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BEAUREGARD PARISH POLICE JURY
BOSSIERE, LOUISIANA
PRIMARY GOVERNMENT

Annual Financial Report
December 31, 1969

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, orally 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 APR 29 1970

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BROUSSARD & COMPANY, APC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Bossierard Parish Police Jury
Bossier, Louisiana

We have audited the accompanying primary government financial statements of the Bossierard Parish Police Jury, as of and for the year ended December 31, 1997, as listed in the table of contents. These primary government financial statements are the responsibility of the Bossierard 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 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 primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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 Bossierard 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 Bossierard Parish Police Jury, do not present an, and do not, present fairly the financial position of the Bossierard Parish Police Jury, as of December 31, 1997, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The combining and individual fund and account group financial statements, schedules, and additional information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the primary government financial statements of the Bossierard 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, the information is fairly stated in all material respects in relation to the primary government financial statements taken as a whole.

SEE PAGE 000000

704 Pines Avenue, Sulphur, LA, 70588
PH: (504) 527-8848 Facsimile: (504) 527-8844

SEE PAGE 0000000000

11400 Lakeshore Drive, Suite 100, Lake Charles, LA, 70601
PH: (504) 482-8800 Facsimile: (504) 479-8800

Bossierdard Parish Police Jury
Bossierdard, Louisiana

In accordance with Government Auditing Standards, we have also issued our report dated May 31, 1998, on our examination of the Bossierdard Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Boomer & Company

May 10, 1998
1998

PRIMARY GOVERNMENT FINANCIAL STATEMENTS

MONROE PARISH POLICE JURY
MONROE, LOUISIANA

Condensed Balance Sheet - All Fund Types
and Account Groups
December 31, 1997

	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
ASSETS				
Cash and cash equivalents	\$ 499,489	\$ 5,098,831	\$ 389,279	\$ 4,081,061
Receivables	824,857	2,137,831	2,323,364	2,658
Due from other funds	22,896	-	-	-
Land	-	-	-	-
Buildings and improvements	-	-	-	-
Furniture and equipment	-	-	-	-
Construction in progress	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-
TOTAL ASSETS	<u>\$ 1,347,242</u>	<u>\$ 8,036,662</u>	<u>\$ 1,698,643</u>	<u>\$ 6,853,720</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Cash overdrafts	\$ -	\$ 8,683	\$ -	\$ -
Accounts payable	58,463	188,431	-	22,353
Due to other funds	-	22,896	-	-
Bonds payable	-	-	-	-
Notes payable - certificates of indebtedness	-	-	-	-
Lease purchase agreements	-	-	-	-
Accrued compensated absences	-	-	-	-
Total liabilities	<u>58,463</u>	<u>320,010</u>	<u>-</u>	<u>22,353</u>
Fund Equity:				
Investment in general fund assets	-	-	-	-
Fund balances:				
Reserved for debt service	-	-	1,698,643	-
Unreserved-undesignated	3,286,182	7,716,652	-	6,831,367
Total Fund Equity	<u>3,286,182</u>	<u>7,716,652</u>	<u>-</u>	<u>6,853,720</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 1,347,242</u>	<u>\$ 8,036,662</u>	<u>\$ 1,698,643</u>	<u>\$ 6,853,720</u>

The accompanying notes are an integral part of this statement.

STATEMENT A

Account Groups			Total
General Fixed Assets	General Long-Term Debt		Debt-to-Equity Ratio
\$ -	\$ -	\$ 0,804,639	
-	-	3,888,433	
-	-	22,895	
829,960	-	829,960	
7,846,163	-	7,846,163	
6,852,856	-	6,852,856	
196,307	-	196,307	
-	1,680,639	1,680,639	
-	<u>8,871,307</u>	<u>8,871,307</u>	
<u>624,816,818</u>	<u>6,873,366</u>	<u>625,826,752</u>	
\$ -	\$ -	\$ 4,843	
-	-	179,887	
-	-	22,895	
-	8,862,721	6,862,721	
-	1,474,983	1,474,983	
-	19,363	19,363	
-	<u>100,001</u>	<u>100,001</u>	
-	<u>8,872,724</u>	<u>8,882,524</u>	
14,810,818	-	14,810,818	
-	-	1,608,639	
-	-	12,829,451	
<u>21,621,636</u>	<u>8,872,724</u>	<u>29,494,360</u>	
<u>624,816,818</u>	<u>6,873,366</u>	<u>625,826,752</u>	

BRANDENBURG PARISH POLICE JURY
BRIDGEMAN, LOUISIANA

Condensed Statement of Revenues, Expenditures and
 Changes in Fund Balances - All Governmental Fund Types
 For the Year Ended December 31, 1997

	<u>General</u>	<u>Special</u> <u>Revenue</u>
REVENUES		
Taxes:		
Ad valorem	\$ 395,500	\$ 3,018,250
Sales	-	2,958,432
Other taxes	-	33,685
Licenses and permits	24,800	-
Intergovernmental Revenues:		
Federal funds	27,078	24,337
State Funds:		
Federal transportation funds	-	583,434
State revenue sharing	27,510	93,028
Severance taxes	1,848,328	-
Other state funds	188,218	238,438
Other	-	76,121
Fees, charges and commissions for services	184,383	223,028
Fines and forfeitures	22,895	268,018
Interest	28,942	223,255
Other revenues	153,848	83,288
Total Revenues	<u>3,822,360</u>	<u>6,328,925</u>
EXPENDITURES		
General Government:		
Legislative	126,824	-
Judicial	155,216	579,591
Executive	22,891	-
Finance and administrative	127,512	-
Other general administrative	488,282	13,789
Public safety	187,281	588,288
Public works	-	4,202,182
Health and welfare	26,422	251,862
Culture and recreation	-	204,827
Debt service	-	74,295
Other expenditures	26,122	1,028
Total Expenditures	<u>3,320,422</u>	<u>6,301,132</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		
	501,938	36,793
OTHER FINANCING SOURCES (USES)		
Transfers in (out)	(432,022)	(442,221)
Other	(21)	-
Sale of fixed assets	-	16,128
Total Other Financing Sources (Uses)	<u>(432,022)</u>	<u>(426,093)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		
	(60,084)	(89,298)
FUND BALANCES, BEGINNING OF YEAR		
	<u>3,258,593</u>	<u>5,909,677</u>
FUND BALANCES, END OF YEAR		
	<u>\$ 3,198,509</u>	<u>\$ 5,820,379</u>

The accompanying notes are an integral part of this statement.

STATEMENT D

DEPT. Service	Capital Projects	Total (Non-current Assets)
\$ 1,375,365	\$ -	\$ 1,400,070
-	-	2,985,430
-	-	31,800
-	-	24,000
-	-	51,400
-	-	587,614
-	-	138,844
-	-	1,045,328
-	117,700	327,807
-	-	255,855
-	-	427,713
28,088	175,169	382,813
<u>1,375,365</u>	<u>292,869</u>	<u>283,234</u>
		<u>11,362,207</u>
-	-	138,804
-	-	532,327
-	-	32,891
-	-	327,810
-	-	479,991
-	19,931	218,481
-	1,288,176	6,072,357
-	-	382,916
-	-	158,837
1,838,688	-	1,005,414
<u>1,838,688</u>	<u>1,288,176</u>	<u>18,394</u>
		<u>22,078,467</u>
1,534,054	1,008,204	1,007,700
700,733	171,983	-
-	-	18,130
<u>700,733</u>	<u>171,983</u>	<u>18,130</u>
168,478	1,034,678	1,000,563
<u>1,443,165</u>	<u>1,805,058</u>	<u>14,522,591</u>
<u>\$ 1,808,533</u>	<u>\$ 1,813,258</u>	<u>\$ 13,013,028</u>

**DEPARTMENTAL FINANCE POLICE JURY
BRIDGEMAN, LOUISIANA**

Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget, GRAP Budget and Actual -
General and Special Revenue Funds
For the Year Ended December 31, 1997

	General Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Taxes	\$ 405,200	\$ 386,500	\$ 18,700
Licenses and permits	20,000	24,800	(4,800)
Intergovernmental revenue	1,460,150	1,521,000	(60,850)
Fees, charges and commissions for services	62,000	184,100	122,100
Fines and forfeitures	-	22,800	22,800
Interest	84,710	10,850	(73,860)
Other revenues	1,000	10,850	(9,850)
Total Revenues	<u>1,933,060</u>	<u>1,850,850</u>	<u>82,210</u>
EXPENDITURES			
General Government:			
Legislative	100,000	125,000	25,000
Judicial	140,000	180,000	40,000
Elections	20,000	20,000	-
Finance and administration	300,000	300,000	-
Other general administrative	500,000	480,000	20,000
Public safety	300,000	280,000	20,000
Public works	-	-	-
Health and welfare	50,000	50,000	-
Culture and recreation	0,000	-	0,000
Debt service	-	-	-
Other expenditures	10,000	20,000	(10,000)
Total Expenditures	<u>1,913,000</u>	<u>1,520,000</u>	<u>393,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	20,060	308,850	288,790
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	(814,120)	(830,000)	(15,880)
Proceeds from long-term debt	-	-	-
Other	-	(10)	(10)
Sale of fixed assets	-	-	-
Total Other Financing Sources (Uses)	<u>(814,120)</u>	<u>(830,010)</u>	<u>(15,900)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(794,060)	(521,160)	272,900
FUND BALANCES, BEGINNING OF YEAR	<u>1,330,000</u>	<u>1,330,000</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 535,940</u>	<u>\$ 808,840</u>	<u>\$ 272,900</u>

The accompanying notes are an integral part of this statement.

Special Revenue Funds

Budget	Actual	Variance - Favorable (Unfavorable)
6 8,288,287	\$ 8,158,248	61 130,039
1,078,286	1,088,580	1 10,294
310,486	328,520	17 18,034
327,580	358,815	31 31,235
331,333	321,380	1 9,953
38,880	51,280	1 12,400
<u>7,107,852</u>	<u>8,736,823</u>	<u>1 1,628,971</u>
-	-	-
327,288	372,501	5 45,213
-	-	-
3,848,882	33,789	3 3,815,093
515,001	888,288	8 373,287
3,888,432	4,766,571	8 878,139
188,882	953,883	7 765,001
47,883	354,883	3 307,000
388,222	74,888	3 313,334
28,888	3,888	3 25,000
<u>7,327,428</u>	<u>8,327,428</u>	<u>1 1,000,000</u>
1 388,222	388,882	8 60,660
1 688,222	1 488,227	1 200,000
-	-	-
-	16,888	1 16,888
<u>1 1,078,286</u>	<u>1 1,078,286</u>	<u>1 1,078,286</u>
1 738,287	1 68,488	6 669,800
7,888,477	7,888,477	-
<u>8,626,764</u>	<u>8,976,964</u>	<u>3 350,200</u>

BOSSARD PARISH POLICE JURY
BOSSARD, LOUISIANA

Notes to the Financial Statements
For the Year Ended December 31, 1977

Note 1 - Summary of Significant Accounting Policies

The Bossard Parish Police Jury is the governing authority for Bossard Parish and is a political subdivision of the State of Louisiana. The Police Jury administers, sets policy and administers programs in such fields as social welfare, transportation, drainage, industrial improvement and health services under the provisions of Louisiana Revised Statute 33:1334. The Jury operates under an elected Jury of ten members. The Jury's operations include highways and streets, sanitation, planning and zoning, public health and welfare services, as well as several administrative services.

Financial Reporting Entity - 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 primary government is not accountable, but 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 "The Financial Reporting Entity" established criteria for determining which component units should be considered part of the Jury for financial reporting purposes. The basic criteria are as follows:

1. legal status of the potential component unit, including the right to incur its own debt, levy its own taxes and charges, appropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name;
2. whether the parish governing authority (Police Jury) appoints a majority of board members of the potential component unit;
3. fiscal interdependence between the parish and the potential component unit;
4. imposition of will by the parish on the potential component unit;
5. financial benefit/burden relationship between the parish and the potential component unit.

Only the primary government's financial information (including the following component units) are presented in these financial statements.

Blended Component Units

The following component units are reported as part of the primary government in the Primary Government Financial Statements of the Bossard Parish Police Jury:

Criminal Court
Fire Protection Districts 2, 3, 3-A, 4
Tourism Commission
CIVIC CENTER
E-911 Emergency Communications District
Bossard Parish Emergency Response Council

BERNARDINE PARISH POLICE JURY
BERNARDINE, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1995

Note 1 - Summary of Significant Accounting Policies (Continued)

A. BAISIS OF PRESENTATION

The accounts of the police jury are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts which comprise the assets, liabilities, equity, revenues and expenditures or expenses as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The following fund types and account groups are used by the parish:

Governmental Funds:

General Fund

The general fund is the general operating fund of the police jury. It is used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

B. ACCOUNT GROUPS

GENERAL FIXED ASSETS ACCOUNT GROUP:

General Fixed Assets Account Group

The General Fixed Assets Account Group reflects the cost of fixed assets of a depreciable nature (certain land, building, certain improvements other than buildings, furniture, machinery, equipment, vehicles and work in progress) acquired or constructed by the parish.

SHREVEPORT POLICE POLICE JURY
SHREVEPORT, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1997

Note 1 - Summary of Significant Accounting Policies (Continued)

General Fixed Assets Account Group (Continued)

Public domain ("infrastructure") fixed assets consisting of roads, bridges, storm drains, and certain other property are recorded as expenditures in the Capital Projects Funds, and are not capitalized in the General Fixed Assets account group. Donated fixed assets are valued at their estimated fair market value on the date donated. No depreciation has been provided in the General Fixed Assets Account Group.

General Long-Term Debt Account Group

The general long-term debt account group accounts for all long-term debt backed by the full faith and credit of the parish (primary government).

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 (revenue) and other financing sources) and decreases (expenditures and other uses) in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable.

Ad valorem taxes and the related state revenue sharing (which is based on population and households in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis. Taxes 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. Ad valorem taxes received within 60 days of year-end are recognized as revenue in the period levied.

Federal and state grants are recognized when the reimbursable expenditures have been incurred.

Sales taxes and gross receipts business taxes are considered "measurable" when they are in the hands of the primary government within the current period or soon enough to be used to pay liabilities of the current period.

Expenditures are recognized in the period which liability is incurred, if measurable, except for principal and interest on general long-term obligations which is recognized when due.

Continued

UNION PARISH POLICE JURY
BOULDER, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1997

Note 1 - Summary of Significant Accounting Policies (Continued)

D. BUDGET POLICIES AND BUDGETARY ACCOUNTING

The annual budgets of the Union Parish Police Jury are adopted in accordance with Louisiana Revised Statutes 28:1901-2014. The budgetary practices include public notice of the proposed budgets, public inspection of the proposed budgets, and public hearings on the budgets. Budgets are prepared on a modified accrual basis of accounting. All budgetary appropriations lapse at the end of each year.

Budgeted amounts, included in the accompanying financial statements, include original adopted budget amounts and all subsequent amendments. The Police Jury adopted budgets for its general and special revenue funds.

E. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include amounts in petty cash, interest bearing demand deposits and time deposits. Cash equivalents for cash fund include demand deposit, treasury balances and certificates of deposit with maturities of three months or less.

F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, transactions may 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 also classified as due from other funds or due to other funds on the balance sheet.

G. FIXED ASSETS

Fixed assets of the primary government are maintained on the basis of original cost, except those arising from gifts or donations which are recorded at their fair market value at the time of receipt. All such assets are recorded in the General Fixed Assets Account Group, and no depreciation is computed or recorded thereon.

H. GENERAL LONG-TERM DEBT

Long-term obligations of the parish are accounted for in the General Long-Term Debt Account Group.

I. ACCUMULATED LEAVES

All full-time employees earn from 15 to 20 days of annual leave each year depending on the length of employment with the Police Jury. Annual leave may be accumulated to a maximum of 30 days. Upon termination or retirement, unused annual leave is paid to the employee at the employee's current rate of pay.

Continued

MONROE PARISH POLICE DEPT
MONROE, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1997

Note 1 - Summary of Significant Revenue Policies (Continued)

1. COMPENSATED ABSENCE (Continued)

All 18 month employees earn 10 days of sick leave per year. Sick leave may be accumulated to a maximum of 90 days. Upon termination by reduction in force or retirement, accumulated sick leave is paid at the employee's current rate of pay.

2. SALES TAXES

The Tourist Commission Special Revenue Fund collects a 2% tax levied upon the occupancy of hotel, motel and overnight camping facilities within the jurisdiction of the parish. This sales and use tax is collected in accordance with Louisiana Revised Statute 47:479-479A.3 for the purpose of promoting tourism within the jurisdiction of the parish. Tax revenue at December 31, 1997 amounted to \$28,842.

The Sales Tax District No. 3 Special Revenue Fund collects a 1% sales and use tax within the jurisdiction of the district. This tax will be collected for a period of two years, beginning April 1, 1998, and its proceeds are dedicated towards the expenditures necessary for the collection and disposal of solid waste within the jurisdiction of the district. Thereafter, any funds remaining from such sources of revenue on December 31 of each year may be deposited and expended in the ensuing fiscal year equally between the eight wards for the purpose of constructing, improving and maintaining public roads and bridges within the district. Tax revenue at December 31, 1997 amounted to \$1,428,288.

The Sales Tax District No. 1 Special Revenue Fund collects a second 1% sales and use tax within the jurisdiction of the district. This tax will be collected for a period of two years, beginning in 1998. Its proceeds after paying the reasonable and necessary expenditures of collecting and administering the tax will be deposited into the Parishwide Road Fund and are dedicated for the purposes of constructing, improving, operating and maintaining roads and bridges within the district and acquiring the necessary equipment thereof, and allocated and expended for such purposes in accordance with the following percentages:

- 35% to parishwide work crews,
- 25% for equipment and equipment repair, and
- 40% to acquire material and supplies - to be divided equally by the eight wards.

Tax revenue at December 31, 1997 amounted to \$1,415,135.

3. USE OF ESTIMATES

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

**HOUMA PARISH POLICE JURY
HOUMA, LOUISIANA**

**Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1997**

Note 1 - Summary of Significant Accounting Policies (Continued)

1. 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 or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2 - Cash, Cash Equivalents, and Investments

Series deposits as December 31, 1997 (including demand deposits and certificates of deposits) are as follows:

	<u>Cash Amount</u>	<u>Cash Balance</u>
Category 3	<u>\$ 3,223,244</u>	<u>\$ 3,223,244</u>

The parish's investments were limited solely to participation of deposits. These deposits are stored at noon, local government market. Under state law, these deposits for the remaining term insured 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 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 had \$3,223,244 in deposits (collateralized bond balances). These deposits are secured from risk by \$220,890 of federal deposit insurance and \$1,357,352 of aggregated pledged securities held by the custodial banks in the name of the fiscal agent bank (KASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of these statements, Louisiana Revised Statute 10:1227 imposes a statutory requirement on the custodial bank to advertise and sell 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.

Note 3 - Receivables

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

	<u>General</u>	<u>Special Revenues</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
Taxes:					
Ad valorem	\$ 289,858	\$ 1,789,435	\$ 3,223,244	-	\$ 5,302,537
Sales	-	225,828	-	-	225,828
Other govern- ments:					
SLACB	222,487	82,244	-	-	304,731
Accrued Interest	-	8,660	-	-	8,660
Other	12,298	128,221	-	2,028	142,547
Total	<u>\$ 524,643</u>	<u>\$ 1,924,324</u>	<u>\$ 3,223,244</u>	<u>\$ 2,028</u>	<u>\$ 9,474,133</u>

No allowance for uncollectible receivables has been provided. Management has evaluated the receivables and believes they are all collectible.

**BEAUREGARD PARISH POLICE JURY
BEAUREGARD, LOUISIANA.**

**Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1997**

Note 4 - Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance January 1, 1997	Transfers	Additions	Deletions/ Other	Balance December 31, 1997
Land	\$ 287,178	\$ 186,853	\$ 41,513	-	\$ 515,544
Buildings and improvements	6,400,179	428,887	727,429	(108,362)	7,448,133
Furniture and equipment	8,814,807	122,896	873,418	(178,168)	9,632,953
Construction in progress	571,473	523,471	178,278	-	1,273,222
Total	\$ 14,293,637	\$ 833,107	\$ 1,020,038	\$ (286,530)	\$ 16,360,252

Certain reclassifications have been made to the January 1, 1998 balances to agree the general fixed assets group to the detailed records of the parish government.

Construction in progress represents design and development fees related to the proposed biotechnology center project as detailed in Note 13.

The police jury entered into agreements for Phase I road resurfacing in Road District 2 in the amount of \$1,074,752. Costs incurred through December 31, 1997 totaled \$3,085,884. Estimated costs to complete the project total \$84,884 with a projected completion date of May, 1998. The Police Jury projects Phases II and III of the road resurfacing to begin in 1998 and to be completed in 1999. The estimated project costs for Phases II and III total \$2,880,000. The project is being funded by general obligation bond proceeds.

Note 5 - PENSION PLAN

Substantially all employees of the Beaurgard Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana System, a multiple-employer (non-qualified), public employee retirement system (ERS), 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. Eligible 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 60 with at least 18 years of creditable service, at or after age 55 with at least 28 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 75 of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1988, the benefit is equal to 75 of final average salary plus \$24 for each year of supplemental plan-only service earned prior to January 1, 1984, plus 18 of final average salary for each year of service credited after the previous date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee

BOHARICARD EARLY POLICE JURY
 BOHARICARD, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 For the Year Ended December 31, 1997

NOTE 2 - Retirement Plan (Continued)

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. Contributions to the System include 1/4 of 1% of the base salary to be collected by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These two dollars are divided between PLAN A and PLAN B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:401, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. Data concerning the actuarial status of the System is not available for 1997.

The pension benefit obligation as of December 31, 1998 follows:

	<u>Plan A</u>	<u>Plan B</u>
Retirement System		
New Assets	\$ 771,470,700	\$ 54,991,804
Pension Benefit Obligation	<u>(565,839,700)</u>	<u>(32,382,888)</u>
Unfunded Pension Benefits Obligation	<u>\$ (222,369,000)</u>	
Excess Assets		<u>\$ 12,308,916</u>

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-graded benefits, defined to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going concern basis. Assumptions made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERC and employer. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1998 comprehensive annual financial report. The Police Jury does not guarantee the benefits granted by the System.

Contributions to the system are made by both employees and the Police Jury as a percentage of salaries. The payroll for the Police Jury employees covered by the system for the year ended December 31, 1997 was \$1,384,748. The Police Jury's total payroll was \$5,688,972. Covered employees contributed \$,584, or \$108,751 to the system during calendar year 1997. The Police Jury contributed \$88,718 to this system during the year as it shows. The Police Jury contributed at a rate of 7.78%.

NOTE 3 - Leases

The Police Jury has entered into lease agreements to acquire or obtain the use of machinery and equipment. The lease terms range from 24 to 36 months. The lease agreements contain a financial funding clause which generally provides for cancellation in the event the Police Jury does not appropriate funds in subsequent years for the lease payments.

**MONROEGlade PARISH POLICE JURY
MONROE, LOUISIANA**

**NOTE TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 1997**

Note 6 - Leases (Continued)

The following is a schedule by years of the future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of December 31, 1997:

	Governmental Funds
1998	\$ 47,512
Total Minimum Lease Payments	47,512
Less: Annual Imputing Interest	(1,149)
Present Value of Net Minimum Lease Payments	\$ 46,363

Asset balances as of December 31, 1997 for equipment under capital leases are as follows:

Machinery and Equipment	\$ 229,057
Less: Accumulated Depreciations	-
Total	\$ 229,057

Note 7 - Changes in General Long-Term Debt

Long-term liabilities that will be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The General Long-Term Debt Account Group shows only the measurement of financial position and is not involved with measurement of results of operations.

General Long- Term Debt	Balance			Balance December 31, 1997
	January 1, 1997	Additions	Reductions	
Bonds and debt certificates	\$ 8,482,382	\$ -	\$ 11,329,678	\$ 8,377,704
Compensated absences	95,471	2,422	-	122,893
OBOLIATION under capital leases	189,374	-	1,046,013	85,361
Total	\$ 8,767,227	\$ 2,422	\$ 12,375,691	\$ 8,585,958

Bonds and debt certificates at December 31, 1997 are comprised of the following individual issues:

\$2,888,000 public improvement bonds of Hospital District No. 2 dated 07/01/77; due in annual installments of \$2,000 - \$122,000 through 02/01/02; interest at 5.25% - 6.50%	2	280,000
\$940,000 public improvement dual bonds dated 02/15/82; due in annual installments of \$15,000 - \$115,000 through 02/15/82; interest at 10.50% - 10.75%		427,702
\$250,000 public improvement bonds of Fire Protection District No. 2 dated 02/01/80; due in annual installments of \$24,000 - \$44,000 through 02/01/90; interest at 9.25% - 10.00%		170,000

CONTINUED

**SHREVEPORT POLICE JURY
SHREVEPORT, LOUISIANA**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1997

Note 7 - Changes in General Long-Term Debt (Continued)

General obligation bonds (Continued):

\$445,000 public improvement bonds of Road District No. 3-A dated 05/01/93; due in annual installments of \$20,000 - \$45,000 through 08/01/98; interest at 3.25% - 4.25%	2,388,000
\$535,000 public improvement bonds of Road District No. 4 dated 02/01/93; due in annual installments of \$25,000 - \$55,000 through 02/01/98; interest at 3.50% - 4.00%	448,000
\$70,000 debt certificates of Fire Protection District No. 3-A dated 04/00/94; due in annual installments of \$11,200 through 04/01/99; interest at 4.00%	19,983
\$120,000 debt certificates of Fire Protection District No. 4 dated 02/01/94; due in annual installments of \$17,200 - \$18,800 through 02/01/99; interest at 4.00%	306,000
\$300,000 debt certificates of Road District No. 2 dated 09/01/93; due in annual installments of \$8,000 - \$18,000 through 09/01/99; interest at 3.50%	310,000
\$400,000 public improvement bonds of Road District No. 3 dated 06/01/94; due in annual installments of \$18,000 - \$48,000 through 06/01/99; interest at 3.50% - 4.00%	340,000
\$1,000,000 public improvement bonds of Road District No. 5 dated August 1, 1994; due in annual installments of \$40,000 - \$70,000 through 02/01/99; interest at 3.50% - 4.00%	800,000
\$188,000 debt certificates of Road District No. 5 dated 11/01/95; due in annual installments of \$18,000 - \$24,000 through 02/01/99; interest at 3.50%	159,000
\$188,000 general obligation bonds of Sub-Road District No. 2 of Road District No. 2 dated 06/01/94; due in annual installments of \$11,400 - \$41,000 through 03/01/2010; interest at 3.25% - 4.00%	365,000
\$3,800,000 general obligation bonds of Road District No. 2 dated 11/01/94; due in annual installments of \$800,000 - \$1,017,500 through 03/01/2010; interest at 3.25% - 4.00%	3,488,000

Continued

**MONROE PARISH POLICE JURY
REVENUES, EXPENSES**

STATE OF THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1997

Note 7 - Changes in General Long-Term Debt, Continued.

General obligation bonds (Continued):	
\$50,000 debt certificates of ROAD DISTRICT No. 2 dated 07/01/76; due in annual installments of \$14,750 - \$200,125 through 05/01/99; interest at 8%	\$ 375,000
\$800,000 debt certificates of GOVERNMENT BUILDING dated 07/01/76; due in annual installments of \$12,000 - \$114,000 through 05/01/98; interest at 8.25%	\$ 810,000
Total	\$ 1,185,000

The annual requirements to amortize bonds and debt certificates at December 31, 1997, including interest of \$2,123,000, are as follows:

	Bonds and Debt Certificates
1998	\$ 1,423,034
1999	1,488,181
2000	1,093,580
2001	1,054,324
2002	977,944
2003 - 2011	1,896,155
Total	\$ 10,837,226

Note 8 - Criminal Court Fund

Louisiana Revised Statute 15:571.21 requires that one-half of any balance remaining in the Criminal Court Fund at year end be transferred to the parish General Fund. The following details the amount due at December 31, 1997:

Balance due at January 1, 1997	\$ 42,123
Amount due for 1997	22,876
Reversed during 1997	<u>22,876</u>
Balance due at December 31, 1997	<u>\$ 42,123</u>

Note 9 - Due From/To Other Funds

Individual fund balances due from/to other funds at December 31, 1997, are as follows:

	Due FROM Other Funds	Due TO Other Funds
General Fund	\$ 22,876	\$ -
Special Revenue Funds:		
Criminal Court	<u>22,876</u>	<u>22,876</u>
Total	\$ 22,876	\$ 22,876

**MONROEGANG PARISH POLICE JURY
MONROE, LOUISIANA**

Return to the Financial Statements (Continued)
For the Year Ended December 31, 1993

Note 10- Levied Taxes

The following is a summary of authorized and levied ad valorem taxes for the calendar year 1993:

	<u>Authorized and Levied Millage</u>
Parishwide taxes:	
General Fund	5.11
Special revenue funds -	
Health Unit	3.20
Civil Center	1.18
District taxes:	
Special revenue funds -	
Road District No. 1	20.75
Road District No. 2	5.84
Road District No. 3	5.88
Road District No. 4	21.86
Road District No. 5	18.52
Road District No. 6	20.00
Road District No. 7	25.00
Road District No. 8	25.00
Fire Protection District No. 3	3.53
Fire Protection District No. 4	25.00
WMT service funds -	
Road District No. 1-8	50.00
Road District No. 2	50.00
Road District No. 4	50.00
Road District No. 5	50.00
Road District No. 6	50.00
Hospital District No. 3	3.50
Sub Road District 1 of District 3	21.00
Fire Protection District No. 2	2.75
Total	<u><u>282.21</u></u>

Note 11- Litigation and Claims

Certain claims, suits and complaints arising in the ordinary course of operations have been filed or are pending against the Police Jury. The Police Jury intends to vigorously defend those actions. The ultimate resolution of these matters is not ascertainable at this time. Although the ultimate resolution of these matters is not ascertainable at this time, the claims in total are material in amount to the financial position of the Police Jury. No provision has been made in the financial statements related to these claims.

Note 12- Federally Assisted Programs

The Police Jury participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act. Audits of prior years have not resulted in any questioned costs. However, greater attention may provide for further operational. Based on prior experience, the Police Jury's management believes that these further examinations will not result in any material questioned costs.

Continued

BRASSARD PARISH POLICE JURY
BRASSARD, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 1987

Note 13- STATEMENT OF

The State Bond Commission of the Department of Treasury of the State of Louisiana has granted lines of credit totaling \$5,000,000 to the Parish Planning and Control Department on behalf of Brassard Parish. The sale of general obligation bonds on the state level has been authorized to fund the project, which includes a Civic Center and covered arena. The Police Jury has reviewed and taken under advisement several bids for the project construction.

SUPPLEMENTAL INFORMATION SCHEDULES

NEWSPAPER PRINTING POLICE JURY
DENVER, LOUISIANA

Supplemental Information Schedules
December 31, 1957

SPECIAL REVENUE FUNDS

PARISHWIDE ROAD FUND

The parishwide road fund accounts for the maintenance of roads and bridges on a parishwide basis. Major source of financing is provided by the State of Louisiana Parish Transportation Fund, grants from the Louisiana Department of Transportation and Development, and 75% of the proceeds of a 1/4 mill and one cent collected by the Sales Tax District No. 1 Fund. Use of funds is restricted by Louisiana Revised Statute 48:753.

ROAD DISTRICT FUNDS

The road district funds account for the maintenance of roads and bridges in Road District Nos. 1, 2, 3, 4, 5, 6, 7 and 8. Financing is provided by a special property tax levy on property within the territorial limits of the respective road districts, state revenue sharing funds and 10% of the proceeds of a 1/4 mill and one cent collected by the Sales Tax District No. 1 Fund and deposited into the parishwide road fund.

CRIMINAL COURT FUND

The criminal court fund accounts for funds collected from fines, forfeitures and judicial proceedings. Expenditures are made from the fund on motion of the district attorney and approval of the district judge.

FIRE PROTECTION DISTRICT NO. 1 FUND

The Fire Protection District No. 1 Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by a special property tax levy on property within the territorial limits of the fire district and the State's remittance of a portion of fire insurance premiums paid within the State.

FIRE PROTECTION DISTRICT NO. 2 FUND

The Fire Protection District No. 2 Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by the State's remittance of a portion of fire insurance premiums paid within the State.

FIRE PROTECTION DISTRICT NO. 3-A FUND

The Fire Protection District No. 3-A Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by the State's remittance of a portion of fire insurance premiums paid within the State.

SALES TAX DISTRICT NO. 1 FUND

The Sales Tax District No. 1 Fund accounts for funds dedicated to expenditures for the collection and disposal of solid waste within the territorial limits of Newbern Parish. Financing is provided by a 1/4 mill and one cent levied upon total sections of the parish. Additional financing is provided by the Town of Merryville for the collection and disposal of solid waste within their respective corporate limits.

A. F. E. MAINTENANCE FUND

The A. F. E. Maintenance Fund accounts for excess construction funds to be used for maintenance of the Air Flight Service Station building and grounds.

BOAUBOND PARISH POLICE JURY
BRIDGEMAN, LOUISIANA.

Supplemental Information Schedule (Continued)
December 31, 1997

SPECIAL REVENUE FUNDS

HEALTH UNIT FUND

The Health Unit Fund accounts for the operations of the parish health unit. Financing is provided by a special property tax levy and by state revenue sharing funds.

TOURIST COMMISSION FUND

The Tourist Commission Fund accounts for funds collected for the promotion of tourism within the jurisdiction. Financing is provided by a 3% tax levied upon the occupancy of hotel, motel and overnight sleeping facilities within the jurisdiction of the commission.

LOUISIANA EMERGENCY SHELTER GRANT FUND

The Louisiana Emergency Shelter Grant Fund accounts for funds provided by the United States Department of Health and Human Services passed through the Louisiana Office of Community Services. The monies are used to provide a temporary emergency shelter as a protective service for preventing a remedying neglect, abuse, or exploitation of children and adults.

CIVIC CENTER FUND

The Civic Center Fund accounts for the operations of the War Memorial Civic Center. Financing is provided by a special property tax levy and by state revenue sharing funds.

FIRE PROTECTION DISTRICT NO. 4 FUND

The Fire Protection District No. 4 Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by a special property tax levy on property within the territorial limits of the fire district and the State's contribution of a portion of fire insurance premiums paid within the State.

EMERGENCY RESPONSE COUNCIL FUND

The Emergency Response Council Fund accounts for the collection and administration of fees or charges collected from owners or operators of hazardous materials facilities located within the boundaries of the parish and who are subject to the reporting requirements of the Department of Homeland Security and Reauthorization Act of 1996.

COMMUNICATIONS DISTRICT FUND

The Communications District Fund accounts for the establishment and operations of an Enhanced Emergency 911 Service for the parish. Financing is provided by a telephone service charge levy.

COVERED AREAS FUND

The Covered Areas Fund accounts for the collection and disbursement of funds for construction of a proposed covered areas for Bellemeigard Parish.

NEWARK POLICE FORCE
SPECIAL REVENUE FUND
NEWARK, LOUISIANA

Combining Balance Sheet
December 31, 1991

	Parishwide Fund	New District No. 1	New District No. 2
ASSETS			
Cash and cash equivalents	\$ 800,000	\$ 301,097	\$ 488,385
Receivables:			
Ad valorem	-	111,047	200,278
Revenue sharing	-	124	1,098
Accrued interest	1,742	-	-
Other	66,858	-	-
TOTAL ASSETS	\$ 868,600	\$ 412,268	\$ 689,761
LIABILITIES AND FUND BALANCES			
Liabilities			
Cash overdraft	\$ -	\$ -	\$ -
Accounts payable	2,310	982	-
Retainage Payable	-	10,038	-
Due to other funds	-	-	-
Total Liabilities	2,310	11,020	-
Fund Balances (Deficit) -			
unreserved, undesignated	866,290	401,248	689,761
TOTAL LIABILITIES AND			
FUND BALANCES	\$ 868,600	\$ 412,268	\$ 689,761

Food DISTRICT No. 3	Food DISTRICT No. 4	Food DISTRICT No. 5	Food DISTRICT No. 6	Food DISTRICT No. 7
\$ 133,538	\$ 179,819	\$ 185,290	\$ 36,887	\$ 133,380
143,584	882,879	89,831	343,734	68,385
18,000	3,818	1,470	7,284	18,432
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
\$ <u>295,122</u>	\$ <u>1,066,517</u>	\$ <u>276,591</u>	\$ <u>427,905</u>	\$ <u>220,197</u>
\$ -	\$ -	\$ -	\$ -	\$ -
28,400	3,487	3,067	9,739	-
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
\$ <u>28,400</u>	\$ <u>3,487</u>	\$ <u>3,067</u>	\$ <u>9,739</u>	\$ -
<u>295,221</u>	<u>1,070,004</u>	<u>279,658</u>	<u>437,644</u>	<u>220,197</u>
\$ <u>295,221</u>	\$ <u>1,070,004</u>	\$ <u>279,658</u>	\$ <u>437,644</u>	\$ <u>220,197</u>

**BEAUREGARD PARISH POLICE JURY
SPECIAL PURPOSE FUND
ORIGINS, 1987-1988**

Comparing Balance Sheet (Continued)
December 31, 1987

	Road District No. 4	Criminal District	Fire Protection District No. 2	Fire Protection District No. 3
ASSETS				
Cash and cash equivalents	\$ 178,191	\$ 24,443	\$ 143,079	\$ 118,689
Receivables:				
ad valorem	48,278	-	98,128	-
revenue sharing	-	-	-	-
sales tax	-	-	-	-
accrued interest	-	-	-	-
other	-	24,623	-	-
TOTAL ASSETS	\$ 226,469	\$ 49,066	\$ 241,197	\$ 218,689
LIABILITIES AND FUND BALANCES				
Liabilities				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	5,283	-	-
retroactive payable	-	-	-	-
due to other funds	-	20,854	-	-
Total Liabilities	-	26,137	-	-
Fund balances (deficit) - unreserved, undesignated	226,469	22,929	241,197	218,689
TOTAL LIABILITIES AND FUND BALANCES	\$ 226,469	\$ 49,066	\$ 241,197	\$ 218,689

PAGE Proclamation DISTRICT No. 2-F	Salient Title District No. 2	A. P. S. SOLIDARITY	Health BILL	Tourism COMMISSION	LOCOMOTION Emergency Shelter BILL
\$ 1,041	\$ 889,188	\$ 283,263	\$ 1,330,438	\$ 48,838	\$ 308
-	-	-	211,000	-	-
-	210,608	-	7,588	-	-
-	-	-	6,818	-	-
<u>1,041</u>	<u>8,898</u>	-	-	-	-
\$ 1,041	\$ 1,210,892	\$ 283,263	\$ 1,541,526	\$ 48,838	\$ 308
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,843
-	3,893	-	-	-	-
-	-	-	8,438	-	-
-	<u>3,893</u>	-	<u>8,438</u>	-	<u>4,843</u>
<u>1,041</u>	<u>1,214,785</u>	<u>283,263</u>	<u>1,549,964</u>	<u>48,838</u>	<u>1,154</u>
\$ 1,041	\$ 1,214,785	\$ 283,263	\$ 1,549,964	\$ 48,838	\$ 1,154

HOUSHOARD PARISH POLICE JURY
 SPECIAL REVENUE FUND
 DENIDORE, LOUISIANA

(Comparing Balance Sheet (Unaudited)
 December 31, 1997)

	<u>Civic Debtors</u>	<u>FLIR Probation District No. 4</u>	<u>U S Justice Debtors</u>
ASSETS			
Cash and cash equivalents	\$ 44,338	\$ 242,884	\$ 41,800
Receivables:			
Ad valorem	108,784	247,881	-
Revenue sharing	1,450	-	-
Sales tax	-	-	-
Interest Income	-	-	-
Other	-	-	-
TOTAL ASSETS	<u>\$ 153,622</u>	<u>\$ 398,885</u>	<u>\$ 41,800</u>
 LIABILITIES AND FUND BALANCE			
Liabilities			
Cash advances	\$ -	\$ -	\$ -
Accounts payable	-	4,833	2,538
Retainage Payable	-	-	-
Due to other funds	-	-	-
Total Liabilities	<u>-</u>	<u>4,833</u>	<u>2,538</u>
Fund balance - DEFICIT - unassigned, undesignated	<u>153,622</u>	<u>394,052</u>	<u>39,262</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 153,622</u>	<u>\$ 398,885</u>	<u>\$ 41,800</u>

Energy Expense TOTAL	Electricity TOTAL	Gas TOTAL	TOTAL
\$ 4,317	\$ 235,943	\$ 8,078	\$ 243,338
-	-	-	1,708,435
-	-	-	55,348
-	-	-	215,688
-	-	-	8,448
-	16,763	13,048	29,811
\$ 4,317	\$ 252,706	\$ 13,126	\$ 265,839
\$ -	\$ -	\$ -	\$ 4,040
4,890	1,947	10,328	16,165
-	-	-	26,258
-	-	-	28,226
4,890	1,947	10,328	17,165
537	127,737	4,814	132,088
\$ 4,327	\$ 231,684	\$ 15,142	\$ 249,153

**REARHOUSE POLICE JURY
SPECIAL REVENUE FUND
CIVILIAN, MOBILE**

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

	Parishwide Fund	Bond District No. 1	Bond District No. 2
REVENUES			
Taxes:			
Ad valorem	\$ -	\$ 114,444	\$ 288,024
Sales	-	-	-
Other taxes	-	-	-
Intergovernmental Revenues:			
Federal Funds	-	-	-
State Funds:			
Parish transportation funds	587,034	-	-
State revenue sharing	-	858	8,928
Other state funds	12,188	-	-
Other	-	-	-
Fees, charges and commissions for services	-	-	-
Fines and forfeitures	-	-	-
Interest	38,812	21,858	23,528
Other revenues	12,201	147	854
Total Revenues	<u>701,235</u>	<u>136,457</u>	<u>321,334</u>
EXPENDITURES			
General Government:			
Judicial	-	-	-
Other general administration	-	-	-
Public Safety	-	-	-
Public works	1,831,538	281,541	252,848
Health and Welfare	-	-	-
Culture and recreation	-	-	-
DEPT. SERVICES	-	14,185	-
Other	-	-	1,808
Total Expenditures	<u>1,831,538</u>	<u>295,726</u>	<u>254,656</u>
EXCESS DEFICIENCY OF REVENUES OVER EXPENDITURES	\$ 1,140,299	\$ 1,168,731	\$ 66,678
OTHER FINANCIAL SOURCES (USED)			
Transfers in (out)	888,952	178,843	178,843
Reimburse of indebtedness payments	-	-	-
Sale of fixed assets	-	-	-
Total Other Financing Sources (Uses)	<u>888,952</u>	<u>178,843</u>	<u>178,843</u>
EXCESS DEFICIENCY OF REVENUES AND OTHER FINANCIAL SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ 131,347	\$ 98,888	\$ 111,165
FUND BALANCES, BEGINNING OF YEAR	<u>1,822,733</u>	<u>866,213</u>	<u>479,185</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,691,386</u>	<u>\$ 867,325</u>	<u>\$ 590,350</u>

Road District No. 1	Road District No. 4	Road District No. 3	Road District No. 6	Road District No. 7
\$ 188,000	\$ 177,100	\$ 84,848	\$ 397,883	\$ 38,284
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
28,250	4,204	2,413	10,790	15,876
-	-	-	-	-
-	-	-	-	-
13,887	14,594	11,489	16,385	4,752
88	858	250	187	213
<u>206,355</u>	<u>196,591</u>	<u>98,590</u>	<u>424,505</u>	<u>57,059</u>
-	-	-	-	-
8,433	3,487	-	-	-
411,485	312,349	253,989	568,188	158,098
-	-	-	-	-
54,509	-	14,185	32,148	-
<u>434,426</u>	<u>315,836</u>	<u>268,174</u>	<u>600,336</u>	<u>158,098</u>
-	-	-	-	-
1 328,0381	1 178,8431	1 188,7381	1 212,1781	1 53,8841
-	-	-	-	-
<u>178,843</u>	<u>178,843</u>	<u>178,843</u>	<u>18,1821</u>	<u>328,843</u>
<u>178,843</u>	<u>178,843</u>	<u>178,843</u>	<u>19,1821</u>	<u>178,843</u>
-	-	-	-	-
1 46,8971	399	1 10,8961	1 328,3561	124,859
<u>292,378</u>	<u>269,891</u>	<u>296,739</u>	<u>644,652</u>	<u>62,278</u>
<u>1 349,2751</u>	<u>1 369,890</u>	<u>1 377,638</u>	<u>1 972,808</u>	<u>1 187,137</u>

NEWORLEANS POLICE DEPT
SPECIAL REVENUE FUNDS
DISTRICT, LOUISIANA

Comparing Statement of Revenues, Expenditures,
and Changes in Fund Balances (Continued)
for the year ended December 31, 1997

	Road District No. 1		Criminal Court	Fire Protection District No. 2		Fire Protection District No. 3		
REVENUES								
Taxes:								
Ad Valorem	\$	92,294	\$	-	\$	100,618	\$	-
Sales	-	-	-	-	-	-	-	
Other Taxes	-	-	-	-	6,054	-	5,428	
Intergovernmental Revenues:								
Federal funds	-	-	-	-	-	-	-	
State Funds:								
Fairfax transportation funds	-	-	-	-	-	-	-	
State revenue sharing	-	-	-	-	-	-	-	
Other state funds	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
Fees, charges and commissions								
For services	-	-	98,827	-	-	-	-	
Fines and forfeitures	-	-	288,000	-	-	-	-	
Interest	-	5,528	2,048	-	7,888	-	4,848	
Other revenues	-	38	18	-	822	-	-	
Total Revenues		<u>97,860</u>	<u>390,923</u>		<u>115,328</u>		<u>10,276</u>	
EXPENDITURES								
GENERAL GOVERNMENT:								
Judicial	-	-	272,813	-	-	-	-	
Other general administration	-	3,750	-	-	-	-	-	
Public safety	-	-	-	-	20,785	-	1,825	
Public works	-	181,613	-	-	-	-	-	
Health and welfare	-	-	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	-	-	
Other Services	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
Total Expenditures		<u>185,363</u>	<u>272,813</u>		<u>20,785</u>		<u>1,825</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u>(87,503)</u>	<u>(81,890)</u>		<u>94,543</u>		<u>8,451</u>	
OTHER FINANCING SOURCES (USES)								
Transfers in (out)		178,843	-		-		-	
Dividends of subsidiaries		-	-		-		-	
Proceeds		-	-		-		-	
Sale of fixed assets		156	-		16,828		-	
Total Other Financing Sources (Uses)		<u>179,055</u>	<u>-</u>		<u>16,828</u>		<u>-</u>	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES		<u>91,552</u>	<u>(81,890)</u>		<u>111,371</u>		<u>8,451</u>	
FUND BALANCES, BEGINNING OF YEAR		<u>78,187</u>	<u>63,323</u>		<u>282,286</u>		<u>161,455</u>	
FUND BALANCES, END OF YEAR		<u>\$ 170,139</u>	<u>\$ 21,433</u>		<u>\$ 393,657</u>		<u>\$ 170,139</u>	

Fire Protection District No. 3-B	Adm. Exp. District No. 3	A. P. S. BUDGETED	Health Dist.	Tourist Department	Emergency Shelter Dist.
\$ -	\$ -	\$ -	\$ 220,647	\$ -	\$ -
2,878,478	-	-	29,962	-	-
8,308	-	-	-	-	-
-	-	-	-	-	24,317
-	-	-	11,846	-	-
-	-	-	-	-	-
-	38,535	-	-	3,555	-
59	41,482	38,483	78,811	1,825	14
514	-	-	312	188	182
<u>8,377</u>	<u>2,958,487</u>	<u>38,483</u>	<u>109,223</u>	<u>26,668</u>	<u>24,432</u>
-	-	-	-	-	-
4,785	-	21,082	-	-	-
-	641,451	-	-	-	-
-	-	-	228,166	-	22,087
-	-	-	-	28,062	-
-	-	-	-	-	-
<u>4,785</u>	<u>641,451</u>	<u>21,082</u>	<u>228,166</u>	<u>28,062</u>	<u>22,087</u>
2,002	2,914,814	1,444	62,082	7,882	772
1 8,681	12,455,821	-	-	-	-
-	-	-	-	-	-
<u>1 8,681</u>	<u>12,455,821</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1 8,682	1 128,811	1 7,842	81,827	7,882	772
10,662	3,127,872	188,287	1,471,861	27,622	1 4,912
<u>1 8,321</u>	<u>3,256,693</u>	<u>189,731</u>	<u>1,553,688</u>	<u>35,504</u>	<u>51 5,724</u>

SEABOARD PORT POLICE JURY
SPECIAL REVENUE FUND
REVENUE, EXPENDITURE

Condensed Statement of Revenue, Expenditures,
and Changes in Fund Balances (Continued)
For the Year Ended December 31, 1997

	City of <u>CHERRY</u>	Fire Protection District <u>No. 4</u>	U. S. Justice <u>Department</u>
REVENUE			
Taxes:			
Ad valorem	\$ 112,322	\$ 261,890	\$ -
Sales	-	-	-
Other taxes	-	11,325	-
Intergovernmental Revenue:			
Federal funds	-	-	-
State funds:			
FEDERAL Transportation Funds	-	-	-
State revenue sharing	11,708	-	-
Other state funds	-	-	-
Other	-	-	76,125
Fees, charges and commissions			
For services	22,819	-	-
Fines and forfeitures	-	-	-
Insurance	2,201	14,949	1,415
Other revenue	887	2,532	-
Total Revenue	<u>181,837</u>	<u>289,378</u>	<u>77,545</u>
EXPENDITURES			
General Government:			
Judicial	-	-	-
Other general administration	-	-	-
Public safety	-	67,798	25,787
Public works	-	-	-
Health and welfare	-	-	-
Debt and retirement	118,437	-	-
Debt service	-	-	-
Other	-	-	-
Total Expenditures	<u>118,437</u>	<u>67,798</u>	<u>25,787</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	63,400	221,580	51,758
OTHER FINANCING SOURCES (FUNDS)			
Transfers in (out)	-	1 62,448	-
Collisions of indebtedness proceeds	-	-	-
Sale of fixed assets	-	-	-
Total Other Financing Sources (Funds)	<u>-</u>	<u>1 62,448</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING FUNDS	63,400	159,132	51,758
FUND BALANCES, BEGINNING OF YEAR	<u>128,882</u>	<u>327,800</u>	<u>28,281</u>
FUND BALANCES, END OF YEAR	<u>\$ 192,282</u>	<u>\$ 486,932</u>	<u>\$ 80,046</u>

Schedule 3

Emergency Proposed Contract	Communications Estimate	Covered Areas	Total
\$ -	\$ -	\$ -	\$ 3,818,310
-	-	-	3,968,432
-	-	-	31,686
-	-	-	24,327
-	-	-	887,624
-	-	-	59,029
18,000	-	189,323	328,429
-	-	-	78,121
3,000	374,008	-	383,528
-	-	-	368,024
200	13,033	258	383,355
-	3,000	8,282	39,339
<u>14,000</u>	<u>390,041</u>	<u>197,605</u>	<u>4,002,331</u>
-	-	-	379,933
-	-	-	11,799
14,188	393,242	-	684,298
-	-	-	4,700,180
-	-	-	293,882
-	-	312,158	324,837
-	-	-	74,098
-	-	-	1,828
<u>14,188</u>	<u>393,242</u>	<u>312,158</u>	<u>6,257,822</u>
1 600	1 152,531	1 58,310	310,841
-	-	20,000	1 462,201
-	-	-	-
-	-	-	36,379
-	-	25,000	1 488,580
1 600	1 164,531	0,000	1 64,615
1 168	383,388	133	3,963,472
<u>0 512</u>	<u>0 329,339</u>	<u>0 8,033</u>	<u>0 3,962,882</u>

BRASSFIELD PARISH POLICE JURY
ORLINDO, LOUISIANA

Supplemental Information Schedule
December 31, 1997

DEPT SERVICE FUNDS

ROAD DISTRICT NO. 1-A FUND, AND ROAD
DISTRICT NO. 2, 4, 5 AND 6 FUNDS

The Road District Debt Service Funds are used to accumulate monies for payment of the outstanding bond issues of the respective road districts. The bond issues are financed by a special property tax levy on property within the territorial limits of the appropriate road district.

HOSPITAL DISTRICT NO. 2 FUND

The Hospital District No. 2 Fund is used to accumulate monies for payment of the \$3,689,000 public improvement bonds issued July 1, 1977. The bond issue is financed by a special property tax levy on property within the parish.

JAIL FUND

The Jail Fund is used to accumulate monies for payment of the \$285,000 general obligation bonds issued June 15, 1990 for the construction of the new parish jail. The bond issue is financed by General Fund revenues.

FIRE PROTECTION DISTRICT NO. 3 FUND

The Fire Protection District No. 3 Fund is used to accumulate monies for the payment of the \$255,000 general obligation bonds issued September 1, 1985. The bond issue is financed by a special property tax levy on property within the territorial limits of the fire district.

SUB ROAD DISTRICT 1 OF DISTRICT 3

The Sub Road District 1 of District 3 Fund is used to accumulate monies for the payment of the \$185,000 general obligation bonds issued May 1, 1995.

CERTIFICATES OF INDEBTEDNESS FUNDS,
FIRE PROTECTION DISTRICT NO. 3-A,
AND FIRE PROTECTION DISTRICT NO. 5

The fire protection district certificates of indebtedness funds are used to accumulate monies for payment of the \$205,000 outstanding certificates of indebtedness of the respective fire protection districts issued June 1, 1990, and July 1, 1990. The certificates of indebtedness are financed by an existing special assessment levy and an existing property tax levy on property within the territorial limits of the appropriate fire protection district.

CERTIFICATES OF INDEBTEDNESS FUNDS,
ROAD DISTRICT NO. 2, AND ROAD DISTRICT NO. 4-A

The road district certificates of indebtedness funds are used to accumulate monies for the payment of the \$800,000 outstanding certificates of indebtedness of the respective road districts issued September 20, 1990, and November 1, 1990. The certificates of indebtedness are financed by existing property tax levies on property within the territorial limits of the appropriate road maintenance district.

WABBITOWN PARISH POLICE JURY
GRANDIN, LOUISIANA

Supplemental Information Schedule (Continued)
December 31, 1987

GOVERNMENT RECEIPTS

The government holding Certificate of Indebtedness Funds are used to accumulate money for the payment of the \$200,000 outstanding certificate of indebtedness issued July 1, 1986.

BRASSFIELD PARISH POLICE JURY
 1800 JEFFERSON PARKS
 MONROE, LOUISIANA

Combining Balance Sheet
 December 31, 1987

	Bond DISTRICT No. 1-A	Bond DISTRICT No. 2	Bond DISTRICT No. 4
ASSETS			
Cash and cash equivalents	\$ 17,320	\$ 35,471	\$ 74,954
Ad valorem taxes receivable	<u>53,832</u>	<u>322,122</u>	<u>30,838</u>
TOTAL ASSETS	<u>\$ 71,152</u>	<u>\$ 357,593</u>	<u>\$ 105,792</u>
 LIABILITIES AND FUND BALANCES			
Fund Equity - fund balances - reserved for debt service	\$ 51,412	\$ 526,462	\$ 325,854
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 51,412</u>	<u>\$ 526,462</u>	<u>\$ 325,854</u>

Road District No. 5	Road District No. 6	Hospital District No. 2	Jail	Fire Protection District No. 2	Fire Protection District No. 3-A CERTIFICATION of Liabilities
\$ 49,470	\$ 138,989	\$ 32,878	\$ 33,738	\$ 28,173	\$ 48
<u>59,831</u>	<u>138,388</u>	<u>343,432</u>	<u>-</u>	<u>49,331</u>	<u>-</u>
\$ 31,366	\$ 247,482	\$ 279,369	\$ 14,738	\$ 67,688	\$ 48
<u>31,366</u>	<u>247,482</u>	<u>279,369</u>	<u>14,738</u>	<u>67,688</u>	<u>48</u>
\$ 31,366	\$ 247,482	\$ 279,369	\$ 14,738	\$ 67,688	\$ 48
<u>31,366</u>	<u>247,482</u>	<u>279,369</u>	<u>14,738</u>	<u>67,688</u>	<u>48</u>

BIBB COUNTY PARISH POLICE JURY
 DEBT SERVICE FUND
 BIRMINGHAM, LOUISIANA

Continuing Balance Sheet (Continued)
 October 31, 1997

	Bond District NO. 4-7-93 Certificates of Indebtedness	Bond District NO. 8 Certificates of Indebtedness
ASSETS		
Cash and cash equivalents	\$ 388	\$ 64
Ad valorem taxes receivable	-	-
TOTAL ASSETS	\$ 388	\$ 64
 LIABILITIES AND FUND BALANCE		
Fund equity - fund balances - reserved for debt service	\$ 388	\$ 64
TOTAL LIABILITIES AND FUND BALANCE	\$ 388	\$ 64

Schedule 3

Capital development Buildings	Fire Protection District No. 4 Certification of Instruments	Job Bond District 3 of District 3	Total
\$ 148	\$ 577	\$ 12,572	\$ 136,279
_____	_____	_____	_____
\$ 148	\$ 577	\$ 12,572	\$ 136,279
_____	_____	_____	_____
\$ 148	\$ 577	\$ 12,572	\$ 136,279
_____	_____	_____	_____
\$ 148	\$ 577	\$ 12,572	\$ 136,279
_____	_____	_____	_____

**BRANDenburg PARISH POLICE JURY
NEXT SERVICE FUND
BRANDenburg, LOUISIANA**

**Comparing Statement of Revenue, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1993**

	Bond District No. 1-A	Bond District No. 2	Bond District No. 4
REVENUE			
AD VALOREM TAXES	\$ 10,300	\$ 527,400	\$ 95,490
Interest	1,320	5,468	7,700
Total Revenue	<u>11,620</u>	<u>532,868</u>	<u>103,190</u>
EXPENDITURES			
DEED SERVICE:			
Personnel	10,000	490,000	75,000
Interest	10,000	100,000	10,000
Printing Special Fees	750	1,041	000
Misc.	120	2,500	120
Total Expenditures	<u>20,970</u>	<u>693,541</u>	<u>95,120</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	10,650	(160,673)	7,140
OTHER FINANCING SOURCES (USES)			
TRANSFERS IN (OUT)	-	390,120	-
Special Order Financing Sources (Uses)	-	390,120	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	10,650	85,890	7,140
FUND BALANCE, BEGINNING OF YEAR	40,700	310,887	140,750
FUND BALANCE, END OF YEAR	<u>\$ 51,350</u>	<u>\$ 396,777</u>	<u>\$ 147,890</u>

Schedule 4

Board District No. 5	Board District No. 4	Hospital District No. 2	ALL	Fire Protection District No. 2	Fire Protection District No. 3-5 Central Location of Institutions
\$ 51,858	\$ 519,294	\$ 948,458	\$ 3,214	\$ 45,858	\$ -
1,073	5,814	343	1,518	1,811	-
<u>52,931</u>	<u>525,108</u>	<u>951,801</u>	<u>4,732</u>	<u>47,669</u>	<u>-</u>
28,488	50,800	295,800	51,793	15,800	9,895
23,288	51,892	26,841	49,579	22,808	3,211
344	195	809	-	800	-
123	520	1,250	-	890	-
<u>42,843</u>	<u>103,407</u>	<u>324,700</u>	<u>101,372</u>	<u>30,398</u>	<u>13,106</u>
13,919	25,568	48,881	188,588	8,241	11,286
-	-	-	132,843	-	11,286
-	-	-	132,843	-	11,286
11,819	23,568	48,881	3,424	8,241	-
<u>75,985</u>	<u>252,753</u>	<u>522,522</u>	<u>38,285</u>	<u>52,542</u>	<u>88</u>
\$ 51,858	\$ 519,294	\$ 948,458	\$ 3,214	\$ 45,858	\$ -

Cont. Items

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**BRIDGEAND BEAVER POLICE JURY
DEBT SERVICE FUNDS
BRIDGEAND, MONTANA**

**Comparative Statement of Revenues, Expenditures,
and Changes in Fund Balances (Continued)
for the Year Ended December 31, 1997**

	Fund District No. 8-A Certification of Expenditures	Fund District No. 8 Certification of Expenditures
REVENUES		
ad valorem taxes	\$ -	\$ -
interest	100	68
Total Revenues	<u>\$ 100</u>	<u>\$ 68</u>
EXPENDITURES		
DEBT SERVICE:		
Principal	180,000	70,000
Interest	14,575	15,450
Paying agent fees	-	-
Other	100	-
Total expenditures	<u>194,575</u>	<u>85,450</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(94,575)	(80,980)
OTHER FINANCING SOURCES (USED)		
Transfers in 1997	138,575	80,950
Total Other Financing Sources (Used)	<u>138,575</u>	<u>80,950</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USED	(4,000)	60
FUND BALANCE, BEGINNING OF YEAR	425	0
FUND BALANCE, END OF YEAR	<u>\$ 421</u>	<u>\$ 60</u>

Capital Improvement Budget	Fire Protection District No. 8 Certificate of Anticipation	Water Board District 1 of District 3	Total
\$ -	\$ -	\$ 49,433	\$ 1,075,188
<u>323</u>	<u>167</u>	<u>875</u>	<u>28,388</u>
<u>323</u>	<u>167</u>	<u>58,308</u>	<u>1,056,801</u>
98,000	56,000	15,000	1,503,478
33,888	21,833	28,875	673,995
-	-	808	8,837
<u>100</u>	<u>100</u>	<u>125</u>	<u>5,138</u>
<u>113,888</u>	<u>77,833</u>	<u>38,808</u>	<u>1,818,028</u>
C 113,7641	I 71,8891	11,808	C 814,3881
<u>113,888</u>	<u>71,833</u>	<u>-</u>	<u>788,732</u>
<u>313,888</u>	<u>71,501</u>	<u>-</u>	<u>788,732</u>
100	42	11,808	108,478
<u>23</u>	<u>505</u>	<u>86,337</u>	<u>1,840,103</u>
4,181	8,77	88,340	4,188,133

BRANDENBURG PARISH POLICE JURY
SHREVEPORT, LOUISIANA

Supplemental Information Schedule
December 31, 1977

CAPITAL PROJECTS FUNDS

FIRE PROTECTION DISTRICT NO. 4 FUND

The Fire Protection District No. 4 Fund accounts for the expenditure of the proceeds of the \$225,000 outstanding certificates of indebtedness of the fire district issued July 1, 1970.

ROAD DISTRICT NO. 4 FUND

The Road District No. 4 Fund accounts for the expenditure of the proceeds of the \$285,000 outstanding certificates of indebtedness of the road district issued May 1, 1973.

FIRE PROTECTION DISTRICT NO. 3-A FUND

The Fire Protection District No. 3-A Fund accounts for the expenditure of the proceeds of the \$70,000 outstanding certificates of indebtedness of the fire district issued June 1, 1970.

ROAD DISTRICT NO. 5 FUND

The Road District No. 5 Fund accounts for the expenditure of the proceeds of the \$450,000 outstanding public improvement bonds of the road district issued August 1, 1974.

ROAD DISTRICT NO. 6 FUND

The Road District No. 6 Fund accounts for the expenditure of the proceeds of the \$1,000,000 outstanding public improvement bonds of the road district issued August 1, 1974.

NEW ROAD 1 OF 3 FUND

The New Road 1 of 3 Fund accounts for the expenditure of the proceeds of the \$285,000 outstanding public improvement bonds of the district issued May 1, 1976.

RS-18 ROAD & BRIDGE FUND

The RS-18 Road & Bridge Fund accounts for the expenditure of the proceeds of the \$250,000 outstanding certificates of indebtedness issued November 1, 1975.

ROAD DISTRICT NO. 2 FUND

The Road District No. 2 Fund accounts for the expenditure of the proceeds of the \$250,000 outstanding certificates of indebtedness and \$1,800,000 outstanding general obligation bonds of the road district issued May 1, 1974 and November, 1976, respectively.

GOVERNMENT BUILDING FUND

The Government Building Fund accounts for the expenditure of the proceeds of the \$545,000 outstanding certificates of indebtedness of the government building issued July 1, 1970.

**BEAUREGARD PARISH POLICE JURY
CAPITAL PROJECTS FUND
BEAUREGARD, LOUISIANA**

Comparing Balance Sheet
December 31, 1977

	Fire PROTECTION District <u>NO. 4</u>	Road District <u>NO. 4</u>	Fire PROTECTION District <u>NO. 1-3</u>	Government <u>Revolving</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ 21,836	\$ 216	\$ 26,528
Accrued interest receivable	_____	_____	_____	_____
TOTAL ASSETS	\$ _____	\$ 21,836	\$ 216	\$ 26,528
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Retainage payable	\$ _____	\$ _____	\$ _____	\$ _____
Total Liabilities	_____	_____	_____	_____
 Fund balances - unassigned				
	_____	21,836	216	26,528
TOTAL LIABILITIES AND FUND BALANCES	\$ _____	\$ 21,836	\$ 216	\$ 26,528

<u>Road</u> <u>DISTRICT</u> <u>No. 2</u>	<u>Road</u> <u>DISTRICT</u> <u>No. 3</u>	<u>Road</u> <u>DISTRICT</u> <u>No. 4</u>	<u>Old Road</u> <u>District 1</u> <u>of</u> <u>DISTRICT 2</u>	<u>20-18 Ward</u> <u>A. B. 2009</u>	<u>Total</u>
\$ 2,000,000	\$ 48,800	\$ 2,000	\$ 527	\$ -	\$ 2,051,327
<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
\$ 2,002,000	\$ 48,800	\$ 2,000	\$ 527	\$ -	\$ 2,053,327
<u>-</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
<u>2,002,000</u>	<u>20,000</u>	<u>2,000</u>	<u>527</u>	<u>-</u>	<u>2,024,527</u>
\$ 2,002,000	\$ 48,800	\$ 2,000	\$ 527	\$ -	\$ 2,053,327

**REARHOUSE POLICE JURY
CAPITAL PROJECTS FUND
REVENUES, EXPENDITURES**

Comparing Statement of Revenue, Expenditures,
and Changes in Fund Balances (Continued)
For the Year Ended December 31, 1997

	Fire Protection District No. 2	Road District No. 1	Fire Protection District No. 2-A	Governmental Division
REVENUES				
Interest	4	298	0	1
Intergovernmental		1,358	0	0
Other	-	-	-	217,712
Total Revenue	<u>4</u>	<u>1,656</u>	<u>0</u>	<u>217,713</u>
EXPENDITURES				
Capital Outlay		19,912	-	-
Public Safety	19,912	-	-	-
Public Works	-	11,468	-	147,828
Total Expenditures	<u>19,912</u>	<u>11,468</u>	<u>-</u>	<u>147,828</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 19,920	\$ 16,188	\$ -	\$ 69,885
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	4	4,883	-	177,438
Total Other Financing Sources (Uses)	<u>4</u>	<u>4,883</u>	<u>-</u>	<u>177,438</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ 23,924	\$ 21,071	\$ -	\$ 247,323
FUND BALANCES, BEGINNING OF YEAR	25,726	42,816	222	177,623
FUND BALANCES (DEFICIT), END OF YEAR	\$ 49,650	\$ 63,887	\$ 222	\$ 424,946

Schedule C

Road District No. 1	Road District No. 2	Road District No. 3	Sub Road Districts of DISTRICT 1	55-18 Ward & BUCKING	TOTAL
\$ 168,808	\$ 1,837	\$ 383	\$ 20	\$ 98	\$ 171,146
<u>168,808</u>	<u>1,837</u>	<u>383</u>	<u>20</u>	<u>98</u>	<u>171,716</u>
					19,812
<u>1,830,150</u>	<u>88,653</u>	<u>16,708</u>	<u>488</u>	<u>7,715</u>	<u>1,953,714</u>
<u>1,830,150</u>	<u>88,653</u>	<u>16,708</u>	<u>488</u>	<u>7,715</u>	<u>1,953,714</u>
<u>1,861,542</u>	<u>19,000</u>	<u>16,843</u>	<u>388</u>	<u>7,715</u>	<u>1,926,288</u>
					<u>171,568</u>
					<u>171,568</u>
<u>1,861,542</u>	<u>19,000</u>	<u>16,843</u>	<u>388</u>	<u>7,715</u>	<u>1,926,288</u>
<u>1,738,168</u>	<u>48,953</u>	<u>16,853</u>	<u>513</u>	<u>7,335</u>	<u>1,828,809</u>
<u>1,312,622</u>	<u>20,543</u>	<u>1,880</u>	<u>330</u>	<u>8</u>	<u>1,335,383</u>

WINDSOR POLICE JURY
 WINDSOR, ONTARIO

Schedule 1

Schedule of operating transfers
 For the Year Ended December 31, 1987

Fund	Transfers	
	From	To
General	\$ 402,482	\$ -
Special Revenue		
Beachside Road	428,875	1,425,825
Road District No. 1	-	178,848
Road District No. 2	8	178,848
Road District No. 3	-	178,848
Road District No. 4	-	178,848
Road District No. 5	-	178,848
Road District No. 6	195,825	178,848
Road District No. 7	-	178,848
Road District No. 8	-	178,848
Fire Protection District 3-A	11,296	2,585
Government Building	-	177,825
Sales Tax District No. 1	2,485,825	-
Fire Protection District No. 4	21,531	6,887
Covered Areas	-	22,808
Wtd. Service		
C.I. Capital Government Building	-	315,888
Road District No. 2 (Special Finance)	-	288,325
Jail	-	312,862
Fire Protection District No. 3-A	-	11,296
Road District No. 6-A C.I.	-	124,575
Road District No. 8 C.I.	-	89,450
Fire Protection District No. 4	-	11,531
Capital Projects		
Fire Protection District No. 4	6,282	-
	<u>\$ 3,788,622</u>	<u>\$ 3,788,622</u>

REALIGNED POLICE JURY
BERIDIER, LOUISIANA.

Supplemental Information Schedule
December 31, 1987

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors was prepared in compliance with House Concurrent Resolution No. 54 of the 1978 Session of the Louisiana Legislature.

The compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 10:1123, the Police Jury has elected the monthly payment method of compensation. Under this method, the president receives \$700 per month and the other jurors receive \$600 per month.

MONROE POLICE JURY
MONROE, LOUISIANA

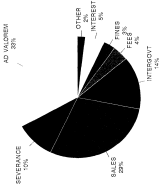
Schedule B

Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 1977

POLICE JUROR	Amount
Tommy Brown	\$ 1,500
Greg DeJonghe	1,500
Charles Fox	1,500
Mike McWhorter	1,500
Gerald W. McLeod	1,500
Jimie L. Morris	1,500
Leon Dumas, Jr.	1,500
Miller Stroud, Jr.	1,500
Betsy Williamson (President)	10,000
Ray Miller	1,500
TOTAL	\$ 37,500

BEAUREGARD PARISH POLICE JURY

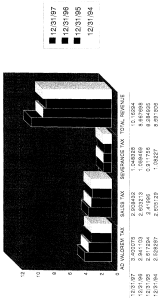
TOTAL REVENUE-1997



* TOTAL REVENUE \$10,162,697

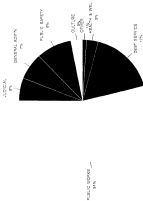
BEAUREGARD PARISH POLICE JURY

MAJOR REVENUE SOURCES-1997



BEAUREGARD PARISH POLICE JURY

TOTAL EXPENDITURES-1997



BEAUREGARD PARISH POLICE JURY

MAJOR EXPENDITURES-1997

