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**JEFFERSON PARISH PARISH POLICE JURY
JEFFERSON, LOUISIANA**

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2007

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, and other appropriate public officials. This report is available for public inspection at the Parish Board office of the Legislative Auditor and, where appropriate, at the office of the parish clerk or court.

Release Date ~~APR 22 2008~~

JEFFERSON DAVIS PARISH POLICE JURY
Baton Rouge, Louisiana

FINANCIAL REPORT
AND OTHER REPORTS
DECEMBER 31, 1997

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JEFFERSON DAVIS PARISH POLICE JURY
Baton Rouge, Louisiana

ANNUAL FINANCIAL REPORT
AND OTHER REPORTS
DECEMBER 31, 1997

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INDEPENDENT AUDITORS' REPORT

To the Jefferson Davis Parish Police Jury
Baton Rouge, Louisiana

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We have audited the accompanying primary government financial statements of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 1987, as listed in the table of contents. These financial statements are the responsibility of the Jefferson Davis Parish Police Jury's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

A primary government is a legal entity or political body 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 Jefferson Davis Parish Police Jury as of December 31, 1987, 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 Jefferson Davis Parish Police Jury, do not present to, and do not present fairly the financial position of the reporting entity of the Jefferson Davis Parish Police Jury, as of December 31, 1987, and the results of its operations 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 accompanying information listed as supplemental and additional information in the table of contents is presented for purposes of additional analysis and is not a required part of the primary government financial statements of the Jefferson Davis Parish Police Jury. Also, the accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular 8-113, *Schedule of Items, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied to the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated June 18, 1988 on our consideration of the Jefferson Davis Parish Police Jury's internal control structure and compliance with laws and regulations.

Krielow & Company
Certified Public Accountants

Baton Rouge, Louisiana
June 18, 1988

STATEMENT OF FINANCIAL POSITION - CONT.
 Schedule 1
STATE OF NEW YORK AND ITS DEPENDENT COUNTIES

Page 11

(Include All Other Items as of December 31, 2007)

	Department Fund Type				Amount		Total
	General	Special	Project	Other	State		
					Long-Term	General	
Fund	Fund	Fund	Fund	Debt/Lease	Fund	Fund	Balance/
STATE AND COUNTY DEBTS							
State and local obligations	\$ 100,074	\$ 210,410	\$ 10,000	\$ 4,498	\$ -	\$ -	\$ 325,000
Accounts, an allowance for doubtful accounts	40,000	100,000	7,500	14	-	-	147,514
Due December bonds	10,000	75,000	-	-	-	-	85,000
Local facilities development	-	-	-	-	-	1,000,000	1,000,000
Accounts payable to debt service fund	-	-	-	-	1,000	-	1,000
Accounts as reported by long term debt	-	-	-	-	10,700	-	10,700
Total State and County Debts	\$ 150,074	\$ 385,410	\$ 17,500	\$ 4,512	\$ 1,010	\$ 1,000,000	\$ 1,458,500
LIABILITIES AND FUND EQUITY							
Liabilities							
Accounts payable	\$ 10,000	\$ 100,000	\$ 7,500	\$ -	\$ -	\$ -	\$ 117,500
Unpaid payroll	-	15,000	-	-	-	-	15,000
Unpaid miscellaneous obligations payable	10,000	-	-	-	-	-	10,000
Unpaid interest	10,000	100,000	-	1,000	-	-	111,000
Due December bonds	75,000	60,000	-	-	-	-	135,000
General long term debt	-	-	-	-	10,000	-	10,000
Total Liabilities	\$ 105,000	\$ 275,000	\$ 7,500	\$ 1,000	\$ 10,000	\$ -	\$ 398,500
Fund Equity							
Reserve for general fund debts	-	-	-	-	-	1,000,000	1,000,000
Reserve for bonds	100,000	1,000,000	-	-	-	-	1,100,000
Reserve for capital projects	-	-	1,000	-	-	-	1,000
Reserve for debt service	-	-	-	1,512	-	-	1,512
Total Fund Equity	\$ 100,000	\$ 1,000,000	\$ 1,000	\$ 1,512	\$ -	\$ 1,000,000	\$ 1,103,512
Total Liabilities and Fund Equity	\$ 205,000	\$ 1,275,000	\$ 8,500	\$ 2,512	\$ 10,000	\$ 1,000,000	\$ 1,562,012

The accompanying notes are an integral part of this statement.

JEFFERSON HAVEN PARISH POLICE, 8001
 Bayou, Louisiana
 GOVERNMENTAL YEAR ENDED

Exhibit B

Financial Statement of Revenue, Expenditures, and Changes in Fund Balance
 For the Year Ended December 31, 2017

	General Fund	Special Revenue Fund	Capital Project Fund	R&M Service Fund	Total Administrative Funds
REVENUES					
Taxes					
Ad valorem	\$ 223,951	\$ 1,070,690	\$ -	\$ 30,001	\$ 1,324,642
Other taxes, penalties, and interest	3,703	-	-	-	3,703
License and permits	122,000	-	-	-	122,000
Intergovernmental revenues					
Federal funds	66,821	66,821	-	-	133,642
State funds:					
Traffic congestion funds	-	222,222	-	-	222,222
State revenue development	66,821	66,821	-	-	133,642
Police operations funds	262,724	-	-	-	262,724
Other	1,207	142,811	7,646	-	141,664
Local funds (other)	66,821	66,821	-	-	133,642
Fees, charges, and miscellaneous services	26,211	-	-	-	26,211
Fines and forfeitures	-	128,142	-	-	128,142
Use of money and property	10,000	12,600	127	-	22,727
Other revenues	15,822	22,129	-	200	38,151
Total revenues	\$ 4,386,261	\$ 4,283,147	\$ 3,247	\$ 40,225	\$ 8,712,880
EXPENSES					
General government:					
Legislative	\$ 62,697	\$ -	\$ -	\$ -	\$ 62,697
Judicial	66,274	1,266,960	-	-	1,333,234
Executive	292,776	-	-	-	292,776
Finance and administration	606,627	-	-	1,200	607,827
Other	69,646	66,821	13,269	-	149,736
Public safety	122,842	478,021	-	-	600,863
Public works	1,000	1,276,763	-	-	1,277,763
Recreation facilities	122,000	29,494	-	-	151,494
Culture and recreation	62,826	-	-	-	62,826
Economic development and services	60,227	-	-	-	60,227
Capital outlay	12,600	172,269	-	-	184,869
Debt service:					
Principal payments	-	28,225	-	13,660	41,885
Interest payments	-	1,000	-	6,202	7,202
Contingencies	-	-	-	6,202	6,202
Total expenditures	\$ 3,262,217	\$ 4,283,147	\$ 13,247	\$ 60,225	\$ 7,618,836
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
	\$ 1,124,044	\$ 0	\$ 3,000	\$ 20,000	\$ 1,147,044
OTHER FINANCIAL RESOURCES (USE)					
Sale of assets	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
Operating transfers in	-	-	19,000	-	19,000
Operating transfers out	(1,000)	-	-	(2,000)	(3,000)
Transfer to other funds	-	-	-	-	-
Total other financial resources	\$ (1,000)	\$ 1,000	\$ 19,000	\$ (2,000)	\$ 1,000
OTHER FINANCIAL RESOURCES (USE) ON DEBT AND CAPITAL PROJECTS					
	\$ 66,821	\$ (66,821)	\$ 127	\$ 62	\$ (66,821)
NET CHANGE IN FINANCIAL RESOURCES					
	\$ 66,821	\$ 2,616,106	\$ 20,027	\$ 1,000	\$ 2,703,954
FINANCIAL RESOURCES AT FISCAL YEAR BEGINNING (ENDING) FUND BALANCE					
	\$ 4,319,417	\$ 1,667,041	\$ 3,247	\$ 40,225	\$ 5,990,930
FINANCIAL RESOURCES AT FISCAL YEAR ENDING					
	\$ 4,386,261	\$ 4,283,147	\$ 3,247	\$ 41,225	\$ 8,712,880

The accompanying notes are an integral part of this statement.

2015 BUDGET AND FUND BALANCE PERFORMANCE

Budget Line Item

(GENERAL AND SPECIAL FUND BUDGETS)

 Current Information: revenues, expenditures, and change in fund balance
 Budgeted amounts: 2015-16 Budget

for the Fiscal Year Ending 6/30, 2015

	General Fund			Special Revenue Funds			Totals
	Budget	Actual	Variance (Favorable)	Budget	Actual	Variance (Favorable)	
REVENUES							
Taxes							
All taxes	\$ 102,770	\$ 102,710	\$ (60)	\$ 1,023,000	\$ 1,023,000	\$ -	\$ -
Other fees, penalties, and interest	1,000	1,000	\$ 0	0	0	-	-
Income tax/interest	10,000	10,000	\$ 0	-	-	-	-
Intergovernmental							
Federal/State	0	0	\$ 0	0	0	-	-
Local grants	0	0	\$ 0	0	0	-	-
Donations							
Development/contract funds	-	-	-	40,000	40,000	-	-
Real estate development	0	0	\$ 0	40,000	40,000	-	0
Participations/fees	0	0	\$ 0	-	-	-	0
Gifts	0	0	\$ 0	0	0	-	0
Local funds - other	0	0	\$ 0	0	0	-	0
Fees, charges, and royalties for services	0	0	\$ 0	0	0	-	0
Financial institutions	0	0	\$ 0	0	0	-	0
Fees of utility and property	0	0	\$ 0	0	0	-	0
Other sources	0	0	\$ 0	0	0	-	0
Transfers	0	0	\$ 0	0	0	-	0
Total	\$ 113,770	\$ 113,710	\$ (60)	\$ 1,063,000	\$ 1,063,000	\$ -	\$ (60)
EXPENDITURES							
General/operating							
Salaries	\$ 100,000	\$ 100,000	\$ 0	\$ -	\$ -	\$ -	\$ -
Benefits	100,000	100,000	\$ 0	0	0	-	0
Utilities	0	0	\$ 0	0	0	-	0
Travel/entertainment	0	0	\$ 0	0	0	-	0
Other	0	0	\$ 0	0	0	-	0
Public safety	0	0	\$ 0	0	0	-	0
Public works	0	0	\$ 0	0	0	-	0
Health/welfare	0	0	\$ 0	0	0	-	0
Other/contractual	0	0	\$ 0	0	0	-	0
Debt service/obligations	0	0	\$ 0	0	0	-	0
Capital assets	0	0	\$ 0	0	0	-	0
Other items	-	-	-	0	0	-	-
Financial position	-	-	-	0	0	-	-
Transfers	-	-	-	0	0	-	-
Total expenditures	\$ 110,000	\$ 110,000	\$ 0	\$ 0	\$ 0	\$ -	\$ 0
DEBT SERVICE AND CAPITAL IMPROVEMENTS							
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 0
OTHER INFORMATION							
Debt/other information	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special/contractual	0	0	\$ 0	0	0	-	0
Transfers to other agencies	0	0	\$ 0	0	0	-	0
Gifts/other financing procedures	0	0	\$ 0	0	0	-	0
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 0
FINANCIAL POSITION, FUND BALANCES AND OTHER ACCOUNTS OTHER THAN FUND BALANCES							
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 0
FINANCIAL POSITION AS REPORTED BY STATE							
Unassigned funds	0	0	\$ 0	0	0	-	0
Assigned funds	0	0	\$ 0	0	0	-	0
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 0

The accompanying notes are an integral part of this statement.

JEFFERSON DAVIS PARISH POLICE JURY
 Bogalusa, Louisiana
 OFFICE OF THE CLERK AND DEPT. RECORDS OFFICE

**Consolidated Statement of Revenues, Expenditures, and Change in Net Balance
 Budget and Accounting (BAA) Funds**

For the Year Ended December 31, 2017

	Fiscal Budget Fund			Fiscal Budget Fund						
	Police			Police						
	Budget	Actual	Variance (Deficit/Surplus)	Budget	Actual	Variance (Deficit/Surplus)				
REVENUES										
Taxes										
Ad valorem	\$	-	\$	-	\$	10,740	\$	10,740	\$	0
Lottery and property		100	100		100	100		100		0
Transfer-in	\$	100	\$	100	\$	100	\$	100	\$	0
EXPENDITURES										
Capital projects										
Police and administrative	\$	-	\$	-	\$	1,243.40	\$	1,243.40	\$	1,243.40
Police salary		1,100	1,100		-	-		-		-
Police safety		10,000	10,000		-	-		-		-
Police training		-	-		11,000	11,000		-		-
Police equipment		-	-		4,000	4,000		-		-
Police uniforms	\$	11,000	\$	11,000	\$	11,000	\$	11,000	\$	0
GRAND TOTALS OF REVENUES AND EXPENDITURES	\$	100.00	\$	100.00	\$	100.00	\$	100.00	\$	0
GRAND TOTALS OF REVENUES AND EXPENDITURES	\$	100.00	\$	100.00	\$	100.00	\$	100.00	\$	0
CHANGES IN NET BALANCE										
Operating transfer-in	\$	10,000	\$	10,000	\$	-	\$	-	\$	-
Operating transfer-out		(10,000)	(10,000)		10,000	10,000		-		-
Transfer-in/transfer-out	\$	10,000	\$	10,000	\$	-	\$	10,000	\$	10,000
CHANGES IN NET BALANCE	\$	0.00	\$	0.00	\$	0	\$	0	\$	0
NET BALANCE AT BEGINNING OF YEAR		0.00	0.00		0.00	0.00		0.00		0.00
NET BALANCE AT END OF YEAR	\$	0.00	\$	0.00	\$	0	\$	0.00	\$	0

The accompanying notes are an integral part of this statement.

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1997

INTRODUCTION

The Jefferson Davis Parish Police Jury is the governing authority for Jefferson Davis Parish and is a political subdivision of the State of Louisiana. The police jury is governed by 12 jurors representing the various districts within the parish. The jurors serve four-year terms, which expire on January 18, 2000.

Louisiana Revised Statutes 33:1234 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The most notable of these are the power to make regulations for its own government, to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state income sharing, and various other state and federal grants.

Jefferson Davis Parish occupies 368 square miles with a population of approximately 10,100. The police jury maintains approximately 104 miles of roads, 131 paved and 473 gravel. Police jury facilities are located in the parish courthouse in Bossier with road maintenance facilities located at four primary and two secondary locations within the parish.

The accounting and reporting policies of the primary government of the Jefferson Davis Parish Police Jury conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the Louisiana Revised Statutes 24:517 and to the guidelines set forth in the Louisiana Governmental Audit Guide, and in the industry audit guide, *Audit of State and Local Governmental Units*, published by the American Institute of Certified Public Accountants. Our examination was also made in accordance with the provisions of Governmental Auditing Standards, promulgated by the United States Comptroller General, as they pertain to financial and compliance audits.

The following is a summary of the more significant accounting policies.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Jefferson Davis Parish Police Jury is the financial reporting entity for Jefferson Davis 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 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.

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

JEFFERSON DAVIS PARISH POLICE JURY
Barringer, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1997

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

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
Jefferson Davis Parish Library	December 31	1, 1a and 3
Mandeville Abatement District No. 1	December 31	1, 1a and 3
Airport District No. 1	April 30	1, 1a and 3
Covington Gravity Drainage District No. 1	December 31	1, 1a and 3
Wylde Gravity Drainage District No. 1	December 31	1, 1a and 3
Gravity Subdrainage District A of Gravity Drainage District No. 1	December 31	1, 1a and 3
Gravity Drainage Districts:		
No. 2	December 31	1, 1a and 3
No. 5	December 31	1, 1a and 3
No. 7	December 31	1, 1a and 3
No. 9	December 31	1, 1a and 3
Grand Metairie Drainage District	December 31	1, 1a and 3
Psychique Drainage District	December 31	1, 1a and 3
Grandmaison Drainage District	December 31	1, 1a and 3
Sewerage District No. 1	December 31	1, 1a and 3
Jefferson Davis Parish Central Waterworks	December 31	1, 1a and 3
Waterworks Districts:		
No. 1	December 31	1, 1a and 3
No. 4	December 31	1, 1a and 3
Hospital District #1	December 31	1, 1a and 3
Recreation District #1	December 31	1, 1a and 3
Jefferson Davis Parish Sheriff's Office	June 30	1b and 3
Jefferson Davis Parish Water & Sewer Commission #1	December 31	1, 1a and 3

JEFFERSON DAVIS PARISH POLICE JURY
Jennings, Louisiana

Notes to the Financial Statements
As of and for the Year-ended December 31, 1997

The police jury has chosen to issue financial statements of the primary government (police jury)-only; therefore, none of the previously listed component units are included in the accompanying 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. The Thirty-First Judicial District Criminal Court Fund for which the police jury maintains the accounting records is considered part of the primary government (police jury).

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 police jury has chosen to issue financial statements of the primary government only. As such, 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 Clerk of Court, Tax Assessor, School Board, Sanitary Landfill Commission, the District Attorney for the Thirty-First Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Jefferson Davis Parish Police Jury reporting entity. All are governed by independently elected officials except the Landfill Commission which has Commissioners appointed by the regular government (see Note 04). The police jury, primary government, neither appoints governing boards nor delegates management, the entities are legally separate, and are financially independent of the Jefferson Davis Parish Police Jury. They are considered by the police jury to be separate, autonomous governments and issue financial statements separate from those of the Jefferson Davis Parish Police Jury reporting entity.

B. BASIS OF PRESENTATION

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

C. FUND ACCOUNTING

The accounts of the police jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into four general fund types and two trust fund categories. A description of the fund types and account groups used by the police jury follows.

Governmental Funds

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

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 2007

General Fund

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

Special Revenue Funds

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

Capital Projects Funds

Used to account for the revenues and expenditures associated with building and site improvements.

Debt Service Funds

Used to account for annual payments of principal and interest on long-term general obligation debt.

Account Groups

General Fund Asset Account Group

Used to record the police jury's fixed assets.

General Long-Term Debt Account Group

Used to record the police jury's long-term liabilities.

5. BASIS OF ACCOUNTING

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

Revenues

All valuations taxes and the related state revenue sharing (which is based on population and households in the parish) are recorded as revenue in the budgetary period the taxes are intended to finance. All valuations taxes are assessed on a calendar year basis, become due on November 15, of each year, and become delinquent after December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and state aid and grants are recorded when the parish is entitled to the funds.

JEFFERSON DAVIS PARISH POLICE JURY
Jarvis, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1997

Interest income on time deposits is recorded when the interest has been earned.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing sources/uses) are accounted for as other financing sources (uses).

E. BUDGET PRACTICES

The proposed budget for the fiscal year ended December 31, 1997, was made available for public inspection to the police jury on December 12, 1996. A public hearing was held on December 30, 1996, for suggestions and comments from taxpayers, and the proposed budget was formally adopted by the police jury on December 30, 1996. The budget, which included proposed expenditures and the means of financing them for the General Fund and all special revenue funds, was published in the official journal ten days prior to the public hearing.

The budget is prepared on a cash basis of accounting. Fiscal budget accounts are integrated into the accounting system during the year as a management control device, and the budget is amended with the approval of the police jury when necessary. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. Fiscal encumbrance accounting is not utilized by the Police Jury. Budget accounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. The reconciliation of amounts reported on Page 4 and 5 to amounts reported on Page 3 is as follows:

	General Fund	Special Revenue Funds	Capital Projects Fund	Debt Service Fund
Excess (deficiency) of revenues and other sources over expenditures and other uses - Page 4 and 5	\$ 189,424	(\$ 285,747)	(\$ 1,747)	\$ 589
Add:				
Current-year receivables	47,126	186,741	7,646	14
Prior-year payables	37,549	183,846	108,533	-
Other	9,000	31,531	-	-
Less:				
Prior-year receivables	37,547	173,832	91,936	-
Current-year payables	47,013	285,368	8,296	-
Prior-year loans receivable	-	-	-	-
Other	13,585	9,838	3,987	1
Excess (deficiency) of revenues and other sources over expenditures and other uses - Page 3	\$ 208,592	(\$ 362,909)	(\$ 113)	\$ 612

JEFFERSON DAVIS PARISH POLICE JURY
Luling, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1997

The reconciliation of amounts reported on Page 4 as fund balance at end of year to amounts reported as cash and cash equivalents reported on Page 2 is as follows:

	General Fund	Special Revenue Funds	Capital Projects Fund	Debt Service Fund
Fund balance at end of year- Page 4 and 5	\$ 612,378	\$ 2,862,482	\$ 29,858	\$ 2,130
Add:				
Payroll deduction	61,808	0-	0-	0-
Cash-on-hand	18,942	69,000	0-	2,115
Other adjustments	3,252	0-	0-	(1)
Cash and cash equivalents- Page 2	\$ 704,378	\$ 2,931,482	\$ 29,858	\$ 4,224

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money-market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the police jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

G. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets of governmental funds are recorded as expenditures at the time purchased or completed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructure are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost, or estimated historical cost if historical cost is not available. Assets with estimated costs amounted to approximately \$1,679,424.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term debt account, not in the governmental funds.

The two account groups are net funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

H. COMPENSATED AGENCIES

Employees of the police jury earn one week of vacation leave after six months of employment and two weeks each year thereafter. Employees also earn five days of sick leave each year. All leave must be taken during the year earned. Upon resignation, unused leave is forfeited. There are no accumulated and vested benefits relating to vacation and sick leave that require disclosure to conform with generally accepted accounting principles.

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1997

1. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned "Month-end Data" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial positions 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 aggregations of this data.

1. CASH AND CASH EQUIVALENTS

At December 31, 1997, the police jury has cash and cash equivalents (bank balances) totaling \$2,862,563, as follows:

On hand	\$ 84,273
Demand deposits	1,677,124
Time deposits	<u>1,101,166</u>
Total	\$ 2,862,563

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, 1997, are secured as follows:

Bank Balances	\$ 2,890,158
Insured (FDIC)	\$ 489,735
Uninsured, Unaffiliated	
Pledged securities held by pledging	
Bank's agent in Bank's name	<u>2,401,415</u>
Total	\$ 2,890,158

Even though the pledged securities are considered unaffiliated and uninsured under the provisions of GASB Statement 7, Louisiana Revised Statute 39:1329 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 15 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

3. RESTRICTED ASSETS

Restricted assets were applicable to the following at December 31, 1997:

	Capital Projects Fund	Debt Service
Cash	\$ 29,698	\$ 4,544
Receivables	<u>7,446</u>	<u>14</u>
	\$ 37,144	\$ 4,558

JEFFERSON (DAVIS) PARISH POLICE JURY
 Bogalusa, Louisiana

Notes to the Financial Statements
 As of and for the Year ended December 31, 1997

The capital projects amounts are to be used in the construction of the Jefferson Davis Parish Health Unit, Police Jury Annex and improvements and maintenance for First District #6. The debt service funds are restricted to the payment of bond and loan principal, interest and related debt financing costs only.

4. RECEIVABLES

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

Class of Receivable	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds
Current:				
Federal	\$ 19,383	\$ -	\$ -	\$ -
State:				
Other	28,988	108,752	7,448	-
Fines and forfeitures	-	-	-	-
Other receivables	11,835	87,988	-	14
Subtotal	<u>\$ 47,126</u>	<u>\$ 196,740</u>	<u>\$ 7,448</u>	<u>\$ 14</u>
Less: Allowance for doubtful accounts	-	-	-	-
Total	<u>\$ 47,126</u>	<u>\$ 196,740</u>	<u>\$ 7,448</u>	<u>\$ 14</u>

5. INTERFUND ASSETS/LIABILITIES

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

Fund	Due From Other Funds	Due to Other Funds
General Fund	\$ 34,929	\$ 17,980
Special Revenue Funds:		
First District #1	-	3,880
Parish Road Fund	17,980	-
Special Mail Division #1	-	5,200
Criminal Court	-	23,949
Total	<u>\$ 34,929</u>	<u>\$ 54,929</u>

6. CHANGES IN FIXED ASSETS

The changes in general fixed assets follows:

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1997

	Balance January 1, 1997	Additions	Deletions	Balance December 31, 1997
Land	\$ 196,897	\$ -0-	\$ -0-	\$ 196,897
Buildings	3,685,336	8,823	-0-	3,694,159
Equipment and furniture	3,538,751	154,068	143,776	3,549,043
Total	\$7,320,984	\$ 362,891	\$ 143,776	\$ 7,539,999

7. GENERAL LONG-TERM DEBT

A summary of general long-term debt is as follows:

Description	Balance at January 1, 1997	Issued	Retired	Balance at December 31 1997
General Obligation Bonds:				
\$25,000 Fire District No. 7 Bonds originally issued with interest at 5.25%. Dated 3-1-84, maturing 3-1-14, due in annual installments of \$3,000 through 2004.	\$ 70,000	\$ -0-	\$ 3,000	\$ 67,000
\$70,000 Fire District No. 6-0000 Series of Installments originally issued with interest at 6.00%. Dated 7-1-83, maturing 3-1-2002, due in annual installments of \$8,000 through 2002.	62,000	-0-	9,000	53,000
Loans Payable:				
\$12,080 Fire District No. 5 note payable dated 11-16-96, maturing 8-16-98, due in annual installments of \$6,573 (including interest at 6.25%)	12,080	-0-	5,826	6,254
\$11,570 Fire District No. 5 note payable dated 1-25-97, maturing 8-15-98, due in annual installments of \$16,831 (including interest at 6.25%)	-0-	11,570	15,729	-14,159
	\$ 12,080	\$ 11,570	\$ 21,555	\$ 6,095

JEFFERSON DAVIS PARISH POLICE JURY
Jacobs, Louisiana

Notes to the Financial Statements
 As of and for the Year ended December 31, 1997

The following is a summary of debt principal maturities and interest requirements:

Year Ending	General Obligation Bonds	Lease Payable
1998	\$ 30,167	\$ 23,408
1999	18,419	-
2000	17,304	-
2001	17,949	-
2002	18,121	-
2003-2007	39,482	-
2008-2012	29,264	-
2013-2014	11,670	-
	\$ 181,789	\$ 23,408
Less Interest	41,788	1,375
Outstanding Principal	\$ 139,999	\$ 22,033

8. CRIMINAL COURT FUND

Louisiana Revised Statute 15:721.11 requires that one-half of any balance remaining in the criminal court fund at year-end be transferred to the parish General Fund. The following details the amount due at December 31, 1997:

Balance due at January 1, 1997	\$ 65,255
Amount due for 1997	27,949
Total	\$ 93,204
Remitted during 1997	65,255
Balance due at December 31, 1997	\$ 27,949

9. LEVIED TAXES

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

	Authorized Millage	Levied Millage
Parishwide taxes:		
General	3.24	3.24
Coastwise maintenance	4.96	4.96
District taxes:		
Road District No. 10 maintenance	18.50	18.50
Road District No. 11 maintenance	18.90	18.90
Road District No. 12 maintenance	18.15	18.15
Sub-road District No. 1 of Road District No. 11 maintenance	18.34	18.34
Fire Protection Districts:		
No. 1 maintenance	5.46	5.46
No. 2 maintenance	11.81	11.81

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1997

No. 3 maintenance	5.23	5.23
No. 4 maintenance	6.36	6.36
No. 5 maintenance	5.00	5.00
No. 6 maintenance	4.12	4.12
No. 6 special	4.87	4.87
No. 7 maintenance	9.88	9.88
No. 7 bond and coupon	11.08	11.08

II. PENSION PLANS

Substantially all employees paid by the Jefferson Davis Parish Police Jury are members of the following statewide retirement systems: Parochial Employees Retirement System of Louisiana (PERS), the Louisiana District Attorneys Retirement System (LDARS), and the Louisiana State Employees' Retirement System (LSERS). These systems are a cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. These police jurors are members of the Parochial Employees Retirement System's Deferred Retirement Option Plan (DROIP) in which employee contributions cease, but employer contributions continue. Pertinent information relative to each plan follows:

A. Parochial Employees Retirement System of Louisiana (PERS)

Plan Description. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the police jury are members of Plan A, except for three police jurors.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds are eligible to participate in the System. As of January 1, 1997, elected officials, except coroners and justices of the peace, may no longer join the retirement system. These elected officials enrolled as of January 1, 1997 will maintain membership as long as they hold office. Effective July 1, 1997, new employees age 55 and older and who have 40 quarters or more of social security participation have an option to join the parochial system. Most employees meeting the age and social security criteria have up to 90 days from the date of hire to elect to participate. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, or at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit payable monthly for life, equal to 3 percent 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, 1989, the benefit is equal to the percent of final average salary plus \$19 for each year of supplemental-plan-only service earned prior to January 1, 1989 plus 3 percent 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 employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

This system issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees Retirement System of Louisiana, 5420 Corporate Blvd., Suite 303, Baton Rouge, Louisiana, 70806-2505, or by calling (504) 626-1364.

JEFFERSON DAVIS PARISH POLICE JURY
Luling, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1997

Funding Policy. Under Plan A, members are required by state statute to contribute 5.50% of their annual covered salary and the Police Jury is required to contribute an equivalent rate based on actuarially determined computations. The rate for 1997 is 7.35% of covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible (except for Orleans and East Baton Rouge parishes) 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 Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contribution to the System under Plan A for the year ending December 31, 1997, 1996 and 1995 was \$82,879, \$81,283, \$98,997, respectively, equal to the required contributions for each year.

B. Deferred Retirement Option Plan (DROOP)

Plan Description. The system is composed of two distinct plans, Plan A and Plan B, with separate eligibility provisions. Three police juries are members of Plan A.

Only those members who have been eligible for normal retirement for one full year are eligible for DROOP. Also, credit based on reciprocal recognition may not be used in DROOP eligibility. A member who becomes a DROOP participant ceases to be a member of the system and loses all rights of membership. No credit for retirement is earned during DROOP. The duration of the DROOP period must be specified and may not be extended. You may enter DROOP only once. The plan allows the pension benefit that is accrued at that point in time (eligible for retirement for one year) to be calculated and to accumulate with the retirement system while the DROOP participant continues to work, foregoing the future retirement benefits at retirement. The pension benefit is calculated as if the member were actually retiring. This DROOP amount is deposited to a DROOP account with the retirement system for a period not to exceed 5 years. The participant continues to work during this period of time. At the end of the DROOP period and upon termination of employment, the sum of the DROOP account is paid out and the retiree begins receiving that same benefit directly as the retirement benefit. This is the same amount that was calculated for DROOP payments. The participant has the total earning additional credit during the DROOP period in return for the accumulation of the DROOP account. Under Plan A, the eligibility provisions are 30 years of creditable service at any age, 35 years of creditable service at age 55, or 11 years of creditable service at age 64. The accumulated DROOP account will not be paid out until the system receives written verification from the employer that the participant has actually terminated service. Payment may be made in a lump sum or in an annuity which will consist of payments calculated on the same basis chosen for the member's normal retirement option including the same interest rate assumption and mortality rates.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. The report may be obtained by writing to the Parochial Employees Retirement System of Louisiana, 9428 Corporate Blvd., Suite 100, Baton Rouge, LA 70808-2589, or by calling (504) 938-1363.

Funding Policy. Under Plan A, employee contributions cease but employer contributions continue. The rate for 1997 for the police jury is 7.35% of covered payroll. The contribution requirements of the police jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, 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 Police Jury's contribution to the system under Plan A for the year ended December 31, 1997 was \$1,995, equal to the required contribution for each year.

JEFFERSON PARISH POLICE JURY
Baton Rouge, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1997

C. Louisiana District Attorneys' Retirement System (LDARS)

Plan Description. The police jury pays a portion of the district attorney and assistant district attorneys salaries per LA RS 10:5. The district attorney and assistant district attorneys are members of the Louisiana District Attorneys' Retirement System (System), a multiple-employer (cost-sharing), public employees retirement system (PERS), controlled and administered by a separate board of trustees.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys' Retirement System, 2109 Governor Street, New Orleans, Louisiana, 70116, or by calling (504)-847-5351.

Funding Policy. Members are required by state statute to contribute 7% of their annual covered salary and the police jury is required to contribute at a statutory rate based on actuarially determined computations. The rate for 1997 is 1.25% of covered payroll. Contributions to the System also include 2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The .2 percent is the statutory act rate that can be adjusted by the Public Retirement Systems' Actuarial Committee. State statute requires covered employees to contribute 7 percent of their salaries to the System and requires each district attorney to provide employer contributions as needed to actuarially fund the system. As provided by Louisiana Revised Statute 11:100, the employee 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 police jury's contribution to the system for the year ending December 31, 1997, 1996 and 1995 was \$199,306, \$234,824, respectively, equal to the required contributions for each year.

D. Louisiana State Employees' Retirement System (LASERS)

Plan Description. The police jury also pays a portion of the Ward 2 judge salary per LA R.S. 11:1834. The judge participates in the Louisiana State Employees' Retirement System (LASERS), a multiple-employer (cost sharing) public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All state employees except certain classes of employees included by state statute become LASERS members at a condition of employment unless they elect to continue as a contributing member in any other retirement system for which they remain eligible for membership. Elected officials (including the Ward 2 judge) may elect to become members of LASERS.

Service and age requirements in order for a member to retire are established by state statute. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana State Retirement System, 9401 United Plaza Boulevard, Baton Rouge, Louisiana 70809, or call (504)-372-0000.

Funding Policy. Members are required by state statute to contribute 11.5% of their annual covered salary and the police jury is required to contribute at a statutory rate based on actuarially determined computations. The rate for 1997 is 12.4% of covered payroll. State statute requires covered employees to contribute 7 percent of their salaries to the System and requires each district attorney to provide employer contributions as needed to actuarially fund the system. As provided by Louisiana Revised Statute 11:100, the employee 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 police jury's contribution to the System for the year ending December 31, 1997, 1996 and 1995 was \$529,540, \$498,549, respectively, equal to the required contribution for each year.

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1997

**12. POSTRETIREMENT HEALTH CARE AND
LIFE INSURANCE BENEFITS**

The police jury does not provide any postretirement health care or life insurance benefits.

13. LEASES

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. At December 31, 1997, the police jury was not committed in any long-term lease-purchase agreements.

The police jury has operating leases of the following nature:

Lease of	Term	Annual Commitment
Maintenance yard	1-1-88 to 12-31-88	\$ 1,200
Maintenance yard	6-1-87 to 5-31-08	1,200
Playground	9-1-87 to 8-31-88	30
Fire station building	6-16-88 to 6-15-93	600
Fire equipment storage	6-1-82 to 5-31-12	10
Land adjacent to Bridge 413	3-1-89 to 4-30-89	1

The minimum annual commitments under non-cancelable operating leases for buildings, land, and office facilities are as follows:

Fiscal year:	
1998	\$ 1,200
1999	145
2000	145
2001	145
Thereafter	945
Total	\$ 2,720

14. LITIGATION AND CLAIMS

The police jury is involved as a defendant in law suits for personal injury, injunctive relief, monetary injunctives, and damages stemming from denial of property-recovery. No estimate of award or potential exposure to the police jury can be made at this time.

15. FOOD-STAMP PROGRAM

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Social Services. Under this program, the police jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the year follows:

JEFFERSON DAVIS PARISH POLICE JURY
Jarvis, Louisiana

Notes to the Financial Statements
 As of and for the Year ended December 31, 1997

Balance at January 1, 1997, per prior year audit report	\$ 988,700
Received	1,323,808
Issued	4, 2,218,833
Food stamps transferred out	(49,497)
Stamp credits	(34,411)
Balance at December 31, 1997	\$-0-

As of December 31, 1997, the Food Stamp Program is no longer being operated by the police jury. The issue of actual food stamp expenses has been eliminated by the State of Louisiana, since the state will be switching a credit card system for the recipients. Therefore, this is the final year of reporting the food stamp activity of the police jury in the notes to its financial statements.

16. LANDFILL JOINT VENTURE

The police jury is a participant in a joint venture referred to as the Jefferson Davis Parish Sanitary Landfill Commission. This entity was chartered on February 17, 1984. The Commission's purpose is the establishment of a long-term plan for the disposal of solid wastes in Jefferson Davis Parish. According to the charter, each participant in the Commission is responsible for a pro rata share of any operating deficits. Likewise, any distributions of surpluses are also shared on a pro rata basis. Each participant's pro rata share is based on the number of households within each participant's unit in the total number of households within all participating units. These proportions were determined using the 1980 U. S. Census as follows:

Locality	Number of Households	Percentage
Jarvis	4,851	.43186
Wichit	1,367	.118139
Lake Arthur	1,212	.107684
Parish (including Jennings, Wichit, Lake Arthur, & Elbow)	3,738	.327991
Totals	9,879	1.000000

The Commission consists of six commissioners as follows: two residents of Jarvis, one resident of Wichit, one resident of Lake Arthur, and two residents of Jefferson Davis Parish living outside the city limits of Jarvis, Wichit, Lake Arthur and Elbow. The Commission members are to be appointed by the governing body of their place of residence.

The Commission has the power and authority to employ personnel, adopt its own budget and enter into agreements necessary for the operation of the Landfill. In certain instances, some agreements must be consented to by all six members of the Commission. Separate financial statements are available from the Jefferson Davis Parish Landfill Commission upon request.

Condensed financial information for the Jefferson Davis Parish Sanitary Landfill as of December 31, 1997, were as follows:

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1997

	Total	Police Jury (\$1,998,562)
Total assets	\$ 7,085,139	\$ 2,394,720
Total liabilities	18,613	5,683
Total equity	7,066,546	2,389,185
Total liabilities and equity	7,085,139	2,394,720
Total revenues	362,796	249,488
Total expenditures	664,809	201,535
Net increase in fund balance	111,297	52,773

As of December 31, 1997, the Commission had no long-term debt outstanding.

During 1997, the Commission voted to make a distribution to the participating governments in the amount of \$200,000. For the Jefferson Davis Parish Police Jury, the distribution amounted to \$97,878, of which \$47,878 was based on household percentages as explained above, and is recorded as other intergovernmental revenues in the Special Revenue Account Fund. The \$110,000 distribution is recorded in the General Fund. There are no amounts due to this member government at December 31, 1997.

15. FEDERAL GRANTS

The police jury participates in a number of federally assisted grant programs. These programs are subject to the program compliance audits by the grantors. The amount, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time. Based on prior experience, the police jury's management feels such disallowances, if any, will be immaterial.

16. FUND DEFICITS

The following individual fund had a deficit in unreserved fund balance at December 31, 1997:

	Deficit Amount
Fund	
Section 511 housing	\$ 89,219
Special Ward Road & Bridge District 18 Division 1	84,895
Special Ward Road & Bridge District 12 Division 5	5,177

16. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended December 31, 1997, the following individual funds had expenditures which exceeded appropriations (each item):

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year ended December 31, 1997

	Amount of Expenditures in 1997	Appropriation
General Fund	\$	25,179
Central Court		2,048
Special Ward Road & Bridge District 11- Division 1		125
Special Ward Road & Bridge District 13- Division 1		80
Fire District No. 1		2,785
Fire District No. 2		11
Fire District No. 4		19
Fire District No. 5		273
Section 8		8
Special Revenue Fund		72
Construction Maintenance		136
Fire District No. 3		67
Fire District No. 6		452
Fire District No. 7		34
Fire District No. 7-Road & Concom		31

SUPPLEMENTAL INFORMATION

JEFFERSON DAVIS PARISH POLICE JURY
Jennings, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1997

SPECIAL REVENUE FUNDS

COMMUNICATION DISTRICT FOR E-911

The Communication District for E-911 Fund accounts for expenditures for the developing, maintaining, and operating of a parish-wide Emergency 911 system. Means of financing is provided through telephone user charges.

SPECIAL REVENUE ACCOUNT FUND

The Special Revenue Account Fund accounts for monies distributed by the Jeff Davis Parish Sanitary Landfill Commission as a return of previous Police Jury investments in the Landfill joint venture (see Note 16). The funds are available for use at the discretion of the Police Jury.

PARISH ROAD MAINTENANCE FUND

The Parish Road Maintenance Fund accounts for expenditures for the constructing, improving, and maintaining of roads and bridges in the parish. Means of financing is provided by the State of Louisiana Parish Transportation and Royalty Road Funds.

ROAD DISTRICT MAINTENANCE FUNDS

The Road District Maintenance Funds account for maintenance and upkeep of parish roads within Road Districts Nos. 10, 11, and 12. The major means of financing for the districts are ad valorem taxes, which are levied against property within the districts.

COURTHOUSE MAINTENANCE FUND

The Courthouse Maintenance Fund accounts for maintenance and upkeep of the parish courthouse and jail. Major means of financing is provided by ad valorem taxes and state revenue sharing funds.

JEFFERSON DAVIS PARISH POLICE JURY
Luling, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1997

FIRE PROTECTION DISTRICT FUNDS

The Fire Protection District Funds account for the operation and maintenance of the fire protection facilities within Fire Protection Districts Nos. 1, 2, 3, 4, 5, 6, and 7. Financing is provided primarily by ad valorem taxes, fire insurance premiums taxes, and state revenue sharing funds.

CRIMINAL COURT FUND

The Thirty-First Judicial District Criminal Court Fund is established under Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1990, which provides that fines and forfeitures imposed by the district courts and district attorney convictions fine in criminal cases are to be transferred to the parish treasurer and deposited into a special criminal court fund, to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judge. The statute requires that one-half of the funds (fund balance) remaining in the criminal court fund as December 31 of each year be transferred to the parish General Fund.

SECTION 8 HOUSING ASSISTANCE PAYMENTS FUND

The Section 8 Housing Assistance Payments Fund accounts for those monies received under a Department of Housing and Urban Development program. This program is to provide assistance for housing costs for parish residents which comply with program requirements.

HOUSING REHABILITATION GRANTS FUND

The Housing Rehabilitation Grants Fund is used to account for those grant monies received to rehabilitate housing within the parish.

ATTENDING BALDERS PRODUCTIONS
 Income - Dollars
 000000000000000000

Continuation of Annual, Quarterly, and Monthly Tax Returns
 for the Tax Year Beginning 01/01/00

Description Line ID#	Special Event Name	Event Date	Event City	Event Location	Contract Code	Net Receipts	Sales Tax	Net Receipts Less Sales Tax	Net Receipts Less Commission	Net Receipts Less Other Fees	Net Receipts Less Other Fees	Net Receipts Less Other Fees	Net Receipts Less Other Fees	Net Receipts Less Other Fees	Net Receipts Less Other Fees
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

RECEIPTS

Net Receipts

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Net Receipts

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The accompanying schedule is filed per 6013(a)(2)

(2)

JEFFERSON DAVIS PARISH POLICE JUNE

Monthly Summary

ROAD MAINTENANCE DISTRICT

Cash and Money Order, December 31, 1957

Job Fund Detail No. 1	Special Fund Road & Bridge Division 1		Special Fund Road & Bridge Division 2		Special Fund Road & Bridge Division 3		Total (Administrative Expenses) Available To
	Division 1	Division 2	Division 1	Division 2	Division 1	Division 2	
4	14,440 \$	11,000 \$	14,751 \$	11,000 \$	11,000 \$	11,000 \$	48,191 \$
5	14,440 \$	11,000 \$	14,751 \$	11,000 \$	11,000 \$	11,000 \$	48,191 \$

ASSETS AND OTHER DEBITS

Cash and money orders
Available

TOTAL ASSETS AND OTHER DEBITS

LIABILITIES AND OTHER BALANCES

Liabilities:
Accounts payable
Unpaid expenses
Payroll
Total Liabilities

Reserves:

Unexpended - unexpended

TOTAL LIABILITIES AND OTHER BALANCES

4	5,075 \$	12,000 \$	5,113 \$	12,000 \$	12,000 \$	12,000 \$	34,188 \$
5	5,075 \$	12,000 \$	5,113 \$	12,000 \$	12,000 \$	12,000 \$	34,188 \$
6	8,075 \$	12,000 \$	10,013 \$	12,000 \$	12,000 \$	12,000 \$	54,088 \$
7	5,075 \$	12,000 \$	5,113 \$	12,000 \$	12,000 \$	12,000 \$	34,188 \$
8	5,075 \$	12,000 \$	5,113 \$	12,000 \$	12,000 \$	12,000 \$	34,188 \$
9	5,075 \$	12,000 \$	5,113 \$	12,000 \$	12,000 \$	12,000 \$	34,188 \$

The accompanying accounts are integral part of the statement.

JEFFERSON BRISTLE PANDA PROJECT-JURY

Average 1 Location

ROAD MAINTENANCE INTERESTS

Estimating Monthly Efficiencies, Expenditures,
and Changes in Road Stocks
For the Year Ended December 31, 2007

	Total Road Stocks	Road Stock Change		Road Stock Balance		Total Observation Days
		Month 1 Balance	Month 2 Balance	Month 1 Balance	Month 2 Balance	
REVENUES						
Quota	154,118	76,000	55,000	37,000	0	154,118
Ad valorem						
Intergovernmental						
Fee funds						
Investment during year			77	1,000		8,112
Cost of money and property	2,100	2,100	50	1,200		1,200
Other amounts	50	50	-	-		50
Total revenues	156,768	80,100	55,027	38,200	0	163,532
EXPENDITURES						
General provisions	1,200	1,200	4,071	3,400	0	8,671
Other	20,000	100,000	10,000	10,000		140,000
Public works	30,000	10,000	0,000	10,000	0	50,000
Total expenditures	51,200	111,200	14,071	23,400	0	198,671
EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES						
REQUIREMENTS AT BEGINNING OF YEAR						
REQUIREMENTS AT END OF YEAR						
	1,000	1,000	6,000	0,000	0	7,000

The accompanying notes are an integral part of this statement.

RESTIGON DAVIS RAMBER POLICE JURY

Accounting Period:

FY 2016

Combing Balance Sheet December 31, 2015

As Date	As Date	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010	Total
Ma 1	Ma 1	Ma 1	Ma 1	Ma 1	Ma 1	Ma 1	Ma 1	(The Balance)
1	5,091	12,274	20,840	14,171	71,088	98,519	52,077	477,002
2	4,564	10,310	19,830	14,171	71,088	98,519	52,077	462,161

TRIAL COURT ACCOUNTS RECEIVABLE

ASSETS FOR OTHER DEBITS

Cash and cash equivalents

Receivables

LIABILITIES FOR OTHER BALANCES

Liabilities:

Accounts payable

Deferred revenues

Source other funds

Total Liabilities

Receivables:

Transfer of unexpended

Total Fund Balances

TRIAL COURT LIABILITIES FOR OTHER BALANCES

Receivables

1	4,503	2,451	3,656	1,266	779	2,000	3,200	17,734
2	119	640	4,464	5,439	3,271	1,200	600	11,041
3	3,384	1	1	1	1	1	1	3,386
4	1,021	1,021	1,021	1,021	1,021	1,021	1,021	6,106
5	204	20,207	11,124	6,289	47,117	26,540	24,720	148,138
6	104	20,207	11,124	6,289	47,117	26,540	24,720	148,138
7	102	2,154	10,166	1,617	1,000	2,070	1,181	18,110

The accompanying notes are an integral part of this statement.

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1997

CAPITAL PROJECTS FUNDS

FIRE DISTRICT NO. 6 IMPROVEMENTS AND MAINTENANCE

The Fire District No. 6 Improvements and Maintenance Fund accounts for funds provided for the purpose of paying the cost of reconstructing, repairing and improving fire protection facilities for the district. Financing has been provided through the issuance of bonds to be serviced primarily through ad valorem taxes levied against properties within the district.

HEALTH UNIT CAPITAL IMPROVEMENTS

The Health Unit Capital Improvements Fund is used to account for the construction of a new parish health unit. Funding has been provided through state grants and general fund transfers.

POLICE JURY ARMED CAPITAL IMPROVEMENTS

The Police Jury Armed Capital Improvements Fund is used to account for the renovations of the old parish health unit, which will become the Police Jury Annex. Funding has been provided through state grants and general fund transfers.

JEFFERSON BANK FUNDRISE PROJECT, JEKY

 Agency: Location
CAPITAL PROJECT FUND

Combining Balance Sheet, December 31, 2007

	Equity Derived by Deposits & Mutual Funds	Advances Assets	Bankable Cash Capital Improvements	Total Obtainables (Total)
ASSETS & LIABILITIES				
Current and other receivables	25,000	-	-	25,000
Equity		3,000	-	3,000
TOTAL ASSETS AND LIABILITIES	25,000	3,000	-	28,000
LIABILITIES AND FUND BALANCES				
Liabilities	1,000	2,000	-	3,000
Fund balance				
Current payable				
Total liabilities	1,000	2,000	-	3,000
Total Liabilities	1,000	2,000	-	3,000
NET ASSETS	24,000	1,000	-	25,000
NET LIABILITIES AND FUND BALANCES	1,000	2,000	-	3,000

The accompanying notes are an integral part of this statement.

JEFFERSON BAYS FURBER POLICE JURY

2018-19

-Jefferies' Securities-

CAPITAL TRANSACTIONS

Changing Methods of Business Operations,

and Changes in Fixed Assets

For the Year Ended December 31, 2019

Description	Provided to Jeffers' Securities	Plus/Minus Items	Book Value Capital Improvements	Total Memberships 2019
REVENUE				
Selling commission income	1	1	1	1
Dividends	107	106	1	104
Other income	1	1	1	1
Total revenue	108	108	3	106
EXPENDITURE				
General provisions	1,042	1,042	1	1,044
Other	1,011	1,011	1	1,014
Total expenditures	2,053	2,053	2	2,058
NET CHANGES IN MEMBERSHIP AND CONTRIBUTIONS	108	108	1	1
OTHER FINANCIAL RESOURCES (USES)				
Operating transfers	1,945	1,977	1,947	1,944
MEMBERSHIP CONTRIBUTIONS FOR OPERATING PURPOSES	108	108	1,948	1,952
FINANCIAL RESOURCES FOR YEAR	1,945	1,977	1,948	1,944
MEMBERSHIP CONTRIBUTIONS FOR YEAR	108	108	1,949	1,948

The accompanying notes are an integral part of these financial statements

EDYERSON DAVIS PARKS POLICE JURY
Eatonville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1997

DEBT SERVICE FUNDS

FIRE DISTRICT NO. 6 SINKING FUND

The Fire District No. 6 Sinking Fund is used to account for resources accumulated and expenditures incurred to service debt issued for capital projects within the district.

FIRE DISTRICT NO. 7 BOND & COUPON FUND

The Fire District No. 7 Bond and Coupon Fund is used to account for resources accumulated and expenditures incurred to service debt issued for capital projects within the district.

JEFFERSON DAVIS PARISH POLICE BUREAU

Jarrold, Louisiana
 BUREAU FINANCIAL STATEMENT

Condensed Balance Sheet as of December 31, 1997

	For (Balance at Beginning	For (Increase/Decrease During Period)	Total (Balance at End of Period)
ASSETS AND OTHER DEBITS			
Cash and cash equivalents	\$ 5,803	\$ 1,739	\$ 7,542
Receivables	14		14
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 5,817</u>	<u>\$ 1,739</u>	<u>\$ 7,556</u>
LIABILITIES AND OTHER EQUITY			
Liabilities			
Deferred revenues	\$ 1,843	\$ 476	\$ 2,319
Fund Liabilities	\$ 1,843	\$ 476	\$ 2,319
Fund Equity			
Contributions			
Reserve for debt service	\$ 1,177	\$ 1,051	\$ 2,228
Fund Fund Equity	\$ 1,177	\$ 1,051	\$ 2,228
TOTAL LIABILITIES AND OTHER EQUITY	<u>\$ 4,863</u>	<u>\$ 2,903</u>	<u>\$ 7,766</u>

The accompanying notes are an integral part of this statement.

JEFFERSON DAVIS PARISH POLICE JURY
Account Location
STATE SERVICE FUND

Comparing Fiscal Year Revenues, Expenditures, and Changes in Fund Balance
 For the Year Ended December 31, 1997

	1997	1996	1995	1994
	Dollars	Dollars	Dollars	Dollars
	1997	1996	1995	1994
REVENUES				
Administrations	\$ 31,287	\$ 3,688	\$ -	\$ 31,811
Use of money	588	81	-	588
Subscriptions	\$ 25,237	\$ 3,009	\$ -	\$ 49,044
EXPENDITURES				
Police fund contribution	\$ 877	\$ 288	\$ -	\$ 1,200
Equipment	1,478	1,525	-	4,895
Developmental projects	4,000	1,800	-	12,000
Bond charges	-	374	-	611
Subscriptions	\$ 11,427	\$ 1,228	\$ -	\$ 26,514
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 24,100	\$ 411	\$ -	\$ 6,112
CHANGES IN FUND BALANCE DURING YEAR				
Funding transfers(in)	\$ (21,000)	\$ -	\$ -	\$ (10,000)
EXCESS (DEFICIENCY) OF REVENUES AND CHANGES IN FUND BALANCE OVER EXPENDITURES AND CHANGES IN FUND BALANCE DURING YEAR	\$ 3,100	\$ 411	\$ -	\$ (3,888)
FUND BALANCE AT BEGINNING OF YEAR	1,877	284	-	1,613
FUND BALANCE AT END OF YEAR	\$ 4,977	\$ 701	\$ -	\$ (2,275)

The accompanying notes are an integral part of this statement.

ADDITIONAL INFORMATION

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana
ADDITIONAL INFORMATION SCHEDULE
For the Year Ended December 31, 1993

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 34 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 23:1213, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$900 per month, and the other jurors receive \$400 per month.

JEFFERSON (DAVIS PARISH) POLICE JURY
Luling, Louisiana

Schedule of Compensation Paid to Police Jurors
For the Year Ended December 31, 1993

Austin J. Abshire, Jr.	\$	9,000
Milton Alfred		9,000
Ray Baker		9,000
Lynn Blinncoff		4,800
Sebery Briscoe		3,600
William Brummond		9,000
Douglas R. Daigle, President		10,800
J. E. Finamore		9,000
Robert L. Gary		9,000
Early Gohriens		9,000
Dan Lefranc		9,000
Phil LeJeune		9,000
Trey Rasmus		9,000
Scott Vance		9,000
		<hr/>
Total	\$	116,000

OTHER REPORTS

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

To the Jefferson Davis Parish Police Jury
Acrotage, Louisiana

We have audited the primary government financial statement of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 1997, and have issued our report thereon dated June 19, 1998. We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

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

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 primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our considerations of the internal control over financial reporting would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

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

Ridley & Company
Certified Public Accountants

Acrotage, Louisiana
June 19, 1998

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

To the Jefferson Davis Parish Police Jury
Loveland, Louisiana

Compliance

We have audited the compliance of the Jefferson Davis Parish Police Jury, with the types of compliance requirements described in the *OMB Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1997. The Jefferson Davis Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Jefferson Davis Parish Police Jury's management. Our responsibility is to express an opinion on the Jefferson Davis Parish Police Jury's compliance based on our audit.

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

In our opinion, the Jefferson Davis Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1997. However, the results of our auditing procedures disclosed an instance of noncompliance with these requirements that is required to be reported in accordance with *OMB Circular A-133* and which is described in the accompanying schedule of findings and questioned costs as item 97-2.

Internal Control Over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited will occur. We identify matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the finance committee, management, the Legislative Auditor, and federal and state grantor agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Kielbaso & Company
Certified Public Accountants

Monroe, Louisiana
June 18, 1998

**JEFFERSON DAVIS PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 1997**

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the Jefferson Davis Parish Police Jury.
2. One reportable condition disclosed during the audit of the financial statements is reported in the Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of Jefferson Davis Parish Police Jury were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for the Jefferson Davis Parish Police Jury expresses an unqualified opinion on all major federal programs.
6. Audit findings relative to the major federal award programs for the Jefferson Davis Parish Police Jury are reported in this Schedule.
7. The programs tested as major programs included:

Federal Grant/ Pass-Through Grant/ Program Name	CFDA Number
United States, Department of Agriculture Passed through Louisiana Department of Health and Human Resources: Food Stamps State Administrative Matching Grants	10.551
United States, Department of Housing and Urban Development Section 8 Housing Voucher Program	14.855

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The Jefferson Davis Parish Police Jury was determined to be a low-risk auditee.

FINDINGS-FINANCIAL STATEMENT AUDIT**REPORTABLE CONDITIONS****01-1 Purchases**

Condition: Purchases by Fire and Road Districts are made and approved by the chairman of the district. The finance committee of the police jury reviews and authorizes payment but this means other purchases have been authorized.

Criteria: Internal controls should be in place that provide reasonable assurance that purchases are appropriate and properly approved.

Effect: Because of the failure to require approval from the Police jury and/or a committee of the district members, it is possible that inappropriate purchases may be made.

Recommendation: Procedures should be implemented requiring that all purchases made for the fire and road districts be approved by a committee of at least three members of the district before purchases are authorized.

Response: We concur with the recommendation. Such a procedure will be implemented immediately.

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT**DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT****07-2 Section 8 Housing Assistance For Low Income Persons-CFDA No. 14.855; Grant No. LA488188; Grant period-Year ended December 31, 1997**

Statement of Condition: Documentation of verification of low income status could not be located for two selected grants (report finding) and income was verified below actual on two other selected grants.

Criteria: Eligibility for the program requires family income poverty level.

Effect of Condition: The cost of the assistance may be disallowed.

Population and Sample Size:

	<u>Number</u>	<u>Dollars</u>	<u>Questioned Costs</u>
Population	135	\$ 354,158	
Sample	33	35,000	
Not in Compliance	4	9,958	
Questioned Costs			\$ 9,958

Cause of Condition: Procedures are in place for approval of documentation before assignment at unit level but documentation was apparently not filed or interpreted correctly.

Recommendation: The Section 8 Housing Director should again verify the eligibility of the recipient's where documentation could not be located or is inaccurate.

Response: We concur with the auditor's recommendations. The process of reviewing these recipients has been initiated.

Total Department of Housing and Urban Development **\$ 9,958**

JEFFERSON DAVIS PARISH POLICE JURY
Bossier, Louisiana

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 1997

Federal Grant/ Pass-Through Grant/ Program Name	Federal CFDA Number	Expenditure
United States Department of Agriculture Passed through Louisiana Department of Health and Human Resources: Food Stamps	10.551	\$ 2,216,803
State Administrative Matching Grants For Food Stamp Program	10.561	28,877
Total United States Department of Agriculture		\$ 2,245,680
United States Department of Housing and Urban Development Section 8 Housing Voucher Program	14.156	\$ 487,964
United States Department of Transportation Passed through Louisiana Department of Transportation and Development: Public Transportation For Non-Urbanized Areas	20.589	\$ 41,646
United States Department of Justice Edward Byrne Memorial State & Local Law Enforcement Assistance Discretionary Grants (Church Arson Prevention Grant)	16.580	\$ 4,680
Total Expenditures of Federal Awards		\$ 2,779,970

JEFFERSON (DAVIS) PARISH POLICE JURY
Jennings, Louisiana

Corrective Action Plan For Current Year Audit Findings
For the Year Ended December 31, 1997

<u>Ref No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
97-1	Internal controls over purchases by fire & road district were not sufficient.	A committee of district members will be formed to review and approve purchases before they are made.	Douglas Daigle	Immediately
97-2	Eligibility verification on HUD Section 8 recipients was not available on two selected grants and income was verified before actual on two other selected grants.	To review the eligibility on selected grants which was either unavailable or inaccurate.	Arnold Stangor	Immediately