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JACKSON PARISH POLICE JURY  
JONESBORO, LOUISIANA  
PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1987  
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 MAY 20 1988

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**JACKSON PARISH POLICE JURY  
 MONROE, LOUISIANA  
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**INDEPENDENT AUDITORS' REPORT**

**The Members of the  
Jackson Parish Police Jury  
Jacobsen, Louisiana**

We have audited the accompanying primary government financial statements of the Jackson Parish Police Jury as of and for the year ended December 31, 1997. These primary government financial statements are the responsibility of the Jackson Parish Police Jury's management. Our responsibility is to express an opinion on these primary government 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. 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 or body politic and includes all funds, organizations, institutions, agencies, departments and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Jackson 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 Jackson Parish Police Jury do not purport to, and do not, present fairly the financial position of the Jackson 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 our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Jackson 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 our report dated March 4, 1998, on our consideration of the Jackson Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Jackson Parish Police Jury taken as a whole. 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-133, Audit of States, Local Governments and Non-Profit Organizations, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.



Kenneth B. Fadden & Co., CPAs  
Jennings, Louisiana

March 6, 1998

**JACKSON PARISH POLICE JURY  
JONESBORO, LOUISIANA  
ALL FUND TYPES AND ACCOUNT GROUPS  
COMBINED BALANCE SHEET, DECEMBER 31, 1997**

Distorted Fund Type	
General Fund	Special Revenue Funds

**Assets and other debits**

**Assets:**

Cash	\$ 14,932	\$ 68,712
Investments, at cost	596,765	2,124,213
Receivables	484,216	1,181,662
Fixed assets		

**Other debits:**

Amount available in fund III closure special revenue fund  
Amount to be provided for general long term obligations

<b>Total assets and other debits</b>	<b>\$ 1,015,913</b>	<b>\$ 3,383,597</b>
--------------------------------------	---------------------	---------------------

**Liabilities, equity and other credits**

**Liabilities:**

Accounts payable	\$ 25,207	\$ 68,673
Capital lease payable		
Compressed allowance payable		
Estimated liability for landfill closure costs		

<b>Total liabilities</b>	<b>25,207</b>	<b>68,673</b>
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**Fund equity and other credits:**

Investment in general fund assets

**Fund balances:**

Unreserved - undesignated	997,696	3,274,214
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<b>Total equity and other credits</b>	<b>997,696</b>	<b>3,274,214</b>
---------------------------------------	----------------	------------------

<b>Total liabilities, equity and other credits</b>	<b>\$ 1,015,913</b>	<b>\$ 3,383,597</b>
--	---------------------	---------------------

Capital Projects Funds	Vergara Group		Total (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations	
\$ 841	\$	\$	\$ 85,688
269,803			2,989,681
	3,935,179		3,935,179
		169,782	169,782
		42,626	42,626
<u>\$ 269,764</u>	<u>\$ 3,935,179</u>	<u>\$ 282,818</u>	<u>\$ 18,736,752</u>
\$	\$	\$	\$ 94,898
		46,871	46,871
		77,483	77,483
		79,292	79,292
<u>NOISE</u>	<u>NOISE</u>	<u>282,818</u>	<u>297,869</u>
	3,935,179		3,935,179
<u>269,764</u>			<u>4,455,654</u>
<u>269,764</u>	<u>3,935,179</u>	<u>NOISE</u>	<u>18,438,643</u>
<u>\$ 269,764</u>	<u>\$ 3,935,179</u>	<u>\$ 282,818</u>	<u>\$ 18,736,752</u>

The accompanying notes are an integral part of these financial statements.

JACKSON PARISH POLICE JURY  
 MONROE, LOUISIANA  
 GOVERNMENTAL FUNDS

Statement B

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 1987

	General Fund	Special Revenue Funds	Capital Projects Funds	Total (Millions of Dollars)
<b>Revenues</b>				
<b>Taxes:</b>				
Ad valorem	\$ 224,892	\$ 508,828	\$	\$ 1,194,923
Sales tax	4,399	1,268,819		1,273,218
Other taxes, penalties and interest, etc.	47,547			47,547
Licenses and permits	4,835			4,835
<b>Intergovernmental revenues:</b>				
<i>State funds:</i>				
Severance tax	668,427			668,427
Parish transportation funds		336,170		336,170
State revenue sharing (net)	33,323	89,824		123,147
State aid grants	123,679	14,587		138,266
Federal grants	21,879		378,197	399,076
Fees, charges and commissions	31,454	52,477		73,931
Fines and forfeitures		17,834		17,834
Miscellaneous revenues	427	21,188		21,615
Use of money and property	32,822	109,671	13,621	146,114
<b>Total revenues</b>	<b>1,165,187</b>	<b>2,817,631</b>	<b>383,849</b>	<b>4,366,667</b>
<b>Expenditures</b>				
<b>General government:</b>				
Legislative	68,742			68,742
Judicial	50,796		435	51,231
Director	17,760			17,760
Financial and administrative	168,129			168,129
Other general government	169,079	56,119		314,198
Public safety	148,493			148,493
Public works	6,000	1,596,777		1,602,777
Health and welfare	41,754	19,948		61,702
Culture and recreation	19,681	281,728		301,409
Capital outlay	85,758	174,754	412,497	672,009
<b>Debt service:</b>				
Principal retirement		18,888		18,888
Interest		4,252		4,252
<b>Total expenditures</b>	<b>\$ 771,126</b>	<b>\$1,921,683</b>	<b>\$ 413,131</b>	<b>\$ 3,106,940</b>

JACKSON PARISH POLICE JURY  
JONESBORO, LOUISIANA  
GOVERNMENTAL FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 1997

	General Fund	Special Revenue Funds	Capital Projects Funds	Total (Nonmajor Fund Only)
Excess (deficiency) of revenues over (under) expenditures	\$ 297,861	\$ 908,968	\$ (29,200)	\$ 1,177,629
Other financing sources (uses):				
Operating transfers in		225,809		225,809
Operating transfers out	(175,000)	(58,000)		(233,000)
Sale of timber			28,485	28,485
Transfers out to other governmental units		(112,538)		(112,538)
Total other financing sources (uses)	(175,000)	52,271	28,485	(94,244)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	212,861	961,239	(675)	1,179,815
Fund balances at beginning of year	768,938	1,277,694	278,621	2,325,253
Residual equity transfer	1,780	(1,780)		
Fund balances at end of year	\$ 983,659	\$ 2,246,253	\$ 267,946	\$ 3,507,858

The accompanying notes are an integral part of these financial statements.



**JACKSON PARISH POLICE JURY**  
**JONESBORO, LOUISIANA**  
**GOVERNMENTAL FUNDS - GENERAL AND SPECIAL REVENUE FUNDS**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
<b>Taxes:</b>			
Ad valorem	\$212,680	\$214,892	\$ 2,212
Sales tax		4,389	4,389
Other taxes, penalties and interest, etc.	41,680	47,547	5,867
Licenses and permits	4,180	4,815	(665)
<b>Intergovernmental revenues:</b>			
State funds:			
Severance tax	\$60,000	66,627	166,627
Parish transportation fund			
State revenue sharing (net)	26,000	23,223	(2,777)
State aid grant	122,180	123,679	1,499
Federal grants	29,600	21,879	(7,721)
Fees, charges and commissions for services	16,300	21,454	5,154
Fines and forfeitures			
Miscellaneous revenues	700	427	(273)
Use of money and property	18,000	22,026	14,026
<b>Total revenues</b>	<b>981,240</b>	<b>1,168,187</b>	<b>187,947</b>
<b>Expenditures</b>			
<b>General government:</b>			
Legislative	70,000	65,743	4,258
Judicial	64,100	58,796	13,404
Elections	25,400	17,783	8,617
Finance and administration	174,000	168,129	6,271
Other general government	167,100	168,070	7,130
Public safety	194,600	145,890	5,007
Public works	5,000	5,000	
Health and welfare	88,100	42,794	12,446
Culture and recreation	25,000	19,681	5,969
Capital outlay	164,150	65,758	8,492
Debt service:			
Principal retirement			
Interest			
<b>Total expenditures</b>	<b>845,000</b>	<b>772,126</b>	<b>71,874</b>

Special Revenue Funds		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 934,680	\$ 938,820	\$ 4,140
1,259,000	1,268,010	8,910
284,500	286,270	1,770
94,800	89,824	(4,976)
5,200	14,587	9,387
50,000	52,477	2,477
8,600	17,814	9,214
7,700	21,188	13,488
76,400	189,671	113,271
<u>2,781,500</u>	<u>2,827,621</u>	<u>46,121</u>
51,000	56,118	5,118
1,626,000	1,596,777	(29,223)
42,500	49,948	7,448
289,000	281,728	(7,272)
221,800	174,754	(47,046)
22,000	18,088	(3,912)
	4,255	4,255
<u>2,265,400</u>	<u>2,211,662</u>	<u>53,737</u>

The accompanying notes are an integral part of these financial statements.

**JACKSON PARISH POLICE JURY**  
**JONESBORO, LOUISIANA**  
**GOVERNMENTAL FUNDS - GENERAL AND SPECIAL REVENUE FUNDS**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

	General fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Excess (deficiency) of revenues over (under) expenditures	\$ 136,200	\$ 297,061	\$ 260,861
Other financing sources (uses):			
Operating transfers in			
Operating transfers out	(175,000)	(175,000)	
Transfer out to other governmental units			
Total other financing sources (uses)	(175,000)	(175,000)	
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(38,800)	222,061	260,861
Fund balances at beginning of year	320,800	785,935	465,135
Revised equity transfer		1,700	1,700
Fund balances at end of year	\$ 281,999	\$ 999,696	\$ 708,496

Special Revenue Funds		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 427,380	\$ 905,968	\$ 458,608
225,000	225,000	
(50,000)	(50,000)	
<u>(121,000)</u>	<u>(121,000)</u>	<u>181</u>
51,200	51,462	181
480,500	920,428	468,928
1,078,600	2,177,494	1,098,894
	<u>(1,700)</u>	<u>(1,700)</u>
<u>\$ 1,668,100</u>	<u>\$ 3,124,214</u>	<u>\$ 1,566,114</u>

The accompanying notes are an integral part of these financial statements.

JACKSON PARISH POLICE JURY  
MONROE, LOUISIANA  
GOVERNMENTAL FUNDS - CAPITAL PROJECT FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 1997

	Capital Project Funds		
	Budget	Actual	Variance Favorable (If In Favorable)
<b>Revenues</b>			
Federal grants	\$ 344,800	\$ 376,197	\$ 3,397
Use of money and property	10,000	13,693	3,693
Miscellaneous	400		(400)
<b>Total revenues</b>	<u>355,200</u>	<u>390,890</u>	<u>3,690</u>
<b>Expenditures</b>			
General government			
Judicial		635	(635)
Capital outlay	609,900	611,497	207,600
<b>Total expenditures</b>	<u>609,900</u>	<u>612,132</u>	<u>206,500</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(254,700)</u>	<u>(221,242)</u>	<u>213,017</u>
<b>Other financing sources (uses):</b>			
Sale of timber		18,400	18,400
<b>Total other financing sources (uses)</b>	<u>Nil</u>	<u>18,400</u>	<u>18,400</u>
<b>Excess (deficiency) of revenues and other sources over (under) expenditures and other uses</b>	<u>(254,700)</u>	<u>(202,842)</u>	<u>231,417</u>
<b>Fund balances at beginning of year</b>	<u>170,600</u>	<u>170,621</u>	<u>21</u>
<b>Fund balances at end of year</b>	<u>\$ 25,900</u>	<u>\$ 269,779</u>	<u>\$ 243,844</u>

The accompanying notes are an integral part of these financial statements.

**JACKSON PARISH POLICE JURY**  
**JONESBORO, LOUISIANA**  
**NOTES TO THE PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

**INTRODUCTION**

The Jackson Parish Police Jury is the governing authority for Jackson 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 that expire in January, 2000.

Louisiana Revised Statute-33:1226 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The most notable of these powers are the authority to regulate its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing and various other state and federal grants.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

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

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

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

**JACKSON PARISH POLICE JURY**  
**MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**A. REPORTING ENTITY (Continued)**

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
Jackson Parish Library	December 31, 1997	1a
Jackson Parish Hospital Service District No. 1	September 30, 1997	1a
Jackson Parish Recreation District	December 31, 1997	1a
Ward 2 Fire Protection District	December 31, 1997	1a
Ward 3 Fire Protection District	December 31, 1997	1a
Ward 4 Fire Protection District	December 31, 1997	1a
Quitman Fire Protection District No.1	December 31, 1997	1a
Monroe Fire Protection District No. 1	June 30, 1997	1a

The primary government (Jackson Parish Police Jury) financial statements include all funds and account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the Jackson Parish Police Jury and include the following Special Revenue Fund - Jackson Parish Public Library.

GAAP Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

Considered in the determination of component units of the reporting entity were the Jackson Parish Sheriff, Clerk of Court, Tax Assessor, School Board, District Attorney and Judges for the Second Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Jackson Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are financially independent of the Jackson Parish Police Jury.

**B. FUND ACCOUNTING**

The Jackson Parish 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 financial resources.

Funds of the Jackson Parish Police Jury are classified as one category, governmental. This category is divided into separate fund types. The fund classification and a description of each existing fund type follow:

JACKSON PARISH POLICE JURY  
KENSINGTON, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

II. FUND ACCOUNTING (Continued)

Governmental Funds

Governmental funds 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 obligations. Governmental funds of the Jackson Parish Police Jury include:

1. General Fund—the general operating fund of the police jury accounting 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. Capital project funds—account for financial resources received and used for the acquisition, construction or improvement of capital facilities not reported in the other governmental funds.
4. Debt service funds—account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group. The Jackson Parish Police Jury has no debt service fund, for the year ended December 31, 1997.

C. BASIS OF ACCOUNTING

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

Revenues

Under the modified accrual basis of accounting, revenues are recognized when measurable in accrual (i.e., when they become both measurable and available). "Measurable" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

*Ad valorem* taxes (which are based on assessments of business property and homesteads in the parish) and the related state revenue sharing are recorded in the year the taxes are due and payable. *Ad valorem* taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year. Based on prior experience, the uncollectible *ad valorem* net of proceeds from the sheriff's sale of property is immaterial, thus no provision has been made for such a loss.

Federal reimbursement grant revenues are recognized in the period that the related expenditures are incurred.



JACKSON PARISH POLICE JURY  
JUNEBROND, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. BASIS OF ACCOUNTING (Continued)**

Revenues from fines, forfeitures, licenses and permits are not susceptible to accrual because they are not generally measurable until received in cash.

Interest income on time deposits is recorded upon maturity, when the income is available.

Substantially all other revenues are recorded when received.

**Expenditures**

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

**Other Financing Sources (Uses)**

Transactions between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sales of fixed assets, debt extinguishments, long-term debt proceeds, et cetera) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

**II. BUDGETARY BASIS OF ACCOUNTING**

The Jackson Parish Police Jury uses the following budget practices:

The Jackson Parish Police Jury adopts budgets annually. Public notice of the proposed budgets was published on October 14, 1996, and the proposed budgets were made available for public inspection at that time. A public hearing on the proposed budgets was held November 4, 1996, and they were adopted by the Jackson Parish Police Jury on December 18, 1996. Amended budgets were adopted as necessary.

Budgets were prepared on the GAAP basis of accounting.

Formal budgetary integration is employed as a management control device during the year for all budgeted funds. The Police Jury approves total budget appropriations only. The Secretary/Treasurer of the Police Jury is authorized to transfer/budget line item amounts between departments within any fund; however, any revisions that alter the total appropriations of any departments within a fund must be approved by the Police Jury. Therefore, the level of budgetary responsibility is by total appropriations; however, for report purposes, this level has been expanded to a functional basis.

At year end, all appropriations lapse. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**E. ENCUMBRANCES**

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expediture of resources are recorded to reserve that portion of the applicable appropriation - is not utilized by the Jackson Parish Police Jury.

**JACKSON PARISH POLICE JURY**  
**MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. CASH AND INVESTMENTS**

Cash and investments include demand deposits, certificates of deposit and a passbook savings account. Under state law, the Jackson Parish Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The Jackson Parish Police Jury has deposits in three financial institutions as of December 31, 1997.

Under State law, the jury may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents. The Jackson Parish Police Jury has investments of \$2,999,681 at December 31, 1997.

**G. FIXED ASSETS**

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

**H. COMPENSATED ABSENCES**

The Jackson Parish Police Jury has the following policy relating to vacation and sick leave:

Police Jury

All full-time employees earn from 10 to 20 days of annual leave each year, depending upon length of service. Effective January 1, 1997, employees shall not accrue more than 10 days of annual leave. Employees are paid for annual leave upon retirement or separation of service. All full-time employees earn 5 days of sick leave each year. Sick leave may be accumulated without limitation. Upon retirement, unused sick leave of up to 25 days is paid to employees. Employees that are separated from service prior to retirement are paid a maximum of 20 days of unused sick leave.

Library

Full-time employees of the library earn from 10 to 15 days of annual leave depending upon length of service. Part-time employees working twenty hours or more per week earn one-half of the full-time employee annual leave. Effective January 1, 1997, employees shall not accrue more than 15 days of annual leave. Employees are paid for a maximum of 15 days upon retirement or separation of service. All full-time employees earn 12 days of sick leave each year. Sick leave may be accumulated to a maximum of 60 days. Upon retirement, unused sick leave of up to 25 days is paid to employees. Employees that are separated from service, prior to retirement, forfeit unused sick leave.

The cost of current leave privileges, computed in accordance with GASB Codification Section 580, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

JACKSON PARISH POLICE JURY  
 JONESBORO, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENTS (Continued)  
 AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**1. LONG-TERM OBLIGATIONS**

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

**2. TOTAL COLUMNS ON COMBINED STATEMENTS**

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

**3. LEVIED TAXES**

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

	Authorized Millage	Levied Millage	Expiration Date
<b>Parish-Wide Taxes:</b>			
General Fund	5.21	5.81	-
Road Fund	5.08	5.81	1999
Library Fund	4.73	4.46	1999
Asphalt Fund	4.48	4.26	1999
Health Unit Fund	1.93	1.91	1998
Ambulance Service Fund	2.88	2.87	1998
Forest Protection Tax	\$ centavos	\$ centavos	-

A six-tenths of one percent sales and use tax became effective on August 1, 1986. The proceeds of the tax, after collection cost, are used for waste management expenditures and debt reductions. This tax was renewed for 10 years on April 28, 1996.

A four-tenths of one percent sales and use tax became effective on July 1, 1986. The proceeds of the tax, after collection cost, are used for blacktopping and sealing roads.

**3. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

At December 31, 1997, the jury has cash and investments totaling \$3,073,376, as follows:

Demand deposits including interest-bearing	\$ 85,095
Investments	<u>2,988,281</u>
<b>Total</b>	<u><u>\$ 3,073,376</u></u>

**JACKSON PARISH POLICE JURY**  
**JONESBORO, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

**3. CASH AND CASH EQUIVALENTS AND INVESTMENTS (Continued)**

These deposits and investments are stated at cost, which approximates market. Under state law, these deposits and investments (or the resulting bank balances) must be secured by federal deposit insurance (FDIC) 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 jury has \$153,697 in deposits and \$2,999,681 in investments (collected bank balances). These deposits are secured from risk by \$409,613 of federal deposit insurance and \$3,686,371 of pledged securities held by the custodial bank in the name of the fiscal bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 99:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 90 days of being notified by the jury that the fiscal agent has failed to pay deposited funds upon demand.

**4. RECEIVABLES**

The receivables as of December 31, 1997, are composed as follows:

	General Fund	Special Revenue Funds	Total
<b>CLASS OF RECEIVABLES</b>			
<b>Taxes:</b>			
Ad valorem	\$ 203,008	\$ 876,626	\$ 1,079,634
Sales and use	189	86,158	86,347
Other	167,790		167,790
<b>Intergovernmental -</b>			
State	22,103	198,614	220,717
Federal	673		673
Local	1,104		1,104
Fees, charges and commissions		178	178
<b>TOTAL:</b>	<b>\$ 584,214</b>	<b>\$ 1,161,682</b>	<b>\$ 1,745,896</b>

**5. FIXED ASSETS**

The changes in general fixed assets follow:

	Balance at January 1, 1997	Additions	Exclusions	Balance at December 31, 1997
Land and buildings	\$ 2,697,228	\$ 596,114		\$ 3,293,342
Machinery and equipment	1,986,876	129,089	26,278	2,089,687
Library circulation materials	273,875	41,098	21,048	293,925
Construction in progress	79,278	6,499	79,278	6,499
<b>Total</b>	<b>\$ 5,037,257</b>	<b>\$ 772,790</b>	<b>\$ 126,604</b>	<b>\$ 5,683,443</b>

Current year additions are composed of capital outlay and construction in progress.

**JACKSON PARISH POLICE JURY**  
**MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

**6. PENSION PLANS**

*Plan Description.* Substantially all employees of the Jackson Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the district 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 60 with at least 10 years of creditable service, at or after age 55 with at least 15 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1988, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1988.

Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14609, Baton Rouge, Louisiana 70899-0609, or by calling (504) 923-1361.

*Funding Policy.* Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Jackson Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.25 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Jackson Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation for the prior fiscal year. The Jackson Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1997, 1996, and 1995, were \$62,388, \$61,633 and \$62,331, respectively, equal to the required contributions for each year.

**7. COMPENSATED ABSENCES**

Employees of the Police Jury had accumulated and vested \$77,452 of employee leave benefits at December 31, 1997, computed in accordance with GASB Codification, Section C86. This amount has been recorded as a general long-term obligation.

**8. LEASES**

In March, 1995, the police jury entered into a capital lease for a grandall with attachments. This equipment is used by the Road Department and the monthly lease payments are paid out of the Road Fund. The terms of the lease include a \$56,800 down payment and \$1,962 payment each month, for a period of 60 months ending March, 2005.

**JACKSON PARISH POLICE JURY**  
**JUNEBURG, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

**8. LEASES (Continued)**

This leased asset and the related obligations are accounted for in the General Fixed Assets Account Group and the General Long-Term Obligations Account Group, respectively. The leased asset is valued at \$142,808 in the accompanying financial statements. The following is a schedule of future minimum lease payments under the capital lease and the present value of the net minimum lease payments as of December 31, 1997:

Fiscal Year		
1998	\$	22,341
1999		22,341
2000		<u>5,286</u>
Total minimum lease payments		50,268
Less - amount representing interest		<u>4,197</u>
Present value of minimum lease	\$	<u>46,071</u>

The Jackson Parish Police Jury had two (2) cancelable operating leases at December 31, 1997, for equipment. Equipment provided by each lease is one Caterpillar motor grader and attachments. This equipment is used by the Road Department and the monthly lease payments are paid out of the Road Fund. The terms of each lease are \$1,498 payable each month, for a period of 36 months ending June 18, 2000.

**9. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a schedule of changes in the general long-term obligations:

	Balance at January 1, 1997	Additions	Deletions	Balance at December 31, 1997
Compensated absences payable	\$ 58,156	\$ 19,197		\$ 77,353
Capital lease payable	44,150		18,085	46,071
Estimated liability for landfill closure	<u>20,471</u>	<u>17,024</u>		<u>37,495</u>
Total	<u>\$ 122,777</u>	<u>\$ 36,221</u>	<u>\$ 18,085</u>	<u>\$ 140,913</u>

**10. CAPITAL LEASE**

The capital lease payable at December 31, 1997, represents the remaining lease payments for road equipment. These lease payments expire in 2000 (as detailed below) and pay an interest rate of 7.5 per cent per annum. At December 31, 1997, there were outstanding interest requirements of \$4,197 (as detailed below).

	Principal	Interest	Total
1998	\$ 19,589	\$ 2,852	\$ 22,341
1999	21,606	1,289	22,895
2000	<u>5,216</u>	<u>76</u>	<u>5,292</u>
Total	<u>\$ 46,411</u>	<u>\$ 4,197</u>	<u>\$ 50,608</u>

JACKSON PARISH POLICE JURY  
JONESBORO, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997

**11. CRIMINAL COURT FUND**

Louisiana Revised Statute 15:871.11 requires that one-half of any balance remaining in the Criminal Court Fund at year end be transferred to the parish General Fund. The Second Judicial District Criminal Court Fund is composed of the parishes of Bienville, Calcasieu and Jackson. The records of the Second Judicial District Criminal Court Fund are maintained by the Calcasieu Parish Police Jury. For the year ended December 31, 1997, an accrual was recognized by the Jackson Parish Police Jury for transfer to the parish General Fund.

**12. LITIGATION AND CLAIMS**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of responsibilities which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

The government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the government attorney the resolution of these matters will not have a material adverse effect on the financial condition of the government.

**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 follows:

Balance at January 1, 1997	\$ 751,485
Received	868,106
Issued	<u>1,817,107</u>
Balance at December 31, 1997	<u>\$ 802,484</u>

**14. SOLID WASTE LANDFILL COSTS**

State and federal laws and regulations require the Jackson Parish Police Jury to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure.

The Jackson Parish Landfill is a Type III facility that accepts only construction and demolition debris. The Jackson Parish Landfill has an estimated final closure during year 2018.

The estimated liability for landfill closure and post closure care costs has a balance of \$79,254 as of December 31, 1997, which is based on 13.50 per cent usage of the landfill. It is estimated that an additional \$257,706 will be recognized as closure and post closure care expenses between the date of the balance sheet and the date the landfill is expected to be filled to capacity (2010).

JACKSON PARISH POLICE JURY  
JONESBORO, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997

14. SOLID WASTE LANDFILL COSTS (Continued)

The estimated total cost of the landfill closure and post closure care is \$207,000. This is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 1997. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The Jackson Parish Police Jury has established a special revenue fund to account for the contributions to finance closure costs and post closure care. The Jackson Parish Police Jury is anticipating making annual contributions towards the estimated total cost of closure and post closure care.



JACKSON PARISH POLICE JURY  
JONESBORO, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for a particular purpose.

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Road Fund

The Road Fund accounts for maintenance of parish highways, streets, and bridges. Funding is provided by a parish-wide ad valorem tax, state revenue sharing funds, parish transportation funds, state aid grants, operating transfers from the General Fund, interest earned on investments, and miscellaneous revenues.

Library Fund

The Library Fund accounts for maintenance and operation of the parish library. Funding is provided by a parish-wide ad valorem tax, state revenue sharing funds, State Library of Louisiana funds, interest earned on investments and fine and program revenues.

Witness Fee Fund

The Witness Fee Fund accounts for a portion of law enforcement witness fees. Financing is provided by a portion of the fines collected by the parish. This fund was closed in early 1997 and its balance was transferred to the General Fund. The General Fund has assumed the witness fee activities.

Solid Waste Fund

The Solid Waste Fund accounts for the construction, maintenance and operation of the solid waste system. Funding is provided by a parish-wide sales tax, interest on investments and other miscellaneous revenues.

Asphalt Fund

The Asphalt Fund accounts for repaving parish roads. Financing is provided by a parish-wide ad valorem tax, state revenue sharing funds and interest earned on investments.

Health Unit Fund

The Health Unit Fund accounts for a portion of the maintenance and operation of the parish health unit. Financing is provided by a parish-wide ad valorem tax, state revenue funds and interest earned on investments.

Ambulance Service Fund

The Ambulance Service Fund accounts for the proceeds of a parish-wide ad valorem tax and the related state revenue sharing funds. All proceeds from the ad valorem tax and state revenue sharing funds are transferred to the Jackson Parish Hospital Service District No. 1, operator of the parish ambulance service.

JACKSON PARISH POLICE JURY  
MONROE, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
(Continued)

**Lake Commission Fund**

The Lake Commission Fund accounts for the regulation and usage of Casey Lake and the usage of the surrounding land up to one mile from the shore line. Financing is provided by tournament fees, duck blind rentals and interest earned on investments.

**Landfill Closure Fund**

The Landfill Closure Fund accounts for estimated closure-cost and post-closure care expenses of the parish landfill site. Financing is provided by contributions and interest earned on investments.

**Road Sales Tax Fund**

The Road Sales Tax Fund accounts for the blacktopping and sealing of parish roads. Financing is provided by a parish-wide sales tax and interest earned on investments.

JACKSON PARISH POLICE JURY  
 JONESBORO, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 COMBINING BALANCE SHEET  
 DECEMBER 31, 1997

	Fund	Library	Sold Mats	Total
<b>Assets</b>				
Cash	\$ 8,659	\$ 22,848	\$ 23,465	\$ 54,972
Investments	128,000	240,000	453,338	791,338
Receivables	358,731	311,441	58,619	728,791
<b>Total assets</b>	<b>\$ 505,390</b>	<b>\$ 574,289</b>	<b>\$ 535,422</b>	<b>\$ 1,615,101</b>
<b>Liabilities and fund equity</b>				
<b>Liabilities</b>				
Accounts payable	\$ 28,256	\$ 16,000	\$ 16,648	\$ 60,904
<b>Total liabilities</b>	<b>28,256</b>	<b>16,000</b>	<b>16,648</b>	<b>60,904</b>
<b>Fund equity:</b>				
<b>Fund balance:</b>				
Unreserved - undesignated	409,753	558,000	518,194	1,485,947
<b>Total fund equity</b>	<b>409,753</b>	<b>558,000</b>	<b>518,194</b>	<b>1,485,947</b>
<b>Total liabilities and fund equity</b>	<b>\$ 438,009</b>	<b>\$ 574,000</b>	<b>\$ 534,842</b>	<b>\$ 1,546,851</b>

Health Unit	Ambulance	Lake Commission	Landfill Closure	Small Solids Trc	Total
1,813		1,871	1,587	2,188	68,732
188,197		181,682	189,476	668,966	2,124,213
88,427	114,888			38,381	1,111,862
343,697	114,888	183,553	188,783	709,527	3,288,697
3,293	4,169	44			68,673
3,293	4,169	44	NOISE	NOISE	68,673
346,694	120,421	183,179	188,783	709,527	3,294,234
346,694	120,421	183,179	188,783	709,527	3,294,234
343,697	114,888	183,553	188,783	709,527	3,288,697

JACKSON PARISH POLICE JURY  
 MONROE, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 COMBINING SCHEDULE OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 1997

	Road	Library	Waters Fnd	Solid Waste	Leisure
<b>Revenues:</b>					
<b>Taxes:</b>					
Ad valorem	\$ 124,899	\$ 197,898			\$ 322,797
Sales tax				761,482	
<b>Intergovernmental revenues:</b>					
State funds:					
Parish transportation funds	106,278				
State aid grants		14,278			
State revenue sharing (net)	21,998	38,868			60,866
Fees, charges and commissions for services				82,497	
Fines and forfeitures		17,814			
Miscellaneous revenues	1,831	1,989		15,647	
Use of money and property	8,060	18,099		18,153	8,181
<b>Total revenues</b>	<b>\$ 263,146</b>	<b>\$ 381,844</b>	<b>NONE</b>	<b>\$ 947,159</b>	<b>\$ 213,129</b>
<b>Expenditures:</b>					
<b>General government:</b>					
Judicial					
Director's					
Other general government		21,688			15,686
Public works	602,859			889,321	888,172
<b>Public safety:</b>					
<b>Health and welfare:</b>					
Culture and recreation		151,713			
Capital outlay	71,114	45,540		37,189	
<b>Debt service:</b>					
Principal retirement	18,885				
Interest	4,258				
<b>Total expenditures</b>	<b>\$ 797,212</b>	<b>\$ 328,941</b>	<b>NONE</b>	<b>\$ 946,621</b>	<b>\$ 209,758</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>					
	\$ (113,864)	\$ 49,513	NONE	\$ 208,538	\$ 13,471
<b>Other financing sources (uses):</b>					
Operating transfers in	175,000				
Operating transfers out				(58,000)	
Transfers out to other governmental units					
<b>Total other financing sources (uses)</b>	<b>175,000</b>	<b>NONE</b>	<b>NONE</b>	<b>(58,000)</b>	<b>NONE</b>



**JACKSON PARISH POLICE JURY**  
**BOSSBORO, LOUISIANA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

	Road	Library	Witness Fees	Sold Waste	Asphalt
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	61,134	60,513	NONE	159,539	12,671
Fund balances at beginning of year	339,657	498,907	1,700	367,656	248,932
Residual equity transfer			(1,700)		
<b>Fund balances at end of year</b>	<b>\$ 400,791</b>	<b>\$ 559,420</b>	<b>NONE</b>	<b>\$ 527,195</b>	<b>\$ 261,603</b>

Health Unit	Ambulance	Lake Commission	Landfill Cleanup	Road Sales Tax	Total
79,647	(44)	4,863	97,889	533,359	988,454
268,997	128,668	149,218	182,864	187,368	2,277,494
					(1,798)
<u>\$ 348,644</u>	<u>\$ (18,621)</u>	<u>\$ 154,279</u>	<u>\$ 189,753</u>	<u>\$ 789,827</u>	<u>\$ 3,234,224</u>



JACKSON PARISH POLICE-JURY  
MONROE, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997

CAPITAL PROJECTS FUNDS

The Capital Projects Funds account of financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

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Capital Projects Fund

The Capital Projects Fund accounts for the accumulation of resources for and the expenditures of various capital projects. The current activities are renovations to the parish jail and the purchase of land for a new road barn.

Community Development Block Grant

The objectives of the Community Development Block Grant(CDBG)are the development of viable communities, decent housing and a suitable living environment, and expanded economic opportunities, to be achieved through the undertaking of eligible activities that fulfill one or more of three broad national objectives: (1) benefiting low and moderate-income persons; (2) aiding in the prevention or elimination of slums and blight; (3) meeting other communities' development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health and welfare of the community and other resources are not available to meet such needs.

JACKSON PARISH POLICE JURY  
 JONESBORO, LOUISIANA  
 CAPITAL PROJECTS FUNDS  
 COMBINING BALANCE SHEET  
 DECEMBER 31, 1997

	Capital Projects	Community Development Block Grant	Total
<b>Assets</b>			
Cash	\$ 941		\$ 941
Investments	268,803		268,803
<b>Total assets</b>	<b>\$ 269,744</b>	<b>NONE</b>	<b>\$ 269,744</b>
<b>Liabilities and fund equity</b>			
<b>Liabilities</b>			
<b>Total liabilities</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>
<b>Fund equity:</b>			
<b>Fund balances -</b>			
Unreserved - undesignated	269,744		269,744
<b>Total fund equity</b>	<b>269,744</b>	<b>NONE</b>	<b>269,744</b>
<b>Total liabilities and fund equity</b>	<b>\$ 269,744</b>	<b>NONE</b>	<b>\$ 269,744</b>

JACKSON PARISH POLICE JURY  
 MONROE, LOUISIANA  
 CAPITAL PROJECTS FUNDS  
 COMBINING SCHEDULE OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 1997

Schedule 4

	Capital Projects	Community Development Block Grant	Total
<b>Revenues:</b>			
<b>Intergovernmental revenues -</b>			
Federal grants		\$ 378,197	\$ 378,197
Use of money and property	13,652		13,652
<b>Total revenues</b>	<b>13,652</b>	<b>378,197</b>	<b>391,849</b>
<b>Expenditures:</b>			
General government - (judicial)	635		635
Capital outlay	412,097	378,197	412,097
<b>Total expenditures</b>	<b>412,732</b>	<b>378,197</b>	<b>412,732</b>
<b>Excess (deficiency) of revenues</b>			
<b>over (under) expenditures</b>	<b>(29,080)</b>	<b>NONE</b>	<b>(29,080)</b>
<b>Other financing sources (uses):</b>			
Sale of timber	28,485		28,485
<b>Total other financing sources (uses)</b>	<b>28,485</b>	<b>NONE</b>	<b>28,485</b>
<b>Excess (deficiency) of revenues and other</b>			
<b>sources over (under) expenditures and other uses</b>	<b>(79)</b>		<b>(79)</b>
<b>Fund balances at beginning of year</b>	<b>178,622</b>	<b>NONE</b>	<b>178,622</b>
<b>Fund balances at end of year</b>	<b>\$ 169,744</b>	<b>NONE</b>	<b>\$ 169,744</b>

JACKSON PARISH POLICE JURY  
JONESBORO, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 1997

GENERAL

Compensation Paid Police Jurors

The schedule of compensation paid to the Jackson Parish Police Jury members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the Jackson Parish Police Jury members is included in the general administrative expenditures of the General Fund. Members of the governing board receive compensation pursuant to Louisiana Revised Statute 33:1233.

JACKSON PARISH POLICE JURY  
JONESBORO, LOUISIANA  
SCHEDULE OF COMPENSATION PAID POLICE JURORS  
FOR THE YEAR ENDED  
DECEMBER 31, 1997

Schedule B

Police Juror:	Amount:
Ernest Conn	\$ 4,737
Ron Farris	3,500
James Freeman	3,400
Dr. Charles Garrett, President	3,400
David McManis	3,400
Trey Smith	3,400
Leslie Thompson	3,400
Nathaniel Zeno, Jr.	<u>3,400</u>
Total	<u>\$ 38,637</u>

**Kenneth D. Folds & Co.**  
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

To the Members of the  
Jackson Parish Police Jury  
Jacksboro, LA

We have audited the general purpose financial statements of the Jackson Parish Police Jury, as of and for the year ended December 31, 1997, and have issued our report thereon dated March 4, 1998. We conducted our audit in accordance with generally accepted auditing 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 Jackson 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 no instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings and questioned costs.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Jackson 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 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. 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. However, this report is a matter of public record and its distribution is not limited.



KENNETH D. FOLDS & CO., CPAs

Jacksboro, Louisiana  
March 4, 1998

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

To the Members of the  
 Jackson Parish Police Jury  
 Leesboro, Louisiana

Compliance

We have audited the compliance of the Jackson 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. The Jackson Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Jackson Parish Police Jury's management. Our responsibility is to express an opinion on the Jackson 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 audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. 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 Jackson 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 the Jackson Parish Police Jury's compliance with those requirements.

In our opinion, the Jackson 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 the Jackson 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 Jackson 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 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.

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



**KENNETH D. FOLDS & CO., CPAs**

Jonesboro, Louisiana

March 4, 1998



JACKSON PARISH POLICE JURY  
BOSSIEROIS, LOUISIANA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 1997

Schedule 4

FEDERAL GRANTOR / PASS-THROUGH GRANTOR PROGRAM NAME	CFDA NUMBER	EXPENDITURES
United States Department of Housing and Urban Development - Passed through Louisiana Division of Administration Community Development Block Grant	* 14.218	<u>\$ 278,097</u>
United States Department of Justice - Office of Justice Programs	16.508	<u>4,682</u>
United States Department of Agriculture - Passed through Louisiana Department of Health and Hospitals		
Food Stamp	* 16.554	1,812,315
State Administrative Matching Grant for Food Stamps	16.561	<u>17,279</u>
Total United States Department of Agriculture		<u>1,849,594</u>
<b>TOTAL FEDERAL ASSISTANCE EXPENDED</b>		<u>\$ 1,934,371</u>

\* Denotes Major Federal Financial Assistance Program

JACKSON PARISH POLICE JURY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 1997

**A. SUMMARY OF AUDIT RESULTS**

1. The auditors' report expresses an unqualified opinion on the (primary government) financial statements of the Jackson Parish Police Jury.
2. No reportable conditions relating to the audit of the financial statement 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 instance of noncompliance material to the financial statements of the Jackson Parish Police Jury was disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs is 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 auditors' report on compliance for the major federal award program for the Jackson Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for the Jackson Parish Police Jury are reported in Part C. of this Schedule.
7. The programs tested as major programs include the Community Development Block Grants/Small Cities Program (CFDA #14.219) and Food Stamps (CFDA #16.551).
8. The threshold for distinguishing Type A and B programs was \$180,000.
9. Jackson Parish Police Jury was determined to be a low-risk auditee.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None.

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

None.

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The Members of the  
Jackson Parish Police Jury  
Jonesboro, Louisiana

In planning and performing our audit of the primary government financial statements of the Jackson Parish Police Jury, as of and for the year ended December 31, 1997, and to obtain reasonable assurance about whether the financial statements are free of material misstatement, we considered the following:

- (1) The internal control structure 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 structure; and,
- (2) As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Jackson Parish Police Jury's compliance with certain provisions of laws, regulations and contracts. The objective of our audit was not to provide an opinion on overall compliance with such provisions. Accordingly, we did not express such an opinion.

During our audit, we became aware of certain matters involving immaterial noncompliance with laws and matters disclosed in the prior audit report, as of and for the year ended December 31, 1996, involving the internal control structure that were opportunities for strengthening internal controls and compliance requirements. The memorandum that accompanies this letter summarizes our comments regarding these matters. (We previously reported on the Jackson Parish Police Jury's internal control structure in our report dated March 4, 1998.) This letter does not affect our report dated March 4, 1998, on the primary government financial statements of the Jackson Parish Police Jury.

Sincerely,

  
KENNETH B. FOLDS & CO., CPAs

Jonesboro, Louisiana  
March 4, 1998

### **Current Year's Findings**

None.

### **Prior Year's Findings**

**Budgets** - The prior audit report cited the Jackson Parish Police Jury for failing to adequately amend the budgeted revenues of the Hospital Debt Service Fund and the following Special Revenue Funds: Landfill Closure and the Road Fund. Failure to adequately amend the budgeted revenues resulted in budgeted revenues-exceeding the actual revenues by more than five percent. The Hospital Debt Service Fund was closed in 1996. Corrective action has been taken on the cited Special Revenue Funds in 1997; this funding is considered closed.