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**UNION PARISH POLICE JURY**  
Farmerville, Louisiana

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

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, as required, and other appropriate public officials. The report is available for public inspection at the District Attorney's Office of the Louisiana Parishes, at the office of the parish clerk of court.

Printed Date: MAR 24 1999

**VERNON R  
COON**

VERNON R. COON, CPA

UNION PARISH POLICE JURY  
Farmerville, Louisiana

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

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UNION PARISH POLICE JURY  
Farmerville, Louisiana  
Contents, December 31, 1988

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## Independent Auditor's Report

### UNION PARISH POLICE JURY Farmerville, Louisiana

MEMBER SERVICES  
PROPERTY OF THE STATE OF  
LOUISIANA

PROPERTY OF THE STATE OF  
LOUISIANA  
RECORDS SECTION

PROPERTY BELONGING TO  
GOVERNMENTAL  
AGENCIES, AGENCIES  
AND POLITICAL SUBDIVISIONS

I have audited the primary government financial statements of the Union Parish Police Jury, as of December 31, 1998, and for the year then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the 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, 1998, 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, 1998, and results of its operations for the year then ended in conformity with generally accepted accounting principles.

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UNION PARISH POLICE JURY  
Farmerville, Louisiana  
Independent Auditor's Report,  
December 31, 1988

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

In accordance with *Government Auditing Standards*, I have also issued reports dated March 10, 1989, 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.



West Monroe, Louisiana  
March 10, 1989

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(OVERVIEW)**

LOUISIANA PARISH POLICE JURY  
 Ferrisville, Louisiana  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Continued Balance Sheet, December 31, 1998

ASSETS AND OTHER DEBITS	CONTRIBUTORIAL FUND TYPE		TRUSTEY FUND TYPE - SPECIAL SERVICES ACCOUNT FUND	ACCOUNT GROUP - GENERAL FUND		TOTAL OPERATIONS ACCOUNT GROUP
	GENERAL FUND	SPECIAL SERVICES ACCOUNT FUND		GENERAL FUND	OPERATIONS ACCOUNT GROUP	
Cash and cash equivalents	153,389	5467,969	812,027			353,395
Investments	499,583	2,825,089				3,324,672
Receivables	443,577	1,204,972				1,648,549
Due from other funds	3,179	52,205		811,278,424		814,457
Land, buildings, and equipment					51,663,636	1,683,676
amount to be provided for retirement of general long-term obligations						
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>899,738</b>	<b>10,630,003</b>	<b>812,027</b>	<b>811,278,424</b>	<b>51,663,636</b>	<b>818,989,178</b>
<b>LIABILITIES AND FUND EQUITY</b>						
Liabilities:						
Cash received	4,529					4,529
Accounts payable	118,423	697,190				815,613
Salary and wages payable	39,894	7,705	812,927			960,526
Due to other funds						22,051
Due to others						45,073
Deferred interest		65,879				65,879
Deposits		3,503				3,503
Compassion discount					5,032,596	182,578
Liabilities claim and post-claim costs					1,563,140	1,563,140
<b>Total Liabilities</b>	<b>148,447</b>	<b>718,277</b>	<b>12,927</b>	<b>811,278,424</b>	<b>5,663,365</b>	<b>1,609,186</b>



Fund Equity:			
Investment in general fund assets		\$11,279,404	11,279,404
Fund liability:			
Reserved for financial assistance	263,540		263,540
Unreserved - designated for municipalities	18,037		18,037
Unreserved - unappropriated	2,402,527		2,402,527
Total Fund Equity	<u>84,115</u>	<u>11,279,404</u>	<u>11,279,404</u>
TOTAL LIABILITIES	<u>84,115</u>	<u>11,279,404</u>	<u>11,279,404</u>
AND FUND EQUITY	<u>84,115</u>	<u>11,279,404</u>	<u>11,279,404</u>

(Continued)

This accompanying notes are an integral part of this statement.

UNION PARISH POLICE JURY  
Farmville, Louisiana  
GOVERNMENTAL FUND TYPE

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

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (MINUS DEBIT) (DOLLAR)
<b>REVENUES</b>				
<b>Taxes:</b>				
Ad valorem taxes	\$155,897	\$861,828		\$1,017,725
Sales		1,564,843		1,564,843
Other taxes, penalties, and interest	21,522			21,522
Licenses and permits	79,280			79,280
<b>Intergovernmental revenues:</b>				
<b>Federal funds:</b>				
Federal grants	3,983	1,528,162	\$188,470	1,720,615
Housing interests		151,588		151,588
<b>State funds:</b>				
Parish transportation funds		484,884		484,884
Housing interests		435,978		435,978
State revenue sharing (net)	48,416	966,538		1,014,954
Severance taxes	864,086			864,086
Other	221,483	95,266		316,749
Fees, charges, and commissions for services	22,264	791,802		814,066
Fines and forfeitures		150,313		150,313
Use of money and property	67,531	175,244		242,775
Other revenues	16,134	42,201		58,335
<b>Total revenues</b>	<u>1,486,566</u>	<u>6,476,246</u>	<u>(188,470)</u>	<u>8,361,382</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General government:</b>				
Legislative	302,768			302,768
Judicial	82,793	134,113		216,906
Police	12,078			12,078
Finance and administrative	70,107	11,261	22,268	103,776
Other general government	189,316			189,316
Public safety	289,867	1,268,134		1,558,001

(Continued)

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

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
<b>EXPENDITURES (CONTD.)</b>				
Current: (Contd.)				
Public works		\$3,905,104	\$18,593	\$3,923,697
Health and welfare	\$21,485	1,614,997		1,636,482
Culture and recreation	1,200	137,260		138,460
Economic development and assistance	9,889			9,889
Transportation		33,365		33,365
Capital outlay		646,761	147,568	794,329
Total expenditures	291,700	3,228,978	168,430	3,689,108
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	704,463	(752,732)	NOPE	(47,659)
<b>OTHER FINANCING SOURCES (Use)</b>				
Operating transfers in		913,928		913,928
Operating transfers out	(344,364)	(349,364)		(693,728)
Proceeds from certificates of indebtedness		250,000		250,000
Total other financing sources (use)	(344,364)	814,564	NOPE	470,000
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	140,099	61,432	NOPE	201,531
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	302,652	1,717,792	NOPE	4,420,444
<b>FUND BALANCES AT END OF YEAR</b>	\$442,751	\$1,779,224	NOPE	\$4,622,575

(Continued)

The accompanying notes are an integral part of this statement.

**UNION PARISH POLICE JURY**  
 Farmville, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL**  
**AND SPECIAL REVENUE FUNDS**

Combined Statement of Revenues, Expenditures  
 and Changes in Fund Balances - Budgets  
 (GAAP) Basis and Actual (Excluding Criminal Cases and  
 Job 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	856,118	815,697	40,421	867,140	881,691	14,551
Sales and use taxes				1,541,424	1,564,841	23,417
Other taxes, penalties, and interest	19,719	21,523	1,803			
Licenses and permits	82,900	79,280	(3,620)			
Intergovernmental revenues:						
Federal funds	3,826	3,923	997	399,074	396,980	(2,094)
State funds:						
Parish Transportation Act				508,080	484,854	(23,226)
Housing Incentives				404,364	435,979	31,615
State revenue sharing (net)	33,000	46,436	13,436	173,216	165,336	(7,880)
Revenue taxes	840,000	844,895	4,895			
Other	176,508	221,463	44,955	33,815	59,398	25,583
Fees, charges, and contributions	30,946	32,364	1,418	688,983	791,832	102,849
Fines and forfeitures				3,800	4,627	827
Use of money and property	40,000	47,811	7,811	148,366	175,144	26,778
Other revenues	12,800	30,034	17,234	81,292	34,622	(46,670)
Lost recovery	1,896,314	1,199,388	696,926	4,295,814	4,262,031	(33,783)
<b>EXPENDITURES</b>						
<b>Current:</b>						
General government:						
Legislative:	194,841	181,780	13,061			
Judicial	85,573	85,795	(222)	6,380	6,380	
Executive	22,444	12,879	9,565			
Finance and administrative	74,281	70,107	4,174	15,652	11,581	4,071
Other general government	211,033	189,415	21,617			
Public safety	257,032	269,867	(12,835)	1,301,700	1,368,154	66,454
Public works				3,810,118	3,555,184	254,934
Health and welfare	21,485	21,455	30	308,384	263,247	45,137
Culture and recreation	1,200	1,200		102,800	102,262	538
Economic development and assistance	9,478	9,085	393			
Transportation				4,985	31,386	26,401
Intergovernmental						
Capital outlay	2,800		2,800	498,658	498,781	(123)
Total expenditures	789,297	794,733	(5,436)	6,089,771	5,728,836	360,935

(Continued)

## LIVING PARISH POLICE JURY

Bossierville, Louisiana

DEPARTMENTAL FUND TYPE - GENERAL  
AND SPECIAL REVENUE FUNDSCondensed Statement of Revenues, Dispositions  
and Changes in Fund Balances - Budget  
(GRAP) Basis and Actual (Excluding Criminal Court and  
John Training Partnership Act Special Revenue Funds), etc.

	... .. GENERAL FUNDS ... ..			... SPECIAL REVENUE FUNDS ...		
	BUDGET	ACTUAL	VARIED: FAVORABLE UNFAVORABLE	BUDGET	ACTUAL	BALANCE FAVORABLE UNFAVORABLE
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$67,547	\$30,683	\$36,864	\$1,317,888	\$766,803	\$551,085
OTHER FINANCING SOURCES (Use)						
Operating transfer in				930,562	913,508	(17,054)
Operating transfer out	(564,364)	(564,356)		(306,638)	(348,841)	42,203
Proceeds from sale/lease of instruments				350,000	258,000	
Total other financing sources (use)	(196,796)	(204,204)		973,924	822,667	75
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE	\$1,330	140,689	\$1,330	(408,986)	53,670	627,578
FUND BALANCES AT BEGINNING OF YEAR	\$28,639	\$22,652	\$6,987	\$,386,544	\$,793,684	\$42,140
FUND BALANCES AT END OF YEAR	\$29,969	\$263,341	\$233,372	\$,777,558	\$1,287,354	\$1,000,000

(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, 1998

**I. 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 on January 14, 2000.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the 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, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem 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  
Farmerville, 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
Union Parish:		
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 Sterlingham 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'Achome Village Area Fire Protection District	December 31	1 & 3
Spencer-West Sterlingham 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.

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

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

CASH Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

Considered in the determination of component units of the reporting entity were the 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 fiscally 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 fixed 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.



## **UNION PARISH POLICE JURY**

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

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

### **Governmental Fund Type:**

#### **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.

#### **West Stirlington Sewer Capital Projects Fund**

The West Stirlington Sewer Fund accounts for the construction of a sewer system for the West Stirlington Sewer District. Financing is provided by a grant from the United States Department of Housing and Urban Development through the Louisiana Division of Administration.

#### **Randolph Water System Capital Projects Fund**

The Randolph Water System Fund accounts for the construction of a new water supply well and pump station for the Randolph Water System.

### **Fiduciary Fund Type - Inmate Building Agency Fund**

The Inmate Building Fund accounts for funds held for Union Parish Detention Center inmates.

## UNION PARISH POLICE JURY

Pattersonville, Louisiana

Notes to the Financial Statements (Continued)

### 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 (unimproved) general fixed assets consisting of roads, bridges, drainage, parking lots, etc. are not capitalized, as these assets are immovable and of value only to the police jury. No depreciation is recognized on general fixed assets.

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 portion of such obligations is reported in the general long-term obligations account group.

### D. BASIS OF ACCOUNTING

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

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

## UNION PARISH POLICE JURY

Farmersville, Louisiana

Notes to the Financial Statements (Continued)

### Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1063 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 by the police jury.

Based on the above criteria, all valorem taxes, federal and state grants, and fines, forfeitures, and court costs have been treated as receivable 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 certification of indebtedness are accounted for as other financing sources (use) and are recognized when the underlying events occur.

## UNION PARISH POLICE JURY

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

### B. 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 budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are then advertised in the official journal. During its regular December meeting, the police jury holds a public hearing on the proposed budgets in order to receive comments from residents of the parish. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the 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 judgement, 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.

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 reimbursement accounting in its accounting system.

For the year ended December 31, 1988, 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):

**UNION PARISH POLICE JURY**

Farmersville, Louisiana

Notes to the Financial Statements (Continued)

Excess of revenues and other resources over expenditures and other uses (budget basis) Statement C	\$53,600
Add Criminal Court Fund not budgeted	<u>7,382</u>
Excess of revenues and other resources over expenditures and other uses (GAAP basis) Statement B	<u>\$60,982</u>

**B. CASH AND CASH EQUIVALENTS**

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1998, the police jury has cash and cash equivalents (bank balances) net of cash overdraft of \$4,529 totaling \$508,976 as follows:

Demand deposits	\$389,348
Time deposits	123,031
Petty cash	<u>600</u>
Total	<u>\$508,976</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, at 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 (bank balances) at December 31, 1998, are secured as follows:

Bank Balances	<u>\$504,607</u>
Federal deposit insurance	\$232,540
Pledged securities (uncollateralized)	<u>1,100,738</u>
Total	<u>\$1,340,287</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 030-106. However, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to adhere

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

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 99-1224 states that securities held by a third party shall be deemed to be held in the police jury's name.

**4. INVESTMENTS**

Under state law, the police jury may invest funds in obligations of the United States, in federally insured investments, or in time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. At December 31, 1998, the police jury had investments in LAMP totaling \$3,324,622, which is stated at cost and approximately market.

In accordance with GASB Codification 190.103 the investment in LAMP at December 31, 1998, is not categorized in the three risk categories provided by GASB Codification 190.104 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 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

**5. 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.

## UNION PARISH POLICE JURY

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

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 200 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, 1998, employees of the police jury have accumulated and vested \$102,538 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. The cost of current leave privileges, computed in accordance with the previous notification, is recognized as a current year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring 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; tort; 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 fidelity. 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 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.

**UNION PARISH POLICE JURY**

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

**K. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only (overview) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, 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.

**L. 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>Expiration Date</u>
Parishwide taxes:			
General Fund	4.00	2.44	Indefinite
Road Maintenance	6.00	5.54	2006
Road Construction	5.00	4.62	2006
Library	1.96	2.16	2006
Health Unit	1.27	1.33	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 1998 assessed valuation (amounts expressed in thousands):

	<u>1998 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Plum Creek Timber Co., Inc.	\$3,175	3.91%
Energy I.A., Inc.	2,341	2.88%
Comcast	2,246	2.77%
Noram Energy Corp.	1,773	2.18%
BellSouth Telecommunications, Inc.	1,366	1.68%
Chalmette Electric	1,426	1.74%
COHO Fairbanks Gathering	1,475	1.82%



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

	1998 Assessed Valuation	Percent of Total Assessed Valuation
Williams Industries, Inc.	\$1,381	1.76%
First United Bank	1,193	1.47%
COHO Louisiana Gathering Co.	<u>1,124</u>	<u>1.38%</u>
Total	<u>\$18,307</u>	<u>22.82%</u>

**3. RECEIVABLES**

The following is a summary of receivables at December 31, 1998:

Class of Receivable	General Fund	Special Revenue Funds	Total
Taxes:			
Ad valorem	\$142,669	\$793,817	\$936,486
Other	3,844		3,844
Grants:			
Federal		31,170	31,170
State	294,855	308,108	602,963
Accounts		64,857	64,857
Other	<u>2,809</u>	<u>3,619</u>	<u>6,428</u>
Total	<u>\$443,577</u>	<u>\$1,204,572</u>	<u>\$1,650,149</u>

**4. FIXED ASSETS**

The following schedule presents changes in general fixed assets for the year ended December 31, 1998:

	Balance January 1	Additions	Deletions	Balance December 31
Police Jury:				
Land	\$262,021			\$262,021
Buildings	5,940,719			5,398,587
Equipment and furniture	4,198,574	402,133	(317,272)	4,481,437

## UNION PARISH POLICE JURY

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

	Balance			Balance
	January 1	Additions	Deletions	December 31
Construction in progress	<u>5663,347</u>	<u>3147,969</u>	<u>(5793,599)</u>	<u>5,017,717</u>
Total police jury	<u>10,162,675</u>	<u>549,724</u>	<u>(811,811)</u>	<u>9,899,588</u>
Library:				
Land	21,000			21,000
Buildings	142,774			142,774
Vehicles	87,285			87,285
Equipment and furniture	55,127	18,035	(7,268)	70,894
Books, periodicals, etc.	<u>355,999</u>	<u>16,571</u>	<u>(7,733)</u>	<u>374,737</u>
Total library	<u>662,085</u>	<u>41,606</u>	<u>(10,981)</u>	<u>692,710</u>
West Sterling Sewer - System Improvements		<u>700,599</u>		<u>700,599</u>
Total	<u>\$10,824,760</u>	<u>\$1,391,829</u>	<u>(5827,632)</u>	<u>\$11,588,957</u>

Based on a complete 1998 physical inventory, beginning balances for the year ended December 31, 1998, have been restated to reflect additions and deletions not recognized in prior years. For the year ended December 31, 1998, additions and capital outlay differ by \$700,599, which represents construction in progress completed in 1998 and transferred to the appropriate category.

## 5. PENSION PLAN

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

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, or at 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 joined months that produce

## **UNION PARISH POLICE JURY**

Bossierville, Louisiana

Notes to the Financial Statements (Continued)

the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Patachial Employees' Retirement System of Louisiana, Post Office Box 14649, Baton Rouge, Louisiana 70808-4619, or by calling (504) 924-1361.

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 11:903, 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, 1998, 1997, and 1996, were \$112,947, \$207,973, and \$109,109, 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 mortality 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 \$175,414 for 1998. Of that amount, \$13,838 was for retiree benefits for 1998.

## **7. LEASES**

The police jury has no capital leases in effect at December 31, 1998; however, as lessee, the following operating lease was in effect during that year:

**UNION PARISH POLICE JURY**

Bossierville, Louisiana

Notes to the Financial Statements (Continued)

**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 30 years and had renewal options for two additional 30-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 lessee. 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 \$2,380.

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

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

	Certificates of Indebtedness	Annual Leaves	Sick Leaves	Total
Balance at January 1, 1998	800,000	\$50,565	\$25,972	\$96,537
Additions	\$250,000	66,544	56,127	\$122,671
Deductions		(47,428)	(62,146)	(109,574)
Adjustment <sup>1</sup>		6,140	6,902	13,042
Balance at December 31, 1998:	<u>\$250,000</u>	<u>\$75,618</u>	<u>\$40,918</u>	<u>\$116,536</u>

<sup>1</sup> As discussed in note 10, 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, 1998, 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 \$5,273 to \$6,184 through September 1, 2003 with interest at 4.30 to 4.50 per cent per annum. Debt retirement payments are made from the General Fund. \$250,000

The annual requirements to amortize all certificates of indebtedness outstanding at December 31, 1998, including interest of \$28,758 are as follows:

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

Year:	
1999	55,372
2000	58,971
2001	56,122
2002	56,209
2003	56,184
Total	<u>\$278,728</u>

9. DUE FROM/TO OTHER FUNDS

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

Fund	Due from Other Funds	Due to Other Funds
General Fund	33,139	\$30,004
Special Revenue Funds:		
Road Maintenance	1,050	142
Sales Tax		1,986
Library		180
Criminal Court		3,000
Detention Center - Commission	30,040	
Communications District		30
Unemployment	101	
Total	<u>\$37,342</u>	<u>\$37,342</u>

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

The police jury declines 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, 1998 there were no changes in designated fund balances.

The designated fund balance at December 31, 1998 is comprised of the following amounts for municipalities in the parish:

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

Bienville	\$8,821
Downsville	800
Lafite	5,265
Morion	359
Spangville	<u>3,051</u>
Total	<u>\$18,057</u>

11. FUND DEFICIT

At December 31, 1998, the Criminal Court Special Revenue Fund has a deficit fund balance of \$8,110. 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 Inmate Banking agency fund balance due to others follows:

Balance at January 1, 1998	\$3,796
Additions	110,481
Deductions	<u>(108,250)</u>
Balance at December 31, 1998	<u>\$12,027</u>

13. LITIGATION AND CLAIMS

At December 31, 1998, the police jury is involved in several lawsuits. The suits are adequately covered by the police jury's liability insurance.

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 5 parishes. The members of the 82nd Planning District, consisting of the Parishes of Union, Morehouse, and West Carroll and the 82nd

## UNION PARISH POLICE JURY

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

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 17 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.

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

**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 \$1,261,340 reported as landfill closure and postclosure care liability at December 31, 1998, represents 23 percent of the estimated capacity of the landfill. Of that amount, \$256,579 is attributable to operations of the current year. The police jury will recognize the remaining estimated cost of closure and postclosure care of \$5,208,760 as the remaining capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 1998. The police jury expects to close the landfill in 2013. 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, 1998, there are approximately 263,540 tons of Type II waste in the landfill. As shown on Statement A, the police jury has designated \$263,540 at December 31, 1998, for landfill post-closure care costs.

**16. YEAR 2000 ISSUE (Unaudited)**

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999. The Union Parish Police Jury has three networked personal computers, used for financial accounting and communications of the jury, which may be affected by the year 2000 issue. While the computers are very useful, they are not considered critical to conducting operations of the office. Management has upgraded all computers and necessary software to make them year 2000 compliant.

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



**SUPPLEMENTAL INFORMATION SCHEDULES**

UNION PARISH POLICE JURY  
Farmerville, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended December 31, 1988

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 prison. 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 commissary sales and purchases at the Union Parish Detention Center.

### **LIBRARY FUND**

The Library Fund is primarily financed by a 1.46 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, testing machine commissions, and state revenue sharing.

### **CRIMINAL COURT FUND**

The Third Judicial District Criminal Court Fund (Union Parish) is established under Section 501.11 of Title 15 of the Louisiana Revised Statutes of 1998, 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 lower 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 1967.

### **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 FUND**

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  
Harrisville, Louisiana  
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 2009

	PUBLIC FUNDS	TRUST FUNDS	SEMI-ANNUAL COLLECT	DEFERRED REVENUE	INVENTORY, PREPAID	RECEIVABLE	TOTAL
<b>ASSETS</b>							
Cash and cash equivalents	280,000	54,200	500	343,073	0	31,700	659,473
Investments	1,971,876	114,348	10,000	30,000	111,000	2,000,000	2,837,224
Receivables	831,501	34,444	90,103	56,274	348	30,000	1,384,570
Due from other funds	4,000	20,500			0		24,500
<b>TOTAL ASSETS</b>	<b>3,191,377</b>	<b>223,592</b>	<b>100,603</b>	<b>349,347</b>	<b>311,000</b>	<b>31,700</b>	<b>3,818,969</b>
<b>LIABILITIES AND FUND EQUITY</b>							
Liabilities:							
Cash overpaid			54,500				54,500
Accounts payable	209,700	20,200	4,000		0	200,000	433,900
Other and notes payable	34,400	20,000					54,400
Due to other funds	1,100	100	5,000	540,000			546,100
Deferred revenue							
Deposits	41,200	1,000	14,300	20,000	0	20,000	86,500
Total Liabilities	<b>167,300</b>	<b>21,200</b>	<b>13,300</b>	<b>560,000</b>	<b>0</b>	<b>20,000</b>	<b>1,181,800</b>
Fund Equity - Fund Balance:							
Reserved for financial resources	281,500						281,500
Proprietary for noncapital city	19,000						19,000
Encumbered - noncapital city	2,361,400	215,100	81,000	21,400	311,000	24,200	2,804,500
Total Fund Equity	<b>2,661,900</b>	<b>215,100</b>	<b>81,000</b>	<b>21,400</b>	<b>311,000</b>	<b>1,900</b>	<b>3,173,300</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>3,191,377</b>	<b>223,592</b>	<b>100,603</b>	<b>349,347</b>	<b>311,000</b>	<b>31,700</b>	<b>3,818,969</b>



EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	1,061,862	1,571,473	31,898	31,898	4,284	9052	01,031	15,883	9052	11,860	678,153
OTHER FINANCING SOURCES (Item)											
Operating transfers to	164,444	554,167						26,311	4,284		913,428
Operating transfers out	(160,943)	(1,652)	11,379	(921)							(948,564)
Proceeds from sale/lease of fixed assets	548,000										281,000
Total other financing sources (net)	547,501	552,515	11,758	(921)	26,311	9052	26,311	26,311	9052	4,284	844,464
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER FINANCING	1,609,363	2,123,988	43,656	31,976	7,795	9052	(1,070)	42,194	9052	1,679	1,522,617
FUND BALANCES AT BEGINNING OF YEAR	1,548,735	528,729	156,615	179,426	115,912	30331	31,448	38,418	30331	41	1,271,352
FUND BALANCES AT END OF YEAR	3,158,098	675,441	313,271	358,852	231,824	39383	30,378	80,636	39383	1,724	2,532,969

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

Combining Balance Sheet, December 31, 1998

	<u>ROAD MAINTENANCE</u>	<u>ROAD CONSTRUCTION</u>	<u>SALTS TAX</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$38,899	\$12,700	\$26,783	\$80,444
Investments	327,000	414,137	1,336,819	1,977,976
Receivables	481,397	324,572	49,162	855,131
Due from other funds	2,857			2,857
<b>TOTAL ASSETS</b>	<u>\$721,653</u>	<u>\$751,412</u>	<u>\$1,422,763</u>	<u>\$2,895,808</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$69,394	\$9,372	\$110,774	\$189,740
Salary and wages payable	95,638		19,784	115,422
Deposits	5,500			5,500
Due to other funds	142		1,986	2,128
<b>Total Liabilities</b>	<u>\$110,674</u>	<u>\$9,372</u>	<u>\$132,544</u>	<u>\$252,790</u>
<b>Fund Equity - fund balances:</b>				
Reserved for financial assurance			263,540	263,540
Unreserved:				
Designated for municipalities	18,057			18,057
Unreserved - undesignated	592,992	741,840	626,679	1,961,421
<b>Total Fund Equity</b>	<u>\$10,049</u>	<u>\$741,840</u>	<u>\$1,090,319</u>	<u>\$2,443,018</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$721,653</u>	<u>\$751,412</u>	<u>\$1,422,763</u>	<u>\$2,895,808</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, 1998

	ROAD MAINTENANCE	ROAD CONSTRUCTION	SALES TAX	TOTAL
<b>REVENUES</b>				
<b>Taxes:</b>				
Ad valorem taxes	\$349,856	\$293,653		\$643,509
Sales and use taxes			\$1,564,841	1,564,841
<b>Intergovernmental:</b>				
Federal grants	8,972	3,684		12,656
State funds:				
Funds transportation funds	484,864			484,864
State revenue sharing (net)	55,888	59,698		115,586
Other	34,043			34,043
Fees, charges, and contributions	57,577		545,787	603,364
Use of money and property	12,871	38,359	77,459	128,689
Other revenues	2,271	14,250		16,521
Total revenues	<u>1,009,232</u>	<u>389,293</u>	<u>2,189,687</u>	<u>3,588,204</u>
<b>EXPENDITURES</b>				
Current - public works	1,277,429	352,478	1,989,249	3,569,154
Capital outlay	249,034		124,426	373,460
Total expenditures	<u>1,426,463</u>	<u>352,478</u>	<u>2,113,675</u>	<u>3,931,514</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>				
	<u>(417,231)</u>	<u>46,815</u>	<u>76,012</u>	<u>(344,404)</u>
<b>OTHER FINANCING SOURCE (Use)</b>				
Operating transfers in	334,860			334,860
Operating transfers out	(9,814)		(333,829)	(343,643)
Proceeds from certificate of indebtedness	250,000			250,000
Total other financing source (use)	<u>575,046</u>	<u>86,985</u>	<u>(333,829)</u>	<u>328,202</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE</b>				
	<u>157,815</u>	<u>133,793</u>	<u>(257,867)</u>	<u>33,741</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>				
	<u>508,659</u>	<u>684,571</u>	<u>1,345,686</u>	<u>2,538,916</u>
<b>FUND BALANCES AT END OF YEAR</b>				
	<u>\$666,474</u>	<u>\$818,364</u>	<u>\$1,087,819</u>	<u>\$2,572,657</u>

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

Combining Balance Sheet, December 31, 1998

	DEFERRED LENDING	COMMON INTEREST	PRIVATE SECURITIES	TOTAL
<b>ASSETS</b>				
Cash and cash equivalents	\$183,062	\$9,511	\$142,520	\$335,093
Investments	17,002	432,594		449,596
Receivables	66,216	8,228		74,444
Due from other funds	30,045			30,045
<b>TOTAL ASSETS</b>	<b>\$296,325</b>	<b>\$470,333</b>	<b>\$142,520</b>	<b>\$899,178</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$40,428	\$131,969		\$172,397
Salary and wages payable	25,537			25,537
Due to other funds		30		30
<b>Total Liabilities</b>	<b>\$65,965</b>	<b>\$131,999</b>	<b>None</b>	<b>\$197,965</b>
<b>Fund Equity - fund balances:</b>				
Unreserved - undesignated	230,357	338,334	\$142,520	711,211
<b>Total Fund Equity</b>	<b>230,357</b>	<b>338,334</b>	<b>\$142,520</b>	<b>711,211</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$296,323</b>	<b>\$470,333</b>	<b>\$142,520</b>	<b>\$899,176</b>

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

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

	<u>DETENTION CENTER</u>	<u>COMMUN- ICATIONS DISTRICT</u>	<u>PRIVATE SECURITY</u>	<u>TOTAL</u>
<b>REVENUES</b>				
Intergovernmental				
Federal funds - housing inmates	\$151,388			\$151,388
State funds - housing inmates	435,978			435,978
Fees, charges, and commissions		\$99,040	\$85,405	184,445
Use of money and property	1	23,120	6,816	29,937
Other revenues	14,231			14,231
Total revenues	<u>601,799</u>	<u>122,160</u>	<u>92,221</u>	<u>816,180</u>
<b>EXPENDITURES</b>				
Current - public safety	1,004,475	268,428	96,251	1,269,154
Capital outlay	22,534	6,171		28,705
Total expenditures	<u>1,027,009</u>	<u>274,599</u>	<u>96,251</u>	<u>1,397,859</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>				
	<u>(425,210)</u>	<u>(152,439)</u>	<u>35,970</u>	<u>(478,679)</u>
<b>OTHER FINANCING SOURCES (Use)</b>				
Operating transfers in	550,000	4,167		554,167
Operating transfers out	(13,400)	(180)		(3,580)
Total other financing sources (use)	<u>536,600</u>	<u>3,987</u>	<u>NONE</u>	<u>540,587</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE</b>				
	111,390	(68,448)	35,970	71,912
<b>FUND BALANCES AT BEGINNING OF YEAR</b>				
	116,087	427,182	186,590	609,759
<b>FUND BALANCES AT END OF YEAR</b>				
	<u>\$227,477</u>	<u>\$358,734</u>	<u>\$222,560</u>	<u>\$711,611</u>

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

**CAPITAL PROJECTS FUNDS**

**WEST STERLINGTON SEWER FUND**

The West Sterlington Sewer Fund accounts for the construction of a sewer system for the West Sterlington Sewer District.

**RANDOLPH WATER SYSTEM FUND**

The Randolph Water System Fund accounts for the construction of a new water supply well and pump station for the Randolph Water System.

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, 1998

	WEST STATION STAIR	EAST P STATION STAIR	TOTAL
<b>REVENUES</b>			
Intergovernmental revenue - federal grants	<u>\$81,833</u>	<u>\$126,637</u>	<u>\$208,470</u>
<b>EXPENDITURES</b>			
Current:			
General Government - finance and administrative	6,028	16,380	22,408
Public works	18,293		18,293
Capital outlay	<u>37,212</u>	<u>110,357</u>	<u>147,569</u>
Total expenditures	<u>61,533</u>	<u>126,737</u>	<u>188,270</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	(61,833)	(126,637)	(188,470)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>NDND</u>	<u>NDND</u>	<u>NDND</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>(\$61,833)</u>	<u>(\$126,637)</u>	<u>(\$188,470)</u>

UNION PARISH POLICE JURY  
Farmerville, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended December 31, 1968

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 34 of the 1959 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$700 per month and the other jurors receive \$600 per month.

UNION PARISH POLICE JURY  
Farmersville, Louisiana

Schedule of Compensation Paid Police Jurors  
For the Year Ended December 31, 1998

Elbert D. Albritton	\$7,200
Conrad R. Alford	7,200
Richard L. Bridges, President	7,200
DeWayne Hill	7,219
Raymond Koon	8,381
James M. Rhodes	7,200
Willie T. Searley, Sr.	7,200
Danny A. Smith	7,200
George W. Withner	<u>7,200</u>
Total	<u>\$86,000</u>

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

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *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 Farmersville, Louisiana

I have audited the primary government financial statements of the Union Parish Police Jury as of and for the year ended December 31, 1998, and have issued my report thereon dated March 10, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Governor 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 misstatements, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with 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 *Governor Auditing Standards*.

#### **Internal Control Over Financial Reporting**

In planning and performing my audit, I considered 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 matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

VERNON R. COON  
AUDITOR GENERAL OF LOUISIANA  
PUBLIC ACCOUNTANT  
  
SOCIETY OF LOUISIANA  
REGISTERED PUBLIC  
ACCOUNTANTS  
  
OFFICE OF THE AUDITOR GENERAL  
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UNION PARISH POLICE JURY  
Farmerville, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.,  
December 31, 1998

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. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
March 10, 1999



**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 Supplement* that are applicable to its major federal program for the year ended December 31, 1998. 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 each of 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, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Union Parish Police Jury's compliance with these requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Union Parish Police Jury's compliance with these 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, 1998. The results of my auditing procedures disclosed no instances of noncompliance with these requirements that are required to be reported in accordance with OMB Circular A-133.

OFFICE OF THE COMPTROLLER  
GENERAL OF THE UNITED STATES  
WASHINGTON, D.C. 20548

OFFICE OF LEGISLATION  
AND PUBLIC AFFAIRS  
WASHINGTON, D.C. 20548

OFFICE OF THE COMPTROLLER  
GENERAL OF THE UNITED STATES  
WASHINGTON, D.C. 20548

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FOR FURTHER INFORMATION,  
CONTACT:

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**UNION PARISH POLICE JURY**

Bossierville, Louisiana

**Independent Auditor's Report on Compliance  
With Requirements Applicable to Each Major  
Program and Internal Control Over Compliance, etc.  
December 31, 1998**

**Internal Control Over Compliance**

The management of the 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 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-135.

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. This is not intended to limit the distribution of this report, which is a matter of public record.

  
Wren Monson, Louisiana  
March 10, 1999

**UNION PARISH POLICE JURY**  
Farmersville, Louisiana

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

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the 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 such 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 - CPEA 17-250.
8. The threshold for distinguishing Type A and B programs was \$300,000.
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

**UNION PARISH POLICE 11817**  
**Parishville, Louisiana**  
**Schedule of Disposition of Federal Awards**  
**For the Year Ended December 31, 1998**

FEDERAL AGENCY/ PAY THROUGH GRANTEE NAME/ PROGRAM TITLE	CNSA NUMBER	PAY THROUGH GRANTEE NUMBER	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Direct program - Lower Income Housing Assistance Program	14-156	N/A	\$183,876
Passed through Office of Devtcon, Division of Administration - Community Development Block Grant (State Program)	14-178	054-2004 181-800582	61,833 136,877
Total United States Department of Housing and Urban Development			<u>321,586</u>
<b>UNITED STATES DEPARTMENT OF LABOR</b>			
Passed through Louisiana Department of Labor - Job Training Partnership Act	17-158	N/A	1,393,170
<b>OTHER FINANCIAL ASSISTANCE:</b>			
Direct Program - United States Department of the Interior - Payment in Lieu of Taxes	18-000	N/A	76,889
Total Federal Financial Assistance			<u>\$1,798,565</u>

**NOTES:**

1. The Schedule of Federal 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, 1998

There were no audit findings reported in the audit for the year ended December 31, 1998.