved for substantial development	8,500					8,500
Unassigned - unexpended	316,148	1,186,436		1,414,802	70,500	4,037,934
Total Fund Equity	<u>324,648</u>	<u>1,186,436</u>	<u>70,500</u>	<u>1,414,802</u>	<u>70,500</u>	<u>2,976,926</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$267,148</u>	<u>\$2,961,791</u>	<u>\$1,800</u>	<u>\$1,414,802</u>	<u>263,340</u>	<u>\$5,000,964</u>

The accompanying notes are an integral part of this statement.

LASALLE PARISH POLICE JURY
Irra, Louisiana
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fiscal Balance
For the Year Ended December 31, 1997

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	TOTAL (SUM OF FUND TOTALS)
REVENUES				
Taxes				
Ad valorem	\$647,778	\$1,442,044		\$1,989,822
Other taxes, penalties, and interest	6,113			6,113
Licenses and permits	25,794			25,794
Intergovernmental revenues:				
Federal funds - federal grants	12,890	2,895,790	\$368,120	2,476,800
State funds:				
Parish transportation funds		907,273		907,273
State revenue sharing (net)	34,480	71,329		86,779
Severance taxes	881,349			881,349
Parish royalty funds		53,779		53,779
Other state funds	30,432	13,796		44,248
Fees, charges, and commissions				
for services	6,793	4,145		10,938
Fines and forfeitures		143,588		143,588
Use of money and property	83,157	150,346		233,503
Other revenues	3,343	13,448		16,791
Total revenues	<u>1,732,327</u>	<u>4,297,185</u>	<u>368,120</u>	<u>5,882,532</u>
EXPENDITURES				
Current:				
General government:				
Legislative	142,607			142,607
Judicial	87,685	138,997		416,692
Elections	34,163			34,163
Financial and administrative	129,436			129,436
Other general government	8,243	298,564		216,809
Public safety	79,509			79,509
Public works		1,452,975		1,452,975
Health and welfare	33,280	30,247		63,870

(Continued)

LASALLE PARISH POLICE JURY
 Term, Louisiana
 GOVERNMENTAL FUND TYPE
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances, etc.

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	TOTAL MEMORANDUM (661.3)
EXPENDITURES (CONTD.)				
Current: (Cont'd.)				
Culture and recreation	\$12,241	\$228,639		\$240,880
Economic development and assistance	11,775	2,093,823		2,105,597
Transportation		14,313		14,313
Debt service:				
Principal		19,793		19,793
Interest		3,743		3,743
Capital outlay	93,897	177,054	\$388,120	598,011
Intergovernmental	39,293			39,293
Total expenditures	<u>\$292,534</u>	<u>4,357,518</u>	<u>388,120</u>	<u>4,998,182</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES				
	<u>642,693</u>	<u>(260,343)</u>	<u>NONE</u>	<u>382,350</u>
OTHER FINANCING SOURCES (Uses)				
Sale of fixed assets	378	73		651
Increase in capital lease		62,106		62,106
Operating transfers in		644,191		644,191
Operating transfers out	<u>(644,191)</u>			<u>(644,191)</u>
Total other financing sources (uses)	<u>(644,191)</u>	<u>706,371</u>	<u>NONE</u>	<u>62,788</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES				
	<u>(802)</u>	<u>446,028</u>	<u>NONE</u>	<u>445,188</u>
FUND BALANCES AT BEGINNING OF YEAR				
	<u>905,660</u>	<u>2,740,428</u>	<u>NONE</u>	<u>3,646,088</u>
FUND BALANCES AT END OF YEAR				
	<u>\$904,740</u>	<u>\$2,194,456</u>	<u>NONE</u>	<u>\$4,099,196</u>

(Concluded)

The accompanying notes are an integral part of this statement.

LASALLE PARISH POLICE JURY
Irma, Louisiana
GOVERNMENTAL FUND TYPE -
GENERAL AND SPECIAL REVENUE FUNDS
(Excluding Criminal Court Special Revenue Funds)

Condensed Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Budget (Funds) Basis and Actual
For the Year Ended December 31, 2007

Type:	GENERAL FUNDS			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	PERCENTAGE VARIANCE (FAVORABLE/ UNFAVORABLE)	BUDGET	ACTUAL	PERCENTAGE VARIANCE (FAVORABLE/ UNFAVORABLE)
Revenues:						
Ad valorem	\$140,455	\$146,344	10.59%	\$1,588,098	\$1,430,739	(9.34%)
Other taxes, penalties, and interest	4,280	4,260	1%			
Licenses and permits	33,949	33,949				
Intergovernmental revenues:						
Federal funds - Federal grants	7,860	14,816	6.85%	2,000,000	2,095,791	95.79%
State funds:						
Parish transportation funds				280,000	274,780	(1.86%)
State revenue sharing fund	12,114	30,261	8.20%	60,944	77,389	18.94%
Revenue loan	895,839	895,839				
Parish equity funds				70,000	55,298	(14.70%)
Other state funds	30,282	30,897	66%		13,795	13.79%
Fees, charges, and commissions for services	6,317	6,783	47%	3,800	4,081	8%
Fees and royalties				1,200	1,948	62%
Use of money and property	118,000	83,232	(29.78%)	156,000	147,205	(5.63%)
Other revenues	13,242	4,038	(73.52%)	12,811	13,739	9%
Total revenues	<u>1,268,134</u>	<u>1,241,981</u>	<u>(2.06%)</u>	<u>3,977,830</u>	<u>4,108,190</u>	<u>3.04%</u>
EXPENDITURES:						
Current:						
General government:						
Legislative	147,080	143,240	1.94%			
Judicial	89,869	86,873	3.33%			
Education	21,978	21,999	1.01%			
Finance and administration	128,884	126,184	2.20%			
Other general government	3,447	3,541	2%	206,376	178,134	(13.63%)
Public safety	96,839	83,688	14.43%			
Public works				1,473,682	1,448,816	(1.69%)
Health and welfare	23,647	23,487	1%	20,334	29,218	1.39%
Culture and recreation	13,890	13,256	83%	154,714	122,765	(11.60%)
Economic development and assistance	13,261	11,977	90%	2,861,880	2,680,877	(61.87%)
Transportation				19,982	14,847	73%
Capital outlay	11,088	10,177	1%	233,041	113,276	(49.68%)
Intergovernmental	92,291	90,291		4,880	4,880	
Total expenditures	<u>641,792</u>	<u>574,782</u>	<u>(10.76%)</u>	<u>4,241,839</u>	<u>4,838,821</u>	<u>13.91%</u>

(Continued)

LASSALLE PARISH POLICE JURY

New, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL,
AND SPECIAL REVENUE FUNDS
(Excluding Criminal Court Special Revenue Fund)
Continued Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(Cash Basis and Actual, etc.)

	-----GENERAL FUNDS-----			-----SPECIAL REVENUE FUNDS-----		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$666,626</u>	<u>\$668,181</u>	<u>(15,555)</u>	<u>(23,000)</u>	<u>\$2,249</u>	<u>\$11,249</u>
OTHER FINANCING SOURCES (Use)						
Sale of fixed assets	866	578	(288)	300	13	(287)
Operating transfers in				462,418	462,782	364
Operating transfers out	<u>(677,630)</u>	<u>(664,180)</u>	<u>(13,450)</u>			
Total other financing sources (uses)	<u>(676,764)</u>	<u>(663,602)</u>	<u>(3,162)</u>	<u>462,718</u>	<u>462,827</u>	<u>369</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>38,862</u>	<u>24,579</u>	<u>(14,283)</u>	<u>23,528</u>	<u>461,086</u>	<u>251,567</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>861,898</u>	<u>928,564</u>	<u>66,666</u>	<u>1,184,482</u>	<u>1,288,268</u>	<u>103,786</u>
FUND BALANCES AT END OF YEAR	<u>\$900,760</u>	<u>\$953,143</u>	<u>52,383</u>	<u>\$1,208,010</u>	<u>\$1,749,354</u>	<u>541,344</u>

(Continued)

The accompanying notes are an integral part of this statement.

LASALLE PARISH POLICE JURY
Irra, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1997

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the LaSalle Parish Police Jury is the financial reporting entity for LaSalle Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

LASALLE PARISH POLICE JURY

Irrua, Louisiana

Notes to the Financial Statements (Continued)

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

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

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
LaSalle Parish:		
Sherriff	June 30	1 & 2
Clerk of Court	June 30	2 & 3
Ancaster	December 31	2 & 3
Library	December 31	1 & 3
Community Action	December 31	1 & 2
Economic Development Board	December 31	1 & 3
Ambulance Service District	December 31	1 & 3
Hospital Service District No. 1	September 30	1 & 3
Hospital Service District No. 2	September 30	1 & 3
Recreation District No. 1	December 31	1 & 3
Recreation District No. 3	December 31	1 & 3
Recreation District No. 10	December 31	1 & 3
Recreation District No. 22	December 31	1 & 3
Industrial District No. 1	December 31	1 & 3
Sewerage District No. 1	December 31	1 & 3
Waterworks District No. 1	December 31	1 & 3
Communications District	December 31	1 & 3

LASALLE PARISH POLICE JURY

Iona, Louisiana

Notes to the Financial Statements (Continued)

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Eden-Fellowship Fire District	December 31	1 & 3
Ragan-Nobis Fire District	December 31	1 & 3
Whitehall Fire District	December 31	1 & 3
Twenty-eighth Judicial District Criminal Court	December 31	1 & 3

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements.

These primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include the LaSalle Parish Library and the Twenty-Eighth Judicial District Criminal Court.

GASB Codification Section 1600.127 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

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

B. FUND ACCOUNTING

The police jury uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance

LASALLE PARISH POLICE JURY

Iowa, Louisiana

Notes to the Financial Statements (Continued)

and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general 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". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The police jury's current operations require the use of governmental and fiduciary funds. The fund types used by the police jury are described as follows:

Governmental Funds:

General Fund

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

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants. These revenues are legally restricted, either by its proposition or by grant agreement, to expenditures for specified purposes such as road and drainage maintenance and construction, library operation, health unit operation, etc.

Capital Projects Funds

These funds are used to account for financial resources to be used for the acquisition and construction of major capital facilities, improvements, and major repairs.

Ribulary Fund - Deferred Compensation Plan Agency Fund

The Deferred Compensation Plan Agency Fund accounts for the collection and distribution, by the plan administrator, of police jury employees' voluntary income tax deferral of portions of their salaries. Agency funds are custodial in nature (i.e., assets equal liabilities) and do not involve measurement of operations.

C. GENERAL FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and estimated cost where no historical records are available. Approximately 95 per cent of the police jury's general fixed assets are valued at actual historical cost. Approximately 95 per cent of the library's fixed assets are valued at actual cost while the remaining 5 per cent (books and periodicals) are valued using a moving-average basis. All of the criminal court's fixed assets are valued at actual historical cost. No depreciation has been provided on general fixed assets.

The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized. Public domain (infrastructure) general fixed assets consisting of roads, bridges, drainage, parking lots, etc. are not capitalized, as these assets are immovable and of value only to the police jury.

Long-term debt, such as capital leases, are recognized as a liability of a governmental fund only when due. The remaining portion of such debt is reported in the general long-term debt account group.

D. BASIS OF ACCOUNTING

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

The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency fund. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1983 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

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

Fines, forfeitures, and court costs are recognized in the year they are received by the parish tax collector.

Interest income on time deposits is recognized when the time deposits have matured and the interest is available.

Interest income on demand deposits is recognized monthly when the interest is earned and credited to the account.

LASALLE PARISH POLICE JURY

Jura, Louisiana

Notes to the Financial Statements (Continued)

Substantially all other revenues are recognized when received.

Based on the above criteria, ad valorem taxes, state revenue sharing, federal and state grants, and fines, forfeitures, and court costs have been treated as measurable to accrual.

Expenditures

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

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid, increases in capital leases, and sales of fixed assets are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

E. BUDGET PRACTICES

Preliminary budgets for the coming year are prepared by the secretary/treasurer prior to November 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.

The police jury exercises budget control at the functional level. Within functions, the secretary-treasurer may amend budgets as she deems necessary. The police jury utilizes encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be reappropriated to be expended. For the year ended December 31, 1997, the police jury adopted cash basis budgets for the General Fund and all special revenue funds, except the Criminal Court Special Revenue Fund, which is exempt from the requirements of the Local Government Budget Act.

LASALLE PARISH POLICE JURY

Iona, Louisiana

Notes to the Financial Statements (Continued)

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following schedule reconciles the excess (deficiency) of revenues and other sources over expenditures and other uses as shown on the budget comparison Statement C (budget basis) to the same amounts shown on Statement B (GAAP basis):

	General Fund	Special Revenues Funds
Excess (deficiency) of revenues and other sources over expenditures and other uses (budget basis)	\$24,578	\$403,090
Adjustments:		
Receivables	(23,998)	1,924
Accounts payable	92	(11,050)
Fund not budgeted	<u> </u>	<u>(9,899)</u>
Excess (deficiency) of revenues and other sources over expenditures and other use (GAAP basis)	<u>(1920)</u>	<u>\$444,024</u>

The following schedule reconciles actual ending fund balances as shown on Statement C with cash on Statement A:

Fund balance at end of year - Statement C	\$664,139	\$1,353,336
Payroll cash (withholdings)	19,500	
Funds not budgeted		<u>(15,695)</u>
Cash - Statement A	<u>\$683,732</u>	<u>\$1,337,641</u>

B. CASH AND CASH EQUIVALENTS

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1997, the police jury has cash and cash equivalents (book balances), net of cash overdraft, totaling \$2,421,360, as follows:

Demand deposits	\$2,348,742
Time deposits	<u>72,618</u>
Total	<u>\$2,421,360</u>

LASALLE PARISH POLICE JURY

Jana, Louisiana

Notes to the Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, time deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 1997, are secured in total as follows:

Bank balances	<u>\$2,431,345</u>
Federal deposit insurance	5174,509
Pledged securities (uncollateralized)	<u>4,331,881</u>
Total	<u>\$6,406,290</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106. However, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 38:1224 states that securities held by a third party shall be deemed to be held in the police jury's name.

G. ANNUAL AND SICK LEAVE

Employees of the police jury earn from 5 to 30 days of vacation leave each year, depending on their length of service. Vacation leave may not be accumulated unless there is specific approval by the superintendent or the secretary-treasurer. Employees earn 10 days of sick leave each year plus 2 additional days for each year of service with the parish. Sick leave may be accumulated to a maximum of 90 days. Upon retirement, unused sick leave is used in the retirement benefit computation as earned service.

Employees of the district attorney (paid from the Criminal Court Special Revenue Fund) earn 10 days of vacation leave each year that may be accumulated. Employees earn 10 days of sick leave each year plus 2 additional days for each year of employment. Sick leave may be accumulated to a maximum of 90 days.

LASALLE PARISH POLICE JURY

Jena, Louisiana

Notes to the Financial Statements (Continued)

Regular employees of the LaSalle Parish Library earn from 12 to 22 days of vacation leave each year while professional staff earn from 24 to 34 days, both depending on their length of service. Vacation leave may not be accumulated. Employees earn sick leave at the rate of 12 days each year. Sick leave may be accumulated to a maximum of 90 days. Upon retirement, unused sick leave is used in the retirement benefit computation as earned service.

At December 31, 1997, employee leave benefits requiring recognition in accordance with GASB Codification Section C90 were determined to be immaterial and are not included with the general long-term debt account group. The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current-year expenditure within the various funds when leave is actually taken or when employees are paid for accrued vacation leave upon retirement.

II. TOTAL COLUMNS ON COMBINED STATEMENTS

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

2. LEVIED TAXES

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

	Authorized Millage	Levied Millage	Expiration Date
Parish wide taxes - maintenance:			
Parish	3.80	3.86	Indefinite
Health unit	1.00	1.00	2002
Road and bridge	9.60	10.00	2004
Courthouse	7.60	8.00	2004
Library	7.00	7.00	2005
District tax - Garbage No. 1	9.60	10.00	1999

LASALLE PARISH POLICE JURY

Jena, Louisiana

Notes to the Financial Statements (Continued)

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Road Maintenance:			
No. 2	6.56	7.00	2003
No. 8	6.43	7.00	2003
No. 3	3.00	3.00	2001

The difference between authorized and levied millages is the result of reassessments of taxable property in the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974.

The following are the ten principal taxpayers for the parish and their 1997 assessed valuations:

	<u>1997 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Louisiana Pacific	\$4,630,097	8.49%
IF Timberlands Operations	4,009,352	7.59%
Central Louisiana Telephone	3,274,194	6.01%
ANR Pipeline Company	2,940,240	5.49%
Energy Louisiana	2,187,790	4.18%
Humt Petroleum Corporation	1,681,720	3.09%
Ecoti-Gaaway Pipeline	1,299,640	2.39%
Texas Gas Transmission	978,640	1.83%
Southern Heritage Bank	827,860	1.52%
Columbia Gulf Transmission	763,960	1.43%
Total	<u>\$22,721,933</u>	<u>41.81%</u>

3. RECEIVABLES

The following is a summary of receivables at December 31, 1997:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Taxes:			
Ad valorem	\$150,161	\$1,480,473	\$1,630,634
Other	3,085		3,085

LASALLE PARISH POLICE JURY
 Iona, Louisiana
 Notes to the Financial Statements (Continued)

	General Fund	Special Revenue Funds	Total
State grants	\$111,297	\$98,355	\$209,652
Other	61	12,607	12,668
Total	<u>\$284,804</u>	<u>\$1,591,433</u>	<u>\$1,876,237</u>

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1997:

	Balance January 1,	Additions	Deletions	Balance December 31,
Police Jury:				
Land	\$498,732			\$498,732
Buildings	1,241,663			1,241,663
Improvements other than buildings	295,185	\$797,566		1,092,751
Books	31,800			32,000
Equipment and furniture	1,538,581	61,286		1,600,867
Fixed assets under capital lease	121,382	62,183		183,565
Construction in progress	425,448	366,125	(377,566)	\$414,007
Total police jury	<u>4,202,731</u>	<u>1,227,060</u>	<u>(377,566)</u>	<u>4,852,225</u>
Library:				
Books	377,216	26,266	(67,765)	335,717
Land	20,000			20,000
Buildings	140,828			145,828
Equipment and furniture	83,862	5,294	(18,466)	70,690
Total library	<u>621,906</u>	<u>31,560</u>	<u>(111,231)</u>	<u>542,235</u>
Total	<u>\$4,824,637</u>	<u>\$1,258,620</u>	<u>(488,797)</u>	<u>\$5,594,460</u>

General fixed assets as of January 1, 1997 have been restated to reflect change. The police jury reestablished its inventory listing of fixed assets based on actual physical count, removing those items which had been junked in previous years and not removed from the listing and adding items which had been purchased in previous years and not added to the list. For the year ended December 31, 1997, additions in improvements other than buildings have been adjusted to include \$797,566, which has been reclassified from construction in progress.

LASALLE PARISH POLICE JURY
Iowa, Louisiana
Notes to the Financial Statements (Continued)

3. PENSION PLAN

Substantially all employees of the LaSalle 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 twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final-average salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joint months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employer contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available 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 of Louisiana, Post Office Box 14609, Baton Rouge, Louisiana 70808-4609, or by calling (504) 928-1381.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the LaSalle Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.75 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (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 LaSalle Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The LaSalle Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1997, 1996, and 1995, were \$56,379, \$48,462, and \$24,193, respectively, equal to the required contributions for each year.

LASALLE PARISH POLICE JURY

Iona, Louisiana

Notes to the Financial Statements (Continued)

6. CAPITAL LEASES

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. At December 31, 1997, the police jury has three capital leases in effect for a computer system, a grader, and a dump truck with recorded amounts of \$45,517, \$77,785, and \$62,106, respectively. The lease obligations are paid from the Criminal Court and Road and Bridge special revenue funds. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 1997:

<u>Year</u>	
1998	\$54,454
1999	21,780
2000	<u>15,974</u>
Total minimum lease payments	91,808
Less amount representing interest	<u>(45,968)</u>
Present value of net minimum lease payments	<u>\$45,840</u>

**7. CHANGES IN GENERAL
LONG-TERM DEBT**

The following is a summary of long-term debt transactions (capital leases) for the year ended December 31, 1997:

Long-term debt (capital leases) at January 1, 1997	\$44,981
Adjustments	(1,515)
Additions	62,906
Deductions	<u>(19,752)</u>
Long-term debt (capital leases) at December 31, 1997	<u>\$86,640</u>

The beginning balance has been adjusted for an error in prior year lease payments. The last lease payment was actually made in November of 1996.

8. DEFERRED COMPENSATION PLAN

The police jury offers its employees a deferred compensation plan created in accordance with the Internal Revenue Code Section 457. The plan, available to all police jury employees, permits employees

LASALLE PARISH POLICE JURY

Iowa, Louisiana

Notes to the Financial Statements (Continued)

to defer a portion of their salaries until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the police jury (without being restricted to the provisions of benefits under the plan), subject only to the claims of the police jury's general creditors. Participants' rights under the plan are equal to those of general creditors of the police jury in an amount equal to the fair market value of the deferred amount for each participant.

A summary of changes in the Deferred Compensation Plan Agency Fund deposits over others follows:

Balance at January 1, 1997	\$10,333
Additions	1,256
Reductions	<u>(6,695)</u>
Balance at December 31, 1997	<u>\$4,894</u>

9. FUND DEFICITS

At December 31, 1997, the Criminal Court and Airport special revenue funds have deficit fund balances of \$50,130 and \$385, respectively. Transfers will be made from the General Fund in an effort to eliminate these deficits.

10. RESERVED FUND BALANCE

During 1996, the Industrial District No. 1 Debt Service Fund was closed by transfer of \$1,500 to the General Fund. This amount of General Fund fund balance is reserved for industrial development.

11. JOB TRAINING PARTNERSHIP ACT PROGRAM

The LaSalle Parish Police Jury participates in the Job Partnership Act (JTPA) Program funded through the Louisiana Department of Labor by the United States Department of Labor. The police jury is a member of the Sixth District Service Delivery Area (SDA), which consists of Arcopelins, Cadebonla, Concordia, Grant, LaSalle, and Winn Parishes. On March 3, 1993, the members of the Sixth District Service Delivery Area entered into a multi-jurisdictional consortium agreement for the purpose of carrying

LASALLE PARISH POLICE JURY

Area, Louisiana

Notes to the Financial Statements (Continued)

our programs and activities as authorized by the ITFA. The agreement named the president of the LaSalle Parish Police Jury as the authorized representative of all the units of government signatory to the agreement. In addition, the agreement stated that the entity designated as the grant recipient would receive the funds for the consortium area and be held ultimately liable for the funds.

The Sixth District Service Delivery Area is comprised of three elements:

1. Private industry council (PIC) - consists of 13 members representing a cross section of the SDA population. The PIC is responsible for providing guidance for program development and for monitoring the operations of the administrative entity.
2. Designated chief elected official - this is a police jury president elected by his peers from the Sixth District Service Delivery Area. His responsibilities are the same as the PIC.
3. Administrative entity - the organization selected by the PIC and the consortium to administer the program. All actions by the administrative entity must be approved by the PIC and the designated chief elected official.

The LaSalle Parish Police Jury is the designated grant recipient and the LaSalle Community Action Association, Incorporated, is the designated administrative entity named in its grant award from the Louisiana Department of Labor. As grant recipient, the LaSalle Parish Police Jury has (1) accepted full responsibility for funds expended under the grant and (2) assured the Louisiana Department of Labor that all funds provided will be expended in accordance with the requirements of Title II of the Job Training Partnership Act (Public Law 97-360), all applicable federal and state regulations and policies and procedures, and the approved job training plan. Furthermore, in the Multi-Jurisdictional Consortium Agreement, the LaSalle Parish Police Jury has accepted ultimate liability for the grant funds.

The LaSalle Community Action Association, Incorporated, is the designated administrative entity for the Sixth Service Delivery Area to administer and operate the day-to-day activities of the program. Funds are provided by the Louisiana Department of Labor through a letter of credit arrangement into a bank account in the name of the police jury. A request is made by the administrative entity to the police jury for funds to operate the program. The police jury then issues a check to the administrative entity. Grant funds totaling \$2,085,963 were requested by the administrative entity for the year ended December 31, 1997. The funds are included in the accounts of the police jury.

LASALLE PARISH POLICE JURY

Iona, Louisiana

Notes to the Financial Statements (Continued)

12. JOINT VENTURE

On February 12, 1990, the LaSalle Parish Police Jury entered into a joint venture agreement with the Grant Parish Police Jury for the purpose of developing and operating the LaSalle/Grant Parish Landfill. The police juries shared equally in the operation of the landfill. The LaSalle/Grant Parish Landfill governing board is comprised of six police jurors, three from each parish. The agreement provides that the operations are totally separate from the LaSalle Parish and Grant Parish Police Jury operations, and have separate checking accounts, separate bookkeeping, staffing, equipment, et cetera. The revenues were provided equally by both police juries involved.

On September 15, 1994, the district entered into a contract for management of the landfill with Trans-American Waste Industries, Incorporated. The ownership of the landfill remains with the LaSalle Parish Police Jury. Trans-American is responsible for all permits and licenses; compliance with all federal, state, parish and municipal laws and regulations; and workers' compensation insurance, liability insurance and auto insurance. Additionally, Trans-American is solely responsible for properly closing the landfill, for all required post-closure activities, and for compliance with all state, federal, and local laws concerning landfill closures. Each police jury receives royalties in the aggregate of five per cent of landfill receipts from solid waste deposited at the landfill during the contract term. The initial term of the contract is 25 years. The district may renew the contract for an additional term of 25 years.

13. LITIGATION AND CLAIMS

At December 31, 1997, the police jury is involved in several lawsuits. Although the total amount of potential liability cannot be determined at this time, any damages awarded would be covered under the police jury's insurance. In the event there is an unfavorable outcome, the police jury's maximum loss would be limited to the insurance deductible amount. No provision for the potential liability has been made in the accompanying financial statements.

14. FOOD STAMP PROGRAM

The food stamp program is operated through the police jury under an agreement with the Louisiana Department of Health and Human Resources. The police jury has entered into an agreement with LaSalle Community Action Association for administration of the program and issuance of food stamps; however, the police jury is still ultimately responsible for the proper operation of the program. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. On August 8, 1997, the food stamp program was closed out with \$182,250 of stamps transferred to Ouachita Parish and the remaining \$8,113 of stamps being destroyed by the state.

LASALLE PARISH POLICE JURY
Iber, Louisiana
Notes to the Financial Statements (Continued)

Activity for the year ended December 31, 1997, follows:

Balance at January 1, 1997	\$396,713
Received	260,000
Issued	(468,352)
Transferred	(182,250)
Destroyed	<u>18,113</u>
Balance at December 31, 1997	<u>None</u>

SUPPLEMENTAL INFORMATION SCHEDULES

LASALLE PARISH POLICE JURY
New Orleans, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1997

SPECIAL REVENUE FUNDS

ROAD DISTRICT FUNDS

The road district funds account for road maintenance and construction, equipment purchases, and upkeep within the boundaries of each district. Financing is provided primarily by ad valorem taxes and state revenue sharing.

ROAD AND BRIDGE FUND

The Road and Bridge Fund accounts for the construction, repair, and maintenance of roads and bridges on a parish wide basis. Financing is provided by ad valorem taxes, state revenue sharing, Parish Transportation Act funds, and operating transfers from the General Fund.

GARBAGE DISTRICT NO. 1 FUND

The Garbage District No. 1 Fund accounts for operation and maintenance of the parish wide garbage disposal program. Financing is provided by ad valorem taxes and state revenue sharing.

PARISH TRANSPORTATION FUND

The Parish Transportation Fund accounts for state funds provided under the Parish Transportation Act.

AIRPORT FUND

The Airport Fund accounts for the operation of the parish airport and related improvements. Financing is provided primarily by interest earned on time deposits.

COURTHOUSE MAINTENANCE FUND

The Courthouse Maintenance Fund accounts for ad valorem taxes and state revenue sharing funds dedicated to maintenance of the parish courthouse and jail facilities.

HEALTH UNIT FUND

The Health Unit Fund accounts for the local share of the cost of providing public health services in the parish. Financing is provided by ad valorem taxes and state revenue sharing.

FAIR FUND

The Fair Fund accounts for the maintenance of facilities for the Jena and the North Central Louisiana Fair grounds. The ad valorem tax and state revenue sharing were discontinued in 1993.

CRIMINAL COURT FUND

The Criminal Court Fund accounts for fines and forfeitures imposed by the Twenty-Eighth Judicial District Court and district attorney conviction fees in criminal cases. These revenues and operating transfers from the General Fund are used to finance the operation of the criminal court of LaSalle Parish.

LIBRARY FUND

The Library Fund accounts for ad valorem taxes and state revenue sharing funds dedicated for the operation of the parish library.

JOB TRAINING PARTNERSHIP ACT FUND

The Job Training Partnership Act (JTPA) Fund accounts for grants from the United States Department of Labor passed through the Louisiana Department of Labor. Grants are subsequently transferred to the LaSalle Parish Community Action Association, Incorporated, which administers the program under contract with the police jury. The JTPA program provides job training and related assistance to economically disadvantaged individuals. The ultimate goal of the program is to move trainees into permanent, self-sustaining employment.

LASSALLE PARISH POLICE FUND
Irra, Louisiana
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1997

	PUBLIC WORKS	COMMUNITY MAINTENANCE	HEALTH UNIT	LAB.	CRIMINAL JUSTICE	TOTAL
ASSETS						
Cash and cash equivalents	\$75,188	\$325,607	\$334,665	\$77,268	\$164,658	\$1,757,356
Receivables	952,731	93,357	44,738		\$144	1,991,435
	<u>\$1,208,922</u>	<u>\$418,964</u>	<u>\$379,403</u>	<u>\$77,268</u>	<u>\$144</u>	<u>\$3,244,793</u>
TOTAL ASSETS						
LIABILITIES AND FUND EQUITY						
Liabilities:						
Cash over/short					\$19,688	\$19,688
Accounts payable	\$79,800	\$185	\$1,785	\$78	\$4,559	\$11,956
Trust liabilities	73,890	185	1,183	14	38,794	147,646
Fund Equity - fund balances (deficits) - unassigned - unassigned	<u>1,635,032</u>	<u>(242)</u>	<u>376,466</u>	<u>77,187</u>	<u>(38,180)</u>	<u>438,477</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,708,922</u>	<u>\$189</u>	<u>\$378,273</u>	<u>\$77,268</u>	<u>\$144</u>	<u>\$3,244,791</u>

LASALLE PARISH POLICE JURY
 Jean, Louisiana
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1997

	PUBLIC REVENUE	CONTRIBUTOR SAVING/STORAGE	REALTY TAX	F.A.R.	CORPORAL OFFSET	OTHER	TOTAL
REVENUES							
Taxes - all revenues	\$601,474	\$387,663	\$463,079			\$260,708	\$1,712,824
Unemployment	1,946	308	52			312	2,618
Federal funds - Federal grants						312	\$2,000,000
State funds							1,000,391
Parish transportation funds	\$67,379						\$67,379
State revenue sharing (SRS)	28,436						28,436
Parish equity funds	53,779	279	4,548			48,606	102,702
Other state funds						13,796	13,796
Fees, charges, and commissions for services						4,143	4,143
Fines and forfeitures					\$141,579	2,006	143,585
Use of money and property	\$8,230	\$6,395	11,341	\$3,322			\$29,288
Other revenues	12,285		15		865	236	13,481
Total revenues	<u>1,033,296</u>	<u>338,313</u>	<u>\$1,335</u>	<u>3,307</u>	<u>142,344</u>	<u>\$24,348</u>	<u>\$1,899,081</u>
EXPENDITURES							
Current:							
General government:							
Judicial					124,987		124,987
Other general government:		208,364					208,364
Public works							1,452,873
Health and welfare							30,367
Culture and recreation	1,402,079		30,587			238,639	1,671,305
Economic development and assistance							238,639
				74			2,009,081
							1,899,081

LAWLER PARISH POLICE BUREAU
 Inc., Louisiana
SPECIAL REF FUND BUDGET - PUBLIC WORKS

Comparing January thru, December 31, 1999

	2000		2001		2002		2003		2004		2005		2006		2007	
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ASSETS																
Cash and cash equivalents	346,496	418	4,176	967	6,941.68	64,573	107,429				113,859	624,177	1,111,841			
Receivables	18,561		3,114			44,879					196,119	47,331	547,141			
TOTAL ASSETS	<u>365,057</u>	<u>418</u>	<u>7,290</u>	<u>967</u>	<u>6,941.68</u>	<u>109,452</u>	<u>107,429</u>	<u></u>	<u></u>	<u></u>	<u>310,004</u>	<u>671,508</u>	<u>1,658,982</u>	<u></u>	<u></u>	<u></u>
LIABILITIES AND FUND EQUITY																
Liabilities - accounts payable	889	414	4,210	3,104	56,461						107,211	415,665	671,699			
Fund Equity - fund balance - unreserved (self-sustaining)	64,268	0.00	3,080	663	14,480	103,091	11,521	105,460	244,079	477,180	877,180	1,600,000				
TOTAL LIABILITIES AND FUND EQUITY	<u>65,157</u>	<u>414</u>	<u>7,290</u>	<u>3,767</u>	<u>70,941</u>	<u>103,091</u>	<u>11,521</u>	<u>105,460</u>	<u>244,079</u>	<u>477,180</u>	<u>884,391</u>	<u>1,676,664</u>	<u>1,671,699</u>	<u></u>	<u></u>	<u></u>

LAMARLE PARKS POLICE DEPT
 Data 1-2000-00

OPERATIONAL REVENUES - PUBLIC SERVICES

Combining Maturity of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1997

	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999
REVENUES												
Taxes - of various	155,213		155,213		5274	3172,600	1502,473				1642,489	
Federal funds	500		500		500	475					1,344	
Intergovernmental - state funds												100,273
Police (Expenditure) fund	200		200		344	16,419	7,420				36,408	
State revenue sharing (SRS)						31,379					10,278	
Funds require funds	1,400	1,400	4,279	4,279	1,277	59,502	10,187				18,200	
Use of inventory and property						3,212	2,528				1,720	
Other revenues						45,844	460,098				317,088	
Total revenues	<u>157,113</u>	<u>1,400</u>	<u>160,002</u>	<u>4,279</u>	<u>1,227</u>	<u>3,532,318</u>	<u>1,643,086</u>				<u>1,911,135</u>	
EXPENDITURES												
Current - public works	1,254	1,400	1,254	1,400	1,258	161,048	168,064				1,403,059	
State service:												
Principal						18,311					18,311	
Interest						3,914					3,914	
Capital outlay						26,112	11,525				11,525	
Total expenditures	<u>1,254</u>	<u>1,400</u>	<u>1,254</u>	<u>1,400</u>	<u>1,258</u>	<u>209,385</u>	<u>180,599</u>				<u>1,640,809</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,859</u>	<u>(400)</u>	<u>3,748</u>	<u>(121)</u>	<u>(31)</u>	<u>3,323</u>	<u>1,462,491</u>				<u>270,326</u>	
OTHER FINANCING SOURCES												
Operating transfers in												
Total other financing sources												
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>3,859</u>	<u>(400)</u>	<u>3,748</u>	<u>(121)</u>	<u>(31)</u>	<u>3,323</u>	<u>1,462,491</u>				<u>270,326</u>	
FUND BALANCES AT BEGINNING OF YEAR	10,460	1,480	9,417	9,070	1,194	1,420	10,204	1,420			10,204	
FUND BALANCES AT ENDING OF YEAR	<u>14,319</u>	<u>1,080</u>	<u>13,165</u>	<u>8,949</u>	<u>1,163</u>	<u>2,842</u>	<u>20,408</u>	<u>11,624</u>			<u>20,408</u>	
FUND BALANCES AT END OF YEAR	<u>14,319</u>	<u>1,080</u>	<u>13,165</u>	<u>8,949</u>	<u>1,163</u>	<u>2,842</u>	<u>20,408</u>	<u>11,624</u>			<u>20,408</u>	

LASALLE PARISH POLICE JURY
Terre, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1997

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is prepared in compliance with House Concurrent Resolution No. 24 of the 1978 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$800 per month and the other jurors receive \$700 per month.

LASALLE PARISH POLICE JURY
Jena, LouisianaSchedule of Compensation Paid Police Jurors
For the Year Ended December 31, 1997

John Bailey	\$5,400
John Carter, President	9,600
David Crooks	8,400
Larry Evans	8,400
Bobby Ray Francis	8,400
Kirby Jones	8,400
Bobby Nugent	8,400
Ben Reid, Jr.	8,400
Gary Stapleton	8,400
Vinyl Torral	<u>8,400</u>
Total	<u>\$85,200</u>

**Independent Auditor's Report on Compliance with
Laws, Regulations, Contracts, and Grants,
and Internal Control**

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments of 1996*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on Compliance and
Internal Control Over Financial Reporting**

LASALLE PARISH POLICE JURY
Jena, Louisiana

VERNON COON
MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

**OFFICE OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS**

**OFFICER ASSIGNED TO
SUPERVISORIAL,
ADMINISTRATIVE, AUDITING
AND FINANCIAL REPORTING**

I have audited the primary government financial statements of the LaSalle Parish Police Jury as of and for the year ended December 31, 1997, and have issued my report thereon dated April 30, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the LaSalle Parish Police Jury's primary government financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings and questioned costs on item 97-1.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered LaSalle Parish Police Jury's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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LASALLE PARISH POLICE JURY

Irma, Louisiana

**Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
December 31, 1997**

This report is intended for the information of the members of the LaSalle Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities. This is not intended to limit the distribution of this report, which is a matter of public record.



**West Monroe, Louisiana
April 30, 1998**



**Independent Auditor's Report on Compliance
With Requirements Applicable to Each Major Program
and Internal Control Over Compliance**

LASALLE PARISH POLICE JURY
Iona, Louisiana

Compliance

I have audited the compliance of the LaSalle Parish Police Jury with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal programs for the year ended December 31, 1997. LaSalle Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs are the responsibility of the LaSalle Parish Police Jury's management. My responsibility is to express an opinion on the LaSalle Parish Police Jury's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the LaSalle Parish Police Jury's compliance with those requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on LaSalle Parish Police Jury's compliance with those requirements.

In my opinion, LaSalle Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 1997. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

LASALLE PARISH POLICE JURY

Irra, Louisiana

*Independent Auditor's Report on Compliance
With Requirements Applicable to Each Major
Program and Internal Control Over Compliance, etc.
December 31, 1997*

Internal Control Over Compliance

The management of the LaSalle Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered LaSalle Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on its major federal programs in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of the members of the LaSalle Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

April 30, 1998

LASALLE PARISH POLICE JURY
Iowa, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1997

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the LaSalle Parish Police Jury.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. An instance of noncompliance material to the financial statements of the LaSalle Parish Police Jury is reported in the Auditor's Report on Compliance and Internal Control Over Financial Reporting.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award programs for the LaSalle Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for the LaSalle Parish Police Jury are reported.
7. The programs tested as major programs included:
 - a. United States Department of Housing and Urban Development CDBG Grant - CFDA 14.228
 - b. United States Department of Labor - Job Training Partnership Act - CFDA 17.250
 - c. Food Stamp Cluster:
 1. USDA Food Stamp Program - CFDA 10.551
 2. USDA Food Stamp Administration - CFDA 10.561
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The LaSalle Parish Police Jury was not determined to be a low-risk audit.

(Continued)

LASALLE PARISH POLICE JURY
Iona, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 1997

II. FINDINGS - FINANCIAL STATEMENTS AUDIT

**97-1 Need to Obtain Approval of State Bond
Commission for Debt and Comply
With Public Bid Law**

Findings: The District Attorney did not obtain State Bond Commission approval for the incurrence of debt or comply with the Public Bid Law in the acquisition of a computer system. Louisiana Revised Statute (LSA-R.S.) 39:1403.69 provides that political subdivisions of the state must apply to the State Bond Commission for approval to incur debt. Debt, as defined in the statute, also includes leases unless the lease has a non-appropriation clause and does not have an anti-substitution clause. On May 27, 1997, the district attorney entered into a lease agreement with a bank for the acquisition of computer equipment. A review of the lease agreement disclosed that it does include an anti-substitution clause. Consequently, the lease meets the definition of debt and requires approval of the bond commission. I received no information from the office of the district attorney to indicate that such bond commission approval was obtained.

LSA-R.S. 34:2212 provides that the purchase of materials and supplies exceeding the sum of \$10,000 (\$15,000 effective July 15, 1997) shall be advertised and let by contract to the lowest responsible bidder. The lease agreement referred to above requires 48 monthly payments of \$1,368, or total payments of \$65,712. The lease period of four years is 80% of the five-year depreciable life of computer equipment as provided in the Internal Revenue Code. Generally accepted accounting principles provide that a lease which extends over 75% of an asset's useful life shall be considered a capital lease. Additionally, during a conversation with the district attorney, we were informed that the equipment would belong to his office at the end of the lease term. Alternatively, LSA-R.S. 34:2257 provides for the lease, rent, or purchase of computer equipment through a request for proposals. The statute requires that proposals contain: (a) the principal amount of the proposed lease (b) the interest rate factor to be used and, (c) the right of the lessee to purchase the equipment at the termination of the lease for a sum not to exceed one dollar, and that such information be included in the final contract. The statute further stipulates that the lease-purchase shall be treated as a lease for all legal purposes. I received no information from the office of the district attorney to indicate that his office complied with the requirements of LSA-R.S. 34:2212 or 34:2257.

LASALLE PARISH POLICE JURY
Iowa, LouisianaSchedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 1997

Recommendation: When entering into lease agreements, the district attorney should obtain approval of the State Board Commission. Also, when acquiring equipment, the district attorney should ensure that the acquisition complies with applicable statutes.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL
AWARD PROGRAMS AUDIT**

None

(Continued)

LASALLE PARISH POLICE JURY
Ibaja, Louisiana

Schedule of Dispositions of Federal Awards
For the Year Ended December 31, 1997

FEDERAL AGENCY / TITLE-PROGRAM (ORGANIZATION - PROGRAM NAME)	FUNDS	FY 97 BUDGET	FY 97 ACTUAL	PERCENTAGE OF BUDGET ACTUALLY RECEIVED	PERCENTAGE OF BUDGET ACTUALLY RECEIVED	PERCENTAGE OF BUDGET ACTUALLY RECEIVED
United States Department of Social Services						
Food Stamp Administration (48) - Food Stamp program	8151	20,894,411	20,894,411	100.00	100.00	100.00
Total U.S. Department of Agriculture		20,894,411	20,894,411	100.00	100.00	100.00
United States Department of Housing and Urban Development						
Division of Administration - Community Development Block Grant (Housing Program) - 804 - (Housing) Proj Section	11,228	108,000	108,000	100.00	100.00	100.00
United States Department of Labor						
Passed through United Community Action Agency - Job Training Partnership Act Direct program - Church Action Prevention Grant	17,250	965	965	100.00	100.00	100.00
United States Department of Justice	18,588	965	965	100.00	100.00	100.00
Department of Justice - Church Action Prevention Grant						
Department of Justice - United States Department of Justice - Program in Lieu of Fees	90,000	965	965	100.00	100.00	100.00
Total Federal Financial Assistance		22,087,411	22,087,411	100.00	100.00	100.00

9007000700

(1) The Schedule of Federal Awards was prepared on the modified accrual basis of accounting.

LASALLE PARISH POLICE JURY
Ivrea, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 1999

There were no audit findings reported in the audit for the year ended December 31, 1999.