

**ST. HELENA PARISH POLICE JURY
GREENSBORO, LOUISIANA**

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As of and for the two years ended December 31, 1996

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GREENSBORO, LOUISIANA

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GREENSBORO, LOUISIANA

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INDEPENDENT AUDITOR'S REPORT

St. Helena Parish Police Jury
Greensboro, Louisiana

I have audited the accompanying primary government financial statements of St. Helena Parish Police Jury, as of December 31, 1996 and for the two years ended December 31, 1996, as listed in the table of contents. These financial statements are the responsibility of St. Helena Parish Police Jury management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-118, "Audits of State and Local Governments." Those standards and OMB Circular A-118 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of St. Helena Parish Police Jury, as of December 31, 1996, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of St. Helena Parish Police Jury, do not purport to, and do not, present fairly the financial position of the St. Helena Parish Police Jury, as of December 31, 1996, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information schedules listed in the table of contents is presented for purposes of additional analysis and is not a required part of the primary government financial statements of St. Helena 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 a report dated July 15, 1997, on my consideration of the Police Jury's internal control structure and a report dated July 28, 1997, on its compliance with laws and regulations.



July 15, 1997

Monroe, Louisiana

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE

St. Helena Parish Police Jury
Greensburg, Louisiana

I have audited the primary government financial statements of St. Helena Parish Police Jury, as of December 31, 1996, and for the two years ended December 31, 1996, and have issued my report thereon dated July 15, 1997. These primary government financial statements are the responsibility of St. Helena Parish Police Jury management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the 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.

My audit was conducted for the purpose of forming an opinion on the primary government financial statements of St. Helena Parish Police Jury, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the primary government financial statements. The information in the schedule 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.


Hemlock, Louisiana
July 18, 1997

ST. BELLESA PARISH POLICE JURY
 GREYSBURG, LOUISIANA
 ALL FUND TYPES AND ACCOUNT GROUPS

STATEMENT A

COMBINED BALANCE SHEET
 DECEMBER 31, 1996

ASSETS FOR FUND COUNTS	CURRENT FUND			FUND BALANCE			COMBINED BALANCE SHEET			TOTAL ALL MEMBERSHIPS AS % OF 1993
				ST. BELLESA POLICE JURY	GENERAL FUND	FUND BALANCE	MEMBERSHIP FUNDS	OTHER FUNDS	TOTAL FUNDS	
	ASSETS	LIABILITIES	FUND BALANCE							
Cash	51,428.00	61,825.00	106,105.00	61,825.00	106,105.00	106,105.00			1,020,590.00	
Accounts Receivable	15,379.00	-	15,379.00	15,379.00	15,379.00	15,379.00			15,379.00	
Prepaid Expenses	3,000.00	1,200.00	1,800.00	1,800.00	1,800.00	1,800.00			1,800.00	
Other Assets	-	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00			2,000.00	
Total Assets	70,807.00	65,025.00	106,105.00	81,033.00	125,284.00	125,284.00			1,049,799.00	
Liabilities	-	65,025.00	65,025.00	65,025.00	65,025.00	65,025.00			65,025.00	
Total Liabilities	-	65,025.00	65,025.00	65,025.00	65,025.00	65,025.00			65,025.00	
Total Fund Balance	70,807.00	-	41,080.00	16,008.00	60,284.00	60,284.00			1,020,590.00	

ASSETS FOR FUND COUNTS

- Cash
- Accounts Receivable
- Prepaid Expenses
- Other Assets
- Total Assets

LIABILITIES FOR FUND COUNTS

- Accounts Payable
- Other Liabilities
- Total Liabilities

FUND BALANCE

- Current Fund Balance
- General Fund Balance
- Total Fund Balance

See Accounting Principles Statement of Fund

DE. BELLEVA FARM FOR RICHMOND
 GREENSBORO, NORTH CAROLINA
 GOVERNMENTAL FUND

03/20/2014 1:14

FINANCIAL STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED DECEMBER 31, 2014

	GENERAL FUND		SPECIAL REVENUE FUND		DEBT SERVICE FUND		CAPITAL PROJECTS FUND		TOTAL AS FUNDING AND F				
	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013			
REVENUES													
TAXES													
Ad Valorem	\$	61,064	\$	61,110	\$	14,502	\$	-	\$	49,566	\$	141,172	
Sales	-	-	-	26,178	-	-	-	-	-	26,178	-	107,374	
Other Fees, Penalties, Interest ETC.	-	11,824	-	-	-	-	-	-	-	11,824	-	4,914	
License and Permits	-	41,891	-	280	-	-	-	-	-	41,891	-	11,790	
GRAND TOTAL GOVERNMENTAL REVENUES		61,064		87,568		14,502		-		61,064		175,250	
NON GOVERNMENTAL REVENUES													
Bank Depository Funds	-	-	17,820	-	-	-	-	-	17,820	-	11,674	11,674	
State Revenue (Share/Net)	-	2,626	10,100	-	-	-	-	-	12,726	-	67,668	67,668	
Other State Funds	-	49,649	-	-	-	124,400	-	-	174,058	-	301,994	301,994	
Fees, Charges, and Commissions for Services	-	23	14,200	-	-	-	-	-	14,223	-	14,223	14,223	
Fees, Subsidies, and Grants	-	-	26,000	-	-	-	-	-	26,000	-	26,000	26,000	
Interest Revenue	-	16	4,884	-	40,284	-	-	-	45,184	-	47,000	47,000	
Special Funding	-	1,204	20,000	-	5,074	-	-	-	26,278	-	27,342	27,342	
Other Revenue	-	9,437	3,770	-	-	-	-	-	13,207	-	13,207	13,207	
TOTAL REVENUES		61,064		148,822		14,502		124,400		148,822		711,148	
EXPENDITURES													
GENERAL GOVERNMENT													
Legislative		100,405		-		-		-	100,405		44,317	44,317	
General		174,864		7,788		-		-	182,652		172,644	172,644	
Electricity		50,474		-		-		-	50,474		52,894	52,894	
Personnel and Administration		224,022		-		4,894		-	228,916		184,712	184,712	
Other General Expenses		74,282		-		-		-	74,282		81,544	81,544	
Public Safety		18,400		14,881		-		-	33,281		31,414	31,414	
Public Works		-		1,092,213		-		184,888	1,277,101		1,077,818	1,077,818	
Health and Welfare		116,114		11,283		-		184,117	411,514		411,514	411,514	
Transportation		4,480		-		-		-	4,480		11,854	11,854	
Capital Development (Debt/Int)		14,404		1,283		-		-	15,687		14,554	14,554	
Other Services		10,411		104,481		104,481		-	219,373		244,118	244,118	
TOTAL EXPENDITURES		687,874		1,213,554		110,374		184,888		1,213,554		1,213,554	
EXCESS OF REVENUES OR EXPENDITURES OVER EXPENDITURES		(67,810)		14,868		4,128		169		(67,810)		1,924	
OTHER FINANCING SOURCES/USES													
Operating Transfer In		11,410		(1,000)		4,810		-	15,220		41,100	41,100	
Operating Transfer Out		-		(75,420)		(7,180)		-	(82,600)		(82,600)	(82,600)	
Debt Proceeds		-		-		-		-	-		-	-	
Payments From Other Sources		-		1,000		-		104	1,104		11,000	11,000	
TOTAL OF OTHER FINANCING SOURCES/USES		11,410		(75,420)		(2,370)		104		1,104		(19,500)	
EXCESS OF REVENUES OR EXPENDITURES AND OTHER FINANCING SOURCES/USES OVER EXPENDITURES		(56,400)		(60,552)		1,758		169		(66,706)		(17,576)	
BEGINNING FUND BALANCE		11,441		1,017,944		164,620		-		1,293,005		1,293,005	
ENDING FUND BALANCE		\$	(44,959)	\$	1,457,392	\$	166,378	\$	169	\$	1,275,429	\$	1,275,429

**ST. HELENA PARISH POLICE JURY
COMPREHENSIVE FINANCIAL
GOVERNMENTAL FUNDS**

2023-2024

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2023**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL MEMBERSHIP FUND FUND
REVENUES					
TAXES					
Ad Valorem	\$ 39,434	\$ 78,307	\$ 33,441	\$ -	\$ 151,182
Sales	-	437,738	-	-	437,738
Other Taxes (Franchise, Intoxic, etc.)	9,884	-	-	-	9,884
Grants and Donations	44,134	178	-	-	44,312
REGULATORY/GOVERNMENTAL REVENUES	9,548	-	-	-	9,548
FEES AND FINES	-	-	-	-	-
French Transportation Fund	-	188,625	-	-	188,625
State Revenue Sharing Office	4,200	38,888	-	-	43,088
Other Fees (Fees)	50,154	-	-	-	50,154
Fees, Charges, and Commissions for Services	-	28,888	-	-	28,888
Fees, Penalties, and Fines/Forfeits	-	38,488	-	-	38,488
Rental Income	-	4,888	48,384	-	53,272
Interest Income	884	13,287	8,388	-	22,559
Other Revenues	3,622	75,887	-	-	79,509
TOTAL REVENUES	100,672	1,498,542	90,709	-	1,699,923
EXPENDITURES					
GENERAL GOVERNMENT					
Legislative	88,627	-	-	-	88,627
Judicial	228,811	674	-	-	229,485
Executive	22,496	-	-	-	22,496
Finance and Administration	88,487	-	2,386	-	90,873
Other General Government	42,384	888	-	-	43,272
Public Safety	88,000	18,888	-	-	106,888
Public Works	-	1,677,188	-	888	1,679,164
Health and Welfare	44,622	44,622	-	-	89,244
Culture and Recreation	28,887	-	-	-	28,887
Economic Development and Assistance	12,814	888	-	-	13,702
Entertainment	22,222	114,888	888,888	-	1,106,000
TOTAL GENERAL GOVERNMENT EXPENDITURES	548,888	1,900,000	890,888	888	2,340,664
DEBT SERVICE - INTEREST AND PRINCIPAL					
	2,388	188,788	178,888	888	390,912
DEBT SERVICE - OTHER REVENUES					
Carrying Charges for	2,388	188	1,388	-	3,964
Carrying Charges for	2,000	88,284	8,487	888	99,659
Gifts of Assets	-	-	-	-	-
Proceeds from Other Borrowings	18,888	-	-	-	18,888
TOTAL (NET) DEBT SERVICE REVENUES (GAINS)	24,176	188,470	10,263	888	203,800
DEBT SERVICE - INTEREST AND PRINCIPAL - FINANCING (GAINS) AND OTHER EXPENSES (LOSSES)					
	2,388	188,788	178,888	888	390,912
REVENUES FROM BALANCES	18,888	1,488,411	298,814	888	1,987,001
ENDING FUND BALANCES	\$ 114,811	\$ 1,417,881	\$ 288,888	\$ -	\$ 1,821,580

**BY REGIONAL FINANCIAL DEVELOPMENT
CORPORATION, LOS ANGELES
GOVERNMENTAL TYPE - FEDERAL AND SPECIAL REVENUE FUNDS**

**COMPARED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES AND NET
POSITIONS AND EQUITY
FOR THE YEAR ENDED OCTOBER 31, 1990**

	GENERAL FUNDS			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE EXPENDITURES	BUDGET	ACTUAL	VARIANCE EXPENDITURES
REVENUES						
TOTAL:						
Ad Valorem	\$ 58,000	\$ 57,754	\$ 246	\$ 102,000	\$ 102,424	\$ (424)
Sales	-	-	-	80,000	79,474	526
Other State Revenue Interest, ETC.	10,000	11,708	1,708	1,000	-	1,000
Continuing Funds	40,000	40,528	528	2,000	2,000	-
UNASSIGNED TO BUDGETS:						
FEDERAL FUNDS	4,000	4,000	-	-	-	-
STATE FUNDS:						
Public Improvement Fund	-	-	-	100,000	100,000	-
State Revenue Sharing Plan	10,000	8,478	1,522	80,000	79,474	526
Other State Funds	60,000	62,050	2,050	-	-	-
Int. Charges and Commissions for Services	100	100	-	10,000	10,000	-
State and Refundable	-	-	-	10,000	10,000	-
Special Interest	100	1,100	1,000	10,000	10,000	-
Other Revenue	10,000	8,800	1,200	1,000	1,000	-
TOTAL REVENUES	122,100	121,540	560	107,000	107,900	900
EXPENDITURES						
GENERAL GOVERNMENT:						
Capital	10,000	10,000	-	500	-	500
Salaries	10,000	10,000	-	1,000	1,000	-
Materials	-	-	-	-	-	-
Contract	10,000	10,000	-	-	-	-
Interest and Administration	10,000	10,000	-	1,000	-	1,000
Other General Government	10,000	10,000	-	500	-	500
Public Safety	10,000	10,000	-	10,000	10,000	-
Public Works	-	-	-	1,000,000	1,000,000	-
Health and Welfare	10,000	10,000	-	10,000	10,000	-
Education/Recreation	1,000	1,000	-	-	-	-
Economic Development	10,000	10,000	-	1,000	1,000	-
Utilities	10,000	10,000	-	10,000	10,000	-
TOTAL EXPENDITURES	71,000	71,000	0	1,021,500	1,021,500	0
FOCUS OF REVENUES EXPENDITURES						
DIFFERENCE	51,100	50,540	560	5,000	5,000	0
OTHER FINANCIAL ACCOUNTS						
Operating Reserves	10,000	10,000	-	10,000	10,000	-
Operating Reserves/Ret.	-	-	-	10,000	10,000	-
Loan Proceeds	10,000	10,000	-	1,000	1,000	-
Gifts/Grants	-	-	-	-	-	-
Net Change	10,000	10,000	-	1,000	-	1,000
Net Change Other Funds	10,000	10,000	-	-	-	-
TOTAL OTHER FINANCIAL ACCOUNTS	30,000	30,000	0	21,000	21,000	0
UNASSIGNED GOVERNMENTAL REVENUES AND EXPENSES						
UNASSIGNED GOVERNMENTAL REVENUES	10,000	10,000	-	10,000	10,000	-
REVENUES LESS BALANCES	10,000	10,000	0	10,000	10,000	0
CHANGES IN FUND BALANCES						
Operating Reserves	10,000	10,000	-	10,000	10,000	-
Operating Reserves/Ret.	-	-	-	10,000	10,000	-
Loan Proceeds	10,000	10,000	-	1,000	1,000	-
Gifts/Grants	-	-	-	-	-	-
Net Change	10,000	10,000	-	1,000	-	1,000
Net Change Other Funds	10,000	10,000	-	-	-	-
TOTAL CHANGES IN FUND BALANCES	30,000	30,000	0	21,000	21,000	0
UNASSIGNED GOVERNMENTAL REVENUES AND EXPENSES						
UNASSIGNED GOVERNMENTAL REVENUES	10,000	10,000	-	10,000	10,000	-
REVENUES LESS BALANCES	10,000	10,000	0	10,000	10,000	0

AL. HIGHWAY FUND BALANCE, B.Y.
DEPARTMENT OF TRANSPORTATION AND CAPITAL PROJECTS FUND

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE BUDGET
(UNPLANNED) OBJECTS
FOR THE YEAR ENDED DECEMBER 31, 1991

	BUDGET EXPENDITURE			CAPITAL PROJECTS FUND		
	BUDGET	ACTUAL	PERCENTAGE	BUDGET	ACTUAL	PERCENTAGE
REVENUES						
TAXES						
AG System	\$ 11,000	\$ 10,000	91%			
GRANTS AND DONATIONS						
Revenue Contingent	-	-	-	-	-	-
Revenue from Administration	-	-	-	-	-	-
Other	-	-	-	-	-	-
Expenditures	<u>11,000</u>	<u>10,000</u>	<u>91%</u>	<u>10,000</u>	<u>10,000</u>	<u>100%</u>
Other	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>	<u>0%</u>
TOTAL EXPENDITURE	<u>11,000</u>	<u>10,000</u>	<u>91%</u>	<u>10,000</u>	<u>10,000</u>	<u>100%</u>
CHANGES IN BALANCE						
GENERAL EXPENDITURES						
Finance and Administration	-	-	-	-	-	-
Other General Expenditures	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	10,000	10,000	100%
Public Use and Other	1,000	1,000	100	-	-	-
Education	-	-	-	-	-	-
Culture and Recreation	-	-	-	100,000	100,000	100%
Construction of Physical Structures	-	-	-	-	-	-
Community Development and Services	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Other Services	100,000	100,000	100	-	-	-
Other Expenditures	-	-	-	-	-	-
TOTAL GENERAL EXPENDITURES	<u>10,000</u>	<u>100,000</u>	<u>100%</u>	<u>110,000</u>	<u>110,000</u>	<u>100%</u>
EXCESS OF REVENUES OVER EXPENDITURES						
Capital Expenditures	<u>(10,000)</u>	<u>(10,000)</u>	<u>(100%)</u>	<u>-</u>	<u>(10,000)</u>	<u>0%</u>
EXCESS OF REVENUES OVER TOTAL EXPENDITURES						
Operating Transfer In	100	100	100	-	-	-
Operating Transfers Out	(1,000)	(1,000)	100	-	-	-
Loan Interest	-	-	-	-	100	100
Net Transferred Other Funds	-	-	-	-	-	-
TOTAL CHANGES FINANCING SOURCES/USES	<u>(1,000)</u>	<u>(1,000)</u>	<u>0%</u>	<u>100</u>	<u>100</u>	<u>100%</u>
EXCESS OF REVENUES OVER CHANGES AND OTHER						
Revenue Contingent from Expenditures	<u>10,000</u>	<u>(1,000)</u>	<u>(100%)</u>	<u>-</u>	<u>100</u>	<u>0%</u>
REVENUES LESS BALANCE SHEETS	<u>10,000</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>0%</u>
ENDING FUND BALANCE	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>100%</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>0%</u>

OFFICE OF THE COMPTROLLER OF PUBLIC ACCOUNTS
 STATE OF LOUISIANA
 GOVERNMENTAL FUND TYPE GENERAL AND SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND-BALANCED BUDGET
 (2024-CURRENT YEAR AND 2023-PREVIOUS YEAR)
 FOR THE YEAR ENDING ON SEPTEMBER 30, 2024

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE (UNAVAILABILITY)	BUDGET	ACTUAL	VARIANCE (UNAVAILABILITY)
REVENUES						
TAXES						
Ad Valorem	\$ 49,000	\$ 48,807	\$ 193	\$ 88,000	\$ 87,018	\$ 982
Sales	-	-	-	20,000	20,000	-
Other Fees, Licenses, Motor Vehicle	6,000	11,837	5,837	22,750	22,728	22
Interest on Bonds	43,000	45,144	2,144	1,000	1,110	110
Other Funds (Transfers to Other)	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Other Revenues	-	-	-	12,000	14,725	2,725
State Contingency Fund	20,000	2,128	(17,872)	20,000	20,000	-
State Revenue Sharing Fund	60,000	60,000	-	-	-	-
Other State Funds	-	-	-	-	-	-
Pay Changes and Miscellaneous to Other	200	200	-	1,000	2,000	1,000
Forward-Adjustment	-	-	-	20,000	20,000	-
Other Funds	-	-	-	-	-	-
General Fund	600	600	-	20,000	20,000	-
Other Special	20,000	2,000	(18,000)	2,000	2,000	-
TOTAL REVENUES	139,000	140,781	1,781	1,070,000	1,070,766	766
EXPENDITURES						
GENERAL EXPENDITURES						
Capital	80,000	80,000	-	800	800	-
Admin	20,000	20,000	-	1,000	1,000	-
Operating	-	-	-	-	-	-
Interest	10,000	10,000	-	-	-	-
Financial Administration	20,000	20,000	-	1,000	1,000	-
Other General Expenses	20,000	20,000	-	500	500	-
State Debt	20,000	20,000	-	20,000	20,000	-
State Parks	-	-	-	1,000,000	1,000,000	-
Manufacturing	10,000	10,000	-	20,000	20,000	-
Other Institutions	20,000	20,000	-	-	-	-
Education/Research	10,000	10,000	-	100	100	-
Insurance	20,000	20,000	-	10,000	10,000	-
TOTAL EXPENDITURES	140,000	140,000	0	1,071,000	1,070,800	200
CHANGES IN REVENUES AND EXPENDITURES OTHER THAN EXPENDITURES						
	20,000	20,000	-	40,000	40,000	-
REVENUES EXCEEDING EXPENDITURES	0	0	0	70,000	70,000	0
FINANCING REVENUES AND CHANGES						
Operating Activities	20,000	20,000	-	20,000	20,000	-
Investing Activities/Net	20,000	20,000	-	20,000	20,000	-
Net Increase	-	-	-	-	-	-
Net Decrease	-	-	-	20,000	20,000	-
TOTAL OTHER FINANCING REVENUES (DECREASE)	40,000	40,000	0	40,000	40,000	0
CHANGES IN REVENUES EXCEEDING CHANGES IN EXPENDITURES AND FINANCING REVENUES						
	20,000	20,000	-	20,000	20,000	-
REVENUES EXCEEDING CHANGES IN EXPENDITURES AND FINANCING REVENUES	0	0	0	0	0	0
BALANCE - FUND BALANCE	0	0	0	0	0	0
BALANCE - FUND BALANCE	0	0	0	0	0	0

See accompanying notes and footnotes to financial statements.

ST. LOUIS PARISH POLICE DEPT
 OPERATIONAL, EQUIPMENT, LEASING
 COMMERCIAL, FINANCIAL SERVICE, AND CAPITAL PROJECTS

COMPARISON OF BUDGET TO REVENUE, EXPENDITURE,
 AND CHANGES IN FUND BALANCE BUDGET
 PERFORMANCE ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2020

REVENUE	OPERATIONAL BUDGET			CAPITAL PROJECTS BUDGET		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
TOTAL	\$ 10,000	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0
REVENUE						
AD REVENUE	0	0	0	0	0	0
GRANT REVENUE						
Community Development	0	0	0	0	0	0
Community Administration	0	0	0	0	0	0
AD REVENUE	0	0	0	0	0	0
Grant Income	10,000	10,000	0	0	0	0
Grant Fund	10,000	10,000	0	0	0	0
TOTAL REVENUE	10,000	10,000	0	0	0	0
EXPENSES						
COMMERCIAL OPERATIONS						
Energy and Administration	0	0	0	0	0	0
Information Technology	0	0	0	0	0	0
PERSONNEL						
Public Works	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health and Safety	0	0	0	0	0	0
Electricity	0	0	0	0	0	0
Water and Sewerage	0	0	0	0	0	0
Construction of Infrastructure	0	0	0	0	0	0
Public Development Expenses	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Other Services	0	0	0	0	0	0
Other Expenses	0	0	0	0	0	0
TOTAL OPERATIONAL BUDGET	0	0	0	0	0	0
EXPENSES BY BUDGETARY PERFORMANCE						
OPERATIONAL BUDGET	0	0	0	0	0	0
GRANT FUNDS (OPERATIONAL BUDGET)						
Operating Expenses	4,000	4,000	0	0	0	0
Operating Expenses/Car	15,000	15,000	0	0	0	0
Car Expenses	0	0	0	0	0	0
Net Increase/Decrease	0	0	0	0	0	0
TOTAL GRANT FUNDING SOURCE BUDGET	19,000	19,000	0	0	0	0
EXPENSES BY BUDGETARY PERFORMANCE						
OPERATIONAL BUDGET	0	0	0	0	0	0
GRANT FUNDS (OPERATIONAL BUDGET)	19,000	19,000	0	0	0	0
OPERATIONAL BUDGET	0	0	0	0	0	0
GRANT FUNDS (OPERATIONAL BUDGET)	19,000	19,000	0	0	0	0

ST. HELENA PARISH POLICE JURY
GREENBURG, LOUISIANA

PRIMARY GOVERNMENTAL FINANCIAL STATEMENTS
As of and for the Two Years Ended December 31, 1996

NOTES TO FINANCIAL STATEMENTS

INTRODUCTION

The St. Helena Parish Police Jury is the governing authority for St. Helena 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.

Louisiana Revised Statute 33:1235 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the power to make regulations for its own government, to regulate the construction and maintenance of roads, bridges, and drainage 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

ST. HELENA PARISH POLICE JURY
MEMORANDUM, 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 financially 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:

St. Helena Parish Hospital Service District No. 1
Waterworks District No. 2
Recreation and Parks District
St. Helena Parish Tourist Commission

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

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

**ST. HELENA PARISH POLICE JURY
GREENSBORO, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS (continued)

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

3- Fund Accounting

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

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the police jury are classified into two categories: governmental and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds

Governmental funds are used to account for all or most of the police jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

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

ST. HELENA POLICE JURY
GREENBERG, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. Special revenue funds--account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
3. Debt service funds--account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.
4. Capital projects funds--account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Fiduciary Funds

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the police jury. Fiduciary funds include:

Agency funds--account for assets that the police jury holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds, and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed.

ST. HELENA PARISH POLICE JURY
GENERALLEDGER, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (continued)

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

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

Sales and use tax revenues are recorded when received by the collecting agent, the St. Helena Parish Sheriff.

Interest income on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources (Uses)

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

D. PRACTICE

The police jury follows these procedures in establishing the budgetary data reflected in these financial statements:

1. A proposed budget is prepared and submitted to the police jury prior to the beginning of each fiscal year.
2. The proposed budget is published in the official journal and made available for public inspection. A public hearing is called to obtain taxpayer comments.
3. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from

ST. HELENA PARISH POLICE JURY
SHREVEPORT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (Continued)

revenues exceeding amounts estimated require approval from the police jury.

4. All budgetary appropriations lapse at the end of each fiscal year.
5. Budgets are adopted in accordance with the cash basis of accounting.
6. The level of budgetary control is total appropriations. Budgeted amounts are as originally adopted, or as amended by the police jury. The level of expenditures cannot legally exceed the budget.

The revenues and expenditures shown on Statement B are reconciled with the amount on Statement E as follows:

	General Fund	Special Revenue Funds
Excess of revenues and other sources over expenditures and other uses (cash basis)	\$ (17,878.)	\$ 37,238.
Adjustments:		
To adjust revenues for accruals	30,921.	34,497.
Due from other funds	4,008.	0.
Proceeds from loans	(100,000.)	-
To adjust expenditures for accruals	(144,888.)	(24,373.)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses (GAAP basis)	\$ (121,737.)	\$ 47,362.

**ST. HELENA PARISH POLICE JURY
MEMORANDUM, LOUISIANA**

NOTICE TO THE FINANCIAL STATEMENTS (Continued)

The revenues and expenditures shown on Statement 2 are reconciled with the amount on Statement 1 as follows:

	Self-Services	Capital Expenditures
Excess of revenues and other sources over expenditures and other uses (cash basis)	\$ 647,228.1	\$ 2.
Adjustments:		
To adjust revenues for accruals	262.	194,428.
To adjust expenditures for accruals	786.	1194,428.1
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses (GAAP basis)	\$ (48,180.1)	\$ 2.

8. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. The police jury considers all short term highly liquid investments with original maturities of 90 days or less to be cash equivalents. Under state law, the police jury may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

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

ST. HELENA PARISH POLICE JURY
MEMORANDUM, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)

F. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

G. Fixed Assets

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. Donated assets are recorded at fair market value at the time of the donation and included in the general fixed asset account group.

H. Accrued Absences

After one year of continuous employment, each employee receives one week of vacation. After two years of employment, and for each year thereafter, each employee receives two weeks of vacation. After ten years each employee receives three weeks of vacation, and after twenty years each employee receives four weeks of vacation. Vacation time can be carried over for a period of three years. Accrued vacation can be paid upon termination of job.

Sick leave shall accumulate for regular, full time employees at the rate of one day for each month of continuous employment. There is no provision for payment of sick leave.

The cost of current leave privileges, computed in accordance with GASB Codification Section 610, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

ST. HELENA PARISH POLICE JURY
GREENSBORO, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)

I. Long-Term Obligations

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

J. Reserves

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

K. Gains and Use Tax

On April 7, 1984, voters of St. Helena Parish approved a one percent sales and use tax to be levied and collected within the corporate limits of the parish. The tax, which became effective August 1, 1984, is to provide funds for the St. Helena Parish Solid Waste Management Program.

Effective March 1, 1989 a one percent sales tax was established by the voters of St. Helena Parish. The proceeds of this one percent sales tax is dedicated and used for the purpose of maintaining, improving, and keeping in repair public roads, highways, and bridges in the parish.

The police jury and sheriff of St. Helena Parish have entered into an agreement in which the sheriff is to collect the sales and use taxes for a stipulated fee. The sheriff remits the tax proceeds to the police jury on a monthly basis.

L. Total Columns on the Combined Statements

Total columns on the combined statements are captioned Memorandum only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position 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.

ST. HELENA PARISH POLICE JURY
GREENSBORO, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. FUND DEFICIT

The following individual fund has a deficit in unrestricted fund balance or retained earnings at December 31, 1994:

Fund	Deficit Amount
General	\$ 104,886. *****

The fund deficit is caused by bad accrual of \$162,815. for the loss of food stamps from the food stamp program. The Police Jury is trying to collect a portion of the loss from several insurance carriers and also attempting to get the State of Louisiana to forgive the debt.

3. EXPENDITURES/EXPENSES--ACTUAL AND BUDGET

The following individual funds have actual expenditures/ expenses over budgeted expenditures/expenses for the year ended December 31, 1994:

Fund	Budget	Actual	Unfavorable Variance
Road District Maint #4	\$ 48,807.	\$ 48,817.	\$ 10.
Criminal Court	38,834.	27,874.	1,060.
1995 LADEG Road Improvements	42,000.	158,883.	116,883.
Total	\$129,641.	\$235,574.	\$ 135,893.
	*****	*****	*****

For the year ended December 31, 1994:

Fund	Budget	Actual	Unfavorable Variance
Road, Building, & Maintenance	\$44,388.	\$48,337.	\$ 3,949.
Sub Rd 1 of 3 Maint	14,000.	14,833.	733.
Total	\$58,388.	\$63,170.	\$ 4,782.
	*****	*****	*****

**ST. HELENA PARISH POLICE JURY
 GREYSBURG, LOUISIANA
 NOTE TO THE FINANCIAL STATEMENTS (Continued)**

4. LEVIED TAXES

The following is a summary of levied ad valorem taxes for the year ended December 31, 1994:

	Authorized Millage	Levied Millage	Expiration Date
Parishwide Taxes:			
General Fund	4.00	2.34	2000
Parish Wide Road Tax	5.40	4.34	2000
Parish Health Unit	4.00	3.47	2004
Health Unit Maintenance Fund	1.00	.86	2004
Health Unit Sinking Fund	5.00	.86	2000
Parish Library Fund	2.00	2.06	1997
	Authorized Millage	Levied Millage	Expiration Date
District Taxes:			
Road District #1 Maint Fund	8.44	7.95	2000
Sub-Road District #1 of Road District #2 Maint Fund	10.00	8.40	2000
Sub-Road District #2 of Road District #3 Maintenance Fund	4.00	4.08	2005
Road District #3 Maint Fund	7.00	5.43	1998
Road District #4 Maint Fund	7.00	5.91	1998
Road District #5 Maint Fund	12.00	12.00	2005
Road District #6 Maint Fund	15.00	11.00	2000
Fifth Ward Fire Protection District Maintenance Fund	18.33	8.43	1999
Fire Protection District #2	18.00	8.87	1999
Fire Protection District #3	8.00	4.71	2004

5. CASH AND CASH EQUIVALENTS

At December 31, 1994, the police jury has cash and cash equivalents (book balances) totaling \$1,137,831, as follows:

Demand deposits	\$ 80,361.
Interest bearing demand deposits	453,796.
Money market accounts	604,394.

	\$1,137,831.

**ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (Continued)**

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

At December 31, 1986, the police jury has \$3,323,943. in deposits (collected bank balances). These deposits are secured from risk by \$149,492. of Federal deposit insurance and \$3,174,450. of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 19:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

6. RECEIVABLES

The following is a summary of receivables at December 31, 1986:

Class of Receivable	General Fund	Special Revenue Funds	Debt Service Funds	Other Funds
Ad valorem tax	\$ 69,779.	\$481,421.	\$23,758.	\$ 66,438.
Fees and use tax	0.	59,381.	0.	0.
Severance tax	134,179.	0.	0.	0.
Other tax	5,852.	0.	0.	0.
Federal grant	0,169.	0.	0.	0.
State grant	0.	10,369.	0.	194,479.
Revenue sharing	4,729.	39,218.	0.	4,355.
Other	21,313.	27,666.	0.	0.
Total	\$201,106.	\$609,565.	\$23,758.	\$265,800.

The Police Jury has not established an allowance for bad debts since any bad debts would not be material to the financial statements.

**ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA**

NOTICE TO THE FINANCIAL STATEMENTS (Continued)

7. FIXED ASSETS

The changes in general fixed assets follow:

	Balance Jan. 1, 1988	Additions	Deductions	Balance Dec. 31, 1988
Land	\$ 145,887.	\$ 0.	\$ 3,786.	\$ 142,101.
Buildings	3,561,094.	85,436.		3,646,530.
Machinery & Equipment	1,245,807.	141,720.		1,387,527.
Total	\$4,952,588.	\$ 227,135.	\$ 3,786.	\$5,176,017.

- 8. PLAN DESCRIPTION.** Substantially all employees of the St. Helena 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, which separate assets and benefit provisions. All employees of the police jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 65 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 35 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1988, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1988, plus 1 percent of final average salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit averaged to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

ST. HELENA PARISH POLICE JURY
CHENEBIERO, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (Continued)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70899-4619, or by calling (224) 920-2161.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the St. Helena Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.25 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (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 St. Helena Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, 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 St. Helena Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1998, and 1995, were \$43,888 and \$44,694, respectively, equal to the required contributions for each year.

B. OTHER POSTEMPLOYMENT BENEFITS

The St. Helena Parish Police Jury provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Police Jury's employees become eligible for these benefits if they reach normal retirement age while working for the Police Jury. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the Police Jury.

ST. HELENA PARISH POLICE JURY
CHENIEREBO, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$612,810 at December 31, 1996 are as follows:

Class of Payable	General Fund	Special Revenue Funds	Debt Service Funds	Other Funds
Salaries	\$ -	\$ -	\$ -	\$ -
Withholdings	1,338	-	-	-
Accounts	20,002	65,426	-	136,348
Other	2,188	2,230	-	50,412
Food Stamp Liability	262,818	-	3,522	-
	\$286,412	\$67,656	\$3,522	\$255,028

11. COMPENSATED ABSENCES

At December 31, 1996, employees of the police jury have accumulated and vested \$52,800 of employee leave benefits, which was computed in accordance with GASB Codification Section 600. Of this amount, \$52,800 is recorded within the general long-term obligations account group.

12. LEASES

The police jury records items under capital leases as assets and obligations in the accompanying financial statements. The following is an analysis of capital leases at December 31, 1996:

Type	Recorded Amount
Equipment	\$ 43,375

The police jury leases machinery and equipment under noncancelable capital leases. Capital lease obligations are as follows:

Lease-purchase due in monthly installments of \$829.95, including interest at 5.75%, collateralized by equipment.	\$40,450

	\$40,450

ST. HELENA PARISH POLICE JURY
GREENBURGH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

Fiscal year:	Equipment
1997	\$ 8,955.
1998	8,955.
1999	8,955.
2000	8,955.
2001	6,838.

Total minimum lease payments:	48,458.
Less - amount representing interest	(5,797.0)
Present value of net minimum lease payments:	\$42,661.

The police jury has operating leases of the following nature:

The police jury leases office space from St. Helena Leasing Number 88 F&AM. The operating lease has a three year term which was renewed on July 1, 1994, and terminating on June 30, 1997. The lease agreement requires monthly lease payments of \$478. per month. Total lease expense for the year ended December 31, 1996 was \$5,736.

The minimum annual commitments under noncancelable operating leases are as follows:

1997	2,828.

Total	\$2,828.

13. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended December 31, 1996:

ST. HELENA PARISH POLICE JURY
GREENSBORO, LOUISIANA
NOTE TO THE FINANCIAL STATEMENTS (Continued)

	Bonded Debt	Compensated Advances	Capital Leases	Total
Long-term obligations payable at January 1, 1996	\$981,146.	\$28,327.	\$ 1,141.	\$ 999,594.
Additions	7,840.	27,673.	48,659.	79,832.
Deductions	(161,583.1)	(8.1)	(161,654.2)
Long-term obligations payable at December 31, 1996	\$ 727,143.	\$52,998.	\$48,659.	\$ 808,792.

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

\$680,000, general obligation 1982 Health Unit Bonds, due in annual installments of \$64,500 including interest at 8%. General obligation bonds payable by ad valorem taxes and backed by the full faith and credit of the Parish of St. Helena, Louisiana \$ 320,000.

\$110,000, 1990, Certificate of Indebtedness, Fire Protection District Number Two, due in annual installments of \$8,000 through 1994, increasing between \$10,000 to \$14,000 from 1995 to 2000 plus interest at 6%. \$ 52,000.

\$80,000, 1990, Certificate of Indebtedness, General Fund, due in annual installments of \$8,000 through 1992, increasing to between \$7,000 to \$10,000 between 1993 to 2000 plus interest at 6%. 30,000.

\$80,000, 1993, Certificate of Indebtedness General Fund, due in annual installments of \$12,000 in 1995 and \$13,000 in 1996, increasing to \$11,000 in 1997 plus interest at 6% 13,000.

ST. HELENA PARISH POLICE JURY
GREENING, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (Continued)

\$84,000, 1993, Certificate of Indebtedness Road Building and Mtr., due in annual installments of \$8,000 in 1993 and \$8,000 in 1994, increasing to between \$9,000 to \$12,000 between 1997 to 1998 plus interest at 6%. 18,000.

\$31,000, 1993, Certificate of Indebtedness Sub-Road #2 of District #2, due in annual installments of \$4,000 through 1996, thereafter to \$7,000 between 1997 to 1998 plus interest at 6%. 14,000.

\$32,500, 1993, Certificate of Indebtedness Road District #6, due in annual installments of \$6,000 through 1994, increasing to between \$7,000 to \$7,500 between 1997 to 1998 plus interest at 6%. 14,500.

\$114,000, 1993, Certificate of Indebtedness Health Unit Addition sinking, due in annual installments of \$31,400 through 2000 plus interest at 6%. 210,179.

\$10,000, 1994, Certificate of Indebtedness, Series 1994, Road District #6, due in annual installments of \$3,000 through 1994 and \$4,000 in 1997. 4,000.

\$15,000, 1994, Certificate of Indebtedness, Road District #6, due in annual installments of \$7,500 through 1997 plus interest at 6.00%. 9,500.

 \$727,143.
 =====

At December 31, 1994, the police jury has accumulated \$224,840 in the debt service funds for future debt requirements. The annual requirements to amortize all Certificates of Indebtedness outstanding at December 31, 1994, including interest of \$129,101, are as follows:

ST. HELENA PARISH POLICE JURY
GREENSBORO, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (Continued)

Fiscal Year	Principal	Interest
1997	\$ 144,624.	\$ 40,400.
1998	128,813.	32,200.
1999	109,738.	24,813.
2000	118,386.	18,817.
2001	98,382.	12,570.
2002	98,038.	7,397.
2003	48,268.	2,435.
	-----	-----
Total	\$ 727,142.	\$188,102.
	-----	-----

General obligation bonds, \$128,908, are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 39:581, the police jury is legally restricted from incurring long-term bonded debt in excess of 10 per cent of the assessed value of taxable property in the parish. As December 31, 1998, the statutory limit is \$2,232,681.

14. NOTE PAYABLE

The St. Helena Parish Police Jury has a note payable to Bank of Greensboro for \$108,000, bearing interest at 8% and payable in one payment of principal and interest on April 2, 1997. The note was for general fund operations and is unsecured. As December 31, 1998 the balance of the note is \$108,000, and is recorded in the General Fund.

15. BOND SINKING FUND AND RESERVE REQUIREMENTS

The St. Helena Parish Police Jury has the following bond sinking fund and reserve requirements:

- a. The establishment and maintenance of the "Health Unit Sinking fund." Financing is provided by a special annual property tax levy.

ST. MELCHER PARISH POLICE JURY
GREENSBORO, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (continued)

- b. The establishment and maintenance of the "Health Unit Addition Sinking Fund" into which monthly payments will be made on the 20th day of each month. The sinking fund of principal and interest of \$42,463. At December 31, 1996, the required sinking fund balance was \$10,666. The actual fund balance at December 31, 1996 was \$28,614. The sinking fund balance was over funded by \$17,948. This certificate is secured by and payable solely from a pledge and dedication of the excess of annual revenues of the issuer above statutory, necessary and usual charges in each of the fiscal years during which the Certificate is outstanding.
- c. The establishment and maintenance of the "Health Unit Addition Reserve Fund" into which monthly payments will be made on the 20th day of each month commencing the month in which the police jury begins receiving lease payments from the State of Louisiana for its public health unit. The reserve fund payments will consist of 1/100th of the monthly sinking fund payment and will continue until an amount equal to one year's debt service requirements are on deposit in the reserve fund. At December 31, 1996, the required reserve fund balance was \$11,822. The actual cash balance at December 31, 1996 was \$17,134. The reserve fund balance was over funded by \$5,312.

16. CHANGES IN AGENCY FUNDS

A summary of changes in assets and liabilities follows.

	Balances at January 1, 1996		Additions	Reductions	Balance December 31, 1996
Assets:					
Cash	\$	0.	\$ 50,214.	\$ 50,214.	\$ 0.
Receivables		49,763.	80,881.	49,763.	80,881.
Total assets	\$	49,763.	\$131,095.	\$ 99,977.	\$ 80,881.

ST. HELENA PARISH POLICE JURY
GREENSBORO, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (Continued)

Liabilities:				
Due to Audubon Regional Library				
	\$ 48,763.	\$66,472.	\$49,763.	\$ 48,673.
Other Liabilities				
	0.	1,919.	0.	1,919.
Total Liabilities				
	\$ 48,763.	\$68,391.	\$49,763.	\$ 50,592.
Balances at January 1, 1996 Additions Reductions Balances December 31, 1996				
Assets:				
Cash				
	\$ 0.	\$ 67,683.	\$ 69,460.	\$ 0.
Receivables				
	19,671.	48,763.	58,671.	48,763.
Total assets				
	\$ 19,671.	\$ 116,446.	\$128,131.	\$ 48,763.
Liabilities:				
Due to Audubon Regional Library				
	\$ 49,763.	\$ 48,763.	\$ 57,763.	\$ 48,763.
Other Liabilities				
	1,941.	0.	1,941.	0.
Total Liabilities				
	\$ 51,704.	\$ 48,763.	\$ 59,704.	\$ 48,763.

17. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. The following details the amount due at December 31, 1996:

Balance due at January 1, 1996	\$ 17,834.
Amount due for 1996	14,112.
Total	31,946.
Remitted during 1996	117,834.1
Balance due at December 31, 1996	\$ 14,112.

**ST. HELENA PARISH POLICE JUNT
GREENWICH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (Continued)**

18. DUE FROM/TO OTHER FUNDS

Individual fund balances due from/to other funds at December 31, 1988 are as follows:

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$ 22,800.	\$ 48,000.
Special revenue funds-		
Food, Bldg. & Mtc. Fund	1,257.	18,085.
Sales Tax	60,000.	0.
Road District Mtc. #1	2,800.	1,257.
Sub #2 of Road District #2	7,800.	0.
Road District Mtc. #3	0.	4,000.
Road District Mtc. #4	89.	3,000.
Road District Mtc. #5	0.	8,000.
Health Unit	0.	0.
Total	\$ 93,846.	\$ 93,000.

19. INTERGOVERNMENTAL RECEIVABLE

The following is a summary of the intergovernmental receivable from other governments at December 31, 1988:

Payable From	Road District Maintenance	Road District Maintenance	TOTAL
	\$	\$	
St. Helena Parish Recreation and Parks Commission	\$1,000.	\$1,000.	\$2,000.

20. RESERVED FUND BALANCE

Monies accumulated in the debt service funds have been legally restricted for the purpose of paying the annual installments of principal and interest for the \$800,000, 1982 Health Unit Bonds and the \$314,000, 1993 Certificate of Indebtedness. Monies are also accumulated to meet the reserve requirements of the \$314,000, 1993 Certificate of Indebtedness.

**ST. HELENA PARISH POLICE JURY
GREENBERG, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

21. LITIGATION AND CLAIMS

The Police Jury currently has several legal actions and claims pending against it. The Police Jury has also filed suits against others.

On April 18, 1993 a complaint filed against the Police Jury for its failure to operate under a centralized system for the sweep of roads and bridges within the parish was filed by the mayor of a village in the area.

A news story on channel 9 in Baton Rouge reported that the Police Jury equipment was being used on private property. No other information has been revealed other than what was reported in the news article.

No accrual for gain or loss contingencies has been recorded in the financial statements for any of the legal actions and claims as responsibility has not been determined and the possible loss or range of loss for each legal action cannot be reasonably estimated.

22. FEDERAL COMPLIANCE CONTINGENCIES

In the normal course of operations, the police jury receives grant funds from various Federal agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

23. COMPLIANCE WITH LAWS, REGULATIONS, CONTRACTS, AND GRANTS

The Police Jury did not comply with laws, regulations, contracts, and grants involving the asset management law, loss of food stamps, budgetary control and audit not completed within six months of year end as reported in Exhibit G.

24. FOOD STAMP PROGRAM

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

ST. HELENA PARISH POLICE JURY
SHREVEPORT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (Continued)

	1996	1995
Balance at January 1	\$ 429,426.	\$ 588,728.
Received	1,629,000.	1,694,000.
Issued	(1,748,898.)	(3,728,388.)
Disaccounted for	(262,918.)	0.
Balance at December 31	\$ 169,617.	\$ 533,428.

The Police Jury had an alleged theft and/or loss of food stamps during the two years ended December 31, 1996 in the amount of \$262,918. Federal and State investigators have been working on the case to determine cause and if any charges need to be filed. The Police Jury is liable for the loss of the food stamps. An accrual of \$262,918 has been made on the books to reflect the liability.

The Police Jury has filed a claim against the Food Stamp employees' bond for \$17,500, and against Risk Management, the State Food Stamp Office's bonding agency for \$48,040. A resolution was made to the Louisiana Food Stamp Office, asking that the Police Jury be forgiven of the Food Stamp indebtedness and that the members of the St. Helena Parish Louisiana Legislative Delegation be requested to introduce legislation in the next session of the Louisiana Legislature for approval of same.

ST HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA

SUPPLEMENTAL INFORMATION

ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULED
DECEMBER 31, 1996

SPECIAL REVENUE FUNDS DEFINED

Road Building and Maintenance Fund

The Road, Building, and Maintenance Fund is used to account for the operations and maintenance of all major construction and maintenance work on parish roads. Financing is provided by the State of Louisiana Parish Transportation Fund, ad valorem taxes, state revenue sharing funds, one percent parish sales tax and interest earned on surplus cash balances.

Road District Maintenance Funds

The Road District Maintenance Funds are used to account for the operations and road maintenance in Road District Nos. 1, Sub Road 1 and Sub Road 2 of 3, 3, 4, 5, and 6. Financing is provided by ad valorem taxes, state revenue sharing funds, and interest earned on surplus cash balances.

Industrial District

The Industrial District Fund is used to account for the rent receipts and expenditures related to the Industrial Park.

Health Unit Maintenance Fund

The Health Unit Maintenance Fund is used to account for the maintenance of the parish health unit. Financing is provided by ad valorem taxes, state revenue sharing funds, and interest on surplus cash balances.

Health Unit Fund

The Health Unit Fund is used to account for the operation of the parish health unit. Financing is provided by ad valorem taxes, state revenue sharing funds and interest on surplus cash balances.

Fire Protection District 2 Fund

The Fire Protection District 2 Fund is used to account for the operations of a volunteer fire department providing fire protection for the fourth ward. Financing is provided by ad valorem taxes, the two percent fire insurance rebate, and interest earned on surplus cash balances.

ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA

SPECIAL REVENUE FUNDS DEFINED (continued)

Fire Protection District 3 Fund

The Fire Protection District 3 Fund is used to account for the operations of a volunteer fire department providing fire protection in the northwestern portion of St. Helena Parish, Louisiana. Financing is provided by ad valorem taxes, the two percent fire insurance rebate, and interest earned on surplus cash balances.

Fifth Ward Fire Protection Maintenance Fund

The Fifth Ward Fire Protection Maintenance Fund is used to account for the operations of a volunteer fire department providing fire protection for the fifth ward. Financing is provided by ad valorem taxes, the two percent fire insurance rebate, state revenue sharing funds, and interest earned on surplus cash balances.

Off-Duty Law Enforcement

The Off-Duty Law Enforcement Fund is used to account for the payment of witness fees to off-duty law enforcement officers in criminal matters. Financing is provided from proceeds of criminal cases in accordance with Louisiana Revised Statute 15:255.

911 Fund

The 911 Fund is to account for operations of an enhanced 911 emergency telephone system. Financing is provided by an emergency telephone service charge.

Solid Waste Management Sales Tax Fund

The Solid Waste Management Sales Tax Fund is used to account for operations of a solid waste program for the Parish of St. Helena. Financing is provided by a one percent sales tax approved by the voters on April 7, 1988.

Revolving Loan Fund

The Revolving Loan Fund is used to obligate funds by the Farmer's Home Administration for a "Rural Business Enterprise Grant" of \$100,000. The grant funds will be used as a revolving loan fund to make loans to new businesses in the St. Helena area.

ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA

SPECIAL RECEIPTS FINES DEFINED (continued)

Criminal Court Fund

The Criminal Court Fund is used to account for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judges. Financing is provided from fines and forfeitures imposed by the district court and district attorney's conviction fees in criminal cases.

FOR THE QUARTER ENDING
 MARCH 31, 1954

(Contd.)

REVENUE FROM
 TAXES
 (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15) (16) (17) (18) (19) (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30) (31) (32) (33) (34) (35) (36) (37) (38) (39) (40) (41) (42) (43) (44) (45) (46) (47) (48) (49) (50) (51) (52) (53) (54) (55) (56) (57) (58) (59) (60) (61) (62) (63) (64) (65) (66) (67) (68) (69) (70) (71) (72) (73) (74) (75) (76) (77) (78) (79) (80) (81) (82) (83) (84) (85) (86) (87) (88) (89) (90) (91) (92) (93) (94) (95) (96) (97) (98) (99) (100)

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STATE OF CALIFORNIA	DEPARTMENT OF REVENUE	SACRAMENTO, CALIFORNIA	FOR THE QUARTER ENDING	MARCH 31, 1954
1	2	3	4	5
6	7	8	9	10
11	12	13	14	15
16	17	18	19	20
21	22	23	24	25
26	27	28	29	30
31	32	33	34	35
36	37	38	39	40
41	42	43	44	45
46	47	48	49	50
51	52	53	54	55
56	57	58	59	60
61	62	63	64	65
66	67	68	69	70
71	72	73	74	75
76	77	78	79	80
81	82	83	84	85
86	87	88	89	90
91	92	93	94	95
96	97	98	99	100

STATE OF CALIFORNIA
 DEPARTMENT OF REVENUE

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REVENUE

REVENUE ACCOUNT	FISCAL YEAR											
	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968
SALES TAX	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000	1,800,000	1,900,000	2,000,000	2,100,000	2,200,000	2,300,000
PROPERTY TAX	800,000	850,000	900,000	950,000	1,000,000	1,050,000	1,100,000	1,150,000	1,200,000	1,250,000	1,300,000	1,350,000
INCOME TAX	500,000	550,000	600,000	650,000	700,000	750,000	800,000	850,000	900,000	950,000	1,000,000	1,050,000
TRANSFER FROM STATE	300,000	350,000	400,000	450,000	500,000	550,000	600,000	650,000	700,000	750,000	800,000	850,000
TRANSFER FROM COUNTY	200,000	250,000	300,000	350,000	400,000	450,000	500,000	550,000	600,000	650,000	700,000	750,000
TRANSFER FROM FEDERAL	100,000	150,000	200,000	250,000	300,000	350,000	400,000	450,000	500,000	550,000	600,000	650,000
TRANSFER FROM OTHER	50,000	100,000	150,000	200,000	250,000	300,000	350,000	400,000	450,000	500,000	550,000	600,000
TOTAL REVENUE	2,750,000	2,950,000	3,150,000	3,350,000	3,550,000	3,750,000	3,950,000	4,150,000	4,350,000	4,550,000	4,750,000	4,950,000

THE BOARD OF SUPERVISORS
 COUNTY OF ALBANY, NEW YORK
 JANUARY 15, 1969

ST. HELENA PARISH POLICE JURY
MONROE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES
DECEMBER 31, 1996

DEBT SERVICE FUNDS DEFINED

Health Unit Addition Sinking

The Health Unit Addition Sinking Fund is used to retire a 1993 Certificate of Indebtedness in the amount of \$114,000. The proceeds from the certificate are to be used for an expansion to the parishes existing Health unit.

Health Unit Reserve Sinking

The Health Unit Reserve Fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. Transfers will be made from the Health Unit Fund for this purpose and accumulated in this account. When the annual installment is due on the certificate, a transfer is made from the Reserve Fund to the Health Unit Addition Sinking Fund to pay the installment.

Health Unit Sinking Fund

The Health Unit Sinking Fund is used to accumulate monies for the payment of the June 1981 bond issue in the amount of \$480,000. The bonds were issued for the purpose of acquiring land, and to construct and equip a parish health unit. Financing is provided by a special annual property tax levy.

ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA
DEBT SERVICE FUND

REVENUE 13

COMBINING BALANCE SHEET
DECEMBER 31, 1996

	HEALTH UNIT			HEALTH UNIT			TOTALS	
	ADDITION	RESERVE	DEDUCTIBLES	ADDITION	RESERVE	DEDUCTIBLES	1996	1995
ASSETS								
Cash	\$ 32,134	\$ 17,174	\$ 168,872	\$ 32,134	\$ 17,174	\$ 168,872	\$ 207,451	\$ 207,451
Receivables	-	-	22,208	-	-	22,208	22,208	22,208
TOTAL ASSETS	32,134	17,174	191,080	32,134	17,174	191,080	229,659	229,659
LIABILITIES AND FUND EQUITY								
LIABILITIES								
Deferred Revenues	3,022	-	-	3,022	-	-	3,022	3,022
Other Liabilities	-	-	-	-	-	-	-	766
TOTAL LIABILITIES	3,022	-	-	3,022	-	-	3,022	3,788
FUND BALANCE DESIGNATED FOR DEBT SERVICE	29,112	17,174	191,080	29,112	17,174	191,080	226,637	225,871
TOTAL LIABILITIES AND FUND EQUITY	\$ 32,134	\$ 17,174	\$ 191,080	\$ 32,134	\$ 17,174	\$ 191,080	\$ 230,159	\$ 231,669

ST. HELENA PARISH POLICE JURY
GREENBORO, LOUISIANA
HEALTH SERVICE FUND

00000010

COMBINING BALANCE SHEET
DECEMBER 31, 1998

	HEALTH			TOTAL MEMBERSHIP ONLY FUND
	HEALTH	HEALTH	HEALTH	
	ADDITION	LESS	DEDUCTION	
	REVENUE	EXPENSE	RESERVE	
ASSETS				
Cash	\$ 10,817	\$ 11,000	\$ 10,793	\$ 32,610
Receivables	-	-	21,797	21,797
TOTAL ASSETS	<u>10,817</u>	<u>11,000</u>	<u>32,590</u>	<u>54,407</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Unearned Revenue	3,000	-	-	3,000
Other Liabilities	-	-	796	796
TOTAL LIABILITIES	<u>3,000</u>	<u>-</u>	<u>796</u>	<u>3,796</u>
FUND BALANCE DESIGNATED FOR HEALTH SERVICE	<u>14,177</u>	<u>11,000</u>	<u>31,794</u>	<u>50,611</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 17,177</u>	<u>\$ 22,000</u>	<u>\$ 32,590</u>	<u>\$ 105,018</u>

**ST. HELENA PARISH POLICE JURY
CENSUREVILLE, LOUISIANA
PORT SERVICE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1996**

	HEALTH		HEALTH		TOTALS	
	ADDITION	RESERVE	ADDITION	RESERVE	1996	1995
REVENUES						
TAXES:						
Ad Valorem	\$ -	\$ -	\$ 16,000		\$ 16,000	\$ 21,000
Income Taxed	1,000	100	500		1,600	1,700
Rental Income	42,000	-	-		42,000	51,700
TOTAL REVENUES	43,000	100	16,500		61,600	74,400
EXPENDITURES						
GENERAL GOVERNMENT:						
Personnel Administration	-	-	1,000		1,000	2,000
Other General Government	-	-	-		-	-
PORT SERVICE:						
Miscellaneous	20,000	-	44,000		64,000	70,000
Interest and Bond Charges	1,000	-	21,000		22,000	24,000
TOTAL EXPENDITURES	21,000	-	65,000		86,000	94,000
EXCESS OF REVENUES (DEFICIENCIES) OVER EXPENDITURES	22,000	100	(48,500)		(24,400)	(19,600)
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	-	4,000	-		4,000	3,000
Operating Transfers Out	(4,000)	-	(4,000)		(8,000)	(4,000)
TOTAL OTHER FINANCING SOURCES (USES)	(4,000)	4,000	(4,000)		(4,000)	(1,000)
EXCESS OF REVENUES (DEFICIENCIES) AND OTHER FINANCING SOURCES OVER EXPENDITURES	18,000	1,000	(52,500)		(33,500)	(20,600)
BEGINNING FUND BALANCES	14,000	4,000	24,000		42,000	200,000
ENDING FUND BALANCES	32,000	5,000	(28,500)		8,500	179,400

**ST. HELENA PARISH POLICE JURY
LAKENHURST, LOUISIANA
DEBT SERVICE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2016**

	HEALTHY UNIT		HEALTHY UNIT		TOTALS
	ACTUAL	BUDGET	ACTUAL	BUDGET	
	2016	2016	2016	2016	MEMORANDUM 2017
		RESERVE	FUND		2016
REVENUES					
TAXES:					
Ad Valorem	\$ -	\$ -	\$ 24,000		\$ 24,000
Impact District	1,700	70	6,000		8,370
Special License	41,200	-	-		41,200
TOTAL REVENUES	<u>42,900</u>	<u>70</u>	<u>30,000</u>		<u>73,170</u>
EXPENDITURES					
GENERAL GOVERNMENT:					
Finance and Administrative	-	-	1,700		1,700
Other General Government	-	-	-		-
DEBT SERVICE:					
Principal	25,000	-	40,000		65,000
Interest and Bond Charge	12,400	-	20,000		32,400
TOTAL EXPENDITURES	<u>37,400</u>	<u>-</u>	<u>60,000</u>		<u>97,400</u>
EXCESS OF REVENUES (DEFICIENCIES) OVER EXPENDITURES	<u>5,500</u>	<u>70</u>	<u>(30,000)</u>		<u>(24,430)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfers-In	-	1,000	-		1,000
Operating Transfers-Out	(1,200)	-	(1,700)		(2,900)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,200)</u>	<u>1,000</u>	<u>(1,700)</u>		<u>(1,900)</u>
EXCESS OF REVENUES (DEFICIENCIES) AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>4,300</u>	<u>1,070</u>	<u>(31,700)</u>		<u>(26,330)</u>
BEGINNING FUND BALANCE	<u>20,970</u>	<u>6,400</u>	<u>21,000</u>		<u>48,370</u>
ENDING FUND BALANCE	<u>25,270</u>	<u>7,470</u>	<u>(10,700)</u>		<u>22,040</u>

ST. HELENA PARISH POLICE JURY
GREENBERG, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES
DECEMBER 31 1984

CAPITAL PROJECTS FUNDS DEFINED

Community Development Block Grant-1985 Road Improvements Fund

The Community Development Block Grant-1985 Road Improvement Fund is used to account for a 1985 Louisiana Community Development Block Grant in the amount of \$500,000, to be used to improve roads located in St. Helena Parish.

Community Citizens Center Planning and Construction

The Community Center Planning and Construction Fund is used to account for a 1984 State of Louisiana Grant in the amount of \$380,000, to be used for capital improvements to the St. Helena Parish Community Citizens Center Planning and Construction.

Economic Development Grant Industrial Park #3 (Shop Building) Fund

The Economic Development grant Industrial Park #3 (Shop Building) Fund is used to account for a Federal Economic/Industrial Development Project grant from the Farmers' Home Administration, in the amount of \$204,388, to construct a shop building on Industrial Park #3 in St. Helena Parish.

ST. HELENA PARISH POLICE JURY
 CHICKENBURG, LOUISIANA
 CAPITAL PROJECTS FUNDS

00101411 - 0

COMBINING BALANCE SHEET
 DECEMBER 31, 1998

	1995		1996		TOTAL
	LETOUSI REPAYMENTS	COMMUNITY CENTER	SROP SUBSIDY PROJECT	DETAILS HIGHWAY/UTILITY	
	\$	\$	\$	\$	\$
ASSETS					
Cash					
Receivables	171,809	66,623	-		238,432
TOTAL ASSETS	<u>171,809</u>	<u>66,623</u>	<u>-</u>		<u>238,432</u>
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts Payable	127,884	66,623	-		194,507
Due to Other Funds	-	-	-		-
TOTAL LIABILITIES	<u>127,884</u>	<u>66,623</u>	<u>-</u>		<u>194,507</u>
FUND EQUITY FUND BALANCES - UNRECORDED FUNDS REPORTED	<u>1</u>	<u>1</u>	<u>-</u>		<u>2</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 127,885</u>	<u>\$ 66,624</u>	<u>\$ -</u>		<u>\$ 194,511</u>

ST. BELLEVUE PARISH POLICE JURY
 GREENBERG, LOUISIANA
 CAPITAL PROJECTS FUNDS

0000011 00

COMBINING BALANCE SHEET
 DECEMBER 31, 1995

	FOR LEUNG ROAD IMPROVEMENTS	COMMUNITY CENTER	NEW BULBING PROJECT	TOTAL FUND MEMORANDUM FUND
ASSETS				
Cash	\$ -	\$ -	\$ -	\$ -
Receivables	-	-	-	-
TOTAL ASSETS	-	-	-	-
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts Payable	-	-	-	-
Due to Other Funds	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
FUND EQUITY - FUNDS BELONGING TO GREENBERG PARISH MEMORANDUM FUND	-	-	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ -	\$ -	\$ -	\$ -

ST. HELENA PARISH POLICE JURY
 GREENSBORO, LOUISIANA
 CAPITAL PROJECTS FUNDS

COMPARING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2010

	2010		2009		TOTAL	
	LOCAL-ROAD- REVENUES	COMMUNITY FUND	SALES TAXES	SALES TAXES	2010	2009
REVENUES						
FEDERAL GRANT FUNDS						
Transportation	\$	-	\$	-	\$	-
Transportation Administration						
SALES TAXES						
Other Sales Taxes		264,000		264,000	264,000	
Interest Funded						
TOTAL REVENUES		<u>264,000</u>		<u>264,000</u>	<u>264,000</u>	
EXPENDITURES						
GENERAL GOVERNMENT						
Finance and Administrative						
Other General Government						
Public Works		264,000			264,000	0.00
Health and Welfare				264,000	264,000	
Business Development						
TOTAL EXPENDITURES		<u>264,000</u>		<u>264,000</u>	<u>264,000</u>	0.00
EXCESS OF REVENUES (DEFICIENCIES)						
OVER EXPENDITURES		<u>(200)</u>		<u>(200)</u>	<u>(200)</u>	0.00
OTHER FUNDING SOURCES (USES)						
Operating Transfer In						
Operating Transfer Out						(60)
Proceeds from Other Sources		200			200	
TOTAL OTHER FUNDING SOURCES (USES)		<u>200</u>		<u>200</u>	<u>200</u>	0.00
EXCESS OF REVENUES (DEFICIENCIES) AND OTHER						
FUNDING SOURCES OVER EXPENDITURES		<u>0</u>		<u>0</u>	<u>0</u>	0.00
BEGINNING FUND BALANCES						
						10
ENDING FUND BALANCES		<u>0</u>		<u>0</u>	<u>0</u>	<u>10</u>

ST. HELENA PARISH POLICE JURY
 CRIEPIEBURG, LOUISIANA
 CAPITAL PROJECTS FUND

COMPARING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 1979

	1979 TOTAL FUND REVENUES	1978 COMBINED FUNDS	1977 TOTAL FUND REVENUES	FUND MEMORANDUM PAGE
REVENUES				
FEDERAL GRANT FUNDS				
Financial Development	\$	\$	\$	\$
Police/Juvenile Administration	-	-	-	-
SALES TAXES				
State Sales Tax	-	-	-	-
Interest/Divid.	-	-	-	-
TOTAL REVENUES	<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES				
GENERAL GOVERNMENT				
Finance and Administration	-	-	-	-
Office General Government	-	-	-	-
Police/Juvenile	-	-	141	141
Police and Welfare	-	-	-	-
Lawrence Development	-	-	-	-
TOTAL EXPENDITURES	<u> </u>	<u> </u>	<u>141</u>	<u>141</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u> </u>	<u> </u>	<u>141</u>	<u>141</u>
OTHER FINANCIAL RESOURCES (1979)				
Operating Committee for	-	-	-	-
Operating Committee for	-	-	141	141
Transfers from Other Resour.	-	-	-	-
TOTAL OTHER FINANCIAL RESOURCES (1979)	<u> </u>	<u> </u>	<u>141</u>	<u>141</u>
EXCESS OF REVENUES AND FINANCIAL RESOURCES OVER OTHER EXPENDITURES	<u> </u>	<u> </u>	<u>141</u>	<u>141</u>
REVENUES, FUND BALANCES	<u> </u>	<u> </u>	<u>141</u>	<u>141</u>
ENDING FUND BALANCES	<u> </u>	<u> </u>	<u> </u>	<u> </u>

ST. HELENA PARISH POLICE JURY
GRANDPOND, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1984

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to police jurors (and other board members) is presented in compliance with House Concurrent Resolution No. 84 of the 1979 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 33:1213, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$800 per month, and the other jurors receive \$500 per month.

Schedule of Compensation Paid Board Members
For the Year Ended December 31, 1984

POLICE JUROR
AMOUNT

Joe Smith	\$ 10,411.
Don D. Carter	8,818.
Charlie S. Gwosten, Sr.	9,503.
Frank E. Johnson	9,804.
Linda P. Coleman	8,818.
Dwight Ray Willson	8,238.

Total	\$57,396.

FEDERALLY ASSISTED PROGRAMS

In accordance with Office of Management and Budget Circular A-128, schedules of federal financial assistance is presented.

ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA

SCHEDULE D

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 1996

FEDERAL GRANTOR FISCAL YEAR GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PROGRAM AVAIL- ABILITY AMOUNT	CASH ACCRUED		RECEIPTS REVENUE REVENUE EXPENSES	CASH ACCRUED ON DEFERRED REVENUE EXPENSE BALANCE
			REVENUE	EXPENSES		
U.S. DEPT. OF AGRICULTURE PASS-THROUGH DEPT. OF HEALTH AND HOSPITALS	10-101 10-201	\$ 1,475,000 -	\$ 33,423 -	\$ 1,616,000 33,801	\$ 2,011,000 33,801	\$ 18,876 -
Fuel Storage State Administration Match						
U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT COMMUNITY DEVELOPMENT BLOCK GRANT	14-223 14-221	280,000 10,000	- -	280,000 -	280,000 -	- -
West Lumbard Road Improvements Road Development Grant						4,000
U.S. DEPT. OF JUSTICE Child Abuse Grant	50-1	4,000	-	4,000	-	4,000
U.S. DEPT. OF INTERIOR Land and Water Conservation	15-015	30,000	-	30,000	30,170	-
U.S. FEDERAL EMPLOYMENT Management Agency	65-508	1,000	-	1,000	1,000	-
TOTALS		\$ 2,155,000	\$ 33,423	\$ 2,000,000	\$ 2,155,000	\$ 18,256

See accompanying Notes
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ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA

SCHEDULE H

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 1995

FEDERAL GRANTOR PROGRAM OR AWARD OR AGENCY PROGRAM TITLE	FEDERAL GRANT NUMBER	PROGRAM AWARD AMOUNT	CASH ACCRUED OR DEFERRED		RECEIVED REVENUE RECORDED	DISBURSEMENTS EXPENDITURES	CASH ACCRUED OR DEFERRED REVENUE EXPENSE BALANCE
			REVENUE BALANCE	EXPENSES BALANCE			
U.S. DEPT. OF AGRICULTURE PASS-THROUGH DEPT. OF HEALTHY AND HOSPITALS	15-111	\$ 1,494,000	\$ 159,728	\$ 1,494,000	\$ 1,750,208	500,421	
	15-146	-	2,428	26,111	22,148	-	
			\$62,576	1,720,111	1,772,356		
FARMERS HOME ADMINISTRATION Rural Development Grant	15-424	264,200	550	-	550	-	
	15-516	85,000	-	84,520	84,111	-	
U.S. DEPT. OF INTERIOR Land and Water Conservation	15-114	16,011	-	16,011	16,011	-	
U.S. FEDERAL EMERGENCY Management Agency TOTALS	15-114	16,011	-	16,011	16,011	-	
		\$ 1,871,211	\$ 96,271	\$ 1,800,154	\$ 1,799,036	\$ 513,421	

**ST HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA**

**INTERNAL CONTROL STRUCTURE
AND COMPLIANCE REPORTS**

ANTHONY B. BAILLO, CPA
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2011 East Simons
Hammond, Louisiana 70403
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF PRIMARY GOVERNMENT
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

St. Helena Parish Police Jury
Greensburg, Louisiana

I have audited the primary government financial statements of St. Helena Parish Police Jury as of December 31, 1996 and for the two years ended December 31, 1996, and have issued my report thereon dated July 15, 1997.

I conducted my audit in accordance with generally accepted auditing standards and ~~Government Auditing Standards~~, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-136, "Audits of State and Local Governments." Those standards and OMB Circular A-136 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

The management of St. Helena Parish Police Jury, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of primary government financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, 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 primary government financial statements of St. Helena Parish Police Jury, for the two years ended December 31, 1996, I obtained an understanding of the internal control structure. With respect 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 primary government 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 contained in Exhibit A 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 primary government financial statements.

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 primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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, the reportable conditions referred to in Exhibit A 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 financial statements of St. Helena Parish Police Jury for the two years 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 St. Helena Parish Police Jury, in a separate letter dated July 15, 1997.

In the auditor's report for the two years ended December 31, 1994, I reported weaknesses as follows:

1. Inadequate segregation of duties.
2. Property, plant and equipment records were not current.

The property, plant and equipment records are still not adequate, and it was not feasible to adequately segregate duties.

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



Monroe, Louisiana
July 15, 1997

St. Helena Parish Police Jury
Reportable Conditions in the Internal Controls
For the Two Years Ending December 31, 1998

1. INADEQUATE SEGREGATION OF DUTIES

The limited size of the Police Jury precludes an adequate segregation of duties and other features of an adequate system of internal control.

RECOMMENDATION

The Police Jury needs to consult with it's CPA and have an evaluation done on the entire internal control system to determine if modification can be made.

MANAGEMENT RESPONSE

We will work with our CPA to determine if modifications can be made.

2. CONTROL OVER FOOD STAMP DISBURSEMENTS

During the two years ending December 31, 1998 an alleged theft and or loss of food stamps has occurred. The problem was not detected early because of inadequate internal controls system in the receipts and disbursements of food stamps.

RECOMMENDATION

No action is recommended since the food stamp issuing office was closed July 31, 1997 as a result of the implementation of the Electronic Benefit Transfer (EBT) program in which food stamp benefits will be issued to Food Stamp program participants, electronically.

MANAGEMENT RESPONSE

The office is closed.

3. BONDING OF EMPLOYEES & GENERAL INSURANCE

The limits on the insurance that would cover losses in case of theft by employees is not sufficient.

RECOMMENDATION

The police jury should have several insurance agencies evaluate all the insurance coverage's. The insurance agencies should present a proposal of what coverage's and limits should be obtained to protect the parish. Coverage's should be increased where inadequate.

EXHIBIT A

St. Helena Parish Police Jury
Reportable Conditions in the Internal Controls
During the Year Ended December 31, 1996

MANAGEMENT RESPONSE

Cost is the reason we do not have adequate coverage in certain areas. We will get an evaluation done on our insurance coverage's.

4. ASSET MANAGEMENT LAW

The Police Jury failed to comply with the asset management law (LSA-R.S. 24:615). This law requires the Police Jury to maintain records of general fixed assets.

The asset list is recorded in a large ledger where the pages are not totaled, serial numbers are not recorded for all assets, and reconciliation of the list to actual items has not been done. There are numerous items crossed out and it is hard to determine which assets belong to the Police Jury.

RECOMMENDATION

Work with your CPA to set up your assets list on computer. A complete physical inventory should be done, making sure all items are accounted for.

The list should be set up as follows:

1. Item description
2. Serial number or distinguishing mark
3. Date acquired and cost (if cost not known, estimated value)
4. Additions and dispositions should also be reflected on the list, including the purpose of such disposition, and the recipient of the property or equipment disposed of.
5. The principal place where the property is housed, garaged, stored, or used.
6. Pages should be totaled.

The assets should also be tagged to identify that the item is the property of the police jury.

MANAGEMENT RESPONSE

We will do a better job with our asset list and take a physical count.

5. MANUAL LEDGERS

The Police Jury does the accounting for a large number of funds in manual ledger books. These books do not give adequate detail of cash receipts and disbursements nor do any budget information recorded in the ledgers. For 1996 the ledgers were not compiled, therefore management did not have adequate information for proper management of those funds or to compare actual results to budgeted.

St. Helena Parish Police Jury
Reportable Conditions in the Internal Controls
For the Two Years Ended December 31, 1999

RECOMMENDATION

Work with your CPA to set up all your funds on computer. Monthly financial statements should be prepared comparing actual results to budgeted. This will give you the information you need to better manage the funds.

MANAGEMENT RESPONSE

Effective January 1, 1997, the ledgers are being maintained by our CPA on computer.

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A PROFESSIONAL ACCOUNTING CORPORATION
2011 Rue Simons
Bamford, Louisiana 70403
(504) 542-4155 or (504) 542-4186

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

St. Helena Parish Police Jury
Greensburg, Louisiana

I have audited the primary government financial statements of St. Helena Parish Police Jury, as of December 31, 1996 and for the two years ended December 31, 1996, and have issued my report thereon dated July 15, 1997. I have also audited the compliance of St. Helena Parish Police Jury, with requirements applicable to major federal financial assistance programs and have issued my report thereon dated July 15, 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 (OMB) Circular A-133, Auditing of State and Local Governments. These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement and about whether St. Helena Parish Police Jury, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the two years ended December 31, 1996, I considered the internal control structure of St. Helena Parish Police Jury, in order to determine my auditing procedures for the purpose of expressing my opinions on the primary government financial statements of St. Helena Parish Police Jury, and on the compliance of St. Helena Parish Police Jury, with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the primary government financial statements in a separate report dated July 15, 1997.

The management of St. Helena Parish Police Jury, is responsible for establishing and maintaining an internal control structure, in fulfilling this responsibility, estimates and judgments by

management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of primary government financial statements in accordance with generally accepted accounting principles, 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.

- A. Cash Receipts
- B. Cash Disbursements
- C. Payroll
- D. Fixed Assets
- E. General Requirements
 - Political activity.
 - Davis-Bacon Act.
 - Civil rights.
 - Cash management.
 - Relocation assistance and real property management.
 - Federal financial reports.
 - Allowable costs/costs principles.
 - Drug-Free Workplace Act.
 - Administrative requirements.
- F. Specific Requirements
 - Types of services.
 - Eligibility.
 - Matching, level-of-effort, or earmarking.
 - Reporting.
 - Special requirements, if any.
- G. Claims for Advances and Reimbursements.
- H. Accounts Claimed or Used for Matching.

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, 1995, St. Helena Parish Jury expended 86 percent of its total federal financial assistance under major federal financial assistance programs.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of St. Helena Parish Police Jury's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

I noted certain matters contained in Exhibit B 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 St. Helena Parish Police Jury's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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 be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, the reportable conditions referred to in Exhibit B 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 compliance of St. Helena Parish Police Jury with requirements applicable to its major federal financial assistance programs for the two years ended December 31, 1996, and this report does not affect my report thereon dated July 19, 1997.

I also noted other matters involving the internal control structure and its operation that I have reported to the management of St. Helena Parish Police Jury. In a separate letter dated July 15, 1987.

In the auditor's report for the two years ended December 31, 1984, I reported weaknesses as follows:

1. Inadequate segregation of duties.
2. Property, plant and equipment records were not current.

The property, plant and equipment records are still not adequate, and it was not feasible to adequately segregate duties.

This report is intended for the St. Helena Parish Police Jury and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.


Monroe, Louisiana
July 15, 1987

St. Helena Parish Police Jury
Reportable Conditions in the Internal Controls
For the Two Years Ending December 31, 1996

1. INADEQUATE SEGREGATION OF DUTIES

The limited size of the Police Jury precludes an adequate segregation of duties and other features of an adequate system of internal control.

RECOMMENDATION

The Police Jury needs to consult with it's CPA and have an evaluation done on the entire internal control system to determine if modification can be made.

MANAGEMENT RESPONSE

We will work with our CPA to determine if modifications can be made.

2. CONTROL STEEL FOOD STAMP DISBURSEMENTS

During the two years ending December 31, 1996 an alleged theft and/or loss of Food stamps has occurred. The problem was not detected early because of inadequate internal controls system in the receipts and disbursements of food stamps.

RECOMMENDATION

No action is recommended since the food stamp issuing office was closed July 31, 1997 as a result of the implementation of the Electronic Benefit Transfer (EBT) program in which food stamp benefits will be issued to Food Stamp program participants, electronically.

MANAGEMENT RESPONSE

The office is closed.

3. BONDING OF EMPLOYEES & GENERAL INSURANCE

The limits on the insurance that would cover losses in case of theft by employees is not sufficient.

RECOMMENDATION

The police jury should have several insurance agencies evaluate all the insurance coverage's. The insurance agencies should present a proposal of what coverage's and limits should be obtained to protect the parish. Coverage's should be increased where inadequate.

EXHIBIT B

St. Helena Parish Police Jury
Responsible Conditions in the Internal Controls
For the Two-Year End: December 31, 1998

MANAGEMENT RESPONSE:

Cost in the manner we do not have adequate coverage in certain areas. We will get an evaluation done on our insurance coverage's.

4. ASSET MANAGEMENT LAW

The Police Jury failed to comply with the asset management law (LSA-RS, 24:515). This law requires the Police Jury to maintain records of general fixed assets.

The asset list is recorded in a large ledger where the pages are not totaled, serial numbers are not recorded for all assets, and several items of the list to actual items has not been done. There are numerous items crossed out and it is hard to determine which assets belong to the Police Jury.

RECOMMENDATION

Work with your CPA to set up your assets list on computer. A complete physical inventory should be done, making sure all items are accounted for.

The list should be set up as follows:

1. Item description
2. Serial number or distinguishing mark
3. Date acquired and cost (if cost not known, estimated value)
4. Additions and dispositions should also be reflected on the list, including the purpose of each disposition, and the recipient of the property or equipment disposed of.
5. The principal place where the property is housed, garaged, stored, or used.
6. Pages should be totaled.

The assets should also be tagged to identify that the item is the property of the police jury.

MANAGEMENT RESPONSE:

We will do a better job with our asset list and take a physical count.

5. MANUAL LEDGERS

The Police Jury does the accounting for a large number of funds in manual ledger books. These books do not give adequate detail of cash receipts and disbursements nor is any budget information recorded in the ledgers. For 1998, the ledgers were not compiled, therefore management did not have adequate information for proper management of these funds or to compare actual results to budgeted.

St. Helena Parish Police Jury
Reportable Conditions in the Internal Controls
For the Two-Year Period Ended December 31, 1995

RECOMMENDATIONS

Work with your CPA to set up all year funds as compares. Monthly financial statements should be prepared comparing actual results to budgeted. This will give you the information you need to better manage the funds.

MANAGEMENT RESPONSE

Effective January 1, 1997, the ledgers are being maintained by our CPA on computer.

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

St. Helens Parish Police Jury
Greensburg, Louisiana

I have audited the primary government financial statements of St. Helens Parish Police Jury, as of December 31, 1996 and for the two years ended December 31, 1996, and have issued my report thereon dated July 18, 1997.

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

Compliance with laws, regulations, contracts, and grants applicable to St. Helens Parish Police Jury, is the responsibility of St. Helens Parish Police Jury management. As part of obtaining reasonable assurance about whether the primary government financial statements are free of material misstatement, I performed tests of St. Helens Parish Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the primary government 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 of compliance disclosed the following instances of noncompliance, as shown in Exhibit C, that are required to be reported herein under Government Auditing Standards and that are material to the financial statements.

I considered these instances of noncompliance in forming my opinion on whether St. Helens Parish Police Jury's 1996 and 1997 primary government financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated July 15, 1997, on those primary government financial statements.

I noted certain immaterial instances of noncompliance that I have reported to the management of St. Helena Parish Police Jury in a separate letter dated July 18, 1987.

In the auditor's report for the two years ended December 31, 1986, I reported material instances of noncompliance.

1. Solid waste sales tax fund revenues did not come within required budgeted amounts.
2. Expenditures in the solid waste sales tax fund exceeded the budgeted expenditures by more than \$4.

The solid waste sales tax fund revenue is still off by more than \$4, the expenses have been corrected.

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



Hammock, Louisiana
July 18, 1987

St. Helena Parish Police Jury
Noncompliance with Laws and Regulations
For The Two Years Ending December 31, 1996

FINDINGS AND RECOMMENDATIONS

1. ASSET MANAGEMENT LAW

The Police Jury failed to comply with the asset management law (LSA-R.S.24:505). This law requires the Police Jury to maintain records of general fixed assets.

The asset list is recorded in a large ledger where the pages are not totaled, serial numbers are not recorded for all assets, and reconciliation of the list to actual items has not been done. There are numerous items crossed out and it is hard to determine which assets belong to the Police Jury.

RECOMMENDATION

Work with your CPA to set up your asset list on computer. A complete physical inventory should be done, making sure all items are accounted for.

The list should be set up as follows:

1. Item description
2. Serial number or distinguishing mark
3. Date acquired and cost (if cost not known, estimated value)
4. Additions and dispositions for each year should be reflected on the list, including the purpose of such disposition, and the receipt of the property or equipment disposed of.
5. The principal place where the property is housed, garaged, stored, or used.
6. Pages should be totaled.

The assets should also be tagged to identify that the item is the property of the Police Jury.

MANAGEMENT RESPONSE

We will do a better job with our asset list and take a physical count.

2. LOSS OF FISH STAMPS

The Police Jury had an alleged theft and/or loss of fish stamps in the amount of \$263,915, during the two years ended December 31, 1996. Federal and state investigators have been working on the case to determine what caused the loss of the fish stamps. It appears at this time the Police Jury will have to pay for the loss of the fish stamps.

St. Helena Parish Police Jury
Noncompliance with Laws and Regulations
For The Two Years Ending December 31, 1996

FINDINGS AND RECOMMENDATIONS

RECOMMENDATION

Try to lower your loss as much as possible by collecting from the various insurance agencies and attempting to get the state to forgive the remaining debt.

MANAGEMENT RESPONSE

The above items were done at our meeting of July 8, 1997.

3. BUDGETARY CONTROL

The Police Jury did not comply with (LSA-R.S. 39:1309) requiring:

A. Total revenues and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent or more.

The Police Jury had the following funds that did not meet the above criteria for 1996 and 1997 as follows:

1996-Road Building and Maintenance 9%, Road District No.1 12%, No.1 of 1 9%, No.2 of 2 42%, No.3 7%, No.4 9%, No.5 12%, No.6 23%, Health Unit Maintenance 13%, Health Unit 18%, 2nd Fire District 16%, 3rd Fire District 24%, 5th Ward Fire 6%, Off Duty Law 11%, 911 5.8%, Sales Tax 8% and Criminal Court 19%

1997-Road District Maintenance Funds No. 1 9%, No.2 of 2 12%, No.5 14%.

The Police Jury did not comply with (LSA-R.S. 39:1310) requiring:

B. Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more.

The Police Jury had the following funds that did not meet the above criteria for 1996 and 1997 as follows:

1996-Criminal Court Fund 7%

St. Helena Parish Police Jury
Noncompliance with Laws and Regulations
For The Two Years Ending December 31, 1996

FINDINGS AND RECOMMENDATIONS

RECOMMENDATION

In 1996 these funds were maintained in ledger books. Without compiling the information there is no way to determine if you are meeting the budget requirements. This information should be compiled on a monthly basis so you can get a month report comparing budget to actual. This would enable you better control the funds and help you do a better management job. You need to work with your CPA and set up a plan to have all your accounting set up on computer and get a compiled statement every month comparing budget to actual.

MANAGEMENT RESPONSE

Revenues from ad valorem taxes did not come in as scheduled. The revenues should have been received in December 1996 but came in 1997. Effective January 1, 1997, the ledgers are being maintained by our CPA on computer.

4. AUDIT NOT COMPLETED WITHIN SIX MONTHS OF YEAR END

The audit was not completed within six months after the end of the fiscal year which would be June 30, 1997 because of the food stamp investigation and the fact that all the funds were not compiled. The Legislative Auditor was notified of the fact the audit would not be completed by June 30, 1997.

RECOMMENDATION

The Police Jury had no control over the fact the audit went beyond the deadline of June 30, 1997.

MANAGEMENT RESPONSE

Hopefully we will not be having a state and federal investigation going on during our next audit. Our CPA is now compiling all of our funds.

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

St. Helena Parish Police Jury
Greensburg, Louisiana

I have audited the primary government financial statements of St. Helena Parish Police Jury, Greensburg, Louisiana, as of December 31, 1998 and for the two years ended December 31, 1998, and have issued my report thereon dated July 15, 1999.

I have also audited St. Helena Parish Police Jury, compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the two years ended December 31, 1998. The management of St. Helena Parish Police Jury, is responsible for the St. Helena Parish 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-119, "Audits 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 material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about St. Helena Parish Police Jury, compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

As further described in the accompanying Schedule of Findings and Questioned Costs, the results of my audit procedures for the US Department of Agricultural Food Stamp Program (K Exhibit D) disclosed that St. Helena Parish Police Jury, Greensburg, LA, did not comply with the requirements that food stamps be received by eligible parties. In my opinion, compliance with this requirement is necessary for St. Helena Parish Police Jury, Greensburg, LA, to comply with the requirements applicable to US Department of Agriculture Food Stamp Program.

In my opinion, except for the instances of noncompliance with the requirements applicable to the Department of Agricultural Food Stamp Program referred to in the fourth paragraph of this report and identified in the accompanying Schedule of Findings and Questioned Costs, St. Helena Parish Police Jury Greensburg, LA, complied, in all material respects, with the requirements governing types of services allowed or unallowed, eligibility, matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the two years ended December 31, 1998.

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



Hammond, Louisiana
July 15, 1999

St. Helena Parish Police Jury
Schedule of Findings and Questioned Costs
For the Two Years Ending December 31, 1996

LOSS OF FOOD STAMPS

The Police Jury had an alleged theft and/or loss of food stamps in the amount of \$262,915, during the two years ended December 31, 1996. Federal and state investigators have been working on the case to determine what caused the loss of the food stamps. It appears at this time the Police Jury will have to pay for the loss of the food stamps.

RECOMMENDATION

Try to lower your loss as much as possible by collecting from the various insurance agencies and attempting to get the state to forgive the remaining debt.

MANAGEMENT RESPONSE

The above items were done at our meeting of July 8, 1997.

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

St. Helena Parish Police Jury
Greensburg, Louisiana

I have audited the primary government financial statements of St. Helena Parish Police Jury, Greensburg, Louisiana, as of December 31, 1996 and for the two years ended December 31, 1996, and have issued my report thereon dated July 15, 1997.

In connection with my audit of the primary government financial statements of St. Helena Parish Police Jury, and with my consideration of St. Helena Parish Police Jury, Greensburg, Louisiana, control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-130, "Audits of State and Local Governments," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the two years ended December 31, 1996. As required by OMB Circular A-130, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and applicable expenditures. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on St. Helena Parish Police Jury, compliance with these requirements. Accordingly, I do not express such an opinion.

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

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



Hammond, Louisiana
July 15, 1997

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

St. Helena Parish Police Jury
Greensburg, Louisiana

I have audited the primary government financial statements of St. Helena Parish Police Jury, as of December 31, 1996 and for the two years ended December 31, 1994, and have issued my report thereon dated July 15, 1997.

I have applied procedures to test St. Helena Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the two years ended December 31, 1996: political activity, Davis-Bacon Act, civil rights, cash management, relocation assistance and real property acquisition, federal financial reports, allowable costs/cost principles, Drug-free Workplace Act, or administrative requirements.

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

Material instances of noncompliance consist of failures to follow the general requirements that caused me to conclude that the misstatements resulting from those failures are material to US Department of Agricultural Food Stamp Program. The results of my tests of compliance disclosed a material instance of noncompliance that is described in the accompanying Schedule of Findings and Questioned Costs. (Exhibit E)

I considered this a material instances of noncompliance in forming my opinion on whether St. Helena Parish Police Jury, Greensburg, LA 1994 primary government financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated July 15, 1997, on those financial statements.

Except as described above, the results of my procedures to determine compliance that, with respect to the items tested, St. Helena Parish Police Jury, Gretnaburg, LA, complied, in all material respects, 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 St. Helena Parish Police Jury, Gretnaburg, LA, had not complied, in all material respects, with those requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

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


Monroed, Louisiana
July 15, 1987

St. Helena Parish Police Jury
Schedule of Findings and Questioned Costs
For the Two Years Ending December 31, 1996

LOSS OF FOOD STAMPS

The Police Jury had an alleged theft and/or loss of food stamps in the amount of \$262,905 during the two years ended December 31, 1996. Federal and state investigators have been working on this case to determine what caused the loss of the food stamps. It appears at this time the Police Jury will have to pay for the loss of the food stamps.

RECOMMENDATION

Try to lower your loss as much as possible by collecting from the various business agencies and attempting to get the state to forgive the remaining debt.

MANAGEMENT RESPONSE

The above items were done at our meeting of July 8, 1997.

MANAGEMENT LETTER

ANTHONY H. BAGUIO, CPA
A Professional Accounting Corporation
304 J Bar Street
Harrison, Louisiana 70442
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MANAGEMENT LETTER

St. Helena Parish Police Jury
Greensburg, Louisiana

Conductors

As part of the financial audit of the St. Helena Parish Police Jury for the two years ended December 31, 1998, I performed a study and evaluation of the internal control systems necessary to achieve and understanding of the accounting and financial reporting system of the Police Jury. I also performed test of the Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants.

As a result of my audit, I noted an instance of non-compliance with certain provisions of laws, regulations, contracts, and grants.

My findings concerning this item is listed below:

[FINDING NO. 1]

PERSONNEL RECORDS

The Police Jury has not required employees to complete a Form I-9 Employment Eligibility Verification, as required by the U. S. Department of Justice. This form was developed to verify that persons are eligible to work in the United States.

RECOMMENDATION

The Police Jury should have all employees hired after November 8, 1986, complete a Form I-9 as soon as possible. Any future employees must fill out and I-9 at the time of hire.

MANAGEMENT RESPONSE

We will have all employees complete I-9 forms.

I would like to thank you and your staff for the helpful cooperation I received during my audit.

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


Harrison, Louisiana
July 15, 1997