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ST. HELENA PARISH POLICE JURY

Greensburg, Louisiana

FINANCIAL STATEMENTS AND AUDITOR'S REPORTS

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

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.

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Anthony B. Baglio, C.P.A., A.P.A.C.
Certified Public Accountants

6/20

St. Helena Parish Police Jury
Greensburg, Louisiana

FINANCIAL STATEMENTS
AS OF AND FOR THE TWO YEARS ENDED DECEMBER 31, 1998

Table of Contents

	<u>Statement</u>	<u>Page Number</u>
Independent Auditor's Report on the Financial Statements		4
Primary Government Financial Statements		
Combined Balance Sheet - All Fund Types and Account Groups	A	6
Governmental Fund Type: Combined Statement of Revenues, Expenditures, and Changes in Fund Balances, 1998	B	7
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances, 1997	C	8
Governmental Fund Type-General and Special Revenue Funds:		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances-Budget (Non-GAAP) and Actual, 1998	D	9
Combined Statement of Revenues, Expenditures, And Changes in Fund Balances-Budget(Non-GAAP) And Actual, 1997	E	10
Governmental fund Type-Debt Service and Capital Project Funds:		
Combined Statement of Revenues, Expenditures, And Changes in fund Balances-Budget (Non-GAAP) And actual, 1998	F	11
Combined Statement of Revenues, Expenditures, And Changes in fund Balances-Budget (Non-GAAP) And actual, 1997	G	12

St. Helena Parish Police Jury
Greensburg, Louisiana

FINANCIAL STATEMENTS
AS OF AND FOR THE TWO YEARS ENDED DECEMBER 31, 1998

Table of Contents

	<u>Statement</u>	<u>Page</u> <u>Number</u>
Notes to the Financial Statements		13 - 31
Supplemental Information Schedules:		
Special Revenue Funds:		32 - 34
Combining Balance Sheet, 1998	Schedule 1	35
Combining Balance Sheet, 1997	Schedule 2	36
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, 1998	Schedule 3	37
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, 1997	Schedule 4	38
Debt Service Funds:		39
Combining Balance Sheet, 1998	Schedule 5	40
Combining Balance Sheet, 1997	Schedule 6	41
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, 1998	Schedule 7	42
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, 1997	Schedule 8	43
Capital Projects Funds		44
Combining Balance Sheet, 1998	Schedule 9	45
Combining Balance Sheet, 1997	Schedule 10	46
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, 1998	Schedule 11	47
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, 1997	Schedule 12	48

St. Helena Parish Police Jury
Greensburg, Louisiana

FINANCIAL STATEMENTS
AS OF AND FOR THE TWO YEARS ENDED DECEMBER 31, 1998

Table of Contents

	<u>Statement</u>	<u>Page</u> <u>Number</u>
Schedule of Compensation paid Police Jurors	Schedule 13	49
Schedule of Expenditures of Federal Awards	Schedule 14	50
Notes to the Schedule of Expenditures of Federal Awards	Schedule 15	51
Compliance and Internal Control Report Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Governmental Auditing Standards</u>		52
Report on Compliance with Requirements Applicable to each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133		54
Audit Findings		
Summary Schedule of Prior Audit Findings		57
Corrective Action Plan for Current Year Audit Findings		58
Management Letter		59

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INDEPENDENT AUDITOR'S REPORT

St. Helena Parish Police Jury
Greensburg, Louisiana

I have audited the accompanying primary government financial statements of St. Helena Parish Police Jury, as of and for the two (2) years ended December 31, 1998 as listed in the table of contents. These financial statements are the responsibility of St. Helena Parish Police Jury management. 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 the 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, organization, 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 the primary government of St. Helena Parish Police Jury, as of December 31, 1998, and the results of its operations for the two (2) years then ended in conformity with generally accepted accounting principles.

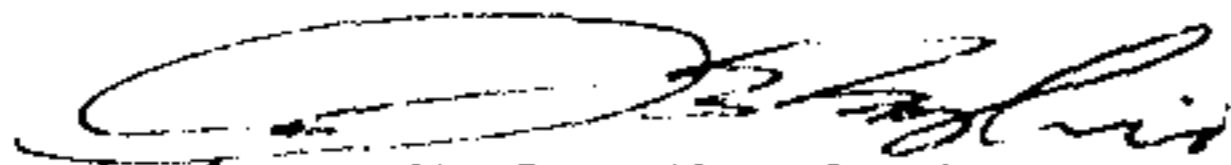
However, the primary government financial statements, because they do not include the financial data of component units of St. Helena Parish Police Jury, do not purport to, and do not, present fairly the financial position of the St. Helena Parish Police Jury, as of December 31, 1998, and the results of its operations for the two (2) years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated June 20, 1999 on my consideration of the Police Jury's internal control over financial reporting and on my tests of its compliance with a certain provisions of laws, regulations, contracts, and grants.

St. Helena Parish Police Jury
Independent Auditor's Report
June 20, 1999
Page 2

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 is presented for purposes of additional analysis and is not a required part of the primary government financial statements of St. Helena 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.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the primary government financial statements. 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 stated, in all material respects, in relation to the primary government financial statements taken as a whole.



Anthony B. Baglio, CPA
Hammond, Louisiana
June 20, 1999

ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUPS

STATEMENT A

COMBINED BALANCE SHEET
DECEMBER 31, 1998

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPE		ACCOUNT GROUPS		TOTALS	
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	AUDUBON LIBRARY	AGENCY FUND	GENERAL ASSETS	GENERAL LONG-TERM DEBT	1998	MEMO ONLY 1997
ASSETS AND OTHER DEBITS										
CASH	\$ 16,111	\$ 1,347,689	\$ 104,833	\$ 2,338	\$ -	\$ -	\$ -	\$ -	\$ 1,470,971	\$ 1,295,905
RECEIVABLES	150,767	697,681	20,789	1,784	65,254	-	-	-	936,275	1,011,365
DUE FROM OTHER FUNDS	22,000	90,151	1,653	-	-	-	-	-	113,804	107,472
DUE FROM OTHER GOVERNMENTS	-	2,000	-	-	-	-	-	-	2,000	2,000
LAND, BUILDINGS AND EQUIPMENT	-	-	-	-	-	-	5,466,647	-	5,466,647	5,296,381
AMOUNT AVAILABLE IN DEBT SERVICE	-	-	-	-	-	-	-	126,532	126,532	172,980
AMOUNT TO BE PROVIDED FOR RETIREMENT OF GENERAL LONG-TERM DEBT	-	-	-	-	-	-	-	830,557	830,557	518,977
OF COMPENSATED ABSENCES	-	-	-	-	-	-	-	37,774	37,774	59,129
TOTAL ASSETS	188,878	2,137,521	127,275	4,122	65,254	-	5,466,647	994,863	8,984,560	8,464,209
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
ACCOUNTS PAYABLE	85,491	89,106	-	1,784	-	-	-	-	176,381	37,605
DUE TO AUDUBON REGIONAL LIBRARY	-	-	-	-	63,092	-	-	-	63,092	56,953
DUE TO OTHER FUNDS	64,752	49,052	-	-	-	-	-	-	113,804	107,472
NOTES PAYABLE	100,000	-	-	-	-	-	-	-	100,000	100,000
BONDS AND NOTES PAYABLE	-	-	-	-	-	-	-	752,734	752,734	580,505
CAPITAL LEASE OBLIGATIONS	-	-	-	-	-	-	-	204,355	204,355	111,452
COMPENSATED ABSENCES	-	-	-	-	-	-	-	37,774	37,774	59,129
OTHER LIABILITIES	2,032	18,076	744	-	2,162	-	-	-	23,014	283,249
TOTAL LIABILITIES	252,275	156,234	744	1,784	65,254	-	-	994,863	1,471,154	1,336,365
FUND EQUITY:										
INVESTMENT IN GENERAL FIXED ASSETS	-	-	-	-	-	-	5,466,647	-	5,466,647	5,296,381
FUND BALANCES:										
DESIGNATED FOR DEBT SERVICE	-	-	-	-	-	-	-	-	126,531	172,980
UNRESERVED-UNDESIGNATED	(63,397)	1,981,287	-	2,338	-	-	-	-	1,920,228	1,658,483
TOTAL FUND EQUITY	(63,397)	1,981,287	126,531	2,338	-	-	5,466,647	-	7,513,406	7,127,844
TOTAL LIABILITIES AND FUND EQUITY	\$ 188,878	\$ 2,137,521	\$ 127,275	\$ 4,122	\$ 65,254	\$ -	\$ 5,466,647	\$ 994,863	\$ 8,984,560	\$ 8,464,209

The accompanying notes are an integral part of this statement.

ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA
GOVERNMENTAL FUND TYPE

STATEMENT B

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1998

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS	TOTAL MEMO ONLY	
					1998	1997
REVENUES						
TAXES:						
AD VALOREM	\$ 61,365	\$ 546,526	\$ 22,456	\$ -	\$ 630,347	\$ 666,212
SALES	-	788,428	-	-	788,428	736,798
OTHER TAXES, PENALTIES, INTEREST, ETC.	9,263	-	-	-	9,263	7,527
LICENSES AND PERMITS	80,612	4,168	-	-	84,780	66,595
INTERGOVERNMENTAL REVENUES						
FEDERAL GRANTS	-	-	-	-	-	-
STATE FUNDS:						
PARISH TRANSPORTATION FUNDS	-	203,489	-	-	203,489	214,494
STATE REV SHARING(NET)	6,396	57,024	-	-	63,420	67,218
OTHER STATE FUNDS	362,930	20,000	-	207,205	590,135	853,854
FEES, CHARGES AND COMM FOR SERVICES	191	36,241	-	-	36,432	36,563
FINES, FORFEIT, COURT COSTS	-	62,544	-	-	62,544	48,109
RENTS AND ROYALTIES	1,694	5,421	42,264	-	49,379	56,503
INTEREST EARNED	2,892	36,393	3,351	193	42,829	39,765
OTHER REVENUES	1,969	10,219	-	-	12,188	11,635
ON BEHALF PAYMENTS	9,038	2,517	-	-	11,555	7,683
TOTAL REVENUES	536,350	1,772,970	68,071	207,398	2,584,789	2,812,956
EXPENDITURES						
GENERAL GOVERNMENT:						
LEGISLATIVE	134,892	1,622	-	-	136,514	116,080
JUDICIAL	141,030	31,281	-	-	172,311	139,484
ELECTIONS	39,260	-	-	-	39,260	50,357
FINANCE AND ADMIN	168,262	2,650	2,000	-	172,912	194,777
OTHER GENERAL GOVERNMENT	88,512	18,076	744	-	107,332	102,272
PUBLIC SAFETY						
PUBLIC WORKS	-	1,263,799	-	67,099	321,763	170,794
HEALTH AND WELFARE	1,000	92,585	-	140,106	1,403,905	1,375,557
CULTURE AND RECREATION	13,247	-	-	9,309	22,556	13,998
ECONOMIC DEVELOPMENT AND ASSISTANCE	17,957	6,899	-	-	24,856	25,589
DEBT SERVICE	13,692	73,966	108,870	-	196,528	215,901
ON BEHALF PAYMENTS	9,038	2,517	-	-	11,555	7,683
TOTAL EXPENDITURES	770,824	1,604,125	111,614	216,514	2,703,077	2,569,997
EXCESS REVENUE OVER EXPENDITURES	(234,474)	168,845	(43,543)	(9,116)	(118,288)	242,959
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN	40,884	58,769	4,184	-	103,837	62,260
OPERATING TRANSFERS OUT	-	(96,747)	(7,090)	-	(103,837)	(62,260)
SALE OF ASSETS	-	33,573	-	-	33,573	76,512
PROCEEDS FROM BORROWINGS	360,022	39,990	-	-	400,012	100,000
REPAYMENT OF BORROWINGS	(100,000)	-	-	-	(100,000)	(100,000)
TOTAL OTHER FINANCING SOURCES	300,906	35,585	(2,906)	-	333,585	76,512
EXCESS OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND USES	66,432	204,430	(46,449)	(9,116)	215,297	319,471
FUND BALANCES AT BEGINNING OF YEAR	(129,829)	\$1,776,858	\$ 172,980	\$ 11,454	\$1,831,463	\$1,511,992
FUND BALANCES AT END OF YEAR	\$ (63,397)	\$1,981,288	\$ 126,531	\$ 2,338	\$2,046,760	\$1,831,463

The accompanying notes are an integral part of this statement.

ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA
GOVERNMENTAL FUND TYPE

STATEMENT C

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1997

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS	TOTAL MEMO 1997
REVENUES					
TAXES:					
AD VALOREM SALES	\$ 64,181	\$ 578,534	\$ 23,497	\$ -	\$ 666,212
OTHER TAXES, PENALTIES, INTEREST, ETC.	-	736,798	-	-	736,798
LICENSES AND PERMITS	7,527	-	-	-	7,527
INTERGOVERNMENTAL REVENUES:	61,963	4,632	-	-	66,595
FEDERAL GRANTS	-	-	-	-	-
STATE FUNDS:					
PARISH TRANSPORTATION FUNDS	-	214,494	-	-	214,494
STATE REV SHARING(NET)	6,859	60,359	-	-	67,218
OTHER STATE FUNDS	508,020	100,000	-	245,834	853,854
FEES, CHARGES AND COMM FOR SERVICES	346	36,217	-	-	36,563
FINES, FORFEIT, COURT COSTS	-	48,109	-	-	48,109
RENTS AND ROYALTIES	5,899	4,818	45,786	-	56,503
INTEREST EARNED	2,442	32,049	5,166	108	39,765
OTHER REVENUES	88	11,547	-	-	11,635
ON BEHALF PAYMENTS	7,200	483	-	-	7,683
TOTAL REVENUES	664,525	1,828,040	74,449	245,942	2,812,956
EXPENDITURES					
GENERAL GOVERNMENT:					
LEGISLATIVE	115,310	770	-	-	116,080
JUDICIAL	137,887	1,597	-	-	139,484
ELECTIONS	50,357	-	-	-	50,357
FINANCE AND ADMIN	189,787	2,990	2,000	-	194,777
OTHER GENERAL GOVERNMENT	83,010	18,505	757	-	102,272
PUBLIC SAFETY	83,974	86,820	-	-	170,794
PUBLIC WORKS	-	1,164,715	-	210,842	1,375,557
HEALTH AND WELFARE	54,610	81,149	-	21,746	157,505
CULTURE AND RECREATION	12,097	-	-	1,901	13,998
ECONOMIC DEVELOPMENT AND ASSISTANCE	14,323	11,266	-	-	25,589
DEBT SERVICE	31,866	75,165	108,870	-	215,901
ON BEHALF PAYMENTS	7,200	483	-	-	7,683
TOTAL EXPENDITURES	780,421	1,443,460	111,627	234,489	2,569,997
EXCESS REVENUE OVER EXPENDITURES	(115,896)	384,580	(37,178)	11,453	242,959
OTHER FINANCING SOURCES					
OPERATING TRANSFERS IN	28,076	30,000	4,184	-	62,260
OPERATING TRANSFERS OUT	-	(55,170)	(7,090)	-	(62,260)
SALE OF ASSETS	62,000	14,512	-	-	76,512
PROCEEDS FROM BORROWINGS	-	100,000	-	-	100,000
REPAYMENT OF BORROWINGS	-	(100,000)	-	-	(100,000)
TOTAL OTHER FINANCING SOURCES	90,076	(10,658)	(2,906)	-	76,512
EXCESS OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND USES	(25,820)	373,922	(40,084)	11,453	319,471
FUND BALANCES AT BEGINNING OF YEAR	(104,009)	1,402,936	213,064	1	1,511,992
FUND BALANCES AT END OF YEAR	(129,829)	\$ 1,776,858	\$ 172,980	\$ 11,454	\$ 1,831,463

The accompanying notes are an integral part of this statement.

ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA
GOVERNMENTAL FUND TYPE-GENERAL
AND SPECIAL FUNDS

STATEMENT D

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET
(NON-GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1998

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES						

TAXES:						
AD VALOREM	\$ 60,000	\$ 64,630	\$ 4,630	\$ 537,387	\$ 578,653	\$ 41,266
SALES	-	-	-	774,000	788,428	14,428
OTHER TAXES, PEN, INT, ETC.	7,000	10,396	3,396	10,043	9,913	(130)
LICENSES AND PERMITS	77,000	77,538	538	3,913	4,168	255
INTERGOVMTL REVENUES:						
FEDERAL FUNDS	-	-	-	-	-	-
STATE FUNDS:						
PSH TRANSPORT. FUNDS	-	-	-	196,000	203,747	7,747
STATE OPR GRANTS-PUB	-	-	-	-	-	-
STATE REV SHARING(NET)	7,000	6,841	(159)	61,952	60,849	(1,103)
OTHER STATE FUNDS	378,046	378,046	-	20,000	20,000	-
FEES, CHAR AND COMM FOR SER	250	191	(59)	34,000	34,828	828
FINES, FORFEIT, CT. COSTS	-	-	-	63,300	61,101	(2,199)
INTEREST EARNED	2,650	2,892	242	37,634	36,393	(1,241)
RENT AND ROYALTIES	3,366	3,167	(199)	4,818	4,818	-
OTHER REVENUES	200	1,895	1,695	39,660	42,905	3,245
TOTAL REVENUES	535,512	545,596	10,084	1,782,707	1,845,803	63,096
EXPENDITURES						

GENERAL GOVERNMENT:						
LEGISLATIVE	135,288	133,387	1,901	1,821	1,274	547
JUDICIAL	139,195	139,878	(683)	21,400	18,699	2,701
ELECTIONS	39,469	38,343	1,126	-	-	-
FINANCE AND ADMIN	165,557	165,747	(190)	2,760	2,650	110
OTHER GEN GOV'T	83,646	84,052	(406)	-	-	-
PUBLIC SAFETY	77,619	79,982	(2,363)	135,281	109,230	26,051
PUBLIC WORKS	-	-	-	1,302,863	1,253,942	48,921
HEALTH AND WELFARE	500	500	-	104,773	90,249	14,524
CULTURE AND RECREATION	12,104	12,497	(393)	-	-	-
ECON DEVELOP AND ASSIST	14,490	13,030	1,460	7,057	6,899	158
DEBT SERVICE	13,692	13,692	-	41,463	41,463	-
TOTAL EXPENDITURES	681,560	681,108	452	1,617,418	1,524,406	93,012
EXCESS REV OVER EXPENDITURES	(146,048)	(135,512)	10,536	165,289	321,397	156,108
OTHER FINANCING SOURCES						
OPERATING TRANS IN	40,884	40,884	-	58,769	58,769	-
OPERATING TRANS OUT	-	-	-	(96,747)	(96,747)	-
LOAN PROCEEDS	100,000	100,000	-	39,990	39,990	-
LOAN REPAYMENT	(100,090)	(100,090)	-	-	-	-
DUE TO(FROM) OTHER FUNDS	6,000	4,326	(1,674)	(6,000)	(2,673)	3,327
TOTAL OTHER FIN SOURCES	46,794	45,120	(1,674)	(3,988)	(661)	3,327
EXCESS OF REV AND OTHER SOURCES OVER EXP AND USES	(99,254)	(90,392)	8,862	161,301	320,736	159,435
FUND BALANCES AT BEG OF YEAR	106,503	106,503	-	1,026,951	1,026,951	-
FUND BALANCES AT END OF YEAR	\$ 7,249	\$ 16,111	\$ 8,862	\$ 1,188,252	\$1,347,687	\$ 159,435

The accompanying notes are an integral part of this statement.

ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA
GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS

STATEMENT E

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET
(NON-GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1997

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES						

TAXES:						
AD VALOREM SALES	\$ 64,000	\$ 59,636	\$ (4,364)	\$ 486,485	\$ 485,951	\$ (534)
OTHER TAXES, PEN, INT, ETC.	-	-	-	791,990	791,988	(2)
LICENSES AND PERMITS	11,000	7,321	(3,679)	-	-	-
INTERGOVMT'L REVENUES:	87,100	61,272	(25,828)	5,775	4,632	(1,143)
FEDERAL FUNDS	-	-	-	-	-	-
STATE FUNDS:						
PSH TRANSPORT. FUNDS	-	-	-	185,000	191,824	6,824
STATE OPR GRANTS-PUB	33,500	31,427	(2,073)	-	-	-
STATE REV SHARING(NET)	7,000	7,001	1	54,921	54,921	-
OTHER STATE FUNDS	522,987	522,986	(1)	100,000	100,000	-
FEES, CHAR AND COMM FOR SER	650	345	(305)	36,000	36,156	156
FINES, FORFEIT, CT. COSTS	-	-	-	43,681	44,783	1,102
RENTS AND ROYALTIES	10,000	6,469	(3,531)	4,818	4,818	-
INTEREST EARNED	1,500	2,442	942	29,319	29,588	269
OTHER REVENUES	62,201	62,088	(113)	41,497	39,966	(1,531)
TOTAL REVENUES	799,938	760,987	(38,951)	1,779,486	1,784,627	5,141
EXPENDITURES						

GENERAL GOVERNMENT:						
LEGISLATIVE	127,026	118,025	9,001	860	860	-
JUDICIAL	153,156	139,011	14,145	8,400	1,554	6,846
ELECTIONS	53,987	52,104	1,883	-	-	-
FINANCE AND ADMIN	198,684	187,284	11,400	2,990	2,990	-
OTHER GEN GOV'T	93,724	82,865	10,859	-	-	-
PUBLIC SAFETY	102,915	88,444	14,471	127,661	92,288	35,373
PUBLIC WORKS	-	-	-	1,249,294	1,192,725	56,569
HEALTH AND WELFARE	55,912	55,912	-	106,731	88,039	18,692
CULTURE AND RECREATION	14,000	12,177	1,823	-	-	-
ECON DEVELOP AND ASSIST	16,020	14,598	1,422	121,797	121,266	531
DEBT SERVICE	31,866	31,866	-	75,165	75,165	-
TOTAL EXPENDITURES	847,290	782,286	65,004	1,692,898	1,574,887	118,011
EXCESS REV OVER EXPENDITURES	(47,352)	(21,299)	26,053	86,588	209,740	123,152
OTHER FINANCING SOURCES						
OPERATING TRANS IN	31,356	28,076	(3,280)	30,000	30,000	-
OPERATING TRANS OUT	-	-	-	(58,450)	(55,170)	(3,280)
LOAN PROCEEDS	100,000	100,000	-	-	-	-
LOAN REPAYMENT	(100,000)	(100,000)	-	-	-	-
DUE TO(FROM) OTHER FUNDS	(6,000)	426	6,426	6,000	(426)	(6,426)
TOTAL OTHER FIN SOURCES	25,356	28,502	3,146	(22,450)	(25,596)	(9,706)
EXCESS OF REV AND OTHER SOURCES OVER EXP AND USES	(21,996)	7,203	29,199	64,138	184,144	120,006
FUND BALANCES AT BEG OF YEAR	99,300	99,300	-	842,807	842,807	-
FUND BALANCES AT END OF YEAR	\$ 77,304	\$ 106,503	\$ 29,199	\$ 906,945	\$ 1,026,951	\$ 120,006

The accompanying notes are an integral part of this statement.

ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA
GOVERNMENTAL FUND TYPE-DEBT SERVICE

STATEMENT F

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES-BUDGET
(NON-GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1998

	DEBT SERVICE FUNDS		
	BUDGET	ACTUAL	VARIANCE
REVENUES			

TAXES:			
AD VALOREM	\$ 21,925	\$ 23,652	\$ 1,727
INTERGOVMT'L REVENUES:			
FEDERAL FUNDS	-	-	-
ECONOMIC DEVELOPMENT	-	-	-
FARMERS HOME ADMINISTRATION	-	-	-
STATE FUNDS:			
LCDBG	-	-	-
OTHER STATE FUNDS	-	-	-
RENTAL INCOME	42,264	42,264	-
INTEREST EARNED	3,500	3,351	(149)
OTHER REVENUES	-	-	-
	67,689	69,267	1,578
EXPENDITURES			

GENERAL GOVERNMENT:			
LEGISLATIVE	-	-	-
JUDICIAL	-	-	-
ELECTIONS	-	-	-
FINANCE AND ADMIN	-	-	-
OTHER GEN GOV'T	-	-	-
PUBLIC SAFETY	-	-	-
PUBLIC WORKS	-	-	-
HEALTH AND WELFARE	2,000	2,000	-
CULTURE AND RECREATION	-	-	-
ECON DEVELOP AND ASSIST	-	-	-
DEBT SERVICE	108,870	108,870	-
	110,870	110,870	-
EXCESS REV OVER EXPENDITURES	(43,181)	(41,603)	1,578
OTHER FINANCING SOURCES			
OPERATING TRANS IN	4,184	4,184	-
OPERATING TRANS OUT	(7,090)	(7,090)	-
LOAN PROCEEDS	-	-	-
LOAN REPAYMENT	-	-	-
DUE TO(FROM) OTHER FUNDS	-	(1,653)	(1,653)
	(2,906)	(4,559)	(1,653)
EXCESS OF REV AND OTHER SOURCES OVER EXP AND USES	(46,087)	(46,162)	(75)
FUND BALANCES AT BEG OF YEAR	150,994	150,994	-
FUND BALANCES AT END OF YEAR	\$ 104,907	\$ 104,832	\$ (75)

The accompanying notes are an integral part of this statement.

ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA
GOVERNMENTAL FUND TYPE-DEBT SERVICE
AND CAPITAL PROJECT FUNDS

STATEMENT G

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET
(NON-GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1997

	DEBT SERVICE FUNDS			CAPITAL PROJECT FUNDS		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES						

TAXES:						
AD VALOREM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTERGOVMT'L REVENUES:	21,917	21,917	-			
FEDERAL FUNDS	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	15,000	16,901	1,901
FARMERS HOME ADMINISTRATION	-	-	-	-	-	-
STATE FUNDS:						
LCDBG	-	-	-	-	-	-
OTHER STATE FUNDS	-	-	-	423,362	423,362	-
RENTAL INCOME	42,300	42,264	(36)	-	-	-
INTEREST EARNED	4,146	5,166	1,020	100	108	8
OTHER REVENUES	-	-	-	-	-	-
	<u>68,363</u>	<u>69,347</u>	<u>984</u>	<u>438,462</u>	<u>440,371</u>	<u>1,909</u>
TOTAL REVENUES						
EXPENDITURES						

GENERAL GOVERNMENT:						
LEGISLATIVE	-	-	-	-	-	-
JUDICIAL	-	-	-	-	-	-
ELECTIONS	-	-	-	-	-	-
FINANCE AND ADMIN	-	-	-	-	-	-
OTHER GEN GOVT	-	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	1,901	(1,901)
PUBLIC WORKS	-	-	-	338,646	338,646	-
HEALTH AND WELFARE	2,500	2,000	500	-	-	-
CULTURE AND RECREATION	-	-	-	99,716	88,370	11,346
ECON DEVELOP AND ASSIST	-	-	-	-	-	-
DEBT SERVICE	109,179	108,870	309	-	-	-
	<u>111,679</u>	<u>110,870</u>	<u>809</u>	<u>438,362</u>	<u>428,917</u>	<u>9,445</u>
TOTAL EXPENDITURES						
EXCESS REV OVER EXPENDITURES	(43,316)	(41,523)	1,793	100	11,454	11,354
OTHER FINANCING SOURCES						
OPERATING TRANS IN	4,184	4,184	-	-	-	-
OPERATING TRANS OUT	(7,090)	(7,090)	-	-	-	-
LOAN PROCEEDS	-	-	-	-	-	-
LOAN REPAYMENT	-	-	-	(1)	(1)	-
DUE TO(FROM) OTHER FUNDS	-	-	-	-	-	-
	<u>(2,906)</u>	<u>(2,906)</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>	<u>-</u>
TOTAL OTHER FIN SOURCES						
EXCESS OF REV AND OTHER SOURCES OVER EXP AND USES	(46,222)	(44,429)	1,793	99	11,453	11,354
FUND BALANCES AT BEG OF YEAR	195,423	195,423	-	2	2	-
FUND BALANCES AT END OF YEAR	<u>\$ 149,201</u>	<u>\$ 150,994</u>	<u>\$ 1,793</u>	<u>\$ 101</u>	<u>\$ 11,455</u>	<u>\$ 11,354</u>

The accompanying notes are an integral part of this statement.

St. Helena Parish Police Jury
Greensburg, Louisiana

PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE TWO YEARS ENDED DECEMBER 31, 1998

INTRODUCTION

The St. Helena Parish Police Jury is the governing authority for St. Helena Parish and is a political subdivision of the State of Louisiana. The police jury is governed by six jurors representing various districts within the parish. The jurors serve four-year terms.

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 those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by *ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.*

St. Helena Parish is located in the southeast portion of Louisiana, and has a population of approximately 9,576 residents. Excluding the Police Jurors, The St. Helena Parish Police Jury employs estimated 91 employees, including assistant district attorneys, constables and justice of the peace.

1. Summary of Significant Accounting Policies

A. BASIS OF PRESENTATION

The accompanying financial statements of the St. Helena Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the St. Helena Parish Police Jury is the reporting entity for St. Helena 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 St. Helena Parish Police Jury for financial reporting purposes. The basic criterion for

St. Helena Parish Police Jury
Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

including a potential component unit within the reporting entity is 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 or the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the following may be component units of the reporting entity:

St. Helena Parish Hospital Service District No. 1
Waterworks District No. 2
Recreation and Parks District
St. Helena Parish Tourist Commission

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.

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 St. Helena Parish School Board, Audubon Library, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the St. Helena Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the St. Helena Parish Police Jury.

St. Helena Parish Police Jury
Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

C. 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 relating to certain government functions or activities.

A Fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the police jury are classified into two categories: governmental and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds

Governmental funds are used to account for all or most of the police jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

1. General fund-the general operating fund of the police jury and accounts for all financial resources, except those required to be accounted for in other funds.
2. Special revenue funds-account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
3. Debt service funds-account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.
4. Capital projects funds-account for financial resources received and used for the acquisition, construction, or improvements of capital facilities not reported in the other governmental funds.

Fiduciary Funds

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the police jury. Fiduciary funds include:

Agency funds-account for assets that the police jury holds on behalf of others as

St. Helena Parish Police Jury
Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds, and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) 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.

Federal and state aid and grants are recorded when the police jury is entitled to the funds. Sales and use tax revenues are recorded when received by the collecting agent, the St. Helena Parish Sheriff. Interest income on investments is recorded when the investments have matured and the income is available. Substantially all other revenues are recorded when received.

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 is recognized when due.

Other Financing Sources (Uses)

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

E. BUDGETS

The police jury follows these procedures in establishing the budgetary data reflected in these financial statements:

1. A proposed budget is prepared and submitted to the police jury prior the beginning of each fiscal year.
2. The proposed budget is published in the official journal and made available for public inspection. A public hearing is called to obtain taxpayer comments.

St. Helena Parish Police Jury
Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

3. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require approval from the police jury.

4. All budgetary appropriations lapse at the end of each fiscal year.

5. Budgets are adopted in accordance with the cash basis of accounting.

6. The level of budgetary control is total appropriations. Budgeted amounts are as originally adopted, or as amended by the police jury. The level of expenditures cannot legally exceed the budget.

The revenues and expenditures shown on Statement B are reconciled with the amount on Statements D (budget comparisons) as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Excess of revenues and other sources		
Over expenditures and other uses (cash basis)	\$(90,392)	\$ 320,736
Adjustments:		
To Adjust revenues for accruals	(18,284)	(41,782)
Due to (from) other funds	(4,326)	2,673
Proceeds from loans	260,112	
To adjust expenditures for accruals	<u>(80,678)</u>	<u>(77,197)</u>
Excess (deficiency) of revenues and Other sources over (under) Expenditures and other uses (GAAP basis)	\$ 66,432	\$ 204,430

The revenues and expenditures shown on Statement B are reconciled with the amount on Statements F (budget comparisons) as follows:

	<u>Debt Service Fund</u>
Excess of revenues and other sources	
Over expenditures and other uses (cash basis)	\$ (46,162)
Adjustments:	
To Adjust revenues for accruals	(1,197)
Due to (from) other funds	1,653
Proceeds from loans	-----
To adjust expenditures for accruals	<u>(743)</u>
Excess (deficiency) of revenues and Other sources over (under) Expenditures and other uses (GAAP basis)	\$(46,449)

F. ENCUMBRANCES

The St. Helena Parish Police Jury does not use encumbrance accounting.

St. Helena Parish Police Jury
Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. The police jury considers all short-term highly liquid investments with original maturities of 90 days or less to be cash equivalents. Under state law, the police jury may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Under state law, the police jury may invest in United State bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

H. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

I. FIXED ASSETS

Fixed Assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. Donated assets are recorded at fair market value at the time of the donation and included in the general fixed asset account group.

J. COMPENSATED ABSENCES

After one year of continuous employment, each employee receives one week of vacation. After two years of employment, and for each year thereafter, each employee receives two weeks of vacation. After ten years each employee receives three weeks of vacation, and after twenty years each employee receives four weeks of vacation and after twenty-five years each employee receives five weeks of vacation. Vacation time can be carried over for a period of three years. Accrued vacation can be paid upon termination of job.

Sick leave shall accumulate for regular, full time employees at the rate of one day for each month of continuous employment. There is no provision for payment of sick leave.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, 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.

St. Helena Parish Police Jury
Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

K. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

L. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

M. SALES AND USE TAX

On April 7, 1984, voters of St. Helena Parish approved a one percent sales and use tax to be levied and collected within the corporate limits of the parish. The tax, which became effective August 1, 1984, is to provide funds for the St. Helena Parish Solid Waste Management Program.

Effective March 1, 1989 a one- percent sales tax was established by the voters of St. Helena Parish. The proceeds of this one percent sales tax is dedicated and used for the purpose of maintaining, improving, and keeping in repair public roads, highways, and bridges in the parish.

The police jury and sheriff of St. Helena Parish have entered into an agreement in which the sheriff is to collect the sales and use taxes for a stipulated fee. The sheriff remits the tax proceeds to the police jury on a monthly basis.

O. TOTAL COLUMNS ON THE COMBINED STATEMENTS - OVERVIEW

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

2. Fund Deficit

The following individual fund has a deficit in unreserved fund balance or retained earnings at December 31, 1998:

St. Helena Parish Police Jury
Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

<u>Fund</u>	<u>Deficit</u> <u>Amount</u>
General Fund	\$(63,397)

The fund deficit is due to the decline in severance tax revenue over the past two years. The Police Jurors are cutting expenditures as quickly as possible.

3. Expenditures/Expenses-Actual and Budget

The following individual funds have actual expenditures/expenses over budgeted expenditures/expenses for the year ended December 31, 1998:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable</u> <u>Variance</u>
Road District Maint #3	44,400	47,037	(2,637)
Road District Maint #6	22,709	23,605	(896)
Fire Protection Dist. #3	52,047	54,924	(2,877)

The following individual funds have actual expenditures/expenses over budgeted expenditures/expenses for the year ended December 31, 1997:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable</u> <u>Variance</u>
Road District Maint #1	43,017	43,080	(63)

4. Levied Taxes

The following is a summary of levied ad valorem taxes for the year ended December 31, 1998:

	<u>Authorized</u> <u>Millage</u>	<u>Livied</u> <u>Millage</u>	<u>Expiration</u> <u>Date</u>
<u>Parish wide Taxes:</u>			
General Fund	4.00	2.35	2000
Parish Wide Road Tax	5.00	4.35	1999
Parish Health Unit	5.00	4.35	2004
Health Unit Sinking Fund	5.00	.86	2000
Parish Library Fund	2.50	2.50	2002
<u>District Taxes:</u>			
Road District #1 Maint Fund	8.00	7.95	1999
Sub-Road District #1 of Road			
District #2 Maintenance Fund	10.00	8.41	2002
Sub-Road District #2 of Road			
District #2 Maintenance Fund	6.00	6.00	2005
Road District #3 Maint Fund	5.43	5.43	1999
Road District #4 Maint Fund	15.00	13.74	1998
Road District #5 Maint Fund	12.00	12.00	2005

St. Helena Parish Police Jury
Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

Road District #6 Maint Fund	15.00	11.01	2002
Fifth Ward Fire Protection District Maintenance Fund	10.00	8.43	1999
Fire Protection District #2	10.00	8.88	1999
Fire Protection District #3	5.00	4.71	2004

The following are the principal taxpayers for the parish and related ad valorem tax revenue for the St. Helena Police Jury:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuations</u>	<u>% of Total Assessed Valuation</u>	<u>Ad Valorem Tax Revenue for Police Jury</u>
Transcontinental	Pipeline	3,122,950	8%	4,500
Century Telephone	Communications	1,942,230	5%	2,799
Dixie Electric	Utility	<u>1,932,930</u>	<u>5%</u>	<u>2,785</u>
		6,998,110	18%	10,084

5. Cash and Cash Equivalents

At December 31, 1998, the police jury has cash and cash equivalents (book balances) totaling \$1,470,971 as follows:

Interest Bearing Demand Deposits	\$1,470,971
----------------------------------	-------------

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 bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 1998, the police jury has \$1,550,210 in deposits (collected bank Balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$1,450,210 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

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.

St. Helena Parish Police Jury
Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

6. 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>Debt Service Funds</u>	<u>Capital Project Funds</u>	<u>Fiduciary Funds</u>
<u>Taxes:</u>					
Ad valorem tax	\$ 56,808	\$504,724	\$20,789	-0-	60,434
Sales and use tax		-0-			
Severance tax	78,807				
Other tax	2,481				
<u>Intergovernmental:</u>					
Federal Grant	2,106				
State Grant		32,701		1,784	
Revenue Sharing	4,138	36,831			4,820
<u>Other:</u>					
Notes Receivable		89,762			
Fines		28,625			
Gaming	6,209				
Miscellaneous	<u>218</u>	<u>5,038</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total	\$150,767	\$697,681	\$20,789	\$1,784	\$65,254

The police jury has not established an allowance for bad debts since any bad debts would not be material to the financial statements.

7. Fixed Assets

The changes in general fixed assets for the year ended December 31, 1998, follows:

	Balance at January 1, <u>1998</u>	<u>Additions</u>	<u>Deletions</u>	Balance at December 31, <u>1998</u>
Land	\$ 142,181			\$ 142,181
Buildings	3,764,758	12,393		3,777,151
Machinery & Equipment	<u>1,389,442</u>	<u>284,399</u>	<u>126,526</u>	<u>1,547,315</u>
Total	\$ 5,296,381	296,792	126,526	\$5,466,647

8. Pension Plan

Substantially all police jury employees 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, which separate assets and benefits provisions. All Employees of the police jury are members of Plan A.

St. Helena Parish Police Jury
Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

All permanent employees working at least 28 hours per week whom 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 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to three percent of their final average salary for each year of creditable service. However, for those employees who are members of the supplemental plan only before 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 before January 1, 1980, plus three percent 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 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.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Parochial Employee's Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4617, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the police jury is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. 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. The contribution requirements of plan members and the police jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The St. Helena Parish Police Jury's contribution to the system under Plan A for the years ending December 31, 1998, and 1997, were \$45,325, and \$47,672 respectively, equal to the required contributions for the years.

9. Other Postemployment Benefits

The St. Helena Parish Police Jury provides certain continuing health care and life insurance benefits for 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. The benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the Police

St. Helena Parish Police Jury
Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

Jury. These benefits for retiree's and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the Police Jury.

10. Accounts, Salaries, and Other Payables

Class of Payable	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Fiduciary Fund	Total
Accounts	\$85,491	\$89,106	\$ -0-	\$1,784	\$ -0-	\$176,381
Other	<u>2,032</u>	<u>18,076</u>	<u>744</u>	<u> </u>	<u>2,162</u>	<u>23,014</u>
Total	\$ 87,523	\$107,182	\$ 744	\$1,784	\$2,162	\$199,395

11. Compensated Absences

At December 31, 1998, employees of the police jury have accumulated and vested \$37,774 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount \$37,774 is recorded within the general long-term obligations account group.

12. Leases

The police jury records items under capital leases as assets and obligations in the accompanying financial statements. The following is an analysis of capital leases at December 31, 1998:

<u>Type</u>	<u>Recorded Amount</u>
Equipment	\$119,525

The police jury leases machinery and equipment under noncancelable capital leases. Capital lease obligations are as follows:

Lease-purchase due in monthly installments of \$829.55, including interest at 5.75% Collateralized by equipment	\$24,557
Lease-purchase due in monthly installments of \$1,639.69 including interest at 5.75% Collateralized by equipment	84,095
Lease-purchase due in monthly installments of \$646.24 including interest at 5.75% Collateralized by equipment	33,144

St. Helena Parish Police Jury
Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

Lease-purchase due in monthly installments of \$1688.52, including interest at 5.9%	
Collateralized by equipment	<u>62,559</u>
	\$204,355

The following is a schedule of future minimum lease payments under capital leases and the present value of the net minimum lease payments as of December 31, 1998:

<u>Fiscal Year:</u>	<u>Equipment</u>
1999	\$57,648
2000	57,648
2001	54,332
2002	35,874
2003	<u>25,145</u>
Total minimum Lease Payments	\$230,647
Less amount representing interest	<u>(26,292)</u>
Present value of net minimum lease payments	\$204,355

The police jury has operating leases of the following nature:

The Police Jury leases office space from St. Helena Lodge Number 96 F&AM. The lease is for a period of three years beginning June 1, 1998 and terminating May 31, 2001. The lease payment is \$600 per month effective June 15, 1998. Total lease expense for the year ended December 31, 1998 was \$6,600.

13. Changes in General Long-Term Obligations

	<u>Bonded</u> <u>Debt</u>	<u>Compensated</u> <u>Absences</u>	<u>Leases</u>	<u>Capital</u> <u>Other</u>	<u>Total</u>
Long-Term Obligations payable January 1, 1998	\$580,505	\$59,129	\$111,452	\$ -0-	\$751,086
Additions	39,990	-0-	119,525	260,022	419,537
Deductions	<u>(127,783)</u>	<u>(21,355)</u>	<u>(26,622)</u>	-0-	<u>(175,760)</u>
Long-Term Obligations December 31, 1998	\$492,712	\$37,774	\$204,355	\$260,022	\$994,863

Bonds payable at December 31, 1998 are comprised of the following individual issues:

\$800,000, 1982 Health Unit Bonds, due in annual installments of \$66,200 including interest at 5%. General obligation bonds payable by Ad Valorem taxes and backed by the full faith and credit of the Parish of St. Helena, Louisiana	\$ 226,004
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St. Helena Parish Police Jury
Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

\$110,000, 1990, Certificate of Indebtedness, Fire Protection District Number Two, due in annual installments of \$9,000 through 1993, increasing between \$10,000 to \$14,000 from 1994 to 2000 plus interest at 6%.	27,000
\$80,000, 1990, Certificate of Indebtedness, General Fund, due in annual installments of \$6,000 through 1992, increasing to between \$7,000 to \$10,000 between 1993 to 2000 plus interest at 6%.	20,000
\$39,990, 1998, Certificate of Indebtedness Sub Road 2 of District #2, due in annual installments of \$4,000 through 2000, increasing to between \$4,500 to \$6,000 between 2001 to 2006 plus interest at 6%	39,990
\$314,000, 1993, Certificate of Indebtedness Health Unit Addition Sinking, due in annual installments of \$31,400 through 2003 plus interest at 6%	<u>179,718</u> \$492,712

At December 31, 1998, the police jury has accumulated \$126,531 in the debt service funds for future debt requirements. The annual requirements to amortize all Certificates of Indebtedness outstanding are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1999	\$ 113,524	\$ 27,445	\$140,969
2000	119,209	21,140	140,349
2001	100,698	14,456	115,154
2002	96,539	8,933	105,472
2003	45,742	3,603	49,345
2004	5,500	855	6,355
2005	5,500	525	6,025
2006	<u>6,000</u>	<u>180</u>	<u>6,180</u>
Total	\$ 492,712	\$ 77,137	\$569,849

General obligation bonds, \$226,004, are 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 is \$2,404,008.

St. Helena Parish Police Jury
Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

14. Notes Payable

The St. Helena Parish Police Jury has a note payable to Bank of Greensburg for a total of \$100,000 bearing interest at 6%. The principal and interest is due on March 1, 1999. The note was for General Fund Operations and is unsecured at December 31, 1998. The balance of the note is \$100,000, and is recorded in the General Fund.

15. Other General Long-term Obligations

The St. Helena Parish Police Jury entered into an agreement with the Office of Family support with Louisiana Department of Social Services in 1998 to repay a food stamp theft loss in the amount of \$260,022 in 120 monthly installments in the amount of \$2,167 beginning October 15, 1999. The note is recorded in General Long-term debt account group.

16. Bond Sinking Fund and Reserve Requirements

The St. Helena Parish Police Jury has the following bond sinking fund and reserve requirements:

- a. The establishment and maintenance of the "Health Unit Sinking Fund." Financing is provided by a special annual property tax levy.
- b. The establishment and maintenance of the "Health Unit Addition Sinking Fund" into which monthly payments will be made on the 20th day of each month. The sinking fund principal and interest of \$42,670. At December 31, 1998, the required sinking fund balance was \$9,331. The actual Fund Balance at December 31, 1998 was \$21,336. The sinking fund balance was over funded by \$12,005. This certificate is secured by and payable solely from a pledge and dedication of the excess of annual revenues of the issuer above statutory, necessary and usual charges in each of the fiscal years during which the Certificate is outstanding.
- c. The establishment and maintenance of the "Health Unit Addition Reserve Fund" into which monthly payments will be made on the 20th day of each month commencing the police jury begins receiving lease payments from the State of Louisiana for its public health unit. The reserve fund payments will consist of 1/10th of the monthly sinking fund payment and will continue until an amount equal to one year's debt service requirements are on deposit in the reserve fund. At December 31, 1998, the required reserve fund balance was \$19,563. The actual cash balance at December 31, 1998 was \$26,584. The reserve fund balance was over funded by \$7,021.

St. Helena Parish Police Jury
Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

17. Changes in Agency Funds

	<u>Balances</u> <u>1-1-98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances</u> <u>12-31-98</u>
Assets:				
Cash	-0-	63,783	63,783	-0-
Receivables	<u>58,777</u>	<u>65,254</u>	<u>58,777</u>	<u>65,254</u>
Total Assets	58,777	129,037	122,560	65,254
Liabilities:				
Due to Audubon Regional Library	56,953	63,092	56,953	63,092
Other Liabilities	<u>1,824</u>	<u>2,162</u>	<u>1,824</u>	<u>2,162</u>
Total Liabilities	58,777	65,254	58,777	65,254

	<u>Balances</u> <u>1-1-97</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances</u> <u>12-31-97</u>
Assets:				
Cash	-0-	58,663	58,663	-0-
Receivables	<u>60,591</u>	<u>58,777</u>	<u>60,591</u>	<u>58,777</u>
Total Assets	60,591	117,440	119,254	58,777
Liabilities:				
Due to Audubon Regional Library	58,672	56,953	58,672	56,953
Other Liabilities	<u>1,919</u>	<u>1,824</u>	<u>1,919</u>	<u>1,824</u>
Total Liabilities	60,591	58,777	60,591	58,777

18. Criminal Court Fund

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court fund at year-end be transferred to the parish General Fund. The following details the amount due at December 31, 1998:

Balance due at January 1, 1998	\$ 26,142
Amount due for 1998	<u>31,147</u>
Total	57,289
Remitted during 1998	<u>(26,142)</u>
Balance Due at December 31, 1998	\$ 31,147

St. Helena Parish Police Jury
Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

19. Due From/To Other Funds

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

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 22,000	\$ 64,752
<u>Special revenue funds:</u>		
Road, Bldg., & Mtc. Fund	9,062	16,089
Solid Waste Fund	60,000	
Road District Mtc. #1	2,000	1,957
Sub Rd 1 of Road District #2	2,000	2,000
Sub Rd 2 of Road District #2	7,000	
Road District Mtc. #3		14,000
Road District Mtc. #4	10,089	3,000
Road District Mtc. #6	-0-	10,353
Health Unit		1,653
Health Unit Sinking	<u>1,653</u>	<u>-0-</u>
Total	<u>\$113,804</u>	<u>\$113,804</u>

20. Intergovernmental Receivable

The following is a summary of the intergovernmental receivable from other governments at December 31, 1998:

<u>Payable from</u>	<u>Rd District #1</u>	<u>Rd District #3</u>	<u>Total</u>
St. Helena Parish Recreation & Parks Comm.	\$1,000	\$1,000	\$2,000

21. Reserved Fund Balance

Moneys accumulated in the debt service funds have been legally restricted for the purpose of paying the annual installments of principal and interest for the \$800,000, 1982 Health Unit Bonds and the \$314,000, 1993 Certificate of Indebtedness. Moneys are also accumulated to meet the reserve requirements of the \$314,000, 1993 Certificate of Indebtedness.

22. Litigation and Claims

The St. Helena Parish Police Jury has several legal actions and claims pending against it. The Police Jury has also filed suits against others. No accrual for gain or loss

St. Helena Parish Police Jury
Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

contingencies has been recorded in the financial statements for any of the legal actions and claims as responsibility has not been determined and the possible loss or range of loss for each legal action cannot be reasonably estimated.

23. Federal Compliance Contingencies

In the normal course of operations, the police jury receives grant funds from various Federal agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Except for the Food Stamp Program, any liability for reimbursement which may arise as the result of these audits is not believed to be material. The St. Helena Parish Police Jury entered into an agreement with the Office of Family Support with Louisiana Department of Social Services in 1998 to repay a food stamp theft loss in the amount of \$260,022. This loss was incurred prior to 1997. The food stamp program was taken over by the state in 1997 which closed the Parish Food Stamp Distribution Center in 1997.

24. Compliance with Laws

The Police Jury did not comply with the Assets Management Law-LSA-R.S.24:515 (1) nor did they totally comply with the Local Government budget Act LSA-R.S.39:1310. The Police Jury also had an alleged theft and loss of food stamps during the year ending December 31, 1996.

25. On Behalf Payments By State Agency and Insurance Company

For the years ended December 31, 1998 and 1997 on behalf payments in the form of disability were made by an insurance company to a Police Jury employee. A state agency made on behalf payments in the form of supplemental payments to constables and justices of the peace. The payments were as follows:

	<u>1998</u>	<u>1997</u>	
Insurance Company	2,517	483	Road Building and Maintenance
State Agency	9,038	7,200	General Fund

These amounts were recorded as income and expense in the respective funds.

26. Year 2000 Issue

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the Police Jury's operations in the year 1999 and beyond. The St. Helena Parish Police Jury uses an outside accounting firm to process its accounting. This outside firm is of the opinion they are year 2000 compliant. The St. Helena Parish Police Jury is dependent on funding from

St. Helena Parish Police Jury
Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

various sources. The effect if any the year 2000 compliance would have on the Police Jury's ability to obtain funding is not determinable.

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 remediation efforts will be successful in whole or in part, or the funding sources will be year 2000 ready.

St. Helena Parish Police Jury
Greensburg, Louisiana

Supplemental Information Schedules

St. Helena Parish Police Jury
Greensburg, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE TWO YEARS ENDED DECEMBER 31, 1998

SPECIAL REVENUE FUNDS

Road Building, and Maintenance Fund

The Road, Building, and Maintenance Fund is used to account for the operations and maintenance of all major road construction and maintenance work on parish roads. Financing is provided by the State of Louisiana Parish Transportation Fund, ad valorem taxes, state revenue sharing funds, one percent parish sales tax and interest earned on surplus cash balances.

Road District Maintenance Funds

The Road District Maintenance Funds are used to account for the operations and road maintenance in Road District Nos. 1, Sub Road 1 and Sub Road 2 of 2, 3, 4, 5, and 6. Financing is provided by ad valorem taxes, state revenue sharing funds, and interest earned on surplus cash balances.

Industrial District

The Industrial District Fund is used to account for the rent receipts and expenditures related to the Industrial Park.

Health Unit Maintenance Fund

The Health Unit Maintenance Fund is used to account for the maintenance of the parish health unit. Financing is provided by ad valorem taxes, state revenue sharing funds, and interest on surplus cash balances.

Health Unit Fund

The Health Unit Fund is used to account for the operation of the parish health unit. Financing is provided by ad valorem taxes, state revenue sharing funds and interest on surplus cash balances.

St. Helena Parish Police Jury
Greensburg, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE TWO YEARS ENDED DECEMBER 31, 1998

Fire Protection District 2 Fund

The Fire Protection District 2 Fund is used to account for the operations of a volunteer fire department providing fire protection in the northwestern portion of St. Helena Parish, Louisiana. Financing is provided by ad valorem taxes, the two- percent fire insurance rebate, and interest earned on surplus cash balances.

Fifth Ward Fire Protection Maintenance Fund

The Fifth Ward Fire Protection Maintenance Fund is used to account for the operations of a volunteer fire department providing fire protection for the fifth ward. Financing is provided by ad valorem taxes, the two- percent fire insurance rebate, state revenue sharing funds, and interest earned on surplus cash balances.

Off-Duty Law Enforcement

The Off-Duty Law Enforcement Fund is used to account for the payment of witness fees to off-duty law enforcement officers in criminal matters. Financing is provided from proceeds of criminal cases in accordance with Louisiana Revised Statute 15:255.

E-911 Communications Fund

The E-911 Fund is used to account for operations of an enhanced 911 emergency telephone system. Financing is provided by an emergency telephone service charge.

Solid Waste Management Sales Tax Fund

The Solid Waste Management Sales Tax Fund is used to account for operations of a solid waste program for the Parish of St. Helena. Financing is provided by a one- percent sales tax approved by the voters on April 7, 1984.

St. Helena Parish Police Jury
Greensburg, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE TWO YEARS ENDED DECEMBER 31, 1998

Fire Protection District 3 Fund

The Fire Protection District 3 Fund is used to account for the operations of a volunteer fire department providing fire protection for district no. 1. Financing is provided by ad valorem taxes, and interest earned on surplus cash balances.

Revolving Loan Fund

The Revolving Loan Fund is used to account for a Farmer's Home Administration "Rural Business Enterprise Grant" of \$100,000. The grant funds will be used as a revolving loan fund to make loans to new businesses in the St. Helena area.

Backyard Compost Fund

The Backyard Compost Fund is used to account for money used to purchase backyard compost bins, which are sold to the community.

Corner's Operational Fund

The Corner's Operation Fund was created under the provisions of Title 33, Section 1572 of the Louisiana Revised Statute. The fund is funded through the imposition of a \$10 charge as court costs in all, non-traffic, criminal matters. By law the funds are to be utilized for the operations of the coroner's office.

Criminal Court Fund

The Criminal Court Fund is used to account 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 judges. Financing is provided from fines and forfeitures imposed by the district court and district attorney's conviction fees in criminal cases.

ST HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
DECEMBER 31, 1998

FUND	ROAD DISTRICT MAINTENANCE FUNDS										INDUST DIST	HEA UNIT	HEALTH UNIT	DIST 2 FIRE	5TH WD FIRE	OFF-DUTY LAW	E-911 DIST	SOLID WASTE	DIST 3 FIRE	REVOLV LOAN	BACKYARD COMPOST	CORNERS OP RFUND	CRIM CT FUND	TOTAL	
	NO 1	SUB 2-2	SUB 1-2	NO 3	NO 4	NO 5	NO 6	DIST	MAINT	NO. 1														NO. 2	NO. 3
138,385	16,551	24,398	8,905	113	14,317	59,406	2,034	8,543	-	433,816	52,156	151,977	43,925	38,365	252,074	7,925	29,956	308	242	62,293	1,347,689	\$ 1,026,952			
145,517	34,411	23,200	10,856	31,562	85,131	34,712	17,871	-	110,277	30,901	24,342	2,814	4,435	26,079	89,762	-	-	310	25,501	697,681	757,966				
9,062	2,000	7,000	2,000	-	10,089	-	-	-	-	60,000	-	-	-	-	-	-	-	-	-	-	90,151	79,472			
-	1,000	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000			
292,964	53,962	54,598	21,761	22,675	109,537	94,118	19,905	8,543	544,093	83,057	178,319	46,739	42,820	312,074	34,004	119,698	308	552	87,794	2,137,521	1,866,390				

ASSETS

CASH
RECEIVABLES
DUE FROM OTHER FUNDS
DUE FROM OTHER GOVT

TOTAL ASSETS

LIABILITIES AND FUND EQUITY

LIABILITIES
ACCOUNTS PAYABLE
DUE TO OTHER FUNDS
OTHER LIABILITIES

TOTAL LIABILITIES

FUND BALANCES

TOTAL LIAB AND FUND EQUITY

34,025	1,807	788	232	1,160	6,283	357	1,210	-	2,336	14	1,016	-	10	26,782	460	-	-	-	12,626	89,106	29,981		
16,089	1,957	-	2,000	14,000	3,000	-	10,353	-	1,653	-	-	-	-	-	-	-	-	-	-	49,052	41,046		
3,762	1,306	773	359	1,034	2,731	1,070	558	-	3,762	996	751	-	-	-	974	-	-	-	-	18,076	18,505		
53,876	5,070	1,561	2,591	16,194	12,013	1,427	12,121	-	7,751	1,010	1,767	-	10	26,782	1,434	-	-	-	12,626	156,234	89,532		
239,088	48,892	53,037	19,170	16,481	97,524	92,691	7,784	8,543	536,342	82,047	176,552	46,739	42,810	285,292	32,570	119,698	308	552	75,168	1,981,287	1,776,858		
292,964	53,962	54,598	21,761	22,675	109,537	94,118	19,905	8,543	544,093	83,057	178,319	46,739	42,820	312,074	34,004	119,698	308	552	87,794	2,137,521	1,866,390		

ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
DECEMBER 31, 1997

RB&M FUND	NO.1	ROAD DISTRICT MAINTENANCE FUNDS						INDUST DIST	HEA UNIT MAINT	HEALTH UNIT	DIST 2 FIRE	5TH WD FIRE	OFF-DUTY LAW	E-911 DIST	SOLID WASTE	DIST 3 FIRE	REVOLV LOAN	CRIM CT FUND	MEMO ONLY 1997	TOTAL
		SUB 2-2	SUB 1-2	NO.3	NO.4	NO.5	NO.6													
\$	29,687	\$ 4,410	\$ 23,900	\$ 9,678	\$ 3,530	\$ 1,848	\$ 36,959	\$ 1,096	\$ 10,587	\$ 58,619	\$ 330,339	\$ 39,203	\$ 140,052	\$ 35,790	\$ 28,701	\$ 201,182	\$ 3,724	\$ 15,364	\$ 52,283	\$ 1,026,952
RECEIVABLES	156,475	39,848	26,206	13,087	32,077	91,739	37,575	19,247	-	120,711	34,671	26,396	2,453	3,021	-	60,000	30,941	98,789	24,730	757,966
DUE FROM OTHER FUNDS	8,383	2,000	7,000	2,000	-	89	-	-	-	-	-	-	-	-	-	-	-	-	-	79,472
DUE FROM OTHER GOVT	-	1,000	-	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000
TOTAL ASSETS	194,545	47,258	57,106	24,765	36,607	93,676	74,534	20,343	10,587	58,619	451,050	73,874	166,448	38,243	31,722	261,182	34,665	114,153	77,013	1,866,390

LIABILITIES AND FUND EQUITY

LIABILITIES:	ACCOUNTS PAYABLE DUE TO OTHER FUNDS	OTHER LIABILITIES	TOTAL LIABILITIES	FUND BALANCES	TOTAL LIAB AND FUND EQUITY
1,927	683	204	2,814	172,696	175,510
16,089	1,957	-	18,046	43,330	61,386
3,833	1,288	820	5,941	43,330	9,271
21,849	3,928	1,024	26,801	172,696	199,497

ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA
SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1998

REVENUES	ROAD DISTRICT MAINTENANCE FUNDS										TOTAL											
	NO.1	SUB 2-2	SUB 1-2	NO.3	NO.4	NO.5	NO.6	DIST	HEA UNIT	HEALTH UNIT	DIST 2	5TH WD	OFF-DUTY	E-911	SOLID	DIST 3	REVOL	BACKYARD	CORNERS	CRIM CT	MEMO ONLY	
FUND	NO.1	SUB 2-2	SUB 1-2	NO.3	NO.4	NO.5	NO.6	DIST	HEA UNIT	HEALTH UNIT	DIST 2	5TH WD	OFF-DUTY	E-911	SOLID	DIST 3	REVOL	BACKYARD	CORNERS	CRIM CT	MEMO ONLY	
AD VALOREM	\$ 113,590	\$ 23,378	\$ 10,962	\$ 11,653	\$ 82,248	\$ 32,406	\$ 16,987	\$ -	\$ 113,589	\$ 22,753	\$ -	\$ -	\$ -	\$ -	\$ 546,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 578,534	
SALES	394,214	-	-	-	-	-	-	-	-	-	-	-	-	-	394,214	-	-	-	-	-	736,798	
LICENSES AND PERMITS	3,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	418	-	4,632	
INTERGOVERNMENTAL REV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
STATE FUNDS:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PSH TRANS FUNDS	203,489	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	214,494	
STATE REV SH (NET)	11,839	1,723	1,924	1,927	2,215	7,385	4,285	-	8,087	3,053	5,184	-	-	-	2,024	-	-	-	-	-	60,359	
OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	36,241	-	-	-	-	-	-	20,000	
FEEES, CHARGES, COMM FOR SER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,241	
FINES AND FORFEIT	-	-	-	-	-	-	-	-	-	-	-	-	7,963	-	-	-	-	-	-	-	62,544	
INTEREST INCOME	2,418	560	860	312	254	1,020	81	243	10,133	1,258	3,529	900	709	709	4,758	540	6,145	3	2	1,106	48,109	
RENT AND ROYALTIES	-	-	-	-	-	-	-	4,818	-	-	-	-	-	-	-	-	-	-	-	-	5,421	
OTHER REVENUE	603	-	-	-	-	-	-	-	-	-	2,433	4,244	-	-	-	-	-	-	-	-	10,219	
ON BEHALF PAYMENTS	2,517	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	305	-	-	11,547	
TOTAL REVENUE	731,817	42,446	26,162	13,201	34,122	90,653	41,196	21,553	131,809	36,700	35,710	8,863	36,950	398,972	55,245	6,145	308	552	55,555	1,772,970	1,828,040	
EXPENDITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL GOVERNMENT:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LEGISLATIVE	1,097	210	-	-	210	-	-	-	-	-	-	-	-	-	-	105	-	-	-	-	1,622	
JUDICIAL	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,258	31,281	
EXECUTIVE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ELECTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
FINANCE AND ADMIN	2,650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,650	
OTHER	3,762	1,306	773	359	1,034	2,731	1,070	558	3,762	996	751	974	974	110,750	86,820	-	-	-	-	-	18,505	
PUBLIC SAFETY	646,492	35,368	68,331	8,623	47,767	72,052	20,099	16,688	94,492	22,733	175	24,398	175	348,379	1,164,715	-	-	-	-	-	1,263,799	
HEALTH AND WELFARE	-	-	-	-	-	-	-	-	92,585	-	-	-	-	-	-	-	-	-	-	-	92,585	
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,899	
DEBT SERVICE-PRINCIPAL	34,976	-	-	-	-	-	646	7,500	-	13,000	-	-	-	-	-	-	-	-	-	-	64,122	
DEBT SERVICE-INTEREST	8,481	-	93	420	-	-	450	-	-	2,400	-	-	-	-	-	-	-	-	-	-	9,844	
ON BEHALF PAYMENTS	2,517	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,517	
TOTAL EXPENDITURES	698,998	36,884	69,197	16,402	49,011	74,783	21,815	25,196	96,347	25,888	23,484	175	24,398	348,379	55,011	-	-	-	31,258	1,604,125	1,443,460	
EXCESS OF REV OVER EXP	32,819	5,562	(43,035)	(3,201)	(14,889)	15,870	19,381	(3,843)	35,462	10,812	12,226	8,688	12,552	50,593	234	6,145	308	552	24,297	168,845	384,580	
OTHER FINANCING SOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	58,769	-	-	-	-	-	-	-	-	-	-	-	58,769	
OPERATING TRANSFERS OUT	-	-	-	-	-	-	(206)	(58,769)	(5,106)	(1,368)	(192)	(1,464)	-	-	(26,142)	-	-	-	-	-	(96,747)	
SALE OF ASSETS	33,573	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,573	
PROCEEDS FROM BORROWING	-	-	39,990	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,990	
TOTAL OTHER FIN SOURCES	33,573	-	39,990	-	-	-	(206)	(58,769)	53,663	(1,553)	(1,368)	(192)	(1,464)	-	(26,142)	(600)	-	-	-	-	35,585	
EXCESS OF REVENUES (DEFICIENCIES) AND OTHER FINANCING SOURCES OVER EXPENDITURES	66,392	5,562	(3,045)	(3,201)	(14,889)	15,870	19,381	(3,843)	89,125	9,259	10,858	8,496	11,088	50,593	(1,113)	5,545	308	552	(1,845)	204,430	373,922	
BEGINNING FUND BALANCE	172,696	43,330	56,082	22,371	31,370	81,654	73,310	11,627	58,619	447,217	72,788	165,694	38,243	31,722	234,699	33,683	114,153	-	77,013	1,776,858	1,402,936	
ENDING FUND BALANCE	\$ 239,088	\$ 88,892	\$ 53,037	\$ 19,170	\$ 16,481	\$ 97,524	\$ 92,691	\$ 7,784	\$ 8,543	\$ 536,342	\$ 82,047	\$ 176,552	\$ 46,739	\$ 42,810	\$ 285,292	\$ 32,570	\$ 119,698	\$ 308	\$ 552	\$ 75,168	\$ 1,981,288	\$ 1,776,858

ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA
SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1997

RB&M FUND	ROAD DISTRICT MAINTENANCE FUNDS										TOTAL MEMO ONLY 1997							
	NO.1	SUB 2-2	SUB 1-2	NO.3	NO.4	NO.5	NO.6	INDUST DIST	HEALTH UNIT	DIST 2 FIRE		5TH WD FIRE	OFF-DUTY LAW	E-911 DIST	SOLID WASTE	DIST 3 FIRE	REVOL LOAN	CRIM CT FUND
\$ 118,799	\$ 40,202	\$ 25,497	\$ 12,425	\$ 31,606	\$ 87,625	\$ 32,333	\$ 16,922	\$ -	\$ 755	\$ 118,051	\$ 23,501	\$ -	\$ -	\$ -	\$ 37,201	\$ -	\$ -	\$ 578,534
368,399	-	-	-	-	-	-	-	-	-	-	-	-	-	368,399	-	-	-	736,798
4,525	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	107	-	4,632
214,494	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	214,494
12,703	1,951	1,498	1,990	2,395	7,700	8,014	4,609	-	8,557	3,129	5,629	-	-	-	2,184	-	-	60,359
-	-	-	-	-	-	-	-	-	-	-	-	-	36,217	-	-	100,000	-	100,000
-	-	-	-	-	-	-	-	-	-	-	-	5,271	-	-	-	-	-	36,217
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48,109
-	-	-	-	-	-	-	-	4,818	-	-	-	-	-	-	-	-	-	4,818
1,457	393	502	173	265	146	826	39	844	1,657	9,271	3,881	905	666	4,820	313	3,745	943	32,049
235	-	-	-	-	-	-	-	-	-	3,897	4,180	-	-	-	3,210	-	25	11,547
483	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	483
721,095	42,546	27,497	14,588	34,266	95,471	41,173	21,570	5,662	2,412	135,879	37,191	6,176	36,883	373,219	43,008	103,745	43,913	1,828,040
EXPENDITURES																		
GENERAL GOVERNMENT:																		
770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	770
152	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,445	1,597
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,990	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,990
3,833	1,288	820	394	1,016	2,886	1,074	539	-	-	3,833	754	-	-	-	982	-	-	18,505
646,553	43,210	19,474	1,750	32,853	44,737	20,762	17,231	-	-	13,238	17,890	-	30,361	-	25,331	-	-	86,820
-	-	-	-	-	-	-	-	-	16,703	64,446	-	-	-	338,145	-	-	-	1,164,715
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81,149
26,189	-	-	-	-	-	-	-	11,266	-	-	-	-	-	-	-	-	-	11,266
5,726	-	-	-	-	-	-	-	-	-	12,000	-	-	-	-	7,500	-	-	63,689
483	-	-	-	-	-	-	-	-	-	3,120	-	-	-	-	600	-	-	11,476
686,696	44,498	20,294	9,984	33,869	47,623	21,836	29,960	11,266	16,703	68,279	18,644	-	30,361	338,145	34,413	-	1,445	1,443,460
34,399	(1,952)	7,203	4,604	397	47,848	19,337	(8,390)	(5,604)	(14,291)	67,600	18,547	6,176	6,522	35,074	8,595	103,745	42,468	384,580
OTHER FINANCING SOURCES																		
-	2,500	5,000	2,500	5,000	5,000	5,000	5,000	-	-	-	-	-	-	-	-	-	-	30,000
(30,000)	-	-	-	-	-	-	-	(206)	(984)	(4,185)	(1,412)	(192)	(1,352)	-	(1,260)	-	(14,111)	(55,170)
14,512	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,512
PROCEEDS FROM BORROWINGS																		
(15,488)	2,500	5,000	2,500	5,000	5,000	5,000	5,000	(206)	(984)	(4,185)	(1,412)	(192)	(1,352)	-	(1,260)	-	(14,111)	(10,658)
EXCESS OF REVENUES (DEFICIENCIES) AND OTHER FINANCING SOURCES OVER EXPENDITURES																		
18,911	548	12,203	7,104	5,397	52,848	24,337	(3,390)	(5,810)	(15,275)	63,415	17,135	5,984	5,170	35,074	7,335	103,745	28,357	373,922
153,785	42,782	43,879	15,267	25,973	28,806	48,973	15,017	16,397	73,894	383,802	148,559	32,259	26,552	199,625	26,348	10,408	48,656	1,402,936
\$ 172,696	\$ 43,330	\$ 56,082	\$ 22,371	\$ 31,370	\$ 81,654	\$ 73,310	\$ 11,627	\$ 10,587	\$ 58,619	\$ 447,217	\$ 165,694	\$ 38,243	\$ 31,722	\$ 234,699	\$ 33,683	\$ 114,153	\$ 77,013	\$ 1,776,858

ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE TWO YEARS ENDED DECEMBER 31, 1998

DEBT SERVICE FUNDS

Health Unit Fund

The Health Unit Fund is used to accumulate monies for the payment of the June 1982 bond issue in the amount of \$800,000. The bonds were issued for the purpose of acquiring land, and constructing and equipping a parish health unit. Financing is provided by a special annual property tax levy.

Health Unit Addition Sinking

The Health Unit Addition Sinking Fund is used to retire a 1993 Certificate of Indebtedness in the amount of \$314,000. The proceeds from the certificate are to be used for an expansion to the parishes existing health unit.

Health Unit Reserve Sinking

The Health Unit Reserve Fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. Transfers will be made from the Health Unit Fund for this purpose and accumulated in this account. When the annual installment is due on the certificate, a transfer is made from the Reserve Fund to the Health Unit Addition Sinking Fund to pay the installment.

ST. HELENA PARISH POLICE JURY
 GREENSBURG, LOUISIANA
 DEBT SERVICE FUND

SCHEDULE 5

COMBINING BALANCE SHEET
 DECEMBER 31, 1998

	HEALTH UNIT SINKING FUND	HEALTH UNIT ADDITION SINKING	HEALTH UNIT RESERVE SINKING	TOTALS MEMO ONLY	
				1998	1997
ASSETS					
CASH	\$ 56,913	\$ 21,336	\$ 26,584	\$ 104,833	\$ 150,995
RECEIVABLES	20,789	-	-	20,789	22,742
DUE FROM OTHER FUNDS	1,653	-	-	1,653	-
TOTAL ASSETS	79,355	21,336	26,584	127,275	173,737
LIAB AND FUND EQUITY					
LIABILITIES:					
OTHER LIABILITIES	744	-	-	744	757
TOTAL LIABILITIES	744	-	-	744	757
FUND BALANCE					
DESIG FOR DEBT SERVICE	78,611	21,336	26,584	126,531	172,980
TOTAL LIAB AND FUND EQUITY	\$ 79,355	\$ 21,336	\$ 26,584	\$ 127,275	\$ 173,737

See accountant's report.

ST. HELENA PARISH POLICE JURY
 GREENSBURG, LOUISIANA
 DEBT SERVICE FUND

SCHEDULE 6

COMBINING BALANCE SHEET
 DECEMBER 31, 1997

	HEALTH UNIT SINKING FUND	HEALTH UNIT ADDITION SINKING	HEALTH UNIT RESERVE SINKING	TOTALS MEMO ONLY 1997
ASSETS				
CASH	\$ 102,201	\$ 26,913	\$ 21,881	\$ 150,995
RECEIVABLES	22,742	-	-	22,742
TOTAL ASSETS	124,943	26,913	21,881	173,737
LIAB AND FUND EQUITY				
LIABILITIES:				
OTHER LIABILITIES	757	-	-	757
TOTAL LIABILITIES	757	-	-	757
FUND BALANCE				
DESIG FOR DEBT SERVICE	124,186	26,913	21,881	172,980
TOTAL LIAB AND FUND EQUITY	\$ 124,943	\$ 26,913	\$ 21,881	\$ 173,737

See accountant's report.

ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA
DEBT SERVICE FUND

SCHEDULE 7

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1998

	HEALTH UNIT SINKING FUND	HEALTH UNIT ADDITION SINKING	HEALTH UNIT RESERVE SINKING	TOTALS MEMO ONLY	
				1998	1997
REVENUES					
TAXES:					
AD VALOREM	\$ 22,456	\$ -		\$ 22,456	\$ 23,497
INTEREST EARNED	2,055	777	519	3,351	5,166
RENTAL INCOME	-	42,264	-	42,264	45,786
TOTAL REVENUES	24,511	43,041	519	68,071	74,449
EXPENDITURES					
GENERAL GOVERNMENT:					
FINANCE AND ADMIN	2,000	-	-	2,000	2,000
OTHER GEN GOV'T	744	-	-	744	757
DEBT SERVICE:					
PRINCIPAL	51,201	30,082	-	81,283	78,138
INTEREST AND BANK CHARGES	14,999	12,588	-	27,587	30,732
TOTAL EXPENDITURES	68,944	42,670	-	111,614	111,627
EXCESS REV OVER EXPENDITURES	(44,433)	371	519	(43,543)	(37,178)
OTHER FINANCING SOURCES					
OPERATING TRANSFERS IN	-	-	4,184	4,184	4,184
OPERATING TRANSFERS OUT	(1,142)	(5,948)	-	(7,090)	(7,090)
TOTAL OTHER FINANCING SOURCES	(1,142)	(5,948)	4,184	(2,906)	(2,906)
EXCESS OF REV AND SOURCES OVER EXP	(45,575)	(5,577)	4,703	(46,449)	(40,084)
FUND BALANCES AT BEG OF YEAR	124,186	26,913	21,881	172,980	213,064
FUND BALANCES AT END OF YEAR	\$ 78,611	\$ 21,336	\$ 26,584	\$ 126,531	\$ 172,980

See accountant's report.

ST. HELENA PARISH POLICE JURY
 GREENSBURG, LOUISIANA
 DEBT SERVICE FUND

SCHEDULE 8

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 1997

	HEALTH UNIT SINKING FUND	HEALTH UNIT ADDITION SINKING	HEALTH UNIT RESERVE SINKING	TOTALS MEMO ONLY 1997
<u>REVENUES</u>				
TAXES:				
AD VALOREM	\$ 23,497	\$ -	\$ -	\$ 23,497
INTEREST EARNED	3,512	1,131	523	5,166
RENTAL INCOME	-	45,786	-	45,786
TOTAL REVENUES	27,009	46,917	523	74,449
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT:				
FINANCE AND ADMIN	2,000	-	-	2,000
OTHER GEN GOVT	757	-	-	757
DEBT SERVICE:				
PRINCIPAL	49,759	28,379	-	78,138
INTEREST AND BANK CHARGES	16,441	14,291	-	30,732
TOTAL EXPENDITURES	68,957	42,670	-	111,627
EXCESS REV OVER EXPENDITURES	(41,948)	4,247	523	(37,178)
<u>OTHER FINANCING SOURCES</u>				
OPERATING TRANSFERS IN	-	-	4,184	4,184
OPERATING TRANSFERS OUT	1,142	5,948	-	7,090
TOTAL OTHER FINANCING SOURCES	(1,142)	(5,948)	4,184	(2,906)
EXCESS OF REV AND SOURCES OVER EXP	(43,090)	(1,701)	4,707	(40,084)
FUND BALANCES AT BEG OF YEAR	167,276	28,614	17,174	213,064
FUND BALANCES AT END OF YEAR	\$ 124,186	\$ 26,913	\$ 21,881	\$ 172,980

See accountant's report.

St. Helena Parish Police Jury
Greensburg, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE TWO YEARS ENDED DECEMBER 31, 1998
CAPITAL PROJECTS FUNDS

Community Development Black Grant-1995 Road Improvements Fund

The Community Development Black Grant-1995 Road Improvements Fund is used to account for a 1995 Louisiana Community Development Block Grant in the amount of \$500,000, to be used to improve roads located in St. Helena parish.

Community Citizens Center Planning and Construction Fund

The Community Center Planning and Construction Fund is used to account for a 1994 State of Louisiana Grant in the amount of \$300,000, and a Rural Development Grant in the amount of \$15,000, to be used for capital improvements to the St. Helena Parish Community Citizens Center.

Rural Development E-911 Grant Fund

The Rural Development E-911 Grant Fund is used to account for a 1997 State of Louisiana Rural Development Grant in the amount of \$69,000, to be used for capital improvements related to the E-911 system.

Rural Development Road Repairs Grant Fund

The Rural Development Road Repairs Fund is used to account for a 97-98 Grant from the State of Louisiana in the amount of \$52,000, and a 96-97 Grant in the amount of \$48,106, used for repairing and reconstructing Parish Roads.

Rural Development St. Joseph Grant Fund

The Rural Development St. Joseph Road fund is used to account for a 97-98 Grant in the amount of \$40,000 used for reconstruction Parish Road #74.

ST. HELENA PARISH POLICE JURY
 GREENSBURG, LOUISIANA
 CAPITAL PROJECTS FUNDS

SCHEDULE 9

COMBINING BALANCE SHEET
 DECEMBER 31, 1998

	1995 LCDBG ROAD IMPROVEMENTS	COMMUNITY CITIZEN CENTER	RDA E-911 GRANT	RDA ROAD REPAIRS GRANT	RDA ST. JOSEPH RD GRANT	TOTALS MEMO ONLY	
						1998	1997
ASSETS							

CASH	\$ -	\$ 2,338	\$ -	\$ -	\$ -	\$ 2,338	\$ 11,454
RECEIVABLES	-	-	-	-	1,784	1,784	-
TOTAL ASSETS	-	2,338	-	-	1,784	4,122	11,454
LIABILITIES AND FUND EQUITY							

LIABILITIES:							
DUE TO OTHER FUNDS	-	-	-	-	-	-	-
ACCOUNTS PAYABLE	-	-	-	-	1,784	1,784	-
TOTAL LIABILITIES	-	-	-	-	1,784	1,784	-
FUND EQUITY - FUND BALANCES -							
UNRESERVED - UNDESIGNATED							
	-	2,338	-	-	-	2,338	11,454
TOTAL LIABILITIES AND FUND EQUITY	\$ -	\$ 2,338	\$ -	\$ -	\$ 1,784	\$ 4,122	\$ 11,454

ST. HELENA PARISH POLICE JURY
 GREENSBURG, LOUISIANA
 CAPITAL PROJECTS FUNDS

SCHEDULE 10

COMBINING BALANCE SHEET
 DECEMBER 31, 1997

	1995 LCDBG ROAD IMPROVEMENTS	COMMUNITY CITIZEN CENTER	RDA E-911 GRANT	TOTALS MEMO ONLY 1997
ASSETS				

CASH	\$ -	\$ 11,454	\$ -	\$ 11,454
RECEIVABLES	-	-	-	-
TOTAL ASSETS	-	11,454	-	11,454
LIABILITIES AND FUND EQUITY				

LIABILITIES:				
DUE TO OTHER FUNDS	-	-	-	-
ACCOUNTS PAYABLE	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
FUND EQUITY - FUND BALANCES - UNRESERVED - UNDESIGNATED	-	11,454	-	11,454
TOTAL LIABILITIES AND FUND EQUITY	\$ -	\$ 11,454	\$ -	\$ 11,454

See accountant's report.

ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA
CAPITAL PROJECTS FUNDS

SCHEDULE 11

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1998

	1995 LCDBG ROAD IMPROVEMENT	COMMUNITY CITIZEN CENTER	RDA E-911 GRANT	RDA ROAD REPAIRS GRANT	RDA ST. JOSEPH RD GRANT	TOTALS MEMO ONLY	
						1998	1997
REVENUES							

FEDERAL GRANT FUNDS:							
ECONOMIC DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FARMERS HOME ADMINISTRATION	-	-	-	-	-	-	-
STATE FUNDS							
OTHER STATE FUNDS	-	-	67,099	100,106	40,000	207,205	245,834
INTEREST EARNED	-	193	-	-	-	193	108
TOTAL REVENUES	-	193	67,099	100,106	40,000	207,398	245,942
EXPENDITURES							

GENERAL GOVERNMENT:							
FINANCE AND ADMIN	-	-	-	-	-	-	-
OTHER GENERAL GOVERNMENT	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	67,099	-	-	67,099	-
PUBLIC WORKS	-	-	-	100,106	40,000	140,106	210,842
CULTURE AND RECREATION	-	9,309	-	-	-	9,309	21,746
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	1,901
TOTAL EXPENDITURES	-	9,309	67,099	100,106	40,000	216,514	234,489
EXCESS REVENUE OVER EXPENDITURES	-	(9,116)	-	-	-	(9,116)	11,453
OTHER FINANCING SOURCES							
OPERATING TRANSFERS IN	-	-	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-	-	-
PROCEEDS FROM BORROWINGS	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-	-
EXCESS OF REV AND SOURCES OVER EXP	-	(9,116)	-	-	-	(9,116)	11,453
FUND BALANCES AT BEGINNING OF YEAR	-	11,454	-	-	-	11,454	1
FUND BALANCES AT END OF YEAR	\$ -	\$ 2,338	\$ -	\$ -	\$ -	\$ 2,338	\$ 11,454

See accountant's report.

ST. HELENA PARISH POLICE JURY
 GREENSBURG, LOUISIANA
 CAPITAL PROJECTS FUNDS

SCHEDULE 12

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 1997

	1995 LCDBG ROAD IMPROVEMENT	COMMUNITY CITIZEN CENTER	RDA E-911 GRANT	TOTALS MEMO ONLY 1997
REVENUES				

FEDERAL GRANT FUNDS:				
ECONOMIC DEVELOPMENT	\$ -	\$ -	\$ -	\$ -
FARMERS HOME ADMINISTRATION	-	-	-	-
STATE FUNDS:				
OTHER STATE FUNDS	210,842	33,091	1,901	245,834
INTEREST EARNED	-	108	-	108
TOTAL REVENUES	210,842	33,199	1,901	245,942
EXPENDITURES				

GENERAL GOVERNMENT:				
FINANCE AND ADMIN	-	-	-	-
OTHER GENERAL GOVERNMENT	-	-	-	-
PUBLIC WORKS	210,842	-	-	210,842
HEALTH AND WELFARE	-	21,746	-	21,746
ECONOMIC DEVELOPMENT	-	-	1,901	1,901
TOTAL EXPENDITURES	210,842	21,746	1,901	234,489
EXCESS REVENUE OVER EXPENDITURES	-	11,453	-	11,453
OTHER FINANCING SOURCES				
OPERATING TRANSFERS IN	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-
PROCEEDS FROM BORROWINGS	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
EXCESS OF REV AND SOURCES OVER EXP	-	11,453	-	11,453
FUND BALANCES AT BEGINNING OF YEAR	-	1	-	1
FUND BALANCES AT END OF YEAR	\$ -	\$ 11,454	\$ -	\$ 11,454

SUPPLEMENTAL INFORMATION SCHEDULES
DECEMBER 31, 1998

SCHEDULE OF 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 legislature 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 \$1,300 per month and the other jurors receive \$1,200 per month.

Don Carter	\$ 14,927
Linda F. Coleman	14,400
Frank Johnson	14,400
Charles Overton, Sr.	15,073
Joe Smith	14,400
Donald Willson	<u>14,400</u>
	\$ 87,600

Federal Assisted Programs

In Accordance with Office of Management and Budget Circular A-133, schedule of expenditures of federal awards follow-up and corrective action taken on prior audit findings, and corrective action plan for the current year audit findings are presented.

ST HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE TWO YEARS ENDED DECEMBER 31, 1998

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Federal Expenditures
U. S. Dept. of Agriculture Pass-Through Through LA Dept. of Health & Hospitals: Food Stamps	11.551	\$ 1,071,617
State Administration Matching Grants Food Stamp Program	10.561 -	25,288 -
U. S. Dept. of Housing & Urban Development: Community Development Block Grant: State Program	- - 14.228	- - 497,349
U.S. Dept. of Justice: FY 96 Church Arson Prevention Grant Program	- 96DSBX0724 -	- 4,600 -
U.S. Federal Emergency: Management Agency Total Expenditures of Federal Awards	- 83.516	- 17,278 <u>\$ 1,616,132</u>

See accountant's report.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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 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 preparation of, the general purpose financial statements.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the police jury provided federal awards to subrecipients as follows:

Cluster/Program Title	Federal CFDA Number	Amount Provided to Subrecipients
None		

Note 3. Loans Outstanding

The police jury had the following loan balances outstanding at December 31, 1998. These loan balances outstanding are also included in the federal expenditures presented in the schedule.

Cluster/Program Title	Federal CFDA Number	Amount Provided to Subrecipients
US Department of Agriculture Food Stamp Program	11.551	

Agreement with Office of Family Support to pay for loss of food stamps in the amount of \$260,022. (See Note 23)

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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**

St. Helena Parish Police Jury
Greensburg, Louisiana

I have audited the financial statements of the St. Helena Parish Police Jury as of and for the two (2) years ended December 31, 1998, and have issued my report thereon dated June 20, 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 the St. Helena Parish Police Jury's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial 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 test disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of current year audit findings as items 98-2-98-4. I have also noted certain immaterial instances on noncompliance that I have reported to the St. Helena Parish Police Jury in a separate letter dated June 20, 1999.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the St. Helena 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. However, I noted a certain

matter involving the internal control over financial reporting and its operation that I consider to be reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the St. Helena Parish Police Jury's ability to record, process, summarize and report financial data consistent with assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of current year audit findings as item 98-1.

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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, I consider 98-1 to be material weaknesses. I have also noted other matters involving the internal control over financial reporting that I have reported to the St. Helena Parish Police Jury in a separate letter dated June 20, 1999.

This report is intended for the information of the St. Helena Parish Police Jury and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Anthony B. Baglio, CPA
Hammond, Louisiana
June 20, 1999

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

St. Helena Parish Police Jury
Greensburg, Louisiana

Compliance

I have audited the compliance of St. Helena 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 each of its major federal programs for the two (2) years ended December 31, 1998. St. Helena 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 St. Helena Parish Police Jury's management. My responsibility is to express an opinion on St. Helena 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 St. Helena 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 of St. Helena Parish Police Jury's compliance with those requirements.

As described in item 98-3 in the accompanying schedule of corrective action plan for current year audit findings, St. Helena Parish Police Jury did not comply with requirements regarding activities allowed or unallowed, eligibility and reporting that are applicable to its Food Stamp Program. Compliance with such requirements is necessary, in my opinion, for St. Helena Parish Police Jury to comply with the requirements applicable to that program.

In my opinion, except for the noncompliance described in the preceding paragraph, St. Helena 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 two (2) years ended December 31, 1998.

Internal Control Over Compliance

The management of St. Helena Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered St. Helena 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.

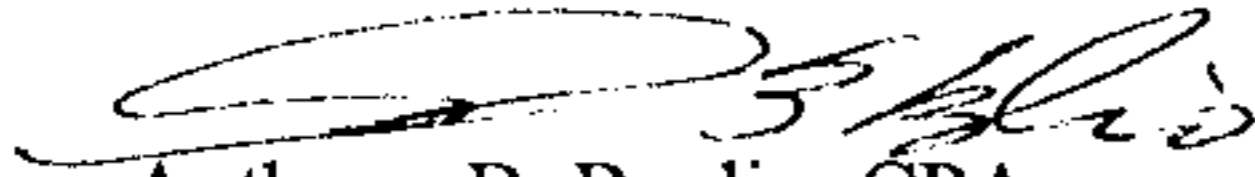
I noted a certain matter involving the internal control over compliance and its operation that I consider to be reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in my judgment, could adversely affect St. Helena Parish Police Jury's ability to administer a major federal program in accordance with the applicable laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of corrective action plan for current year findings as items 98-3.

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 the 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. My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses.

However, of the reportable condition described above, I consider 98-3 to be a material weakness.

St. Helena Parish Police Jury
Report on Compliance
June 20, 1999
Page 3

This report is intended for the information and use of the audit committee, management, Louisiana Legislative Auditor, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.



Anthony B. Baglio, CPA
Hammond, Louisiana
June 20, 1999

**ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA**

**Summary Schedule of Prior Audit Findings
For the Two Years Ended December 31, 1998**

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken
Section I-Compliance and Internal Control Material to the Financial Statements:				
Internal Control				
96-1	Dec-94	Inadequate segregation of duties	None	Size of staff too small to justify changes
96-2	Dec-96	Control over food stamp program	Yes	Stopped distributing food stamps
96-3	Dec-96	Bonding of employees and general insurance	None	Will see if feasible to increase coverage
96-4	Dec-94	Asset Management Law	Partial	Working to complete list
96-5	Dec-94	Manual Ledgers	Yes	All records now on computer
Compliance				
96-1	Dec-94	Asset Management Law	Partial	Working to complete list
96-2	Dec-96	Loss of food stamps	Yes	Stopped distributing food stamps
96-3	Dec-96	Budgetary control	Partial	RB & M No 4 Rev. less than 5% of Budgeted
96-4	Dec-96	Audit not completed within six months of year end	Yes	
Section II-Internal Control and Compliance Material to Federal Awards:				
96-2	Dec-96	Loss of food stamps	Yes	Stopped distributing food stamps
Section III-Management Letter:				
96-1	Dec-96	Personnel Records	Partial	Still updating records

**ST. HELENA PARISH POLICE JURY
GREENSBURG, LOUISIANA**

**Correction Action Plan for
Current Year Audit Findings
For the Two Years Ended December 31, 1998**

Ref. No.	Description of Finding	Corrective Action Planned	Contact Person	Anticipated Completion Date
Section I-Internal Control and Compliance Material to the Financial Statements:				
INTERNAL CONTROL				
98-1	Segregation of duties is inadequate to provide effective internal control.	Size of staff too small to justify changes	Deborah Strickland	N/A
COMPLIANCE				
98-2	Assets Management Law-LSA-R.S.24:515(1) The records are not complete as to the property that is owned by the Police Jury.	In the process of updating the list of property	Linda James	Dec-99
98-3	The Police Jury had an alleged theft and loss of food stamps in the amount of \$260,022. during the two years ended December 31, 1996. The Food stamp program was taken over by the State of Louisiana in 1997 which then closed the distribution center during 1997	Stopped distributing food stamps	N/A	Done
98-4	The Police Jury did not comply with (LSA-R.S. 39:1310) requiring: Total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent or more. This occurred in 1998 in the Corners Operational Fund 21.94% and RB & M # 4 in 1997 for 13.14% Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more. This occurred in 1998 in the RB & M # 3 for 5.94% and in the Dist. 3 Fire Protection for 5.53%.	We will do a better job of monitoring our budgets	Deborah Strickland	Dec-99
		We will do a better job of monitoring our budgets	Deborah Strickland	Dec-99
Section II-Internal Control and Compliance to Federal Awards:				
98-3	The Police Jury had an alleged theft and loss of food stamps in the amount of \$260,022. during the two years ended December 31, 1996. The Food stamp program was taken over by the State of Louisiana in 1997 which then closed the distribution center during 1997	Stopped distributing food stamps	N/A	Done
Section III-Management Letter:				
98-5	Bonding of employees and general insurance	Will meet with insurance agent to review insurance	Deborah Strickland	Dec-99
98-6	Personnel records	We are in the process of updating our payroll records	Deborah Strickland	Dec-99

ST. HELENA PARISH POLICE JURY

Greensburg, Louisiana

MANAGEMENT LETTER

ANTHONY B. BAGLIO, CPA
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MANAGEMENT LETTER

St. Helena Parish Police Jury
Greensburg, Louisiana

Gentlemen:

In planning and performing my audit of the financial statements of the St. Helena Police Jury for the two years ended December 31, 1998, I considered the Police Jury's internal control structure to plan my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

However, during my audit, I noted certain matters, involving the internal control structure and other operational matters that are presented for your consideration. I previously reported on the Policy Jury's control structure in my report dated June 20, 1999. This letter does not affect my report dated June 20, 1999, on the financial statements of the St. Helena Parish Policy Jury.

I will review the status of these comments during my next audit engagement. My comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. I will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you or your CPA in implementing the recommendations. My comments are summarized as follows:

FINDING NO. 98-5

PERSONNEL RECORDS

The Police Jury has not required all employees to complete a Form I-9 Employment Eligibility Verification, as required by the U.S. Department of Justice. This form was developed to verify that persons are eligible to work in the United States.

St. Helena Parish Police Jury
Management Letter
June 20, 1999
Page 2

RECOMMENDATION

The Police Jury should have all employees hired after November 6, 1986, complete a Form I-9 as soon as possible. Any future employees must fill out an I-9 at the time of hire.

MANAGEMENT RESPONSE

We will have all employees complete I-9 forms

FINDING NO.98-6

BONDING OF EMPLOYEES AND GENERAL INSURANCE

The limits on the insurance that would cover losses in case of theft by employees is not sufficient.

RECOMMENDATION


The Police Jury should have several insurance agencies evaluate all the insurance coverages. The insurance agencies should present a proposal of what coverages and limits should be obtained to protect the parish. Coverages should be increased where inadequate.

MANAGEMENT RESPONSE

Cost is the reason we do not have adequate coverage in certain areas. We will get an evaluation done on our insurance coverages.

I would like to thank you and your staff for the helpful cooperation I received during my audit.

This report is intended for the information of management and Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


Hammond, Louisiana
June 20, 1999