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**CLAIBORNE PARISH POLICE JURY
Homer, Louisiana**

**Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1997
With Supplemental Information Schedules**

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

Release Date ~~MAR 11 1998~~

**VERNON R
COON**
LEGISLATIVE AUDITOR

CLAIBORNE PARISH POLICE JURY
Bossier, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1997
With Supplemental Information Schedules

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Independent Auditor's Report

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CLAIBORNE PARISH POLICE JURY Homer, Louisiana

I have audited the primary government financial statements of the Claiborne Parish Police Jury, as of December 31, 1997, 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. These 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, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Independent Auditor's Report,

December 31, 1997

However, the primary government financial statements, because they do not include the financial data of component units of the Claiborne Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Claiborne Parish Police Jury at December 31, 1997, 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, *Audits 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 Claiborne 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 and OMB Circular A-133, I have also issued reports dated February 16, 1998, on the Claiborne Parish Police Jury's schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and my consideration of the agency's internal control structure.



West Monroe, Louisiana

February 16, 1998

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**

CLARIBOND PARISH POLICE BUREAU
 Monro, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1997

	ACCOUNT GROUPS -					TOTAL PARAMOUNTS TOTAL
	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	GENERAL FUND ASSETS	GENERAL LONG-TERM DEBT/OBLIGATIONS	
ASSETS AND OTHER DEBITS						
Cash and cash equivalents	750,277	\$434,994				\$412,631
Investments	1,042,494	1,946,911				2,089,895
Receivables	127,402	1,166,780	174,205			1,468,387
Due from other funds		17,793				17,793
Prepaid charges		5,179				5,179
Land, buildings, and equipment				\$6,968,626		6,968,626
Amount to be provided for the settlement of long-term debt					\$246,751	246,751
TOTAL ASSETS AND OTHER DEBITS	<u>\$1,919,173</u>	<u>\$1,569,657</u>	<u>\$174,205</u>	<u>\$6,968,626</u>	<u>\$246,751</u>	<u>\$11,272,612</u>
LIABILITIES AND FUNDS EQUITY						
Liabilities						
Accounts payable	\$27,280	\$201,764	\$74,205			\$103,139
Payroll withholdings payable	6,242	1,880				6,962
Due to other funds		17,793				17,793
Due to others		1,546				1,546
Deferred revenue		40,608				40,608
Compensated absences payable					\$7,887	7,887
Lease-purchase payable					221,584	221,584
Intergovernmental purchase payable					15,500	15,500
Total Liabilities	<u>\$34,522</u>	<u>\$261,991</u>	<u>\$74,205</u>	<u>\$0.00</u>	<u>\$246,751</u>	<u>\$417,469</u>
Fund Equity						
Investment in general fund assets				\$6,968,626		6,968,626
Fund balances - unreserved - non-capitalized	1,884,651	1,306,666				3,191,317
Total Fund Equity	<u>\$1,884,651</u>	<u>\$1,306,666</u>	<u>\$0.00</u>	<u>\$6,968,626</u>	<u>\$0.00</u>	<u>\$10,155,943</u>
TOTAL LIABILITIES AND FUNDS EQUITY	<u>\$1,953,693</u>	<u>\$1,569,657</u>	<u>\$174,205</u>	<u>\$6,968,626</u>	<u>\$246,751</u>	<u>\$11,272,612</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH POLICE JURY
 Eunice, Louisiana
GOVERNMENTAL FUND-TYPE

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

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	OTHER CAPITAL PROJECTS FUNDS	TOTAL AMOUNT AVAILABLE CASH
REVENUES				
Taxes				
Ad valorem taxes	\$243,244	\$1,060,937		\$1,304,171
Sales and use taxes		607,608		607,608
Other taxes, penalties, and interest	3,645			3,645
Licenses and permits	26,772			26,772
Intergovernmental revenues				
Federal funds - federal grants	61,427	612,594	\$411,396	1,635,417
State funds		158,834		158,834
French transportation funds	15,848	92,826		111,773
State revenue sharing (net)	45,579	66,008		1,051,332
Revenue taxes	911,681	67,000		66,290
Other state funds	33,638	12,654	19	47,718
Fees, charges, and commissions for services	6,947	38,834		267,303
Fines and forfeitures		187,800		196,826
Use of money and property	68,647	176,879		6,357
Other revenues	834	3,723		
Total revenues	<u>1,420,481</u>	<u>3,283,136</u>	<u>111,414</u>	<u>4,815,031</u>
EXPENDITURES				
Current				
General government				
Legislative	82,340			82,340
Judicial	82,805	383,096		383,901
Education	22,022			22,022
Finance and administrative	157,805		24,605	356,608
Other general government	102,010	214,621		226,636
Public safety	108,790			108,790
Public works	95,117	1,877,618		1,974,735
Health and welfare	17,658	587,576		605,234
Culture and recreation		207,187		207,187
Economic development and assistance	28,940			28,940
Debt service	15,383	74,182		89,565
Capital outlay		216,940	84,809	303,749
Intergovernmental	4,000			4,000
Total expenditures	<u>891,720</u>	<u>3,705,136</u>	<u>111,414</u>	<u>4,708,270</u>

(Continued)

CLABORNE PARISH POLICE JURY

Bossier, Louisiana

GOVERNMENTAL FUND TYPE

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	OTHER CAPITAL PROJECTS FUNDS	TOTAL BALANCE/DEFICIT
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>568,762</u>	<u>(841,580)</u>	<u>3000</u>	<u>568,762</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets		000		000
Operating transfers in		645,000		645,000
Operating transfers out	<u>(650,000)</u>	<u>(25,000)</u>		<u>(675,000)</u>
Total other financing sources (uses)	<u>(650,000)</u>	<u>520,000</u>	<u>3000</u>	<u>000</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(81,238)</u>	<u>298,120</u>	<u>6000</u>	<u>108,882</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>1,450,000</u>	<u>1,095,000</u>	<u>50,000</u>	<u>4,595,000</u>
FUND BALANCES AT END OF YEAR	<u>\$1,368,762</u>	<u>\$1,393,120</u>	<u>\$6000</u>	<u>\$4,767,882</u>

Continued

The accompanying notes are an integral part of this statement.

PLANNING BOARD FUND-BARY
 (Mayor, Louisville)
 GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL
 SERVICE FUNDS (Accounting Office of Community Services)

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

	GENERAL FUND		FUND 9 (continued)	OTHER SERVICE FUNDS		Totals FUND 9 & OTHER FUNDS
	Budget	Actual		Budget	Actual	
REVENUES						
Taxes:						
Ad valorem taxes	\$21,700	\$24,200	\$14,200	\$23,700	\$99,000	\$67,900
Sales and use taxes				\$60,000	\$60,700	\$18,700
Other taxes, penalties, and interest	15,700	9,600	(6,000)			
License and permits	15,000	15,470	0			
Intergovernmental revenues:						
Federal funds - federal grants	100,000	\$8,377	(6,477)	6,000		6,000
State funds						
Funds, intergovernmental funds	2,000	23,000	2,000	\$60,000	20,000	84,000
State revenues sharing grant				70,000	10,000	80,000
Government grants	\$60,000	\$27,600	\$27,600			
Other state funds	15,000	60,000	60,000			
Local funds	1,000	(1,000)	(1,000)			
Fees, charges, and contributions for services	2,000	6,000	(2,000)	1,000	2,000	1,000
Fees and donations				\$60,000	\$60,000	\$100
Use of money and property	10,000	60,000	6,000	60,000	10,000	17,000
Other revenues		(2,000)	(2,000)	1,000	1,000	0
Total revenues	1,023,700	1,000,000	177,000	2,200,000	2,488,000	270,000
EXPENDITURES						
General government:						
Legislative	\$4,000	\$2,000	1,000			
Judicial	95,000	80,000	15,000	10,000	10,000	10,000
Executive	50,700	22,000	4,000			
Finance and administration	145,100	266,500	285,000			
Other general government	100,000	100,000	0	10,000	10,000	10,000
Public safety	48,000	70,000	11,000			
Public works	170,000	180,000	11,000	1,400,000	1,000,000	500,000
Health and welfare	126,170	123,000	1,170			
Police and fire				100,000	100,000	20,000
Environmental development and assistance	11,000	20,700	0	10,000		10,700
Other expenditures	11,000	11,000		10,000		10,700
Public works	11,000	11,000				
Capital assets	11,000	11,000	1,000	670,000	670,000	\$611,000
Intergovernmental		(4,000)	(4,000)			
Total expenditures	1,023,700	\$67,000	280,100	2,110,000	2,870,000	1,240,000
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES						
	100,000	\$33,000	(103,100)	90,000	618,000	1,030,000
OTHER FINANCING SOURCES (USES)						
Operating transfers in				600,000	600,000	(600,000)
Operating transfers out	(600,000)	(600,000)				
Capital asset financing sources (uses)	(600,000)	(600,000)	60,000	(600,000)	(600,000)	60,000
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES						
	100,000	\$67,000	60,000	(1,000,000)	600,000	1,030,000
FUND BALANCES AT BEGINNING OF YEAR						
	700,000	1,000,000	700,000	1,000,000	1,000,000	700,000
FUND BALANCES AT END OF YEAR						
	700,000	\$1,067,000	\$1,067,000	100,000	\$1,030,000	\$1,067,000

This accompanying notes are an integral part of this statement.

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1997

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, 2000.

Louisiana Revised Statute 33:1236 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 nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 (Codification Section 2100.120-140) 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

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

financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on 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:

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Claborne Parishes:		
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 Recreation Districts	June 30	1 & 3
Lilbourn Fire Protection District No. 6	December 31	1 & 3
South Claiborne Fire Protection District No. 3	December 31	1 & 3
Claiborne Parish Fire Protection District No. 4	December 31	1 & 3
Evergreen Fire Protection District	December 31	1 & 3

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Notes to the Financial Statements (Continued)

Claborne Parish Fire Protection District No. 3	December 31	1 & 3
Pinchil Water System	December 31	1 & 3

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 fixed assets and general long-term obligations) that

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Notes to the Financial Statements (Continued)

are not recorded in the "fund" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

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 domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. Approximately 88 per cent of general fixed assets are valued at 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.

D. 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 measurable and available (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

CLAIBORNE PARISH POLICE JURY

Houma, Louisiana

Notes to the Financial Statements (Continued)

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.

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 entitled to the funds.

Interest income on time deposits and LAMP 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

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

inspection and the date of the public hearing on the budget) 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.

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, 1997, 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):

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Excess (Deficiency) of revenues and other sources over expenditures and other uses (Budget basis)	(\$85,728)	\$207,750
Adjustments:		
Receivables	6,128	100,104

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

	General Fund	Special Revenue Funds
Payables:	(341,858)	(578,529)
Fund not budgeted		33,032
Other	_____	(65,917)
Excess (Deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>(381,258)</u>	<u>\$206,126</u>

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, 1997, the police jury has cash and cash equivalents (bank balances, net of cash overdraft), totaling \$472,651, as follows:

Demand deposits	\$273,540
Petty cash	400
Time deposits	<u>128,991</u>
Total	<u>\$472,651</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, if most 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	<u>\$483,295</u>
Federal deposit insurance	\$453,347
Pledged securities (uncollateralized)	<u>2,496,650</u>
Total	<u>\$3,949,877</u>

CLAIBORNE PARISH POLICE JURY

Houma, Louisiana

Notes to the Financial Statements (Continued)

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 (310.106); however, Louisiana Revised Statutes (LRS) 38:1229 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, LRS 38:1224, 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, 1997, the police jury had investments in the Louisiana Asset Management Pool of \$2,989,395, stated at cost, which approximates market.

In accordance with GASB Codification 190.165 the investment in LAMP at December 31, 1997, 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, companies, or municipalities, as well as repurchase agreements collateralized by those 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 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Notes to the Financial Statements (Continued)

B. VACATION AND SICK LEAVE

The following provides detail on vacation and sick leave policies of the police jury and 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 12 days of sick leave each year, which may be accumulated. Employees receive payment for accumulated sick leave up to 20 days upon termination of employment. Any remaining unused sick leave may be credited toward early retirement.

At December 31, 1997, employees of the library had accumulated and vested \$7,587 of employee leave benefits, computed in accordance with GASB Codification C80. The liability is recorded within the general long-term obligations account group.

1. SALES TAX

On April 12, 1990, voters of the parish approved renewal of a one per cent sales tax to construct, maintain, and operate solid waste collection and disposal facilities. The five-year tax expired on June 30, 1995. 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.

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

J. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned *Monomachian Only (services)* 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.

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 millage:			
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	5.44	1995
Roads	7.00	7.00	1997
Equipment	2.48	2.01	1997

The difference between authorized and levied millage is the result of reassessments 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 1997 assessed valuation.

	<u>1997 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Marathon Oil Company	\$4,256,140	5.71%
Texas Gas Transmission Corporation	5,620,000	5.13%
Ladlow Corporation	2,644,620	3.55%
Hart Producing Company, Inc.	1,742,990	2.34%
Energy Corporation	1,682,810	2.23%
Bellefleur Telecommunication	1,606,000	2.15%
Hart Oil Company	1,502,430	2.00%

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

Enko Energy Field Services, Inc.	\$1,453,510	1.55%
Claborne Electric Co-op., Inc.	1,264,820	1.70%
Norman Gas Transmission Company	<u>976,280</u>	<u>1.31%</u>
Total	<u>\$3,694,610</u>	<u>28.18%</u>

3. RECEIVABLES

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

	General Fund	Special Revenue Funds	Capital Projects Fund	Total
Taxes:				
Ad valorem	\$220,370	\$953,893		\$1,174,263
Sales		43,287		43,287
Grants:				
Federal	106,594	35,370	\$74,205	141,964
State		98,348		98,348
Accounts and other	<u>1,022</u>	<u>74,803</u>		<u>35,824</u>
Total	<u>\$327,986</u>	<u>\$1,066,700</u>	<u>\$74,205</u>	<u>\$1,468,891</u>

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1997:

	Balance at January 1,	Adjustments	Additions	Deletions	Balance at December 31,
Police Jury:					
Land and improvements	\$215,995				\$215,995
Buildings	2,018,980				2,018,980
Equipment	<u>2,136,624</u>		<u>111,381</u>	<u>(572)</u>	<u>2,247,433</u>
Total police jury	<u>4,371,599</u>	<u>90591</u>	<u>111,381</u>	<u>(572)</u>	<u>4,683,959</u>
Community Services - Equipment	<u>724,142</u>	<u>90591</u>	<u>(4,112)</u>	<u>(805)</u>	<u>709,716</u>
Fire districts:					
Buildings	498,282				498,282
Equipment	<u>718,427</u>				<u>718,427</u>
Construction in progress	<u>90958</u>		<u>86,802</u>		<u>86,802</u>
Total fire districts	<u>1,217,667</u>	<u>90591</u>	<u>86,802</u>	<u>19051</u>	<u>1,281,010</u>
Parade Water System:					
Water well	<u>64,624</u>				<u>64,624</u>

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Notes to the Financial Statements (Continued)

Repeater stations and lines	<u>510,875</u>				<u>510,875</u>
Total radio system	<u>26,828</u>	<u>22,028</u>	<u>22,028</u>	<u>22,028</u>	<u>26,828</u>
Library:					
Furniture and equipment	<u>190,091</u>	<u>530,375</u>	<u>34,004</u>		<u>714,470</u>
Library books	<u>430,006</u>		<u>24,287</u>	<u>(27,001)</u>	<u>427,292</u>
Total library	<u>620,097</u>	<u>530,375</u>	<u>58,291</u>	<u>(27,001)</u>	<u>681,662</u>
Total	<u>\$6,187,241</u>	<u>\$10,171</u>	<u>\$107,762</u>	<u>(16,445)</u>	<u>\$7,092,689</u>

Additions for the year include \$4,014 of assets that were deleted from library fixed assets in prior year, then repaired and added back in the current year. Adjustment of \$30,375 to library fixed assets is based on physical count of assets.

6. 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 30 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 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 \$14 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 employer'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 benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available 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, Post Office Box 14849, Baton Rouge, Louisiana 70898-4849, or by calling (504) 928-1361.

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

Under Plan A, members are required by state statute to contribute 9.50 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 8.00 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 provided by Louisiana Revised Statute 11:100, 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 Claiborne Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1997, 1998, and 1995, were \$83,917, \$85,765, and \$60,481, respectively, equal to the required contributions for each year.

6. POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Claiborne 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, 1997:

	Capital Loans	Compensated Absences	Installment Purchases	Total
Long-term obligations at January 1	\$263,347	\$7,890	\$37,500	\$445,490
Additions		4,858		4,858
Reductions	(68,028)	(2,798)	(15,900)	(186,296)
Adjustments	16,305	(2,165)	(6,900)	(8,665)
Long-term obligations at December 31	<u>\$211,584</u>	<u>\$7,887</u>	<u>\$15,500</u>	<u>\$234,971</u>

Upon separation from employment, library 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 exceeds 180 hours.

CLAYBORNE PARISH POLICE JURY

Bossier, Louisiana

Notes to the Financial Statements (Continued)

8. INSTALLMENT PURCHASES

On April 7, 1994, the police jury agreed to purchase a building for \$32,500. The purchase agreement required a down payment of \$6,500 with four annual payments of \$6,500, due on April 7 of each year, with the final payment due on April 7, 1998. Payments are made from the General Fund. On October 10, 1996, the police jury agreed to purchase property for \$27,000, less \$500 for appraisal, transfer, etc. The agreement required an initial payment of \$8,500 and two annual payments of \$8,000, due on January 15, 1997 and 1998.

9. CRIMINAL COURT SURPLUS

Louisiana Revised Statute 15:571.11(c)(3) 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 1997.

10. DUE FROM/TO OTHER FUNDS

All individual amounts due from and to other funds at December 31, 1997 exist only within the police jury's Office of Community Service. Individual fund amounts due to/from other funds at December 31, 1997, are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Regular	\$27,349	
CSBG		\$11,943
Energy		7,040
Food Stamp		34,041
Section 18	25,000	1,234
Title XIX		<u>1,081</u>
Total Office of Community Service	<u>\$52,349</u>	<u>\$52,349</u>

11. 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

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Notes to the Financial Statements (Continued)

Community Services 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. The remaining food stamp inventory was returned to the state on January 13, 1998. Activity for the year follows:

Balance at January 1, 1997	5921,930
Received	1,778,000
Issued	<u>(7,555,680)</u>
Balance at December 31, 1997	<u>514,250</u>

12. COOPERATIVE ENDEAVOR

On October 5, 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 as property owned by the center and to allow the jury to place movable buildings at the site.

13. RESTATEMENT OF FUND BALANCE

The December 31, 1996 fund balance of the special revenue funds have been restated to correct an error in recording receivables. The following reconciles fund balances as previously reported to beginning fund balances as presented on Statement B:

	Special Revenue Funds
Fund balance as previously reported	\$3,034,136
Correction of error in recording prior year receivable	<u>83,527</u>
Fund balance at January 1, 1997, restated	<u>\$3,117,663</u>

14. LITIGATION AND CLAIMS

The police jury is not involved in any litigation at December 31, 1997, nor is it aware of any unasserted claims.

SUPPLEMENTAL INFORMATION SCHEDULES

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

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 expired June 30, 1995. 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 15:571.15(c)(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 at 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, 1986. 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.

CLARENCE POLICE POLICE BERRY
Harris, Louisiana
SPECIAL REVENUE FUND

Comparing Balance Sheet, December 31, 1997

	ASSETS	LIABILITIES	NET POSITION	NET ASSETS	NET POSITION	ASSETS OF	NET POSITION
	MAINTENANCE	GENERAL	RESERVE	RESERVE	RESERVE	LIABILITY	RESERVE
	FUND	FUND	FUND	FUND	FUND	FUND	FUND
ASSETS							
Cash and cash equivalents	\$1,667	\$1,722	\$15,513	\$19,307	\$19,881	\$19,261	\$4,024
Investments	411,055	14,244	405,658	1,086,863			1,488,911
Receivables	688,080	122,150	381,900	49,239	32,384	37,842	1,166,565
Due from other funds						37,291	37,291
Prepaid charges						3,076	3,076
	<u>\$678,792</u>	<u>\$148,116</u>	<u>\$278,071</u>	<u>\$1,035,412</u>	<u>\$61,546</u>	<u>\$61,546</u>	<u>\$2,000,487</u>
TOTAL ASSETS							
LIABILITIES AND FUND EQUITY							
Liabilities							
Accounts payable		\$3,972	\$15,217	\$66,465	\$67,654	\$2,376	\$282,794
Payroll liability payable						1,448	1,448
Due to other funds						27,390	27,390
Due to others						1,246	1,246
Deferred revenues		3,972	15,217	66,465	67,654	4,608	4,608
Total Liabilities		<u>\$7,944</u>	<u>\$30,434</u>	<u>\$132,930</u>	<u>\$135,308</u>	<u>\$12,828</u>	<u>\$318,486</u>
Fund Equity - fund balances - unassigned - unexpended	<u>\$440,848</u>	<u>\$140,244</u>	<u>\$247,837</u>	<u>\$902,482</u>	<u>\$47,238</u>	<u>\$48,718</u>	<u>\$1,681,991</u>
	<u>\$440,848</u>	<u>\$140,244</u>	<u>\$247,837</u>	<u>\$902,482</u>	<u>\$47,238</u>	<u>\$48,718</u>	<u>\$1,681,991</u>
TOTAL LIABILITIES AND FUND EQUITY							
	<u>\$678,792</u>	<u>\$148,116</u>	<u>\$278,071</u>	<u>\$1,035,412</u>	<u>\$61,546</u>	<u>\$61,546</u>	<u>\$2,000,487</u>

CLARK COUNTY PUBLIC FACILITIES FUND
 Henson Location
GENERAL REVENUE FUNDS

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

	REVENUE AMOUNT	PERCENTAGE ADJUSTMENTS	ADJUSTED AMOUNT	SALES TAX	CHANGES OVER	PERCENTAGE ADJUSTMENTS	EFFECT OF PERCENTAGE ADJUSTMENTS	TOTAL
REVENUES								
Taxes:	\$439,976	0.00%	\$439,976	\$607,668				\$1,047,644
Ad valorem taxes								
State and local sales								
Intergovernmental revenues:								
Federal funds - grants								
State funds								
Federal transportation funds	150,001	(1.00)	149,001	15,418				208,001
State income sharing (aid)	49,810		49,810					93,209
Other state funds	87,861		87,861	12,638				97,861
Federal, state, and community for services				2,590			2,590	28,000
Parks and recreation				5,000			5,000	207,300
Use of money and property	24,962	4.08%	25,778	31,048	\$281,653	95.75%	61,517	138,879
Other revenues	38		38	1,258			2,422	3,472
Total revenues	<u>941,752</u>	<u>19.20%</u>	<u>949,751</u>	<u>961,578</u>	<u>201,281</u>	<u>9.75%</u>	<u>88,661</u>	<u>1,283,116</u>
EXPENDITURES								
General:								
General government								
Judicial	34,347		34,347	27,897	207,962	1.19%		382,006
Other general government	1,278,155		1,278,155	27,897	207,962			1,679,413
Public works								
Roads and utilities				307,387			307,387	307,387
Culture and recreation								
Parks and recreation	38,878		38,878					38,878
Debt service								
Capital outlay	1,092	0.12%	1,092	28,115			28,115	29,207
Total expenditures	<u>1,597,413</u>	<u>14.15%</u>	<u>1,615,211</u>	<u>297,412</u>	<u>207,962</u>	<u>1.28%</u>	<u>28,661</u>	<u>1,703,116</u>

EXPENSES

REVENUE OTHER	13,862	17,420	46,288	65,878	114,881	24,126	11,371	410,980
EXPENSES								
OTHER FINANCING								
SHARES (Net)								800
Rate of return								45,000
Operating transfers to								645,000
Operating transfers and								115,000
Total other financing								1,105,800
income (loss)	20,000	20,000	20,000	20,000	20,000	20,000	20,000	630,000

EXPENSES

REVENUE OTHER	10,000	17,000	40,000	40,000	114,000	2,000	11,000	200,000
EXPENSES								
OTHER FINANCING								
SHARES (Net)								20,000
Rate of return								20,000
Operating transfers to								1,000,000
Operating transfers and								1,000,000
Total other financing								1,020,000
income (loss)	20,000	20,000	20,000	20,000	20,000	20,000	20,000	630,000

FUND BALANCES

REVENUE OTHER	10,000	17,000	40,000	40,000	114,000	2,000	11,000	200,000
EXPENSES								
OTHER FINANCING								
SHARES (Net)								20,000
Rate of return								20,000
Operating transfers to								1,000,000
Operating transfers and								1,000,000
Total other financing								1,020,000
income (loss)	20,000	20,000	20,000	20,000	20,000	20,000	20,000	630,000

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1987

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, opening 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 Claiborne 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 lowest 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.

CLAIBORNE PARISH POLICE BURY
OFFICE OF COMMUNITY SERVICES
Bossier, Louisiana
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1997

	RECEIVABLE	GRANT	REVENUE	FOOD		TOTAL	SECTION	TOTAL
				BLANKET	SECTION			
	\$192,487	\$89,029	\$608	\$29,340	\$11,423	\$42,049		\$334,362
	2,584	\$49,895	6,582	14,199	60	2,922		37,942
	27,583							27,583
	3,179							3,179
TOTAL ASSETS	\$183,613	\$139,895	\$7,190	\$43,540	\$14,345	\$42,018		\$401,876

ASSETS

Cash and cash equivalents
Receivables
Due from other funds
Prepaid charges

TOTAL ASSETS

LIABILITIES AND FUND EQUITY

Liabilities:

Accounts payable
Payroll withholdings payable
Due to other funds
Due to others

Deferred revenue

Total Liabilities

Fund Equity - fund balances (deficits) -
unassigned - undesignated

TOTAL LIABILITIES
AND FUND EQUITY

583	\$162	\$35	\$2,118					\$2,378
1,660								1,660
	11,987	\$7,840	6,841	1,234	\$1,891			27,993
					679		\$1,417	1,416
							42,681	42,681
1,725	12,149	7,940	6,874	3,352	\$8,098	1,229	42,088	73,376
183,890	13,454	\$1,292	1,316	43,190	\$9,248	13,123	\$8,088	338,390
\$183,613	\$139,895	\$7,190	\$43,540	\$14,345	\$42,018			\$401,876

Consolidated financial results
attributed to continuing operations
Newport, Louisiana
SPECIAL DIVIDEND PLAN

Continuing Operations, Expenses
and Changes in Paid Balances
For the Year Ended December 31, 1997

	1997	1996	1995	1994	1993	1992	1991	1990	1989	TOTAL
REVENUES										
Intergovernmental revenue - federal grants	807,403	\$61,734	\$44,183	\$7,655	\$15,617	\$103,142	\$41,339	\$219,319	\$91,234	\$912,544
Fees, charges, and reimbursements for services	21,989				927		311,564			313,480
Use of money and property	6,658	1,473			314	314	373			11,117
Other revenues	3,161									3,161
Total revenues	<u>1,038,211</u>	<u>67,207</u>	<u>44,183</u>	<u>7,655</u>	<u>16,557</u>	<u>103,456</u>	<u>411,206</u>	<u>219,638</u>	<u>910,553</u>	<u>2,603,601</u>
EXPENDITURES										
Contract - health and welfare	82,579	46,317			44,780	28,111	38,489			219,266
Personal services	14,054	6,581	41,272	7,813	3,181	11,778	5,000	433	31,667	109,087
Operating services	23,227	4,376	289		81	11,816	81	4,559		44,369
Materials and supplies	5,187	4,736			484	2,644				13,051
Travel				2		174				176
Other expenditures									1,411	1,411
Capital outlay						17,474	11,561			29,035
Total expenditures	<u>124,047</u>	<u>57,034</u>	<u>41,461</u>	<u>7,815</u>	<u>47,546</u>	<u>52,214</u>	<u>55,531</u>	<u>50,051</u>	<u>33,051</u>	<u>316,685</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>914,164</u>	<u>10,173</u>	<u>2,722</u>	<u>(139)</u>	<u>11,011</u>	<u>51,242</u>	<u>356,675</u>	<u>169,587</u>	<u>877,502</u>	<u>1,286,916</u>
OTHER FINANCIAL SERVICES (FUND)										
Operating transfers to					41,188	(25,000)				16,188
Operating transfers to										
State of fiscal funds										
Total other financing services (fund)										16,188
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SERVICES OVER EXPENDITURES AND OTHER FUND FINANCING SERVICES (DEFICIT) AT BEGINNING OF YEAR	<u>167,003</u>	<u>6,664</u>	<u>75,618</u>	<u>6,051</u>	<u>26,995</u>	<u>34,877</u>	<u>14,271</u>	<u>6,664</u>	<u>6,664</u>	<u>291,543</u>
FUND BALANCES (DEFICIT) AT END OF YEAR	<u>103,980</u>	<u>11,454</u>	<u>81,193</u>	<u>2,051</u>	<u>8,416</u>	<u>56,018</u>	<u>21,248</u>	<u>13,325</u>	<u>16,664</u>	<u>223,314</u>

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1987

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 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.

CLAIBORNE PARISH POLICE JURY
Bossier, Louisiana
Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 1997

Brian G. Bays	\$7,200
Jack Price	7,200
Weldon Kilpatrick	7,200
Joe Staggis	7,200
Bobby Liles	7,200
Gene Coleman	7,200
Ed Foster, President	8,400
Ray Mardin	7,200
Terry W. Tiagle	7,200
Manny J. Powell	<u>7,200</u>
Total	<u>\$73,200</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 State, 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

CLAYBORNE PARISH POLICE JURY
Homer, Louisiana

I have audited the primary government financial statements of the Clayborne Parish Police Jury as of and for the year ended December 31, 1997, and have issued my report thereon dated February 16, 1998. 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 Clayborne Parish Police Jury's financial statements are free of material misstatement, 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 those 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 Clayborne 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.

VERNON R. COON
LICENSED CERTIFIED PUBLIC ACCOUNTANT
MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS
MEMBER OF LOUISIANA
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CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

December 31, 1997

This report is intended for the information of the members of the Claiborne Parish Police Jury, management of the police jury, federal assisting 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 18, 1998



**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, 1997. Claiborne 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 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 State, 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 those 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 those 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, 1997. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

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CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Independent Auditor's Report on Compliance

**With Requirements Applicable to Each Major
Program and Internal Control Over Compliance, etc.
December 31, 1997**

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 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-133.

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 18, 1998

CLAIBORNE PARISH POLICE JURY
Bossier, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1997

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the primary government 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 program tested as a major program included the USDA Food Stamp Program - CPDA #0.551.
8. The threshold for distinguishing Type A and B programs was \$200,000.
9. The Claiborne Parish Police Jury was not determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings resulted from the financial statement audit.

(Continued)

CLAIBORNE PARISH POLICE JURY
Houma, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 1997

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

None

(Continued)

CLAIBORNE PARISH POLICE JURY
 Houma, Louisiana

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

FEDERAL AGENCY PASS-THROUGH GRANTOR PROGRAM NAME	FY97 BUDGET	FED-THROUGH GRANT RECEIVED	PERCENTAGE RECEIVED OF FY97 BUDGET	REVENUE RECOVERABLE	NET RECEIPT	CORRECTIONS RECEIVED BY/ON BEHALF OF
United States Department of Agriculture Passed through Louisiana Department of Social Services:						
Commodity	8,234	27,674	336%	\$1,638	\$16,036	762%
Food Stamp	8,811	22,278	253%	(211,878)	1,776,088	20,049%
Administrative costs - Food Stamp program	8,841	22,278	253%	1,218	25,627	291%
Administrative costs - Commodity	8,234	27,674	336%	3,942	3,942	48%
Total U.S. Department of Agriculture				<u>246,780</u>	<u>1,820,193</u>	<u>22,326%</u>
United States Department of Health and Human Services Passed through Louisiana Department of Social Services:						
Title V	15,714	1,099	7%	42,499	42,499	2,71%
Low-Income Energy Assistance Program	15,714	2,471	16%	44,141	44,141	281%
Passed through Louisiana Department of Labor - Community Services Block Grant	15,792	879,006	5,572%	61,764	61,764	393%
Passed through Louisiana Department of Social Services - Office of Family Support - Project Independence	83,841	11,607	14%	17,808	17,808	21%
Total United States Department of Health and Human Services				<u>126,112</u>	<u>166,212</u>	<u>130%</u>
United States Department of Housing and Urban Development Direct program - Low-Income Housing Assistance Program	14,146	79,811	564%	21,811	21,811	154%
Passed through Office of the Governor, Bureau of Administration - Community Development Block Grant (State Program)	14,228	107,788	757%	111,794	111,794	785%
Total United States Department of Housing and Urban Development				<u>133,605</u>	<u>133,605</u>	<u>94%</u>
United States Department of Justice Drug Program - Church Arson Prevention Grant	16,588	96,054,017	580%	4,800	4,800	29%
United States Department of Labor Passed through Coordinating and Developmental Corporation - Job Training Partnership Act	17,246	94	0%	47,895	47,895	28%
Federal Emergency Management Agency Disaster program - Emergency Food and Shelter	83,313	94	0%	7,444	7,444	9%

(Continued)

CLAIBORNE PARKER POLICE BUREAU
Houma, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 1997

FEDERAL DONOR/ PASS-THROUGH GRANTOR PROGRAM NAME	CFDA NUMBER	Fiscal Year/Other Ident	COMMENTS			TOTAL FEDERAL AWARDS
			REVENUE at DECEMBER 31, 1997	REVENUE ACCUMULATED	EXPENSE ACCUMULATED	
United States Department of Transportation						
Funded through Louisiana Department of Transportation and Development - Public Transportation for Non-Urbanized Areas	20.609	70-094-0005 70-10-00-00 70-10-00-00		17,100	53,891	
			11,870	11,990	20,980	
				47,775	49,711	11,040
Other Financial Assistance						
Drug program - United States Department of the Interior - Bureau of Land Management	NOONE	N/A	5,000	50,000	50,000	50,000
Total Federal Financial Assistance			16,870	116,875	120,791	61,040

FOOTNOTES:

(1) The Schedule of Federal Awards was prepared on the modified accrual basis of accounting.

(2) Total stamp inventory at December 31

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 1997

There were no audit findings reported in the audit for the year ended December 31, 1996.