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CONCORDIA PARISH POLICE JURY
Vidalia, Louisiana

Primary Government Financial Statements and
Independent Auditor's Reports
As of and for the Two Years 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 audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date ~~JUL 28 1999~~

JERI SUE TOSSPON
Certified Public Accountant

CONCORDIA PARISH POLICE JURY
Vidalia, Louisiana

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

CONCORDIA PARISH POLICE JURY
Vidalia, Louisiana

Primary Government Financial Statements
and Independent Auditor's Report
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With Supplemental Information Schedules

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SECTION I
PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

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INDEPENDENT AUDITOR'S REPORT

CONCORDIA PARISH POLICE JURY
Vidalia, Louisiana

I have audited the accompanying primary government financial statements of the Concordia Parish Police Jury, as of December 31, 1998, and for the two years then ended, as listed in the foregoing table of contents. These financial statements are the responsibility of management of the Concordia Parish Police Jury. My responsibility is to express an opinion on these financial statements based on my audit.

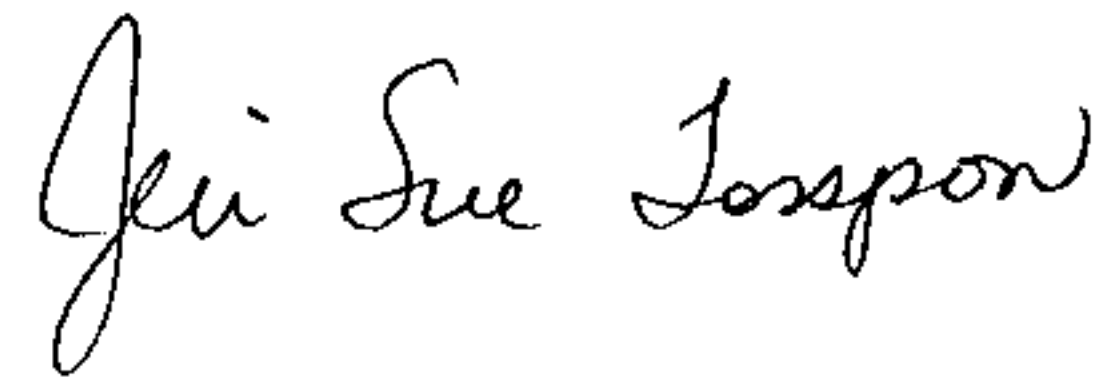
I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. 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 the Concordia Parish Police Jury, as of December 31, 1998, and the results of its operations for the two years 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 Concordia Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Concordia Parish Police Jury, as of December 31, 1998, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

Independent Auditor's Report
Page 2

My audit was made for the purpose of forming an opinion on the primary government financial statements. The accompanying supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Concordia Parish Police Jury. Such information has been subjected and, in my opinion, is fairly stated in all material respects in relation to the primary government financial statements taken as a whole.

A handwritten signature in cursive script that reads "Jui Sue Josspon".

Ferriday, Louisiana
June 25, 1999

**Concordia Parish Police Jury
Vidalia, Louisiana
All Fund Types and Account Groups**

**Combined Balance Sheet
December 31, 1998**

	Governmental Funds			Proprietary Fund	Account Groups			Total (MEMORANDUM Only)
	General Fund	Special Revenue Funds	Courthouse Debt Service Fund		General Fixed Assets	General Long-Term Obligations		
ASSETS								
Cash and cash equivalents (Note 1-H)	\$ 86,105	\$ 1,322,842	\$ 5,307	\$ 9,178			\$ 1,423,432	
Receivables (Note 4)	397,142	1,030,673					1,427,815	
Land, buildings and equipment (Note 5)					\$ 5,932,954	\$ 5,308	5,932,954	
Amount available in debt service funds							5,308	
Amount to be provided for retirement of long-term obligations						(5,308)	(5,308)	
Total Assets	\$ 483,247	\$ 2,353,515	\$ 5,307	\$ 9,178	\$ 5,932,954	\$ 0	\$ 8,784,201	
LIABILITIES AND FUND EQUITY								
Liabilities								
Accounts payable	\$ 21,097	\$ 14,754					\$ 35,851	
Bonds payable							0	
Total Liabilities	\$ 21,097	\$ 14,754					\$ 35,851	
Equity and other credits								
Investment in general fixed assets					\$ 5,932,954		\$ 5,932,954	
Retained earnings				\$ 9,178			9,178	
Fund balances:								
Reserved for debt service			\$ 5,307				5,307	
Reserved for fixed asset acquisition and maintenance	\$ 38,861						38,861	
Unreserved - undesignated	423,289	\$ 2,338,761					2,762,050	
Total Equity and Other Credits	\$ 462,150	\$ 2,338,761	\$ 5,307	\$ 9,178	\$ 5,932,954		\$ 8,748,350	
Total Liabilities, Equity and Other Credits	\$ 483,247	\$ 2,353,515	\$ 5,307	\$ 9,178	\$ 5,932,954	\$ 0	\$ 8,784,201	

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See accountant's audit report and accompanying notes to the financial statements.

Concordia Parish Police Jury
Vidalia, Louisiana
Governmental Funds

Combined Schedule of Revenues, Expenditures
and Changes in Fund Balance
For the Year ended December 31, 1998

	General Fund	Special Revenue Funds	Courthouse Debt Service Fund	Total (Memorandum Only)
REVENUES				
Taxes				
Ad valorem	\$ 309,487	\$ 925,773	\$ 224	\$ 1,235,484
Sales		583,546		583,546
Other taxes, penalties and interest	28,427			28,427
Licenses and permits	125,462	474,654		600,116
Intergovernmental revenues				
Federal funds- federal grants	41,710			41,710
State funds				
Parish transportation funds		294,677		294,677
State revenue sharing (net)	27,599	83,135		110,734
Severance	214,791			214,791
Other	22,920	163,975		186,895
		2,872		2,872
Fees, charges and commissions for services		97,146		97,146
Fines and forfeitures	14,064	66,906	486	81,456
Use of money and property	4,655	35,593		40,248
Other				
Total Revenues	\$ 789,115	\$ 2,728,277	\$ 710	\$ 3,518,102
EXPENDITURES				
General government:				
Legislative	\$ 123,860			\$ 123,860
Judicial	120,649	\$ 127,354		248,003
Elections	17,360			17,360
Finance and administrative	109,563	19,698		129,261
Other	276,601			276,601
Public safety	122,449			122,449
Public works	765	1,602,531		1,603,296
Health and welfare	38,912	66,194		105,106
Culture and recreation	2,798	315,412		318,210
Economic development and assistance	9,932			9,932
Transportation	28,970			28,970
Debt service:				
Principal			\$ 5,000	5,000
Interest			100	100
Other charges	20	139,434	1,983	141,437
Total expenditures	\$ 851,879	\$ 2,270,623	\$ 7,083	\$ 3,129,585

Concordia Parish Police Jury
Vidalia, Louisiana
Governmental Funds

Combined Schedule of Revenues, Expenditures
and Changes in Fund Balance
For the Year ended December 31, 1998

	General Fund	Special Revenue Funds	Courthouse Debt Service Fund	Total (Memorandum Only)
Excess (Deficiency) of Revenues over Expenditures	\$ (62,764)	\$ 457,654	\$ (6,373)	\$ 388,517
Other Financing Sources (Uses)				
Operating transfers in	\$ 29,500	\$ 429,500		\$ 429,500
Operating transfers out	\$ (29,500)	\$ 400,000		\$ 429,500
Total other financing sources (uses)	<u>\$ 0</u>	<u>\$ 29,500</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (92,264)	\$ 487,154	\$ (6,373)	\$ 388,517
Fund Balances (Deficit) at Beginning of Year	<u>515,553</u>	<u>1,851,607</u>	<u>11,680</u>	<u>2,378,840</u>
Fund Balances (Deficit) at End of Year	<u>\$ 423,289</u>	<u>\$ 2,338,761</u>	<u>\$ 5,307</u>	<u>\$ 2,767,357</u>

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See accountant's audit report and accompanying notes to the financial statements.

Concordia Parish Police Jury
Vidalia, Louisiana
General and Special Revenue Funds
(Excluding Criminal Court Special Revenue Fund)

**Combined Schedule of Revenues, Expenditures
and Changes in Fund Balance
Budget (Cash Basis) and Actual
For the Year ended December 31, 1998**

	General Fund		Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
REVENUES					
Taxes					
Ad valorem	\$ 173,000	\$ 180,907	\$ 790,400	\$ 835,606	\$ 45,206
Sales	19,500	23,158	500,000	583,546	83,546
Other taxes, penalties and interest	115,600	125,462			
Licenses and permits					
Intergovernmental revenues	32,719	48,957	477,845	474,654	(3,191)
Federal funds- federal grants					
State funds					
Parish transportation funds	19,000	19,436	270,000	294,677	24,677
State revenue sharing (net)	264,000	264,006	88,000	83,135	(4,865)
Severance	18,200	22,313			
Other			149,638	163,975	14,337
Fees, charges and commissions for services			0	2,872	2,872
Fines and forfeitures				1,429	1,429
Use of money and property	12,000	14,064	56,330	66,810	10,480
Other	160	4,001	4,050	35,593	31,543
Total Revenues	\$ 654,179	\$ 702,304	\$ 2,336,263	\$ 2,542,297	\$ 206,034
EXPENDITURES					
General government:					
Legislative	\$ 127,985	\$ 124,538			\$ 3,447
Judicial	117,400	121,331			(3,931)
Elections	28,160	16,724	15,000	16,351	(1,351)
Finance and administrative	113,020	114,558	20,100	19,698	402
Other	285,700	276,648			9,052
Public safety	97,365	112,809			(15,444)
Public works	940	840	1,648,268	1,606,309	41,959
Health and welfare	28,711	38,912	78,400	66,194	12,206
Culture and recreation	3,319	2,798	346,350	315,412	30,938
Economic development and assistance	11,000	9,932	0	0	0
Transportation	28,746	28,970			(224)
Other charges	100	20	168,245	139,434	28,811
Total expenditures	\$ 842,446	\$ 848,080	\$ 2,276,363	\$ 2,163,398	\$ 112,965

Concordia Parish Police Jury
Vidalia, Louisiana
General and Special Revenue Funds
 (Excluding Criminal Court Special Revenue Fund)

**Combined Schedule of Revenues, Expenditures
 and Changes in Fund Balance
 Budget (Cash Basis) and Actual
 For the Year ended December 31, 1998**

	General Fund		Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
Excess (Deficiency) of Revenues over Expenditures	\$ (188,267)	\$ (145,776)	\$ 59,900	\$ 378,899	\$ 318,999
Other Financing Sources (Uses)					
Operating transfers in	\$ 30,000	\$ 29,500	\$ 435,000	\$ 414,500	\$ (20,500)
Operating transfers out	\$ (30,000)	\$ (29,500)	420,000	400,000	20,000
Total other financing sources (uses)			\$ 15,000	\$ 14,500	\$ (500)
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (218,267)	\$ (175,276)	\$ 74,900	\$ 393,399	\$ 318,499
Fund Balances (Deficit) at Beginning of Year	28,103	374,661	98,356	1,212,363	1,114,007
Fund Balances (Deficit) at End of Year	\$ (190,164)	\$ 199,385	\$ 173,256	\$ 1,605,762	\$ 1,432,506

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See accountant's audit report and accompanying notes to the financial statements.

Concordia Parish Police Jury
Vidalia, Louisiana
Governmental Funds

Combined Schedule of Revenues, Expenditures
and Changes in Fund Balance
For the Year ended December 31, 1997

	General Fund	Special Revenue Funds	Courthouse Debt Service Fund	Total (Memorandum Only)
REVENUES				
Taxes				
Ad valorem	\$ 175,820	\$ 822,340	\$ 28	\$ 998,188
Sales		601,738		601,738
Other taxes, penalties and interest	22,783			22,783
Licenses and permits	124,058	288,390		412,448
Intergovernmental revenues				
Federal funds- federal grants	66,685			66,685
State funds				
Parish transportation funds		310,236		310,236
State revenue sharing (net)	19,438	91,841		111,279
Severance	426,332			426,332
Other	28,217	4,461		32,678
Fees, charges and commissions for services		2,181		2,181
Fines and forfeitures		95,299		95,299
Use of money and property	12,435	52,396	737	65,568
Other	0	29,525		29,525
Total Revenues	\$ 875,768	\$ 2,298,407	\$ 765	\$ 3,174,940
EXPENDITURES				
General government:				
Legislative	\$ 114,549			\$ 114,549
Judicial	115,818	110,512		226,330
Elections	40,301			40,301
Finance and administrative	112,457	104,153		216,610
Other	247,402			247,402
Public safety	89,845			89,845
Public works	775	1,236,253		1,237,028
Health and welfare	67,719	64,655		132,374
Culture and recreation	2,876	446,693		449,569
Economic development and assistance	9,556			9,556
Transportation	26,229			26,229
Debt service:				
Principal			5,000	5,000
Interest			100	100
Other charges		145,666	394	146,060
Total expenditures	\$ 827,527	\$ 2,107,932	\$ 5,494	\$ 2,940,953

Concordia Parish Police Jury
Vidalia, Louisiana
Governmental Funds

Combined Schedule of Revenues, Expenditures
and Changes in Fund Balance
For the Year ended December 31, 1997

	General Fund	Special Revenue Funds	Courthouse Debt Service Fund	Total (Memorandum Only)
Excess (Deficiency) of Revenues over Expenditures	\$ 48,241	\$ 190,475	\$ (4,729)	\$ 233,987
Other Financing Sources (Uses)				
Operating transfers in	\$ 8,000	\$ 473,000		\$ 473,000
Operating transfers out	\$ (8,000)	465,000		473,000
Total other financing sources (uses)	<u>0</u>	<u>8,000</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 40,241	\$ 198,475	\$ (4,729)	\$ 233,987
Fund Balances (Deficit) at Beginning of Year	475,312	1,653,132	16,409	2,144,853
Fund Balances (Deficit) at End of Year	<u>\$ 515,553</u>	<u>\$ 1,851,607</u>	<u>\$ 11,680</u>	<u>\$ 2,378,840</u>

Concordia Parish Police Jury
Vidalia, Louisiana
General and Special Revenue Funds
(Excluding Criminal Court Special Revenue Fund)

**Combined Schedule of Revenues, Expenditures
and Changes in Fund Balance
Budget (Cash Basis) and Actual
For the Year ended December 31, 1997**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Taxes						
Ad valorem	\$ 148,000	\$ 162,256	\$ 14,256	\$ 711,190	\$ 766,702	\$ 55,512
Sales	24,000	21,995	(2,005)	550,000	601,738	51,738
Other taxes, penalties and interest licenses and permits	102,065	124,059	21,994			
Intergovernmental revenues						
Federal funds- federal grants State funds	62,756	69,323	6,567	163,550	218,113	54,563
Parish transportation funds						
State revenue sharing (net)	19,000	19,355	355	270,000	275,302	5,302
Severance	450,000	458,978	8,978	88,000	91,459	3,459
Other	24,700	31,885	7,185	70,200	74,738	4,538
Fees, charges and commissions for services				3,760	2,181	(1,579)
Fines and forfeitures					828	828
Use of money and property	10,000	12,435	2,435	41,560	52,156	10,596
Other	1,000		(1,000)	24,500	29,525	5,025
Total Revenues	\$ 841,521	\$ 900,286	\$ 58,765	\$ 1,922,760	\$ 2,112,742	\$ 189,982
EXPENDITURES						
General government:						
Legislative	\$ 118,835	\$ 114,511	\$ 4,324			
Judicial	124,400	116,234	8,166	\$ 15,768	\$ 8,031	\$ 7,737
Elections	44,400	40,301	4,099			
Finance and administrative	115,220	107,930	7,290	101,364	104,153	(2,789)
Other	274,000	256,423	17,577			
Public safety	88,000	84,280	3,720			
Public works	1,000	700	300	1,327,577	1,245,868	81,709
Health and welfare	68,353	67,718	635	67,373	64,655	2,718
Culture and recreation	4,322	2,876	1,446	307,350	447,454	(140,104)
Economic development and assistance	11,800	9,555	2,245			
Transportation	25,862	26,229	(367)			
Other charges	500		500	145,000	145,666	(666)
Total expenditures	\$ 876,692	\$ 826,757	\$ 49,935	\$ 1,964,432	\$ 2,015,827	\$ (51,395)

Concordia Parish Police Jury
Vidalia, Louisiana
General and Special Revenue Funds
 (Excluding Criminal Court Special Revenue Fund)

**Combined Schedule of Revenues, Expenditures
 and Changes in Fund Balance
 Budget (Cash Basis) and Actual
 For the Year ended December 31, 1997**

	General Fund		Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
Excess (Deficiency) of Revenues over Expenditures	\$ (35,171)	\$ 73,529	\$ (41,672)	\$ 96,915	\$ 138,587
Other Financing Sources (Uses)					
Operating transfers in	\$ 17,000	\$ 8,000	\$ 524,000	\$ 473,000	\$ (51,000)
Operating transfers out	\$ (17,000)	\$ (8,000)	\$ 520,000	\$ 465,000	\$ 55,000
Total other financing sources (uses)			\$ 4,000	\$ 8,000	\$ 4,000
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (52,171)	\$ 65,529	\$ (37,672)	\$ 104,915	\$ 142,587
Fund Balances (Deficit) at Beginning of Year	80,274	309,132	206,228	1,107,448	901,220
Fund Balances (Deficit) at End of Year	\$ 28,103	\$ 374,661	\$ 168,556	\$ 1,212,363	\$ 1,043,807

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See accountant's audit report and accompanying notes to the financial statements.

**Concordia Parish Police Jury
Vidalia, Louisiana
Proprietary Fund**

**Statement of Revenues, Expenses
and Changes in Retained Earnings
For the Year ended December 31, 1998**

	Internal Service Fund
<u>OPERATING REVENUES</u>	
Fees, charges and commissions for services	\$ 11,139
Other	
Total Revenues	<u>\$ 11,139</u>
<u>OPERATING EXPENSES</u>	
Fees and charges	\$ 1,895
Claims paid	<u>66</u>
Total expenditures	<u>\$ 1,961</u>
Net Income	\$ 9,178
Retained Earnings (Deficit) at Beginning of Year	<u>0</u>
Retained Earnings (Deficit) at End of Year	<u>\$ 9,178</u>

See accountant's audit report and accompanying notes to the financial statements.

**Concordia Parish Police Jury
Vidalia, Louisiana
Proprietary Fund**

**Statement of Cash Flows
For the Year ended December 31, 1998**

	Internal Service Fund
<u>Cash flows from operating activities</u>	
Net income (loss) for year	\$ 9,178
Net cash provided (used) by operating activities	\$ 9,178
Net increase (decrease) in cash and cash equivalents	\$ 9,178
Cash and Cash Equivalents at Beginning of Year	0
Cash and Cash Equivalents at End of Year	\$ 9,178

See accountant's audit report and accompanying notes to the financial statements.

CONCORDIA PARISH POLICE JURY

Vidalia, Louisiana

Notes to the Financial Statements

As of and for the Two Years ended December 31, 1998

INTRODUCTION

The Concordia Parish Police Jury is the governing authority for Concordia 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 that expire on January 8, 2000.

Concordia Parish is 709 square miles in size with a population of 20,770. The police jury maintains 221 miles of roads, of which 60 are paved and 161 are gravel. *Police jury offices are located in the Concordia Parish Courthouse located in Vidalia.* The police jury's road maintenance facility is located at Frogmore on U. S. Highway 84. The police jury currently has a total staff of 76 employees: 4 in the central office, 2 in the registrar of voters office, 4 janitors, 17 road and drainage employees, 26 other employees and 24 elected officials.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the powers to make regulations for 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, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Concordia 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
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the police jury has determined that the following component units are part of the reporting entity:

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Concordia Parish Airport Authority	Dec 31	1
Hospital Service District No. 1	Jun 30	1
Concordia Parish Library	Dec 31	1
Seventh Judicial District Criminal Court of Concordia Parish	Dec 31	1
Concordia Parish Recreation District No. 1	Dec 31	1
Concordia Parish Recreation District No. 2	Dec 31	1
Concordia Parish Recreation District No. 3	Dec 31	1
Monterey Fire Protection District No. 1	Dec 31	1
Lake St. John Waterworks District	Dec 31	1
Concordia Parish Waterworks District	Jun 30	1
Concordia Parish Sewerage District No. 1	Dec 31	1
Concordia Fire District No. 2	Dec 31	1
Concordia Parish Communications District	Dec 31	1
Concordia Parish Economic & Industrial Development District	Jun 30	1
Concordia Parish Assessor	Jun 30	2
Concordia Parish Clerk of Court	Dec 31	2
Concordia Parish District Attorney	Dec 31	2
Concordia Parish Sheriff	Jun 30	2

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units are included in the accompanying financial statements except for the inclusion of the Concordia Parish Library and the Seventh Judicial District Criminal Court as special revenue funds, whose accounting records are maintained by the Concordia Parish Police Jury.

GASB Statement No. 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 Concordia Parish School Board and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Concordia Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Concordia Parish Police Jury.

B. FUND ACCOUNTING - The accounts of the police jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its 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. The funds presented in the financial statements are described as follows:

Governmental Fund Types

General Fund

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

Special Revenue Funds

The General Funds of the Concordia Parish Library and the Seventh Judicial District Criminal Court (component units) are reported as special revenue funds. In addition, special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Courthouse Debt Service Fund

The Courthouse Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs associated with the September 1, 1973, general obligation bond issue. Financing is provided by funds remaining from the annual assessment of a dedicated ad valorem tax that has expired. These bonds have been paid in full as of December 31, 1998.

Proprietary Fund Type

Unemployment Internal Service Fund

The unbudgeted Internal Service Fund accounts for the financing of services provided by one department to other department of the Police Jury on a cost reimbursement basis. The Unemployment Internal Service Fund accounts for the financing of a self-insurance fund for the payment of unemployment claims by former employees of the Police Jury. It is a proprietary fund whose focus is on income measurement, which together with the maintenance of equity, is an important financial indicator

C. FIXED ASSETS AND LONG-TERM DEBT - Fixed assets used in governmental fund operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. Approximately 83 percent of general fixed assets are valued at historical cost, while the remaining 17 percent are valued at estimated cost, based on the historical cost of like items. The composition for each component unit follows:

<u>Component Unit</u>	<u>Actual Cost</u>	<u>Percent</u>	<u>Estimated Cost</u>	<u>Percent</u>
Police Jury	\$4,354,907	95%	\$253,239	5%
Criminal Court	19,171	17%	94,659	83%
Library	635,251	53%	575,727	47%

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

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

D. BASIS OF ACCOUNTING - Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the

measurement focus applied. Governmental funds are accounted for using a flow of current financial resources measurement focus. The governmental funds are reported on the *modified accrual basis of accounting using the following practices in recording revenues and expenditures.*

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Sales and use taxes and occupational license fees are recognized when received by the police jury's collection agents, the Concordia Parish School Board and the Louisiana Department of Public Safety and Corrections, Public Safety Services - Office of Motor Vehicles.

Fines and forfeitures are recognized in the period they are collected by the Concordia Parish Sheriff.

Federal and state grants are recorded when the police jury is entitled to the funds.

Interest income on certificates of deposit is recorded when the certificates have matured and the interest is available. Interest income on interest bearing demand deposits is recorded at the end of each month when credited by the bank.

Substantially all other revenues are recorded when they become available to the police jury.

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 debt, *which are recognized when due.*

Other Financing Sources (Uses)

Operating transfers between funds that are not expected to be repaid, sales of assets, and insurance recoveries are accounted for as other financing sources (uses). Operating transfers are recognized in the period in which the transfer is approved; sales of assets are recognized when the sales occur; and insurance recoveries are recognized when the funds are due.

All proprietary fund are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance.

With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

E. BUDGET PRACTICES - Proposed budgets for the ensuing year are prepared by the secretary-treasurer, with assistance from the chairman of the finance committee, during the months of October and November of each year. Upon completion, copies of the proposed budgets are mailed to the jurors. The availability of the proposed budget for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the police jury conducts a public hearing to receive input from the public and other interested parties. 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, and notice is published in the official journal.

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

The police jury exercised budgetary control at the functional level. Within functions, the secretary-treasurer has the authority to make amendments as necessary. The police jury does not use encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. For the two years ended December 31, 1998, the police jury adopted cash basis budgets for the General Fund and all special revenue funds, except the Criminal Court Fund, which is exempt by law.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following reconciles the excess (deficiency) of revenues and other sources over expenditures and other uses for the General Fund and special revenue funds:

Year ended December 31, 1998

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Excess of expenditures and other uses over revenues and other sources (budget basis)	(\$ 175,276)	\$393,399
Adjustments for:		

Receivables	86,813	90,168
Payables	(<u>3,801</u>)	<u>3,587</u>
Excess of expenditures and other uses over revenues and other sources (GAAP basis)	<u>(\$ 92,264)</u>	<u>\$487,154</u>

Year ended December 31, 1997

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Excess of expenditures and other uses over revenues and other sources (budget basis)	\$ 65,529	\$104,915
Adjustments for:		
Receivables	(24,519)	83,184
Payables	(<u>769</u>)	<u>10,376</u>
Excess of expenditures and other uses over revenues and other sources (GAAP basis)	<u>\$ 40,241</u>	<u>\$198,475</u>

F. ENCUMBRANCES - Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

G. CASH AND CASH EQUIVALENTS - Under state law, the police jury may deposit funds in interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. At December 31, 1998, the police jury has cash and cash equivalents (bank balances) totaling \$1,485,722 as follows:

Demand deposits	\$ 373,722
Time certificate of deposit	<u>1,112,000</u>
Total	<u>\$1,485,722</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance 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 in a holding or custodial bank that is mutually acceptable to both parties. Deposits at December 31, 1998 are secured as follows:

Federal deposit insurance	\$ 400,000
Pledged securities (Category 3)	<u>2,147,254</u>
Total	<u>\$2,547,254</u>

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

H. ANNUAL AND SICK LEAVE - Permanent employees of the police jury and criminal court earn from 5 to 15 days of annual and sick leave each year, depending on their length of service. Annual leave must be taken in the year earned. Unused annual leave cannot be accumulated. Employees may accumulate an unlimited amount of sick leave; however, they cannot be paid for any unused sick leave upon retirement or termination.

Permanent employees of the library earn from 10 to 18 days of annual leave each year, depending on their length of service. Annual leave must be taken in the year earned. Unused annual leave cannot be accumulated. Employees are also entitled to 12 days of sick leave each year and may accumulate up to 30 days; however, they cannot be paid for any unused sick leave upon retirement or termination.

At December 31, 1998, employee leave benefits requiring recognition in accordance with GASB Codification Section C60 were determined to be immaterial and are not included within the general long-term obligations account group. The cost of leave privileges, computed in accordance with the above codification, is recognized as a current-year expenditure within the various funds when leave is actually taken.

I. SALES TAXES - The voters of Concordia Parish passed a one percent sales and use tax at a special election on November 8, 1977. The tax went into effect on January 1, 1977. On January 16, 1988, voters renewed the one percent sales and use tax for 15 years. The tax went into effect February 1, 1988, and will remain in effect until January 31, 2003. The tax is to be used to acquire, construct, and maintain a solid waste disposal program, with any remaining balance to be used to construct and maintain roads and drainage.

By an agreement between the police jury and the Concordia Parish School Board, the school board serves as the sales tax collection agent. As compensation, the school board receives two and one-half percent of the taxes collected plus necessary costs of collection. The contract is for an indefinite period and may be canceled at any time by either party.

J. 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 or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - FUND DEFICITS

No individual funds have deficits in unreserved fund balance at December 31, 1998.

NOTE 3 - LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes for the two years ended December 31, 1998:

	<u>Authorized Millage</u>	<u>Levied 1997</u>	<u>Levied 1998</u>	<u>Expiration Date</u>
Parish wide taxes:				
Parish	4.00	2.47	2.47	Indefinite
Library maintenance	4.00	5.67	5.67	1998
Health unit maintenance	1.78	1.80	1.80	2000
Drainage, road	10.00	9.83		1998
Drainage, general	10.00		9.83	2008

The differences between authorized and levied millages are the result of reassessment of taxable property, required by Article 7, Section 23 of the Louisiana Constitution of 1974.

NOTE 4 - RECEIVABLES

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

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Taxes:			
Ad valorem	\$296,552	\$ 893,267	\$1,189,819
Other taxes	14,729		14,729
Grants:			
Federal	2,513		2,513
State	82,694	130,037	212,731
Other	654	7,369	8,023
Total	<u>\$397,142</u>	<u>\$1,030,673</u>	<u>\$1,427,815</u>

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

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

	Balance at January 1, 1997	Additions	Deletions	Balance at December 31, 1997
Police Jury				
Land and buildings	\$ 3,390,626			\$ 3,390,626
Equipment	1,242,185	\$ 133,947	\$ 220,716	1,155,416
Furniture and fixtures	35,927			35,927
Sub-total	<u>\$ 4,668,738</u>	<u>\$ 133,947</u>	<u>\$ 220,716</u>	<u>\$ 4,581,969</u>
Library				
Buildings	\$ 35,000			\$ 35,000
Equipment	104,916	\$ 97,642		202,558
Furniture and fixtures	69,035	47,117		116,152
Library books and videos	792,707			792,707
Sub-total	<u>\$ 1,001,658</u>	<u>\$ 144,759</u>	<u>\$ 0</u>	<u>\$ 1,146,417</u>
Criminal Court				
Equipment	\$ 43,592			\$ 43,592
Furniture and fixtures	39,863			39,863
Law library books	30,375			30,375
Sub-total	<u>\$ 113,831</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 113,830</u>
Total	<u>\$ 5,784,227</u>	<u>\$ 278,706</u>	<u>\$ 220,716</u>	<u>\$ 5,842,216</u>
	Balance at January 1, 1998	Additions	Deletions	Balance at December 31, 1998
Police Jury				
Land and buildings	\$ 3,390,626			\$ 3,390,626
Equipment	1,155,416	\$ 47,230	\$ 21,053	1,181,593
Furniture and fixtures	35,927			35,927
Sub-total	<u>\$ 4,581,969</u>	<u>\$ 47,230</u>	<u>\$ 21,053</u>	<u>\$ 4,608,146</u>
Library				
Buildings	\$ 35,000			\$ 35,000
Equipment	202,558	\$ 27,489		230,047
Furniture and fixtures	116,152			116,152
Library books and videos	792,707	37,072		829,779
Sub-total	<u>\$ 1,146,417</u>	<u>\$ 64,561</u>	<u>\$ 0</u>	<u>\$ 1,210,978</u>
Criminal Court				
Equipment	\$ 43,592			\$ 43,592
Furniture and fixtures	39,863			39,863
Law library books	30,375			30,375
Sub-total	<u>\$ 113,830</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 113,830</u>
Total	<u>\$ 5,842,216</u>	<u>\$ 111,791</u>	<u>\$ 21,053</u>	<u>\$ 5,932,954</u>

NOTE 6 - PENSION PLAN

Substantially all employees of the Concordia Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and 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 28 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, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a *retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service*. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. *Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average*. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

Contributions to the system include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The following provides certain disclosures for the police jury and Plan A of the retirement system that are required by GASB Codification Section P20.129:

	Year ended December 31, 1998		Year Ended December 31, 1997	
<u>Concordia Parish Police Jury</u>				
Total current year payroll	\$881,561		\$800,898	
Total current year covered payroll	\$743,795		\$691,068	
Total current year DROP payroll	\$35,751		\$31,553	
Contributions:				
Required by statute:				
Employees* **	9.50%	\$ 67,264	9.50%	\$ 62,843
Employer	7.75%	57,644	7.75%	53,558
Total	16.75%	\$ 124,908	16.75%	\$ 116,401
* In excess of \$100 per month				
Actual:				
Employees**	9.50%	\$ 67,264	9.50%	\$ 62,842
Employer	7.75%	57,644	7.75%	53,558
Total	16.75%	\$ 124,908	16.75%	\$ 116,400
Actuarially required:				
Employees**	9.50%	\$ 67,264	9.50%	\$ 62,843
Employer	4.50%	33,471	5.73%	39,598
Total	17.28%	\$ 100,735	17.28%	\$ 102,441

** Employees in the DROP program do not make employee contributions

	Year ended December 31, 1998
Net Assets	\$ 1,123,001,420
Pension benefit obligation	959,044,243
Unfunded pension benefit obligation	\$ 163,957,177

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of asset and pension benefit obligations for individual employers.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1998, comprehensive annual financial report. The police jury does not guarantee the benefits granted by the System.

NOTE 7 - POST-RETIREMENT HEALTH, DENTAL AND LIFE INSURANCE BENEFITS

The Concordia Parish Police Jury provides continuing health, dental, and life insurance benefits to retired employees that meet certain criteria. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the police jury. The premiums paid to the insurance company for coverage in 1998 and 1997 were \$82,185 and \$62,532. The police jury recognizes the cost of providing benefits (police jury's portion of premiums) as an expenditure when paid during the year, which were \$47,347 and \$30,878 for 1998 and 1997, respectively.

NOTE 8 - LEASES

The police jury has no capital or material operating leases at December 31, 1998.

NOTE 9 - CHANGES IN LONG-TERM DEBT

The following is a summary of the general long-term debt transactions for the two years ended December 31, 1998:

Long-term bonds payable at January 1, 1997	\$ 10,000
Retirements - 1997	5,000
Retirements - 1998	<u>5,000</u>
Long-term bonds payable at December 31, 1998	<u>\$ 0</u>

Bank debt payable at January 1, 1997	\$ 45,078
Principal paid - 1997	33,496
Principal paid - 1998	<u>11,582</u>
Bank debt payable at December 31, 1998	<u>\$ 0</u>
 Total debt, December 31, 1998	 <u><u>\$ 0</u></u>

The police jury has no outstanding issues of general obligation bonds. The previous issue, dated September 1, 1973, in the amount of \$1,750,000, was to construct a new courthouse for the parish. Debt retirement payments were made from the Courthouse Debt Service Fund.

During 1994, the police jury incurred debt in the amount of \$126,670 to purchase equipment for highway maintenance. The note was due monthly in the amount of \$2,917.31 including 5% interest for 48 months. The debt was jointly financed by both banks in the parish. Debt retirement payments were made from the Highway Maintenance Fund.

As shown on page 3, \$5,308 is available in the Courthouse Debt Service Fund to service general obligation bonds. The annual requirements to amortize all bonds outstanding at December 31, 1998 is zero (\$0).

General obligation bonds in the amount of \$345,000 were secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 39:562, the police jury is legally restricted from incurring long-term bonded debt in excess of 10 percent of the assessed value of taxable property in the parish. At December 31, 1998, the statutory limit was \$6,373,218.

NOTE 10 - RESERVE FOR FIXED ASSET ACQUISITION AND MAINTENANCE

The fund balance reserve of \$38,861 in the General Fund at December 31, 1998 is the residual amount appropriated by Act 38 of the 1981 Session of the Louisiana Legislature. The appropriation was made for the Local Government Fiscal Assistance Fund and is restricted to expenditures for acquiring land, buildings, equipment, or other permanent properties or for their preservation, development, or permanent improvement. Restrictions imposed by the act also require that the police jury submit a report to its legislative delegation detailing the use of such funds prior to their commitment. There has been no change in the reserve balance during 1997 or 1998.

NOTE 11 - LITIGATION AND CLAIMS

At December 31, 1998, the police jury is involved in a number of lawsuits. In the opinion of the police jury and their legal counsel, the police jury has no material exposure to liability in the cases.

NOTE 12 - RISK MANAGEMENT

Beginning March 1, 1998, the Jury established a self-insurance plan for unemployment compensation benefits, to be administered by Employers Unity, Inc. Prior to this time, the Jury was a member of the Unemployment Cost Control System. The fund is liable for all claims from the date of its establishment.

Claims are paid by the Jury under the direction of the third party administrator under the terms of a contractual agreement. Administrative fees are included within the provisions of that agreement.

Claims are totally funded by interfund transactions. Accordingly, they are treated as operating revenues of the Internal Service Fund and operating expenditures of the General Fund and Special Revenue Funds. Government Accounting Standards Board No. 10 requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonable estimated. This includes an amount for claims that have been incurred but not reported. There have been no employee actions that would probably give rise to such claims subsequent to the financial statement date, therefore no such liability has been accrued.

NOTE 13 - JOB TRAINING PARTNERSHIP ACT

The LaSalle Community Action Association, which is a component unit of the LaSalle Parish Police Jury, administers the Job Training Partnership Act Program for six parishes, one of which is Concordia. The Concordia Parish Police Jury exercises its oversight responsibility for this program by having a representative on the board and by reviewing audits that are performed on the program. The financial statements presented in this report do not reflect the activity of the Job Training Partnership Act Program.

NOTE 14 - FOOD STAMP PROGRAM

The Food Stamp Program was operated by the police jury under an agreement with the Louisiana Department of Social Services until July, 1997, when an alternate delivery system was instituted. Under the old 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 statements. Activity for the year ended December 31, 1997 is as follows:

Balance at January 1, 1997	\$1,026,573
Received - 1997	926,931
Issued - 1997	1,599,254
Transfer out - 1997	<u>354,250</u>
Balance at December 31, 1997	<u>\$ -0-</u>

NOTE 15 - EXCESS OF EXPENDITURES OVER REVENUES

The following funds experienced an excess of expenditures over revenues during the years ended December 31, 1997 and 1998:

	<u>1997</u>	<u>1998</u>
Criminal Court	\$ 7,770	\$ 187
Library	8,561	
Section 8 Housing	18,015	
Debt Service Fund	4,729	
General Fund		92,264
Highway Fund		109,831
Solid Waste		986
Witness and Juror		1,793

NOTE 16 - YEAR 2000 COMPLIANCE

The management of the Concordia Parish Police Jury anticipates no additional material expenses to become fully Year 2000 compliant. All necessary upgrades should be done by the time of the release of these financial statements.

SECTION II

SUPPLEMENTAL INFORMATION SCHEDULES

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

SPECIAL REVENUE FUNDS

PUBLIC WORKS AND FEDERAL FUNDS

Highway Maintenance Fund

The Highway Maintenance Fund accounts for the construction of new roads and bridges and the maintenance of existing roads and roadside areas. Major means of financing is provided by the State of Louisiana Parish Transportation Fund. A portion of sales tax collections is also transferred to this fund.

Drainage Maintenance Fund

The Drainage Maintenance Fund accounts for the operation and maintenance of all off-road drainage projects. Financing is provided by ad valorem taxes and state revenue sharing funds. Operations are also financed by transfers from the General Fund.

Solid Waste Disposal Fund

The Solid Waste Disposal Fund accounts for parish garbage collection. The major means of financing is provided by sales tax collections.

Sales Tax Fund

The Sales Tax Fund accounts for the one percent sales tax approved by the voters in 1977. The sales tax was renewed by the voters in January of 1988 for 15 years. The tax is restricted to the operation of a solid waste program, with any remaining taxes used for construction and maintenance of roads and drainage.

Section 8 Housing Fund

The Section 8 Housing Fund accounts for grants received from the United States Department of Housing and Urban Development for a housing assistance program for low income persons.

Louisiana Community Development Block Grant (LCDBG) Fund

The LCDBG Fund accounts for grants received from the State of Louisiana under the Department of Housing and Urban Development block grant program for community improvements.

LIBRARY FUND

The Library Fund accounts for the costs of operating and maintaining the parish library. Financing is provided by ad valorem taxes and state revenue sharing funds.

CRIMINAL COURT FUND

The Criminal Court Fund accounts for the costs of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judges. Financing is provided from fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases. Operation is also financed by transfers from the General Fund.

HOSPITAL MAINTENANCE FUND

The Hospital Maintenance Fund accounts for the receipt of ad valorem taxes and state revenue sharing funds and the transfer of funds to the Concordia Parish Hospital to subsidize its operations. These taxes have expired.

PUBLIC HEALTH SERVICES FUND

The Public Health Services Fund accounts for the receipt of ad valorem taxes and state revenue sharing funds, which are used to subsidize a pro rata share of the costs of operating the parish health unit.

WITNESS AND JUROR FUND

The Witness and Juror Fund accounts for fees paid to witnesses in the district court. Financing is provided by transfers from the General Fund.

Concordia Parish Police Jury
Vidalia, Louisiana
Special Revenue Funds

Combining Balance Sheet
December 31, 1998

<u>ASSETS</u>	Public Works and Federal	Library	Criminal Court	Public Health Service	Witness and Juror	Total
Cash and Cash Equivalents	\$ 662,425	\$ 405,728	\$ 2,752	\$ 250,902	\$ 1,035	\$ 1,322,842
Receivables	531,896	372,995	7,369	118,413		1,030,673
Total Assets	<u>\$ 1,194,321</u>	<u>\$ 778,723</u>	<u>\$ 10,121</u>	<u>\$ 369,315</u>	<u>\$ 1,035</u>	<u>\$ 2,353,515</u>
<u>LIABILITIES AND FUND EQUITY</u>						
Liabilities						
Accounts Payable	\$ 9,785	\$ 1,081	\$ 3,873	\$ 15		\$ 14,754
Total Liabilities						
Fund Equity - fund balances (deficit) unreserved and undesignated	<u>1,184,536</u>	<u>777,642</u>	<u>6,248</u>	<u>369,300</u>	<u>\$ 1,035</u>	<u>2,338,761</u>
Total Liabilities and Fund Equity	<u>\$ 1,194,321</u>	<u>\$ 778,723</u>	<u>\$ 10,121</u>	<u>\$ 369,315</u>	<u>\$ 1,035</u>	<u>\$ 2,353,515</u>

(33)

See accountant's audit report and accompanying notes to the financial statements.

**Concordia Parish Police Jury
Vidalia, Louisiana
Special Revenue Funds**

**Combining Schedule of Revenues, Expenditures
and Changes in Fund Balance
For the Year ended December 31, 1998**

	<u>Public Works and Federal</u>	<u>Library</u>	<u>Criminal Court</u>	<u>Public Health Service</u>	<u>Witness and Juror</u>	<u>Total</u>
<u>REVENUES</u>						
Taxes						
Ad valorem	\$ 462,616	\$ 351,541		\$ 111,616		\$ 925,773
Sales	583,546					583,546
Intergovernmental revenues						
Federal funds- federal grants	470,847	2,890		917		474,654
State funds						
Parish transportation funds	294,677					294,677
State revenue sharing (net)	41,294	31,758		10,083		83,135
Other	150,613	13,362				163,975
Fees, charges and commissions for services		2,872				2,872
Fines and forfeitures		1,428	\$ 95,718			97,146
Use of money and property	27,774	25,253	99	13,723	\$ 57	66,906
Other	7,781	27,812				35,593
Total Revenues	\$ 2,039,148	\$ 456,916	\$ 95,817	\$ 136,339	\$ 57	\$ 2,728,277
<u>EXPENDITURES</u>						
General government-judicial						
General government-finance and administrative			\$ 111,004		\$ 16,350	\$ 127,354
Public works	\$ 19,698					19,698
Health and welfare	1,602,531					1,602,531
Culture and recreation		\$ 315,412		\$ 66,194		66,194
Other	139,434					139,434
Total expenditures	\$ 1,761,663	\$ 315,412	\$ 111,004	\$ 66,194	\$ 16,350	\$ 2,270,623
Excess (Deficiency) of Revenues over Expenditures	\$ 277,485	\$ 141,504	\$ (15,187)	\$ 70,145	\$ (16,293)	\$ 457,654
Other Financing Sources (Uses)						
Operating transfers in	\$ 400,000		\$ 15,000		\$ 14,500	\$ 429,500
Operating transfers out	400,000					400,000
Total other financing sources (uses)	\$ 0	\$ 0	\$ 15,000	\$ 0	\$ 14,500	\$ 29,500
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and other uses	\$ 277,485	\$ 141,504	\$ (187)	\$ 70,145	\$ (1,793)	\$ 487,154
Fund Balances (Deficit) at Beginning of Year	907,051	636,138	6,435	299,155	2,828	1,851,607
Fund Balances (Deficit) at End of Year	\$ 1,184,536	\$ 777,642	\$ 6,248	\$ 369,300	\$ 1,035	\$ 2,338,761

See accountant's audit report and accompanying notes to the financial statements.

Concordia Parish Police Jury
Vidalia, Louisiana
Special Revenue Funds

Combining Schedule of Revenues, Expenditures
and Changes in Fund Balance
For the Year ended December 31, 1997

	<u>Public Works and Federal</u>	<u>Library</u>	<u>Criminal Court</u>	<u>Public Health Service</u>	<u>Witness and Juror</u>	<u>Total</u>
REVENUES						
Taxes						
Ad valorem	\$ 441,972	\$ 288,712		\$ 91,656		\$ 822,340
Sales	601,738					601,738
Intergovernmental revenues						
Federal funds- federal grants	132,225	84,903		985		218,113
State funds						
Parish transportation funds	310,236					310,236
State revenue sharing (net)	49,796	31,914		10,131		91,841
Other	70,277	4,461				74,738
		2,181				2,181
Fees, charges and commissions for services		828	\$ 94,471			95,299
Fines and forfeitures	18,890	22,708	240	10,503	55	52,396
Use of money and property	27,100	2,425				29,525
Other						
Total Revenues	<u>\$ 1,652,234</u>	<u>\$ 438,132</u>	<u>\$ 94,711</u>	<u>\$ 113,275</u>	<u>\$ 55</u>	<u>\$ 2,298,407</u>
EXPENDITURES						
General government-judicial						
General government-finance and administrative	\$ 104,153		\$ 102,481		\$ 8,031	\$ 110,512
Public works	1,236,253					1,236,253
Health and welfare				\$ 64,655		64,655
Culture and recreation	145,666	\$ 446,693				446,693
Other	1,486,072	\$ 446,693	\$ 102,481	\$ 64,655	\$ 8,031	145,666
Total expenditures	<u>\$ 166,162</u>	<u>\$ (8,561)</u>	<u>\$ (7,770)</u>	<u>\$ 48,620</u>	<u>\$ (7,976)</u>	<u>\$ 190,475</u>
Excess (Deficiency) of Revenues over Expenditures						
Other Financing Sources (Uses)						
Operating transfers in	\$ 465,000				\$ 8,000	\$ 473,000
Operating transfers out	465,000					465,000
Total other financing sources (uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and other uses	\$ 166,162	\$ (8,561)	\$ (7,770)	\$ 48,620	\$ 24	\$ 198,475
Fund Balances (Deficit) at Beginning of Year	740,889	644,699	14,205	250,535	2,804	1,653,132
Fund Balances (Deficit) at End of Year	<u>\$ 907,051</u>	<u>\$ 636,138</u>	<u>\$ 6,435</u>	<u>\$ 299,155</u>	<u>\$ 2,828</u>	<u>\$ 1,851,607</u>

See accompanying notes to the financial statements.

Concordia Parish Police Jury
Vidalia, Louisiana
Special Revenue
Public Works and Federal Funds

Combining Balance Sheet
December 31, 1998

	Public Works Funds				Federal Funds	Community Development Block Grant	Total
	Highway Maintenance	Drainage Maintenance	Solid Waste Disposal	Sales Tax	Section 8 Housing		
ASSETS							
Cash and Cash Equivalents	\$ 167,885	\$ 137,483	\$ 2,095	\$ 299,655	\$ 55,307		\$ 662,425
Receivables	46,902	484,994					531,896
Total Assets	\$ 214,787	\$ 622,477	\$ 2,095	\$ 299,655	\$ 55,307	\$ 0	\$ 1,194,321
LIABILITIES AND FUND EQUITY							
Liabilities							
Accounts Payable	\$ 1,974	\$ 771	\$ 40		\$ 7,000		\$ 9,785
Total Liabilities							
Fund Equity - fund balances (deficit) unreserved and undesignated	212,813	621,706	2,055	\$ 299,655	48,307		1,184,536
Total Liabilities and Fund Equity	\$ 214,787	\$ 622,477	\$ 2,095	\$ 299,655	\$ 55,307	\$ 0	\$ 1,194,321

**Concordia Parish Police Jury
Vidalia, Louisiana
Special Revenue
Public Works and Federal Funds**

**Combining Schedule of Revenues, Expenditures
and Changes in Fund Balance
For the Year ended December 31, 1998**

	Public Works Funds				Federal Funds Section 8 Housing	Community Development Block Grant	Total
<u>REVENUES</u>	Highway Maintenance	Drainage Maintenance	Solid Waste Disposal	Sales Tax			
Taxes							
Ad valorem	\$ 560	\$ 462,056		\$ 583,546			\$ 462,616
Sales							583,546
Intergovernmental revenues							
Federal funds- federal grants	2,255	2,255				\$ 302,321	470,847
State funds							
Parish transportation funds	294,677						294,677
State revenue sharing (net)	150,613	41,294					41,294
Other	7,076	9,282	\$ 333	10,321	762		150,613
Use of money and property	131	0	7,650				27,774
Other							7,781
	\$ 455,312	\$ 514,887	\$ 7,983	\$ 593,867	\$ 164,778	\$ 302,321	\$ 2,039,148
Total Revenues							
<u>EXPENDITURES</u>							
General government-finance and administrative							
Public works	\$ 565,143	\$ 240,591	\$ 408,969	\$ 19,698			\$ 19,698
Other				85,507			1,602,531
Total expenditures	\$ 565,143	\$ 240,591	\$ 408,969	\$ 105,205	\$ 139,434	\$ 302,321	\$ 1,761,663
Excess (Deficiency) of Revenues over Expenditures	\$ (109,831)	\$ 274,296	\$ (400,986)	\$ 488,662	\$ 25,344	\$ 0	\$ 277,485
Other Financing Sources (Uses)							
Operating transfers in			\$ 400,000				\$ 400,000
Operating transfers out			\$ 400,000	\$ 400,000			400,000
Total other financing sources (uses)	\$ 0	\$ 0	\$ 0	\$ (400,000)	\$ 0	\$ 0	\$ 0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and other uses	\$ (109,831)	\$ 274,296	\$ (986)	\$ 88,662	\$ 25,344	\$ 0	\$ 277,485
Fund Balances (Deficit) at Beginning of Year	322,644	347,410	3,041	210,994	22,962		907,051
Fund Balances (Deficit) at End of Year	\$ 212,813	\$ 621,706	\$ 2,055	\$ 299,656	\$ 48,306	\$ 0	\$ 1,184,536

**Concordia Parish Police Jury
Vidalia, Louisiana
Special Revenue
Public Works and Federal Funds**

**Combining Schedule of Revenues, Expenditures
and Changes in Fund Balance
For the Year ended December 31, 1997**

	Public Works Funds				Federal Funds Section 8 Housing	Community Development Block Grant	Total
	Highway Maintenance	Drainage Maintenance	Solid Waste Disposal	Sales Tax			
REVENUES							
Taxes							
Ad valorem	\$ 216,752	\$ 225,220		\$ 601,738			\$ 441,972
Sales							601,738
Intergovernmental revenues							
Federal funds- federal grants					\$ 127,381		132,225
State funds	2,422	2,422					
Parish transportation funds	310,236						310,236
State revenue sharing (net)	24,898	24,898					49,796
Other	70,277						70,277
Use of money and property	2,623	7,124	\$ 349	8,524	270		18,890
Other	8,100	14,400	4,600				27,100
	\$ 635,308	\$ 274,064	\$ 4,949	\$ 610,262	\$ 127,651	\$ 0	\$ 1,652,234
EXPENDITURES							
General government-finance and administrative							
Public works	\$ 592,072	\$ 236,613	\$ 404,671	\$ 104,153			\$ 1,236,253
Other				2,897			145,666
Total expenditures	\$ 592,072	\$ 236,613	\$ 404,671	\$ 107,050	\$ 145,666	\$ 0	\$ 1,486,072
Excess (Deficiency) of Revenues over Expenditures	\$ 43,236	\$ 37,451	\$ (399,722)	\$ 503,212	\$ (18,015)	\$ 0	\$ 166,162
Other Financing Sources (Uses)							
Operating transfers in	\$ 45,000	\$ 20,000	\$ 400,000				\$ 465,000
Operating transfers out				\$ 465,000			465,000
Total other financing sources (uses)	\$ 45,000	\$ 20,000	\$ 400,000	\$ (465,000)	\$ 0	\$ 0	\$ 0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and other uses	\$ 88,236	\$ 57,451	\$ 278	\$ 38,212	\$ (18,015)	\$ 0	\$ 166,162
Fund Balances (Deficit) at Beginning of Year	234,408	289,959	2,763	172,782	40,977		740,889
Fund Balances (Deficit) at End of Year	\$ 322,644	\$ 347,410	\$ 3,041	\$ 210,994	\$ 22,962	\$ 0	\$ 907,051

CONCORDIA PARISH POLICE JURY
Vidalia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1998

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president receives a maximum of \$956 per month, and the other jurors receive a maximum of \$856 per month.

CONCORDIA PARISH POLICE JURY
Vidalia, Louisiana

Schedule of Compensation Paid Police Jurors
For the Two Years ended December 31, 1998

	<u>1997</u>	<u>1998</u>
Gene Allen	\$ 10,272	\$ 10,667
Charles Blaney	10,272	10,667
Carey Cook	10,272	10,667
Cathy Darden	10,272	10,667
Fred Falkenheiner, president	11,556	12,000
William M. Ferrington	10,272	10,667
Fred Marsalis	10,272	10,667
Rodney Smith	10,272	10,667
Thomas Tiffie	10,272	10,667
	<u>\$ 93,732</u>	<u>\$ 97,336</u>

SECTION III

OTHER REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS

The following pages contain a report on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The portion of the report on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The portion of the report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and presents, where applicable, compliance matters that would be material to the presented financial statements.

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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**

CONCORDIA PARISH POLICE JURY
Vidalia, Louisiana

I have audited the general purpose financial statements of Concordia Parish Police Jury, Vidalia, Louisiana, as of and for the two years ended December 31, 1998, and have issued my report thereon dated June 25, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

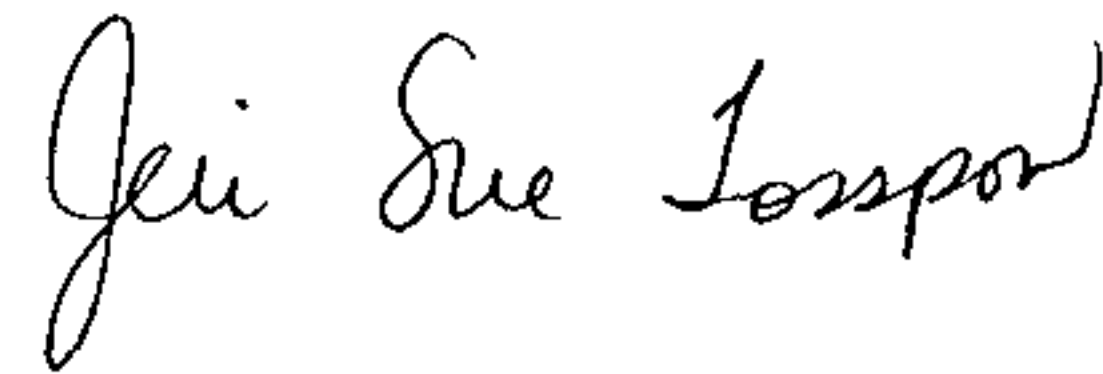
As part of obtaining reasonable assurance about whether Concordia Parish Police Jury's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, I noted certain immaterial instances of noncompliance that I have reported to management of Concordia Parish Police Jury, in a separate letter dated June 25, 1999.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Concordia 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 general purpose 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 general purpose 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.

This report is intended solely for the information and use of the management, others within the organization, members of the Police Jury, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Jui Sue Lisspor".

June 25, 1999

SECTION IV

OTHER REPORTS REQUIRED BY SINGLE AUDIT ACT

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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

CONCORDIA PARISH POLICE JURY
Vidalia Louisiana

Compliance

I have audited the compliance of the Concordia Parish Police Jury, Vidalia, Louisiana, 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 each of its major federal programs for the year ended December 31, 1998. Concordia Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Concordia Parish Police Jury's management. My responsibility is to express an opinion on Concordia 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*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Concordia Parish Police Jury's compliance with those requirements and performing such other procedures as I considered 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 Concordia Parish Police Jury's compliance with those requirements.

In my opinion, Concordia Parish Police Jury, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1998.

Internal Control Over Compliance

The management of Concordia 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 Concordia Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major

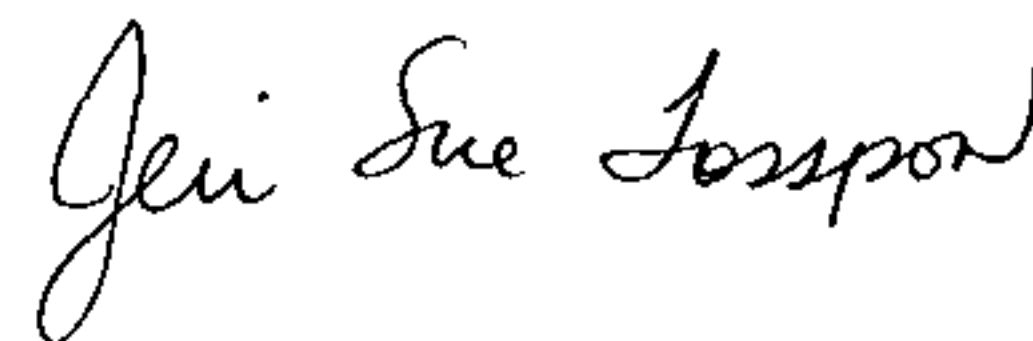
federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

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

Schedule of Expenditures of Federal Awards

I have audited the general purpose financial statements of the Concordia Parish Police Jury as of and for the two years ended December 31, 1998 and have issued my report thereon dated June 25, 1999. My audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements of the Concordia Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, in my opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as whole.

This report is intended solely for the information and use of the management, others within the organization, members of the Police Jury, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



June 25, 1999

Concordia Parish Police Jury
Schedule of Findings and Questioned Costs
Two years ended December 31, 1998

Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Concordia Parish Police Jury.
2. No reportable conditions disclosed during the audit of the general purpose financial statements were reported.
3. No instances of noncompliance material to the general purpose financial statements of the Concordia Parish Police Jury were disclosed during the audit.
4. No reportable conditions were disclosed during the audit of the major federal award programs were reported.
5. The auditor's report on compliance for the major federal award programs for the Concordia Parish Police Jury expresses an unqualified opinion on all major federal programs.
6. No audit findings relative to the major federal award programs for the Concordia Parish Police Jury are reported in this Schedule.
7. The programs tested as major programs included:
 - Department of Housing and Urban Development, Lower Income Housing Assistance Program, CFDA 14.156
 - Department of Housing and Urban Development, Community Development Block Grant, CFDA 14.228
8. The threshold for distinguishing between Types A and B programs was \$300,000.
9. Concordia Parish Police Jury was not determined to be a low-risk auditee.

CONCORDIA PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 1998

Federal Grantor/Pass Through Grantor Program Title	Federal CFDA Number	Program Amount	Beginning Balance at January 1, 1998	Receipts	Expenditures	Ending Balance at December 31, 1998
<u>United States Department of Housing and Urban Development</u> Direct Programs - Lower Income Housing Assistance Program	14.156	164,780	22,962	164,780	139,434	48,308
Community Development Block Grant - Wastewater Program	14.228	77,321	0	77,321	77,321	0
Community Development Block Grant - Water Program	14.228	225,000	0	225,000	225,000	0
<u>United States Department of the Interior</u> Direct Program - Payment in-lieu-of Taxes	N/A	20,013	0	20,013	20,013	0
<u>Federal Emergency Management Agency</u> Passed through Louisiana Department of Public Safety and Corrections, Public Safety Services - Civil Defense - State and Local Emergency Management Assistance	83.503	8,442	0	8,442	8,442	0
<u>United States Department of Transportation</u> Passed through Louisiana Department of Transportation and Development - Public Transportation for Nonurbanized Areas	20.509	21,573	0	21,573	21,573	0
			<u>\$ 22,962</u>	<u>\$ 517,129</u>	<u>\$ 491,783</u>	<u>\$ 48,308</u>

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See accompanying notes to the Schedule of Expenditures of Federal Awards.

CONCORDIA PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 1997

Federal Grantor/Pass Through Grantor Program Title	Federal CFDA Number	Program Amount	Beginning Balance at January 1, 1997	Receipts	Expenditures	Ending Balance at December 31, 1997
<u>United States Department of Agriculture</u> Passed through Louisiana Department of Health and Hospitals: Food Stamp Program (Note 2)	10.551	\$ 1,599,254	\$ 1,026,573	\$ 926,931	\$ 1,953,504	\$ 0
State Administrative Matching Grants for Food Stamp Program	10.561	10,977	0	10,977	10,977	0
<u>United States Department of Housing and Urban Development</u> Direct Programs - Lower Income Housing Assistance Program	14.156	127,651	40,977	127,651	145,666	22,962
<u>United States Department of Education</u> Library Services and Construction Act, Technology Enhancement Program	84.154A	81,799	0	81,799	81,799	0
<u>United States Department of the Interior</u> Direct Program - Payment in-lieu-of Taxes	N/A	20,779	0	20,779	20,779	0
<u>Federal Emergency Management Agency</u> Passed through Louisiana Department of Public Safety and Corrections, Public Safety Services - Civil Defense - State and Local Emergency Management Assistance	83.503	17,461	0	17,461	17,461	0
<u>United States Department of Transportation</u> Passed through Louisiana Department of Transportation and Development - Public Transportation for Nonurbanized Areas	20.509	26,400	0	26,400	26,400	0
			<u>\$ 1,067,550</u>	<u>\$ 1,211,998</u>	<u>\$ 2,256,586</u>	<u>\$ 22,962</u>

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See accompanying notes to the Schedule of Expenditures of Federal Awards.

CONCORDIA PARISH POLICE JURY

Vidalia, Louisiana

Notes to Schedule of Expenditures of Federal Awards
As of and For the Two Years ended December 31, 1998

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Concordia Parish Police Jury and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the basic financial statements.

NOTE 2 - FOOD STAMP PROGRAM

The Food Stamp Program was operated by the police jury under an agreement with the Louisiana Department of Social Services until July, 1997, when an alternate delivery system was instituted. Under the old 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 statements. Activity for the year ended December 31, 1997 is as follows:

Balance at January 1, 1997	\$1,026,573
Received - 1997	926,931
Issued - 1997	1,599,254
Transfer out - 1997	<u>354,250</u>
Balance at December 31, 1997	<u>\$ -0-</u>

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Police Jurors and Management
CONCORDIA PARISH POLICE JURY
Vidalia, Louisiana

I have audited the primary government financial statements of the Concordia Parish Police Jury for the two years ended December 31, 1998, and have issued my reports dated June 25, 1999. As a part of my examination, I made a study and evaluation of the Police Jury's system of internal accounting control to the extent I considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purposes of such evaluation are to establish a basis for reliance on the system of internal accounting control in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements and to assist the auditor in planning and performing his examination of the financial statements. My study was more limited than would be necessary to express an opinion on the *system of internal accounting control taken as a whole*.

The management of the Concordia Parish Police Jury is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

My study and evaluation made for the limited purposes described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, I do not express an opinion on the system of internal accounting control of the Concordia Parish Police Jury taken in as a whole. However, my study and evaluation disclosed no condition that I believed to be a material weakness.

My comments on specific financial and accounting matters and recommendations developed during my examination which do not represent material weaknesses, are detailed below.

1. PARISH TRANSPORTATION ACT

During my review of compliance with the Parish Transportation Act, it was noted that the Police Jury has not had their priority list of roads revised in accordance with the needs within the parish. This needs to be prepared in order to ensure compliance with the Act and to facilitate efficient and effective road maintenance. It is advisable to involve the Parish Engineer with the preparation of the new priority list.

MANAGEMENT RESPONSE

There has not been sufficient funding to prepare such an update in the past, however, after discussion, this will be done as soon as possible this year.

2. BID LAW

It was noted that the replacement of the compressor for the courthouse air conditioning system was done during July 1998 without bids being taken or an official declaration of an emergency. The expenditure was in excess of \$17,000. It is clear that an emergency situation existed, but such needed to be declared officially by the Jury.

MANAGEMENT RESPONSE

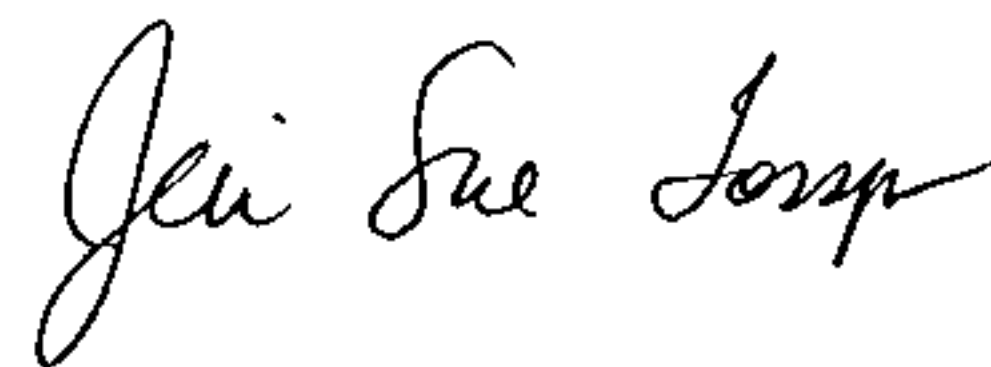
The declaration of an emergency was discussed, but the minutes or other records did not contain such. Management has been provided an updated copy of the bid law and will be aware of these situations in the future and take such action as is necessary to comply with it.

PRIOR YEARS' FINDINGS

The need to revise the road inventory was reviewed and has been done by the Highway Maintenance personnel. It was noted in the prior audit that the Jury needs to update its priority list of roads and is also noted herein.

This report is intended for the use of Concordia Parish Police Jury's management and others within the organization.

I thank all the personnel at the Concordia Parish Police Jury for their cooperation during my examination.



Ferriday, Louisiana
June 25, 1999