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**LINDEN FIRE DEPT. JURY**  
Farmersville, Kentucky

**Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 2000  
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the clerk of the court and is available to the public. This report is available for public inspection at the Public Finance Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date     MAY 17 2000    

**VERNON R  
COON**  
LEGISLATIVE FINANCE AUDITOR AND

UNION PARISH POLICE JURY  
Farmerville, Louisiana

Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 1999  
With Supplemental Information Schedules

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UNION PARISH POLICE JURY  
Bossierite, Louisiana  
Contents, December 31, 1969

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UNION PARISH POLICE JURY  
Farmville, Louisiana  
Contents, December 31, 1999

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## Independent Auditor's Report

### UNION PARISH POLICE JURY Farmerville, Louisiana

I have audited the primary government financial statements of the Union Parish Police Jury, as of December 31, 1999, and for the year then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the Union Parish Police Jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

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

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Union Parish Police Jury, as of December 31, 1999, 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 Union Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Union Parish Police Jury as of December 31, 1999, and results of its operations for the year then ended in conformity with generally accepted accounting principles.

**McGraw-Hill**  
THE CITY OF HOUSTON  
PUBLIC UTILITIES

**THE CITY OF HOUSTON**  
COMMISSIONERS  
ACCOUNTANTS

**FINANCIAL STATEMENTS**  
HOUSTON, TEXAS  
AND FINANCIAL STATEMENTS

**THE PROFESSIONAL BOARD**

**HOUSTON, TEXAS**

**HOUSTON, TEXAS**

**THE CITY OF HOUSTON**

**HOUSTON, TEXAS**

**HOUSTON, TEXAS**

UNION PARISH POLICE JURY

Bossierville, Louisiana  
Independent Auditor's Report,  
December 31, 1999

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 Union 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 aspects in relation to the primary government financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued a report dated May 4, 2000, on my consideration of the Union Parish Police Jury's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



West Monroe, Louisiana  
May 4, 2000

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(OVERVIEW)**





Investment in general fund assets

Fund balances:

Reserved for landfill operations cost  
 Unreserved - designated for municipalities  
 Unreserved - undesignated  
 Total fund equity

TOTAL LIABILITIES  
 AND FUND EQUITY

868,460	142,921	80,909E	12,375,179	12,375,179
<u>868,460</u>	<u>4,348,290</u>	<u>79,909E</u>	<u>12,375,179</u>	<u>12,375,179</u>
	<u>4,088,901</u>			
<u>868,460</u>	<u>88,348,921</u>	<u>811,281</u>	<u>812,375,179</u>	<u>812,817,287</u>

(Continued)

The accompanying notes are an integral part of this statement.

**UNION PARISH POLICE JURY**  
Farmerville, Louisiana  
**GOVERNMENTAL FUND TYPE**

**Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances**  
For the Year Ended December 31, 1999

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (GENERAL+SPECIAL+ CAPITAL)
<b>REVENUES</b>				
<b>Taxes:</b>				
Ad valorem taxes	\$152,880	\$254,449		\$407,329
Sales		1,691,205		1,691,205
Other taxes, penalties, and interest	22,906			22,906
Licenses and permits	82,000			82,000
<b>Intergovernmental revenues:</b>				
<b>Federal funds:</b>				
Federal grants	5,967	1,779,287	\$56,602	1,841,856
Housing assistance		414,298		414,298
<b>State funds:</b>				
Parish transportation funds		399,798		399,798
Housing assistance		364,325		364,325
State revenue sharing (net)	49,587	969,767		1,019,354
Severance taxes	818,312			818,312
Other	43,895	105,908		149,803
Fees, charges, and commissions for services	21,382	691,934		713,316
Fines and forfeitures		132,859		132,859
Use of money and property	69,100	130,368		199,468
Other revenues	9,214	35,808		45,022
<b>Total revenues</b>	<u>1,285,514</u>	<u>7,056,179</u>	<u>56,602</u>	<u>8,398,295</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General government:</b>				
Legislative	105,878			105,878
Judicial	607,202	181,832		789,034
Election	16,698			16,698
Finance and administrative	85,832	3,512	21,543	110,887
Other general government	305,253			305,253
Public safety	145,821	1,291,398		1,437,219

(Continued)

UNION PARISH POLICE JURY  
 Farmerville, Louisiana  
 GOVERNMENTAL FUND TYPE  
 Combined Statement of Revenues, Expenditures  
 and Changes in Fund Balances, etc.

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL PROGRAMS (ONLY)
<b>EXPENDITURES (CONT'D.)</b>				
Current: (Cont'd.)				
Public works		\$2,945,824		\$2,945,824
Health and welfare	\$7,448	1,818,037		1,825,477
Culture and recreation	1,200	139,825		141,025
Economic development and assistance	9,812			9,812
Transportation		7,681		7,681
Debt Service	\$5,272			\$5,272
Capital outlay	2,284	2,282,509	\$25,000	1,321,262
Total expenditures	<u>742,292</u>	<u>7,662,020</u>	<u>25,000</u>	<u>8,661,114</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>324,022</u>	<u>(602,247)</u>	<u>NONE</u>	<u>(81,815)</u>
<b>OTHER FINANCING SOURCES (Use)</b>				
Operating transfers in	\$5,272	1,748,660		1,804,832
Operating transfers out	(214,182)	(1,362,748)		(1,676,830)
Proceeds from certificates of indebtedness		785,000		785,000
Total other financing sources (use)	<u>(158,910)</u>	<u>1,769,912</u>	<u>NONE</u>	<u>900,000</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>65,109</u>	<u>763,072</u>	<u>NONE</u>	<u>828,185</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>				
	<u>843,351</u>	<u>5,935,282</u>	<u>NONE</u>	<u>4,778,253</u>
<b>FUND BALANCES AT END OF YEAR</b>				
	<u>\$908,460</u>	<u>\$4,698,954</u>	<u>NONE</u>	<u>\$5,687,414</u>

(Continued)

The accompanying notes are an integral part of this statement.

**LOUIS PARRIS POLICE JURY**  
**Farmerville, Louisiana**  
**GOVERNMENTAL FUND TYPE - GENERAL**  
**AND SPECIAL REVENUE FUNDS**

Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget  
(GAAP) Basis and Actual (Including Criminal Court and  
Jobs Training Partnership Act Special Revenue Funds)  
For the Year Ended December 31, 1999

	..... GENERAL FUNDS .....			..... SPECIAL REVENUE FUNDS .....		
	BUDGET	ACTUAL	VARIANCE (FAVORABLE UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE (FAVORABLE UNFAVORABLE)
<b>REVENUES</b>						
<b>Taxes:</b>						
Ad valorem taxes	4,024,434	3,432,880	(591,554)	3,849,338	3,824,478	24,860
Sales and use taxes				1,250,000	1,058,338	191,662
Other taxes, penalties, and interest	18,800	22,396	4,596			
Licenses and permits	82,800	82,800	(0)			
<b>Intergovernmental revenues:</b>						
Federal funds	3,708	3,847	139	614,778	668,898	47,000
State funds:						
Parish Transportation Act					388,798	388,798
Housing Interest					364,393	364,393
State revenue sharing (act)	33,000	40,667	7,667	165,088	168,767	3,679
Revenue limit	608,000	818,913	210,913			
Other	48,150	43,898	(4,252)	937,844	106,898	(830,946)
Fees, charges, and commodities	18,000	21,342	3,342	838,869	931,384	92,515
Fines and forfeitures				4,393	4,497	104
Use of money and property	68,267	69,181	914	687,881	689,118	1,237
Other revenues	12,800	9,214	(3,586)	184,885	24,678	(160,207)
<b>Total revenues</b>	<u>7,240,698</u>	<u>7,268,534</u>	<u>27,836</u>	<u>7,270,415</u>	<u>8,268,657</u>	<u>998,242</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
<b>General government:</b>						
Legislative	130,388	108,878	21,510			
Judicial	111,218	187,260	76,042	6,354	6,354	(0)
Fireworks	34,649	58,698	24,049			
Finance and administration	88,113	83,832	4,281	18,000	2,512	15,488
Other general government	282,210	288,253	6,043	78,988		
Public safety	158,991	143,821	15,170	1,378,272	1,291,398	86,874
Public works				3,458,792	2,943,824	474,968
Health and welfare	7,448	7,442	6	298,378	282,196	16,182
Culture and recreation	1,200	1,200	(0)	186,817	188,825	2,008
Economic development and assistance	11,882	9,812	2,070			
Transportation				11,442	7,481	3,961
Inter-governmental						
Info Services		85,172	(85,172)			
Capital outlay	3,794	3,164	630	1,298,138	1,281,812	16,326
<b>Total expenditures</b>	<u>862,248</u>	<u>842,412</u>	<u>19,836</u>	<u>6,128,961</u>	<u>5,888,688</u>	<u>240,273</u>
(Over/under)						

## LIVING PARISH POLICE DEPT

Terrebonne, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL  
AND SPECIAL REVENUE FUNDSCombined Statement of Revenues, Expenditures  
and Changes in Fund Balance - Budget  
(GAAP) Basis and Actual (Including Critical Care) and  
John Training Partnership Act Special Revenue Funds, etc.

	..... GENERAL FUNDS .....			... SPECIAL REVENUE FUNDS ...		
	BUDGET	ACTUAL	CUMULATIVE VARIANCE (FAVORABLE)	BUDGET	ACTUAL	CUMULATIVE VARIANCE (FAVORABLE)
<b>EXCESS (Deficiency) OF REVENUES OVER</b>	<u>347,047</u>	<u>324,021</u>	<u>230,875</u>	<u>(363,344)</u>	<u>(373,141)</u>	<u>308,400</u>
<b>OTHER FINANCING SOURCES (Use)</b>						
Operating transfers in	55,211	55,211		1,800,000	1,749,660	60,340
Operating transfers out	(515,323)	(514,183)	1,237	(1,894,700)	(1,855,740)	38,960
Previously issued certificates of indebtedness					<u>100,000</u>	<u>100,000</u>
Total other financing sources (use)	<u>(460,112)</u>	<u>(458,972)</u>	<u>1,237</u>	<u>715,300</u>	<u>1,304,920</u>	<u>69,300</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE</b>	<u>(113,065)</u>	<u>65,049</u>	<u>88,212</u>	<u>34,954</u>	<u>709,779</u>	<u>345,901</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>202,022</u>	<u>441,321</u>	<u>234,320</u>	<u>1,792,608</u>	<u>3,782,304</u>	<u>1,004,696</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>88,957</u>	<u>506,370</u>	<u>314,532</u>	<u>1,827,562</u>	<u>4,492,083</u>	<u>2,100,597</u>

(Continued)

The accompanying notes are an integral part of this statement.

**UNION PARISH POLICE JURY**  
Farmerville, Louisiana

*Notes to the Financial Statements*  
As of and for the Year Ended December 31, 1999

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Union Parish Police Jury is the governing authority for Union Parish and is a political subdivision of the State of Louisiana. The police jury is governed by nine jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January, 2004.

Louisiana Revised Statute 33:1234 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 power 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, disabled, aged, and unemployed in the parish. Funding to accomplish these tasks is provided by all various taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

**A. REPORTING ENTITY**

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

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

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

**UNION PARISH POLICE JURY**

Bossierie, Louisiana

**Notes to the Financial Statements (Continued)**

- 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 Units	Fiscal Year End	Criteria Used
<b>Union Parish:</b>		
Tax Assessor	December 31	2 & 3
Sheriff	June 30	2 & 3
Clerk of Court	December 31	2 & 3
Communications District	December 31	1 & 3
Tourist Commission	December 31	1 & 3
Library	December 31	1 & 3
Third Judicial District Criminal Court (Union Parish)	December 31	2 & 3
Waterworks District No. 1	December 31	1 & 3
Rocky Branch Waterworks District	December 31	1 & 3
Tri-Ward Hospital Service District	December 31	1 & 3
East Union Hospital Service District	March 31	1 & 3
West Shreveport Sewer District	December 31	1 & 3
Ward 7 Fire Protection District	December 31	1 & 3
Ward 5 Fire Protection District	December 31	1 & 3
D'Arbonne Village Area Fire Protection District	December 31	1 & 3
Spencer-West Shreveport Fire Protection District	December 31	1 & 3
Northeast Union Fire Protection District	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. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include the Union Parish

## UNION PARISH POLICE JURY

Louisiana

Notes to the Financial Statements (Continued)

Library, the Third Judicial District Criminal Court, and the Union Parish Communications District.

GAAP Statement 34 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 School Board, and the District Attorney and Judges for the Third Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Union Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are financially independent of the Union Parish Police Jury.

### B. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fund assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net 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 governmental and fiduciary fund types as follows:



Voluntary fund types as follows:

**Governmental Fund Types:**

**General Fund**

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

**Special Revenue Funds**

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

**Capital Projects Funds**

Capital projects funds are used to account for financial resources to be used for the construction or acquisition of major capital facilities.

**Voluntary Fund Type - Insuree Banking Agency Fund**

The Insuree Banking Fund accounts for funds held for Union Parish Detention Center inmates.

**C. GENERAL FIXED ASSETS AND LONG-TERM OBLIGATIONS**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and estimated cost where no historical records are available. Approximately 99 per cent of fixed assets are valued at actual historical cost, while the remaining 1 per cent are valued at estimated cost, based on the actual historical cost of like items.

The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized. Public domain (infrastructure) general fixed assets consisting of roads, bridges, drainage, parking lots, etc. are not capitalized, as these assets are inseparable and of value only to the police jury. No depreciation is recognized on general fixed assets.

## UNION PARISH POLICE JURY

Farrarville, Louisiana

### Notes to the Financial Statements (Continued)

For long-term obligations, such as compensated absences and certificates of indebtedness, only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund. The remaining portions of such obligations is reported in the general long-term obligations account group.

#### **1B. 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 to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

##### **Revenues**

All ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1950 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 and use tax revenues are recorded in the month received by the police jury. Federal and state grants and reimbursements are recorded when the police jury is entitled to the funds.

Fines, forfeitures, and court costs are recorded in the year they are received by the parish tax collector. Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Substantially all other revenues are recorded when received.

## **UNION PARISH POLICE JURY**

Throussville, Louisiana

Notes to the Financial Statements (Continued)

Based on the above criteria, ad valorem taxes, federal and state grants, and fines, forfeitures, and court costs have been treated as susceptible to accrual.

### **Expenditures**

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

### **Other Financing Sources (Use)**

Transfers between funds that are not expected to be repaid and proceeds from certificates of indebtedness are accounted for as other financing sources (use) and are recognized when the underlying events occur.

## **K. BUDGET PRACTICES**

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer during October of each year. During November the finance committee reviews the proposed budget and makes changes as it deems appropriate. The availability of the proposed budget for public inspection and the date of the public hearing on the proposed budget are then advertised in the official journal. During its regular December meeting, the police jury holds a public hearing on the proposed budget in order to receive comments from residents of the parish. Changes are made to the proposed budget based on the public hearing and the decision of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting, and a notice of the adoption is then published in the official journal.

During the year, the finance committee receives monthly budgetary comparison statements which are used as a management tool to control operations of the parish. The secretary/treasurer presents necessary budget amendments to the police jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the police jury reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal.

**LINCOLN PARISH POLICE JURY**

Farmerville, Louisiana

**Notes to the Financial Statements (Continued)**

The police jury exercises budgetary control at the functional level. Within functions the secretary/treasurer has the discretion to make changes as she deems necessary for proper control. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. The police jury does not use memorandum accounting in its accounting system.

For the year ended December 31, 1999, the police jury adopted modified accrual based budgets for the General Fund and all special revenue funds except the Criminal Court Special Revenue Fund, which is exempt from the requirements of the Local Government Budget Act. The budgetary comparison statement included in the accompanying financial statements includes the original adopted budgets and all subsequent amendments. The following schedule reconciles the excess (deficiency) of revenues and other sources over expenditures and other uses of the special revenue funds shown on Statement C to the amounts shown on Statement B (GAAP basis):

Excess of revenues and other sources over expenditures and other uses (budget basis) Statement C	\$798,772
Add Criminal Court Fund not budgeted	<u>(55,700)</u>
Excess of revenues and other sources over expenditures and other uses (GAAP basis) Statement B	<u>\$743,072</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, 1999, the police jury has cash and cash equivalents (book balances) net of cash overdraft of \$1,803, totaling \$458,253 as follows:

Demand deposits	\$308,083
Time deposits	148,560
Petty cash	<u>600</u>
Total	<u>\$458,253</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, as the resulting bank balances, must be secured by federal deposit insurance of 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 (book balances) at December 31, 1999, are secured as follows:

**LINCOLN PARISH POLICE JURY**

Terrebonne, Louisiana

**Notes to the Financial Statements (Continued)**

Bank balances	<u>\$578,482</u>
Federal deposit insurance	<u>\$225,156</u>
Pledged securities (uncollateralized)	<u>938,404</u>
Total	<u>\$1,742,042</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C30, 306. However, Louisiana Revised Statute 58:1229 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 58:1224 states that securities held by a third party shall be deemed to be held in the police jury's name.

**6. INVESTMENTS**

Under state law, the police jury may invest funds in obligations of the United States, in federally insured institutions, 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, 1999, the police jury had investments in LAMP totaling \$4,038,189, which is stated at cost and approximates market.

In accordance with GASB Codification 150.163 the investment in LAMP at December 31, 1999, is not categorized in the three risk categories provided by GASB Codification 150.164 because the investment is in the 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, enterprises, or instrumentalities, as well as repurchase agreements collateralized by these securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 390 days. LAMP is highly liquid to give its participants immediate access to their account balances.

## II. ANNUAL AND SICK LEAVE

Full-time employees of the Union Parish Library earn from 10 to 20 days of annual leave and 12 days of sick leave each year, depending upon their classification and length of service. Part-time employees earn leave on a pro rata basis. Annual leave cannot be accumulated. Sick leave may be accumulated.

Employees of the district attorney's office paid from the Criminal Court Special Revenue Fund earn 12 days of annual leave and 12 days of sick leave per year. Leave cannot be accumulated and carried forward to succeeding years. There is no formal leave policy for employees of the district judge's office paid from the Criminal Court Fund.

All full-time employees of the police jury earn annual leave at rates varying from 1 to 18 days per year, depending upon their length of service. All permanent part-time employees earn annual leave on a pro rata basis. Upon voluntary resignation, retirement, or death, accumulated annual leave of up to 400 hours is paid at the employee's current rate of pay. In addition, all full-time employees earn from 2 to 18 days of sick leave each year and all permanent part-time employees earn sick leave on a pro rata basis. Sick leave may be accumulated to an unlimited number of days. Employees have the option, upon retirement, of being paid for sick leave up to 100 hours or applying sick leave to retirement. At December 31, 1999, employees of the police jury have accumulated and vested \$11,814 of employee leave benefits, which was computed in accordance with GASB Contribution Section 200. The cost of unused leave privileges, computed in accordance with the previous cost function, is recognized as a current year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not acquiring current resources is recorded in the general long-term obligations account group.

## I. RISK MANAGEMENT

The police jury is exposed to various risk of loss related to general liability; auto; theft of; damage to; and destruction of assets; and injuries to employees. To handle risk of loss, the police jury maintains commercial insurance covering: automobile liability; general liability; property damage; airport liability; worker's compensation; and employee liability. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

## J. SALES TAXES

Union Parish has a one per cent sales and use tax, which was passed by the voters on April 30, 1983, for an indefinite period. The net proceeds of the tax (after necessary costs of collection) are used: (1) to construct, acquire, improve, maintain, and operate

**UNION PARISH POLICE JURY**

Threemville, Louisiana

Notes to the Financial Statements (Continued)

solid waste collection and disposal facilities; (2) to construct, improve, and maintain streets, roads, and bridges; and (3) to fund the retirement of bonds issued to construct any of the above capital facilities.

**K. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only (overviews) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**2. LEVIED TAXES**

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expenditure Data</u>
Periodic taxes:			
General Fund	4.00	2.37	Indefinite
Road Maintenance	6.00	5.83	2006
Road Construction	5.00	4.86	2006
Library	1.96	2.37	2006
Health Unit	1.57	1.40	2004

The difference between authorized and levied millages is the result of reassessments of taxable property in the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974. The following schedule lists the ten principal taxpayers for the parish and their 1999 assessed valuation (amounts expressed in thousands):

	<u>1999 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Emergent Operating	\$3,040	3.75%
Con Agre Powder	3,021	3.72%
Plant Creek Timber	2,942	3.63%
Energy Co.	2,672	3.30%

**LINCOLN PARISH POLICE JURY**

Bossierville, Louisiana

Notes to the Financial Statements (Continued)

	1999 Assessed Valuation	Percent of Total Assessed Valuation
Reliant Transmission	\$2,675	3.25%
Cenury Tel of North Louisiana	1,186	1.47%
DeltSouth Telephone	1,798	2.22%
Clatsone Electric	1,780	2.11%
Wilmarco Industries	1,368	1.64%
First United Bank	1,287	1.49%
Total	<u>\$21,329</u>	<u>26.34%</u>

**3. RECEIVABLES**

The following is a summary of receivables at December 31, 1999:

Class of Receivable	General Fund	Special Revenue Funds	Total
Taxes:			
Ad valorem	\$946,379	\$817,881	\$964,256
Other	4,796		4,796
Grants:			
Federal		35,340	35,340
State	232,907	332,626	565,533
Other	3,452	200,028	203,480
Total	<u>\$1,187,534</u>	<u>\$1,385,935</u>	<u>\$1,773,469</u>

**4. FIXED ASSETS**

The following schedule presents changes in general fixed assets for the year ended December 31, 1999:

	Balance January 1	Additions	Deletions	Balance December 31
Police Jury:				
Land	\$262,021			\$262,021
Buildings	5,040,731			5,040,737



UNION PARISH POLICE JURY  
 Ferrisville, Louisiana  
 Notes to the Financial Statements (Continued)

	Balance January 1	Additions	Deletions	Balance December 31
Equipment and furniture	\$4,481,437	\$1,126,479	(584,341)	\$5,023,575
Construction in progress	180,337	33,058	(120,862)	92,533
Total police jury	<u>4,661,774</u>	<u>1,159,537</u>	<u>(705,203)</u>	<u>5,116,108</u>
Library:				
Land	\$21,000			\$21,000
Buildings	142,734			142,734
Vehicles	87,285			87,285
Equipment and furniture	78,894	\$7,938		86,832
Books, periodicals, etc.	511,748	30,964	(322,325)	220,387
Total library	<u>841,661</u>	<u>38,902</u>	<u>(122,325)</u>	<u>757,238</u>
Randolph Water System - Well and pump station	NDNF	120,842	NDNF	120,842
West Sterling Sewer System - improvements	708,359	NDNF	NDNF	708,359
Total	<u>\$6,211,824</u>	<u>\$1,228,282</u>	<u>(827,528)</u>	<u>\$6,612,578</u>

5. PENSION PLAN

Substantially all employees of the Union Parish Police Jury are members of the Parishial 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 \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final average salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or jointed months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employer contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

## UNION PARISH POLICE JURY

Farmerville, Louisiana

### Notes to the Financial Statements (Continued)

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 146519, Baton Rouge, Louisiana 70898-4619, or by calling (504) 938-1361.

Under Plan A, members are required by state statute to contribute 5.50 per cent of their annual covered salary and the Union Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.75 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Union Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:303, 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 Union Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1996, 1998, and 1999, were \$120,359, \$112,947, and \$109,073, respectively, equal to the required contributions for each year.

#### 6. POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Union Parish Police Jury provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the police jury's employees become eligible for these benefits if they reach normal retirement age while working for the police jury. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and by the police jury. The police jury recognizes the cost of providing these benefits (police jury's portion of premiums) as an expenditure when paid during the year, which was \$480,959 for 1999. Of that amount, \$10,232 was for retiree benefits for 1999.

#### 7. LEASES

The police jury has no capital leases in effect as December 31, 1999; however, as lessee, the following operating lease was in effect during that year:

##### Garment Factory

On February 3, 1984, the police jury entered into an agreement with Bernice Manufacturing Corporation for the lease of facilities to be used as a garment factory. The lease was for a period of 20 years and had renewal options for two additional 10-year periods. In accordance with terms of the agreement, the facilities were subleased to Todd Corporation. At the expiration of the initial term, the lease was renewed with the sub-

**UNION PARISH POLICE JURY**  
Terrebonne, Louisiana  
Notes to the Financial Statements (Continued)

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 Periodical Employees' Retirement System of Louisiana, Post Office Box 14819, Baton Rouge, Louisiana 70899-4819, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Union Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.75 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Union Parish 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 Union Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1999, 1998, and 1997, were \$120,399, \$112,847, and \$103,073, respectively, equal to the required contributions for each year.

**6. POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

The Union Parish Police Jury provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the police jury's employees become eligible for these benefits if they reach normal retirement age while working for the police jury. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and by the police jury. The police jury recognizes the cost of providing these benefits (police jury's portion of premiums) as an expenditure when paid during the year, which was \$180,853 for 1999. Of that amount, \$10,232 was for retiree benefits for 1999.

**7. LEASES**

The police jury has no capital leases in effect at December 31, 1999; however, as listed, the following operating lease was in effect during that year:

**Garment Factory**

On February 3, 1994, the police jury entered into an agreement with Benice Manufacturing Corporation for the lease of facilities to be used as a garment factory. The lease was for a period of 20 years and had renewal options for two additional 10-year periods. In accordance with terms of the agreement, the facilities were subleased to Todd Corporation. At the expiration of the initial term, the lease was renewed with the sub

UNION PARISH POLICE JURY  
 Ferrisville, Louisiana  
 Notes to the Financial Statements (Continued)

lease. At the expiration of the first renewal option, the lease was renewed on a year to year basis. Terms of the agreement require annual lease payments of \$7,500.

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

The following is a summary of the long-term obligations transactions for the year ended December 31, 1999:

	Certificates of Indebtedness	Annual Leave	Sick Leave	Lease/Paid Claims	Total
Balance at January 1	\$250,000	\$55,618	\$48,305	\$1,967,140	\$1,919,063
Additions	910,000	50,125	56,952	360,241	1,577,318
Deductions	(46,000)	(41,612)	(35,375)		(112,987)
Adjustment <sup>1</sup>		(3,039)	(19,148)		(22,187)
Balance at December 31	\$1,814,000	\$61,092	\$59,732	\$1,927,381	\$1,142,205

<sup>1</sup> As discussed in note 16, upon separation from employment, employees are paid for accumulated leave at their current rate of pay. The adjustment is for the purpose of adjusting amounts for annual leave that exceed the maximum of 300 hours and amounts for sick leave that exceed 100 hours.

Certificates of indebtedness at December 31, 1999, is comprised of the following:

Certificates of Indebtedness - \$250,000 issue of September 15, 1998, for the purpose of paying the costs financing and/or refinancing the purchase of vehicles and equipment. The principal is due in annual installments of \$55,272 to \$56,184 through September 1, 2003 with interest at 4.30 to 4.55 per cent per annum. Debt retirement payments are made from the General Fund. \$204,000

Certificates of Indebtedness - \$125,000 issue on June 2, 1999, for the purpose of purchasing emergency telephone equipment. The principal is due in annual installments of \$27,424 to \$28,060 through May 1, 2004 with interest at 4.65 per cent per annum. Debt retirement payments are made from the Communications Fund. 125,000

**LINKEN PARISH POLICE JURY**

Terrebonne, Louisiana

**Notes to the Financial Statements (Continued)**

Certificates of Indebtedness - \$295,000 issue on July 12, 1999 for the purpose of paying the costs of financing and/or refinancing the purchase of vehicles and equipment and paying the costs incurred in connection with the insurance thereof. The principal is due in annual installments of \$65,585 to \$66,629 through July 1, 2004 with interest at 4.75 per cent per annum. Debt retirement payments are made from the Road Maintenance and Sales Tax Funds.

295,000

Certificates of Indebtedness - \$400,000 issue on September 15, 1999 for the purpose of paying the costs of financing and/or refinancing the purchase of vehicles and equipment and paying the costs incurred in connection with the insurance thereof. The principal is due in annual installments of \$108,759 to \$110,350 through July 1, 2004 with interest at 4.75 per cent per annum. Debt retirement payments are made from the Road Maintenance and Sales Tax Funds.

\$400,000

Total

\$1,014,000

The annual requirements to amortize all certificates of indebtedness outstanding at December 31, 1999, including interest of \$128,838 are as follows:

Year:	
2000	\$197,758
2001	188,899
2002	200,054
2003	160,882
2004	205,059
Total	<u>\$1,242,652</u>

**9. DEBIT FROM/TO OTHER FUNDS**

Individual fund balances due from/to other funds at December 31, 1999, are as follows:

Fund	<u>Due from</u>	<u>Due to</u>
General Fund	\$5,039	
Road Maintenance Fund	74	
Library Fund		\$213
Criminal Court Fund		5,000
Total	<u>\$5,213</u>	<u>\$5,213</u>

UNION PARISH POLICE JURY  
Farmerville, Louisiana  
Notes to the Financial Statements (Continued)

**10. DESIGNATION OF FUND BALANCE -  
ROAD MAINTENANCE SPECIAL REVENUE FUND**

The police jury declares the amount of excess sales tax each year. This amount is then transferred in accordance with the tax proposition to the Road Maintenance special revenue fund to be used for road, bridge, and street repair and construction in the parish and municipalities. The sales tax surplus is accounted for as a designated portion of fund balance in the Road Maintenance Fund. For the year ended December 31, 1999 there were no changes in designated fund balances.

The designated fund balance at December 31, 1999 is comprised of the following amounts for municipalities in the parish:

Bertrix	\$405
Deerwille	500
Lillo	5,152
Marion	750
Spearsville	<u>3,048</u>
Total	<u>\$9,855</u>

**11. FUND DEFICIT**

At December 31, 1999, the Criminal Court Special Revenue Fund has a deficit fund balance of \$45,810. The deficit will be eliminated by reducing expenditures and making transfers from the General Fund.

**12. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in Finance Banking agency fund balance due to others follows:

Balance at January 1, 1999	\$12,027
Additions	128,819
Deductions	<u>(128,615)</u>
Balance at December 31, 1999	<u>\$12,231</u>

**13. LITIGATION AND CLAIMS**

At December 31, 1999, the police jury is involved in several lawsuits which are adequately covered by the jury's liability insurance.

## UNION PARISH POLICE JURY

Terrebonne, Louisiana

Notes to the Financial Statements (Continued)

### 14. JOB TRAINING PARTNERSHIP ACT PROGRAM

The Union Parish Police Jury participates in the Job Training Partnership Act (JTPA) Program funded through the Louisiana Department of Labor by the United States Department of Labor. The jury is a member of the 82nd Planning District which is comprised of 3 parishes. The members of the 82nd Planning District, consisting of the Parishes of Union, Morehouse, and West Carroll and the 82nd Planning District Service Delivery Area (SDA) Private Industry Council, entered into an agreement. This agreement designated the president of the Morehouse Parish Police Jury as the chief elected official of the SDA and the Union Parish Police Jury as the JTPA grant recipient. This agreement names Union Community Action Association, Inc. as the administrative entity. The SDA is comprised of three elements:

1. Private Industry Council (PIC) - which consists of 12 members representing a cross-section of the SDA population. The PIC is responsible for providing guidance for program development and for monitoring the operations of the administrative entity.
2. Designated Chief Elected Official - a police jury president elected by his peers from the Seventh Planning District. His responsibilities are the same as the PIC.
3. Administrative Entity - the organization selected by the PIC to administer the program. All actions by the administrative entity must be approved by the PIC and the designated chief elected official.

The designated chief elected official notified the Assistant Secretary of Labor, State of Louisiana, that the Union Community Action Association, Inc. was designated as the administrative entity for the SDA and that all funds and copies of correspondence should be sent to the Union Community Action Association, Inc. This notification also stated that all bookkeeping and program documents would be maintained by the Union Community Action Association, Inc. Further, the Union Parish Police Jury appointed Charles H. Kelley as the contracting officer for the JTPA program to act on behalf of the police jury.

The Union Parish Police Jury is the designated grant recipient and (1) has accepted full responsibility for funds expended under the grant, (2) has assured the Louisiana Department of Labor that all funds provided will be expended according to limitations set forth in the Job Training Partnership Act, federal and state regulations, and the approved job training plan, and (3) that it will reimburse the Louisiana Department of Labor for any questioned costs which are ultimately disallowed by the United States Department of Labor. Funds are provided by the Louisiana Department of Labor through a letter of credit arrangement into a bank account in the name of the Union Parish JTPA which operates the day-to-day activities of the program.

**15. LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS**

State and Federal laws and regulations require the police jury to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although final closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the police jury reports a portion of these closure and postclosure care costs in long-term debt on Statement A, based on cumulative landfill capacity used as of December 31 of each year. The \$1,821,381 reported as landfill closure and postclosure care liability at December 31, 1999, represents 28 percent of the estimated capacity of the landfill. Of that amount, \$569,241 is attributable to operations of the current year. The police jury will recognize the remaining estimated cost of closure and postclosure care of \$4,938,827 as the remaining capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 1999. The police jury expects to close the landfill in 2003. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

In its landfill permit, the police jury agreed to designate \$1 for each ton of Type II waste received into the landfill for post-closure care costs. At December 31, 1999, there are approximately 263,540 tons of Type II waste in the landfill. As shown on Statement A, the police jury has designated \$342,901 at December 31, 1999, for landfill post-closure care costs.

**16. RESTATEMENT OF FUND BALANCE**

The December 31, 1998, fund balance of the Sales Tax special revenue fund has been increased by \$156,658 to reflect a correction of prior year contracts payable.



**SUPPLEMENTAL INFORMATION SCHEDULES**

UNION PARISH POLICE JURY  
Farmersville, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended December 31, 1999

**SPECIAL REVENUE FUNDS**

**PUBLIC WORKS**

**Road Maintenance Fund**

The Road Maintenance Fund accounts for the maintenance of the parish highways, streets, and bridges. Financing is provided by the State of Louisiana Parish Transportation Fund, state revenue sharing, sales tax transfers, and a specific parishwide ad valorem tax. In addition, the fund receives miscellaneous revenues from interest earnings, sales of surplus equipment, et cetera.

**Road Construction Fund**

The Road Construction Fund accounts for major upgrades and repairs of parish highways, streets, and bridges. Financing is provided by state revenue sharing, interest earnings, and a specific parishwide ad valorem tax.

**Sales Tax Fund**

The Sales Tax Fund accounts for the collection of solid waste in the parish and for the operation of a sanitary landfill. Financing is provided by a parishwide sales tax.

**PUBLIC SAFETY**

**Detention Center Commission Fund**

The Detention Center Commission Fund accounts for cost of housing prisoners convicted of state offenses in the parish prisons. Financing is provided by state funds and transfers from the General Fund.

**Communications District Fund**

The Communications District Fund accounts for the establishment, maintenance, and operation of the 911 emergency telephone system for Union Parish. Financing is provided by a 5 per cent service charge on local telephone service within the parish.

### **Inmate Welfare Fund**

The Inmate Welfare Fund accounts for voluntary sales and purchases of the Union Parish Detention Center.

### **LIBRARY FUND**

The Library Fund is primarily financed by a 1.90 mill parishwide ad valorem tax and is used to furnish books, periodicals, and other related materials for the citizens of Union Parish. Additional financing is provided by a special state grant.

### **HEALTH UNIT FUND**

The Health Unit Fund accounts for the maintenance and operation of the parish health unit. Financing is provided by a specific parishwide ad valorem tax, interest earnings, cooling machine contributions, and state revenue sharing.

### **CRIMINAL COURT FUND**

The Third Judicial District Criminal Court Fund (Union Parish) is established under Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases be transferred to the parish treasurer and deposited into a special account 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 also requires that one-half of the funds (fund balance) remaining in the Criminal Court Fund at December 31 of each year be transferred to the parish General Fund.

### **HUD SECTION 8 HOUSING FUND**

The HUD Section 8 Housing Fund accounts for the operations of the lowest income housing assistance program, which provides aid to very low income families in obtaining decent, safe, and sanitary rental housing. Financing is provided by a Federal grant. This fund began in 1987.

### **OFF-DUTY OFFICER WITNESS FEE FUND**

The Off-Duty Officer Witness Fee Fund pays law enforcement officers who are required to appear in court as witnesses on their days off. Financing is provided by court costs assessed on cases tried in the district court.

### **UNEMPLOYMENT FUNDS**

The employment fund accounts for the jury's self-insurance program. Funds are provided by transfers from other funds.

#### **JOB TRAINING PARTNERSHIP ACT FUND**

The Job Training Partnership Act (JTPA) Fund accounts for grants from the United States Department of Labor through the Louisiana Department of Labor. Grants are subsequently transferred to Union Community Action Agency, which administers the program under contract with the police jury. The JTPA program provides job training and related assistance to economically disadvantaged individuals. The ultimate goal of the program is to move trainees into permanent, self-sustaining employment. The JTPA program is reported on a June 30<sup>th</sup> year end.

#### **AIRPORT FUND**

The Airport Fund accounts for the general operating expenditures of the Airport Fund. Financing is provided by transfers from the general fund and the rental of hangars.

UNION PARISH POLICE JURY  
 Policeville, Louisiana  
 SPECIAL REVENUE FUNDS

Continuing Balance Sheet, December 31, 1999

	PLATE ASSETS	PLATE LIABILITIES	REVENUE FUNDS	CERIAL FUNDS	DEFERRED REVENUE	RESERVE FUNDS	CURRENTLY DUE	AMOUNT	TOTAL
<b>ASSETS</b>									
Cash and cash equivalents	31,16,311	528,549	45,288	54,015	109,117	3749	3,78	11,196	549,429
Investments	2,482,477	623,825	100,000	188,500		29,000	18,556		2,540,840
Receivables	1,058,278	81,486	160,378	167,648	66,781	341			1,382,875
Due from other funds	34								34
<b>TOTAL ASSETS</b>	<u>5,655,360</u>	<u>1,233,938</u>	<u>305,666</u>	<u>310,163</u>	<u>175,917</u>	<u>300,390</u>	<u>18,644</u>	<u>11,196</u>	<u>95,989,424</u>
<b>LIABILITIES AND FUND EQUITY</b>									
Liabilities:									
Cash advances				11,883					11,883
Accounts payable	943,419	518,298	48,112	50,815	41,788			58,544	611,815
Due to other funds		273		5,086					5,359
Deferred revenue					528,137				528,137
Debt service	4,880								4,880
Total Liabilities	<u>948,309</u>	<u>518,571</u>	<u>48,112</u>	<u>56,904</u>	<u>570,025</u>	<u>300,390</u>	<u>18,644</u>	<u>58,544</u>	<u>1,149,881</u>
Fund Equity - Special Revenues	341,321								341,321
Reserve for Reserve's investment	6,444								6,444
Designated for municipalities	2,878,176	81,486	201,870	243,848		100,390	18,644	53,427	3,266,981
Unreserved - undesignated	<u>2,000,341</u>	<u>313,881</u>	<u>255,684</u>	<u>260,515</u>	<u>53,092</u>	<u>30,000</u>	<u>18,644</u>	<u>2,862</u>	<u>2,688,085</u>
Total Fund Equity	<u>5,006,182</u>	<u>1,109,853</u>	<u>457,154</u>	<u>504,363</u>	<u>583,187</u>	<u>330,390</u>	<u>37,288</u>	<u>61,971</u>	<u>91,340,543</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>									
	<u>5,655,360</u>	<u>1,233,938</u>	<u>305,666</u>	<u>310,163</u>	<u>175,917</u>	<u>300,390</u>	<u>18,644</u>	<u>11,196</u>	<u>95,989,424</u>

**UNION PISHI POLICE JURY**  
Hamovilla, Louisiana  
**SPECIAL REVENUE FUND**

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

	<u>PUBLIC</u>	<u>PUBLIC</u>	<u>RENTAL</u>	<u>CRIMINAL</u>	<u>RECORDS</u>	<u>WITHOUT</u>	<u>UNEMPLOY-</u>	<u>TOTAL</u>
	<u>SALES</u>	<u>SALES</u>	<u>SALES</u>	<u>SALES</u>	<u>SALES</u>	<u>SALES</u>	<u>SALES</u>	<u>SALES</u>
	<u>TAXES</u>	<u>TAXES</u>	<u>TAXES</u>	<u>TAXES</u>	<u>TAXES</u>	<u>TAXES</u>	<u>TAXES</u>	<u>TAXES</u>
	<u>AND</u>	<u>AND</u>	<u>AND</u>	<u>AND</u>	<u>AND</u>	<u>AND</u>	<u>AND</u>	<u>AND</u>
	<u>FEES</u>	<u>FEES</u>	<u>FEES</u>	<u>FEES</u>	<u>FEES</u>	<u>FEES</u>	<u>FEES</u>	<u>FEES</u>
	<u>AND</u>	<u>AND</u>	<u>AND</u>	<u>AND</u>	<u>AND</u>	<u>AND</u>	<u>AND</u>	<u>AND</u>
	<u>OTHER</u>	<u>OTHER</u>	<u>OTHER</u>	<u>OTHER</u>	<u>OTHER</u>	<u>OTHER</u>	<u>OTHER</u>	<u>OTHER</u>
	<u>REVENUE</u>	<u>REVENUE</u>	<u>REVENUE</u>	<u>REVENUE</u>	<u>REVENUE</u>	<u>REVENUE</u>	<u>REVENUE</u>	<u>REVENUE</u>
<b>REVENUES</b>								
Taxes:								
Ad valorem taxes	668,067		668,067					668,067
State and local sales	1,691,208							1,691,208
Intergovernmental:								
Federal grants	37,500		37,500		528,125			1,173,297
Federal funds - housing assistance								414,290
Other funds:								
Federal transportation funds	566,198							566,198
Housing assistance	115,700		11,824	22,139				349,331
State revenue sharing (net)	99,811		13,812					399,767
Other:	179,500	297,138	2,295					165,998
Pres. charges and reimbursements			840					911,104
Fees and forfeitures	116,328	84,907	9,876	512,875	53,447			112,895
Fine and money and property	4,170	13,418	1,489	1,080	1,489			270,768
Other amounts	5,170	13,418	1,489	50,480				34,392
Total revenues	<u>2,012,136</u>	<u>1,000,298</u>	<u>201,232</u>	<u>115,790</u>	<u>244,225</u>	<u>50,922</u>	<u>5,022</u>	<u>3,857,841</u>
<b>EXPENDITURES</b>								
Current:								
General government:								
Police				175,911	6,268			182,179
Prisons and administration							2,512	2,512
Public safety		2,282,898						2,282,898
Public works								2,943,624
Health and welfare								1,890,031
Culture and recreation			77,971	294,225				372,196
Transportation			289,829					289,829
Capital outlay	<u>65,415</u>	<u>26,098</u>	<u>18,842</u>	<u>1,421</u>				<u>1,262,578</u>
Total expenditures	<u>1,316,328</u>	<u>1,586,198</u>	<u>196,713</u>	<u>177,331</u>	<u>294,225</u>	<u>2,512</u>	<u>1,581</u>	<u>3,857,841</u>

EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>118,362</u>	<u>178,149</u>	<u>21,074</u>	<u>25,397</u>	<u>119,789</u>	<u>50,951</u>	<u>11,221</u>	<u>3,111</u>	<u>50,951</u>	<u>15,099</u>	<u>1,000,841</u>
OTHER FINANCING SOURCES (Use)											
Operating transfers to	1,170,179	970,000						290	4,180	4,180	1,821,661
Operating transfers to:	6,140,465	(258)									(1,465,748)
Proceeds from purchase of investments	76,395	115,000									918,000
Total other financing sources (use)	<u>7,086,639</u>	<u>1,114,742</u>	<u>50,951</u>	<u>50,951</u>	<u>50,951</u>	<u>50,951</u>	<u>50,951</u>	<u>290</u>	<u>50,951</u>	<u>4,385</u>	<u>1,358,413</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>628,864</u>	<u>1,097,262</u>	<u>21,976</u>	<u>26,174</u>	<u>126,709</u>	<u>50,951</u>	<u>1,215</u>	<u>3,409</u>	<u>50,951</u>	<u>1,119</u>	<u>760,691</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>2,099,478</u>	<u>311,411</u>	<u>179,044</u>	<u>213,174</u>	<u>8,112</u>	<u>50,951</u>	<u>21,461</u>	<u>313,246</u>	<u>50,951</u>	<u>1,729</u>	<u>1,652,482</u>
FUND BALANCES AT END OF YEAR	<u>2,728,342</u>	<u>623,023</u>	<u>191,020</u>	<u>239,348</u>	<u>138,863</u>	<u>101,902</u>	<u>22,676</u>	<u>316,655</u>	<u>101,902</u>	<u>2,848</u>	<u>3,014,974</u>

UNION PARISH POLICE JURY  
Farmerville, Louisiana  
SPECIAL REVENUE FUNDS - PUBLIC WORKS

Combining Balance Sheet, December 31, 1999

	ROAD MAINTENANCE	ROAD CONSTRUCTION	SALES TAX	TOTAL
<b>ASSETS</b>				
Cash and cash equivalents	\$72,841	\$3,057	\$60,533	\$136,431
Investments	440,130	504,366	1,548,361	2,492,857
Receivables	403,013	423,654	371,811	1,608,478
Due from other funds	34			34
<b>TOTAL ASSETS</b>	<u>\$946,128</u>	<u>\$931,077</u>	<u>\$1,780,705</u>	<u>\$3,657,760</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$107,634	\$209,519	\$107,346	\$424,419
Damage deposits	4,800			4,800
<b>Total Liabilities</b>	<u>\$112,434</u>	<u>\$209,519</u>	<u>\$107,346</u>	<u>\$424,219</u>
<b>Fund Equity - Fund balances:</b>				
Reserved for landfill postclosure care			342,921	342,921
Designated for municipalities	9,444			9,444
Unreserved - undesignated	824,260	721,558	1,330,338	2,876,156
<b>Total Fund Equity</b>	<u>\$833,704</u>	<u>721,558</u>	<u>1,673,279</u>	<u>\$3,238,541</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$946,128</u>	<u>\$931,077</u>	<u>\$1,780,705</u>	<u>\$3,657,760</u>



**UNION PARISH POLICE JURY**  
 Ferrisville, Louisiana  
**SPECIAL REVENUE FUNDS - PUBLIC WORKS**

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

	ROAD IMPROVEMENTS	ROAD CONSTRUCTION	SOLID TAX	TOTAL
<b>REVENUES</b>				
Taxes:				
Ad valorem taxes	\$246,891	\$289,176		\$536,067
Sales and use taxes			\$1,681,286	1,681,286
Intergovernmental:				
Federal grants	80,812	7,613		88,425
State funds:				
Parish transportation funds	399,798			399,798
State revenue sharing (net)	26,853	56,858		113,711
Other	9,671	98,808		89,131
Fees, charges, and contributions			720,583	720,583
Use of money and property	13,044	33,808	59,372	113,324
Other revenues	356	3,803		4,159
Total revenues	<u>807,505</u>	<u>481,058</u>	<u>2,470,581</u>	<u>3,759,144</u>
<b>EXPENDITURES</b>				
Current - public works	1,215,363	706,872	1,683,480	3,605,715
Capital outlay	456,211		508,345	964,556
Total expenditures	<u>1,671,574</u>	<u>706,872</u>	<u>2,191,825</u>	<u>4,575,272</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>				
	<u>(864,069)</u>	<u>(225,814)</u>	<u>278,756</u>	<u>(811,127)</u>
<b>OTHER FINANCING SOURCE (Use)</b>				
Operating transfers in	820,269	289,908		1,110,177
Operating transfers out	(35,272)	(84,249)	(1,023,989)	(1,143,500)
Proceeds from certificate of indebtedness	271,806		212,184	483,990
Total other financing source (use)	<u>1,056,803</u>	<u>205,659</u>	<u>(811,805)</u>	<u>450,657</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE</b>				
	<u>191,734</u>	<u>(120,155)</u>	<u>466,961</u>	<u>538,540</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>				
	<u>813,812</u>	<u>731,848</u>	<u>1,246,677</u>	<u>2,792,337</u>
<b>FUND BALANCES AT END OF YEAR</b>				
	<u>905,546</u>	<u>611,693</u>	<u>1,764,838</u>	<u>3,322,177</u>

LINCOLN PARISH POLICE JURY  
Farmerville, Louisiana  
SPECIAL REVENUE FUNDS - PUBLIC SAFETY

Combining Balance Sheet, December 31, 1999

	<u>DEFINITION CENTER</u>	<u>COMBINE CATEGORIES DISTRICT</u>	<u>ISSUING OFFICERS</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$48,552	\$8,089	\$171,913	\$228,554
Investments	371,652	253,568		625,220
Receivables	62,554	10,599	9,442	82,595
<b>TOTAL ASSETS</b>	<u>\$482,758</u>	<u>\$272,256</u>	<u>\$181,354</u>	<u>\$836,368</u>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities - accounts payable	\$98,766	\$5,235	\$15,287	\$119,288
Fund Equity - fund balances - Unreserved - undesignated	<u>386,792</u>	<u>267,021</u>	<u>166,067</u>	<u>819,880</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$485,558</u>	<u>\$272,256</u>	<u>\$181,354</u>	<u>\$839,154</u>

UNION PARISH POLICE JURY  
 Ferrisville, Louisiana  
 SPECIAL REVENUE FUNDS - PUBLIC SAFETY

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

	REVENUES	EXPENSES	RESERVE	TOTAL
	1999	2000	2001	
<b>REVENUES</b>				
<b>Intergovernmental:</b>				
Federal funds - housing loans	\$414,360			\$414,360
State funds - housing loans	364,355			364,355
Fees, charges, and commissions		\$194,852	\$192,336	387,188
Use of money and property	9,450	15,574	5,533	30,557
Other revenues	15,438			15,438
Total revenues	<u>818,603</u>	<u>226,426</u>	<u>197,869</u>	<u>1,242,898</u>
<b>EXPENDITURES</b>				
Current - public safety	1,099,136	112,922	69,532	1,281,590
Capital outlay	37,765	214,234	15,000	267,000
Total expenditures	<u>1,136,901</u>	<u>327,156</u>	<u>84,532</u>	<u>1,548,589</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(318,298)</u>	<u>(100,730)</u>	<u>113,337</u>	<u>(305,691)</u>
<b>OTHER FINANCING SOURCES (Use)</b>				
Operating transfers in	500,000	10,000		510,000
Operating transfers out	(298)			(298)
Proceeds from certificates of indebtedness		125,000		125,000
Total other financing sources (use)	<u>499,702</u>	<u>135,000</u>	<u>140,000</u>	<u>774,702</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE</b>	<u>181,404</u>	<u>(65,730)</u>	<u>253,337</u>	<u>378,911</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>230,357</u>	<u>358,734</u>	<u>142,523</u>	<u>731,614</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$411,761</u>	<u>\$292,904</u>	<u>\$395,860</u>	<u>\$1,000,465</u>

UNION PARISH POLICE JURY  
Farmersville, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended December 31, 1999

**CAPITAL PROJECTS FUNDS**

**ROCKY BRANCH - POINT WATER SYSTEM**

The Rocky Branch - Point Water System Fund accounts for the construction of water system improvements for the Rocky Branch - Point Water System. Funding is provided by a grant from the United States Department of Housing and Urban Development through the Office of the Governor - Division of Administration.

**ROSENBERG WATER SYSTEM**

The Rosenberg Water System Fund accounts for the construction of a new water supply well and pump station for the Rosenberg Water System. Funding is provided by a grant from the United States Department of Housing and Urban Development through the Office of the Governor - Division of Administration.

UNION PARISH POLICE JURY  
Farmerville, Louisiana  
CAPITAL PROJECTS FUNDS

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

	BOCKY BRANCH - POINT WATER SYSTEM 001-00004	RAMONA #1 WATER 2501104 002-00002	TOTAL
<b>REVENUES</b>			
Intergovernmental income - Federal grants	\$44,279	\$12,323	\$56,602
<b>EXPENDITURES</b>			
Current - General Government -			
Finance and administrative	79,705	1,838	81,543
Capital outlay	24,574	10,485	35,059
Total expenditures	44,279	12,323	56,602
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	NONE	NONE	NONE
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	NONE	NONE	NONE
<b>FUND BALANCES AT END OF YEAR</b>	NONE	NONE	NONE

UNION PARISH POLICE JURY  
Farmerville, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended December 31, 1999

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is prepared in compliance with House Concurrent Resolution No. 34 of the 1999 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 33:1253, 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.

UNION PARISH POLICE JURY  
Farmerville, Louisiana

Schedule of Compensation Paid Police Jurors  
For the Year Ended December 31, 1989

Elbert D. Albritton	\$7,200
Conrad B. Alford	7,200
Richard L. Bridges, President	8,400
Johnny Buckley	7,200
DeWayne Hill	7,200
Raymond Rouse	7,200
James M. Skoske	7,200
Willie T. Soudy, Sr.	7,200
Darryl A. Smith	7,200
George W. Wilcher	6,000
Total	<u>\$66,000</u>

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

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-113, *Audits of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments of 1996*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.





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

**UNION PARISH POLICE JURY  
Terrebonne, Louisiana**

I have audited the primary government financial statements of the Union Parish Police Jury as of and for the year ended December 31, 1999, and have issued my report thereon dated May 4, 2000. 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 Union 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 the Union 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 instances 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, CPA**  
SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

**VERNON R. COON, CPA**  
SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS  
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UNION PARISH POLICE JURY

Farmersville, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

December 31, 1999

This report is intended for the information of the members of the Union Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.



West Monroe, Louisiana

May 4, 2000

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

**UNION PARISH POLICE JURY**  
Farmerville, Louisiana

**Compliance**

I have audited the compliance of the Union Parish Police Jury with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Significance* that are applicable to its major federal program for the year ended December 31, 1999. The Union Parish Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Union Parish Police Jury. My responsibility is to express an opinion on the Union Parish Police Jury's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. Those 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 Union 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 the Union Parish Police Jury's compliance with those requirements.

In my opinion, the Union 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, 1999. 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.

**INDEPENDENT AUDITOR  
ADDRESS OR OFFICE  
PHONE NO. (OPTIONAL)**

**ADDRESS OF LEGAL COUNSEL  
OPTIONAL PHONE NO.  
ADDRESS**

**PLACING AGENCY OR  
GOVERNMENT IS  
AGREEMENT, ADDRESS  
AND TELEPHONE NUMBER**

**THE FIVE FEDERAL AGENCIES  
WHICH MONITOR,  
EXAMINE AND  
REPORT TO THE  
PUBLIC ON COMPLIANCE  
AND INTERNAL CONTROL**

**UNION PARISH POLICE JURY**

Burriseville, Louisiana

**Independent Auditor's Report on Compliance:**

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

December 31, 1999

**Internal Control Over Compliance**

The management of the Union Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered the Union 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 Union Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities and is not intended to be used and should not be used by anyone other than those specified parties.



West Murray, Louisiana  
May 4, 2000

**UNION PARISH POLICE JURY**  
Farmerville, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 1999

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the Union 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 Union 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 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 programs for the Union Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for the Union Parish Police Jury are reported.
7. The program tested as a major program was the United States Department of Labor - Job Training Partnership Act - CEDA 17,250.
8. The threshold for distinguishing Type A and B programs was \$500,000.
9. The Union Parish Police Jury was determined to be a low-risk auditee.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

No findings resulted from the financial statement audit.

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

None

**LINKIN PARISH POLICE JURY**  
**Vernonville, Louisiana**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 1999**

FEDERAL GRANTOR FEDERAL FUNDS GRANTOR NAME (PROGRAM TITLE)	FTEs \$1,000s	FEDERAL GRANTOR'S NUMBER	FEDERAL FUNDS \$100,000s
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Direct program - Lower Income Housing Assistance Program Passed through Office of Governor - Division of Administration - Community Development Black Grant (Minority Program)	14,156	N/A	5,704,219
	24,228	80-000750 80-000771	21,321 64,279
Total United States Department of Housing and Urban Development			<u>760,817</u>
<b>UNITED STATES DEPARTMENT OF LABOR</b>			
Passed through Louisiana Department of Labor - Jobs Training Partnership Act	87,280	N/A	1,527,841
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			
Direct program - Public Assistance Grant	83,344	N/A	24,768
<b>OTHER FEDERAL ASSISTANCE</b>			
Direct Programs - United States Department of the Interior - Payments in Lieu of Taxes	83,800	N/A	24,070
Total Federal Financial Assistance			<u>\$1,877,896</u>

**NOTES:**

1. The Schedule of Expenditures of Awards was prepared on the modified accrual basis of accounting.

UNION PARISH POLICE JURY  
Farmerville, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 1999

There were no audit findings reported in the audit for the year ended December 31, 1999.