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BY AUDITOR  
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**MINN PARISH POLICE JURY**  
Minfield, Louisiana

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

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

Release Date 12/15/97

**Florida W. Way**  
Certified Public Accountant

**WOMEN PARISH POLICE JURY**  
Wrenfield, Louisiana

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

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**WISN PARISH POLICE JURY**  
Winnfield, Louisiana  
Contents, December 31, 1997

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**INDEPENDENT AUDITOR'S REPORT**

**WINE PARISH POLICE JURY**  
Winefield, Louisiana

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

I conducted my audit in accordance with generally accepted auditing standards and generally accepted governmental auditing standards contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the 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 primary government 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. Each legally separate entities are referred to a component units. In my opinion, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of the Wine Parish Police Jury, as of December 31, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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

**WINN PARISH POLICE JURY**  
Winfield, Louisiana  
Audit Report, December 31, 1987

As discussed in Note 13 to the financial statements, the District Attorney for the Eight Judicial District (Winn Parish) has initiated an investigation into the operations of the Winn Parish Housing Authority. The investigation is in its initial stages and the ultimate outcome of the investigation cannot presently be determined. Accordingly, no provision for any liability that may result has been made in the financial statements.

In accordance with Government Auditing Standards, I have also issued a report dated June 22, 1988, on my consideration of internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

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

*Herbie M. Ray*

Herbie M. Ray  
Alexandria, Louisiana  
June 23, 1988

WIND FURZE, INC. 2017  
 Winifred, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS

(Continued Balance Sheet, December 31, 2017)

	INVESTMENTS, END FY17		ACCOUNT GROUPS		Total (Investments only)
	GENERAL FUND	STATE OF LOUISIANA FUND	GENERAL FUND	GENERAL FUND	
<b>ASSETS AND OTHER DEBITS</b>					
<b>Assets:</b>					
Cash and cash equivalents	\$495,720	\$471,488			\$1,167,208
Receivables	285,549	298,243			583,792
Land, building, and equipment			\$1,091,348		1,091,348
Other debts - amount to be provided for retirement of general long-term debt				\$4,733	4,733
<b>Total Assets and Other Debits</b>	<b>\$781,269</b>	<b>\$769,731</b>	<b>\$1,091,348</b>	<b>\$4,733</b>	<b>\$1,746,081</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts payable	\$118,775	\$161,713			\$280,488
Deferred revenues		3,399			3,399
Compensated absences payable				\$1,044	1,044
Unassigned/unavailable payable				3,399	3,399
<b>Total Liabilities</b>	<b>118,775</b>	<b>165,112</b>	<b>000</b>	<b>4,443</b>	<b>297,327</b>
<b>Fund Equity:</b>					
Investment in general fund assets			\$1,091,348		1,091,348
Fund balances:					
Reserved for incomplete contracts	681,535	218,738			899,273
Reserved - undesignated	681,535	1,448,983			2,130,518
<b>Total Fund Equity</b>	<b>681,535</b>	<b>1,667,721</b>	<b>1,091,348</b>	<b>000</b>	<b>2,441,454</b>
<b>TOTAL LIABILITIES AND Fund Equity</b>	<b>\$781,269</b>	<b>\$769,731</b>	<b>\$1,091,348</b>	<b>\$4,733</b>	<b>\$1,746,081</b>

The accompanying notes are an integral part of this statement.

KEENE PARISH POLICE JURY  
Keeneland, Louisiana  
GOVERNMENTAL FUND TYPE

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 1987

	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL (PERMANENT FUND)
<b>REVENUES</b>			
Taxes:			
Ad valorem	1,150,548	525,290	1,675,838
Sales and use		892,945	892,945
Licenses and permits	68,138		68,138
Intragovernmental revenues:			
Federal funds	108,217	534,323	642,540
State funds	836,878	658,024	1,494,902
Local funds	24,795	38,739	63,534
Fees, charges, and commissions for services	2,838	88,888	91,726
Fines and forfeitures		138,127	138,127
Use of money - interest earnings	1,446	28,038	29,484
Miscellaneous	850	2,089	2,939
Total revenues	1,800,808	2,808,674	3,609,482
<b>EXPENDITURES</b>			
Current:			
General government:			
Legislative	75,384		75,384
Judicial	170,680	379,877	550,557
Elections	28,948		28,948
Finance and administration	226,878	67,881	294,759
Other	5,700	297,284	302,984
Public safety	237,898	84,732	322,630
Public works	34,378	1,223,129	1,257,507
Health and welfare	61,388	804,777	866,165
Culture and recreation	95,855	249,383	345,238
Economic development	1,282		1,282
Debt service		12,788	12,788
Total expenditures	874,288	2,808,837	3,683,125

(Continued)

The accompanying notes are an integral part of this statement.

WASH. HIGHWAY PROJECT FUND  
 under the 1st, 2nd and 3rd  
 Comprehensives, FISCAL YEAR

Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balances  
 for the Year Ended December 31, 1967

	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL (MEMORANDUM ONLY)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	488,466	(284,746)	203,720
OTHER FINANCING SOURCES (uses)			
Sale of assets		291,716	291,716
Operating transfers in	(196,716)		(196,716)
Operating transfers out			
Total other financing sources (uses)	(196,716)	291,716	95,000
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	291,750	58,974	350,724
FUND BALANCES AT BEGINNING OF YEAR	428,685	1,630,499	2,059,184
FUND BALANCES AT END OF YEAR	\$620,435	\$1,689,473	\$1,319,908

(Continued)

The accompanying notes are an integral part of this statement.



**STATE FINANCE POLICE BUREAU**  
**Revised 10/15, Last amended**  
**September 15, 2011 TFM - GENERAL AND SPECIAL REVENUE FUND**

Continued Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Budget (Non-Adopt Budget) and Actual  
 For the Year Ended December 31, 2010

	GENERAL FUND			SPECIAL REVENUE FUND		
	BUDGET	ACTUAL	PERCENT DIFFERENCE (FAVORABLE)	BUDGET	ACTUAL	PERCENT DIFFERENCE (FAVORABLE)
<b>REVENUES</b>						
<b>Current</b>						
Taxes						
ad valorem	1244,247	1244,247		826,124	826,124	
sales and use				187,488	187,488	
license and permit	65,205	65,205				
Intergovernmental Revenues:						
Federal Funds	128,273	128,273		128,273	128,273	100.00
State Funds	95,227	95,227		412,748	412,748	
Local Funds	16,251	16,251		5,952	5,952	
Fees, charges, and contributions for services				66,229	71,429	106.23
Fines and forfeitures				269,269	278,127	103.32
Loss of money and property	7,224	6,224	85.00	16,224	17,128	105.58
Miscellaneous	221	221		7,221	7,221	100.00
<b>Total revenues</b>	<b>1,647,257</b>	<b>1,647,257</b>	<b>100</b>	<b>1,482,462</b>	<b>1,482,462</b>	<b>100.00</b>
<b>EXPENDITURES</b>						
<b>Current</b>						
Federal government:						
grant income	26,124	26,124				
grant title	272,822	272,822	100.00	288,750	288,750	104.00
grants	22,000	22,000	100.00	1	1	0.05
grants and allocations for other general government	826,124	826,124	100.00	244,722	244,722	100.00
state grants	6,124	6,124				
state grants	228,424	228,424	100.00	1,228,269	1,228,269	100.00
state grant income	228,424	228,424	100.00	11,222	11,222	5.00
income development				422,222	422,222	100.00
grants and allocations	87,422	87,422		142,222	142,222	100.00
Total expenditure	<b>826,424</b>	<b>826,424</b>	<b>100.00</b>	<b>2,422,222</b>	<b>2,422,222</b>	<b>100.00</b>
<b>EXCESS (deficiency) OF REVENUES</b>						
<b>OVER EXPENDITURES</b>	<b>421,124</b>	<b>421,124</b>	<b>100.00</b>	<b>142,222</b>	<b>142,222</b>	<b>100.00</b>

(Continued)

The accompanying notes are an integral part of this statement.

STATE POLICE POLYGRAPH UNIT  
 BUREAU OF INVESTIGATION  
 DEPARTMENTAL FUND FIVE - GENERAL AND SPECIAL SERVICE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Budget (Base-Budget) Actual and Actual  
 for the Year Ended December 31, 1997

	GENERAL FUND			SPECIAL SERVICE FUNDS		
	BUDGET	ACTUAL	EXCESS/DEFICIENCY (UNAVAILABILITY)	BUDGET	ACTUAL	EXCESS/DEFICIENCY (UNAVAILABILITY)
<b>STATE FUNDING CHANGES (over)</b>						
Operating transfers to Operating non-Police unit	(214,000)	(214,744)	(744)	107,000	106,700	(300)
Total other financing sources (used)	(214,000)	(214,744)	(744)	107,000	106,700	(300)
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER (UNDER) BUDGET AND OTHER USES</b>	207,400	207,400	(500)	(30,000)	(30,700)	(700)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	100,000	100,000		100,000	100,000	
<b>FUND BALANCE AT END OF YEAR</b>	307,400	307,400	(500)	70,000	69,300	(700)

(Over budget)

The accompanying notes are an integral part of this statement.

**WISN PARISH POLICE JURY**  
Minardville, Louisiana

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

**INTRODUCTION**

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

Louisiana Revised Statute 33:2231 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 their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

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

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Wison Parish Police Jury is the financial reporting entity for Wison 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) organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 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 police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the component units that comprise the reporting entity are included in the accompanying 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).

## **MOON PARISH POLICE JURY**

Minerfield, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

### **B. FUND ACCOUNTING**

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

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

Funds are classified into three categories, governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The police jury's current operations require the use of governmental and fiduciary funds. The fund types used by the police jury are described as follows:

#### **Governmental Fund Types:**

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

**Special Revenue Funds** -- are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants. These revenues are legally restricted, either by tax proposition or grant agreement, to expenditures for specified purposes such as road and drainage maintenance, fire protection, etc.

### **C. GENERAL FIXED ASSETS AND LONG-TERM DEBT**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at estimated cost where no historical records are available.

**WINE PARISH POLICE JURY**

Minden, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal current expenditure of the governmental funds. Public domain or infrastructure general fixed assets consisting of roads, bridges and drainage systems are not capitalized, as these assets are immovable and of value only to the police jury. No depreciation is recognized on general fixed assets.

Long-term debt expected to be financed from governmental funds are accounted for in the general long-term debt account group. Only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund. The two account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

**B. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and billed as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1994 requires that the tax roll be filed on or before November 16 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

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

Sales and use taxes are recognized in the month received by the police jury's collection agents, the Wine Parish School Board Sales and Use Tax Office and the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles.

## **WEEK PARISH POLICE JURY**

Monroe, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

Fines and forfeitures are recognized in the period they are collected by the parish sheriff.

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

Substantially all other revenues are recorded when they become available to the police jury.

Based on the above criteria, ad valorem taxes, state revenue sharing, federal and state grants, sales and use taxes, fines and forfeitures, and licenses and permits are treated as receivables in accounts.

### **Expenditures**

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

### **Other Financing Sources (Uses)**

Transfers between funds which are not expected to be repaid and increases in long-term debt are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

### **Deferred Revenues**

Deferred revenues arise when resources are received by the police jury before it has legal claim to the revenues, as when grant funds are received before qualifying expenditures are incurred. In subsequent periods, when the police jury establishes legal claim to the funds, the liability for deferred revenue is removed from the balance sheet and the revenue is recognized.

## **I. BUDGET PRACTICES**

Preliminary cash basis budgets for the ensuing year are prepared by the treasurer beginning in October. The Finance Committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the regular December meeting, and notice is published in the official journal.

**WVWV POLICE JURY**

Winfield, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The treasurer presents necessary budget amendments to the jury when he determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal.

The police jury exercises budgetary control at the functional level. Within functional levels, the treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

Budget comparison statements included in the accompanying primary government financial statements include the original adopted budgets and all subsequent amendments. The following reconciles the excess of revenues and other sources over expenditures and other uses as shown on budgetary comparison financial statements to the same amounts shown on GAAP basis financial statements:

	General Fund	Special Revenue Funds
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis) Statement C	\$370,170	\$118,782
Adjustments: Revenues/Receivables (net) Expenditures/Payables (net)	25,294 <u>184,581</u>	93,698 <u>136,185</u>
Excess (deficiency) of revenues and other uses over expenditures and other sources (GAAP basis) Statement B	<u>\$160,883</u>	<u>\$155,695</u>

**F. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed for other components of the police jury. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

**G. CASH AND CASH EQUIVALENTS**

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

## **WIBN PARISH POLICE JURY**

Winnfield, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

### **B. INVENTORIES**

Inventories, consisting of office supplies and read maintenance materials, are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 1983, are considered immaterial; therefore, they have not been included in the financial statements.

### **I. COMPENSATED ABSENCES**

**Police Jury** -- employees earn 10 days of annual and 8 days sick leave each year, depending on their length of service. Vacation leave does not accumulate. Sick leave may be accumulated to a maximum of 12 days; however, accumulated sick leave is forfeited upon termination of employment.

**Registrar of Voters** -- the registrar of voters and the chief deputy of Winn Parish are employees of the State of Louisiana, Department of Elections and Registration, and are paid in part by the police jury. Employees accrue and accumulate annual and sick leave in accordance with state law and administrative regulations. The leave is accumulated without limitation; however, upon separation of employment, classified personnel or their heirs are compensated for accumulated annual leave not in excess 300 hours.

**Library** -- employees earn from 15 to 20 days of vacation leave each year depending on their length of service and professional training. Vacation leave accumulates with up to 10 days being carried forward at the end of the calendar year. Employees shall be paid for any accumulated annual leave upon dismissal or resignation. Employees earn 12 days of sick leave each year which may be accumulated to a maximum of 30 days. Sick leave is forfeited upon termination of employment.

**Criminal Court** -- employees of the Eighth Judicial District Criminal Court earn from 15 to 20 days of vacation leave and 40 days of sick leave each year, depending on their length of service. Vacation and sick leave does not accumulate, and employees are not paid for unused leave upon termination of employment.

The cost of current leave privileges as provided by the aforementioned policies, computed in accordance with GASB Codification Section 630, 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 debt account group.

### **J. INTERFUND TRANSACTIONS**

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



**WINE PARISH POLICE JURY**

Winnfield, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

all other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. All other interfund transfers are reported as operating transfers.

**K. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned *Revenues Only* (overhead) 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.

**L. SALES TAX**

Voters of Wine Parish on January 25, 1994, approved a one-half of one per cent sales and use tax with the net proceeds of the tax to be dedicated and used first to establish, construct, acquire, maintain, improve, and operate a solid waste collection and disposal system for Wine Parish, with the balance to be used for the purpose of maintaining and supporting the Wine Parish Courthouse. The tax, collected by the Wine Parish School Board, was approved for a period of ten (10) years beginning March 1, 1994.

**2. FUND DEFICITS**

The Eighth Judicial District Criminal Court Funds has a deficit of \$28,804 in unreserved-designated fund balance at December 31, 1997. The police jury intends to eliminate this deficit through controlling expenditures and operating transfers from the General Fund.

**3. CASH AND EQUIVALENTS**

At December 31, 1997, the police jury has cash and equivalents (bank balances, net of overdrafts) as follows:

Party cash	\$300
Interest bearing demand deposits	902,318
Time and certificates of deposit	<u>303,595</u>
<b>Total</b>	<b><u>\$1,206,213</u></b>

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.

**NEW ORLEANS POLICE JURY**

Birmingham, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

Cash and cash equivalents (bank balances) totaling \$1,246,393 are secured by \$726,585 of Federal deposit insurance (GASB Category 1), and \$1,028,626 of securities held in the trust department of the fiscal agent bank, but not in the name of the police jury (GASB Category 3). Because the pledged securities are held in the trust department of the fiscal agent bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized under the provisions of GASB Codification 190.183(b); however, Louisiana Revised Statute 39:327 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 bank has failed to pay deposited funds upon demand.

**4. RECEIVABLES**

The following is a summary of receivables at December 31, 1987:

Class of Receivable	General Fund	Special Revenue Funds	Total
<b>Taxes:</b>			
Ad valorem	\$151,589	\$511,449	\$663,038
Sales and use		91,037	91,037
Licenses and permits	944		944
<b>Intergovernmental revenues:</b>			
Federal	5,287	305,490	310,777
State	221,898	228,609	450,507
<b>Other</b>	1,921	14,475	16,396
<b>Total</b>	<b>\$382,649</b>	<b>1,090,651</b>	<b>1,473,300</b>

**5. CHANGES IN GENERAL FIXED ASSETS**

The following schedule presents changes in general fixed assets for the year ended December 31, 1987:

	Balance at Beginning of Year	Additions	Deletions	Balance at End of Year
<b>Land</b>	\$21,495			\$21,495
<b>Net deprec.</b>	1,283,751			1,283,751
<b>Equipment, furniture, and fixtures</b>	1,574,189	299,836	(5,525)	1,868,500
<b>Library books</b>	831,088	37,884	(14,379)	954,593
<b>Total</b>	<b>\$3,680,523</b>	<b>\$337,720</b>	<b>(19,904)</b>	<b>\$4,008,339</b>

At December 31, 1987, approximately 13,627,316 or 66.96 per cent of the general fixed assets are recorded at estimated historical costs and 1468,128 or 16.64 per cent are valued at actual historical cost.

## **MOON PARISH POLICE JURY**

Monroe, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

### **6. PENSION PLANS**

Substantially all employees of the police jury are members of the Parochial Employees Retirement System of Louisiana ("system"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. 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 funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 60 with at least 20 years of credited service, at or after age 55 with 26 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1988, the benefit is equal to 3 per cent of final compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1988. Final compensation is the employee's monthly earnings during the 36 consecutive or joint months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post office Box 14618, Baton Rouge, LA 70808-4620, or by calling (504) 828-2581.

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System include one-fourth of each period (except 9/15/90 and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the 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 employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 10:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan A for the years ending December 31, 1997, 1996, and 1995, were \$27,571, \$43,763 and \$50,543, respectively, equal to the required contributions for each year.

### **7. COMPENSATED ABSENCES**

At December 31, 1997, employees of the police jury have accumulated and vested \$1,564 of employee leave benefits, which were computed in accordance with GASB Codification Section 036. This amount is recorded within the general long-term debt account group.

**WEEK FRENCH POLICE JURY**

Wahfield, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

**8. LEASE/PURCHASES**

During 2004, the police jury entered into a four year lease/purchase agreement for the acquisition of a dump truck. The agreement requires 48 monthly payments of \$1,664. The obligation is paid from the Road Maintenance Special Revenue Fund. Title to the property transfers to the police jury at the end of the agreement.

The following is a schedule of future minimum payments under the agreements together with the present value of the minimum payments as of December 31, 2007:

<u>Year-End December 31,</u>	<u>Lease/ Purchase</u>
2008	\$1,187
Less - amount representing interest	<u>(266)</u>
Present value of net minimum lease payments	<u>\$1,152</u>

**9. CHANGE IN LONG-TERM DEBT**

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

	Leases/ Purchases	Compensated Absences	Total
Beginning Balance	\$15,428	\$1,490	\$16,918
Additions		1,311	1,311
Reductions	(12,290)	(1,294)	(13,584)
Ending Balance	<u>\$3,138</u>	<u>\$1,507</u>	<u>\$4,645</u>

**10. INDUSTRIAL REVENUE BONDS**

The parish has issued revenue bonds to provide revenue for constructing, acquiring and installing certain industrial facilities. The funding to pay the bonds is provided solely from sales, leases, or other revenues of the various facilities. The bonds do not constitute an indebtedness or pledge of the general credit of the police jury and are not included in the accompanying financial statements.

**11. LITIGATION**

At December 31, 2007, the police jury is involved in several lawsuits. In the opinion of the police jury's legal counsel, the potential for claims in excess of insurance coverage is remote or undeterminable. No provision for any liability that may result from settlement of these lawsuits has been made in the accompanying financial statements.

**WINE PARISH POLICE JURY**

Winnfield, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

**12. FOOD STAMP PROGRAM**

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Social Services - Office of Food Stamps. 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 reported in the accompanying statements. Activity for the year-ended December 31, 2000, follows:

Balance at December 31, 1999		\$741,004
Received		<u>582,000</u>
total available		1,323,004
Deductions:		
Issued to recipients	(\$1,005,364)	
Transferred to other issuing offices	(266,250)	
Returned to Office of Food Stamps	<u>(41,414)</u>	<u>(1,313,028)</u>
Balance at December 31, 2000		<u>none</u>

During 2000, the Louisiana Department of Social Services, Office of Family Support, notified the police jury that the State, due to implementation of an Electronic Benefit Transfer Program, was terminating the food stamp issuance agreement with the police jury.

**13. SUBSEQUENT EVENT**

In June of 1998, the District Attorney for the Eighth Judicial District (Wine Parish) initiated an investigation of the operations of the Wine Parish Housing Authority (Authority), a special revenue fund of the police jury. The Authority, created by the police jury and administered through its appointed executive director, operates the Section 8 - Housing Voucher Program (CFDA No. 14.137) in Wine Parish, a Federally funded housing assistance program through the United States Department of Housing and Urban Development.

The investigation is in its initial stages and the ultimate outcome of the investigation cannot presently be determined. Accordingly, no provision for any liability that may result has been made in the financial statements.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
For the Year Ended December 31, 1993

**SPECIAL REVENUE FUNDS**

**ROAD MAINTENANCE FUND** -- accounts for the maintenance of roads and bridges in the parish with revenues provided by state and federal grants and parish ad valorem taxes.

**HEALTH NET FUND** -- accounts for the operations of the parish health unit with revenues provided by state grants and parish ad valorem taxes.

**LIBRARY FUND** -- accounts for the operations and maintenance of the parish library system with revenues provided by state grants, parish ad valorem taxes, and self-generated revenues.

**CRIMINAL COURT FUND** -- accounts for operations of the criminal court system of the parish. Financing is provided by fines and forfeitures imposed by the district court and district attorney conviction fees in criminal cases. Expenditures are made from the fund on a motion of the district attorney and approval of the district judge. The statute also requires one-half of the fund balance remaining at December 31 of each year be transferred to the General Fund of the parish.

**HOUSING ASSISTANCE FUND** -- accounts for funds provided by the United States Department of Housing and Urban Development, through the Section 8 Housing Voucher Program (24CFR, Sec. 94.170). The federal grant is used to develop viable urban communities by providing decent housing, a suitable living environment, and expanding economic opportunities, principally for persons of low and moderate income.

**SALES TAX FUND** -- accounts for the maintenance and operation of a solid waste collection and disposal system for Winn Parish, with the balance to be used for the purpose of maintaining and supporting the Winn Parish Courthouse. Financing is provided by a one-half cent sales and use tax.

**COMMUNICATIONS DISTRICT FUND** -- accounts for the operation and maintenance of the Winn Parish Communications District created by Louisiana Revised Statute 33:9101 et seq. Financing is provided by service fees charged telephone users in the parish.

MINN PARISH POLICE JURY  
WINNFIELD, LOUISIANA  
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS  
PRIMARY GOVERNMENT COMPOSING SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1993

WEST GATCHEN POLICE JURY  
 WESTFIELD, Vermont  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Comparing Balance Sheet, December 31, 1997

	1997	1996	1995	1994	1993
<b>ASSETS</b>					
Cash and cash equivalents	\$20,500	\$43,144	\$28,540		\$11,249
Receivables	\$28,000	141,000	177,290		
Interfund receivables					10,460
<b>TOTAL ASSETS</b>	<b>\$48,500</b>	<b>\$284,144</b>	<b>\$205,830</b>		<b>\$21,709</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts payable	\$20,000	\$1,211	\$26,158	\$29,466	\$1,000
Interfund payable					1,000
Deferred revenue					
<b>Total Liabilities</b>	<b>\$20,000</b>	<b>\$1,211</b>	<b>\$26,158</b>	<b>\$29,466</b>	<b>\$1,200</b>
<b>Fund Equity:</b>					
Fund balance (deficit):					
Reserve for unexpired contracts	\$28,500	\$41,933	\$79,672	(\$10,000)	
Unreserved - undesignated					\$20,500
<b>Total Fund Equity</b>	<b>\$28,500</b>	<b>\$41,933</b>	<b>\$79,672</b>	<b>(\$10,000)</b>	<b>\$20,500</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$48,500</b>	<b>\$284,144</b>	<b>\$205,830</b>	<b>\$19,466</b>	<b>\$21,209</b>



SALES 152	EXPENSES (OTHER 152/153)	TOTAL
1000,000	500,000	500,000
11,000	9,000	200,000
1011,000	509,000	511,000,000
100,000		510,000
		9,000
100,000	1000	100,000
300,000	90,000	210,000
		1,400,000
300,000	90,000	1,600,000
1200,000	100,000	51,000,000

WARR PARRIS POLICE DEPT  
 Woodfield, Louisiana  
 Governmental Fund Type - SPECIAL REVENUE FUNDS

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

	STATE REVENUES	FEDERAL FUNDS	UNDEVELOPED LANDS	GENERAL FUNDS	PROFESSORIAL APPOINTMENT
<b>REVENUES</b>					
*****					
Taxes:					
Ad valorem	\$282,735	\$110,000	\$204,004		
Sales and use					
Intergovernmental revenues:					
Federal funds	285,493		2,729		\$275,100
State funds	285,000	21,207			
Local funds				100,000	
Fees, charges, and commissions for services					
Fines and forfeitures				120,127	
Use of money - interest earnings	5,000	1,544	5,000		00
Miscellaneous	1,200		2,053		
	-----	-----	-----	-----	-----
Total revenues	859,728	324,850	211,826	220,127	275,100
<b>EXPENDITURES</b>					
*****					
Current:					
General government:					
Judicial				229,070	
Education					
Finance and administration	1,750	000	726	41,172	
Other	7,000	5,237	0,000		
Public safety					
Public works	790,000				
Health and welfare		100,000			225,140
Culture and recreation			345,000		
Debt service	11,790				
	-----	-----	-----	-----	-----
Total expenditures	800,630	105,237	345,726	270,242	225,140
<b>EXCESS (Deficiency) OF REVENUES</b>					
*****					
OVER EXPENDITURES	00,144	(20,387)	27,471	(20,240)	0000
*****					
<b>OTHER FINANCING SOURCES (uses)</b>					
*****					
Operating transfers in	0000	0000	0000	101,704	0000
<b>EXCESS (Deficiency) OF REVENUES AND</b>					
<b>OTHER SOURCES OVER EXPENDITURES</b>					
	00,144	(20,387)	27,471	(19,536)	0000
<b>FUND BALANCE AT BEGINNING OF YEAR</b>					
	520,000	000,000	000,000	(10,000)	0000
<b>FUND BALANCE (Deficiency) AT END OF YEAR</b>					
	520,884	779,613	027,471	(19,736)	0000

SALES TAX	COMMERCIAL DISCOUNT	TOTAL
		1,028,493
1,682,545		1,682,545
		524,322
		888,824
	114,431	24,728
		44,886
		128,222
4,888	1,442	24,824
5,388	544	5,832
783,444	41,887	2,588,874
		324,472
22,546		42,481
874,824		967,894
	44,112	44,732
424,322		1,293,124
		884,872
		748,361
		12,748
774,824	44,112	2,458,832
(21,494)	(188)	(21,682)
844	808	1,652
(21,682)	(188)	21,874
821,742	41,888	1,424,494
1,224,824	144,488	21,892,493

**WOMB PARISH POLICE JURY**  
Winfield, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULE**  
For the Year Ended December 31, 1990

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 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 30:1233, the police jury has elected the monthly payment method of compensation. Under this method, jurors receive \$608 per month, while the president receives an additional \$300 per month for performing the additional duties of the office.

Erwin, Belane	\$7,208
Flowers, Samuel E.	7,200
Hamilton, Edward L.	7,200
Kahn, Alden, Jr.	7,200
Leisner, Earl	7,200
Martin, Todd H.	7,200
Tanner, Lamar	<u>8,400</u>
Total	<u>\$51,808</u>

**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The reports are based solely on the audit of the financial statements.

**HEDDIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

**WOMEN PARISH POLICE JURY**  
Winfield, Louisiana

I have audited the primary government financial statements of the Women Parish Police Jury as of and for the year ended December 31, 1997, and have issued my report thereon dated June 20, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

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

**MINN PARISH POLICE JURY**  
Baton Rouge, Louisiana  
Compliance and Internal Control Report  
(Continued)

**Prior Audit Findings**

The audit for the year ended December 31, 1994, disclosed no instances of noncompliance that were required to be reported under Government Auditing Standards or matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

**General**

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

*Berbie M. Way*

Berbie M. Way  
Alexandria, Louisiana  
June 28, 1998

**OTHER REPORTS REQUIRED BY  
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133**

The following pages contain reports on the schedule of Federal financial assistance, consideration of internal control, and compliance with laws and regulations required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the *Single Audit Act*, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**HERBIE W. WAY**  
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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

**WINN PARISH POLICE JURY**  
Winfield, Louisiana

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

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

In my opinion, the police jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1997.

**WIBB PARISH POLICE JURY**  
Winfield, Louisiana  
A-133 Compliance Report  
(Continued)

**Internal Control over Compliance**

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

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

This report is intended for the information of the audit committee, management, and Federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Arthur M. Wiley*

Arthur M. Wiley  
Alexandria, Louisiana  
June 28, 1998

## NEW PAPER POLICE JURY

Winnfield, Louisiana  
 Schedule of Receipts/Expenditures of Federal Funds  
 For the Year Ended December 31, 1997

FEDERAL GRANT/ FUND-PROGRAM-ACCOUNT PROGRAM NAME	FY98 NUMBER	GRANT NUMBER	TOTAL EXPENSE FUNDS
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>			
Funded through Louisiana Department of Social Services:			
Food Stamp Program	01-001	01-011-1	\$1,000,000
Main Administrative Matching Grants for Food Stamp Program	01-001	01-011-1	1,000
Funded through Louisiana Department of Education - Summer Reading Program	01-000	01001	40,000
Funded through Louisiana Department of Treasury - Schools and Bonds - Grants to States	01-000		300,000
Total United States Department of Agriculture			1,341,000
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Block program - Section 8 Housing Rental Program	04,177	LAHHS/040400	275,000
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>			
Funded the Louisiana Commission on Law Enforcement and Administration of Criminal Justice - Juvenile Justice and Delinquency Program	04,140	0-05-0-000	70,000
<b>UNITED STATES DEPARTMENT OF THE INTERIOR</b>			
Funded through Louisiana Department of the Treasury - Payments on/Inflow of Loans	000		10,000
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>			
Funded through the Louisiana Department of Culture and Recreation - State Library of Louisiana - Public Library Construction and Technical Assistance (LSA - FY98) 01	04,104		3,000
Total Excess/Requirements			\$1,689,000

## Notes to the Schedule:

- The police jury follows the modified accrual basis of accounting in preparing the schedule. This method is consistent with the preparation of the police jury's financial statements.
- The police jury participated in the Food Stamp Program (FFS# 01-000), a mandatory award program.

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**MINN PARISH POLICE JURY**  
 Winfield, Louisiana

**1. FINANCIAL STATEMENT ITEMS**

- A. The audit contained an unqualified opinion on the financial statements, but contained an emphasis of a matter relating to an uncertainty resulting from an investigation initiated by the Minn Parish District Attorney into the operations of the Minn Parish Housing Authority. See auditor's report and notes to the financial statements for additional information.
- B. The audit contained no reportable conditions.
- C. The audit contained no material weaknesses.

**2. SINGLE AUDIT ITEMS**

- A. The audit contained no reportable conditions in internal controls over major programs.
- B. The audit contained no reportable conditions that were considered to be material weaknesses in internal control over major programs.
- C. The audit contained an unqualified opinion on the Schedule of Expenditures of Federal Awards of the Minn Parish Police Jury as of December 31, 2007, and that the schedule is fairly presented in all material respects in relation to the financial statements taken as a whole.
- D. The audit report contained no findings required to be reported under Section 530(a) of IPB Circular 8-123, except as discussed in 1-A, above.
- E. The following Federal awards (Type A programs) were considered as major programs of the entity since, as evidenced by the accompanying Schedule of Expenditures of Federal Awards, their expenditures were \$300,000 or more:

- 1. Feed Stamp Program - CFDA No. 10.350
- 2. Schools and Roads - Grants to States - CFDA No. 18.805

- F. The dollar threshold between Type A program and Type B program is \$300,000.

**WVHM PARISH POLICE 2007**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**(CONTINUED)**

6. The auditor, in lieu of making the low risk determination of this audit, performed the Single Audit in accordance with Section 500(c) and selected the previously identified Type A programs as major programs. These programs comprised approximately 76.62 percent of the total expenditures of Federal awards.
8. The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.
7. The Report on Compliance and an Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards contained no reportable conditions relating to compliance with laws, regulations, contracts, and grants applicable to each of its major Federal programs.
4. The Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 contained no reportable conditions required to be reported under Section 500(a).

*Herbie E. May*

Herbie E. May  
Alexandria, Louisiana  
June 20, 2008