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AVOUELLES PARISH POLICE JURY
Marraville, Louisiana

Financial Report

Year Ended December 31, 1957

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Release Date ~~July 2-2-1960~~

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KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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INDEPENDENT AUDITORS' REPORT

To the Members of the Police Jury
Acquiesces Parish
Bossierville, Louisiana

We have audited the accompanying general purpose financial statements of the Acquiesces Parish Police Jury, as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of Acquiesces Parish Police Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraphs, we conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget (OMB) Circular A-133, Policy of State and Local Governments. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the general purpose financial statements referred to above do not include financial statements of various government agencies (component units) for which Acquiesces Parish Police Jury has oversight responsibility, and whose financial statements should be included to conform with generally accepted accounting principles.

The Acquiesces Parish Police Jury has not maintained adequate internal accounting controls or detailed accounting records for the general fixed assets account group. These inadequacies made it impractical to extend our auditing procedures to enable us to express an opinion on the general fixed assets account group or on the changes in fixed assets as presented in Note 4 to the financial statements. The general fixed assets account group has assets with a recorded amount of \$8,121,428 at December 31, 1997.

MEMBER FIRM
PUBLIC ACCOUNTANTS

In our opinion, because the omission of the financial statements of component units results in an incomplete presentation as explained in the third paragraph and because general fund assets are unallocable as explained in the fourth paragraph, the general purpose financial statements referred to in the first paragraph do not present fairly, in conformity with generally accepted accounting principles, the financial position of the Avoyelles Parish Police Jury, as of December 31, 1997, and the results of its operations for the year then ended.

In accordance with Government Auditing Standards, we have also issued a report dated June 2, 1998 on our consideration of the Avoyelles Parish Police Jury's internal control structure and a report dated June 2, 1998 on its compliance with laws and regulations.

The audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplementary Information" is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Keller, Champagne, Haven & Rainey, LLC
Certified Public Accountants

Monroe, Louisiana
June 2, 1998

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - CONTINUED)

MEMORIAL PUBLIC POLICE JURY
 MATHEMATICAL STATEMENTS

Combined Balance Sheet
 All Fund Types and Account Groups
 December 31, 1987

	Governmental Fund Types				Totals
	GENERAL	RESERVE	DEBT	TRUST	
ASSETS AND OTHER DEBITS					
ASSETS:					
Cash and Interest-bearing Deposits	\$ -	\$1,452,170	\$77,192	\$479,425	\$1,958,787
Investments	328,740	708,884	78,410	-	1,116,034
Due from other funds	-	718,150	172,184	-	908,334
Due from component units	3,800	-	-	-	3,800
Other assets	437	184	-	-	621
Land, buildings, and equipment	-	-	-	-	-
Other debits	-	-	-	-	-
Amount to other service funds	-	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-
Total assets and other debits	\$401,977	\$3,868,388	\$928,786	\$479,425	\$5,678,576
LIABILITIES, EQUITY AND OTHER CREDITS					
LIABILITIES:					
Accounts, salaries, and other payable	\$ 52,828	\$ 275,914	\$ 1,181	\$ 28,440	\$ 358,363
Due to other funds	58,771	59,180	18,188	-	136,139
Due to other governmental units	-	158,911	-	1,855	160,746
Due to federal and state government	-	-	-	-	-
Due to primary government	-	-	-	-	-
Unearned revenue	-	-	-	38,326	38,326
Capital leases	-	-	-	-	-
Bonds payable	-	-	-	-	-
Certificates of indebtedness	-	-	-	-	-
Total liabilities	\$111,599	\$494,005	\$11,369	\$68,621	\$684,594
Equity and other credits:					
Investment in general fixed assets	-	-	-	-	-
Fund balances:					
Reserved for debt service	-	-	490,188	-	490,188
Unreserved, unrestricted	290,378	1,174,111	798,389	410,804	2,673,682
Total equity and other credits	290,378	1,174,111	1,288,577	410,804	3,163,869
Total liabilities, equity and other credits	\$401,977	\$3,868,388	\$928,786	\$479,425	\$5,678,576

The accompanying notes are an integral part of this statement.

<u>General Storage</u>		<u>Lease</u>		<u>Lease & Storage</u>	
<u>General</u>	<u>General</u>	<u>Only</u>	<u>Only</u>	<u>Only</u>	<u>Only</u>
<u>11401 Avenue</u>	<u>1000-1000</u>	<u>01 1000</u>	<u>000000</u>	<u>000000</u>	<u>000000</u>
<u>000000000</u>	<u>001000000</u>	<u>000000000</u>	<u>000000</u>	<u>000000</u>	<u>000000</u>
\$ -	\$ -	\$ 3,071,754	163,817	\$ 3,235,571	
-	-	7,753,133	13,231	7,766,364	
-	-	133,473	13,383	146,856	
-	-	17,100	-	17,100	
-	-	743	-	743	
\$ 121,430	-	\$ 1,121,430	-	\$ 1,121,430	
-	104,710	104,710	-	104,710	
-	<u>1,003,000</u>	<u>1,003,000</u>	-	<u>1,003,000</u>	
<u>\$5,121,430</u>	<u>\$1,003,000</u>	<u>\$6,124,430</u>	<u>177,093</u>	<u>\$6,301,423</u>	
*****	*****	*****	*****	*****	
\$ -	\$ -	\$ 134,320	\$ 1,700	\$ 136,020	
-	-	(24,000)	-	(24,000)	
-	-	100,000	-	100,000	
-	-	11,320	-	11,320	
-	-	-	11,000	11,000	
-	1,000	10,320	-	11,320	
-	1,000	1,000	-	2,000	
-	100,000	100,000	-	100,000	
-	<u>1,000,000</u>	<u>1,112,320</u>	-	<u>1,113,320</u>	
-	<u>1,000,000</u>	<u>1,112,320</u>	<u>11,000</u>	<u>1,123,320</u>	
<u>\$ 121,430</u>	<u>-</u>	<u>\$ 1,121,430</u>	<u>-</u>	<u>\$ 1,121,430</u>	
-	-	100,000	-	100,000	
-	-	<u>1,000,000</u>	<u>11,000</u>	<u>1,011,000</u>	
-	-	<u>1,100,000</u>	<u>11,000</u>	<u>1,111,000</u>	
<u>\$5,121,430</u>	<u>\$1,003,000</u>	<u>\$6,124,430</u>	<u>177,093</u>	<u>\$6,301,423</u>	
*****	*****	*****	*****	*****	

MOBILE WATER POLICE UNIT
Bartonsville, Louisiana

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

	Governmental Fund Types			
	General	Special Revenue	Debt	Capital Projects
Revenues:				
Taxes -				
Ad valorem	638,547	6,477,551	6,812,237	0
Sales	-	1,488,858	-	-
Licenses and permits	429,428	-	-	-
Intergovernmental revenues -				
Federal grants	22,126	124,248	-	58,549
State funds	-	143,978	-	-
Federal transportation funds	-	149,417	-	-
State revenue sharing funds	28,708	-	-	-
Federal capitalization funds	124,754	-	-	-
Other	68,710	17,620	-	-
Local funds	-	1,271	-	-
Fees, charges and contributions	194,447	6,811	708,777	-
Use of money and property	4,448	18,938	76,488	-
Other revenues	18,778	11,211	26,288	58,627
Total revenues	1,252,336	7,765,268	7,620,811	118,176
Expenditures:				
General government -				
Administration	267,824	-	-	-
Public safety	207,890	-	-	-
Electricity	28,020	-	-	1,489
Finance and administration	171,864	-	12,271	-
Other	88,889	-	-	-
Public works	141,128	17,488	-	227,947
Public works	14,284	1,288,428	6,818	4,514,112
Roads and utilities	25,944	175,877	-	-
Culture and recreation	107	127,264	-	-
Economic development and assistance	17,478	-	-	-
Police services	1,262	-	11,088	-
Total expenditures	1,087,386	1,409,267	17,104	4,743,548
Excess (deficiency) of revenues over expenditures	164,950	6,356,001	748,707	(2,625,372)
Other financing sources (uses):				
Operating transfers in	-	-	-	75
Operating transfers out	(14,111)	-	-	-
Transfers from other	-	-	-	-
Total other financing sources (uses)	(14,111)	-	-	75
Excess (deficiency) of revenues and other sources over expenditures and other uses	150,839	6,356,001	748,707	(2,625,297)
Fund balances, beginning	56,258	1,663,268	317,078	1,456,488
Fund balances, ending	617,697	8,012,269	1,067,414	(1,168,809)

The accompanying notes are an integral part of this statement.

Totals (Owner stock only)	Component	Totals (Owner stock only)
Financial Statement	2011	Reporting Period
\$ 891,263	\$ -	\$ 891,263
1,489,800	73,071	1,562,871
124,107	-	124,107
244,790	-	244,790
543,876	-	543,876
238,170	-	238,170
230,716	-	230,716
80,880	-	80,880
8,455	-	8,455
24,087	100,000	124,087
107,564	1,645	109,209
107,180	1,760	108,940
<u>1,489,800</u>	<u>73,071</u>	<u>1,562,871</u>
207,574	-	207,574
247,892	-	247,892
28,220	-	28,220
164,899	-	164,899
80,700	-	80,700
280,200	100,000	380,200
4,890,880	-	4,890,880
207,817	-	207,817
104,484	-	104,484
17,246	54,644	71,890
142,447	-	142,447
<u>4,432,430</u>	<u>154,644</u>	<u>4,587,074</u>
<u>1489,800</u>	<u>73,071</u>	<u>1562,871</u>
80	4,000	4,080
<u>14,171</u>	<u>-</u>	<u>14,171</u>
<u>1,200</u>	<u>4,000</u>	<u>5,200</u>
1489,170	17,110	1506,280
<u>1,489,800</u>	<u>57,130</u>	<u>1,546,930</u>
\$1,119,800	\$ 54,607	\$1,174,407

APOLLIS PARKER POLICE UNIT
Berkshire, Louisiana

Continued Statement of Revenues, Expenditures, and Changes in Fund Balances -
Major Fund Balance and Account
General, Special Revenue and Debt Service Funds
Year Ended December 31, 1987

	General Fund		Variances - Favorable (Unfavorable)
	Budget	Actual	
Revenues			
Taxes -			
ad valorem	\$123,796	\$128,667	\$ 4,871
sales taxes	-	-	-
licenses and permits	187,190	175,520	(11,670)
intergovernmental revenues -			
federal grants	20,000	22,526	2,526
state funds			
for the transportation funds			
state revenue sharing grant	18,000	28,750	10,750
for the equalization funds	258,000	254,750	(3,250)
other	768,400	581,710	(186,690)
local funds			
fees, charges and contributions	185,500	198,667	13,167
gift of money and property	0,000	0,000	0
miscellaneous	11,000	49,720	38,720
total revenues	1,185,386	1,177,020	(8,366)
Expenditures			
general government -			
legislation	98,410	107,376	8,966
judicial	262,960	267,890	4,930
elections	28,711	28,200	(511)
finance and administrative	788,713	811,288	22,575
other	185,660	181,899	(3,761)
public safety	165,348	171,514	6,166
public works		14,000	14,000
health and welfare	14,004	25,888	11,884
culture and recreation	1,700	807	(893)
sewer development and assistance	18,000	17,878	(122)
debt service	18,000	7,867	(10,133)
total expenditures	1,888,243	1,977,396	89,153
excess (deficiency) of revenues over expenditures	(702,857)	(799,376)	(96,519)
Major financing sources			
operating transfers in	-	-	-
operating transfers out	-	(1,000)	(1,000)
total other financing sources (uses)	-	(1,000)	(1,000)
excess (deficiency) of revenues and other sources over expenditures and other uses	(702,857)	(800,376)	(97,519)
Fund balances, beginning	61,000	61,000	-
Fund balances, ending	\$108,143	\$189,624	\$81,481

The accompanying notes are an integral part of this statement.

Special Interest Funds			2002 Services Fund		
Budget	Actual	Variances - Favorable / Unfavorable	Budget	Actual	Variances - Favorable / Unfavorable
\$ 508,184	\$ 477,384	\$ 308,248	\$ 65,000	\$ 65,587	\$ 29,587
2,288,480	2,148,583	268,865	-	-	-
-	201,364	201,364	-	-	-
100,000	142,178	42,178	-	-	-
104,000	199,417	95,417	-	-	-
-	17,133	17,133	-	-	-
4,000	3,421	579	-	-	-
4,000	3,331	669	187,432	188,338	1,117
11,000	11,000	0	9,288	9,288	0
10,000	10,000	0	-	10,000	10,000
1,588,184	1,588,184	-	200,720	200,627	100
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,000	11,071	10,071
4,000	11,000	7,000	-	-	-
2,664,700	2,664,700	0	1,875	1,875	0
112,000	112,000	0	-	-	-
408,000	387,000	21,000	-	-	-
-	-	-	-	-	-
<u>1,600,184</u>	<u>1,600,184</u>	<u>0</u>	<u>200,720</u>	<u>200,627</u>	<u>100</u>
<u>791,184</u>	<u>473,860</u>	<u>317,324</u>	<u>37,487</u>	<u>140,794</u>	<u>103,307</u>
10,000	-	10,000	-	-	-
<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
301,184	473,860	172,676	37,487	140,794	103,307
<u>1,499,000</u>	<u>1,499,000</u>	<u>-</u>	<u>337,337</u>	<u>337,337</u>	<u>-</u>
\$2,447,368	\$2,117,111	\$1,449,702	\$650,146	\$663,289	\$ 103,143

MOBILE PARISH POLICE JURY
Bakerville, Louisiana

Combining Balance Sheet - Component Units
December 31, 1997

	<u>Criminal Court</u>	<u>Tourist Commission</u>	<u>Total</u>
ASSETS			
Cash and interest-bearing deposits	\$ 894	\$46,983	\$47,877
Receivables -			
Sales taxes	-	5,982	5,982
Other	5,848	-	5,848
Due from other funds	<u>28,288</u>	<u>8,282</u>	<u>36,570</u>
Total assets	<u>\$35,030</u>	<u>\$60,247</u>	<u>\$95,277</u>
	*****	*****	*****
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts, salaries and other payable	\$ 124	\$ 1,575	\$ 1,700
Due to primary government	<u>28,182</u>	<u>583</u>	<u>28,765</u>
Total liabilities	<u>28,306</u>	<u>2,158</u>	<u>30,464</u>
Fund balances:			
unreserved, undesignated	<u>-</u>	<u>58,089</u>	<u>58,089</u>
Total liabilities and fund balances	<u>\$28,306</u>	<u>\$60,247</u>	<u>\$88,555</u>
	*****	*****	*****

The accompanying notes are an integral part of this statement.

MOBILE PARISH POLICE JURY
MONROE, LOUISIANA

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances - Component Units
Year Ended December 31, 1977

	<u>Criminal</u>	<u>Tourist</u>	<u>Total</u>
	<u>Court</u>	<u>Commission</u>	
Revenues:			
Sales taxes	\$ -	\$78,001	\$ 78,001
Fees, charges and commissions	107,809	-	107,809
Tax on money and property	81	1,388	1,469
Other revenues	7,348	-	7,348
Total revenues	<u>115,238</u>	<u>79,389</u>	<u>194,627</u>
Expenditures:			
Public safety	128,818	-	128,818
Economic development and assistance	-	54,641	54,641
Total expenditures	<u>128,818</u>	<u>54,641</u>	<u>183,459</u>
Excess (deficiency) of revenues over expenditures	<u>86,420</u>	<u>24,748</u>	<u>111,168</u>
Other financing sources:			
Operating transfers in	<u>4,822</u>	<u>-</u>	<u>4,822</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>91,242</u>	<u>24,748</u>	<u>115,990</u>
Fund balances, beginning	<u>4,321</u>	<u>31,892</u>	<u>36,213</u>
Fund balances, ending	<u>\$ -</u>	<u>\$54,607</u>	<u>\$ 54,607</u>

The accompanying notes are an integral part of these statements.

ACQUILA PARISH POLICE JURY
MORNINGVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

1.1 Summary of Significant Accounting Policies

The Acquila Parish Police Jury (Police Jury) is the governing authority for Acquila Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by its jurors representing the various districts within the parish. The jurors serve four-year terms that expire when the first meeting is held in January of 2008.

Acquila Parish occupies 880 square miles with a population of approximately 48,325. The Police Jury maintains 488 miles of roads, 288 hard surfaced and 199 gravel. The Police Jury's offices are located in the Acquila Parish Courthouse in Morningville. The Police Jury operates one maintenance plant throughout the parish. The Police Jury currently employs a secretary/treasurer and two office employees, 17 road crew members, three janitors, four solid waste employees, nine drainage employees, a policeman of voters and one assistant, one recreational employee, an office of emergency preparedness director, one traffic sign specialist and eleven library employees. The Police Jury also contributes to or pays the salaries of two city judges, two city marshals, nine justices of the peace and nine constables, a coroner, seven courtroom employees, a District Attorney and nine assistants. In addition, several part-time employees are hired during the year.

Louisiana Revised Statute 18:138 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 its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, land and alcoholic beverage permits, state revenue sharing and various other state and federal grants.

The accompanying financial statements of the Acquila Parish Police Jury have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board is the accepted standards-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Police Jury's accounting policies are described below.

A. The Reporting Entity

The financial reporting entity should consist of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the

ASCYCLLES PARISH POLICE JURY
Motherville, Louisiana

Notes to Financial Statements (Continued)

primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. These financial statements include the primary government and two component units as follows:

Primary government:

Ascylles Parish Police Jury - The Police Jury is the governing authority for Ascylles Parish and is a political subdivision of the State of Louisiana.

Individual component units:

Discretely presented component units - The component units column in the combined financial statements includes the financial data of two of the Police Jury's component units, which are reported in a separate column to emphasize they are legally separate from the Police Jury. Numerous other political subdivisions which would be required to be included based on current standards, have separate financial statements which have not been included in these financial statements. The component units included in these financial statements are described below:

Twelfth Judicial District Criminal Court - The Twelfth Judicial District Criminal Court is composed of two judges elected from the parish. The Police Jury approves the operating budget of the Court, and has responsibility for funding any deficits. In addition, one-half of any excess funds must be transferred to the Police Jury's General Fund. Separate financial statements of the Twelfth Judicial District Criminal Court are not issued.

Ascylles Parish Tourist Commission - The Tourist Commission is composed of seven commissioners appointed by the Police Jury. The Police Jury approves the operating budget and has responsibility for funding any deficits. Separate financial statements of the Tourist Commission are not issued.

NUMEROUS other authorities and governmental entities established within Ascylles Parish have been excluded because control and/or financial responsibility by the Police Jury is considered remote or due to the fact that such entities are governed by separately elected governmental officials.

ARKANSAS DELINE POLICE JURY
MARKSVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

B. Fund Accounting

The accounts of the Police Jury are organized and operated on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises the assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. The funds presented in the financial statements are described as follows:

Governmental Funds -

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

Debt Service Funds

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

Capital Projects Fund

The capital projects funds account for specific financial resources to be used for various waterworks and road improvements.

Fiduciary Fund -

Agency Funds

The Agency Funds account for assets held by the Police Jury in a custodial capacity (assets equal liabilities) and do not involve measurement of results of operations.

MOBILE PARISH POLICE JURY
MORNINGTON, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

C. Basis of Accounting

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

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Sales tax revenue is considered "measurable" when in the hands of intermediary collecting governments and is recognized as revenue at that time. Ad valorem taxes are assessed on a calendar year basis, become due on November 15th of each year, and become delinquent on January 1st. The taxes are generally collected in December of the current year and January and February of the ensuing year. A period of 90 days is used to measure availability in recognizing ad valorem tax revenue. Federal and state grants are recorded when the Police Jury is notified by the funds. Interest income on time deposits is recorded when the time deposits have matured and the income is available. Substantially all other revenues are recorded when received.

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. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

Encumbrance accounting is not used by the Police Jury.

HOUSTON POLICE POLICE JURY
Harrisville, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

D. Budget and Budgetary Accounting

1. Proposed budgets, prepared on a basis consistent with generally accepted accounting principles (GAAP), are submitted to the Police Jury prior to the commencement of the fiscal year. The proposed budgets are made available for public inspection not later than fifteen days prior to the beginning of the fiscal year.
2. Formal budget integration (within the accounting records) is employed as a management control device during the year. Expenditures are controlled by the use of outstanding purchase orders, but unliquidated encumbrances are not considered expenditures at year end. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. Budget amendments are adopted by the Police Jury when revenues plus projected revenues for the remainder of the year fail to meet budgeted revenues by five percent or more and/or expenditures plus projected expenditures for the remainder of the year exceed budgeted expenditures by five percent or more.
3. Capital projects funds' budgets are adopted on a project basis.
4. Budgetary control is exercised at the fund level.

E. Cash and Interest-Bearing Deposits

Cash includes amounts in demand deposit accounts and time deposits. Louisiana statutes authorize the Police Jury to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

F. Short-Term Interfund Receivables/Payables

During the course of operations numerous transactions occur between individual funds. These receivables and payables are classified as "Due from other funds" or "Due to other funds" on the balance sheet.

G. General Fixed Assets and General Long-Term Obligations

Fixed assets used in governmental fund type operations (net fixed assets) are accounted for in the General Fixed Assets account group and are recorded as expenditures in the governmental fund types

BOYKELER PARISH POLICE JURY
MORNINGVILLE, LOUISIANA

Notes to Financial Statements (Continued)

when purchased. The Police Jury does not depreciate public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, streets and sidewalks and drainage systems. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

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

4. Compensated Absences

After six months of service, employees of the Police Jury earn annual leave at the rate of 8 to 12 days each year, depending upon their length of service. Unused annual leave may be carried forward from year to year not to exceed 30 days. Upon termination, employees are paid for unused annual leave at the employee's current rate of pay.

Employees of the Police Jury receive from 8 to 12 days of sick leave each year, depending upon their length of service. Unused sick leave may be carried forward from year to year not to exceed 120 days. Upon termination, unused sick leave is forfeited.

At December 31, 1987, the Police Jury has no material accumulated leave benefits required to be reported in accordance with GAO Statement No. 18 "Accounting for Compensated Absences."

1. Fund Balances

Reserves represent those portions of fund balance not appropriate for expenditures or legally appropriated for a specific future use.

MOBILE POLICE JURY
MORNING, LOUISIANA

NOTE TO FINANCIAL STATEMENTS (Continued)

J. Memorandum Only - Total Changes

Total changes on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, 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) Cash and Interest-Bearing Deposits

Under state law, the Police Jury may deposit funds within a fiscal agency bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. As December 31, 1987, the Police Jury has cash and interest-bearing deposits (book balances) totaling \$4,447,600 as follows:

	Primary ACCOUNTS	Component Funds	Reporting Entity
Interest-bearing demand deposits	\$3,871,788	\$48,847	\$4,007,600
	*****	*****	*****

These deposits are stated at cost, which approximates market. Under state laws, these deposits for the reporting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agency 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 agency bank. These securities are held in the name of the pledging

MOBILE FIRST POLICE JURY
WARRIORVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Fiscal agent bank is a holding or custodial bank that is suitably acceptable to both parties. Deposit balances (bank balances) at December 31, 1997 are as follows:

	<u>Primary</u> <u>DEPOSITORS</u>	<u>Component</u> <u>UNITS</u>	<u>Reporting</u> <u>Entity</u>
Bank balances	\$4,031,887	\$48,887	\$4,080,774
	*****	*****	*****
Federal Deposit Insurance	\$ 157,363	\$45,887	\$ 203,250
Pledged securities (Category 3)	<u>3,628,282</u>	<u> </u>	<u>3,628,282</u>
Total	\$8,178,850	\$94,887	\$8,273,867
	*****	*****	*****

Pledged securities in Category 3 include unissued or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Police Jury's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 28:1228 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 60 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

(C) PROPERTY TAXES

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 1997:

Warrickville taxes:	
General ad valorem tax	1.44 mills
Severance tax	3.98 mills
Library tax	8.28 mills
Health care tax	1.48 mills
District taxes:	
Industrial District No. 1 bonds tax	.78 mills
Industrial District No. 2-4 bonds tax	3.48 mills

BOYETTE PARKER POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

140 <u>Reimbursed Administration/Overhead</u>	<u>Reimbursed</u>	<u>Reimbursed</u>
	<u>Administration</u>	<u>Overhead</u>
General Fund	\$ 3,491	\$ 84,791
Special Revenue Funds:		
Road and Bridges	3,081	8,894
Solid Waste	99,828	19,281
Sewerage	4,428	8,518
Health Unit	-	463
Library	2,667	2,493
Law Enforcement	2,727	12,813
MSM Section 8 Program	8,383	-
Triana Park Sewer	8,321	29
Bobo Service Funds:		
Industrial District #1 2000,000 General		
Obligation Bond	19,779	799
Industrial District #1 2000,000 General		
Obligation Bond	127	14
Industrial District #1 2000,000 General		
Obligation Bond	-	17,588
Sewer Service Funding Fund	99,228	-
Agency Funds:		
Sewer Mitigation Fund	-	314,793
Twelfth Judicial District Juror and Witness		
Fund	<u>17,287</u>	<u>-</u>
	<u>248,828</u>	<u>244,893</u>
Component Units	<u>18,822</u>	<u>23,186</u>
Total	886,259	886,259

BOYELLER PARISH POLICE JURY
Hackberry, Louisiana

Notes to Financial Statements (Continued)

40) Receivables

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Fund</u>
Primary Government -				
Taxes:				
Ad valorem taxes	\$221,591	\$298,891	\$74,410	\$ -
discounted exemption sales	28,208	122,208	-	-
Sales taxes	-	180,184	-	-
Intergovernmental:				
Federal	3,423	-	-	-
State	28,949	3,421	-	-
Other	<u>20,363</u>	<u>28,022</u>	<u>-</u>	<u>-</u>
Totals	\$278,141	\$639,642	\$74,410	\$ -
	*****	*****	*****	*****
		<u>Parish Judicial District Criminal Court</u>	<u>Boyellier Parish Social Commission</u>	<u>Total</u>
Component Units:				
Intergovernmental - Local		\$9,643	\$ -	\$ 9,643
Sales taxes		<u>-</u>	<u>2,382</u>	<u>2,382</u>
		\$9,643	\$2,382	\$12,025
		*****	*****	*****

41) Fixed Assets - Depreciated

The following provides details on changes in general fixed assets for the year ended December 31, 1997:

	<u>Balance 12/31/96</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/97</u>
Land and buildings	\$4,817,089	\$ -	\$14,000	\$4,803,089
office equipment, books and furniture	1,548,477	19,899	-	1,568,376
Heavy equipment	<u>2,512,245</u>	<u>28,422</u>	<u>-</u>	<u>2,540,667</u>
Total	\$8,877,811	\$48,321	\$14,000	\$8,912,132
	*****	*****	*****	*****

BOYDLE'S BARBER POLICE FUND
Mer Rouge, Louisiana

Notes to Financial Statements Continued

(7) Accounts, Salaries, and Other Payables

The payables of \$138,138 at December 31, 1987, are as follows:

	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u> <u>Funds</u>	<u>State</u> <u>Service</u> <u>Funds</u>	<u>Capital</u> <u>Projects</u> <u>Funds</u>
Primary Government -				
Accounts	\$41,388	\$185,378	\$ -	\$58,448
Payroll related liabilities	7,745	38,875	3,891	-
Other	<u>1,455</u>	<u>2,000</u>	<u>-</u>	<u>-</u>
Totals	\$50,588	\$226,253	\$3,891	\$58,448
	*****	*****	*****	*****
		<u>Twelfth</u> <u>Judicial</u> <u>District</u> <u>Criminal</u> <u>Court</u>	<u>Boydle's</u> <u>Parish</u> <u>Treasurer</u> <u>Commission</u>	<u>Total</u>
Component Units -				
Accounts		\$ -	\$1,124	\$1,124
Payroll related liabilities		<u>224</u>	<u>287</u>	<u>511</u>
Totals		\$ 224	\$1,411	\$1,735
		*****	*****	*****

(8) Due to Other Governmental Units

Special Revenue Fund:

EEB Section 8 Program -

 Due to the U. S. Department of Housing and
 Urban Development (HUD) for current year-end
 settlement.

\$138,138

Capital Projects Fund:

Local Law Enforcement Block Grant

 Due to Department of Justice

1,455

Agency Fund:

Casey Litigation Fund -

 Boydle's Parish Law Enforcement District

148,181

 School Board

78,000

 District Attorney

23,300

 Local municipalities

155,754

 Disputed funds

224,235

\$704,624

MOBILE AND BARKER POLICE JURY
 MARKSVILLE, LOUISIANA

Notes to Financial Statements (Continued)

181 Changes in General Long-Term Debt

The following is a summary of the long-term debt transactions for the year ended December 31, 1987:

	Balance 12/31/86	Additions	Retirements	Balance 12/31/87
Capital leases	\$ 10,000	\$ -	\$ 3,000	\$ 7,000
Bonded debt	719,000	-	219,000	500,000
Certificates of indebtedness	1,782,000	-	200,000	1,582,000
Total	\$2,501,000	\$ -	\$422,000	\$2,079,000

B. Capital leases -

The Police Jury is obligated under ten capital leases. The leased assets and related obligations are accounted for in the general fixed assets account group and the general long-term obligations account group, respectively. The leased assets (amortized) at December 31, 1987 were valued at \$21,000. The following is a schedule of future minimum lease payments under the capital leases and the present value of the net minimum lease payments as of December 31, 1987:

Fiscal year:		
1988		\$6,000
1989		_____
	Total minimum lease payments	7,000
Less: Amount representing interest		(1,000)
	Present value of net minimum lease payments	\$6,000

SYDNEY STREET POLICE JURY
MORNINGVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

B. General Obligations Debt -

General obligation debt payable at December 31, 1987, is comprised of the following individual issues:

\$125,000 Industrial Park Bonds Dated February 1, 1979, for the purpose of acquiring and/or improving lands for an industrial park within the corporate limits of Industrial District #1. The principal is due in annual installments of \$15,000 to \$25,000 through February 1, 2004, with interest at 4.25 percent. These bonds are secured by ad valorem taxes.

\$ 125,000

\$250,000 Industrial Bonds Dated February 1, 1979, for the purpose of acquiring industrial plant sites and constructing an industrial plant building for the manufacture of steel valves and fittings within the corporate limits of Industrial District #1. The principal is due in annual installments of \$25,000 to \$75,000 through February 1, 2004 with interest at 4.25 to 4.50 percent. These bonds are secured by ad valorem taxes and revenues from leasing the building.

\$15,000

\$250,000 Public Improvement Bonds Dated January 1, 1976, for the purpose of acquiring an industrial plant building for the manufacture of bearing apparel within the corporate limits of Industrial District #1. The principal is due in annual installments at \$25,000 to \$50,000 through January 1, 1999 with interest at 4.2 percent. These bonds are secured by ad valorem taxes and revenues from leasing the building.

\$50,000

\$1,500,000 Certificates of Indebtedness, Series 1984, for the purpose of constructing and improving public roads and bridges. The principal is due in annual installments of \$150,000 to \$250,000 through September 1, 2001 with an interest rate of 4.25 percent. These certificates are secured by any surplus available in the Capital Improvements Fund and are payable from a pledge and dedication of annual revenues of the Parish above statutory, necessary and unusual charges in each of the fiscal years during which the certificate is outstanding.

1,375,000
\$1,375,000

MOYELLE'S BARBERS POLICE JURY
Merryville, Louisiana

NOTES TO FINANCIAL STATEMENTS (continued)

At December 31, 1987, the annual requirements to amortize all general obligations debt, including interest of \$180,887, are as follows:

Year	Amount
1988	\$ 843,718
1989	895,645
1990	939,186
1991	982,028
1992	92,708
1993-1995	180,582
TOTAL	\$3,286,967

(c) Retirement Systems

The Police Jury participates in four cost-sharing multiple-employer, public employee retirement systems (PERS): Parochial Employees Retirement System of Louisiana, Louisiana State Employees Retirement System, District Attorneys Retirement System and Registrar of Voters Employees System. Each system is administered and controlled by a separate board of trustees.

A. Parochial Employees Retirement System of Louisiana

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14813, Baton Rouge, Louisiana 70803.

Plan members are required to contribute 2.8 percent of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 2.8 percent of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 1987, 1988 and 1989 were \$14,063 \$20,268 and \$4,887, respectively, equal to the required contribution for each year.

B. Louisiana State Employees Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana State Employees' Retirement System, P.O. Box 44213, Baton Rouge, Louisiana 70804.

WATERVILLE FIREMEN POLICE JURY
Waterville, Louisiana

Notes to Financial Statements (Continued)

Plan members are required to contribute 11.4 percent of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 3.15 percent of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 1997, 1998 and 1999 were \$629, 21,171 and 21,504, respectively, equal to the required contribution for each year.

C. District Employees Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by the Louisiana District Attorney's Retirement System, 1287 Decatur Street, New Orleans, Louisiana 70116.

Plan members are required to contribute 1.0 percent of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 3.85 percent of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 1997, 1998 and 1999 were 20,120 21,848 and 21,879, respectively, equal to the required contribution for each year.

D. Registrar of Voters Employees Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Registrar of Voters' Retirement System, P.O. Box 87, Jennings, Louisiana 70348.

Plan members are required to contribute 1.0 percent of their annual covered salary and the Police Jury is not required to contribute a percentage of the annual covered payroll.

BOGEMILS PARISH POLICE JURY
Marksville, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

111) Post-employment Benefits

The Bogemils Parish Police Jury provides certain continuing health care 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. Benefits for retirees are provided through an insurance company whose monthly premiums are paid by the Police Jury and reimbursed by the employee. The Police Jury recognizes the cost of providing these benefits as an expenditure when paid during the year and recognizes the revenue when they are due the reimbursement from the employee.

112) Expenditures - Actual and Budget

The following individual funds had actual expenditures over budgeted expenditures as follows:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Year ended December 31, 1997:			
General fund	\$ 890,541	\$ 954,186	\$113,823
Special revenue funds -			
Solid waste fund	1,844,788	1,827,788	(17,000)
Trails Park	3,428	8,888	(2,227)
Road and Bridge	1,874,988	1,888,884	(13,181)
Law enforcement	4,888	11,488	(5,181)
Tourism commission	82,488	84,441	(1,941)

113) Food Stamp Program

The Food Stamp Program was operated by the Police Jury under an agreement with the Louisiana Department of Health and Human Resources through August 31, 1997. Under this program, the Police Jury was 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 financial statements. Activity for the period follows:

Balance at January 1, 1997	\$ 1,447,948
Received	1,708,088
Issued	(1,708,088)
Balance at August 31, 1997	\$ _____

BOURBON PARISH POLICE JURY
MORNINGVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

However, as of August 31, 1977, due to automation of the state program, the food stamp program is being operated out of the welfare office. As a result of this, the program has been discontinued.

(14) Commitments and Contingencies

A. LITIGATION

The Iberville Parish Police Jury is a defendant in various pending lawsuits which may result in judgments against the Police Jury. As of December 31, 1977 in the opinion of legal counsel for the Police Jury, the amounts, if any, resulting from the settlement of these pending claims not covered by insurance would not materially affect the financial statements.

B. Intergovernmental Agreement

As part of an intergovernmental agreement dated June 30, 1977, the Police Jury is liable for food and medical expenses of parish prisoners in the event that the Sheriff provides adequate documentation representing that the revenues generated from state and/or federal prisoners is not sufficient to cover the expenses of maintaining parish prisoners. As of December 31, 1977, no payments have been made on invoices submitted by the Sheriff for parish prisoner maintenance amounting to \$72,624, \$47,781 and \$54,628 for the fiscal years ended December 31, 1977, 1978 and 1979, respectively. As of June 1, 1980, the Police Jury has not determined whether the information provided by the Sheriff is sufficient to warrant payment of these invoices and a provision for a potential liability is not recorded on the general purpose financial statements as December 31, 1979.

C. Grant Funds

The Police Jury receives grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursement by the grantor for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the Police Jury, the amount of disallowances, if any, will not be significant.

MOOREVILLE PARISH POLICE JURY
MOOREVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

(13) Compensation Paid to Police Jurors

A summary of compensation paid to police jurors for the year ended December 31, 1997 follows:

V. W. Cole	\$ 11,500
John E. Lasser	10,575
Michael Doucote	10,575
Lara Doucote	10,575
Mark Berrel	10,575
Paul J. Chatalein	10,575
Samuel T. Haddix	10,575
Henry Kiser	10,575
Stanley Adams	10,575
Kevin Hayward	10,575
McKinley Miller	10,575
Mark Bordelon	10,575
Anthony Benaville	10,575
Carvin Scallan	10,575
Burton Dupuis	10,575
	<u>\$155,575</u>

(14) Risk Assessment

The Police Jury is exposed to various risks of loss related to thefts, theft of, damage to, and destruction of assets; written and obligations; injuries to employees; and natural disasters. The Police Jury has obtained coverage from various commercial insurance companies to reduce its exposure to these risks.

(15) Deficit Fund Balance

The Law Enforcement Special Revenue Fund has a deficit fund balance of \$18,141 as of December 31, 1997. The deficit is expected to be funded from future excess revenues of the General Fund.

SPECIAL REVENUE FUNDS

Road and Bridge Fund - To account for the construction and maintenance of roads and bridges on a parishwide basis. Major means of financing is provided by a sales tax of one-fourth of one percent (1/4%) and the State of Louisiana Parish Transportation Fund.

Solid Waste Fund - To account for the providing of garbage and waste collection and/or disposal for the Parish. Financing is provided by a sales tax of three-fourths of one percent (3/4%).

Drainage Fund - To account for expenditures for maintaining the parish drainage system. Major means of financing is provided by ad valorem taxes and state revenue sharing.

Health Unit Fund - To account for the maintenance of a health unit, which provides health and welfare services to the citizens of the parish. Major means of financing is provided by ad valorem taxes and state revenue sharing.

Library Fund - To account for the operation and maintenance of the parish library. Major means of financing is provided by ad valorem taxes and state revenue sharing.

Law Enforcement Fund - To account for court costs used to pay off-duty officers for their testimony in criminal cases.

HUD Section 8 - Program Fund - To account for funds provided under the Section 8 Housing Voucher Program by the United States Department of Housing and Urban Development. The monies are used to aid low income families in obtaining decent, safe and sanitary housing through a system of rental subsidies.

Tribia Park Sewer Fund - To account for the operation and maintenance of the Tribia Park Sewerage System. Financing is provided by charges to customers and operating transfers from the General Fund.

WYLLIE WALTER HOLDING CORP
 BARTONVILLE, COVINGTON
 Special Service Fund
 Combining Balance Sheet
 December 31, 1997

ASSETS

Cash and Interest-bearing deposits
 Receivables
 Due from other funds
 Other assets

Total assets

2004	2003	2002	2001	2000	1999	1998	1997
\$1,775,724	\$181,743	\$278,191	\$264,114	\$	\$	\$192,911	\$1,487,100
1,482	76,425	177,715	120,413	429	429	2,444	100,000
1,091	86,425	1,428	2,648	5,719	5,719	6,441	176,248
—	—	—	—	—	—	—	121
\$41,895	\$1,855,343	\$457,325	\$654,968	\$	\$	\$191,799	\$1,763,479

LIABILITIES AND FUND BALANCES

Liabilities

Accounts payable
 Due to other governmental entities
 Due to other funds
 Other liabilities
 Total liabilities

Fund balances:

Revolving, unassigned

Total liabilities and fund balances

\$ 16,257	\$ 154,281	\$ 1,792	\$ 491	\$ 1,276	\$	\$	\$
6,506	19,271	3,779	643	1,640	1,640	60,389	4
1,522	11,563	1,528	1,778	11,228	11,228	78,768	11
\$8,555	\$185,115	\$7,099	\$3,112	\$14,144	\$14,144	\$140,466	\$15
\$45,345	\$1,855,343	\$457,325	\$654,968	\$14,144	\$	\$140,466	\$1,763,479

APPROVED BUDGET FOLIO 2010
 Municipal Services
 Special Revenue Fund

Summary Statement of Revenues, Special Items, and Charges in Total Revenues
 For Budget Period 2010

Revenues	Fund and Subfund	Total Revenues	Special Items	Charges	Special Items	Less Allocations	Net Revenues & Special Items	Total Revenues
Taxes:		\$	\$	\$	\$	\$	\$	\$
Mortgage	61,000	1,040,275	810,000	810,000	810,000	-	-	1,040,275
State	-	-	-	-	-	-	-	-
Intergovernmental revenues **	-	-	-	-	-	-	-	-
Sales (profit)	-	-	-	-	-	-	-	-
Licenses	141,000	-	62,700	62,700	62,700	-	-	141,000
Fees	-	-	-	-	-	-	-	-
Special Assessments (on taxes)	-	-	-	-	-	-	-	-
Special Assessments (on utility bills)	-	-	-	-	-	-	-	-
Special Assessments (on other)	-	-	-	-	-	-	-	-
Local Funds	1,000	-	-	-	-	-	-	1,000
Fees, charges and contributions	-	11,700	11,700	11,700	11,700	-	-	11,700
Use of money and property	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	1,000,000	1,088,750	883,700	883,700	883,700	-	-	1,088,750
Special Items:								
Public safety	1,000,000	1,007,700	107,000	-	-	11,000	-	11,000
Public works	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Police services	-	-	-	-	-	-	-	-
Total Special Items	1,000,000	1,007,700	107,000	-	-	11,000	-	11,000
Special Revenues and Charges:								
Special Revenues	11,000	11,000	11,000	11,000	11,000	-	11,000	11,000
Special Charges	-	-	-	-	-	-	-	-
Total Special Revenues and Charges	11,000	11,000	11,000	11,000	11,000	-	11,000	11,000
Total Revenues		\$	\$	\$	\$	\$	\$	\$
		2,099,750	1,901,700	1,901,700	1,901,700	11,000	1,912,700	2,099,750

DEBT SERVICE FUNDS

Industrial District #1 \$225,000 General Obligation Bonds Fund - To account for the accumulation of resources for, and payment of, principal, interest, and related costs of the February 1, 1978, \$225,000 bond issue, which was issued for the purpose of acquiring and/or improving lands for an industrial park within the corporate limits of the Industrial District. The bond issue is financed by a designated portion of the Industrial District No. 1-A bonds and valorem tax.

Industrial District #1 \$250,000 General Obligation Bonds Fund - To account for the accumulation of resources for, and payment of, principal, interest and related costs for the February 1, 1979, \$250,000 bond issue. The purpose of the bond issue was to acquire industrial plant sites, and acquire and construct thereon an industrial plant building for the manufacture of steel valves and fittings and/or similar products within the Industrial District. The bond issue is financed by a designated portion of the Industrial District No. 1-A bonds and valorem tax and revenues from leasing the building.

Industrial District #1 \$250,000 General Obligation Bonds Fund - To account for the accumulation of resources for, and payment of, principal, interest and related costs of the January 1, 1978, \$250,000 bond issue, which was issued for the purpose of acquiring an industrial plant building for the manufacture of wearing apparel within the Industrial District. The bond issue is financed by an Industrial District No. 1 bonds and valorem tax and revenues from leasing the building.

taxing Revenue Sinking Fund - To account for the accumulation of resources for, and payment of, principal, interest and related costs of the \$1,750,000 Certificate of Indebtedness, Series 1988. The purpose of the Certificate is to construct and improve public roads and bridges.

AMERICAN POWER CO., INC. 1937
 Wheeling, West Virginia
 Public Service Funds

Working Balance Sheet
 December 31, 1937

	Industrial District #1 \$200,000	Industrial District #2 \$200,000	Industrial District #3 \$200,000	Public Service Funds	Total
ASSETS					
Cash	\$70,461	\$20,500	\$ 9,500	\$22,170	\$122,631
Trans receivable, net	15,100	22,070	9,800	-	46,970
Due from other funds	10,777	777	-	22,100	33,654
Total assets	\$96,338	\$43,347	\$19,300	\$44,270	\$203,255
LIABILITIES AND FUND BALANCE					
Liabilities:					
Due to other funds	\$ 720	\$ 50	17,100	\$ -	\$ 18,370
Other liabilities	1,400	800	700	-	2,900
Total liabilities	2,120	850	17,800	-	20,770
Fund resources - reserved for public service	184,200	322,500	115,500	44,270	676,470
Total liabilities and fund balances	\$84,740	\$323,350	\$133,300	\$44,270	\$585,660

WHEELER PAPER MILLS, INC.
 Montreal, Louisiana
 Cellulose Pulp

Comparative Statement of Revenues, Expenses and Charges in Fuel Balance
 Year Ended December 31, 1957

	Industrial Plant #1 \$100,000,000	Industrial Plant #2 \$100,000,000	Industrial Plant #3 \$100,000,000	Energy Revenue \$100,000,000	Total
Revenues:					
Taxes - oil returned	\$ 47,373	\$ 29,384	\$10,130	\$ -	\$ 86,887
Fees, charges and commissions	-	70,000	17,733	-	107,733
Use of water and electricity	10,771	6,443	5,131	71,228	93,573
Energy revenues	-	-	-	250,000	250,000
Total revenues	<u>58,144</u>	<u>105,827</u>	<u>32,994</u>	<u>250,000</u>	<u>447,065</u>
Expenses:					
Local government -					
Finance and administrative	1,170	4,097	5,154	-	10,421
Paid in cash	4,435	75	-	-	4,510
Local services -					
Filing (and) fuel revenue	10,000	10,000	10,000	100,000	130,000
Interest and bank charges	7,430	70,887	7,430	17,180	102,927
Total expenses	<u>23,035</u>	<u>85,059</u>	<u>32,584</u>	<u>117,180</u>	<u>237,858</u>
Excess (deficiency) of revenues over expenses	\$ 35,109	\$ 20,768	\$ 2,410	\$ 132,820	\$ 87,207
Fuel balance, beginning	100,000	100,000	70,000	100,000	370,000
Fuel balance, ending	\$104,000	\$107,000	\$80,000	\$441,270	\$332,270

CAPITAL PROJECTS FUNDS

1975 LOMM Fund - To account for the cost of water system improvements for the Southwest Regional Water District. These improvements are funded by a grant received under the Louisiana Community Development Block Grant program in the amount of \$571,874.

Owens Capital Improvement Fund - To account for the accumulation of revenues for, and payment of, cost to construct and improve public roads and bridges. Funding is provided by proceeds derived from the \$1,700,000 Certificates of Indebtedness, Series 1984.

Local Law Enforcement Block Grant - To account for the cost of improvements to the courthouse building. Funding is provided by a grant from the Department of Justice in the amount of \$50,812.

ANYELLE PARISH POLICE JURY
 MONROE, Louisiana
 Capital Projects Funds

Combining Balance Sheet
 December 31, 1997

	Local Law Enforcement Block Grant	1997 LCRMS Fund	Capital Improvements Fund	TOTAL
ASSETS				
Cash	\$12,524	\$ -	\$118,882	\$131,406
Total assets	\$12,524	\$ -	\$118,882	\$131,406
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 28,442	\$ 28,442
Due to other governments	2,428	-	-	2,428
Deferred revenue	\$8,524	-	-	8,524
Total liabilities	\$10,952	-	\$ 28,442	\$39,394
Fund Balances :				
Unreserved, designated	125	1	188,834	189,860
Total liabilities and fund balances	\$11,077	\$ 1	\$189,276	\$200,354

BOYDVILLE POLICE JURY
 Nashville, Louisiana
 Capital Projects Funds

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

	Total Law Enforcement High Street	1995 LCRMO Fund	Capital Improvements Fund	Total
Revenues:				
Federal grants	\$ 311	\$55,998	\$ -	\$ 56,309
Other revenues	<u>1,222</u>	<u>-</u>	<u>50,522</u>	<u>51,744</u>
Total revenues	<u>1,533</u>	<u>55,998</u>	<u>50,522</u>	<u>118,053</u>
Expenditures:				
General government -				
Finance and administrative	1,422	-	-	1,422
Public safety	2,310	32,998	243,932	287,340
Public works	-	-	1,274,322	1,274,322
Total expenditures	<u>3,732</u>	<u>32,998</u>	<u>1,518,254</u>	<u>1,584,284</u>
Excess (deficiency) of revenues over expenditures	<u>161</u>	<u>-</u>	<u>(1,267,732)</u>	<u>(1,106,571)</u>
Other financing sources:				
Operating transfers in	<u>182</u>	<u>-</u>	<u>-</u>	<u>182</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>343</u>	<u>-</u>	<u>(1,267,732)</u>	<u>(1,267,389)</u>
Fund balances, beginning	<u>-</u>	<u>1</u>	<u>1,434,822</u>	<u>1,435,623</u>
Fund balances, ending	<u>\$ 343</u>	<u>\$ 1</u>	<u>\$ 167,090</u>	<u>\$ 510,434</u>

AGENCY FUNDS

Twelfth Judicial District Juror and Witness Fund - To account for the payment of juror and witness fees associated with the Twelfth Judicial District Court.

Granting Mitigation Fund - As provided by Act 1069 of the 1998 Louisiana Regular Legislative Session, the Granting Mitigation Fund was created to account for funds received from the Governor's Office of Indian Affairs and the subsequent disbursement of those funds to various local governmental agencies as outlined in a cooperative endeavor agreement between the State of Louisiana and the Acyoyline Parish police jury.

Jefferson Parish No. 001 JST
Berkshire, Louisiana
Agency Fund

Comparing Statement of Changes in Assets and Liabilities
Year Ended December 31, 1997

	Balance 12/31/96	000,000	Balance	000,000
Trustee Judicial District Court and Witness Fund -				
ASSETS				
Cash and Interest-bearing deposits Due from component unit	\$ -	\$ 47,370	\$ 47,370	\$ -
	<u>4,392</u>	<u>37,320</u>	<u>4,392</u>	<u>37,320</u>
Total assets	\$ 4,392	\$ 79,448	\$ 48,671	\$ 77,400
	*****	*****	*****	*****
LIABILITIES				
Due to Jurors and witnesses	\$ 4,392	\$ 79,448	\$ 48,671	\$ 77,400
	*****	*****	*****	*****
County Mitigation Fund -				
ASSETS				
Cash and Interest-bearing deposits County Mitigation Fees receivable	\$ -	\$22,446	\$ -	\$22,446
	<u>26,750</u>	<u>467,882</u>	<u>26,750</u>	<u>467,882</u>
Total assets	\$26,750	\$489,442	\$26,750	\$489,442
	*****	*****	*****	*****
LIABILITIES				
Due to local governments Due to other funds	\$22,562	\$22,562	\$22,562	\$22,562
	<u>79,188</u>	<u>736,711</u>	<u>79,188</u>	<u>736,711</u>
Total liabilities	\$22,562	\$489,442	\$22,562	\$489,442
	*****	*****	*****	*****
Total Agency Funds -				
ASSETS				
Cash and Interest-bearing deposits Due from component unit	\$ -	\$26,750	\$ 47,370	\$22,446
	<u>4,392</u>	<u>77,717</u>	<u>4,392</u>	<u>77,717</u>
County Mitigation Fees receivable	<u>26,750</u>	<u>467,882</u>	<u>26,750</u>	<u>467,882</u>
Total assets	\$31,142	\$762,807	\$76,512	\$762,125
	*****	*****	*****	*****
LIABILITIES				
Due to local governments Due to other funds	\$22,562	\$22,562	\$22,562	\$22,562
	<u>79,188</u>	<u>736,711</u>	<u>79,188</u>	<u>736,711</u>
Due to Jurors and witnesses	<u>4,392</u>	<u>79,448</u>	<u>48,671</u>	<u>77,400</u>
Total liabilities	\$27,052	\$762,807	\$70,241	\$762,125
	*****	*****	*****	*****

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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Report on Compliance and on Internal Control Over Financial Reporting based on an Audit of Financial Statements performed in accordance with government auditing standards

To the Members of the Police Jury
Arroyelles Parish
Berkwille, Louisiana

We have audited the general-purpose financial statements of the Arroyelles Parish Police Jury (the Police Jury) as of and for the year ended December 31, 1987, and have issued our report thereon dated June 3, 1988. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in government auditing standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs in Part II, Section B.

Internal Control Over Financial Reporting

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

MEMBER OF
KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We consider the reportable conditions described in the accompanying schedule of findings and questioned cost to be material weaknesses.

We also noted other matters involving the internal control over financial reporting that we have reported to the management of the Police Jury in a separate letter dated June 9, 1998.

This report is intended for the information of the Police Jury, the Police Jury's management, and federal auditing agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Marksville, Louisiana
June 2, 1998

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in accordance with OMB Circular A-133

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To the Members of the Police Jury
Acadian Parish
Barkville, Louisiana

Summary

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

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

In our opinion, the 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.

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Internal Control Over Compliance

The management of the Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to Federal programs. In planning and performing our audit, we considered the Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-112.

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

This report is intended for the information of the Police Jury, the Police Jury's management, and Federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Kolder, Champagne, Saxon & Rainey, LLC
Certified Public Accountants

Monroeville, Louisiana
June 2, 1999

APPROVED BUDGET POLICE FUND
 MEMPHIS, Louisiana

Schedule of Federal Funds
 Year Ended December 31, 1977

<u>Federal Grants/Pass-through Grants/Programs Item</u>	<u>CFDA Number</u>	<u>Revenue Accrued</u>	<u>Transfers/ Reconciliation</u>
United States Department of Agriculture; Passed-through Louisiana Department of Social Services -			
State Administrative Matching Grants			
For Food Stamp Program	16-381	\$27,843	\$ 27,843
Food Stamp*	16-381	-	2,428,327
Total United States Department of Agriculture	16-381	\$27,843	\$2,456,170
United States Department of Housing and Urban Development:			
Direct Programs -			
Section 8 Housing Voucher Program	14-377	224,344	224,344
Passed-through Louisiana			
Division of Administration -			
Community Development Block Grants/State's Program			
1976 LCRRS	14-357	\$1,328	\$1,328
Total United States Department of Housing and Urban Development		\$25,672	\$25,672
United States Department of Justice:			
Bureau of Justice Assistance			
Direct Programs:			
Church Lemma Prevention Program	"	4,573	4,573
Local Law Enforcement Block Grant	16-322	6,312	7,268
Total Department of Justice		\$10,885	\$11,841
TOTAL		\$38,728	\$3,503,944

*Indicates major Federal financial assistance program.

MOBILE BARBERS POLICE JURY
Barkerville, Louisiana

Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 1997

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal Financial Assistance programs of the Recognized Barbers Police Jury (the Police Jury). The Police Jury reporting entity is defined in Note 1 to the general-purpose financial statements for the year ended December 31, 1997. All Federal financial assistance received directly from Federal agencies is included on the schedule as well as Federal financial assistance passed through other government agencies. The Food Stamp Program was considered a major Federal program of the Police Jury.

(2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury's general-purpose financial statements for the year ended December 31, 1997.

(3) Relationship to General-Purpose Financial Statements

Federal financial assistance revenues are reported in the Police Jury's general-purpose financial statements as follows:

FROM FEDERAL SOURCES:	
General Fund	\$ 33,134
Special Revenue Funds	214,345
Capital Projects Funds	28,563
Total federal sources reported in the financial statements	314,798
Plus value of food stamps issued not reported in the financial statements	2,699,813
Total per Schedule of Federal Awards	\$3,014,798

(4) Relationship to Federal Financial Reports

Amounts reported in the Schedule of Expenditures of Federal Awards agree with the amounts reported in the United Federal Financial reports.

ACQUITTALS PARISH POLICE JURY
Monroe, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 1987

Part I. Summary of Auditor's Findings:

1. An adverse opinion was issued on the financial statements.
2. Reportable conditions in internal control was disclosed by the audit of the financial statements. The reportable conditions were considered to be material weaknesses.
3. Instances of noncompliance was disclosed by the audit of the financial statements.
4. No reportable conditions in internal control over the major program was disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major program.
6. The audit disclosed no audit findings required to be reported under Section 510(a) of Circular A-133.
7. The major program was:
U. S. Department of Agriculture/Louisiana Department of Social Services
Food Stamps.
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 510-50 of Circular A-133 was \$100,000.
9. The auditors did qualify as a low-risk auditee under Section 510 of Circular A-133.

Part II. Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:

- A. Compliance Findings -
 - i. Noncompliance with Asset Management Laws

Findings:

The Acquitte Parish Police Jury has not maintained adequate subsidiary records of its property and equipment, as required by LSA-R.S. 24:513-20(C). This statute requires the Police Jury to maintain current records of all land, buildings, improvements other than buildings, equipment, and other general fixed assets purchased by the Police Jury or for which the Police Jury is otherwise accountable.

MOYELLE PARISH POLICE JURY
Monroe, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 1971

2. Noncompliance with the Parish Transportation Act

Finding:

The Moyelle Parish Police Jury has not adopted a three year statewide road capital improvements program as required by LAH-R.S. 48:358 of the Parish Transportation Act as December 31, 1971.

3. Noncompliance with the Budget Act

Finding:

The Moyelle Parish Police Jury's General Fund and Police Park Fund and Law Enforcement Special Revenue Funds actual total expenditures exceeded total budgeted expenditures by more than 14.

B. Internal Control Findings -

1. Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of administrative personnel, the Moyelle Parish Police Jury does not have adequate segregation of functions within the accounting system.

2. General Fixed Asset Records

Finding:

The Moyelle Parish Police Jury has not maintained internal accounting controls for its property and equipment. Subsidiary records are not complete in regards to equipment and do not include vehicles and buildings. Failure to maintain such controls reduces the Police Jury's accountability over these assets.

BOSSIERE PARISH POLICE JURY
Motherville, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 1987

Part III. Findings and questioned costs for Federal awards which include audit findings as defined in Section 501(c) of Circular 8-112:

(i) Timeliness of Reporting

Findings:

The Voucher for Payment of Rental Contributions and Operating Expenses for the year ended December 31, 1987 was not submitted in a timely manner.

APPROVED PUBLIC POLICE OFFICER
 Candidates, Louisiana

Summary Schedule of Prior Public Hearings
 Year ended December 31, 1997

Reference Number	Year Hearing Initially Scheduled	Description of Hearing/ Measurement, Testing, etc.	Executive Action Taken	Planned Committee Action/Periodic corrective action taken
1.	1994	<p>APD requires the public hearing agency to transport hearing units at least annually to determine that each unit meets the standards for sound, airb, and military hearing. As a follow up procedure on a hearing reported in 1994, we selected two sound files to test to test for this requirement, noting that one of the files failed contained documentation that problems were noted during the annual unit inspection, however there was no documentation noting that the hearing had been corrected. It was also noted that two files did not contain evidence of an annual inspection during the year December 31, 1994.</p>	Two	N/A