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**CLAIBORNE PARISH POLICE JURY
Houma, Louisiana**

**Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1998
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the auditor, or receiver, and other appropriate public officials. This report is available for public inspection at the office of the Auditor General of the Louisiana State Board of Accountancy, at the office of the parish clerk of court.

Release Date MAR 2 4 1999

**VERNON R
COON**
Auditor General of Louisiana

CLAIBORNE PARISH POLICE JURY
Bossier, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1998
With Supplemental Information Schedules

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Independent Auditor's Report

CLAIBORNE PARISH POLICE JURY Houma, Louisiana

I have audited the primary government financial statements of the Claiborne Parish Police Jury, as of December 31, 1998, and for the year then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the Claiborne Parish Police Jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Claiborne Parish Police Jury, as of December 31, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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CLABORNE PARISH POLICE JURY

Homer, Louisiana

Independent Auditor's Report

December 31, 1998

However, the primary government financial statements, because they do not include the financial data of component units of the Claborne Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Claborne Parish Police Jury at December 31, 1998, and results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information schedules listed in the table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, is presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Claborne Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued reports dated February 18, 1999, on the Claborne Parish Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants; and my consideration of the agency's internal control over financial reporting.



Will Monroe, Louisiana

February 16, 1999

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**

CLARIBRE PARISH POLICE JURY
Monroe, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1998

	...ACCOUNT GROUPS...				TOTAL (\$100,000,000)
	GENERAL FUND	SPECIAL REVENUE FUNDS	GENERAL FUND - LOCAL	GENERAL LOCAL TERM FUND	
ASSETS AND OTHER RESOURCES					
CASH AND OTHER					
Cash and cash equivalents	\$145,389	\$817,908			\$963,297
Investments	796,058	2,211,388			3,007,446
Receivables	307,008	1,098,275			1,405,283
Due from other funds		3,768			3,768
Prepaid charges		3,321			3,321
Land, buildings, and equipment			\$7,548,211		7,548,211
Amounts to be provided for retirement of long-term debt				\$178,892	178,892
TOTAL ASSETS AND OTHER RESOURCES	\$1,258,455	\$3,133,661	\$7,548,211	\$178,892	\$12,117,019
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$21,885	\$188,194			\$210,079
Payroll withholdings payable	7,058				7,058
Due to other funds	\$3,768				3,768
Due to others		5,193			5,193
Declared revenue		\$8,008			\$8,008
Compensated absence payable				\$18,730	\$18,730
Long-positions payable				\$68,171	\$68,171
Total Liabilities	\$34,711	\$201,395	\$8,068	\$176,892	\$421,066
Fund Equity:					
Investment in general fund assets			\$7,548,211		7,548,211
Fund balance - unrestricted - undesignated	1,223,744	2,884,544			4,108,288
Total Fund Equity	1,223,744	2,884,544	7,548,211	\$8,068	\$11,694,366
TOTAL LIABILITIES AND FUND EQUITY	\$1,258,455	\$3,133,661	\$7,548,211	\$178,892	\$12,117,019

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH POLICE JURY
Bossier, Louisiana
GOVERNMENTAL FINANCIAL

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1998

	GENERAL FUND	SPECIAL REVENUE FUNDS	TRUST CAPITAL PROJECTS FUND	1998 TOTAL GENERAL FUND
		19,868		229,711
REVENUES				
Taxes:				
All valuations taxes	4,027,430	31,266,868		\$3,764,498
Sales and use taxes		878,220		578,222
Other taxes, penalties, and interest	15,458			36,438
License and permits	27,960			27,961
Inter-governmental revenues:				
Federal funds - federal grants	25,654	658,153	1,774,889	1,899,965
State funds:				
Parish transportation funds		342,144		342,144
State revenue sharing fund	29,480	87,532		114,892
Resource taxes	948,408			948,419
Rural development	287,186			287,186
Other state funds	88,284	135,041		224,542
Fees, charges, and contributions for services	18,488	44,154		54,569
Fines and forfeitures		307,058		307,058
Use of money and property	42,884	135,179		218,187
Other revenues	9,211	32,884		47,123
Total revenues	<u>1,346,127</u>	<u>3,478,271</u>	<u>219,888</u>	<u>3,386,734</u>
EXPENDITURES				
Current:				
General government:				
Legislative	44,148			84,140
Judicial	120,129	303,170		454,295
Fire/ems	38,778			26,772
Finance and administrative	589,744		6,880	807,629
Other general government	187,846	232,834		588,658
Public safety	126,482			126,482
Public works	186,394	1,344,240		1,458,780
Health and welfare	303,897	851,264		958,140
Culture and recreation		279,888		279,888
Economic development and assistance	29,413			29,413
Debt service	15,900	74,100		88,000
Capital outlay		154,282	302,098	382,880
Total expenditures	<u>1,280,488</u>	<u>3,420,174</u>	<u>310,888</u>	<u>3,058,580</u>

(Continued)

CLATSOP COUNTY FISCAL YEAR 2017

Honey, Louisiana

GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances, etc.

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT CAPITAL PROJECTS FUNDS	TOTAL MEMORANDUM DEBITO
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>545,521</u>	<u>(248,091)</u>	<u>NONE</u>	<u>297,430</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets		15,320		15,320
Compensation for damaged assets		18,000		18,000
Operating transfers in		688,458		688,458
Operating transfers out	<u>(805,000)</u>	<u>(83,080)</u>		<u>(888,080)</u>
Total other financing sources (used)	<u>(259,980)</u>	<u>632,700</u>	<u>NONE</u>	<u>372,720</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(114,459)</u>	<u>384,361</u>	<u>NONE</u>	<u>269,902</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>1,315,708</u>	<u>3,795,181</u>	<u>NONE</u>	<u>5,110,889</u>
FUND BALANCES AT END OF YEAR	<u>1,201,249</u>	<u>4,179,542</u>	<u>NONE</u>	<u>5,380,791</u>

Continued

The accompanying notes are an integral part of this statement.

CLARK COUNTY PUBLIC POLICE BOND
Bond, Limited
GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL
REVENUE FUND (including Office of Community Services)

Condensed Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(Funds Basis and Actual)
For the Year Ended December 31, 2009

	GENERAL FUND			SPECIAL FUND - OFFICE OF COMMUNITY SERVICES		
	2009 ACT	2009 BUD	2009 CHANGES	2009 ACT	2009 BUD	2009 CHANGES
REVENUES						
Taxes						
Ad valorem taxes	100,000	934,700	86,300	588,000	41,600,000	583,000
Motor and excise taxes				500,000	248,000	252,000
Other taxes, penalties, and interest	15,700	64,400	70			
Licenses and permits	25,800	27,900	2,900			
Intergovernmental revenues:						
Federal funds - federal grants	104,000	74,000	(30,000)			
State funds:						
Per mile transportation funds				500,000	500,000	50,000
State revenue sharing fund	11,000	24,000	9,000	75,000	100,000	24,000
Revenue taxes	680,000	690,000	100,000			
Other state funds	20,000	860,000	274,000	29,000	11,000	(280,000)
Local funds:						
Fees, charges, and payments for services	9,000	8,900	1,000	3,000	4,800	3,800
Fees and royalties				50,000	55,000	5,000
Buy of money and property	20,000	40,000	4,000	10,000	10,000	40,000
Other revenue		70,000	70,000	1,000	44,000	43,000
Total revenues	1,097,000	1,887,000	790,000	1,397,000	1,668,800	271,800
EXPENDITURES						
General government						
Administration	80,000	88,700	8,700			
Auditor	35,000	111,700	(45,000)	50,000	100,000	(40,000)
Clerical	41,000	25,000	6,000			
Finance and administration	481,200	370,000	111,200			
Other - general government	15,000	80,000	65,000	30,000	21,000	41,000
Public safety	80,000	82,000	(2,000)			
Public works	184,000	180,000	4,000	1,000,000	1,200,000	1,200,000
Public utility	104,100	90,000	(14,100)			
Public health/recreation				50,000	50,000	(3,000)
Lawrence development and voluntary	7,000	10,000	3,000			
Other expenditures				50,000	50,000	50,000
Other not class	11,000	10,000		10,000	10,000	(3,000)
Capital outlay				147,000	160,000	13,000
Intergovernment						
Total expenditures	1,477,000	1,447,700	(30,300)	1,397,000	1,711,800	1,404,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	370,000	439,300	890,000	1,000,000	(43,000)	2,000,000
OTHER FINANCING SOURCES (USED)						
Operating transfers in				600,000	600,000	50,000
Operating transfers out	(600,000)	(600,000)				(600,000)
Total other financing sources (used)	(600,000)	(600,000)	600,000	600,000	600,000	(600,000)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER ALL FINANCING AND OTHER USES	(230,000)	(161,700)	(161,700)	1,000,000	167,000	2,000,000
FUND BALANCES AT BEGINNING OF YEAR	50,000	1,000,000	1,000,000	1,000,000	2,000,000	100,000
FUND BALANCES AT END OF YEAR	220,000	838,300	618,300	2,000,000	2,167,000	2,100,000

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH POLICE JURY
Houma, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Claiborne Parish Police Jury is the governing authority for Claiborne Parish and is a political subdivision of the State of Louisiana. The police jury is governed by ten jurors representing the various districts within the parish. The jurors serve four-year terms which expire on January 7, 2003.

Louisiana Revised Statute 53:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

To fulfill its responsibilities to the poor, disadvantaged, and unemployed in the parish, the police jury may provide for specialized health service programs, emergency food and medical assistance, family planning assistance, recreation and service centers for the elderly, consumer education, agricultural assistance, and economic development activities. To provide funding for these activities, the police jury may, in addition to local funding sources, perform the functions of a community action agency under the terms and provisions of the United States Economic Opportunity Act of 1964 which provides for participation in various federal programs designed to accomplish these goals.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Claiborne Parish Police Jury is the financial reporting entity for Claiborne 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 assets and liabilities 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 (Codification Section 2100.120-340) establishes criteria for determining which component units should be considered part of the Claiborne Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

CLARIBORNE PARISH POLICE JURY

Bossier, Louisiana

Notes to the Financial Statements (Continued)

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 financially 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.

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
Claborne Parish:		
Economic Development Board	December 31	1 & 3
Library	December 31	1 & 3
911 Emergency Communications District	June 30	1 & 3
Tourist Commission	December 31	1 & 3
Watershed District	December 31	1 & 3
Tax Assessor	December 31	2 & 3
Clerk of Court	June 30	2 & 3
Sheriff	June 30	2 & 3
Second Judicial District Criminal Court	December 31	3
North Claiborne Hospital Service District No. 1	June 30	1 & 3
Wards 2 and 3 Protection Districts	June 30	1 & 3
Lisbon Fire Protection District No. 6	December 31	1 & 3
South Claiborne Fire Protection District No. 5	December 31	1 & 3
Claiborne Parish Fire Protection District No. 4	December 31	1 & 3
Ivorygreen Fire Protection District	December 31	1 & 3
Claiborne Parish Fire Protection District No. 3	December 31	1 & 3
Pinchill Water System	December 31	1 & 3

CLAIBORNE PARISH POLICE JURY

Houma, Louisiana

Notes to the Financial Statements (Continued)

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

These primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. Organizations for which the police jury maintains the accounting records include the Second Judicial District Criminal Court and the Claiborne Parish Library.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not 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 Claiborne Parish School Board, the District Attorney of the 2nd Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Claiborne Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Claiborne Parish Police Jury.

B. FUND ACCOUNTING

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

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

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Notes to the Financial Statements (Continued)

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

General Fund

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

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes and sales taxes. These revenues are legally restricted by tax proposition to expenditures for specified purposes such as road and drainage maintenance and construction, library operation, community service, etc.

Capital Projects Funds

Capital projects funds account for the acquisition or construction of major capital facilities other than those financed by proprietary or trust funds. The police jury uses such funds to account for federal community development block grants received through the Governor's Office - Division of Administration and expended for the construction, improvement or expansion of water, sewer and fire protection facilities and equipment.

C. GENERAL FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. Public domains or infrastructures are not capital cost. No depreciation has been provided on general fixed assets. Approximately 88 per cent of general fixed assets are valued at

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana
Notes to the Financial Statements (Continued)

actual cost while the remaining 12 per cent are valued at estimated cost, based on the actual historical cost of like items.

Long-term obligations, such as installment purchases, are recognized as a liability of a governmental fund only when due. For other long-term obligations, such as compensated absences, only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund. The remaining portion of such debt is reported in the general long-term obligations account group.

B. BASIS OF ACCOUNTING

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

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

CLAIBORNE PARISH POLICE JURY
Thibodaux, Louisiana
Notes to the Financial Statements (Continued)

Sales taxes are recognized in the month received by the police jury's collection agent, the Claiborne Parish School Board.

Federal, state, and local grants are recorded when the police jury is credited to the funds.

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

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

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

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid and sales of fixed assets are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

E. BUDGET PRACTICES

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

CLAIBORNE PARISH POLICE JURY

Honey, Louisiana

Notes to the Financial Statements (Continued)

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary-treasurer presents necessary budget amendments to the jury when he determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal. The police jury exercises budgetary control at the functional level. Within functional levels, the secretary-treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting; however, the original budgets and any subsequent amendments are incorporated into the accounting system. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended. For the year ended December 31, 1998, the police jury adopted cash based budgets for the General Fund and all special revenue funds except the Office of Community Service. The police jury's Office of Community Service administers various federal programs, each with its own approved budget, but with different budget periods, depending on the program. Due to the different budget periods among programs, the Office of Community Service special revenue fund is not included in the budgetary comparison statements.

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

	General Fund	Special Revenue Funds
Excess (Deficiency) of revenues and other sources over expenditures and other uses (Budget basis)	(\$300,700)	\$669,678
Adjustments:		
Receivables	(20,089)	(28,187)
Payables	5,366	12,208
Interfund receivables	(3,363)	
Fund not budgeted		65,868
Excess (Deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>(\$318,179)</u>	<u>\$889,366</u>

CLAIBORNE PARISH POLICE JURY

Bossier, Louisiana

Notes to the Financial Statements (Continued)

F. CASH AND CASH EQUIVALENTS

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

At December 31, 1998, the police jury has cash and cash equivalents (book balances, net of cash overdraft), totaling \$963,283, as follows:

Demand deposits	\$416,854
Petty cash	400
Time deposits	<u>545,029</u>
Total	<u>\$963,283</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 1998, are secured as follows:

Bank balances	<u>\$1,055,798</u>
Federal deposit insurance	\$484,272
Pledged securities (unencumbered)	<u>3,128,445</u>
Total	<u>\$4,668,515</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute (LSRS) 39:1329 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 bank has failed to pay deposited funds upon demand. Further, LSRS 39:1324, states that securities held by a third party shall be deemed to be in the name of the police jury.

G. INVESTMENTS

Under state law, the police jury may invest funds in obligations of the United States, in federally insured investments, or in time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. At December 31, 1998, the police jury had investments in the Louisiana Asset Management Pool of \$3,808,228, stated at cost, which approximates market.

In accordance with GASB Codification 190.165 the investment in LAMP at December 31, 1998, is not categorized in the three risk categories provided by GASB Codification 190.164 because the investment is in a pool of funds and therefore not evidenced by securities that exist in physical or book-entry form. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, U.S. government, or one of its agencies, enterprise, or instrumentalities, as well as repurchase agreements collateralized by these securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 360 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

H. VACATION AND SICK LEAVE

The following provides detail on vacation and sick leave policies of the police jury and of other component units.

Police Jury

Employees of the Claiborne Parish Police Jury earn 10 days of vacation leave and 8 days of sick leave each year. Vacation leave does not accumulate. Sick leave may be accumulated and applied only toward retirement.

Library

Employees of the Claiborne Parish Library earn from 14 to 28 days of vacation leave each year, depending upon length of service with the library. Vacation leave does not accumulate. Employees earn 13 days of sick leave each year, which may be accumulated. Employees receive payment for accumulated sick leave up to 30 days upon termination of employment. Any remaining unused sick leave may be credited toward early retirement.

At December 31, 1998, employees of the library had accumulated and vested \$10,700 of employee leave benefits, computed in accordance with GASB Codification 800. The liability is recorded within the general long-term obligations account group.

I. SALES TAX

On July 20, 1996, voters of the parish approved a one per cent sales tax for the collection and disposal of solid waste and maintenance and acquisition of necessary land, facilities and equipment related thereto and for materials for surfacing and maintaining roads within the parish. The tax is for a period of ten years and will expire on July 19, 2006. By an agreement between the police jury and the Claiborne Parish School Board, the school board served as the collection agent for the sales tax. The school board received three per cent of all taxes collected. The agreement was for a five-year period.

J. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned Memorandum Only (overview) 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.

K. RISK MANAGEMENT

The police jury is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle

CLAYBORNE PARISH POLICE JURY

Thibodaux, Louisiana

Notes to the Financial Statements (Continued)

such risk of loss, the police jury maintains commercial insurance policies covering automobile, workman's compensation and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 1998.

2. LEVIED TAXES

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General ad valorem:			
Outside municipalities	4.35	4.35	Indefinite
Inside municipalities	2.17	2.17	Indefinite
Courthouse maintenance	2.48	2.50	2004
Library operation	5.44	6.24	2005
Roads	7.00	7.00	2007
Equipment	2.48	2.00	2007

The difference between authorized and levied millage is the result of reclassifications of taxable property in the parish, as required by Article VII, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 1998 assessed valuation.

	<u>1998 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Texas Gas Transmission Corporation	\$3,818,350	5.19%
Ludlow Corporation	3,584,750	4.75%
Marathon Oil Company	3,580,670	4.75%
Duke Energy Field Services, Inc.	1,946,600	2.58%
Energy Corporation	1,606,560	2.13%
BellSouth Telecommunications	1,338,820	1.77%
Clatsone Electric Co-op., Inc.	1,269,500	1.68%
Hunt Oil Company	1,250,870	1.66%
Kenton Gas Transmission Company	926,480	1.23%
Herd Producing Company, Inc.	771,320	1.02%
	<u>\$20,404,310</u>	<u>27.04%</u>
Total		

CLAIBORNE PARISH POLICE JURY
 Homer, Louisiana
 Notes to the Financial Statements (Continued)

3. RECEIVABLES

The following is a summary of receivables at December 31, 1988:

	General Fund	Special Revenue Funds	Total
Taxes:			
Ad valorem	\$385,492	\$928,961	\$1,314,453
Sales		37,513	37,513
Grants:			
Federal		19,694	19,694
State	102,437	98,280	200,717
Accounts and other		13,827	13,827
Total	\$587,929	\$1,058,755	\$1,646,684

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1988:

	Balance at January 1,	Adjustments	Additions	Deletions	Balance at December 31
Police Jury:					
Land and improvements	\$119,993				\$119,993
Buildings	2,018,980				2,018,980
Equipment	2,358,099		\$1,941	(245,433)	2,358,513
Total police jury	5,537,072	79,000	1,941	(245,433)	5,572,580
Community Services - Equipment	334,751	79,000	89,365	(123,989)	379,127
Fire districts:					
Buildings	458,262		821,769	(654,759)	625,272
Equipment	718,423				718,423
Construction in progress	89,899				89,899
Total fire districts	1,266,584	79,000	821,769	(654,759)	1,311,694
Fire Hill Water System:					
Water well	69,949				69,949
Reserve water and lines	115,875				115,875
Total water system	185,824	79,000	79,000	(80,000)	184,824
Library:					
Furniture and equipment	211,880	504,998	14,903	(1,611)	710,168
Library books	415,115		20,282		435,397
Total library	626,995	504,998	35,185	(1,611)	1,145,567
Total	\$7,629,440	\$1,362,998	\$817,052	(\$559,102)	\$9,249,388

CLAIBORNE PARISH POLICE JURY

Honore, Louisiana

Notes to the Financial Statements (Continued)

Adjustment of \$34,598 to library fixed assets is based on a physical count of assets and corrections of carrying amounts for certain assets.

5. PENSION PLAN

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

All permanent employees working at least twenty-eight 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, or at a later age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 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, 1980, 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, 1980, plus 3 per cent of final-average salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or 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 employer contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or assumed by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14419, Baton Rouge, Louisiana 70899-4619, or by calling (504) 928-1261.

Under Plan A, members are required by state statute to contribute 3.50 per cent of their annual covered salary and the Claiborne Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.75 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (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 Claiborne Parish Police Jury are established and may be amended by state statute. As

CLATBORNE PARISH POLICE JURY

Houma, Louisiana

Notes to the Financial Statements (Continued)

provided by Louisiana Revised Statute 11:169, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Clatborne Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1996, 1997, and 1998, were \$69,390, \$83,917, and \$59,785, respectively, equal to the required contributions for each year.

6. POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Clatborne Parish Police Jury does not provide continuing health care and life insurance benefits for its retired employees.

7. CHANGES IN LONG-TERM OBLIGATIONS

The following is a summary of long-term obligations transactions for the year ended December 31, 1998:

	<u>Capital</u> <u>Leases</u>	<u>Compensated</u> <u>Absences</u>	<u>Installment</u> <u>Payments</u>	<u>Total</u>
Long-term obligations at January 1	\$213,364	\$7,887	\$15,500	\$236,751
Additions		4,925		4,925
Reductions	<u>(63,407)</u>	<u>(2,090)</u>	<u>(15,500)</u>	<u>(81,007)</u>
Long-term obligations at December 31	<u>\$149,957</u>	<u>\$5,797</u>	<u>\$0</u>	<u>\$155,754</u>

Upon separation from employment, binary employees are paid for accumulated sick leave at their current rate of pay. The adjustment is for the purpose of adjusting amounts for sick leave that exceed 180 hours.

8. CRIMINAL COURT SURPLUS

Louisiana Revised Statute 15:371.11(c)(5) requires that one-half of any surplus remaining in the Second Judicial District Criminal Court Fund at year end be transferred to the general funds of the parishes of the district in the same proportion as the revenues in the fund were produced from the parishes. There were no amounts due for 1998.

CLAYBORNE PARISH POLICE JURY
Houma, Louisiana
Notes to the Financial Statements (Continued)

9. DUE FROM/TO OTHER FUNDS

Individual fund amounts due to/from other funds at December 31, 1998, are as follows:

	<u>Due From</u> <u>Other Funds</u>	<u>Due To</u> <u>Other Funds</u>
General Fund		\$3,763
Office of Community Service - Regular	<u>\$3,763</u>	
Total Office of Community Service	<u>\$3,763</u>	<u>\$3,763</u>

10. FOOD STAMP PROGRAM

The Food Stamp Program is operated by the police jury's Office of Community Services under an agreement with the Louisiana Department of Social Services. Under this program, the Office of Community Services is responsible for the issuance of food stamps to eligible participants in the parish. The remaining food stamp inventory was returned to the state on January 13, 1998.

11. COOPERATIVE ENDEAVOR

On October 3, 1995, the jury entered into an agreement with the Louisiana Department of Public Safety and Corrections and the David Wade Correctional Center to provide a parish road site to store jury equipment and to assist the department and the correctional center in maintaining their existing roads. The jury agreed to erect an equipment yard for the storage of equipment and materials and to assist in the maintenance and construction of roads at the center when funds are available. The department and the center agreed to allow the jury to maintain the parish road site on property owned by the center and to allow the jury to place mobile buildings at the site.

12. LITIGATION AND CLAIMS

The police jury is not involved in any litigation as December 31, 1998, nor is it aware of any asserted claims.

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Notes to the Financial Statements (Continued)

13. YEAR 2000 ISSUE (Unaudited)

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999. The Claiborne Parish Police Jury has completed an inventory of computer systems that may be affected by the year 2000 issue and that are critical to conducting operations of the police jury's office. The police jury has identified the financial reporting system as requiring 2000 remediation; systems. All testing and validation of these two systems has been completed.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the police jury is or will be Year 2000 ready, that the police jury's remediation efforts will be successful in whole or part, or that parties with whom the police jury does business will be year 2000 ready.

SUPPLEMENTAL INFORMATION SCHEDULES

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1998

SPECIAL REVENUE FUNDS

PARISH ROAD FUND

The Parish Road Fund is funded by the State of Louisiana Parish Transportation Fund, operating transfers from the General Fund, and reimbursements from the road district funds. The Parish Road Fund is used to construct and maintain all parish roads.

BUILDING MAINTENANCE FUND

The Building Maintenance Fund is funded by an ad valorem tax and state revenue sharing funds and is used to maintain and repair parish-owned buildings, such as the courthouse, jail, police jury office, clerk of court's office, office of community services, and the parish health unit.

EQUIPMENT FUND

The purpose of the Equipment Fund is to purchase new equipment to maintain and construct parish roads. It is funded by ad valorem taxes and interest earned on investments.

LIBRARY MAINTENANCE FUND

The Library Maintenance Fund is funded by ad valorem taxes and state revenue sharing funds and is used for the general operations of the parish library system. The library was established by the parish governing authority under the provisions of Louisiana Revised Statute 25:211 to provide citizens of the parish access to library materials, books, magazines, reports, and films. The library is governed by a board of control, which is appointed by the parish police jury in accordance with the provisions of Louisiana Revised Statute 25:214. The members of the board of control serve without pay.

SALES TAX FUND

The Sales Tax Fund is funded by a one per cent sales and use tax collected throughout the parish which expires July 17, 2006. The fund is used to construct, maintain, and operate facilities for the collection and disposal of solid waste.

CRIMINAL COURT FUND

The Criminal Court Fund accounts for Claiborne, Bienville, and Jackson Parishes' fines and forfeitures imposed by the Second Judicial District Court, as provided by Louisiana Revised Statute 15:571.111(2)(3). Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statute further provides that one-half of the surplus remaining in the fund as December 31 of each year be transferred to the general funds of the parishes of the district in the same proportion as the revenues in the single account or fund were produced from the parishes.

JUVENILE MAINTENANCE FUND

The Juvenile Maintenance Fund accounts for court costs of ten dollars per case, assessed by the district court in criminal cases. The funds are used for the housing of juvenile offenders.

OFFICE OF COMMUNITY SERVICE

The Office of Community Service was created by the police jury on June 5, 1985. The office is responsible for providing aid and assistance to residents of the parish, primarily the poor, needy, elderly, and unemployed. Funding for the various programs is provided by grants from federal and state agencies, the police jury's General Fund, and donations from the public.

CLATSOP PAROLE POLICE FUND
 (Name: Linnatus)
SPECIAL REVENUE FUNDS

Continuing Balance Sheet, December 31, 1999

	<u>FUND BALANCE</u>	<u>RESERVED MAINTENANCE</u>	<u>RESERVED MAINTENANCE</u>	<u>LIBRARY MAINTENANCE</u>	<u>SALES TAX</u>	<u>GENERAL FUND</u>	<u>STABLE MAINTENANCE</u>	<u>OFFICER COMPENSITY</u>	<u>TOTAL</u>
ASSETS									
Cash and cash equivalents	\$1,808	99,797	912,668	\$273,671	99,228	539,087	91,721	\$41,280	\$811,864
Investments	750,048	66,154	156,194	338,658	911,271				2,612,365
Receivables	602,496	141,600	113,269	941,268	31,503	6,713		36,894	1,098,373
Due from other funds								1,769	1,769
Prepaid charges								1,211	1,211
TOTAL ASSETS	<u>\$1,961,298</u>	<u>\$119,649</u>	<u>\$1,172,131</u>	<u>\$1,553,671</u>	<u>\$1,030,831</u>	<u>\$458,794</u>	<u>\$91,721</u>	<u>\$847,164</u>	<u>\$6,118,661</u>
LIABILITIES AND FUND EQUITY									
Liabilities									
Accounts payable	\$24,195	36,316	18,028	513,961	149,609	581,286	91,492	91,615	\$1,855,744
Due to others								1,299	1,299
Deferred revenues								50,000	50,000
Total Liabilities	<u>24,195</u>	<u>36,316</u>	<u>18,028</u>	<u>513,961</u>	<u>149,609</u>	<u>581,286</u>	<u>1,482</u>	<u>62,914</u>	<u>\$2,459,342</u>
Fund Equity - fund balances - unreserved - unassigned	<u>1,937,103</u>	<u>110,442</u>	<u>1,154,103</u>	<u>1,039,710</u>	<u>881,222</u>	<u>877,508</u>	<u>90,239</u>	<u>284,250</u>	<u>3,659,319</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,961,298</u>	<u>\$119,649</u>	<u>\$1,172,131</u>	<u>\$1,553,671</u>	<u>\$1,030,831</u>	<u>\$458,794</u>	<u>\$91,721</u>	<u>\$452,168</u>	<u>\$6,118,661</u>

CLATSOP COUNTY POLICE BUREAU
Income Statement
OPERATING, REVENUE AND EXPENSES

Certifying Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1999

	REVENUE	PROPERTY TAXES	SALES TAX	GRANTS	CONTRACTS	FEES	OTHER	OFFICE OF COMMUNITY SERVICES
REVENUES								
Taxes:								
All vehicles (200)	349,399	3,145,875	3,116,649	3,884,982		870,272		31,838,888
State and local taxes								578,372
Improvement revenues:								
Federal Public Grants	348,184							889,192
State funds	40,000							340,144
Fees:								
State revenue sharing grant	40,000	16,412	16,129	22,008				91,550
Other state funds	1,427			12,882				128,040
Fees, charges, and commissions for services				4,076				48,084
Fuel tax (200)				3,824				287,009
Use of money and property		8,000	8,170	26,874	24,300			12,510
Other projects		40		23,001	1,211			8,998
Total revenues	<u>923,024</u>	<u>3,192,407</u>	<u>3,139,878</u>	<u>40,987</u>	<u>53,377</u>	<u>90,482</u>		<u>37,378</u>
EXPENDITURES								
Current:								
General government:								
Advised	50,495			28,399				311,220
Other general government	1,118,048			658,219				21,874
Public works								1,544,280
Public and welfare								681,284
Culture and recreation								278,200
Public services	8,274			29,981				14,810
Capital outlay	298	128	1,002	61,212				38,280
Total expenditures	<u>1,177,115</u>	<u>65,138</u>	<u>98,401</u>	<u>90,591</u>	<u>61,621</u>	<u>61,621</u>		<u>488,584</u>

EXCESS (DEFICIENCY) OF

RESOURCES OVER

RESPONSIBILITIES

OTHER PROGRAMS

SOURCES (USE)

Rate of assets

Computation for changed assets

Operating variables in

Operating variables and

Total other financing

Source (use)

EXCESS (DEFICIENCY) OF NET W.

SALES AND OTHER SOURCES

OTHER EXPENDITURES AND

OTHER USES

FUND BALANCES (Deficit) AT

BEGINNING OF YEAR

FUND BALANCES AT

END OF YEAR

100,000	6,218	28,211	97,670	6,700	128,289	171	31,699	198,970
		4,520					6,800	13,320
		18,208						18,008
600,000		93,876	8,508				11,011	698,016
159,212			(8,605)				(5,011)	150,416
<u>554,148</u>	<u>6,218</u>	<u>111,774</u>	<u>30,068</u>	<u>20,095</u>	<u>20,095</u>	<u>20,095</u>	<u>11,800</u>	<u>678,116</u>
110,000	6,218	122,886	97,670	(1,705)	(24,786)	171	65,669	598,161
440,652	24,227	147,247	170,814	1,000,122	(8,700)	(4,155)	218,800	1,291,111
<u>551,652</u>	<u>30,445</u>	<u>270,133</u>	<u>268,484</u>	<u>1,001,127</u>	<u>(10,886)</u>	<u>16,926</u>	<u>284,469</u>	<u>1,889,282</u>

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1998

OFFICE OF COMMUNITY SERVICES

The Claiborne Parish Office of Community Services is reported as a special revenue fund of Claiborne Parish Police Jury. The following schedules report the transactions of the various programs administered by the Office of Community Services. A description of the various programs is as follows:

REGULAR

The Regular program accounts for the general operations of the Office of Community Services. This program accounts for commodities provided by the United States Department of Agriculture. This program also accounts for Job Training Partnership Act funds provided by the United States Department of Labor passed through the Louisiana Department of Labor and the Seventh Planning District Service Delivery Area. Additional funding is provided by local grants, interest earned on deposits, operating transfers from other programs and other miscellaneous local revenue sources.

COMMUNITY SERVICES BLOCK GRANT FUND

The Community Services Block Grant Fund (CSBG) accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Labor and are allocated to provide a range of services and activities having a measurable and potentially major impact on causes of poverty in the community.

ENERGY FUND

The Energy Fund accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Social Services and are allocated to assist low-income households with energy related utility fees.

FEDERAL EMERGENCY MANAGEMENT ACT FUND

The Federal Emergency Management Act Fund accounts for funds provided by the United States Department of Housing and Urban Development. The purpose of the program is to supplement and expand ongoing efforts to provide shelter, food, and supportive services for needy families and individuals.

FOOD STAMP FUND

The Food Stamp Fund accounts for funds provided by the United States Department of Agriculture through the Louisiana Department of Social Services and are used to fund administrative costs associated with the Food Stamp Program.

SECTION 18 FUND

The Section 18 Fund accounts for funds provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development and are used to provide financial assistance for public transportation in non-urbanized areas.

SPECIAL ACCOUNT FUND

The Special Account Fund accounts for an annual grant from the Calcasieu Parish Police Jury and are used to fund administrative costs associated with the Food Stamp Program.

MEDICAL ASSISTANCE PROGRAM-TITLE XIX

The Medical Assistance Program-Title XIX Fund (Title XIX) accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Social Services and are used to provide transportation to medical facilities for low-income and elderly persons.

SECTION 8 FUND

The Section 8 Fund accounts for the operations of the lower income housing assistance program whose purpose is to aid very low income families in obtaining decent, safe, and sanitary rental housing. Financing is provided by a federal grant.

CLAYBOYNE PARISH POLICE JURY
 OFFICE OF COMMUNITY SERVICES
 Bienville, Louisiana
 SPECIAL REVENUE FUNDS

Comparing Balance Sheet, December 31, 1998

	REGULAR	CURR.	SUBORD.	SECTION	SPECIAL	TITLE	SECTION	TOTAL
				B		EST.	A	
ASSETS								
Cash and cash equivalents	\$200,069	190,533	57,724	\$3,517	\$25,194	\$61,223	\$421,260	
Receivables	1,630	14,852			4,332		20,814	
Due from other funds	5,763						1,763	
Prepaid charges	3,321						3,321	
TOTAL ASSETS	<u>\$210,773</u>	<u>\$205,385</u>	<u>\$57,724</u>	<u>\$3,517</u>	<u>\$29,526</u>	<u>\$61,223</u>	<u>\$477,148</u>	
LIABILITIES AND FUND EQUITY								
Liabilities:								
Accounts payable	\$129	\$481	\$1,105		\$138	\$5,163	\$7,996	\$1,628
Due to others						26,080	26,080	
Deferred revenues						136	61,223	62,979
Total Liabilities	<u>129</u>	<u>481</u>	<u>\$1,105</u>	<u>\$0,000</u>	<u>138</u>	<u>\$61,223</u>	<u>\$89,326</u>	
Fund Equity - fund balances (deficit) - unencumbered - undesignated	<u>\$189,645</u>	<u>\$481</u>	<u>\$46,619</u>	<u>\$3,517</u>	<u>\$29,388</u>	<u>\$0,000</u>	<u>\$377,822</u>	\$387,822
TOTAL LIABILITIES AND FUND EQUITY	<u>\$189,773</u>	<u>\$481</u>	<u>\$46,619</u>	<u>\$3,517</u>	<u>\$29,388</u>	<u>\$61,223</u>	<u>\$477,148</u>	

CLARKSON TOWNSHIP POLICE DEPT
OFFICE OF COMMUNITY SERVICES
Eaton, Louisiana
FUNDAL BALANCE FUND

Comparative Schedule of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 2009

	2009	2008	FUND BALANCE	2009	2008	FUND BALANCE	2009	2008	FUND BALANCE
REVENUES									
Intergovernmental revenue - federal grants	912,750	981,311	979,459	914,459	914,280	914,280	914,280	914,280	914,280
Fees, charges, and contributions for services	36,388				660	660	312,450	295,450	312,450
Sale of inventory and property	1,289	3,811			681	681	281	811	12,915
Other revenues	5,711				41	41	41	41	121
Total revenues	<u>956,138</u>	<u>1,015,933</u>	<u>979,459</u>	<u>914,459</u>	<u>1,592</u>	<u>1,592</u>	<u>1,237</u>	<u>3,073</u>	<u>126,666</u>
EXPENDITURES									
Current - health and welfare									
Personnel services	79,343	85,428		1,241	88,569	89,810	25,496	25,496	304,524
Operating services	34,866	11,468	56,866	6,433	13,666	13,666	1,888	1,888	315,892
Materials and supplies	45,554	2,288	17,884		12,668	66	2,884	2,884	45,714
Travel	4,281	5,098	131		3,152				6,418
Other expenditures					571		1,711	1,711	4,394
Capital outlay	1,481	2,148			8,172	8,172	8,172	8,172	8,172
Total expenditures	<u>159,465</u>	<u>106,322</u>	<u>74,881</u>	<u>6,674</u>	<u>114,527</u>	<u>114,527</u>	<u>31,361</u>	<u>31,361</u>	<u>398,602</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>796,673</u>	<u>909,611</u>	<u>904,578</u>	<u>907,789</u>	<u>477,925</u>	<u>477,925</u>	<u>906,716</u>	<u>906,716</u>	<u>518,064</u>
OTHER FINANCING SOURCES (USES)									
Operating transfers in	1,758	1,508			5,889	5,889			14,814
Operating transfers out	(8,864)				(948)	(948)			(8,864)
Sale of fixed assets	1,888								2,888
Total other financing sources (uses)	<u>4,782</u>	<u>1,508</u>	<u>0,000</u>	<u>0,000</u>	<u>4,941</u>	<u>4,941</u>	<u>4,941</u>	<u>4,941</u>	<u>8,838</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>801,455</u>	<u>911,119</u>	<u>904,578</u>	<u>907,789</u>	<u>482,866</u>	<u>482,866</u>	<u>911,657</u>	<u>911,657</u>	<u>526,902</u>
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>181,898</u>	<u>0,459</u>	<u>181,898</u>	<u>1,378</u>	<u>68,128</u>	<u>68,128</u>	<u>8,294</u>	<u>8,294</u>	<u>211,398</u>
FUND BALANCES (DEFICIT) AT END OF YEAR	<u>363,553</u>	<u>962,578</u>	<u>363,553</u>	<u>909,167</u>	<u>551,812</u>	<u>551,812</u>	<u>920,301</u>	<u>920,301</u>	<u>738,300</u>

CLAIBORNE PARISH POLICE JURY
Bossier, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1998

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, 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.

Schedule B

CLAIBORNE PARISH POLICE JURY
Houma, Louisiana
Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 1998

Brian G. Hays	\$7,200
Jack Price	7,200
William Kilpatrick	7,200
Joe Searge	7,200
Bobby Liles	7,200
Gene Coleman	7,200
Ed Durio, President	8,400
Ray Maslin	7,200
Terry W. Taggle	7,200
Murray J. Powell	<u>7,200</u>
Total	<u>\$71,000</u>

**Independent Auditor's Reports
on Compliance with
Laws, Regulations, Contracts, and Grants,
and Internal Control**

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of Government Auditing Standards, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*; the Single Audit Act Amendments of 1996; and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on Compliance and
Internal Control Over Financial Reporting**

CLAIBORNE PARISH POLICE JURY
Bossier, Louisiana

I have audited the general purpose financial statements of the Claiborne Parish Police Jury as of and for the year ended June 30, 1998, and have issued my report thereon dated February 16, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

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

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CLAYBORNE PARISH POLICE JURY

Houma, Louisiana

Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 1998

This report is intended for the information of the members of the Clayborne Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
February 16, 1999

**Independent Auditor's Report on Compliance
With Requirements Applicable to Each Major Program
and Internal Control Over Compliance**

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana

Compliance

I have audited the compliance of the Claiborne 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 its major federal program for the year ended December 31, 1988. Claiborne Parish Police Jury's major federal program is 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 its major federal program is the responsibility of the Claiborne Parish Police Jury's management. My responsibility is to express an opinion on the Claiborne Parish Police Jury's compliance based on my audit.

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

In my opinion, Claiborne Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1988. The results of my auditing procedures disclosed no instances of noncompliance with these requirements that are required to be reported in accordance with OMB Circular A-133.

VERNON R. COON
INDEPENDENT AUDITOR

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CLAIBORNE PARISH POLICE JURY

Houma, Louisiana

Independent Auditor's Report on Compliance

With Requirements Applicable to Each Major
Program and Internal Control Over Compliance, etc.
December 31, 1998

Internal Control Over Compliance

The management of the Claiborne 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 my audit, I considered the Claiborne 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 my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-113.

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

This report is intended for the information of the members of the Claiborne Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

February 16, 1999

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1998

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Claiborne Parish Police Jury.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance material to the financial statements of the Claiborne Parish Police Jury were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award program is reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award program for the Claiborne Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for the Claiborne Parish Police Jury are reported.
7. The Community Development Block Grant - States Program (CDBG 14.228) was tested as a major program.
8. The threshold for distinguishing type A and B programs was \$300,000.
9. The Claiborne Parish Police Jury was determined to be a low risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings resulted from the financial statement audit.

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

None

CLAUDINE PARRISH POLICE JURY
Homer, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 1999

FEDERAL AGENCY/ FUND CATEGORY/PROGRAM NUMBER/ PROGRAM TITLE	FY99 2000000	FED. FINANCIAL ASSISTANCE NUMBER	FEDERAL AWARDS RECEIVED
UNITED STATES DEPARTMENT OF AGRICULTURE			
Passed through Louisiana Department of Social Services:			
Administrative costs - Food Stamp Program	80,561	200203	\$0,598
Commodities	80,560	09FAP16	22,887
Administrative Costs - Commodities	80,560	09FAP16	4,086
Total United States Department of Agriculture			<u>27,571</u>
UNITED STATES DEPARTMENT OF HEALTH			
Passed Through Louisiana Department of Social Services:			
Title XIX	15,714	1109910	89,828
Low-Income Energy Assistance Program	15,780	N/A	79,624
Passed Through Louisiana Department of Labor-Community Services Block Grant:			
Grant	15,792	98P0004	68,181
Passed Through Louisiana Department of Social Services-Office of Family Support - Project Independence:			
Grant	81,561	150-900400-01	10,000
Total United States Department of Health and Human Services			<u>237,633</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct programs - Lower-Income Housing Assistance Program:			
Passed through Office of the Governor, Division of Administration - Community Development Block Grant (State Program)	14,218	LA-198	115,897
Total United States Department of Housing and Urban Development			<u>374,880</u>
UNITED STATES DEPARTMENT OF LABOR			
Passed through Coordinating and Development Corporation - Job Training Partnership Act:			
Grant	17,240	07-98-70-1-01	83,851
FEDERAL EMERGENCY MANAGEMENT AGENCY			
Direct program - Emergency Food and Shelter:			
Grant	83,515	14-5698-80	9,405
UNITED STATES DEPARTMENT OF TRANSPORTATION			
Passed through Louisiana Department of Transportation and Development:			
Public Transportation for Non-Urbanized Areas:			
Grant	20,300	741-04-0100	80,586
Section 5311 Capital Assistance	20,300	740-89-0101	40,777
Total United States Department of Transportation			<u>121,363</u>
OTHER FINANCIAL ASSISTANCE			
Direct program - United States Department of the Interior - Payment in Lieu of Taxes:			
Grant	15,000	N/A	80,894
Total Federal Financial Assistance			<u>\$1,078,996</u>

NOTE: The Schedule of Federal Awards was prepared on the modified accrual basis of accounting.

CLAYBORNE PARISH POLICE JURY
Harris, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 1998

The audit report for the year ended December 31, 1997 contained no audit findings.