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ALLEN PARISH POLICE JURY OBERLIN, LOUISIANA

PRIMARY GOVERNMENT FINANCIAL STATEMENTS

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 auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Bureau (storage) office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 5/12/98



Mirco & Company
A Professional Corporation
Certified Public Accountants

ALLEN PARISH POLICE JURY
Gretna, Louisiana

FINANCIAL STATEMENT FINANCIAL STATEMENTS

For the Year Ended December 31, 1994
With Supplemental Information Schedule

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Miles & Company
A Professional Corporation

Certified Public Accountants

Public
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 1000 Pennsylvania Avenue, N.W., Washington, D.C. 20004
 Public Accountants Since 1923

INDEPENDENT AUDITORS' REPORT

Allen Parish Police Jury
 Iberia, Louisiana

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

We conducted our 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. Those standards require that we 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. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity of body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate activities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Allen Parish Police Jury, as of and for the year ended 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 Allen Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Allen Parish Police Jury, as of and for the year ended December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 18, 1998 on our consideration of the Allen Parish Police Jury's internal control over financial reporting and on our tests of the compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-110, Analysis of Expenses, Local Governments, and Non-Profit Organizations, and is not a required part of the primary government financial statements. The supplemental information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the primary government financial statements. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the primary government financial statements taken as a whole.

Miles & Company, CPAs, APC

Miles & Company, CPAs, APC
 June 18, 1998

PRIMARY GOVERNMENT FINANCIAL STATEMENTS

ALLIEN PARISH POLICE JURY
 POLICE DEPARTMENT
 MONROE, LOUISIANA
 Combined Financial Sheet - All Fund Types and Account Groups
 December 31, 1990

| | GOVERNMENTAL FUND TYPES | | |
|-------------------------------------------------------------------|-------------------------|---------------------|-------------------|
| | General | Special Revenue | Fund Balance |
| ASSETS | | | |
| Cash | \$ 205,045 | \$ 1,806,855 | \$ 179,043 |
| Receivables | 412,562 | 2,578,193 | - |
| Due From Other Funds | - | - | - |
| Restricted Assets: | | | |
| Cash | - | 228,524 | - |
| Fixed Assets | - | - | - |
| Amount Available in Debt Service Funds | - | - | - |
| Amount to be provided for retirement of general long-term debt | - | - | - |
| TOTAL ASSETS | \$ 622,607 | \$ 2,612,872 | \$ 179,043 |
| LIABILITIES AND FUND EQUITY | | | |
| Liabilities: | | | |
| Accounts payable | \$ 22,576 | \$ 222,478 | \$ - |
| Due to other funds | - | - | - |
| Short term payable | - | - | - |
| Capital lease payable | - | - | - |
| Compensated absences payable | - | - | - |
| General obligation bonds payable | - | - | - |
| Total Liabilities | 22,576 | 222,478 | - |
| Fund Equity: | | | |
| Investment in general fixed assets | - | - | - |
| Fund Balances: | | | |
| Reserved for debt service | - | - | 179,043 |
| Unreserved - undesignated | 600,032 | 2,582,872 | - |
| Total Fund Equity | 600,032 | 2,582,872 | 179,043 |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 82,608 | \$ 2,612,872 | \$ 179,043 |

See accompanying notes.

| Capital Reserves | ACCOUNT GROUP | | TOTAL | |
|---------------------|---------------------|------------------------------|---------------------|---------------------|
| | General Fund | General Long-Term Fund | Homestead (City) | |
| | 2001 | 2002 | 2001 | 2002 |
| \$ 389,818 | \$ - | \$ - | \$ 2,762,189 | \$ 2,464,950 |
| 59,583 | - | - | 2,850,507 | 2,495,470 |
| - | - | - | - | 490 |
| - | - | - | 239,538 | - |
| - | 4,007,800 | - | 4,297,828 | 2,222,780 |
| - | - | 100,363 | 200,363 | 218,690 |
| - | - | <u>1,188,892</u> | <u>1,189,482</u> | <u>2,201,780</u> |
| <u>\$ 449,401</u> | <u>\$ 4,007,800</u> | <u>\$ 1,188,892</u> | <u>\$ 8,024,272</u> | <u>\$ 8,465,221</u> |
| \$ 87,844 | \$ - | \$ - | \$ 107,117 | \$ 100,764 |
| - | - | - | - | 490 |
| - | - | - | - | 1,794 |
| - | - | 84,428 | 84,428 | 48,748 |
| - | - | 19,834 | 19,834 | - |
| - | - | <u>1,286,858</u> | <u>1,286,858</u> | <u>1,838,682</u> |
| <u>87,844</u> | <u>-</u> | <u>1,286,858</u> | <u>1,400,212</u> | <u>1,780,204</u> |
| - | 4,007,800 | - | 4,007,810 | 2,243,708 |
| - | - | - | 100,363 | 210,690 |
| <u>423,632</u> | <u>-</u> | <u>-</u> | <u>1,279,802</u> | <u>2,214,792</u> |
| <u>423,632</u> | <u>-</u> | <u>-</u> | <u>1,400,319</u> | <u>2,425,374</u> |
| <u>\$ 449,401</u> | <u>\$ 4,007,800</u> | <u>\$ 1,188,892</u> | <u>\$ 9,424,591</u> | <u>\$ 9,890,595</u> |

RICHMOND BRIDGE POLICE JURY
 PRINCIPAL GOVERNMENT
 Environmental Fund Type
 Condensed Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1997

| | General Fund | Special Accounts Funds |
|-----------------------------------------------------|------------------|------------------------------|
| REVENUES: | | |
| Taxes: | | |
| ad valorem | \$ 288,413 | \$ 1,888,426 |
| Sales and use | - | 1,081,457 |
| Other taxes, penalties, and interest | 18,328 | 10,849 |
| Licenses and permits | 48,141 | - |
| Intergovernmental revenues: | | |
| Federal funds - federal grants | 14,135 | - |
| State funds: | | |
| Parish transportation funds | - | 428,157 |
| State revenue sharing (net) | 31,188 | 158,888 |
| HOUSING TRUST | 188,744 | - |
| Other state funds | 85,252 | - |
| Grants | 1,888 | - |
| Fees, charges, and commissions for services | 86,782 | - |
| Fines and forfeitures | 4,565 | 888,788 |
| Granting revenues | 18,088 | 888,258 |
| Joint service agreements | 7,388 | - |
| Use of money and property | 18,388 | 55,414 |
| Other revenues | 11,187 | 8,888 |
| TOTAL REVENUES | <u>1,188,828</u> | <u>4,338,738</u> |
| Expenditures: | | |
| Current: | | |
| General government: | | |
| Legislative | 118,887 | - |
| Judicial | 884,828 | 388,817 |
| Executive | 88,188 | - |
| Education | 88,287 | - |
| Financial and administrative | 88,888 | - |
| Other general government | 172,321 | 188,878 |
| Public safety | 188,888 | - |
| Public works | - | 2,888,778 |
| Health and welfare | 88,487 | - |
| Intergovernmental | 18,188 | - |
| Culture and recreation | 18 | - |
| Economic development and assistance | 37,784 | - |
| Debt service | - | 88,878 |
| Capital outlay | 18,188 | 188,288 |
| TOTAL EXPENDITURES | <u>288,278</u> | <u>4,338,738</u> |
| NETS DEFICIT(S) OR SURPLUS OVER EXPENDITURES | <u>888,888</u> | <u>888,888</u> |
| Other financing sources (uses): | | |
| Proceeds from bond issues | - | 2,388 |
| Sales of assets | - | 887,888 |
| Operating transfers in | - | 188,458 |
| Operating transfers out | (188,458) | (188,458) |
| Intergovernmental transfer | 188,188 | (188,888) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(188,188)</u> | <u>(188,888)</u> |

See accompanying notes.

| Debt Service Funds | Capital Projects Funds | TOTALS | |
|--------------------------|------------------------------|----------------------|------------------|
| | | (Amounts in \$1,000) | |
| | | 1997 | 1998 |
| \$ - | \$ - | \$ 1,818,000 | \$ 1,882,188 |
| - | - | 1,869,467 | 819,868 |
| - | - | 28,585 | 118,599 |
| - | - | 40,141 | 44,778 |
| - | - | 14,125 | 394,778 |
| - | - | 425,157 | 519,584 |
| - | - | 288,188 | 214,758 |
| - | - | 789,748 | 768,822 |
| - | 108,842 | 243,828 | 47,188 |
| - | - | 1,898 | 2,008 |
| - | - | 86,782 | 4,548 |
| - | - | 287,268 | 267,328 |
| - | 75,000 | 8,475,295 | 884,888 |
| - | - | 7,988 | 4,818 |
| 4,782 | 13,515 | 85,813 | 98,508 |
| - | - | 17,608 | 38,822 |
| <u>4,782</u> | <u>13,515</u> | <u>1,818,000</u> | <u>1,882,188</u> |
| - | - | 212,889 | 212,118 |
| - | - | 481,762 | 287,898 |
| - | - | 58,168 | 64,288 |
| - | - | 21,585 | 81,685 |
| - | - | 28,888 | 32,192 |
| 88,882 | - | 432,774 | 233,888 |
| - | - | 135,838 | 127,878 |
| - | - | 2,888,772 | 2,312,188 |
| - | - | 28,887 | 38,128 |
| - | - | 18,882 | 15,888 |
| - | - | 11 | 5,877 |
| - | - | 27,184 | 28,212 |
| 250,008 | - | 272,858 | 888,812 |
| - | 202,882 | 288,222 | 2,382,222 |
| <u>248,892</u> | <u>202,882</u> | <u>1,558,288</u> | <u>1,188,822</u> |
| <u>1,288,882</u> | <u>20,282</u> | <u>282,182</u> | <u>812,422</u> |
| - | - | - | 988,888 |
| - | - | 2,782 | 4,422 |
| 488,582 | 88,882 | 518,422 | 488,882 |
| - | - | 158,422 | 488,882 |
| <u>488,582</u> | <u>88,882</u> | <u>1,018,282</u> | <u>-</u> |
| <u>1,288,882</u> | <u>20,282</u> | <u>1,018,282</u> | <u>788,422</u> |

ELLEN PARSON POLSON JURY
 UNITED GOVERNMENT
 Governmental Fund Type
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1987

| | General Fund | Special Revenue Funds |
|-------------------------------------------------------------------------------------------------|---------------------|-----------------------------|
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | \$ 619,283 | \$ 661,452 |
| FUND BALANCE, BEGINNING | <u>638,136</u> | <u>1,781,242</u> |
| FUND BALANCE, ENDING | <u>\$ 1,257,469</u> | <u>\$ 2,442,694</u> |

DO NOT SIGNIFY ANYTHING.

| Debt Service Funds | Capital Projects Funds | TOTALS | |
|--------------------------|------------------------------|---------------------|---------------------|
| | | 2019-20 | 2020-21 |
| \$ 688,380 | \$ 88,134 | \$ 544,350 | \$ 694,148 |
| <u>338,850</u> | <u>302,383</u> | <u>3,165,611</u> | <u>2,871,513</u> |
| <u>\$ 1,027,230</u> | <u>\$ 390,517</u> | <u>\$ 3,710,961</u> | <u>\$ 3,565,661</u> |

MAINE FISCAL POLICE JURY
 PAYROLL MANAGEMENT
 JOINTLY STAFFED BY MEMBERS, REPRESENTATIVE, AND
 CHAIRMAN IN PAID RELATION - ROBERT ROY
 BUDGET-BUDGET, SPECIAL SERVICES, CAPITAL PROJECTS, AND OTHER SERVICE FUNDS
 Year Ended December 31, 1987

| | GENERAL FUND | | SEVERAL PURCHASES |
|---------------------------------------------------------|------------------|------------------|----------------------|
| | BUDGET | ACTUAL | (EXCESS/DEFICIT) |
| Revenues: | | | |
| Taxes: | | | |
| Ad Valorem | \$ 187,833 | \$ 155,513 | \$ 32,320 |
| Sales and use | - | - | - |
| Other taxes, penalties, and interests | 32,990 | 16,514 | 16,476 |
| Licenses and permits | 42,880 | 40,513 | 2,367 |
| Intergovernmental: | | | |
| Federal funds - Federal grants | 14,000 | 24,535 | 10,535 |
| State funds: | | | |
| State Transportation funds | - | - | - |
| State General Funding Instl | 33,000 | 31,390 | 1,610 |
| Statewide Grants | 294,000 | 745,764 | 451,764 |
| Other State funds | 60,000 | 45,283 | 14,717 |
| Grants | - | 1,950 | 1,950 |
| Fees, charges and commissions for services | 5,000 | 60,783 | 55,783 |
| Fines and forfeitures | 6,000 | 6,543 | 543 |
| Gaming revenues | - | 10,000 | 10,000 |
| Solid waste agreements | 3,500 | 7,500 | 4,000 |
| Use of money and property | 10,000 | 19,500 | 9,500 |
| Other revenues | 20,000 | 11,000 | 9,000 |
| | <u>3,248,333</u> | <u>3,283,037</u> | <u>34,704</u> |
| Expenditures: | | | |
| CURRENT: | | | |
| General government: | | | |
| Legislative | 240,200 | 112,999 | 127,201 |
| Judicial | 200,000 | 144,820 | 55,180 |
| Education | 200,000 | 59,400 | 140,600 |
| Economic | 37,200 | 22,500 | 14,700 |
| Financial and administrative | 32,800 | 36,000 | 3,200 |
| Other general government | 120,000 | 172,321 | 52,321 |
| Public safety | 121,815 | 136,938 | 15,123 |
| Public works | 43,200 | 28,800 | 14,400 |
| Health and welfare | 15,000 | 10,500 | 4,500 |
| Intergovernmental | 5,000 | 13 | 4,987 |
| Culture and recreation | - | - | - |
| Economic development and assistance | 10,000 | 22,104 | 12,104 |
| Held in trust | - | - | - |
| Total services | <u>13,000</u> | <u>18,200</u> | <u>5,200</u> |
| Capital outlay | - | - | - |
| | <u>891,015</u> | <u>964,935</u> | <u>73,920</u> |

| OPERATING EXPENSES - FUNDS | | | CAPITAL PROJECTS - FUNDS | | |
|----------------------------|------------------|--------------------------------------|--------------------------|----------------|--------------------------------------|
| BUDGET | ACTUAL | VARIANCE FAVORABLE UNFAVORABLE | BUDGET | ACTUAL | VARIANCE FAVORABLE UNFAVORABLE |
| \$ 1,348,178 | \$ 2,359,426 | \$ 10,255 | \$ - | \$ - | \$ - |
| 1,074,818 | 2,081,487 | 8,881 | - | - | - |
| 20,819 | 28,049 | (18,230) | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 188,808 | 489,157 | 44,159 | - | - | - |
| 111,879 | 118,989 | 9,241 | - | - | - |
| - | - | - | 588,880 | 598,547 | (1,455) |
| - | - | - | - | - | - |
| 181,920 | 278,788 | (1,288) | - | - | - |
| 863,543 | 898,258 | 147,089 | 78,000 | 78,000 | - |
| 78,838 | 56,428 | (24,438) | 13,280 | 13,538 | 1,288 |
| - | 8,381 | 8,381 | - | - | - |
| <u>4,153,865</u> | <u>4,538,755</u> | <u>388,769</u> | <u>587,360</u> | <u>587,362</u> | <u>(188)</u> |
| - | - | - | - | - | - |
| 128,766 | 114,813 | 13,819 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 151,582 | 154,818 | 26,738 | - | - | - |
| 4,308,786 | 2,864,712 | 1,446,024 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 178,884 | 21,818 | 167,437 | - | - | - |
| - | 283,263 | (283,263) | 618,885 | 632,891 | 179,908 |
| <u>4,338,828</u> | <u>2,711,893</u> | <u>2,227,837</u> | <u>618,885</u> | <u>732,891</u> | <u>379,838</u> |

ALLEN PARKER POLICE JURY
 FINANCIAL STATEMENT

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND
 ACTUAL - GENERAL, SPECIAL REVENUE, CAPITAL PROJECTS, AND DEBT SERVICE FUNDS
 Year Ended December 31, 1997

| | GENERAL FUND | | CAPITAL PROJECTS FUND |
|---------------------------------------------------------------------------------------|---------------------|---------------------|-----------------------------|
| | BUDGET | ACTUAL | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | \$ 228,185 | \$ 428,088 | \$ 268,722 |
| Other financing sources (used): | | | |
| Proceeds from bond issues | - | - | - |
| Sales of assets | - | - | - |
| Operating transfers in | 200,000 | - | 1200,000 |
| Operating transfers out | (600,400) | (104,340) | (25,434) |
| Intergovernmental Transfers | - | (28,180) | (28,180) |
| TOTAL OTHER FINANCING SOURCES (USED) | <u>(400,400)</u> | <u>(132,520)</u> | <u>(53,614)</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | 1247,277 | 415,148 | 212,112 |
| FUND BALANCE, BEGINNING | 620,136 | 620,136 | - |
| FUND BALANCE, ENDING | <u>\$ 1,867,553</u> | <u>\$ 1,035,292</u> | <u>\$ 212,112</u> |

See accompanying notes.

| SPECIAL REVENUE FUNDS | | | CAPITAL PROJECTS FUNDS | | |
|-----------------------|--------------|----------------------------------------|------------------------|------------|----------------------------------------|
| BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| \$ 1781,280 | \$ 327,888 | \$ 1,453,392 | \$ 323,830 | \$ 34,188 | \$ 289,642 |
| - | - | - | - | - | - |
| - | 3,780 | 3,780 | - | - | - |
| 375,293 | 257,008 | (118,285) | - | 84,800 | 84,800 |
| - | 130,488 | (130,488) | - | - | - |
| 1335,220 | 1335,220 | - | - | - | - |
| 281,700 | 398,452 | (116,752) | - | 84,800 | 84,800 |
| 1549,800 | 561,452 | 988,348 | 323,830 | 59,254 | 425,600 |
| 1,324,380 | 1,324,380 | - | 303,380 | 303,380 | - |
| \$ 1,434,320 | \$ 2,332,808 | \$ 998,488 | \$ 12,320 | \$ 421,320 | \$ 421,800 |

MISSISSIPPI POLICE JURY

FINANCIAL STATEMENT

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCES - BUDGET AND

ACTUAL GENERAL, SPECIAL FUNDING, CAPITAL PROJECTS, AND DEBT SERVICE FUNDS

Year ended December 31, 1997

| | DEBT SERVICE FUNDS | | |
|-----------------------------------------------------------|--------------------|----------------|-----------------------------------------|
| | BUDGET | ACTUAL | UNALLOCATED REVENUES IMPROVEMENTS |
| REVENUES: | | | |
| Taxes: | | | |
| Ad valorem | \$ - | \$ - | \$ - |
| Sales and use | - | - | - |
| Other taxes, penalties, and interest | - | - | - |
| Licenses and permits | - | - | - |
| Intergovernmental: | | | |
| Federal funds - federal grants | - | - | - |
| State funds: | | | |
| Parish transportation funds | - | - | - |
| State revenue sharing (incl) Emergency loans | - | - | - |
| Other state funds | - | - | - |
| Grants | - | - | - |
| Fees, charges and commissions for services | - | - | - |
| Fines and forfeitures | - | - | - |
| Unrealized revenues | - | - | - |
| Gift, service agreement | - | - | - |
| Use of money and property | 7,800 | 4,700 | (310) |
| Other revenues | - | - | - |
| TOTAL REVENUES | <u>7,800</u> | <u>4,700</u> | <u>(310)</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| General government: | | | |
| Legislative | - | - | - |
| Judicial | - | - | - |
| Executive | - | - | - |
| Judicial | - | - | - |
| Financial and administrative | - | - | - |
| Other general government | - | 88,000 | 180,000 |
| Public safety | - | - | - |
| Public works | - | - | - |
| Health and welfare | - | - | - |
| Intergovernmental | - | - | - |
| Culture and recreation | - | - | - |
| Economic development and assistance | - | - | - |
| Police services | 219,700 | 259,000 | 106,000 |
| Capital outlay | - | - | - |
| TOTAL EXPENDITURES | <u>219,700</u> | <u>347,000</u> | <u>286,000</u> |

See accompanying notes.

ALBANY POLICE POLICE JURY
 POLICE GOVERNMENT

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET AND

ACTUAL-GENERAL, SPECIAL REVENUE, CAPITAL PROJECTS, AND DEBT SERVICE FUNDS
 Year Ended December 31, 1997

| | DEBT SERVICE FUNDS | | |
|---------------------------------------------------------------------------------------|--------------------|--------------|----------------------------------|
| | BUDGET | ACTUAL | VARIANCE POSITIVE NEGATIVE |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | \$ 128,721 | \$ (128,851) | \$ (12,260) |
| OTHER FINANCING SOURCES (USES): | | | |
| Proceeds from bond issues | - | - | - |
| Sales of assets | - | - | - |
| Specialty transfers in | - | 208,560 | 208,560 |
| Specialty transfers out | - | - | - |
| Intergovernmental transfer | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | 208,560 | 208,560 |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | 128,721 | (128,291) | 12,264 |
| FUND BALANCE, BEGINNING | 218,698 | 218,698 | - |
| FUND BALANCE, ENDING | \$ 347,419 | \$ 347,419 | \$ - |

See accompanying notes.

INTRODUCTION

The Allen Parish Police Jury is the governing authority for Allen 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, 2009.

Louisiana Revised Statute 19:1204 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 safety of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, fees and alcoholic beverage permits, state revenue sharing, gaming revenues, and various other state and federal grants.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Allen Parish Police Jury is the financial reporting entity for Allen Parish. The financial reporting entity consists of all the primary government (police jury). All organizations for which the primary government is financially accountable, and all 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 Allen Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criterion includes:

1. Appointing a voting majority of an organization's governing body, and
 2. The ability of the police jury to impose its will on that organization and/or
 3. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
1. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
 2. 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.

ALLEN TOWNSHIP POLICE JURY
 PRIMARY GOVERNMENT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

| Component Unit | Fiscal Year End | Criteria Used |
|------------------------------------------------|-----------------|---------------|
| Allen Action Agency | June 30 | 1 |
| Ambulance Service Dist. No. 1 | December 31 | 1 and 2 |
| Bayou Blue Sewerly Drainage District No. 2 | December 31 | 1 and 2 |
| East ward V Allen Parish Drainage District | December 31 | 1 and 2 |
| Fire District No. 2 of Allen Parish | December 31 | 1 and 2 |
| Fire District No. 1 of Allen Parish | December 31 | 1 and 2 |
| Fire District No. 3 of Allen Parish | December 31 | 1 and 2 |
| Fire District No. 4 of Allen Parish | December 31 | 1 and 2 |
| Recreation District No. 4 of Allen Parish | December 31 | 1 and 2 |
| Recreation District No. 5 of Allen Parish | December 31 | 1 and 2 |
| Allen Parish Library | December 31 | 1 and 2 |
| Fire Protection District No. 5 of Allen Parish | December 31 | 1 and 2 |
| Sewerly Drainage District No. 1 | December 31 | 1 and 2 |
| Timber Drainage District No. 2 | December 31 | 1 and 2 |
| Sewerly Drainage District No. 2 | December 31 | 1 and 2 |
| Hospital Service District No. 2 | December 31 | 1 and 2 |
| Hospital Service District No. 3 | December 31 | 1 and 2 |
| Gallop's Recreation District No. 1 | December 31 | 1 and 2 |
| Recreation District No. 2 of Allen Parish | December 31 | 1 and 2 |
| Kidzzonek Recreation District No. 2 | December 31 | 1 and 2 |
| Sewerage District No. 2 | December 31 | 1 and 2 |
| Sewerage District No. 3 | December 31 | 1 and 2 |
| Waterworks District No. 1 | December 31 | 1 and 2 |
| East Allen Parish Waterworks District | December 31 | 1 and 2 |
| Southwest Allen Parish Waterworks District | December 31 | 1 and 2 |
| West Allen Parish Waterworks District | December 31 | 1 and 2 |
| Thirty-Third Judicial District Criminal Court | December 31 | 1 and 2 |
| Allen Parish Tax Assessor | December 31 | 1 and 2 |
| Allen Parish Clerk of Court | June 30 | 1 and 2 |
| Allen Parish Sheriff | June 30 | 1 and 2 |

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

ALLEN PARISH POLICE JURY
PRIMARY GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The police jury maintained the accounting records of the Original Court Fund for the year ended December 31, 1997.

GAAP Statement 28 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).

Consistent with the determination of component units of the reporting entity were the Allen Parish School Board and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Allen Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are financially independent of the Allen Parish Police Jury.

B. Fund Accounting

The police jury uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by representing transactions relating 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, resources, 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 obligations that are not recorded in the "Funds" because they do not directly affect net reportable available financial resources). They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds of the police jury 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 funds only. The fund types used by the police jury are described as follows:

Governmental Funds:

General Fund

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

MINNESOTA POLICE JURY
FINANCIAL STATEMENTS
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 1987

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, gaming revenues, and federal and state grants. These revenues are legally restricted, either by the disposition or grant agreement, to expenditures for specified purposes such as road and drainage maintenance and construction. The general funds of component units are included as special revenue funds in the component unit financial statements.

Debt Service Funds

Debt service funds are used to account for transactions relating to resources retained and used for payment of principal and interest on those long-term obligations recorded in the general long-term debt account group.

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

C. General Fixed Assets and Long-Term Debt

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the general fixed assets account group. Approximately 45 per cent of general fixed assets are valued at actual cost, while the the remaining 57 per cent of general fixed assets are valued at estimated historical cost based on the actual cost of like items. No depreciation has been provided on general fixed assets.

The cost of general maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized. Public demands 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.

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

D. Basis of Accounting

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

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when receivable to a great extent, 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:

**ALICE PARISH POLICE JURY
FINANCIAL STATEMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1991**

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES

Revenues

All valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. All valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1803 requires that the tax rolls be filed on or before December 31 of each year. All 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.

Police taxes are recognized in the month received by the police jury's collection agency, the Alice Parish School Board.

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

Interest income on interest bearing demand deposits is recorded at the end of the month when credited to the account.

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

Based on the above criteria, all valorem taxes, state revenue sharing, police taxes, and federal and state grants are treated as susceptible to accrual.

Expenditures

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

Other Financing Sources (Uses)

Proceeds from bonds and bond loans and transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

B. Budget Practices

Preliminary budgets for the coming year are prepared by the secretary-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. Prior to the 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.

The secretary-treasurer presents necessary budget amendments to the jury when 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 mandatory control at the functional level within functional levels, the secretary-treasurer has the authority to make amendments as necessary. The police jury does not utilize discretionary accounting, however, the original budgets and any subsequent amendments are

ALABAMA POLICE POLICE COURT
FINANCIAL STATEMENTS
PARTS IV AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997

PART 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Incorporated in the accounting system. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. For the year ended December 31, 1997, the police jury adopted budgets for the General Fund, all special revenues funds, all capital projects funds, and all debt service funds.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments.

F. Cash

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 or any other state of the United States, or under the laws of the United States. At December 31, 1997, the police jury had cash bank balances, in demand deposits, totaling \$1,291,798.

These deposits are stated at cost, which approximates market. Under state law, these deposits are 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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash bank balances at December 31, 1997, are stated as follows:

| | |
|-----------------------------------|--------------|
| Cash balances | \$ 1,291,798 |
| Federal deposit insurance | \$ 288,881 |
| Pledged securities collateralized | \$ 281,853 |
| Total | \$ 1,862,532 |

Even though the pledged securities are considered collateralized (Category N) under the provisions of GASB Statement No. 1, Louisiana Revised Statute 9:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 15 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

G. Compensated Absence

The police jury has the following policy relating to vacation and sick leave:

Employees of the Alton Parish Police Jury receive from 5 to 20 days of vacation leave each year, depending on their length of service. Vacation leave may be accumulated up to a maximum of 15 days. In addition, police jury employees earn up to 13 days of sick leave each year, depending on their length of service. Sick leave may be accumulated without limitation; however, accumulated sick leave is forfeited upon termination of employment.

Employees of the Thirty-third Judicial District Criminal Court earn a maximum of 20 days of vacation leave and 5 days of sick leave each year, depending on their length of service. Vacation and sick leave do not accumulate and employees cannot be paid for unused leave upon termination of employment.

ALLEN PARISH POLICE JURY
 PRIMARY GOVERNMENT
 NOTES TO THE FINANCIAL STATEMENTS
 for the Year Ended December 31, 1987

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Permanent employees of the Allen Parish Police Jury earn compensatory time at the rate of 1.5 per hour for overtime hours worked. Unused compensatory time at the time of termination will be paid to the employee at that time. This liability has been recorded in the general long-term debt account group.

At December 31, 1987, employee leave benefits other than compensatory time, requiring recognition in accordance with GASB Statement No. 16 were determined to be immaterial and are not included within the general long-term obligations account group. The cost of leave privileges, computed in accordance with GASB Statement No. 16, is recognized as a current-year expenditure within the various funds when leave is actually taken.

F. Sales Tax

On September 29, 1984, voters of the parish approved a seven-tenths of one per cent sales tax, which is dedicated to the collection and disposal of solid waste. The tax is for a fifteen year period and expires on November 30, 1999. Effective January 1, 1988, the tax is entered into an agreement with the Allen Parish School Board whereby the school board will provide collection services for a fee of two percent of total collections.

1. Total Changes on Combined Statements

Total changes on the combined statements are explained 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 municipality. Interfund eliminations have not been made in the aggregation of this data.

2. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 - LEVIED TAXES AND PRINCIPAL PAYMENTS

The following is summary of authorized and levied ad valorem taxes:

| | Authorized Millions | Levied Millions | Expiration Year |
|---------------------------------|------------------------|--------------------|--------------------|
| Parish wide Taxes: | | | |
| General | 1.50 | 1.50 | - |
| Special revenue funds: | | | |
| Courthouse and Jail Maintenance | 1.07 | 1.07 | 2004 |
| District Maintenance Taxes: | | | |
| No. 1 | 8.81 | 8.81 | 2000 |
| No. 1A | 20.80 | 20.80 | 2000 |
| No. 1B | 8.80 | 8.80 | 2000 |
| No. 2 | 7.18 | 7.18 | 2000 |
| No. 3 | 15.00 | 15.00 | 2000 |
| No. 4 | 8.18 | 8.08 | 2000 |
| No. 5 | 10.80 | 9.60 | 2000 |

ALBERT FRANCIS POLSON CURT
 REVENUE COMMISSIONER
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 1997

NOTE 2 - LEVIED TAXES AND ENCUMBRANCES

| | Authorized Millages | Levied Millage 1997 | Expiration Date |
|---------|------------------------|---------------------------|--------------------|
| No. 1 | 18.00 | 30.00 | 2001 |
| No. 4 | 18.00 | 30.00 | 2005 |
| No. 4 | 21.20 | 21.00 | 2005 |
| No. 5 | 5.00 | 5.00 | 2002 |
| No. 5-B | 1.00 | 1.00 | 2005 |

The difference between authorized and levied millages is the result of re-allocations of the taxable property required by Article 7, Section 16 of the Louisiana Constitution of 1974.

The following are the principal taxpayers for the periods and their 1997 assessed valuation (amounts expressed in thousands):

| | 1997 Assessed Valuation | Fee Cost of Total Assessed Valuation |
|----------------------------------|-------------------------------|-----------------------------------------------|
| Transcontinental Gas | \$ 1,817 | 5.49 |
| Central Louisiana Electric | 2,810 | 8.43 |
| Texas Eastern | 2,768 | 8.39 |
| Loize Canada | 2,718 | 8.35 |
| Likelihood Corporation | 1,766 | 5.39 |
| Century Telephone of LA, Inc. | 1,670 | 5.09 |
| Century Telephone of Evang. Inc. | 1,532 | 4.69 |
| Interstate Electric | 1,154 | 3.59 |
| Artemis Chemical Company | 1,018 | 3.09 |
| John A. Hol. BP Ac. | 1,117 | 3.39 |
| Total | <u>\$ 18,582</u> | <u>\$1,724</u> |

NOTE 3 - ENCUMBRANCES

The following is a summary of encumbrances as December 31, 1997:

| | General Fund | Special Revenue Funds | Capital Projects Funds | Total |
|----------------------|-------------------|-----------------------------|------------------------------|--------------------|
| TOTAL: | | | | |
| Ad valorem | \$ 160,210 | \$1,363,385 | \$ - | \$1,523,595 |
| Sales | - | 78,112 | - | 78,112 |
| Other | 887 | - | - | 887 |
| Bonds: | | | | |
| Federal | 3,508 | - | - | 3,508 |
| State | 208,219 | 144,738 | 68,583 | 421,540 |
| Other | 1,331 | - | - | 1,331 |
| Total | <u>\$ 373,755</u> | <u>\$1,586,233</u> | <u>\$ 68,583</u> | <u>\$1,928,571</u> |

ALLEN PARISH POLICE JURY
LOCAL GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 1997

NOTE 3 - RECEIVABLES

Uncollectible accounts due for property taxes and other receivables are recognized as bad debts at the time information becomes available which would indicate that the particular receivable is not collectible. This method does not result in a charge to bad debts that is materially different from the amount that would be charged if the reserve method were used.

NOTE 4 - CHANGE IN GENERAL FUND ASSETS

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

| | Balance at January 1, | Additions | Deletions | Balance at December 31, |
|-----------------------------|--------------------------|-------------------|-------------|----------------------------|
| Land | \$ 348,350 | \$ 28,800 | \$ - | \$ 377,150 |
| Buildings | 1,054,478 | - | - | 1,054,478 |
| Equipment | 1,586,897 | 128,840 | - | 1,715,737 |
| Furniture and fixtures | 25,508 | 34,344 | - | 59,852 |
| Construction in progress | - | 172,718 | - | 172,718 |
| TOTAL | \$ 3,515,033 | \$ 364,702 | \$ - | \$ 3,879,735 |

NOTE 5 - PENSION PLAN

Plan Description. Substantially all employees of the Allen Parish Police Jury are members of the Parochial Employees' Retirement System of Louisiana (PERS), a non-union, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of ten distinct plans, Plan R and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan R.

All permanent employees working at least 28 hours per week who are paid weekly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan R, employees who retire at or after age 40 with at least 10 years of creditable service, or at or after age 55 with at least 18 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit payable monthly for life equal to 5 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 2½% for each year of supplemental-plan-only service earned before January 1, 1988, plus 5 percent of final-average salary for each year of service credited after the retirement date. Final-average salary is the employee's average salary over the 36 consecutive or joint months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by State statute.

The System issues an annual publicly available 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 16418, Baton Rouge, Louisiana 70803-6418, or by calling (504) 328-1261.

ALLEN BISHOP POLICE JURY
FINANCIAL STATEMENTS
FOR THE YEAR ENDING DECEMBER 31, 1993

NOTE 2 - PENSION PLAN

Funding Policy. Under Plan A, members are required by state statute to contribute 5.5 percent of their annual covered salary and the Allen Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.76 percent of annual covered payroll. Contributions to the system also include one-fourth of age percent concept (retiree and host force fringe benefits) 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 Allen Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:109, 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 Allen Parish Police Jury's contributions to the system under Plan A for the years ending December 31, 1987, 1990, and 1993 were \$42,821, \$54,466, and \$48,151, respectively, equal to the required contributions for each year.

NOTE 3 - RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The police jury provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the police jury's employees become eligible for these benefits if they reach normal retirement age while working for the police jury. Benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid monthly by the employee and the police jury. The police jury recognizes the cost of providing these benefits (police jury's portion of premium) as an expenditure when paid during the year, which was \$24,432 for 1992 and \$47,928 for 1993. The cost of retiree benefits was \$14,314 for 1992 and \$19,812 for 1993.

NOTE 4 - ACCOUNTS, DEPOSITS, AND OTHER PROGRAMS

| Class of Program | General Fund | Special Revenue Funds | Capital Projects Funds |
|-----------------------|--------------|-----------------------|------------------------|
| Salaries | \$ 2,782 | \$ 22,697 | - |
| Retirements | - | - | - |
| Accounts | 11,971 | 202,792 | 17,864 |
| Other | 6,821 | 42,322 | - |
| Total | \$ 21,574 | \$ 267,811 | \$ 17,864 |

NOTE 5 - LEASES

The police jury records items under capital leases as assets and obligations in the accompanying financial statements. Capital leases at December 31, 1993 are comprised of the following:

Fund Maintenance District No. 2 - Lease-purchase agreement for the purchase of a Police Radio, entered into on August 1, 1993. One in 4 annual installments of \$17,318.36 through August 1998, with an interest rate of 8.40% per annum.

Fund Maintenance - Lease-purchase agreement for the purchase of a tractor and boom mower, entered into on March 24, 1990. One in 22 quarterly installments of \$2,784.18 through December 1997, with an interest rate of 8.50% per annum.

Fund Maintenance District No. 4 - Lease-purchase agreement for the purchase of a backhoe, entered into on April 4, 1993. One in 48 monthly installments of \$962.47 through March 1999, with an interest rate of 8.40% per annum.

ALLEN PARKER POLICE JURY
 PRINCE GEORGE COUNTY
 NOTICE TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 1987

NOTE # - MINIMUM

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, 1987:

| | |
|------------------------------------------------|------------------|
| 1988 | \$ 21,800 |
| 1989 | <u>2,200</u> |
| Total future minimum lease payments | 24,000 |
| Less amount representing interest | <u>1,200</u> |
| Present value of future minimum lease payments | <u>\$ 22,800</u> |

The police jury has operating leases of the following nature:

Tractor and boom no. - Road Districts #1 and #5
 Tractor and boom no. - Road District #6
 Tractor and boom no. - Road District #3

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

| | |
|-------------|------------------|
| Period Year | Amount |
| 1988 | \$ 15,800 |
| 1989 | <u>2,200</u> |
| Total | <u>\$ 18,000</u> |

NOTE # - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended December 31, 1987:

| | General Obligation Bonds | Capital Leases | Bank Loans Payable | Compensated Absences | Total |
|----------------------------------------|--------------------------------|-------------------|-----------------------|-------------------------|--------------------|
| LONG-TERM DEBT AT January 1, 1987 | \$1,130,000 | \$ 41,814 | \$ 2,844 | \$ - | \$1,174,658 |
| Additions | | | | 19,434 | 19,434 |
| Retired loans | <u>120,000</u> | <u>170,218</u> | <u>12,848</u> | | <u>303,066</u> |
| Long term debt at December 31, 1987 | <u>\$1,010,000</u> | <u>\$ 24,600</u> | <u>\$ -</u> | <u>\$ 19,434</u> | <u>\$1,054,034</u> |

General obligation bonds are comprised of the following individual issues:

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Road District No. 1 - \$200,000 issue of July 1, 1983 due in annual installments of \$45,000 to \$45,000 through April 1, 1988, with interest at 4.425%. Debt retirement payments are made from the Road District No. 1 Debt Reserve Fund | \$ 41,000 |
| Road District No. 4 - \$200,000 issue of July 1, 1983 due in annual installments of \$45,000 to \$45,000 through April 1, 1988, with interest at 4.425%. Debt retirement payments are made from the Road District No. 4 Debt Reserve Fund | 44,000 |

ALLEN DAVIDSON POLICE JURY
 FINANCIAL STATEMENTS
 NOTES TO THE FINANCIAL STATEMENTS
 For the Year Ended December 31, 1997

NOTE 9 - CHARGES IN LONG-TERM DEBT

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| County House Square Improvement - \$100,000 issue of January 3, 1996 due in annual installments of \$30,000 to \$80,000 through January 1, 2000, with interest at 6.80%. Debt retirement payments are made from the Courthouse Square Improvement Debt Service Fund . . . | \$60,000 |
| Road District No. 3 - \$20,000 issue of July 3, 1996 due in annual installments of \$5,000 to \$15,000 through March 3, 1998, with interest at 5.875%. Debt retirement payments are made from the Road District No. 3 Order Purchase Debt Service Fund . . . | 10,000 |
| Road District No. 3 - \$200,000 issue of April 1, 1997 due in annual installments of \$40,000 to \$160,000 through March 3, 2000, with interest at 5.25%. Debt retirement payments are made from the Road District No. 3 Debt Service Fund | 0 |
| Road District No. 4 - \$50,000 issue of April 3, 1999 due in annual installments of \$10,000 to \$14,000 through March 3, 2000, with interest at 5.00%. Debt retirement payments are made from the Road District No. 4 Debt Service Fund | 40,000 |
| Total general obligation bonds | \$1,330,000 |

The amount available in the debt service funds to service the general obligation bonds is \$240,363. The annual requirements to service general obligation bonds outstanding as December 31, 1997, including interest payment of \$290,327, are as follows:

| Year | Road Districts | | | No. 1 Order Purchase | Courthouse Square | Total |
|--------------|------------------|-------------------|------------------|----------------------|---------------------|---------------------|
| | No. 1 | No. 2 | No. 3 | | | |
| 1998 | \$ 44,334 | \$ 129,301 | \$ 76,687 | \$ 11,323 | \$ 261,645 | \$ 261,645 |
| 1999 | - | 129,388 | 14,789 | - | 144,177 | 144,177 |
| 2000 | - | 129,581 | 14,789 | - | 144,370 | 144,370 |
| 2001 | - | 128,823 | - | - | 128,823 | 128,823 |
| 2002 | - | 127,181 | - | - | 127,181 | 127,181 |
| Thereafter | - | 852,338 | - | - | 852,338 | 852,338 |
| Total | \$ 44,334 | \$ 527,123 | \$ 91,476 | \$ 11,323 | \$ 1,374,256 | \$ 1,374,256 |

General obligation bonds are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 17:542, the police jury is legally restricted from levying long-term bonded debt in excess of 2% of the assessed value of taxable property in the parish. At December 31, 1997, the statutory limit is \$5,500,714.

NOTE 10 - LONG-TERM DEBT FINANCING

On July 1, 1993, the police jury issued \$505,000 in General Obligation Bonds of the Road District No. 1 with an average interest rate of 4.625% to finance \$400,000 of capitalizing 1993 Series Bonds with an average interest rate of 5.75%. The net proceeds of \$105,000, after payment of \$7,710 in underwriting fees and other issuance costs plus an additional \$10,000 of 1993 Series Order Fund monies were used to purchase U.S. government securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1993

SLASH POLICE POLICE JURY
PRIMARY GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year ended December 31, 1997

NOTE 10 - LONG-TERM DEBT SERVICE DEFERRING

Series Bonds. On July 1, 1983, the police jury issued \$400,000 in General Obligation Bonds of the Road District No. 4 with an average interest rate of 4.45 to advance refund \$400,000 of outstanding 1983 Series Bonds with an average interest rate of 4.7%. The net proceeds of \$445,000 (after payment of \$5,000 in underwriting fees and other issuance costs) plus an additional \$18,300 of 1983 Series sinking fund bonds were issued to purchase U.S. government securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1983 Series Bonds. As a result, the 1983 Series Bonds are considered defeased and the liability for these bonds has been removed from the general long-term obligations account group.

The police jury advance refunded the 1983 Series Bonds to reduce its total debt service payments over the next 5 years by \$48,077 and \$67,300 in Road District No. 4 and Road District No. 4, respectively.

NOTE 11 - CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.01 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, 1997:

| | |
|----------------------------------|------------------|
| Balance due at January 1, 1997 | \$ 18,100 |
| Amount due for 1997 | - |
| Balance due at December 31, 1997 | <u>\$ 18,100</u> |

The police jury does not intend to transfer the \$18,100 due to the General Fund because the police jury appropriated \$18,100 in prior years to eliminate the deficit in the Criminal Court Fund.

NOTE 12 - LITIGATION

As December 31, 1997, the police jury is involved in two lawsuits. In the opinion of local counsel for the police jury, no estimate of loss can be made.

NOTE 13 - 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 year ended December 31, 1997 follows:

| | |
|------------------------------|-------------------|
| Balance at January 1, 1997 | \$ 784,370 |
| Received: | 3,331,860 |
| Issued: | <u>12,538,370</u> |
| Balance at December 31, 1997 | - |

During 1997 the Food Stamp Program began using debit cards which did away with the traditional paper food stamp coupon. Due to this change, the police jury is no longer responsible for the issuance of food stamps.

**ALLIEN PARISH POLICE JURY
 POLARIS GOVERNMENT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDING DECEMBER 31, 1987**

NOTE 14 - JOINT SERVICE AGREEMENT

The police jury entered into a joint service agreement with the District Attorney for the Thirty-Third Judicial District whereby the DISTRICT ATTORNEY will pay monthly a portion of the cost of the building which houses their offices. For 1987 the amount received was \$7,500.

NOTE 15 - GAMBLING REVENUE

The police jury receives funds from the Governor's Office of Indian Affairs for the conduct of Class III Gaming in Allen Parish. The police jury is charged with the responsibility of disbursing these funds to certain political subdivisions within Allen Parish. The police jury's share of this revenue is 35%.

NOTE 16 - INTERGOVERNMENTAL TRANSFERS

During 1987 the police jury transferred all assets of the Allen Parish Communications District over to the Allen Parish Fire Department District and ceased maintaining its accounting records as of December 31, 1987.

During 1987 the police jury transferred all assets of the Allen Parish Tourist Commission over to its Board and ceased maintaining its accounting records as of January 6, 1987.

NOTE 17 - DEFERRED LIABILITIES - ACTUAL AND BUDGET

The following individual funds have actual expenditures over budgeted expenditures for the year ending December 31, 1987:

| <u>Fund</u> | <u>Budget</u> | <u>Actual</u> | <u>Unfavorable Variance</u> | <u>Percent</u> |
|-----------------|---------------|---------------|---------------------------------|----------------|
| Police Services | \$ 293,725 | \$ 300,500 | \$ (66,775) | 22.7 |

NOTE 18 - RESTRICTED CASH

Restricted cash in the special revenue fund consist of monies set aside from gaming revenues to be used only upon approval from the Gaming Revenue Distribution Committee.

NOTE 19 - COOPERATIVE AGREEMENTS

On May 21, 1987 the police jury and the State of Louisiana entered into a cooperative endeavor agreement to serve the public in the matter of the Governor's Wildlife Recreation Area, Planning, Acquisition, and Construction project in the amount of a cash line of credit in the amount of \$250,000. Funds for construction will be provided by the State of Louisiana and the parish will administer the project. As of December 31, 1987 the project had not begun.

On February 5, 1987 the police jury and the State of Louisiana entered into a cooperative endeavor agreement to serve the public in the matter of the Allen Parish Health Units, Planning, Acquisition, and Construction projects in the amount of a cash line of credit in the amount of \$400,000 and a non-cash line of credit in the amount of \$200,000. Funds for construction of two health units in Allen Parish will be provided by the State of Louisiana and the parish will administer the project. As of December 31, 1987 construction had begun.

ALLEN DAVID POLICE JURY
FINNEY GOVERNMENT
NOTE TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 1997

NOTE 20 - INDEBTEDNESS

On November 3, 1993 the police jury entered a resolution agreeing to execute a preliminary agreement with International Paper Company authorizing the issuance of revenue bonds to finance the construction of a sewage and solid waste disposal facility. Such bonds would not exceed \$3,300,000. According to the police jury's best estimate, the bonds shall not constitute an indebtedness or pledge of the general credit of the police jury, within the meaning of any constitutional or statutory limitation of indebtedness.

SUPPLEMENTAL INFORMATION AVAILABLE

ALLEN PARISH POLICE JURY
 FINANCIAL STATEMENT
 SUPPLEMENTAL INFORMATION SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 1997

COMPENSATION PAID POLICE JURY

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1995 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 33:1203, the police jury has elected the monthly payment method of compensation. Under this method, all jurors receive \$884 per month, with the president receiving \$943 per month. RST No. 3198 of the 1997 Legislative Session authorized the salary due and payable to each police juror to be increased to \$1,308 per month effective October 1, 1997.

Schedule of compensation paid to police jurors for the year ended December 31, 1997 is as follows:

| | |
|---------------------------------|------------------|
| | <u>1997</u> |
| H. E. Brookfield | \$ 18,576 |
| LEE FRENCH, Jr. | 18,576 |
| André Hays | 11,504 |
| John M. Strickland, Jr. | 11,504 |
| A. M. PRITCH, Jr. | 11,504 |
| William E. Sullivan | 11,504 |
| Raymond Fickert | 11,504 |
| Total | <u>\$ 77,664</u> |



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

Allen Parish Police Jury
Bossier, Louisiana

We have audited the financial statements of the Allen Parish Police Jury as of and for the year ended December 31, 1997, and have issued our report thereon dated June 18, 1998. We conducted our 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 Allen Parish Police Jury's financial statements are free of material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and questioned costs as items 97-1(C) and 97-2(C).

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Allen Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Allen Parish Police Jury's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 97-1(D) and 97-2(D).

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 97-1(D) to be a material weakness.

Alloué Parish Police Jury
Page 2

This report is intended for the information of management, the Alloué Parish Police Jury, and the Legislative Auditor of the State of Louisiana. However, this report in a matter of public record and its dissemination is not limited.

Mixon & Company, CPAs, APC

Mixon and Company, CPAs, APC
June 18, 1998

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Messers & Company
A Professional Corporation

Certified Public Accountants

Members
American Institute of Certified Public Accountants
Certified Public Accountants of Louisiana
Chartered September 19, 1918

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH ONE CIRCULAR A-133**

Allen Parish Police Jury
Bossier, Louisiana

Compliance

We have audited the compliance of the Allen 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, 1987. Allen Parish Police Jury's major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and quantified costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major Federal programs is the responsibility of the Allen Parish Police Jury's management. Our responsibility is to express an opinion on the Allen Parish Police Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial auditing 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 Non-Profit Organizations. These standards and OMB Circular A-133 require that we 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 Allen Parish Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Allen Parish Police Jury's compliance with those requirements.

In our opinion, the Allen Parish 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, 1987.

Internal Control Over Compliance

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

Our 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. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Allen Turkish Folding Chair
Page 2

This report is intended for the information of management, Federal auditing agencies and pass-through entities, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Mirco & Company, LLP, PCA

Mirco & Company, CPAs, APC
June 18, 2022

[M 2]

ALLIED STATES POLICE UNIT
 FEDERAL GOVERNMENT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 1997

| Federal Agency/Pass Through Grantor/ Contract Title | Federal CFR Number | Pass - Through Contract Number | Federal Expenditures |
|---------------------------------------------------------------|--------------------------|--------------------------------------|-------------------------|
| United States Department of Agriculture | | | |
| Passed through Louisiana | | | |
| Department of Social Services: Food Stamps | 18.281 | 22-000-01 | \$ 2,810,278 |
| State Administrative Working Grants for Food Stamp Program | 18.281 | SWA | 14,115 |
| Total U.S. Dept. of Agriculture Assistance | | | <u>2,824,393</u> |
| Total Expenditures of Federal Awards | | | <u>2,824,393</u> |

NOTE 6. This schedule was prepared using the modified accrual basis of accounting.

ALASKA HEALTH POLICE TEST
SCHEDULE OF FINDINGS AND CORRECTIVE ACTION
For the Year Ended December 31, 1991

SECTION 1 - SUMMARY OF AUDITORS' REPORTS

Financial Statements

Type of auditors' report issued: unqualified

Internal control over financial reporting:

- Material weaknesses identified? Yes No
- Reportable conditions identified that are not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? Yes No
- Reportable conditions identified that are not considered to be material weaknesses? Yes None reported

Type of auditors' report issued on compliance for major programs: unqualified

Any audit findings disclosed that are required to be reported in accordance with section 118(a) of Circular A-133? Yes No

Identification of major programs:

| CYFS Number 02.181 | Name of Federal Program or Cluster Fund or grant |
|-----------------------|-----------------------------------------------------|
|-----------------------|-----------------------------------------------------|

Risk threshold used to distinguish between type A and type B programs: HIGH LOW

Auditor qualified as low-risk auditor? Yes No

PALESTINE POLICE JURY
REGULAS DE FINANZAS Y/O GASTOS DE FONDO
For the Year Ended December 31, 1997

SECTION II - FINANCIAL STATEMENTS FINDINGS

22-1000:

Criteria: LA. R.S. 48:755(A) and (B) Parish Transportation Act

A parish must adopt a system of road administration which requires police jury/parish governing authority approval for any expenditures from this fund. A police jury/parish governing authority member is prohibited from spending any money in his/her role as District without approval of the police jury/parish governing authority. The system of administration also must include the development of a capital improvement program on a selective basis, centralized purchasing of equipment and supplies, centralized accounting and collective maintenance and construction based on engineering plans and specifications. (L.S. 48:755(A))

The capital improvement program must list projects to be reconstructed during the fiscal year by priority and it must include overlay projects. The program must also list projects for the following two years. All projects listed for the three year program must be approved by the police jury/parish governing authority. (L.S. 48:755(B))

Condition: For the year ended December 31, 1997 the police jury had not developed a capital improvement program based on guidelines established by the Parish Transportation Act.

Effect: The police jury was not in full compliance with the Parish Transportation Act for the year ended December 31, 1997. Failure to comply fully with the Act could jeopardize the police jury's participation in the distribution of funds from this program.

Cause: The police jury was in the process of developing a capital improvement program during the year ended December 31, 1997.

Recommendation: We note that on December 1, 1997 the police jury approved a capital improvement program for the years of 1998, 1999, and 2000.

Management's Response: Management of the police jury will continue to monitor all activities affected by the Parish Transportation Act in order to be in full compliance in the future.

22-1100:

Criteria: La. Rev. Stat. §§1318 Budgetary authority and control.

The budget shall be amended whenever total actual expenditures and other items plus projected expenditures and other items for the remainder of the year, within a fund, exceeds the total budgeted expenditures and other items by five percent or more.

Condition: For the year ended December 31, 1997, actual expenditures exceeded budgeted expenditures in the debt service fund by 47.7%.

Effect: The police jury was not in compliance with La. Rev. Stat. §§1318.

Cause: Differences in classification between auditors and police jury accounting personnel.

Recommendation: Budget should be amended whenever needed to comply with La. Rev. Stat. §§1318.

Management Response: Closer attention to the budget will be required in the future.

ALLEN PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 1997

81-11202: Internal weakness

Criteria: For proper internal control over accounting procedures, proper segregation of duties is necessary.

Condition: The police jury lacks proper segregation of duties within its accounting department.

Effect: Accounting personnel are conducting incompatible duties that could affect the proper recording, processing, summarizing, and reporting of financial data.

Cause: The police jury lacks sufficient personnel, due to the lack of sufficient funding, to properly segregate duties in its accounting department.

Recommendation: The police jury should continue to utilize its accounting personnel in the most effective way to minimize the possible problems that could be caused by this condition. The jurors should continue their daily involvement in overseeing the financial matters of the police jury.

Management's Response: Management concurs with this recommendation.

82-21802:

Criteria: Proper controls over cash receipts for dumping fees must be maintained at all times.

Condition: During our audit, we became aware of a misappropriation of cash receipts collected for dumping fees at the parish's Caldeale, Louisiana solid waste dump site. The lack of any functioning internal controls over these transactions made it impossible to identify the guilty party or parties. Our audit found the following conditions:

- a. Cash drivers unlocked and/or unattended during the day.
- b. Receipts written for receipts of cash were not reconciled to cash transferred to police jury officers for deposit.
- c. Receipts not given whenever custody of cash transferred between police jury employees.
- d. Surprise inspections of solid waste site by police jury employees not done.

Questioned Costs: Approximately \$942 in receipts for cash received for dumping fees could not be reconciled to deposits made during the year ended December 31, 1997.

Comment: Our audit revealed this misappropriation of funds was an ongoing monthly occurrence.

Effect: Approximately \$942 of police jury funds were misappropriated during the year ended December 31, 1997.

Cause: Lack of internal control over the receipt and custody of cash.

Recommendation: We have advised the legislative auditor for the State of Louisiana of this situation. Upon their recommendation, we advised the police jury to notify the Legislative Auditor for the State of Louisiana of their knowledge of the situation and, to also notify the District Attorney of Allen Parish of this situation.

**ALABAMA BARBERS POLICE JURY
MEMORANDUM OF FINDINGS AND RECOMMENDED COURSE
FOR THE YEAR ENDING DECEMBER 31, 1987**

Our recommendations to prevent this situation from occurring in the future are:

- a. Cash drawer locked at all times and custody of key limited to one person.
- b. Three copy receipt book utilized with one copy given to customer, one copy maintained at dump site, and one copy held with verbal deposit.
- c. Whenever dump site situation changes, cash drawer to be reconciled to receipts and receipt signed by both parties.
- d. Weekly deposits of cash received. Deposits made within receipts.
- e. Police jury administrative office personnel to transport deposit from collection site to office.
- f. Use of receipts, signed by both parties, whenever custody of deposit changes.
- g. Same day deposit of cash when received from collection site. This to be done only by secretary/treasurer of police jury.
- h. Surprise inspections at dump site by police jury administrative personnel. Personnel should:
 1. Test check customer periodically at site for receipt.
 2. Retain one cash in drawer to receipts on hand.

MANAGEMENT'S RESPONSE: Police jury has already included these recommendations.

SECTION III - FEDERAL AGENCIES FINDINGS AND RECOMMENDED COURSE

No notices reported.

**PARISH PARISH POLICE JURY
CORRECTIVE ACTION PLAN
For the Year Ending December 31, 1991**

ET-1161

Contact person - Neck Thompson, Parish Engineer

Corrective action - The police jury adopted a capital improvement plan for the years of 1988, 1989, and 1990 in accordance with the Parish Transportation Act on December 3, 1987.

ET-2161

Contact person - John Strathairn, Police Jury President

Corrective action - The budget will be amended whenever necessary to comply with La. Rev. Stat. 229.2218.

ET-2161E1 Material weakness

Contact person - John Strathairn, Police Jury President

Corrective action - Due to the lack of sufficient funds to correct this problem the police jury will utilize its accounting personnel as much as possible to lessen the possible effects of this situation.

ET-2161C1

Contact person - John Strathairn, Police Jury President

Corrective action - As of June 17, 1990, the police jury instituted the policies recommended by our auditors. This situation will be closely monitored for continued implementation of these procedures.

ALLEN PARISH POLICE JURY
SUMMARY STATEMENT OF FINANCIAL RESULTS
for the Year ended December 31, 1997

- 1996 Reportable Condition (Material Weakness)
The condition was that the Allen Parish Police Jury does not have adequate segregation of duties within its internal control structure. As noted, due to the Allen Parish Police Jury's size and resources, this condition cannot be resolved. We note that the entire board and management takes a very active role in the daily operations of the Allen Parish Police Jury in an effort to lessen the effect of this condition.
- 1997 Condition #1: Compliance, need to comply with Parish Transportation Act.
This noncompliance issue still existed for the year ended December 31, 1997. We note that this issue was resolved on December 1, 1997 for the following year.
- 1998 Condition #2: Compliance, need to comply with Code of Ethics for Public Officials.
This issue was corrected.
- 1998 Condition #3: Compliance, need to comply with Parish Purchasing Policies.
This issue was corrected.
- 1998 Condition #4: Compliance, recording at minutes.
This issue was corrected.
- 1998 Condition #5, #2, #3: Compliance, donation of public funds.
This issue had not been resolved as of December 31, 1997. The District Attorney of Allen Parish and the Attorney General for the State of Louisiana have been contacted and asked that they respond as to the status of these issues.