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SECURITY INFORMATION

Bossier Parish Police Jury
Bossier, Louisiana

Primary Government Financial Statements

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 7/10/98

Greater Parish Police Jury
Baton Rouge, Louisiana

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COOK & BISHOPART

Certified Public Accountants

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Independent Auditors' Report

Bozard Parish Police Jury
Bozard, Louisiana

We have audited the accompanying primary government financial statements of the Bozard 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 Bozard 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 at local levels and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Each legally separate entity 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 Bozard 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 Bozard Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Bozard 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.

In accordance with Government Auditing Standards, we have also issued a report dated May 10, 1998 on our consideration of the Bozard Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The accompanying supplemental information schedules listed in the table of contents and shown on pages 26-33, are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Boulder Parish Police Jury. The accompanying schedule of expenditures of federal awards, shown on pages 34-35, is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular 4-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the primary government financial statements of the Boulder Parish Police Jury. 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.



Cook & Monahan
Certified Public Accountants
May 13, 1998

Source: Fitch IBCA
Rating: Issued
Combined Balance Sheet – Off-Balance Sheet and Income Statement
Summary Statistics
December 31, 2012

	Income Statement Data			Balance Sheet Data			Off-Balance Sheet Data			Total Liabilities and Equity
	Revenue	Expenses	Profit	Total Assets	Total Liabilities	Equity	Total Off-Balance Sheet	Total Off-Balance Sheet	Equity	
\$	1,184,074	6,600,000	5,415,926	4,883,009	495,141	-	-	-	5,378,150	
	(87,362)	(3,282,007)	3,194,645	-	-	-	-	-	3,194,645	
	282,502	-	-	-	-	-	-	-	282,502	
	-	-	-	-	20,883,143	-	-	-	20,883,143	
	-	-	-	-	-	103,149	-	103,149	202,342	
	<u>1,379,214</u>	<u>(3,880,007)</u>	<u>2,535,571</u>	<u>4,883,009</u>	<u>495,141</u>	<u>-</u>	<u>-</u>	<u>103,149</u>	<u>5,488,150</u>	

Interest and other income
 Cash and cash equivalents
 Available
 Other receivables
 Land, building, equipment, and improvements
 Assets available to all (non-FCM)
 Amounts due from subsidiaries
 Other receivables
 Total non-FCM other assets

\$	111,000	497,870	-	279,170	-	-	-	-	776,840
	-	28,243	-	-	-	-	-	-	28,243
	-	-	-	-	148,133	-	-	-	148,133
	-	-	-	-	-	6,000,000	-	-	6,000,000
	-	-	-	-	-	18,837	-	18,837	18,837
	<u>111,000</u>	<u>526,113</u>	<u>-</u>	<u>279,170</u>	<u>148,133</u>	<u>6,018,837</u>	<u>-</u>	<u>18,837</u>	<u>6,981,087</u>

\$	-	-	-	-	-	20,883,143	-	-	20,883,143
	-	-	143,719	-	-	-	-	-	143,719
	-	18,214	-	1,811,281	-	-	-	-	1,829,495
	<u>144,071</u>	<u>1,811,281</u>	<u>-</u>	<u>1,811,281</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,766,637</u>
	<u>144,071</u>	<u>1,811,281</u>	<u>-</u>	<u>1,811,281</u>	<u>-</u>	<u>20,883,143</u>	<u>-</u>	<u>-</u>	<u>23,654,781</u>
	<u>1,379,214</u>	<u>(3,880,007)</u>	<u>2,535,571</u>	<u>4,883,009</u>	<u>495,141</u>	<u>20,883,143</u>	<u>-</u>	<u>103,149</u>	<u>28,623,082</u>

Total Equity and Other Credits
 Amounts in general fund assets
 Total liabilities
 Secured - total assets
 Government
 Unsecured
 Total liabilities
 Total liabilities, net of assets and other credits

(Liabilities, Total Equity and Other Credits)
 Available
 Accounts payable
 Other payables
 Non-current liabilities
 Total liabilities
 Total assets

Total Equity and Other Credits
 Amounts in general fund assets
 Total liabilities
 Secured - total assets
 Government
 Unsecured
 Total liabilities
 Total liabilities, net of assets and other credits

Bossier Parish Police Jury
Bossier, Louisiana
Combined Statement of Revenue, Expenditure, and Changes in Fund Balances
Primary Government
All Governmental Fund Types
For the Year Ended December 31, 1997

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals - Memorandum Only</u>
Revenue:					
Ad valorem taxes	\$ 588,577	\$ 3,570,214	-	-	\$ 4,158,791
Sales tax	-	2,488,758	-	-	2,488,758
Licenses and permits	423,087	6,526	-	-	429,613
Intergovernmental revenues	1,389,545	3,577,964	-	1,829,585	5,870,094
Fees, charges, and commissions for services	2,754	1,814,381	-	1,386,468	3,853,603
Fees and forfeitures	-	894,578	-	-	894,578
Sale of stocks and property	148,025	297,884	10,258	714,327	720,392
Other revenues	241,137	738,288	-	31,000	28,325
Total revenues	<u>2,689,118</u>	<u>11,828,792</u>	<u>10,258</u>	<u>2,235,373</u>	<u>17,183,541</u>
Expenditures:					
Current:					
General government:					
Legislative	148,044	-	-	-	148,044
Judicial	189,541	1,819,880	-	-	1,778,905
Police	85,438	-	-	-	85,438
Finance and administrative	823,018	85,489	-	-	888,457
Other	672,861	-	-	-	672,861
Public safety	21,297	1,882,332	-	-	1,783,548
Public works	118,542	3,271,971	-	-	3,839,583
Health and welfare	150,368	3,309,462	-	-	2,430,451
Culture and recreation	-	1,994,888	-	-	1,564,888
Economic development	30,907	-	-	-	30,907
Capital projects	-	-	-	3,418,792	3,418,792
Debt service:					
Principal retirement	-	-	995,880	-	995,880
Interest and other charges	-	-	289,389	-	289,389
Total expenditures	<u>2,850,583</u>	<u>8,773,828</u>	<u>1,285,269</u>	<u>3,418,792</u>	<u>15,837,372</u>
Excess (deficiency) of revenues over expenditures	<u>838,535</u>	<u>3,125,764</u>	<u>(125,011)</u>	<u>(1,183,419)</u>	<u>1,241,716</u>
Other financing sources (uses):					
Operating transfers in	38,588	1,129,880	658,880	-	2,197,348
Operating transfers out	(1,565,888)	(808,580)	-	(845,000)	(2,199,468)
Total other financing sources (uses)	<u>(1,527,299)</u>	<u>321,299</u>	<u>658,880</u>	<u>(845,000)</u>	<u>(1,386,120)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>311,236</u>	<u>3,446,764</u>	<u>483,869</u>	<u>(1,328,419)</u>	<u>1,241,716</u>
Fund balances at beginning of year	2,842,588	8,828,403	154,780	8,107,385	18,483,589
Revised equity transfer	28,283	(28,283)	-	-	-
Fund balances at end of year	<u>\$ 3,068,871</u>	<u>\$ 8,800,120</u>	<u>\$ 154,780</u>	<u>\$ 8,107,385</u>	<u>\$ 18,135,356</u>

The accompanying notes are an integral part of this statement.

Washita Parish Police Jury
Bossier, Louisiana
Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget (Cash Basis) and Actual - General and Special Revenue Funds
Primary Government
For the Year Ended December 31, 2022

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable - Unfavorable	Budget	Actual	Variance Favorable - Unfavorable
Revenues						
Ad valorem taxes	\$ 500,000	\$ 503,478	\$ 3,478	\$ 2,501,547	\$ 2,197,489	\$ (304,058)
Sales tax	--	--	--	2,498,000	2,530,330	332,330
License and permits	300,290	438,275	137,985	8,000	8,975	975
Intergovernmental revenues	1,200,780	1,485,959	285,179	3,463,500	3,365,839	(97,661)
Tax, charges, and commissions for services	8,800	7,284	(1,516)	502,400	504,834	2,434
Fees and forfeitures	--	--	--	871,990	878,837	6,847
Use of money and property	65,800	148,831	83,031	183,000	257,854	74,854
Other revenues	18,800	128,435	109,635	738,750	108,417	(630,333)
Total revenues	2,322,670	2,778,250	455,580	10,822,886	11,294,316	471,430
Expenditures						
Current						
General government:						
Legislative	158,100	148,130	(9,970)	--	--	--
Judicial	232,340	187,890	(44,450)	1,892,148	1,821,175	(70,973)
Firemen	185,870	98,375	(87,495)	--	--	--
Finance and administrative	988,170	985,380	(2,790)	731,400	68,368	(662,032)
Other	808,790	528,458	(280,332)	--	--	--
Public safety	25,750	21,182	(4,568)	1,814,695	1,848,608	33,913
Public works	118,800	121,867	3,067	3,802,658	3,737,589	(65,069)
Health and welfare	151,880	148,110	(3,770)	2,334,654	2,271,750	(62,904)
Culture and recreation	--	--	--	1,995,080	1,551,360	(443,720)
Economic development	33,000	38,058	5,058	--	--	--
Total expenditures	2,888,340	2,183,848	(704,492)	10,332,886	8,889,168	(1,443,718)
Excess (deficiency) of revenues over expenditures	\$ 434,330	\$ 594,402	\$ 160,072	\$ 490,000	\$ 2,405,148	\$ 1,915,148
Other financing sources (used)						
Operating transfers in	38,500	38,500	--	1,305,425	1,370,000	64,575
Operating transfers out	(585,420)	(585,280)	140	(388,580)	(800,589)	(412,009)
Total other financing sources (used)	(546,920)	(546,780)	140	(81,155)	(430,589)	(347,434)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(112,590)	\$ 47,622	\$ 160,212	\$ 608,845	\$ 1,974,559	\$ 1,365,714
Fund balances at beginning of year	1,881,980	2,178,671	296,691	3,741,886	3,676,420	(65,466)
Residual equity (liability)	--	21,718	21,718	--	21,718	21,718
Fund balances at end of year	1,881,980	2,199,389	317,409	3,741,886	3,698,138	(43,748)

The accompanying notes are an integral part of this statement.

Brookfield Police Jury
Revenues, Expenditures
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget (With Detail) and Actual - Debt Service and Capital Projects Funds
Primary Government
For the Year Ended December 31, 1997

	Debt Service Fund			Capital Projects Fund		
	Budget	Actual	Variance Favorable-Unfavorable	Budget	Actual	Variance Favorable-Unfavorable
Revenues						
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ 671,000	\$ 684,754	\$ 13,754
Fees, charges and contributions						
for services	-	-	-	1,195,680	1,330,046	134,366
fine of money and property	8,000	18,950	850	285,000	274,275	(10,725)
Total revenues	8,000	18,950	850	2,151,680	2,329,075	177,395
Expenditures						
Capital projects	-	-	-	3,400,580	3,184,994	(215,586)
Debt service						
Principal	588,000	588,000	-	-	-	-
interest and other charges	298,815	294,388	(4,427)	-	-	-
Total expenditures	886,815	882,388	(4,427)	3,400,580	3,184,994	(215,586)
Excess (deficiency) of revenues over expenditures	\$ 841,185	\$ 436,562	\$ 3,007	\$ 1,375,180	\$ 634,081	\$ 438,754
Other financing sources (uses)						
Operating transfers in	858,000	858,000	-	-	-	-
Operating transfers out	-	-	-	(845,000)	(845,000)	-
Total other financing sources (uses)	858,000	858,000	-	(845,000)	(845,000)	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	16,885	18,960	3,075	(470,180)	(1,860,919)	(438,754)
Fund balances at beginning of year	574,445	574,336	(85)	8,757,780	8,772,363	14,583
Fund balances at end of year	\$ 591,330	\$ 593,296	\$ 2,418	\$ 4,337,600	\$ 4,891,444	\$ 454,417

The accompanying notes are an integral part of this statement.

Bozler Parish Police Jury
Bozler, Louisiana
Notes to Financial Statements
December 31, 1997

INTRODUCTION

The Bozler Parish Police Jury is the governing authority for Bozler Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 12 jurors representing the various districts within the parish. The jurors serve four-year terms that expire in January, 2000.

Louisiana Revised Statute (R.S.) 33:1235 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales tax, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

(i) Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying financial statements of the Bozler Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Bozler Parish Police Jury is the financial reporting entity for Bozler Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which there are 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.

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Bozler Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. The criteria include:

1. Appointments voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

(Continued)

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1987
(Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organizations is not included because of the nature or significance of the relationship.

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

Blended Component Unit

Bossier Parish Library. Bossier Parish Library does not possess all the corporate powers necessary to make them a legally separate entity and the police jury holds the library's corporate powers. Therefore, we conclude that they are part of the police jury and their financial statements should be blended with those of the police jury.

Discrete Component Units

Bossier Parish Sheriff's Office, Bossier Parish Clerk of Court, Bossier Parish Tax Assessor, and the District Attorney for the Twenty-Sixth Judicial District. Even though these are independently elected officials and are legally separate from the police jury, they are fiscally dependent on the police jury. The officials are fiscally dependent because the police jury has approval authority over the officials' capital budget. The police jury has approval authority over the officials' capital budget because the office space for the officials is furnished by the police jury, major capital purchases for the officials are included in the police jury's overall budget, and title to real property is in the name of the police jury. By using the fiscal dependency criterion, we conclude that these organizations are component units of the police jury.

Bossier Parish Communications District Number One. This entity was created by the police jury. The Communications District is governed by a Board of Commissioners which are appointed by the police jury. The police jury is financially accountable for the communications district because it appoints a voting majority of the governing board and has the ability to impose its will on them.

(Continued)

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1997
(Continued)

Other Special Districts

There are a number of special districts located in Bossier Parish (it's and ambulance) that each provide services to a limited number of parish citizens. The police jury appoints all board members of these districts which do not include a municipality within their boundaries. Therefore, the police jury can impose its will on these districts. While these districts are responsible for obtaining voter approval for the levy of taxes or debt issuance, all related Louisiana State Bond Commission approvals must be obtained through the police jury. The police jury appoints two of the five board members of these districts which include a municipality and therefore cannot impose its will on these entities. However, it would be misleading to include some like districts in the financial statements while excluding others. These agencies are:

- East-Central Bossier Parish Fire Protection District No. 1
- South Bossier Parish Fire Protection District No. 2
- Ivan Fire Protection District No. 3
- Central Fire Protection District No. 4
- Northwest Bossier Parish Fire Protection No. 5
- Bossier Parish Emergency Medical Services District
- Bossier Parish Fire District No. 8

Complete financial statements of the individual component units may be obtained from their respective administrative offices or from the Bossier Parish Police Jury at the Bossier Parish Courthouse in Bossier, Louisiana.

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

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

(Continued)

Bossier Parish Police Jury
Bossier, Louisiana
Review of Financial Statements
December 31, 2007
(Continued)

Other Related Organizations

Considered in the determination of component units of the reporting entity were the following:

Cypress-Black Bayou Recreation and Water Conservation District and Shreveport-Bossier Convention and Tourist Center. The police jury appoints only one (1) board member and has no significant contact or influence to the recreation district and tourist center.

The police jury appoints two (2) of seven (7) board members of the Cyprien-Bossier Port Commission but has no significant contact or influence within the Port Commission.

The police jury appoints the board members of the Industrial Development Board of the Parish of Bossier, Inc., but does not have the ability to impose its will and no financial benefit/burden relationship exists between them.

The police jury is currently providing office space for the Bossier Parish Indigent Defender Board. The police jury is not legally required to do so. Also, the police jury does not have the ability to impose its will and no financial benefit/burden relationship exists between the police jury and the Indigent Defender Board.

It was determined that these governmental entities are not component units of the Bossier Parish Police Jury reporting entity because of the reasons listed above.

E. Fund Accounting

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

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

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

(Continued)

**Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1997
(Continued)**

Governmental Funds:

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

1. **General Fund** — the general operating fund of the police jury and accounts for all financial resources, except those required to be accounted for in other funds.
2. **Special Revenue Funds** — account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
3. **Debt Service Funds** — account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term debt account group.
4. **Capital Projects Funds** — account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Fiduciary Funds:

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

1. **Agency funds** — account for assets that the police jury holds on behalf of the Twenty-Sixth Judicial District Attorney as his agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups:

General Fixed Assets Account Group — account for fixed assets used in governmental fund type operations for control purposes.

General Long-Term Debt Account Group — account for long-term liabilities to be financed from governmental funds.

(Continued)

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1997
(Continued)

3. Basis of Accounting

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

Revenues

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

Sales tax revenues are recorded in the year the taxes are collected by the collecting agents.

Fines, forfeitures, fees, and court costs are recognized in the period they are collected by the Bossier Parish Sheriff.

Federal and state grants are recorded when the police jury is entitled to the funds, except for certain federal grants which require funds not expended to be returned to the funding source. On these grants revenue is recognized only upon expending those funds. Grant funds received but not expended is reflected in the financial statement as deferred revenue.

Race and ethnicity permit revenue is recorded when the police jury is entitled to the funds.

The statutory transfer from the clerk of court, which represents excess funds of the clerk of court at the end of each four-year term, is recorded when due (which is every four years if the clerk has excess funds).

Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Interest income on interest bearing demand deposits is recorded at the end of each month when credited by the bank.

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

(Continued)

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1997
(Continued)

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for accumulated vacation and sick leave, which are recognized when paid, and principal and interest on general long-term obligations, which are not recognized until due.

Other Financing Sources (Use)

Transfers between funds that are not expected to be repaid, the sale of assets, proceeds from the sale of bonds, and long-term loan proceeds are accounted as other financing sources (uses). Other financing sources (uses) are recorded when the underlying event occurs.

E. Budgets

The police jury uses the following budget practices:

Proposed budgets for the ensuing year are prepared by the Secretary-Treasurer during October of each year. During the month of November, the finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. Prior to its regular December meeting, the police jury holds a public hearing on the proposed budgets in order to receive comments from the public and other interested parties. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting or a special meeting held no later than 15 days prior to the beginning of the fiscal year, and minutes published in the official journal.

The police jury receives periodic budget comparison statements during the year that are used as a tool to control the operations of the parish. The Secretary-Treasurer presents necessary budget amendments to the police jury during the year when, in their judgment, actual operations differ materially from those anticipated in the original budgets. During a regular or special meeting, the police jury reviews the proposed amendments, makes changes as it feels necessary, and formally adopts the amendments. The adoption of the amendments is included in the police jury minutes published in the official journal.

The police jury exercises budgetary control at the functional level. Within functions, the Secretary-Treasurer has the authority to make amendments of up to 5%, as necessary. The police jury does not recognize encumbrances; therefore, encumbrances are not reflected for either budget or accounting purposes. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

(Continued)

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1987
(Continued)

The availability of proposed budgets and the date of public hearing for the 1987 budgets were published in the official journal on September 1, 1986. The 1987 budget hearings were held, and the budgets adopted at the jury meeting on December 11, 1986. Notice of adoption of the budgets was subsequently advertised in the official journal.

For the year ended December 31, 1987, the police jury adopted budgets on a cash basis for the General Fund, all special revenue funds, all debt service funds, and all capital projects funds.

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

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds
Excess (deficiency) of revenues and other sources over expenditures and other uses (budget basis)	41 18,083	4 1,676,885	9 18,962	4 (1,480,348)
Adjustments:				
Revenue accounts - net	108,072	978,440	-	487,841
Expenditures accounts - net	23,083	(14,261)	-	(281,819)
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	1 113,082	1 1,662,624	9 18,962	4 (1,234,326)

(Continued)

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1997
(Continued)

F. **Accruals**

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

G. **Cash and Cash Equivalents and Investments**

Cash includes amounts in petty cash, demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. 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.

Investments are limited by P.L.S. 33:2966 and the police jury's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

H. **Short-Term Interfund Receivables/Payables**

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

I. **Fixed Assets**

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Capital projects not completed by the end of the year are classified as construction in progress in the general fixed assets account group. Public domain or infrastructures are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. If actual historical cost is not available then they are valued at estimated historical cost, based on the actual historical cost of like items.

(Continued)

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1997
(Continued)

J. Compensated Absence

Employees of the police jury earn from 5 to 15 days of vacation leave each year, depending on their lengths of service. Employees may carry no more than one-half of their normal yearly benefit forward to the next benefit year. Upon termination of employment, employees will be paid for unused vacation time that they are eligible for according to the police jury policy.

Employees of the police jury will accrue sick leave benefits which are calculated on the basis of a "benefit year" at the rate of 6 days per year. Unused sick leave will be allowed to accumulate without limit. Unused sick leave benefits will not be paid to employees while they are employed or upon termination of employment.

Employees of the library earn from 8 to 24 days of vacation leave each year, depending on their professional status. Three days of vacation leave may be carried forward into the following year. Employees have the option of receiving compensation or credit applied to retirement for days carried forward and any current-year unused vacation leave. Employees earn 12 days of sick leave each year that may be accumulated to a maximum of 48 days. Accumulated sick leave is used in the employee's retirement benefit computation. Accumulated sick leave is forfeited upon termination of employment.

K. Long-Term Obligations

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

L. Fund Equity -- Designated Fund Balances

Designated fund balances represent amounts set aside for future use of financial resources.

M. Interfund Transactions

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

All other inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecuring or nonrecurring permanent transfers of equity are reported as residual equity transfers. All other inter-fund transfers are reported as operating transfers.

(Continued)

Bossier Parish Police Jury
Cotton, Louisiana
Notes to Financial Statements
December 31, 1987
(Continued)

M. Total Columns on Combined Statements

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

(2) Levied Taxes

The following is a summary of authorized and levied ad valorem taxes for the primary government for the year ended December 31, 1987:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Periodic levies:			
General fund projects:			
Outside municipalities	4.80	3.54	Statutory
Within municipalities	2.80	1.71	Statutory
Road maintenance	2.48	2.48	2007
Library	8.21	8.21	2006
Health unit maintenance	.82	.82	2007
Correctional facilities	3.80	2.73	2001

The difference between authorized and levied millages are the result of the measurement of taxable property required by Article 7, Section 23 of the Louisiana Constitution of 1974.

(3) Sales Tax

During 1985 a special election was held in which a 1 3/4% sales tax was passed in the Rural Sales Tax District of the Parish of Bossier, State of Louisiana. The sales tax is to be used for opening, operating, constructing and maintaining the public roads, bridges and drainage facilities.

(Continued)

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1997
(Continued)

(4) Cash and Cash Equivalents

At December 31, 1997, the police jury has cash and cash equivalents book balances totaling \$13,289,281 as follows:

Party cash	\$	680
Interest-bearing demand deposits		1,048,561
Time deposits		12,231,800
		\$ 13,289,281

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

At December 31, 1997, the police jury has \$13,013,838 in deposits collected bank balances. These deposits are secured from risk by \$600,500 of federal deposit insurance and \$12,703,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (SASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1228 imposes a statutory requirement on the custodial bank to advertise and call the pledged securities within 10 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

(5) Construction in Progress

The police jury entered into a contract to construct the new youth center on December 10, 1996. The construction contract was for \$1,268,000. Construction cost, incurred as of December 31, 1997 of \$1,007,814, are included in the general fund street group - in construction in progress.

(Continued)

Sevier Parish Police Jury
 Bogalou, Louisiana
 Notes to Financial Statements
 December 31, 1997
 (Continued)

(B) Receivables

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

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
Advances/taxes	\$ 676,825	\$ 3,604,232	\$ -	\$ -	\$ 4,179,957
Sales and use taxes	-	180,600	-	-	180,600
Inter-governmental	315,400	473,980	-	300,760	1,090,040
Fees, charges, and commissions for services	-	82,380	-	121,851	204,231
Fines and forfeitures	-	48,250	-	-	48,250
Other	242	12,684	-	4,000	16,926
Total	\$ 1,001,767	\$ 4,328,026	\$ -	\$ 465,811	\$ 5,800,445

(C) Fixed Assets

The changes in general fixed assets follow:

	<u>Balance January 1, 1997</u>	<u>Additions</u>	<u>Retirements</u>	<u>Remove Component Unit Previously Reported</u>	<u>Balance December 31, 1997</u>
General fixed assets:					
Land	\$ 3,376,682	-	(18,000)	-	\$ 3,358,682
Buildings	8,221,282	-	-	(24,444)	8,196,838
Improvements other than buildings	851,080	-	-	-	851,080
Machinery, furniture and equipment:					
Library books, etc.	5,184,205	478,680	(21,204)	(480,807)	5,140,874
Construction in progress	1,476,782	258,034	(82,182)	-	1,652,634
	-	1,082,614	-	-	1,082,614
Total	\$ 16,093,312	\$ 1,832,498	\$ (118,518)	\$ (521,851)	\$ 17,303,442

(Continued)

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1997
(Continued)

(B) Pension Plan

Plan Description. Substantially all employees of the Bossier Parish Police Jury are members of the Praxical Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of three distinct plans, Plan A and Plan B, with separate assets and benefit providers. All employees of the police jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 68 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2% 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 124 for each year of supplemental-plan-only service earned before January 1, 1988, plus 2% of final-average salary for each year of service credited after the revision date. Final-average salary is the employee's average salary over the 36 consecutive or joint months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit 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 Praxical Employees' Retirement System, Post Office Box 14618, Baton Rouge, Louisiana 70808-0618, or by calling (504) 328-1251.

Funding Policy. Under Plan A, members are required by state statute to contribute 0.5% of their annual covered salary and the Bossier Parish Police Jury is required to contribute an actuarially determined rate. The current rate is 7.75% of annual covered payroll. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionally on the salaries of the active members of each plan. The contribution requirements of plan members and the Bossier Parish Police Jury are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Bossier Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1993, 1995, and 1996, were 1347,076, 6286,777, and 1208,853, respectively, equal to the required contributions for each year.

(Continued)

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1997
(Continued)

(8) Other Post-employment Benefits:

The Bossier Parish Police Jury provides certain continuing health care 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. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the police jury. The police jury recognizes the cost of providing these benefits as an expenditure when paid during the year.

The premiums paid to the insurance company for group hospitalization coverage in 1997 were 1,657,615. Of this amount, 16,53,348 (89%) was paid by the police jury. Of this expenditure, 434,214 was for 23 retirees, with the remaining 1,408,135 paid for active employees.

(10) Accounts and Salaries Payable

The payables of 1,798,040 at December 31, 1997, are as follows:

Class of Payable	General Fund	Special Revenue Funds	Capital Projects Funds
Salaries	\$ 11,310	\$ 38,780	\$ -
Accounts	180,738	364,678	239,279
	\$ 192,048	\$ 403,458	\$ 239,279

(11) Compensated Absence

At December 31, 1997, employees of the police jury have accumulated and vested 2181,827 of employee leave benefits, which was computed in accordance with OASDI Codification Section C60. This total amount is recorded in the general long-term debt account group. The amount expected to be paid from current resources is not significant. The cost of leave privileges, computed in accordance with the above codification, is recognized as a current-year expenditure within the various funds when leave is actually taken.

(Continued)

Bossier Parish Police Jury
Series 1996A
Notes to Financial Statements
December 31, 1997
 (Continued)

(C) Changes in General Long-Term Obligations

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

	1996	Additions	Retirements	1997
Certificates of Indebtedness	\$ 6,766,000	-	\$ 695,800	\$ 6,250,000
Compensated Absences	169,406	25,432	-	194,837
	<u>\$ 6,935,406</u>	<u>\$ 25,432</u>	<u>\$ 695,800</u>	<u>\$ 6,411,877</u>

Certificates of indebtedness are comprised of the following issues:

Series 1996, original amount \$5,608,000 for road and construction for due in annual installments of \$110,000 to 2025, 2026, through January 1, 2026; interest rates range from 3.8% to 4.8%; repayment of debt is paid from sales tax revenue from the Highway Fund	\$ 4,580,000
Series 1996A, original amount \$1,785,000 for construction of a Library History Center, due in annual installments of \$145,000 to \$220,000 through March 1, 2005; interest rates range from 3.25% to 5.0%; repayment of debt is paid from ad valorem taxes from the Library Fund	1,090,000
	<u>\$ 5,230,000</u>

(Continued)

Service Parish Police Jury
 Serot, Louisiana
 Notes to Financial Statements
 December 31, 1987
 (Continued)

At December 31, 1987, the police jury has accumulated \$533,786 in the debt service funds for future debt requirements. The annual requirements to amortize all certificates outstanding at December 31, 1987, including interest of \$1,368,687 are as follows:

Fiscal Year	Series 1978	Series 1984	Total
1988	\$ 621,407	\$ 123,380	\$ 844,787
1989	623,250	121,660	844,910
1990	624,368	124,576	848,944
1991	623,240	122,277	845,517
1992	621,560	124,270	845,830
1993	623,525	125,685	849,210
1994	579,850	128,280	848,130
1995	621,870	128,150	849,920
1996	579,620	125,680	845,300
	<u>\$ 5,585,330</u>	<u>\$ 2,078,387</u>	<u>\$ 7,663,717</u>

112) Changes in Agency Funds

The following provides changes in assets and liabilities of the Twenty-Sixth Judicial District Attorney Agency Fund for the year ended December 31, 1987:

	Balance January 1, 1987	Increases	Decreases	Balance December 31, 1987
Assets				
Cash	\$ 298,047	\$ 1,838,828	\$ 863,528	\$ 445,141
Total Assets	<u>\$ 298,047</u>	<u>\$ 1,838,828</u>	<u>\$ 863,528</u>	<u>\$ 445,141</u>
Liabilities				
Improvements payable	\$ 298,047	\$ 1,838,828	\$ 863,528	\$ 445,141
Total Liabilities	<u>\$ 298,047</u>	<u>\$ 1,838,828</u>	<u>\$ 863,528</u>	<u>\$ 445,141</u>

(Continued)

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1987
(Continued)

(14) Criminal Court Fund

L.S. 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. The following details the amount due at December 31, 1987:

Balance due at January 1, 1987	\$	21,210
Amount due for 1987	_____	38,343
Total		69,553
Reimitted during 1987	_	48,343
Balance due at December 31, 1987	\$	<u>21,210</u>

(15) Designated Fund Balances

The unrestricted, designated fund balance of \$18,818 is designated for subsequent years expenditures for the library fund's 1988 state aid materials grant.

(16) Litigation and Claims

At December 31, 1987 the police jury is involved in numerous lawsuits. In the opinion of legal counsel for the police jury, the potential loss on all claims and lawsuits will not be significant to the police jury's financial statements.

(17) 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 follows:

Balance at January 1, 1987	\$	1,588,240
Received		3,054,000
Issued	_	5,734,644
Balance at December 31, 1987	\$	<u>88,596</u>

This program was terminated by the Louisiana Department of Social Services in January, 1988.
(Continued)

Devine Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1987
(Continued)

(B) Restatement of Beginning Fund Balance--Special Revenue Fund

Effective January 1, 1990, the police jury relinquished its control over the Bossier Office of Community Services (BOCS), allowing BOCS to become a private, non-profit organization under the laws of the State of Louisiana. The following adjustment was made to restate the special revenue fund beginning fund balance:

Special Revenue Fund Balance, December 31, 1988	\$ 8,089,852
Less: BOCS Fund Balance	<u>1,149,469</u>
Special Revenue Fund Balance, December 31, 1988, restated	<u>\$ 6,940,383</u>

Orleans Parish Police Jury
Baton Rouge, Louisiana
Supplemental Information Schedules
As of and For the Year Ended December 31, 1997

Special Revenue Funds

Highway Fund

The Highway Fund accounts for the maintenance of parish highways, streets, and bridges. Financing is provided by parish transportation funds, ad valorem taxes, and state revenue sharing funds. In addition, the fund receives revenues from state grants, interest on investments and miscellaneous fees. Expenditures are restricted by Louisiana Revised Statute 48:753.

Library Fund

The Library Fund was established in accordance with Louisiana Revised Statute 20:211. The library is governed by a board of control consisting of five members appointed by the police jury. The president of the police jury is an ex officio member. The Library Fund accounts for the operation and maintenance of the parish library. Financing is provided by ad valorem taxes, state revenue sharing, state library grants, and self-generated resources.

Health Unit Fund

The Health Unit Fund accounts for the maintenance and operation of the parish health unit. Financing is provided by a special parishwide ad valorem tax and interest earnings.

Criminal Court Fund

The Criminal Court Fund was created by Section 671.11 of Title 10 of the Louisiana Revised Statutes of 1960, which provides that fines and forfeitures imposed by district courts and district attorney-conviction fees in criminal cases be transferred to the parish treasurer and deposited in a special criminal court fund account to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund as ordered by the district attorney and approval of the district judge. The statute also requires that one-half of the surplus fund balance remaining in the fund at December 31 of each year be transferred to the parish General Fund.

(Continued)

Bozdar Parish Police Jury
Orleans, Louisiana
Supplemental Information Schedule
As of and for the Year Ended December 31, 2003
(Continued)

Detention Center Fund

The Detention Center Fund accounts for the maintenance and operation of the detention center, which is a secure (maximum) facility providing temporary care for children under 17 years of age who are charged with delinquent offenses. These children are held pending their court cases. Financing is provided by the police jury and the City of Bossier City.

Jehany Jones Regional Shelter Fund

The Jehany Jones Regional Shelter Fund accounts for the maintenance and operation of the regional shelter, which provides a temporary facility for juvenile status offenders until their disposition can be decided. Financing is provided by federal and state grants, interest earnings and donations.

Correctional Facilities Fund

The Correctional Facilities Fund accounts for the operation and maintenance of correctional facilities in Bossier Parish, including the furnishing of transportation and medical care for prisoners. Financing is provided by ad valorem tax revenue.

Road Trust Fund

The Road Trust Fund accounts for 50% of the parish-level bond borrowing from bond issue sales, with any interest earned to be dedicated to roads, bridges, and drainage.

Section 8 Fund

The Section 8 Fund accounts for the operation of a Section 8 Housing Subsidy Program funded by the United States Department of Housing and Urban Development. The program provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe and sanitary housing for low-income families so that they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupied family's required contribution toward the rent.

Power Fund Primary
 Service Locations
 Serviceable Area
 Contracted Service Area
 December 31, 2017

Exhibit 1

	Balance	Health	Contract	Service	Other	Other	Contracted	Head	Service	Total
Assets										
Contract-contingencies	1,081,219	254,627	11,811	1,041	11,799	1	94,187	791,055	952,075	1,418,039
Reserves	1,000,000	254,321	11,251	1,041	11,799	1	94,186	791,054	952,074	1,418,038
Total assets	2,081,219	508,948	23,062	2,082	23,598	2	188,373	1,582,109	1,904,149	2,836,077
Liabilities and fund equity										
Liabilities										
Accounts payable	96,100	50,000	11,248	1,292	1,000	1	81,500	-	81,500	167,140
Contractable fund	-	-	28,262	-	-	-	-	-	-	28,262
Total liabilities	96,100	50,000	39,510	1,292	1,000	1	81,500	-	81,500	195,402
Fund Equity										
Contributions—contracted	-	181,108	-	-	-	-	-	-	-	181,108
Contractual	1,081,219	400,019	28,262	1,041	11,799	1	1,002,028	19,081	1,021,109	2,111,500
Fund fund equity	1,081,219	400,019	28,262	1,041	11,799	1	1,002,028	19,081	1,021,109	2,111,500
Contributions and fund equity	2,162,438	581,127	56,524	2,082	23,598	2	1,083,926	38,161	1,122,089	2,313,000

Master Funds Data Jan
Series: Dollars
Country: United States
and Foreign
Year: 2000

2000A1

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Reserve																					
All administrations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales tax	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Earned and unearned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Impairment reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prep, fringe, and incentives	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
In various	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and facilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Use of property and property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Equities																					
Common																					
General government	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Local and administrative	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Units and units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income and reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trusts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Common (difference of income and	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
own equities)																					
Other financing sources (total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Securities (total)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Securities (total)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Securities (total)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total other financing sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other (difference of income and	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
other income own equities)																					
Food (difference of beginning of year	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
total equity assets																					
Food (difference of end of year	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Bossier Parish Police Jury
Bossier, Louisiana
Supplemental Information Schedules
As of and for the Year Ended December 31, 1987

Capital Projects Funds

General Capital Projects Fund

The General Capital Projects Fund was created to account for bonding fee funds received from the term notes sold in Bossier Parish. This money is to be utilized for Capital Projects, but a specific project has not yet been determined.

Library History Construction Fund

The Library History Construction Fund was created to account for the construction of a Library History Center in Bossier Parish. Financing of the construction is provided by the issuance of certificates of indebtedness.

Rural Road Construction Fund

The Rural Road Construction Fund was created to account for the construction of rural roads in Bossier Parish. Financing of the construction is provided by issuance of certificates of indebtedness.

Industrial Park Construction Fund

The Industrial Park Construction Fund accounts for financial resources used to acquire and construct facilities of the industrial park.

Youth Shelter Building Fund

The Youth Shelter Building Fund accounts for financial resources used to construct a building for the youth shelter.

Beauregard Parish Police Jury
 Berwick, Louisiana
 Capital Projects Funds
 Continuing Balance Sheet
 December 31, 1997

Exhibit D

	General Capital Projects	Library Library Construction	Road Road Construction	Industrial Park Construction	Youth Center Building	Total
Assets						
Cash and cash equivalents	\$ 1,138,244	\$ 1,788,840	\$ 894,178	\$ 215,504	\$ 42,452	\$ 4,800,018
Receivables	4,628	-	73,478	4,000	335,124	827,630
Total assets	\$ 1,142,872	\$ 1,788,840	\$ 967,656	\$ 219,504	\$ 377,576	\$ 4,826,448
Liabilities and Fund Equity						
Liabilities - accounts payable	\$ -	\$ 25,485	\$ -	\$ -	\$ 348,871	\$ 374,356
Fund Equity - fund balances - unreserved, unassigned	1,142,872	1,804,125	967,656	219,504	28,705	4,452,858
Total liabilities and fund equity	\$ 1,142,872	\$ 1,829,610	\$ 967,656	\$ 219,504	\$ 377,576	\$ 4,826,448

Boston Public Works Job
Boston, Louisiana
Capital Projects Funds
Containing Schedule of Revenues, Expenditures,
and Changes in Fund Balances
December 31, 1997

Exhibit 4

	General Capital Projects	Library History Structures	Road Road Construction	Internal Port Construction	Yacht State Building	Total
Revenues						
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -	\$ 1,025,000	\$ 1,025,000
Fees, charges, and commissions						
for services	420,100	-	821,200	26,100	100,000	1,367,400
Use of money independently	70,000	88,800	128,800	8,200	3,700	319,500
Other revenues	-	-	-	73,800	-	73,800
Total revenues	<u>500,100</u>	<u>88,800</u>	<u>950,000</u>	<u>108,100</u>	<u>1,128,700</u>	<u>2,775,700</u>
Expenditures						
Capital projects	90,100	90,800	1,872,200	3,000	1,400,000	3,456,100
Total expenditures	<u>90,100</u>	<u>90,800</u>	<u>1,875,200</u>	<u>3,000</u>	<u>1,400,000</u>	<u>3,461,100</u>
Costs allocated to revenues and expenditures	<u>480,200</u>	<u>1,000</u>	<u>883,800</u>	<u>30,200</u>	<u>1,360,000</u>	<u>3,755,200</u>
Other financing sources used:						
Operating transfers in fund	(301,100)	-	1,845,000	-	301,100	1,845,000
Total other financing sources used	<u>(301,100)</u>	<u>-</u>	<u>1,845,000</u>	<u>-</u>	<u>301,100</u>	<u>1,845,000</u>
Costs allocated to revenues and other sources less expenditures and other uses	180,200	1,000	1,061,200	78,900	(231,300)	1,100,100
Fund balances at beginning of year	1,850,000	1,871,000	2,529,800	180,000	388,700	6,819,500
Fund balances at end of year	<u>1,670,200</u>	<u>1,872,000</u>	<u>3,591,000</u>	<u>258,900</u>	<u>157,400</u>	<u>7,929,500</u>

Bossier Parish Police Jury
Bossier, Louisiana
Schedule of Compensation/Paid Policy Jurors
December 31, 1987

Schedule E

	<u>Amount</u>
Hugh Winchum, President	\$ 10,750
Charles T. Scarborough	0,800
James B. Coatings	0,500
James L. Darby	0,450
W. Wayne Hammett	0,800
Ted Cook	0,800
Rick L. Avery	0,550
Edwin T. Stoll	0,800
Jimmy Cochran	0,800
Harry Mitchell	0,800
Jessie Wilkams	0,800
Don Williams	4,834
Bill Atkins	4,800
Total	\$ 176,234

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 33:1350, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$1000 per month, and the other jurors receive \$500 per month.

Executive Federal Policy-App
 Services, Louisiana
 Schedule of Departmental Federal Awards
 For the Year Ended December 31, 1987

Federal Service (Plan-Through Contract) (Percent Title)	Federal CFDA Number	Plan-Through Contract Number	Expenditures
U.S. Department of Agriculture Planned through Louisiana Department of Health and Hospitals Food Stamp Program State Administration of the Grants for Food Stamp Program Total U.S. Department of Agriculture	10.551 10.551		\$ 5,754,444 24,119 5,778,563
U.S. Department of Health and Human Services Direct Program Recovery and Handicap Youth Shelter	85.813		87,330
U.S. Dept of the Interior Direct Program - Payment in-Kind of Taxes	-		19,854
U.S. Department of Health and Human Services Direct Program (re)Investment/Matching Assistance Program	14.887		1,860,371
Federal Emergency Management Agency Planned through Louisiana Military Department, Office of Emergency Preparedness Bureau - Louisiana	85.919		4,235

Boston Police Police Levy
 Boston, Louisiana
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 1997
 (Continued)

Federal Award Title-Through Statement of Program Title	Federal CFDA Number	Pass-Through Contract Number	Expenditures
U.S. Department of Transportation			
Federal Highway Administration			
Public Transportation Department of Transportation and Development			
Public Transportation for Non-Urbanized Areas			
Section 18 Capital Assistance (SPN 141-48-0038)	30,500	14-01-0057	18,076
Section 18 Operating Assistance (Fy 18-20-001) (SPN 141-48-0032)	30,500	14-18-0014	28,507
Section 18 Operating Assistance (Fy 18-20-00) (SPN 141-48-0034)	30,500	14-18-0013	28,171
Total U.S. Department of Transportation			<u>74,754</u>
U.S. Department of Justice			
Direct Program:			
Local Law Enforcement Block Grants Program	16,600	85-18-19-0028	28,183
Local Law Enforcement Block Grants Program	16,600	86-01-48-0166	4,860
Total U.S. Department of Justice			<u>33,043</u>
Total Federal Expenditures			<u>1,177,496</u>

NOTE 1: The accompanying schedule of expenditures of federal awards is prepared on the accrual basis of accounting.

NOTE 2: Pass-through awards are reported on the schedule at the fair value of the goods transferred and its related. As December 31, 1997, the Police Levy had fund assets totaling 458,178 in inventory.

COOK & MOREHART

Chartered Public Accountants

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MEMBER NATIONAL AUTOMATIC
CLEARING CORPORATION
MEMBER NEW YORK STOCK EXCHANGE

Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Bossier Parish Police Jury
Bossier, Louisiana

We have audited the primary government financial statements of Bossier Parish Police Jury as of and for the year ended December 31, 1997, and have issued our report thereon dated May 15, 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 Bossier 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 these provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Bossier 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. Our 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 of 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management, the Board of Parish Police Jury, and the various funding sources of the organization. This certification is not intended to limit the distribution of this report.



Cook & Marchant
Certified Public Accountants
May 15, 1988

COOK & MOREHART

Chartered Public Accountants

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ACCOUNTING PERIOD 1997

CLARENCE J. COOK, CPA
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MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF THE AMERICAN SOCIETY OF CONSULTANTS

Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133

**Bossier Parish Police Jury
Bossier, Louisiana**

Compliance

We have audited the compliance of Bossier 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. Bossier 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 Bossier Parish Police Jury's management. Our responsibility is to express an opinion on Bossier Parish Police Jury's compliance based on our audit.

We conducted our audit 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 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 test basis, evidence about Bossier 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 on Bossier Parish Police Jury's compliance with those requirements.

In our opinion, Bossier 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, 1997.

Internal Control Over Compliance

The management of Bossier Parish Police Jury is responsible for establishing and maintaining of effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Bossier 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 period tested 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.

This report is intended for the information of the management, the Donnie Parish Police Jury, and federal funding agencies and pass-through entities. However, this restriction is not intended to limit the distribution of this report.



Cash & Marshall
Certified Public Accountants
May 15, 2008

Bossier Parish Police Jury
Bossier, Louisiana

Summary of Schedule of Prior Audit Findings
December 31, 1996

There were no findings or questioned costs in the audit for the year ended December 31, 1996.

Schedule of Finding and Questioned Costs
December 31, 1997

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Bossier Parish Police Jury.
2. No reportable conditions are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of Bossier Parish Police Jury were disclosed during the audit.
4. No reportable conditions are reported in the Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for Bossier Parish Police Jury expresses an unqualified opinion.
6. The audit findings relative to the major federal award programs for Bossier Parish Police Jury are reported in Part C. of this Schedule.
7. The programs tested as major programs included: 1) Food Stamp Program, OBA #10.551 and #10.561 and 2) Low-income Housing Assistance Program, CFDA #14.857.
8. The threshold for distinguishing Types A and B programs was 1000,000.
9. Bossier Parish Police Jury met the SOG coverage rule with no reason to make a determination as to whether the auditee qualifies as a low risk auditee.

B. Findings - Financial Statements Audit: None

C. Findings and Questioned Costs - Major Federal Award Programs Audit: None