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AVOYELLES PARISH POLICE JURY
Marksville, Louisiana**Financial Report**

Year Ended December 31, 2003

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Release Date 7-28-04

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INDEPENDENT AUDITORS' REPORT

To the Members of the Police Jury
Avoyelles Parish
Marrero, Louisiana

We have audited the accompanying general purpose financial statements of the Avoyelles Parish Police Jury, as of and for the year ended December 31, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of Avoyelles Parish Police Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, because the omission of the financial statements of component units results in an incomplete presentation as explained in the third paragraph, the general purpose financial statements referred to in the first paragraph do not present fairly, in conformity with generally accepted accounting principles, the financial position of the Avoyelles Parish Police Jury, as of December 31, 2003, and the results of its operations for the year then ended.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 11, 2004, on our consideration of the Avoyelles Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

Kohler, Champagne, Slaven & Company, LLC
Certified Public Accountants

Marksville, Louisiana
June 11, 2014

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

ANDREUILLES PARISH POLICE FURY
Mandeville, Louisiana

Combined Balance Sheet
All Fund Types and Account Groups
December 31, 2000

	Governmental Fund Types				Fiduciary
	General	Special	Debt	Capital	Agency
		Revenue	Service	Projects	Funds
ASSETS AND OTHER DEBITS					
Assets:					
Cash and interest-bearing deposits	\$187,411	\$3,627,694	\$472,097	\$128,229	\$ -
Receivables	344,000	993,271	-	-	322,812
Due from other funds	140,227	589,321	(1,700)	-	14,000
Due from component units	13,730	221	-	-	-
Due from other governmental units	-	-	-	9,391	-
Due from primary government	-	-	-	-	-
Other assets	36,434	249,411	-	-	-
Land, buildings, and equipment	-	-	-	-	-
Other debits:					
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-
Total assets and other debits	\$707,862	\$5,463,315	\$469,397	\$137,620	\$336,812
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts, salaries, and other payables	\$ 28,614	\$ 318,614	\$ -	\$ -	\$ -
Due to other funds	20,620	(34,734)	38,507	-	151,617
Due to component units	4,606	11,900	-	-	-
Due to other governmental units	-	36,449	-	-	171,190
Due to joint and retirement	-	-	-	-	14,000
Due to primary government	-	-	-	-	-
Deferred revenue	121,540	-	-	-	-
Compensated absences payable	-	-	-	-	-
Lease payable	-	-	-	-	-
Total liabilities	175,380	324,289	38,507	-	336,807
Fund equity:					
Investment in general fixed assets	-	-	-	-	-
Fund balances:					
Designated for subsequent expenditures	16,416	249,411	-	-	-
Unreserved, unassigned	328,098	4,184,293	430,890	137,620	-
Total fund equity	344,514	4,433,704	430,890	137,620	-
Total liabilities and fund equity	\$707,862	\$5,463,315	\$469,397	\$137,620	\$336,812

The accompanying notes are an integral part of this statement.

Account Group		Totals		Totals	
General	Special	(Information)	Component	(Information)	Reporting
Fixed Assets	Long-Term Obligations	Primary Government	Unity	Only	Entity
\$ -	\$ -	\$ 4,732,642	\$ 140,279	\$ 4,896,216	
-	-	1,582,180	7,221	1,589,401	
-	-	767,247	-	767,247	
-	-	13,561	-	13,561	
-	-	8,583	-	8,583	
-	-	-	17,606	17,606	
-	-	268,829	218	269,047	
1,789,897	-	5,789,897	-	5,789,897	
-	126,732	126,732	-	126,732	
<u>\$1,789,897</u>	<u>\$126,732</u>	<u>\$5,916,629</u>	<u>\$164,497</u>	<u>\$5,916,629</u>	

\$ -	\$ -	\$ 340,838	\$ 10,291	\$ 354,419	
-	-	767,247	-	767,247	
-	-	17,186	-	17,186	
-	-	767,247	-	767,247	
-	-	14,826	-	14,826	
-	-	-	18,961	18,961	
-	-	121,682	-	121,682	
-	89,642	89,642	-	89,642	
-	46,899	46,899	-	46,899	
-	126,732	1,277,812	27,222	1,299,897	
<u>5,789,897</u>	-	<u>6,789,897</u>	-	<u>6,789,897</u>	
-	-	268,829	218	269,047	
-	-	5,628,527	127,276	5,755,803	
-	-	5,896,356	127,497	6,023,853	
<u>\$5,789,897</u>	<u>\$126,732</u>	<u>\$12,485,829</u>	<u>\$164,497</u>	<u>\$12,485,829</u>	

ANDYBELLE PARISH POLICE BUREAU
Bossier Parish, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance -
All Governmental Fund Types
Year Ended December 31, 2005

	Governmental Fund Types			
	General	Special Revenues	Debt Service	Capital Projects
Revenues				
Taxes -				
All values	\$ 146,823	\$ 288,818	\$ -	\$ -
Sales	-	3,636,338	-	-
License and permits	306,492	-	-	-
Intergovernmental revenues -				
Federal grant	25,045	109,828	-	-
State funds:				
Public transportation funds	-	417,984	-	-
State income sharing (var)	57,884	188,881	-	-
Public equalization funds	264,272	-	-	-
Other	128,222	1,822	-	22,691
Fees, charges and commissions	228,208	82,280	(7,269)	-
Use of money and property	8,217	82,228	83,228	-
Other revenues	148,171	262,282	-88,222	88,222
Total revenues	1,241,831	3,496,241	-87,278	118,622
Expenditures				
General government -				
Legislative	120,746	-	-	-
Judicial	282,229	-	-	-
Elections	22,822	-	-	-
Finance and administrative	13,823	-	7,888	-
Other	147,224	-	-	25,122
Public safety	222,222	18,222	-	-
Public works	-	1,822,419	92,222	72,222
Health and welfare	-	775,888	-	-
Culture and recreation	20,888	779,444	-	-
Economic development and assistance	-	-	-	-
Debt service	-	28,822	152,882	-
Total expenditures	1,176,222	3,418,882	177,822	198,244
Excess (deficiency) of revenues over expenditures	66,609	77,359	-265,100	-79,622
Other financing sources (uses)				
Proceeds from capital lease	-	21,222	-	-
Operating transfers in	288,222	222,222	-	44,222
Operating transfers out	-	(22,222)	(282,222)	-
Total other financing sources (uses)	288,222	220,222	(282,222)	44,222
Excess (deficiency) of revenues and other sources over expenditures and other debt	354,831	297,681	(547,322)	34,200
Fund balances, beginning	222,222	1,222,222	122,222	22,222
Fund balances, ending	\$ 577,053	\$ 1,519,903	\$ 574,900	\$ 156,422

The accompanying notes are an integral part of this statement.

Totals (Measurement Only)		Totals (Measurement Only)	
Primary Government	Component Units	Primary Government	Component Units
\$ 200,041	\$ -	\$ 200,041	
1,000,100	95,787	1,095,887	
105,403	-	105,403	
284,544	-	284,544	
477,034	-	477,034	
344,573	-	344,573	
304,272	-	304,272	
511,188	-	511,188	
401,223	120,000	521,223	
80,883	1,710	82,593	
<u>1,081,244</u>	<u>121,710</u>	<u>1,202,954</u>	
<u>1,778,555</u>	<u>207,491</u>	<u>1,986,046</u>	
128,746	-	128,746	
282,624	-	282,624	
21,801	-	21,801	
138,625	-	138,625	
170,206	-	170,206	
243,870	138,408	382,278	
1,802,463	-	1,802,463	
776,686	-	776,686	
764,811	-	764,811	
173,860	136,613	310,473	
<u>173,507</u>	<u>-</u>	<u>173,507</u>	
<u>3,809,032</u>	<u>238,011</u>	<u>4,047,043</u>	
<u>409,491</u>	<u>(49,730)</u>	<u>359,761</u>	
31,083	-	31,083	
498,500	-	498,500	
<u>(208,000)</u>	<u>-</u>	<u>(208,000)</u>	
<u>31,083</u>	<u>-</u>	<u>31,083</u>	
460,480	(49,000)	411,480	
<u>3,455,880</u>	<u>(87,847)</u>	<u>3,368,033</u>	
<u>\$3,886,360</u>	<u>\$171,483</u>	<u>\$4,057,843</u>	

AVONELLES TOWNSHIP POLICE BURY
Madison, Louisiana

Budget (GAAP Basis) and Actual
Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances -
General, Special Revenue and Debt Service Funds
Year Ended December 31, 2020

	General Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	
Revenues			
Taxes -			
Ad valorem	\$ 1,031,880	\$ 1,140,023	\$ 108,143
Sales taxes	-	-	-
Licenses and permits	100,000	100,000	(0,000)
Intergovernmental revenues -			
Federal grants	104,700	0,000	(104,700)
State funds:			
Perish transportation funds	-	-	-
State revenue sharing (SRS)	37,100	33,091	(4,009)
Perish equalization funds	268,000	264,373	(3,627)
Other	104,700	100,000	(4,700)
Fees, charges and commissions	0,000	324,330	324,330
Use of money and property	4,000	3,011	(989)
Miscellaneous	200,000	240,333	40,333
Total revenues	1,632,580	1,875,474	242,894
Expenditures			
General government -			
Legislative	100,000	100,000	(0,000)
Judicial	207,000	203,000	(4,000)
Executive	50,000	33,000	(17,000)
Finance and administrative	135,000	131,000	(4,000)
Other	150,000	147,000	(3,000)
Public safety	522,000	535,000	(13,000)
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	10,000	20,000	(10,000)
Economic development and assistance	(7,500)	(7,500)	(0,000)
Debt service	-	-	-
Total expenditures	1,178,500	1,178,500	0,000
Excess (deficiency) of revenues over expenditures	454,080	696,974	242,894
Other financing sources (uses)			
Proceeds from capital loans	-	-	-
Operating transfers in	200,000	200,000	(0,000)
Operating transfers out	-	-	-
Total other financing sources (uses)	200,000	200,000	(0,000)
Excess (deficiency) of revenues and other sources over expenditures and other uses	654,080	896,974	242,894
Fund balances, beginning	200,000	200,000	0,000
Fund balances, ending	1,298,560	1,298,560	0,000

The accompanying notes are an integral part of this statement.

Special Revenue Funds			Bolt Service Funds		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
\$ 100,000	\$ 100,000	\$ 0,000	\$ -	\$ -	\$ -
1,007,000	1,009,000	2,000	-	-	-
-	-	-	-	-	-
270,000	269,000	(1,000)	-	-	-
400,000	417,000	(1,000)	-	-	-
170,000	(80,000)	2,500	-	-	-
2,000	-	(2,000)	-	-	-
-	1,000	1,000	-	-	-
80,000	80,000	(1,000)	-	(7,000)	(7,000)
40,000	40,000	7,000	1,000	6,000	500
<u>270,000</u>	<u>269,000</u>	<u>(1,000)</u>	<u>171,000</u>	<u>169,000</u>	<u>2,000</u>
<u>2,000,000</u>	<u>2,009,000</u>	<u>9,000</u>	<u>850,000</u>	<u>847,000</u>	<u>3,000</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,000	7,000	600
-	-	-	-	-	-
10,000	10,000	100	-	-	-
1,007,000	1,009,000	2,000	77,000	76,000	(1,000)
70,000	70,000	-	-	-	-
70,000	70,000	-	-	-	-
-	-	-	-	-	-
<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>77,000</u>	<u>76,000</u>	<u>1,000</u>
<u>2,077,000</u>	<u>2,079,000</u>	<u>2,000</u>	<u>927,000</u>	<u>923,000</u>	<u>4,000</u>
<u>(10,000)</u>	<u>(10,000)</u>	<u>10,000</u>	-	-	-
20,000	20,000	-	100,000	100,000	-
<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
70,000	70,000	-	-	-	-
4,000,000	4,000,000	-	3,100,000	3,100,000	-
<u>\$ 4,070,000</u>	<u>\$ 4,089,000</u>	<u>\$ 19,000</u>	<u>\$ 4,027,000</u>	<u>\$ 4,023,000</u>	<u>\$ 4,000</u>

AVOYSELLES PARISH POLICE JURY
Monroe, Louisiana

Combining Balance Sheet - Component Units
December 31, 2005

	<u>Criminal</u>	<u>Texas</u>	<u>Port</u>	<u>Total</u>
	<u>Court</u>	<u>Commission</u>	<u>Commission</u>	
ASSETS				
Cash and interest-bearing deposits	\$ 3,603	\$48,197	\$66,674	\$140,374
Reserves:				
Sales taxes	-	3,759	-	3,759
Other	3,490	-	-	3,490
Due from other funds	19,944	6,182	-	17,108
Other assets	-	218	-	218
Total assets	<u>\$38,139</u>	<u>\$58,316</u>	<u>\$83,674</u>	<u>\$164,849</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries and other payables	\$ -	\$ 839	\$18,761	\$ 19,599
Due to primary government	<u>7,867</u>	<u>8,294</u>	<u>-</u>	<u>16,161</u>
Total liabilities	<u>7,867</u>	<u>9,134</u>	<u>18,761</u>	<u>35,760</u>
Fund balances:				
Designated for subsequent years expenditures	-	218	-	218
Unreserved, undesignated	<u>10,692</u>	<u>41,374</u>	<u>83,213</u>	<u>135,279</u>
Total fund balance	<u>10,692</u>	<u>41,592</u>	<u>83,213</u>	<u>135,497</u>
Total liabilities and fund balances	<u>\$18,559</u>	<u>\$50,726</u>	<u>\$96,974</u>	<u>\$164,849</u>

The accompanying notes are an integral part of this statement.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

**Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Component Units
 Year Ended December 31, 2003**

	Criminal Court	Tourist Commission	Port Commission	Total
Revenues:				
Sales taxes	\$ -	\$58,797	\$ -	\$ 58,797
Fees, charges and commissions	126,826	-	-	126,826
Use of money and property	119	911	2,689	3,719
Other revenues	<u>3,225</u>	<u>13,735</u>	<u>-</u>	<u>13,960</u>
Total revenues	<u>129,379</u>	<u>74,403</u>	<u>2,689</u>	<u>306,471</u>
Expenditures:				
Public safety	128,488	-	-	128,488
Economic development and assistance	-	<u>97,006</u>	<u>29,689</u>	<u>126,695</u>
Total expenditures	<u>128,488</u>	<u>97,006</u>	<u>29,689</u>	<u>255,183</u>
Deficiency of revenues over expenditures	(39)	(22,583)	(26,929)	(49,551)
Fund balances, beginning	<u>18,730</u>	<u>64,173</u>	<u>112,141</u>	<u>195,044</u>
Fund balances, ending	<u>\$ 18,691</u>	<u>\$41,590</u>	<u>\$85,212</u>	<u>\$145,493</u>

The accompanying notes are an integral part of this statement.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Avoyelles Parish Police Jury (Police Jury) is the governing authority for Avoyelles Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 9 jurors representing the various districts within the parish. The jurors serve four-year terms that expire when the first meeting is held in January of 2004.

Avoyelles Parish occupies 890 square miles with a population of approximately 48,581. The Police Jury maintains 428 miles of roads, 268 hard surfaced and 160 gravel. The Police Jury's offices are located in the Avoyelles Parish Courthouse in Marksville. The Police Jury operates one maintenance barn throughout the parish. The Police Jury currently employs a secretary/treasurer and two office employees, thirty-two road crew members, three janitors, thirteen solid waste employees, eight drainage employees, a registrar of voters and two assistants, one recreational employee, an office of emergency preparedness director, one traffic sign specialist and fourteen library employees. The Police Jury also contributes to or pays the salaries of two city judges, two city marshals, nine justices of the peace and nine constables, a coroner, one courtroom employee, a district attorney and nine assistants. In addition, several part-time employees are hired during the year.

Louisiana Revised Statute 32:1236 gives the Police Jury various powers in regulating and directing the affairs of the parish and its institutions. 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.

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

A. The Reporting Entity

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

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

Primary government:

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

Individual component units:

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

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

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

Avoyelles Parish Port Commission - The Port Commission is composed of seven commissioners, four of which are appointed by the Police Jury. The Port Commission has the authority to regulate the commerce of the port area within Avoyelles Parish.

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

B. Fund Accounting

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

ACACVILLE PARISH POLICE JURY
Mandeville, Louisiana

Notes to Financial Statements (Continued)

Governmental Funds -

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Fiduciary Fund -

Agency Funds

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

C. Basis of Accounting

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

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

AVOUELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

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

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations which are recognized when due. Expenditures for insurance and similar services, which extend over more than one accounting period, are accounted for as expenditures of the period of acquisition.

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

Encumbrance accounting is not used by the Police Jury.

D. Budget and Budgetary Accounting

Proposed budgets, prepared on a basis consistent with generally accepted accounting principles (GAAP), are submitted to the Police Jury prior to the commencement of the fiscal year. The proposed budgets are made available for public inspection not later than fifteen days prior to the beginning of the fiscal year.

Formal budget integration (within the accounting records) is employed as a management control device during the year. Expenditures are controlled by the use of outstanding purchase orders, but unliquidated encumbrances are not considered expenditures at year end. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. Budget amendments are adopted by the Police Jury when revenues plus projected revenues for the remainder of the year fail to meet budgeted revenues by five percent or more and/or expenditures plus projected expenditures for the remainder of the year exceed budgeted expenditures by five percent or more.

Capital projects funds' budgets are adopted on a project basis.

Budgetary control is exercised at the fund level.

AVOYELLES PARISH POLICE JURY
Molokville, Louisiana

Notes to Financial Statements (Continued)

E. Cash and Interest-Bearing Deposits

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

F. Short-Term Interfund Receivables/Payables

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

G. General Fixed Assets and General Long-Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. The Police Jury does not capitalize public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, sewers and sidewalks and drainage systems. No depreciation has been provided on general fixed assets.

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

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

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

II. Compensated Absence

After six months of service, employees of the Police Jury earn annual leave at the rate of 5 to 15 days each year, depending upon their length of service. Unused annual leave may be carried forward from year to year, not to exceed 20 days for hourly employees and unlimited for salary employees. Upon termination, employees are paid for accrued annual leave at the employee's current rate of pay.

AVOUELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

Employees of the Police Jury receive from 5 to 15 days of sick leave each year, depending upon their length of service. Unused sick leave may be carried forward from year to year not to exceed 120 days. Upon termination, unused sick leave is forfeited.

At December 31, 2001, the Police Jury has no material accumulated leave benefits required to be reported in accordance with GASB Statement No. 16 "Accounting for Compensated Absences."

I. Fund Balances

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

J. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not utilized by the Police Jury.

K. Memorandum Only - Total Columns

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

(2) Cash and Interest-Bearing Deposits

Under state laws, the Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2001, the Police Jury has cash and interest-bearing deposits (book balances) totaling \$4,868,158 as follows:

	Primary Government	Component Units	Reporting Entity
Interest-bearing and non-interest	<u>\$ 4,756,842</u>	<u>\$ 140,774</u>	<u>\$ 4,898,158</u>

ANDREUILLES PARISH POLICE JURY
Metairie, Louisiana

Notes to Financial Statements (Continued)

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 bank. 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. Deposit balances (bank balances) at December 31, 2003 are secured as follows:

	Primary Government	Component Units	Reporting Entity
Bank balances	<u>\$ 4,690,815</u>	<u>\$ 128,279</u>	<u>\$ 5,019,132</u>
Federal deposit insurance	281,798	128,279	408,077
Pledged securities (Category 3)	<u>4,690,815</u>	<u>-</u>	<u>4,690,000</u>
Total insurance and securities pledged	<u>\$ 4,981,613</u>	<u>\$ 128,279</u>	<u>\$ 5,019,132</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Police Jury's name. Even though the pledged securities are considered unaffiliated (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advise 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.

(3) Property Taxes

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 2003:

Parishwide taxes:	
General ad valorem tax	2.71 mills
Drainage tax	1.56 mills
Library tax	0.93 mills
Health unit tax	1.56 mills
District taxes:	
Fire protection district No. 2	18.08 mills

AVOYELLES PARISH POLICE JURY
Monroe, Louisiana

Notes to Financial Statements (Continued)

(4) Interfund Receivables/Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 148,237	\$ 20,639
Special Revenue Funds:		
Road and Bridge	113,712	199,182
Solid Waste	115,675	38,290
Drainage	16,654	23,140
Health Unit	294,288	294,825
Library	60,430	64,211
Law enforcement	2,739	304
HUD Section 8 Program	1,625	1,784
Tricks Park Sewer	5,311	4,828
Debt Service Funds:		
Industrial District #1 \$220,000 General Obligation Bonds	13,185	3,224
Industrial District #1 \$950,000 General Obligation Bonds	341	35
Industrial District #1 \$800,000 General Obligation Bonds	280	12,779
Gaming Revenue Sinking Fund	-	42,328
Capital Projects Fund:		
2060 LCDBG Fund	-	-
Agency Fund:		
Gaming Mitigation Fund	-	131,617
Twelfth Judicial District Juror and Witness Fund	<u>14,035</u>	<u>-</u>
Totals	<u>\$ 762,581</u>	<u>\$ 797,325</u>

AVOUILLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

(5) **Receivables**

The following is a summary of receivables at December 31, 2003:

	Primary Government		
	General Fund	Special Revenue Funds	Primary Fund Type
Primary Government -			
Taxes:			
Ad valorem taxes	\$ 1,17,278	\$ 832,434	\$ -
Homestead exemption taxes	24,737	138,700	-
Sales taxes	-	239,887	-
Intergovernmental:			
State	79,487	-	-
Other	<u>26,279</u>	<u>247</u>	<u>832,831</u>
Totals	<u>\$ 248,800</u>	<u>\$ 991,273</u>	<u>\$ 531,831</u>
	Total Primary Government	Component Unit Total	Total
Taxes:			
Ad valorem taxes	\$ 158,016	\$ -	\$ 350,016
Homestead exemption taxes	143,434	-	143,434
Sales Taxes	239,887	3,719	243,648
Intergovernmental:			
State	79,487	-	79,487
Other	<u>249,133</u>	<u>3,492</u>	<u>532,831</u>
Totals	<u>\$ 1,760,158</u>	<u>\$ 7,211</u>	<u>\$ 1,769,469</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana

Notes to Financial Statements (Continued)

66) Fixed Assets

The following provides details on changes in general fixed assets for the year ended December 31, 2003:

	Balance 8/31/03	Additions	Deletions	Balance 12/31/2003
Land and buildings	\$2,668,206	\$ 200,000	\$ (18,150)	\$2,850,056
Office equipment, books and furniture	484,120	65,200	(5,215)	544,105
Heavy equipment	<u>2,440,855</u>	<u>141,821</u>	<u>(164,817)</u>	<u>2,417,859</u>
Total	<u>\$5,593,181</u>	<u>\$407,021</u>	<u>\$ (188,182)</u>	<u>\$5,709,899</u>

17) Accounts Payable and Other Payables

The payables of \$254,419 at December 31, 2003, are as follows:

	General Fund	Special Revenue Funds
Primary Government -		
Accounts	\$ 18,530	\$189,051
Payroll related liabilities	-	26,579
Other	<u>4,899</u>	<u>3,899</u>
Total	<u>\$ 24,429</u>	<u>\$219,529</u>
	Component Units	Total
Component Units -		
Accounts	\$ 13,304	\$ 328,000
Payroll related liabilities	-	28,179
Other	<u>27</u>	<u>3,652</u>
Total	<u>\$ 13,331</u>	<u>\$ 359,831</u>

AVOUILLES PARISH POLICE RIBY
Metairie, Louisiana

Notes to Financial Statements (Continued)

(8) Due to Other Governmental Units

Special Revenue Fund:

HUD Section 8 Program -

Due to the U. S. Department of Housing and
 Urban Development (HUD) for current year-end **\$ 16,049**

Agency Fund:

Camping Mitigation Fund -

Avoyelles Parish Law Enforcement Division 149,800
 Avoyelles Parish District Attorney 30,813
 12th Judicial District Court 8,235
 Indigent Defender's Board 2,874
 School Board 61,738
 Local municipalities 120,781

Total **\$ 387,947**

(9) Changes in General Long-Term Debt

The following is a summary of the long-term debt transactions for the year ended December 31, 2000:

	Balance 11/31/93	Additions	Deletions	Balance 12/31/2000
Compensated absences	\$ 67,282	\$ 11,390	\$ -	\$ 78,672
Capital lease payable	14,519	31,885	(19,014)	26,390
Bonded debt	<u>145,000</u>	-	<u>(145,000)</u>	-
Total	<u>\$ 226,801</u>	<u>\$ 43,275</u>	<u>\$ (164,014)</u>	<u>\$ 106,062</u>

(10) Capital Lease Payable

The Jury entered into a capital lease with Case Credit for the purchase of heavy equipment dated July 16, 2003. The lease is for 47 monthly payments of \$1,199 with interest at 4.75% per annum. The expiration of the lease is June 16, 2007. The balance due on this lease at December 31, 2003 is \$46,896. The scheduled payout of this lease is as follows: 2004 principal \$12,196, interest \$1,921; 2005 principal \$12,406, interest \$1,376; 2006 principal \$13,651, interest \$688; and 2007 principal \$7,681, interest \$98. Equipment with a cost of \$180,788 has been included in the General Fixed Assets Account Group.

AVOUELLES PARISH POLICE JURY
Bastropville, Louisiana

Notes to Financial Statements (Continued)

(11) Retirement Systems

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

A. Parochial Employees Retirement System of Louisiana

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14609, Baton Rouge, Louisiana 70809.

Plan members are required to contribute 3.8 percent of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 3.75 percent of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 2003, 2002 and 2001 were \$44,918, \$38,834, and \$23,995, respectively, equal to the required contribution for each year.

B. Louisiana State Employees Retirement System

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

Plan members are required to contribute 12 percent of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 14 percent of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 2003, 2002 and 2001 were \$1,435, \$1,391 and \$1,348, respectively, equal to the required contribution for each year.

C. District Attorneys Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana District Attorney's Retirement System, 2189 Decade Street, New Orleans, Louisiana 70116.

AVOUELLES PARISH POLICE JURY
Madreville, Louisiana

Notes to Financial Statements (Continued)

Plan members are required to contribute 3.0 percent of their annual covered salary and the Police Jury was not required to contribute a percentage of the annual covered payroll for 2003. The Police Jury's contributions to the system for the year ended December 31, 2003, 2002 and 2001 were 3-0, 3-0 and 3-0, respectively, equal to the required contribution for each year.

D. Register of Voters' Employees Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statute. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Register of Voters' Retirement System, P.O. Box 57, Jennings, Louisiana 70546.

Plan members are required to contribute 7.0 percent of their annual covered salary and the Police Jury is not required to contribute a percentage of the annual covered payroll.

(12) Post-Employment Benefits

The Avoyelles Parish Police Jury provides certain continuing health care insurance benefits for its retired employees. Substantially all of the Police Jury's employees become eligible for these benefits if they reach normal retirement age while working for the Police Jury. Benefits for retirees are provided through an insurance company whose monthly premiums are paid by the Police Jury and reimbursed by the employee. The Police Jury recognizes the cost of providing these benefits as an expenditure when paid during the year and recognizes the revenue when they are due for reimbursement from the employees.

(13) Expenditures - Actual and Budget

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Year ended December 31, 2003:			
<i>Special revenue funds -</i>			
Debtage	161,235	368,311	(207,076)
Solid waste fund	2,148,400	2,171,518	(23,118)
Library fund	797,160	794,446	(2,714)
<i>Debt service fund -</i>			
Industrial district #1 \$220,000 issue	9,115	9,424	(309)

AVOUILLES PARISH POLICE JURY
Mandeville, Louisiana

Notes to Financial Statements (Continued)

(14) **Commitments and Contingencies**

A. Litigation

The Avoyelles Parish Police Jury is a defendant in various pending lawsuits which may result in judgments against the Police Jury. As of December 31, 2003 in the opinion of legal counsel for the Police Jury, the amounts, if any, resulting from the settlement of these pending claims not covered by insurance would not materially affect the financial statements.

B. Grant Audits

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

(15) **Compensation Paid to Police Jurors**

A summary of compensation paid to police jurors for the year ended December 31, 2003 follows:

Mark Bond	\$ 18,273
Henry Hines	18,273
McKinley Keller	18,273
Tyronne Dufour	18,273
Stanley Bordelon	18,273
Ellis Bryant	18,273
Dale Labadie	18,273
Anthony Desoule	18,273
Kelby Roy	<u>11,458</u>
	<u>\$ 79,722</u>

(16) **Risk Management**

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

AVOYELLES PARISH POLICE JURY
Morganville, Louisiana

Notes to Financial Statements (Continued)

The Police Jury has elected not to carry general liability insurance coverage and is presently carrying only auto liability, property insurance and workman's compensation insurance. The potential loss to the Avoyelles Parish Police Jury for any damage awarded under insurance claims is undeterminable.

(17) Designated Fund Balances

The Police Jury has designated fund balance in various funds for subsequent year's expenditures in the amount of \$266,007 of which \$265,529 is the primary government's share and \$478 is the component unit's share. The designation represents prepaid insurance as of December 31, 2003 for which the Jury has already expended funds.

(18) New Reporting Standard

In June 1996, the GASB issued statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." This standard established new financial reporting requirements for state and local governments throughout the United States. When implemented, it will require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The Police Jury is required to implement this standard for the year ended December 31, 2004. This Police Jury has not yet determined the full impact that the adoption of GASB statement No. 34 will have on the financial statements.

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

SPECIAL REVENUE FUNDS

Road and Bridge Fund -

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

Solid Waste Fund -

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

Drainage Fund -

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

Health Unit Fund -

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

Library Fund -

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

Law Enforcement Fund -

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

HUD Section 8 - Program Fund -

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

Tricks Park Sewer Fund -

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

ACACYPOLLE PARISH POLICE JURY
Madisonville, Louisiana
Special Revenue Funds

Comparing Balance Sheet
December 31, 2003

	<u>Road and Bridge</u>	<u>Solid Waste</u>	<u>Drainage</u>	<u>Health Unit</u>	<u>Library</u>
ASSETS					
Cash and interest bearing deposits	\$ 53,434	\$2,319,380	\$ 130,828	\$997,303	\$341,336
Receivables	28,992	179,815	202,183	107,798	411,209
Due from other funds	112,712	311,875	38,654	284,308	63,436
Due from component units	-	231	-	-	-
Other assets	<u>198,199</u>	<u>71,585</u>	<u>38,129</u>	<u>4,147</u>	<u>30,214</u>
Total assets	<u>\$1,122,212</u>	<u>\$2,702,783</u>	<u>\$408,944</u>	<u>\$991,357</u>	<u>\$365,133</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts, salaries, and other payables	\$ 32,838	\$ 252,968	\$ 11,348	\$ 4,107	\$ 18,617
Due to other funds	199,182	18,191	25,041	284,825	84,211
Due to component units	1,540	18,948	-	-	-
Due to other governmental units	-	-	-	-	-
Total liabilities	<u>133,560</u>	<u>290,117</u>	<u>36,389</u>	<u>288,932</u>	<u>102,828</u>
Fund balances:					
Designated for subsequent expenditures	186,199	71,158	39,279	4,547	30,214
Unreserved, unassigned	<u>24,271</u>	<u>2,148,938</u>	<u>349,176</u>	<u>782,278</u>	<u>755,871</u>
Total fund balances	<u>134,271</u>	<u>2,448,179</u>	<u>388,455</u>	<u>786,825</u>	<u>786,085</u>
Total liabilities and fund balances	<u>\$137,831</u>	<u>\$2,702,783</u>	<u>\$434,844</u>	<u>\$991,357</u>	<u>\$368,113</u>

<u>Law</u> <u>Enforcement</u>	<u>HUD</u> <u>Section 8</u> <u>Program</u>	<u>Total</u> <u>Pub</u> <u>Secur</u>	<u>Total</u>
\$1,433	\$128,188	\$ -	\$1,627,494
247	-	-	981,273
2,719	1,643	1,301	584,122
-	-	-	120
-	3,788	-	249,412
<u>\$5,409</u>	<u>\$138,109</u>	<u>\$1,301</u>	<u>\$3,467,712</u>
\$ 71	\$ 74	\$ 15	\$ 118,614
384	2,784	4,058	536,758
-	-	-	12,800
-	18,149	-	18,149
<u>379</u>	<u>19,007</u>	<u>4,073</u>	<u>884,331</u>
-	3,788	-	249,412
<u>1,040</u>	<u>222,491</u>	<u>1,274</u>	<u>4,754,202</u>
<u>1,090</u>	<u>222,282</u>	<u>1,279</u>	<u>4,737,714</u>
<u>\$1,409</u>	<u>\$178,391</u>	<u>\$1,311</u>	<u>\$3,467,712</u>

AYOVELLES PARISH POLICE JURY
Monroe, Louisiana
Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2013

	<u>Road and Bridge</u>	<u>Solid Waste</u>	<u>Drainage</u>	<u>Health Use</u>
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ -	\$241,370	\$112,504
Sales	797,660	1,275,167	-	-
Intergovernmental revenues -				
Federal grants	-	-	-	-
State funds:				
Parish transportation funds	627,894	-	-	-
State revenue sharing (net)	-	-	59,040	29,154
Other	-	-	-	-
Fees, charges and commissions	-	-	-	-
Use of money and property	845	44,549	3,110	10,600
Miscellaneous	144,083	-	-	-
Total revenues	<u>1,570,432</u>	<u>2,319,816</u>	<u>298,520</u>	<u>148,878</u>
Expenditures:				
Public safety	-	-	-	-
Public works	1,281,096	2,171,538	268,311	-
Health and welfare	-	-	-	159,215
Culture and recreation	-	-	-	-
Data service	29,820	-	-	-
Total expenditures	<u>1,310,916</u>	<u>2,171,538</u>	<u>268,311</u>	<u>159,215</u>
Excess (deficiency) of revenues over expenditures	259,516	148,278	30,209	(10,337)
Other financing sources (uses):				
Proceeds from capital lease	51,083	-	-	-
Operating transfers in	158,080	-	-	-
Operating transfers out	-	(3,380)	-	-
Total other financing sources (uses)	<u>209,163</u>	<u>(3,380)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	468,679	144,898	30,209	(10,337)
Fund balances (deficit), beginning	<u>(159,098)</u>	<u>2,279,776</u>	<u>473,249</u>	<u>714,882</u>
Fund balances, ending	<u>\$ 269,581</u>	<u>\$ 2,424,674</u>	<u>\$ 503,458</u>	<u>\$ 704,545</u>

<u>Library</u>	<u>Law Enforcement</u>	<u>HUD Section 8 Program</u>	<u>Troop Park Service</u>	<u>Total</u>
\$ 405,134	\$ -	\$ -	\$ -	\$ 780,000
-	-	-	-	3,000,500
-	-	358,028	-	358,028
-	-	-	-	417,904
881,287	-	-	-	881,881
1,833	-	-	-	1,833
-	13,143	68,751	1,498	83,392
8,318	78	1,808	-	68,328
<u>179,268</u>	<u>1,364</u>	<u>877</u>	<u>-</u>	<u>265,352</u>
<u>686,377</u>	<u>14,377</u>	<u>811,158</u>	<u>1,498</u>	<u>3,280,347</u>
-	18,358	-	-	18,358
-	-	-	5,334	3,835,419
-	-	811,463	-	770,698
774,446	-	-	-	774,446
-	-	-	-	20,878
<u>774,446</u>	<u>18,358</u>	<u>811,463</u>	<u>5,334</u>	<u>3,630,843</u>
(118,089)	(3,873)	19,883	(4,816)	(86,895)
-	-	-	-	51,885
0	-	-	3,800	253,560
-	-	-	-	(1,800)
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,800</u>	<u>381,885</u>
(118,089)	(3,873)	19,883	(316)	280,389
<u>683,684</u>	<u>9,811</u>	<u>87,889</u>	<u>1,812</u>	<u>4,583,332</u>
<u>\$ 780,884</u>	<u>\$ 5,840</u>	<u>\$ 1,077,282</u>	<u>\$ 1,276</u>	<u>\$ 4,583,718</u>

DEBT SERVICE FUNDS

Industrial District #1 \$270,000 General Obligation Bonds Fund -

To account for the accumulation of resources for, and payment of, principal, interest, and related costs of the February 1, 1979, \$270,000 bond issue, which was issued for the purpose of acquiring and/or improving lands for an industrial park within the corporate limits of the Industrial District. The bond issue is financed by a designated portion of the Industrial District No. 1-A bonds ad valorem tax.

Industrial District #1 \$950,000 General Obligation Bonds Fund -

To account for the accumulation of resources for, and payment of, principal, interest and related costs for the February 1, 1979, \$950,000 bond issue. The purpose of the bond issue was to acquire industrial plant sites, and acquire and construct thereon an industrial plant building for the manufacture of steel valves and fittings and/or similar products within the Industrial District. The bond issue is financed by a designated portion of the Industrial District No. 1-A bonds ad valorem tax and revenues from leasing the building.

Industrial District #1 \$900,000 General Obligation Bonds Fund -

To account for the accumulation of resources for, and payment of, principal, interest and related costs of the January 1, 1974, \$900,000 bond issue, which was issued for the purpose of acquiring an industrial plant building for the manufacture of wearing apparel within the Industrial District. The bond issue is financed by an Industrial District No. 1 bonds ad valorem tax and revenues from leasing the building.

Gaming Revenue Sinking Fund -

To account for the accumulation of resources for, and payment of, principal, interest and related costs of the \$1,790,000 Certificate of Indebtedness, Series 1997. The purpose of the Certificate is to construct and improve public roads and bridges.

AYOVILLE PARISH POLICE BURY
Metairie, Louisiana
Debt Service Funds

Combining Balance Sheet
 December 31, 2000

	<u>Industrial District #1 \$220,000</u>	<u>Industrial District #1 \$990,000</u>	<u>Industrial District #1 \$200,000</u>	<u>Gaming Revenue Setting</u>	<u>Totals</u>
ASSETS					
Cash	\$ 75,001	\$208,366	\$ 18,758	\$ 168,932	\$ 471,057
Due from other funds	13,185	340	388	-	13,786
Total assets	<u>\$ 88,186</u>	<u>\$208,607</u>	<u>\$ 19,146</u>	<u>\$ 168,932</u>	<u>\$ 484,871</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Due to other funds	\$ 3,124	\$ 18	\$ 12,779	\$ 42,329	\$ 58,250
Fund balances:					
Unreserved	<u>85,072</u>	<u>288,572</u>	<u>6,367</u>	<u>126,603</u>	<u>496,514</u>
Total liabilities and fund balances	<u>\$ 88,196</u>	<u>\$208,607</u>	<u>\$ 19,146</u>	<u>\$ 168,932</u>	<u>\$ 484,871</u>

AVOYELLES PARISH POLICE FUND
Monroe, Louisiana
Police Service Fund

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended December 31, 2001

	Industrial District #1 \$200,000	Industrial District #2 \$200,000	Industrial District #3 \$200,000	Gaming Revenue Gaming	Totals
Revenues:					
Fees, charges and commissions	\$ -	\$ -	\$ (7,500)	\$ -	\$ (7,500)
Use of money and property	900	2,484	366	1,476	6,126
Other -					
Gaming revenues	-	-	-	481,951	481,951
Total revenues	<u>900</u>	<u>2,484</u>	<u>(7,134)</u>	<u>481,427</u>	<u>481,578</u>
Expenditures:					
General government -					
Finance and administrative	340	6,116	482	-	7,038
Public works	9,640	671	8,488	-	18,813
Data services -					
Principal retirement	-	145,000	-	-	145,000
Interest and bank charges	-	7,697	-	-	7,697
Total expenditures	<u>9,980</u>	<u>159,536</u>	<u>8,970</u>	<u>-</u>	<u>178,513</u>
Excess (deficiency) of revenues over expenditures					
	(8,534)	(117,042)	(16,106)	481,428	289,567
Other financing uses:					
Operating transfer out	-	-	-	(183,000)	(183,000)
Deficiency of revenues over expenditures and other uses					
	(8,534)	(117,042)	(16,106)	(3,571)	(185,113)
Fund balances, beginning	<u>84,196</u>	<u>283,604</u>	<u>22,431</u>	<u>110,218</u>	<u>500,469</u>
Fund balances, ending	<u>\$ 75,662</u>	<u>\$ 166,562</u>	<u>\$ 6,325</u>	<u>\$ 106,647</u>	<u>\$ 355,196</u>

CAPITAL PROJECTS FUNDS

Cadins Capital Improvement Fund -

To account for the accumulation of resources for, and payment of, cost to construct and improve public roads and bridges. Funding is provided by proceeds derived from the \$1,790,000 Certificates of Indebtedness, Series 1997.

2000 LCDBG Fund -

To account for the cost of a substation, ground storage tank and fire fighting equipment. Funding is to be provided by an LCDBG grant in the amount of \$111,615.

1901 LCDBG Fund -

To account for funds appropriated by Fifth Ward Water District to the Police Jury to hire a consultant to draft the 2001 LCDBG application. The funds will be used for water system improvements.

Stamessport Boat Ramp Project

To account for the cost of building a boat ramp, parking area and primitive recreation area. Funding is to be provided as follows: \$200,000 from state funds, \$125,000 from the Red River Waterway Commission, and \$425,000 from the Corp of Engineers.

Downtown Marksville Restoration Project

To account for the cost parking area for downtown Marksville. These improvements are funded by a Rural Development grant in the amount of \$30,000, \$30,000 from the City of Marksville, \$10,000 from the Marksville Chamber of Commerce and \$100,000 from the Avoyelles Parish Police Jury.

Bayou Lacombe Drainage Project

To account for the cost to clean out and dredge the existing Bayou Lacombe channel. Funding to be provided by local funds in the amount of \$178,000 and a DRED grant in the amount of \$291,808.

AYOVELLES PARKER POLICE FUND
 Madisonville, Louisiana
 Capital Projects Funds

Continuing Balance Sheet
 December 31, 2003

	Cash		2006		2003		2003		2003		Totals	
	Improvement Fund	LC0000 Fund	LC0000 Fund	LC0000 Fund	LC0000 Fund	LC0000 Fund	LC0000 Fund	LC0000 Fund	LC0000 Fund	LC0000 Fund	LC0000 Fund	LC0000 Fund
Cash	\$12,859	\$ -	\$ -	\$21,859	\$ 3,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,619
Due from other governments	-	-	-	-	-	-	-	-	-	-	-	9,593
Total assets	\$12,859	\$ -	\$ -	\$21,859	\$ 3,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$347,812
FUND LIABILITIES												
Fund balances -												
Unreserved, designated	\$12,859	\$ -	\$ -	\$11,859	\$ 3,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$185,239
Total fund balances	\$12,859	\$ -	\$ -	\$11,859	\$ 3,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$185,239

JANETTELES FURBER POLICE FUND
 Millerville, Louisiana
 Capital Projects Funds

Comparing Statements of Revenues, Expenditures and Changes in Fund Balances
 Year Ended December 31, 2000

	Current Capital Improvement Fund	2000 LC0000 Fund	2000 LC1000 Fund	Intermunicipal Bond Stamp Project	Deerwood Marketville Restoration Project	Revere Lacombe Distalage Project	Totals
Revenues:							
State grants	\$ 28,112	\$ -	\$ -	\$ -	\$ -	\$ 9,200	\$ 28,684
Other revenues	2,278	-	31,980	61	41,687	3,440	86,327
Total revenues	<u>30,390</u>	<u>-</u>	<u>31,980</u>	<u>61</u>	<u>41,687</u>	<u>13,021</u>	<u>118,029</u>
Expenditures:							
Police works	4,008	-	6,666	-	64,139	-	74,813
Other	25,008	-	-	28	303	-	25,339
Total expenditures	<u>29,016</u>	<u>-</u>	<u>6,694</u>	<u>28</u>	<u>64,442</u>	<u>-</u>	<u>100,180</u>
Excess (deficiency) of revenues over expenditures	1,374	-	25,286	33	(27,755)	13,021	7,069
Other financing use:							
Operating transfers in (out)	21,668	(4)	-	-	20,800	-	42,564
Excess (deficiency) of revenues and other financing use expenditures	18,392	(4)	25,286	33	(1,214)	13,021	52,078
Fund balances (de bet), beginning	15,241	-	-	7,712	3,378	90,318	96,759
Fund balances, ending	<u>\$ 33,634</u>	<u>\$ -</u>	<u>\$ 25,286</u>	<u>\$ 7,745</u>	<u>\$ 2,164</u>	<u>\$ 103,339</u>	<u>\$ 168,532</u>

AGENCY FUNDS

Twelfth Judicial District Jury and Witness Fund -

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

Gaming Mitigation Fund -

As provided by Act 1060 of the 1995 Louisiana Regular Legislative Session, the Gaming Mitigation fund was created to account for funds received from the Governor's Office of Indian Affairs and the subsequent disbursement of those funds to various local governmental agencies as outlined in a cooperative order-in-agreement between the State of Louisiana and the Acyelles Parish Police Jury.

ANYELLES PARISH POLICE JURY
Marksville, Louisiana
Agency Funds

Combining Statement of Changes in Assets and Liabilities
Year Ended December 31, 2003

	<u>Balance</u> <u>06/01/03</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/03</u>
Twelfth Judicial District Juror and Witness Fund:				
ASSETS				
Due from other funds	<u>\$ 14,707</u>	<u>\$ 18,923</u>	<u>\$ 18,594</u>	<u>\$ 14,036</u>
LIABILITIES				
Due to jurors and witnesses	<u>\$ 14,707</u>	<u>\$ 18,923</u>	<u>\$ 39,594</u>	<u>\$ 14,036</u>
Gaming Mitigation Fund:				
ASSETS				
Cash and interest-bearing deposits	<u>\$ -</u>	<u>\$2,783,374</u>	<u>\$2,783,374</u>	<u>\$ -</u>
Gaming mitigation fees receivable	<u>447,344</u>	<u>322,815</u>	<u>447,344</u>	<u>322,815</u>
Total assets	<u>\$447,344</u>	<u>\$3,106,189</u>	<u>\$3,230,718</u>	<u>\$322,815</u>
LIABILITIES				
Due to local governments	<u>\$377,614</u>	<u>\$1,967,328</u>	<u>\$1,923,736</u>	<u>\$371,198</u>
Due to other funds	<u>129,730</u>	<u>800,354</u>	<u>781,647</u>	<u>151,617</u>
Total liabilities	<u>\$507,344</u>	<u>\$2,767,682</u>	<u>\$2,695,383</u>	<u>\$522,815</u>
Total Agency Funds:				
ASSETS				
Cash and interest-bearing deposits	<u>\$ -</u>	<u>\$2,783,374</u>	<u>\$2,783,374</u>	<u>\$ -</u>
Due from other funds	<u>14,707</u>	<u>18,923</u>	<u>39,594</u>	<u>14,036</u>
Gaming mitigation fees receivable	<u>447,344</u>	<u>322,815</u>	<u>447,344</u>	<u>322,815</u>
Total assets	<u>\$462,051</u>	<u>\$3,125,112</u>	<u>\$3,230,312</u>	<u>\$326,851</u>
LIABILITIES				
Due to local governments	<u>\$377,614</u>	<u>\$1,967,328</u>	<u>\$1,923,736</u>	<u>\$371,198</u>
Due to other funds	<u>129,730</u>	<u>800,354</u>	<u>781,647</u>	<u>151,617</u>
Due to jurors and witnesses	<u>14,707</u>	<u>18,923</u>	<u>18,594</u>	<u>14,036</u>
Total liabilities	<u>\$522,051</u>	<u>\$2,786,605</u>	<u>\$2,714,987</u>	<u>\$326,851</u>

COMPLIANCE
AND
INTERNAL CONTROL

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11/20/2004 Issued/Revised

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the general purpose financial statements of the Arroyelles Parish Police Jury (the Police Jury) as of and for the year ended December 31, 2003, and have issued our report thereon dated June 11, 2004. In our report, we issued an adverse opinion because the omission of the financial statements of component units result in an incomplete presentation. Except as discussed in the preceding sentence, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

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

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A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We consider the reportable condition described in the accompanying schedule of findings and questioned costs to be a material weakness.

This report is intended for the information of the Police Jury, the Police Jury's management, and federal awarding agencies and pass-through entities, and is not intended to be used and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited. Also, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Champagne, Simon & Company, LLC
Certified Public Accountants

Marksville, Louisiana
June 11, 2024

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

To the Members of the Police Jury
Acadiana Parish
Marksville, Louisiana

Compliance

We have audited the compliance of the Acadiana Parish Police Jury (the Police Jury), with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal programs for the year ended December 31, 2001. The Police Jury's major federal programs is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Police Jury's management. Our responsibility is to express an opinion on the Police Jury's compliance based on our audit.

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

In our opinion, the Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2001.

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Internal Control Over Compliance

The management of the Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

We have audited the general purpose financial statements of Acadiana Parish Police Jury as of and for the year ended December 31, 2003, and have issued our report thereon dated June 11, 2004. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements of Acadiana Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended solely for the information and use of the Police Jury, the Police Jury's management, and federal awarding agencies and pass-through entities, and is not intended to be used and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited. Also, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Keller, Champagne, Steven & Company, LLC
Certified Public Accountants

Monroe, Louisiana
June 11, 2004

ACYFELLES PARISH POLICE JURY
Mandeville, Louisiana

Schedule of Federal Awards
Year Ended December 31, 2003

<u>Federal Grantor/Pass-Through Grantor/Program Name</u>	<u>CFDA Number</u>	<u>Revenue Recognized</u>	<u>Income/ Expenditures</u>
United States Department of Housing and Urban Development			
Direct Program -			
Section 8 Housing Voucher Program*	14.855	\$ 422,518	\$ 422,518
Passed-through Lafourcade Parish*	14.855	128,813	128,813
Passed-through Harrison Housing Agency*	14.855	2,375	2,375
Passed-through Jeff Davis Parish*	14.855	2,269	2,269
Passed-through Bossieret Housing*	14.855	1,522	1,522
Passed-through County of San Mateo*	14.855	3,186	3,186
United States Department of the Treasury			
Passed-through Louisiana			
Department of Military Affairs -			
Public Assistance Grant	97.806	8,952	8,952
Hazard Emergency Planning Program	97.851	1,958	1,958
Citizen Corps Grant	97.853	3,131	3,131
Hazard Mitigation Grant	97.808	12,958	12,958
Total Federal Awards		\$ 584,543	\$ 584,543

*Indicates major federal financial assistance program.

AVOYELLES PARISH POLICE JURY
Marrero, Louisiana

Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2003

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Avoyelles Parish Police Jury (the Police Jury). The Police Jury reporting entity is defined in Note 1 to the general purpose financial statements for the year ended December 31, 2003. All federal financial assistance received directly from federal agencies is included on the schedule as well as federal financial assistance passed through other government agencies. The Section 8 Housing Voucher Program was considered a major federal program of the Police Jury.

(2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury's general-purpose financial statements for the year ended December 31, 2003.

(3) Relationship to General Purpose Financial Statements

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

Revenues from federal sources:	
General Fund	\$ 25,815
Special Revenue Funds	<u>159,878</u>
Total federal sources reported in the financial statements:	<u>\$185,693</u>

(4) Relationship to Federal Financial Reports

Amounts reported in the Schedule of Expenditures of Federal Awards agree with the amounts reported in the related federal financial reports.

AVOYELLES PARISH POLICE JURY
Mandeville, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 2000

Part I. Summary of Auditor's Results:

1. An adverse opinion was issued on the financial statements.
2. A reportable condition in internal control was disclosed by the audit of the financial statements. The reportable condition was considered to be a material weakness.
3. Instances of noncompliance were disclosed by the audit of the financial statements.
4. No reportable conditions in internal control over the major program were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major program.
6. The audit disclosed no audit findings required to be reported under Section 910(a) of Circular A-133.
7. The major program was:
U. S. Department of Housing and Urban Development: Section 8 Housing Voucher Program.
8. The dollar threshold used to distinguish between Type A and Type B programs as described in Section 920(b) of Circular A-133 was \$480,000.
9. The auditor qualified as a low-risk auditor under Section 530 of Circular A-133.

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

A. Compliance Findings -

91-1 Violation of Louisiana Revised Statute 33:6712

Condition: The Police Jury failed to introduce an ordinance prior to the sale of a building and the funds were not deposited into the treasury of the Police Jury. The proceeds from the sale were deposited into the bank account of the Avoyelles Parish Assessor due to the fact that the Assessor had originally paid for the building when acquired.

Criteria: This statute requires an ordinance to be introduced giving the reasons for the action on the part of the governing authority, and fixing the minimum price and terms of the sale before disposition can be made. In addition, proceeds from the sale of property must be put in the treasury of the governing authority.

AVOYELLES PARISH POLICE JURY
Mekville, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2003

Effect: The citizens were not notified and afforded the opportunity to oppose the adoption of such ordinance.

Recommendation: We recommend the Police Jury introduce an ordinance prior to the sale of property.

Response: We are aware of this statute and will comply in the future.

B. **Internal Control Finding:**

03-2 **Inadequate Segregation of Accounting Functions**

Condition: Due to the small number of employees, the Police Jury did not have adequate segregation of functions within the accounting system.

Recommendation: Based upon the size of the operation and the cost/benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response: No response is considered necessary.

APPROVED PAROLE POLICE UNIT
 Marksville, Louisiana

**Summary Schedule of Current and Prior Year Audit Findings
 and Corrective Action Plan (Continued)**
 Year Ended December 31, 2003

Reference Number	Year Finding Initially Occurred	Description of Finding/ Management letter comment	Corrective Action Taken	Planned Corrective Action	Name of Contact Person	Anticipated Date of Completion
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CURRENT YEAR FINDINGS (12/31/03) ..

Compliance

00-1	2003	The Police Jury violated Louisiana Revised Statute 15:475) by failing to introduce an affidavit giving the reasons for the arrest and fixing the minimum price and terms prior to the sale of a building and land. In addition, as required by Attorney General Opinion 4/18/94, the proceeds were incorrectly deposited into the treasury of the Assessor, the original producer, rather than the treasury of the Police Jury.	Yes	The Police Jury concurs with this finding and will comply with the public law in any future transactions.	Alison Labadie, Secretary Treasurer	6/30/2004
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Internal Control

01-2	Unknown	Due to the small number of administrative personnel, the Police Jury did not have adequate segregation of accounting functions.	N/A	We agree that a complete segregation of accounting functions would strengthen the controls, but with limited current financial resources we are not available to hire additional personnel at this time.	N/A	N/A
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ADVISELLES PARISH POLICE JURY
 Metairie, Louisiana

**Summary Schedule of Current and Prior Year Audit Findings
 and Corrective Action Plan**
 Year Ended December 31, 2003

Reference Number	Year Finding Initially Occurred	Description of Finding/ Management Issue comment	Corrective Action Taken	Planned Corrective Action	Name of Contact Person	Anticipated Date of Completion
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PRIOR YEAR (12/31/02) --

Compliance

02-1	2002	The Police Jury performed work on various church properties which is in violation L.A. Constitution, Article VII, Section 14(A) - cannot use public property for private use.	Yes			
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Internal Control

02-2	Unknown	Due to the small number of administrative personnel, the Police Jury did not have adequate segregation of accounting functions.	N/A	We agree that a complete segregation of accounting functions would strengthen the controls, but with limited current financial resources we are not available to hire additional personnel at this time.	N/A	N/A
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