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**TENSAS PARISH POLICE JURY
St. Joseph, Louisiana**

**Primary Government Financial Statements
and Independent Auditor's Reports
As of December 31, 1999 and for the Years Ended
December 31, 1999 and 1998
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-2-00

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana

Primary Government Financial Statements
and Independent Auditor's Reports
As of December 31, 1999 and for the Years Ended
December 31, 1999 and 1998
With Supplemental Information Schedules

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		1
Primary Government Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups	A	3
Governmental Fund Type:		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances:		
For the Year Ended December 31, 1999	B	4
For the Year Ended December 31, 1998	C	6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Certain Special Revenue Funds:		
For the Year Ended December 31, 1999	D	8
For the Year Ended December 31, 1998	E	10
Notes to the Financial Statements		12

C O N T E N T S (CONTD.)

	<u>Schedule</u>	<u>Page No.</u>
Supplemental Information Schedules:		
Special Revenue Funds:		
Combining Balance Sheet, December 31, 1999	1	30
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances:		
For the Year Ended December 31, 1999	2	32
For the Year Ended December 31, 1998	3	36
Public Works Funds:		
Combining Balance Sheet, December 31, 1999	4	40
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances:		
For the Year Ended December 31, 1999	5	42
For the Year Ended December 31, 1998	6	44
Capital Projects Funds:		
Combining Balance Sheet	7	47
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances:		
For the Year Ended December 31, 1999	8	48
For the Year Ended December 31, 1998	9	49
Schedule of Compensation Paid Police Jurors and Others	10	51
Independent Auditor's Report Required By Government Auditing Standards:		
Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		53

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INDEPENDENT AUDITOR'S REPORT

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana

I have audited the accompanying primary government financial statements of the Tensas Parish Police Jury, as of December 31, 1999, and for the years ended December 31, 1999 and 1998, as listed in the foregoing table of contents. These primary government financial statements are the responsibility of management of the police jury. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and generally accepted governmental auditing standards 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 primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall primary government financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of the Tensas Parish Police Jury, as of December 31, 1999, and the results of its operations for the years ended December 31, 1999 and 1998, in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Tensas Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Tensas Parish Police Jury as of December 31, 1999, and the results of its operations for the years ended December 31, 1999 and 1998 in conformity with generally accepted accounting principles.

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Audit Report, December 31, 1999

In accordance with *Government Auditing Standards*, I have also issued a report dated July 6, 2000, on my consideration of internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

My audit was made for the purpose of forming an opinion on the primary government financial statements. The accompanying supplemental schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the police jury. Such information has been subjected to the 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.

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
July 6, 2000

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1999

	GOVERNMENTAL FUND TYPE			ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
ASSETS AND OTHER DEBITS						
Cash and cash equivalents	\$547,286	\$1,614,467	\$54,378			\$2,216,130
Cash with trustee		40,435				40,435
Receivables	430,389	314,587				744,976
Interfund receivables	75,127	15,177				90,304
Land, buildings, and equipment				\$2,903,401		2,903,401
Other debits:						
Amount available in trust					\$40,435	40,435
Amount to be provided for retirement general long-term debt					1,237,730	1,237,730
TOTAL ASSETS AND OTHER DEBITS	\$1,052,802	\$1,984,667	\$54,378	\$2,903,401	\$1,278,166	\$7,273,413
LIABILITIES, OTHER CREDITS AND FUND EQUITY						
Liabilities:						
Accounts and withholdings payable	\$12,665	\$65,161				\$77,826
Interfund payables		90,304				90,304
Intergovernmental payables		39,599				39,599
Deferred revenues		24,501	\$54,378			78,879
Lease/purchases payable					\$51,703	51,703
Claims payable					17,200	17,200
Landfill closure and postclosure care costs					1,209,262	1,209,262
Total Liabilities	12,665	219,566	54,378	NONE	1,278,166	1,564,773
Fund Equity:						
Other credits - investment in general fixed assets				\$2,903,401		2,903,401
Fund balances:						
Reserved for employee benefits	16,497					16,497
Reserved for escrow	4,828					4,828
Reserved for unemployment benefits	36,557					36,557
Reserved for landfill closure		40,435				40,435
Unreserved/undesignated	982,256	1,724,666				2,706,921
Total Fund Equity	1,040,137	1,765,101	NONE	2,903,401	NONE	5,708,639
TOTAL LIABILITIES AND FUND EQUITY	\$1,052,802	\$1,984,667	\$54,378	\$2,903,401	\$1,278,166	\$7,273,413

The accompanying notes are an integral part of this financial statement.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1999

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
REVENUES				
Taxes:				
Ad valorem	\$452,251	\$339,331		\$791,582
Sales and use		808,535		808,535
Other taxes	1,826			1,826
Licenses and permits	44,880			44,880
Intergovernmental revenues:				
Federal funds		4,698		4,698
State funds	170,814	250,287	\$97,968	519,069
Fees, charges, and commissions		160,215		160,215
Fines and forfeitures		57,069		57,069
Use of money and property	16,604	61,612	336	78,552
Other	161,697			161,697
Total revenues	848,072	1,681,748	98,304	2,628,123
EXPENDITURES				
Current:				
General government:				
Legislative	128,421			128,421
Judicial	40,404	146,299		186,704
Elections	29,747			29,747
Finance and administration	261,527	10,118		271,645
Other general government	122,434			122,434
Public safety	87,214	68,762		155,976
Public works	6,872	953,971		960,843
Health and welfare	22,865	162,971		185,837
Culture and recreation	6,517	122,438		128,955
Economic development	5,115	139,215		144,329
Transportation	2,311			2,311
Intergovernmental		39,599		39,599
Debt service		48,606		48,606
Capital outlay			112,896	112,896
Total expenditures	713,429	1,691,978	112,896	2,518,302
EXCESS OF REVENUES OVER EXPENDITURES	134,643	(10,230)	(14,592)	109,821

(Continued)

The accompanying notes are an integral part of this financial statement.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1999

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
OTHER FINANCING SOURCES (USES)				
Insurance claims and reimbursements		\$5,206		\$5,206
Operating transfers in	\$232,969	482,881	\$14,592	730,443
Operating transfers out	(298,401)	(432,041)		(730,443)
Sale of general fixed assets	30	270		300
Total other financing sources (uses)	(65,403)	56,316	14,592	5,506
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES				
	69,240	46,086	NONE	115,326
FUND BALANCE AT BEGINNING OF YEAR				
	970,897	1,719,015	NONE	2,689,912
FUND BALANCE AT END OF YEAR				
	\$1,040,137	\$1,765,101	NONE	\$2,805,239

(Concluded)

The accompanying notes are an integral part of this financial statement.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
REVENUES				
Taxes:				
Ad valorem	\$407,174	\$274,876		\$682,050
Sales and use		829,671		829,671
Other taxes	1,467			1,467
Licenses and permits	47,370			47,370
Intergovernmental revenues:				
Federal funds	2,767	6,290	\$22,609	31,666
State funds	192,223	1,066,469		1,258,692
Fees, charges, and commissions		159,036		159,036
Fines and forfeitures		66,432		66,432
Use of money and property	23,255	60,970		84,226
Other	188,986	25,875		214,861
Total revenues	863,242	2,489,619	22,609	3,375,471
EXPENDITURES				
Current:				
General government:				
Legislative	118,882			118,882
Judicial	51,890	148,990		200,880
Elections	17,388			17,388
Finance and administration	124,913	9,974		134,887
Other general government	274,579			274,579
Public safety	80,678	75,811		156,489
Public works	13,583	1,665,885		1,679,468
Health and welfare	10,547	272,495		283,042
Culture and recreation	5,403	143,780		149,183
Economic development	6,181			6,181
Transportation	7,020			7,020
Debt service		48,606		48,606
Capital outlay			22,609	22,609
Total expenditures	711,064	2,365,541	22,609	3,099,214
EXCESS OF REVENUES OVER EXPENDITURES	152,178	124,078	NONE	276,257

(Continued)

The accompanying notes are an integral part of this financial statement.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
OTHER FINANCING SOURCES (USES)				
Increase in general long-term debt		\$122,440		\$122,440
Operating transfers in	\$229,030	115,328		344,358
Operating transfers out	(277,609)	(66,749)		(344,358)
Total other financing sources (uses)	(48,579)	171,019	NONE	122,440
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	103,599	295,097	NONE	398,697
FUND BALANCE AT BEGINNING OF YEAR	867,296	1,423,924	NONE	2,291,220
FUND BALANCE AT END OF YEAR	\$970,895	\$1,719,021	NONE	\$2,689,917

(Concluded)

The accompanying notes are an integral part of this financial statement.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 Budget (Non-GAAP) Basis and Actual
 For the Year Ended December 31, 1999

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						

Taxes:						
Ad valorem	\$340,000	\$424,392	\$84,392	\$238,370	\$307,802	\$69,432
Sales and use				700,000	810,903	110,903
Other taxes	3,000	2,137	(863)			
Licenses and permits	46,300	44,880	(1,420)			
Intergovernmental revenues:						
Federal funds	1,400		(1,400)	2,000		(2,000)
State funds	188,042	147,786	(40,256)	277,659	279,578	1,919
Local funds	14,000	7,137	(6,863)	2,310	32,746	30,436
Fees, charges, and commissions				216,345	152,955	(63,390)
Fines and forfeitures				80,000	56,222	(23,778)
Use of money and property	9,200	24,803	15,603	19,210	62,912	43,702
Miscellaneous	12,713	11,226	(1,487)			
Total revenues	614,655	662,360	47,705	1,535,894	1,703,119	167,225

EXPENDITURES						

Current:						
General government:						
Legislative	123,369	128,270	(4,901)			
Judicial	89,880	46,270	43,610	178,310	173,583	4,727
Elections	30,685	29,747	938			
Finance and administration	125,550	121,444	4,106			
Other general government	130,365	93,774	36,591			
Public safety	108,259	85,654	22,605	103,800	68,195	35,605
Public works	40,000	47,620	(7,620)	1,249,055	1,129,576	119,479
Health and welfare	24,980	23,190	1,790	78,394	4,590	73,804
Culture and recreation	4,470	6,458	(1,988)	136,216	125,345	10,871
Economic development	9,209	4,953	4,256	140,000	139,215	785
Transportation	2,900	2,311	589			
Total expenditures	689,667	589,691	99,976	1,885,775	1,640,504	245,271

EXCESS (Deficiency) OF REVENUES						
OVER EXPENDITURES	(75,012)	72,669	147,681	(349,881)	62,616	412,497

(Continued)

The accompanying notes are an integral part of this financial statement.

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP) Basis and Actual
For the Year Ended December 31, 1999

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
OTHER FINANCING SOURCES						
Sale of general fixed assets		\$26	\$26		\$270	\$270
Insurance claims and reimbursements					5,206	
Operating transfers in	\$210,000	232,969	22,969	\$473,800	467,959	(5,841)
Operating transfers out	(258,657)	(298,401)	(39,744)	(463,800)	(417,118)	46,682
Total other financing sources	(48,657)	(65,407)	(16,750)	10,000	56,316	41,110
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES						
	(123,669)	7,262	130,931	(339,881)	118,932	453,607
FUND BALANCE AT BEGINNING OF YEAR	468,000	464,178	(3,822)	1,216,800	1,548,324	331,524
FUND BALANCE (Deficit) AT END OF YEAR	\$344,331	\$471,440	\$127,109	\$876,919	\$1,667,256	\$785,131

(Continued)

The accompanying notes are an integral part of this financial statement.

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combined Schedule 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 FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes:						
Ad valorem	\$340,000	\$375,787	\$35,787	\$347,370	\$390,204	\$42,834
Sales and use				610,000	759,562	149,562
Other taxes	2,000	1,467	(533)			
Licenses and permits	49,300	40,141	(9,159)			
Intergovernmental revenues:						
Federal funds	1,400	4,491	3,091	5,000	4,721	(279)
State funds	266,042	207,179	(58,863)	161,504	180,644	19,140
Local funds	14,000		(14,000)	23,310	27,086	3,776
Fees, charges, and commissions				175,450	160,993	(14,457)
Fines and forfeitures				69,000	70,178	1,178
Use of money and property	9,200	23,499	14,299	19,308	57,963	38,655
Other	12,713	13,338	625	89,877	91,498	1,621
Total revenues	694,655	665,901	(28,754)	1,500,819	1,742,850	242,031
EXPENDITURES						
Current:						
General government:						
Legislative	123,369	122,298	1,071			
Judicial	89,880	56,137	33,743	178,310	186,426	(8,116)
Elections	20,685	17,757	2,928			
Finance and administration	124,550	126,870	(2,320)			
Other general government	133,365	68,888	64,477			
Public safety	100,259	99,491	768	249,470	234,011	15,459
Public works		497	(497)	645,630	932,724	(287,094)
Health and welfare	10,060	11,242	(1,182)	75,394	13,355	62,039
Culture and recreation	4,470	5,443	(973)	119,015	126,868	(7,853)
Economic development	10,889	7,025	3,864			
Transportation	2,900	7,020	(4,120)			
Total expenditures	620,427	522,667	97,760	1,267,819	1,493,383	(225,564)
EXCESS OF REVENUES OVER						
EXPENDITURES	74,228	143,234	69,006	233,000	249,467	16,467

(Continued)

The accompanying notes are an integral part of this financial statement.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combined Schedule 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 FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
OTHER FINANCING SOURCES						
Operating transfers in	\$214,000	\$229,030	\$15,030	\$250,000	\$113,643	(\$136,357)
Operating transfers out	(260,000)	(277,609)	(17,609)	(204,000)	(65,064)	138,936
Total other financing sources	(46,000)	(48,579)	(2,579)	46,000	48,579	2,579
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	28,228	94,655	66,427	279,000	298,046	19,046
FUND BALANCE AT BEGINNING OF YEAR	450,174	450,174		1,092,465	1,092,465	
FUND BALANCE AT END OF YEAR	\$478,402	\$544,828	\$66,427	\$1,371,465	\$1,390,511	\$19,046

(Concluded)

The accompanying notes are an integral part of this financial statement.

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana

Notes to the Financial Statements
As of December 31, 1999, and for the Two Years Ended
December 31, 1999 and 1998

INTRODUCTION

The Tensas Parish Police Jury is the governing authority for Tensas Parish and is a political subdivision of the State of Louisiana. The police jury is governed by seven jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January 2000.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives, the police jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Tensas Parish Police Jury is the financial reporting entity for Tensas 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) organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 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 police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the component units that comprise the reporting entity are included in the accompanying 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).

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Notes to the Financial Statements
(Continued)

B. FUND ACCOUNTING

The police jury uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the funds because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds of the police jury are classified into the governmental fund type category. In turn, this category is divided into separate fund types. The description of each existing fund type follows:

Governmental Fund Types:

Governmental fund types account for all 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 fund types include:

General Fund -- the general operating fund of the police jury and accounts for all activities except those required to be accounted for in other funds.

Special revenue funds -- account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. In addition, the General Fund of the Eleventh Judicial District Criminal Court Fund is reported as a special revenue fund.

Capital projects funds -- account for financial resources to be used to acquire or construct major capital facilities.

C. FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at estimated cost where no historical records are available. The costs of normal maintenance and

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Notes to the Financial Statements
(Continued)

repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal current expenditure of the governmental funds. Public domain or infrastructure general fixed assets consisting of roads, bridges and drainage systems are not capitalized, as these assets are immovable and of value only to the police jury. No depreciation is recognized on general fixed assets.

Long-term debt expected to be financed from governmental funds is accounted for in the general long-term debt account group. Only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund.

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

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

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

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

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Notes to the Financial Statements
(Continued)

Fines and forfeitures are recognized in the period they are collected by the parish sheriff.

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 they become available to the police jury.

Based on the above criteria, ad valorem taxes, state revenue sharing, federal and state grants, fines and forfeitures, and sales taxes on motor vehicles are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due.

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid and increases in long-term debt are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

E. BUDGETS

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer during October of each year. During November of each year, the finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. Prior to its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the regular December meeting, and notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the jury when it is determined that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 Notes to the Financial Statements
 (Continued)

The police jury exercises budgetary control at the functional level. Within functional levels, the treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. The budget comparison statements included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

The following reconciles the excess of revenues and other sources over expenditures and other uses as shown on budgetary comparison financial statements to the same amounts shown on GAAP basis financial statements:

For the Year Ended December 31, 1999

	General Fund	Special Revenue Funds
	-----	-----
Excess (deficiency) of revenues and other sources over expenditures and other uses (cash basis) Statement D	\$7,262	\$118,932
Adjustments:		
Revenues/Receivables (net)	185,716	(6,449)
Expenditures/Payables (net)	(123,738)	(66,397)
	-----	-----
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis) Statement B	\$69,240	\$46,086
	=====	=====

For the Year Ended December 31, 1998

	General Fund	Special Revenue Funds
	-----	-----
Excess (deficiency) of revenues and other sources over expenditures and other uses (cash basis) Statement E	\$94,655	\$298,046
Adjustments:		
Revenues/Receivables (net)	197,341	870,894
Expenditures/Payables (net)	(188,397)	(873,843)
	-----	-----
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis) Statement C	\$103,599	\$295,097
	=====	=====

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Notes to the Financial Statements
(Continued)

F. ENCUMBRANCES

Encumbrances accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed for other commitments of the police jury. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

G. CASH AND CASH EQUIVALENTS

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

H. COMPENSATED ABSENCES

Employees of the police jury earn 5 to 10 days of non-cumulative annual leave each year, depending on their length of service. Full-time employees are allowed, on an as-needed basis, sick leave up to 12 days each year. A maximum of 30 days of sick leave may be accumulated and carried forward. There is no provision for payment of accrued sick leave upon separation.

Full-time employees of the Tensas Parish Library, with at least 6 months of service, earn from 10 to 22 days of non-cumulative annual leave each year, depending on their position. Part-time employees earn annual leave on a pro rata basis. Full-time employees earn 14 days of sick leave each year, with part-time employees earning sick leave on a pro rata basis. Sick leave of up to 42 days may be accumulated. There is no provision for payment of accumulated sick leave upon separation.

Employees of the Sixth Judicial District Criminal Court Fund earn from 5 to 10 days of vacation leave each year, depending on their length of service. Annual leave must be taken in the year earned and cannot be carried forward. Sick leave is granted, on an as-needed basis, at the discretion of the district attorney and judges of the district. At December 31, 1998, there are no accumulated and vested benefits relating to annual and sick leave that require accrual or disclosure.

I. SALES TAXES

The police jury has been authorized to levy and the following sales and use taxes:

- A. A one per cent sales and use tax approved by the voters on August 5, 1975, for an indefinite period. The net proceeds of the tax (after cost of collections) are used for: (1) 66-2/3 per cent for a sanitary landfill and garbage collection, (2) 33-1/3 per cent for ambulance service.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 Notes to the Financial Statements
 (Continued)

- B. A three-fourths of one per cent sales tax approved by the voters on January 11, 1988, for an indefinite period. The net proceeds of the tax (after cost of collections) are dedicated to supplement revenues of the Road Special Revenue Fund.
- c. A one-quarter of one per cent sales tax approved by the voters on January 17, 1998, for a period of five (5) years. The net proceeds of the tax (after cost of collections) may be expended by the police jury for any lawful purpose that encourages and assists in the location, development or expansion of industrial, manufacturing, commercial or professional businesses or concerns, or scientific or educational programs in the parish.
- d. A one-quarter of one per cent sales tax approved by the voters on July 27, 1999, for a period of ten (10) years. The net proceeds of the tax (after cost of collections) to be dedicated for the purpose of establishing and maintaining a parish-wide fire protection district.

J. TOTAL COLUMNS ON COMBINED STATEMENTS

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

2. FUND DEFICITS

At December 31, 1999, the Gravel Fund has a deficit in unreserved/undesignated fund balance in the amount of \$17,068. Management intends to eliminate this deficit through controlling expenditures and operating transfers from the Road Fund.

At December 31, 1999, the Criminal Court Fund has a deficit in unreserved/undesignated fund balance in the amount of \$36,095. Management intends to eliminate this deficit through controlling expenditures and operating transfers from the General Fund.

3. CASH AND CASH EQUIVALENTS

At December 31, 1999, the police jury has cash and equivalents (book balances) as follows:

Interest bearing demand deposits	\$1,500,047
Louisiana Asset Management Pool (LAMP)	<u>716,083</u>
Total	<u><u>\$2,216,130</u></u>

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 Notes to the Financial Statements
 (Continued)

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. Cash and cash equivalents (bank balances) totaling \$1,572,372, are adequately secured by \$300,000 of federal deposit insurance (GASB Category 1), and \$1,272,372 of securities held in the trust department of the fiscal agent bank, but not in the name of the police jury. (GASB Category 3). Because the pledged securities are held in the trust department of the fiscal agent bank, in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized under the provisions of GASB Codification 150.163(b); however, 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 bank has failed to pay deposited funds upon demand.

The Louisiana Asset Management Pool (LAMP) is a non-profit corporation created under Louisiana law. This corporation, created at the initiative of the Louisiana State Treasurer's Office and governed by a board of directors, allows units of local government to pool their cash balances as a means of increasing their rate of return on investments. LAMP invests only in securities and other obligations that are permissible under Louisiana law for municipalities and parishes; accordingly, these investments are restricted to securities issued, guaranteed or otherwise backed by the United States Government or one of its agencies, enterprises or instrumentalities. Since participation in LAMP constitutes a direct investment in the assets constituting the pool, there are no specific collateralization requirements; accordingly, these cash equivalents are considered uncollateralized under the provisions of GASB Codification 150.163(b).

4. RECEIVABLES

The following is a summary of receivables at December 31, 1999:

Class of Receivable	General Fund	Special Revenue Funds	Total
Taxes:			
Ad valorem	\$369,558	\$252,114	\$621,671
Sales and use		13,330	13,330
Intergovernmental revenues - state funds	60,831	30,492	91,323
Other		18,651	18,651
Total	\$430,389	\$314,587	\$744,976

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 Notes to the Financial Statements
 (Continued)

5. CHANGES IN GENERAL FIXED ASSETS

The following provides detail on the changes in general fixed assets for the two years ended December 31, 1999:

	Land	Buildings	Furniture and Equipment	Library Books	Total
Balance, December 31, 1997	\$9,600	\$373,329	\$1,742,217	\$300,379	\$2,425,524
Additions			112,979	32,640	145,619
Deletions				(13,420)	(13,420)
Balance, December 31, 1998	9,600	373,329	1,855,196	319,599	2,557,724
Additions	159,690	114,592	75,274	20,411	369,967
Deletions				(24,290)	(24,290)
Balance, December 31, 1999	\$169,290	\$487,921	\$1,930,470	\$315,720	\$2,903,401

At December 31, 1999, \$2,250,211 or 77.50 per cent of the general fixed assets are valued at historical cost and \$653,190 or 22.50 per cent are valued at estimated historical cost.

6. PENSION PLANS

Substantially all employees of the police jury, excluding employees of the Tensas Parish Fire Protection Districts, are members of the Parochial Employees Retirement System of Louisiana ("system"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the police jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from 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 credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1 per cent of final compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 Notes to the Financial Statements
 (Continued)

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 Employees' Retirement System, Post office Box 14619, Baton Rouge, LA 70898-4619, 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 employer is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the employers 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 of the prior fiscal year. The employer contributions to the System under Plan A for the years ending December 31, 1999, 1998, and 1997, were \$33,698, \$33,004, and \$30,041, respectively, equal to the required contributions for each year.

7. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of general long-term debt transactions for the two years ended December 31, 1999:

	Lease/ Purchases Payable	Claims Payable	Landfill Closure and Postclosure Care Costs	Total
Long-term debt payable at January 1, 1998	\$14,857	\$40,705	\$246,731	\$302,292
Additions	122,440		962,531	1,084,971
Deductions	(41,546)	(13,189)		(54,735)
Long-term debt payable at December 31, 1998	95,751	27,515	1,209,262	1,332,528
Deductions	(44,048)	(10,315)		(54,363)
Long-term debt payable at December 31, 1999	\$51,703	\$17,200	\$1,209,262	\$1,278,166

At December 31, 1999, the police jury has entered into a lease commitment for the acquisition of two (2) motor graders. The agreement provides for monthly payments in the amount of \$3,360, through April 2001. The principal and interest payments are payable from the Road Fund.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 Notes to the Financial Statements
 (Continued)

The following is a schedule of future minimum payments under the agreements together with the present value of the minimum payments as of December 31, 1999:

Year Ending December 31, -----	
2000	\$40,320
2001	13,440

Totals	\$53,760
Less - amount representing interest	(2,057)

Net present value of future payments	\$51,703
	=====

8. 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, 1999:

Due General Fund, January 1, 1998	\$34,616
Amount due for 1998	NONE
Amount due for 1999	NONE

Due General Fund, December 31, 1999	\$34,616
	=====

9. INTERFUND RECEIVABLES/PAYABLES

Interfund receivables/payables at December 31, 1998, are as follows:

Fund	Due to Other Funds	Due from Other Funds
----	-----	-----
General Fund		\$75,127
Special revenue funds:		
Road	\$40,511	12,672
Criminal Court	34,616	
Gravity Drainage District:		
No. 1	2,001	
No. 2	3,463	
No. 3	2,799	2,505
Gravel Fund	6,914	
	-----	-----
Total	\$90,304	\$90,304
	=====	=====

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Notes to the Financial Statements
(Continued)

10. PAYMENTS IN-LIEU-OF TAXES

The Tensas River National Wildlife Refuge was established in 1985 which resulted in a loss of ad valorem tax revenue for those taxing bodies within the boundaries of the refuge. However, the United States Department of the Interior paid \$197,306 for five years to the Tensas Parish Police Jury through the Louisiana Department of the Treasury. The payments were made in lieu of taxes. Federal regulations require the police jury to distribute the payments to those taxing bodies which incurred the loss of ad valorem tax revenue. The total of \$197,306 was retained by the police jury based on information obtained upon receipt of the first payment made in 1985. During 1990, the police jury was ordered to distribute to the taxing bodies their proportionate share of the payments. As shown in note 9 (claims payable) of the financial statements, at December 31, 1999, the police jury owes \$17,200, which is recorded as a liability in the general long-term debt account group.

11. RISK MANAGEMENT

Employee Benefit Plan and Trust -- on November 1, 1990, the police jury established the Tensas Parish Police Jury Employee Benefit Plan and Trust, which is recognized within the General Fund, to account for the program of medical and death benefits to participating police jury employees and dependents. Premiums are paid into the account by the other funds from employee payroll deductions and employer contributions. These premiums are reported as quasi-external interfund transactions. The premiums are based primarily upon annual projections of subsequent years' costs and are available to pay claims and administrative costs of the program. During the years ended December 31, 1999, the program paid benefits and administrative costs of \$135,817. The plan administrator obtains reinsurance for excess claims. The specific excess reimbursement policy covers individual claims in excess of \$10,000 per person, with a lifetime maximum liability limit of \$1,000,000 per each covered participant. The aggregate excess reinsurance covers total claims of the police jury in excess of \$86,110 per plan year (November 1 through October 31).

Unemployment Compensation -- The Tensas Parish Police Jury has established the Unemployment Compensation Fund, which is recognized within the General Fund, to account for the program related to the payment of unemployment compensation benefits. Individual funds contribute to the benefit program based on contribution rates similar to the rates previously charged by the commercial carrier. The police jury has obtained the services of a management company to provide assistance in establishing this program and to provide assistance in processing unemployment claims filed against the police jury. The police jury has not obtained reinsurance on the program and has assumed all liabilities relating to the possible payment of claims. For the year ended December 31, 1999, the police jury incurred expenditures in the amount of \$1,061, relating to claims for unemployment compensation.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 Notes to the Financial Statements
 (Continued)

12. LITIGATION

At December 31, 1999, the police jury is involved in the following litigation:

Hill-Burton Funds -- suit, filed by the United States government, seeks the return of \$1,270,089 in Hill-Burton funds in connection with the closing of the Tensas Memorial Hospital. In the opinion of the district attorney, legal counsel for the police jury, the case has not progressed to a point that will allow an estimation of any potential liability to the police jury. The police jury intends to aggressively defend its position as a defendant in the suit. Accordingly, no provision for any liability that may result from the suit has been recognized in the accompanying financial statements.

Sanitary Landfill -- a compliance order, filed by the Louisiana Department of Environmental Quality (DEQ Solid Waste Division) requiring the Tensas Parish Police Jury to make certain changes to a new cell prior to receiving a permit to operate. It is the opinion of the district attorney, legal counsel for the jury, that upon completion of the current project, which has already been let for bid, the permit will be granted.

13. FOOD STAMP PROGRAM

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Social Services. Under this program, the police jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the year ended December 31, 1998, follows:

Balance, January 1, 1998		\$109,817
Additions		NONE
Deductions:		
Destroyed by LA Office of Food Stamps	(\$22,817)	
Transferred to Caddo Parish	(87,000)	(109,817)
	-----	-----
Balance, December 31, 1998		NONE

During 1997, the Louisiana Department of Social Services, Office of Family Support, notified the police jury that the State, due to implementation of an Electronic Benefit Transfer Program, was terminating the food stamp issuance agreement with the police jury. The Tensas Parish Food Stamp Program was officially closed in January 1999.

14. SANITARY LANDFILL

State and federal laws and regulations require that the police jury place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The estimated liability for landfill closure and postclosure care is \$1,209,262. However,

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 Notes to the Financial Statements
 (Continued)

the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

During the year ended December 31, 1998, the police jury established a trust fund, in accordance with an agreement between the police jury and the Louisiana Department of Environmental Quality (LDEQ), to provide funding to cover the closure and postclosure care costs estimated to be approximately \$1,209,262. The agreement provides that the police jury shall make annual contributions of approximately \$40,309 for thirty (30) years.

The following is a summary of the activity for the two years ended December 31, 1999, relating to the police jury's compliance with the LDEQ agreement:

Balance, December 31, 1997	NONE
Additions:	
Deposits	\$40,309
Interest earnings	274
Total additions	<u>40,583</u>
Deletions - service charges	<u>(9)</u>
Balance, December 31, 1998	40,574
Additions:	
Deposits	NONE
Interest earnings	231
Deletions - service charges	<u>(370)</u>
Balance, December 31, 1999	<u><u>\$40,435</u></u>

These costs and any additional costs that might arise from changes in postclosure requirements (due to changes in technology or more rigorous environmental regulations, etc.) may need to be recovered by charges to future landfill users, taxpayers, or both.

On February 29, 1996, the Tensas Parish Police Jury (the Parish) entered into a *Contract of Landfill Management* (Contract) with Twin Bridges Company, Inc. (Contractor) which transfers operation and maintenance of the Tensas Parish Landfill from the Parish to the Contractor. The Contract frees the Parish from any and all future environmental liabilities and/or responsibility associated with ownership, operation of, and management of the Tensas Parish Landfill.

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Notes to the Financial Statements
(Continued)

Although the financial obligation related to closure and postclosure care of the landfill has been legally transferred to the Contractor and the contract ultimately frees the police jury from the financial obligation related to closure and postclosure care of the landfill, it has been determined that the Contractor is not currently financially capable of meeting the financial obligations imposed by the closure and postclosure care responsibilities. Accordingly, the Parish is required to, and has, recognized the closure and postclosure costs relating to the operation of the Tensas Parish Landfill in the accompanying financial statements.

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of December 31, 1999 and for the Two Years Ended
December 31, 1999 and 1998

SPECIAL REVENUE FUNDS

PUBLIC WORKS FUNDS

Road Fund -- accounts for the maintenance and operation of parish highways, streets, and bridges. Financing is provided by the State of Louisiana Parish Transportation Act funds and sales tax revenues.

Gravity Drainage District Funds -- account for drainage projects within the boundaries of each respective district. Financing is provided by a specific ad valorem tax and the related state revenue sharing in each district.

Waste Collection Fund -- accounts for the operation of a solid waste collection and disposal system. Financing is provided by sales tax revenues.

Landfill Site Fund-- accounts for the operation of the parish landfill. Financing is provided by sales tax revenues and tipping fees.

Interim Landfill Closure Site Fund -- accounts for the anticipated closure costs relating to the initial cells at the landfill site. Initial financing was provided by a specific parishwide ad valorem tax.

Gravel Fund -- accounts for the costs of gravel purchased for maintenance of parish roads. Financing is provided by operating transfers from the Road Fund.

Tire Remediation Fund -- accounts for the costs of removal of used tires from the parish. Financing is provided by a grant from the State of Louisiana. The fund was closed during 1998.

Fertilizer Fund -- accounts for the costs relating to the improvement of the Fertilizer Road in the parish. Financing is provided by a grant from the State of Louisiana. The fund was closed during 1998.

Rosenwald/Tensas Reunion Fund -- accounts for the costs relating to the improvements made to the property owned by the aforementioned non-profit organization located in the parish. Financing is provided by a grant from the State of Louisiana.

HEALTH UNIT FUND -- accounts for the maintenance and operation of the Tensas Parish Health Unit. Financing is provided by a specific parishwide ad valorem tax and the related state revenue sharing.

AMBULANCE FUND -- accounts for the operation of the parishwide ambulance service. Financing is provided by sales tax revenue.

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Special Revenue Funds
(Continued)

CRIMINAL COURT FUND -- created by Section 571.11 of Title 15 of the Louisiana Revised Statute of 1950, which provides that fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases be transferred to the parish treasurer and deposited into a special Criminal Court Fund to be used to pay expenses of the criminal court system of the parish. Expenditures are made from the fund on motion of the district attorney and approved by the district judges. The statute requires that one-half of the fund balance remaining a December 31 of each year be transferred to the parish General Fund.

LIBRARY FUND -- accounts for the operation of the Tensas Parish Library financed by a specific parishwide ad valorem tax and the related state revenue sharing, and state grants.

EMERGENCY PREPAREDNESS FUND -- accounts for the operation of the parishwide civil defense program. Financing is provided by a grant from the Federal Emergency Management Agency.

HOSPITAL GRANT FUND -- accounts for a grant received from the State of Louisiana - Department of Health and Hospitals to develop projects that plan or provide needed primary care to indigent and low-income persons. The fund was closed during 1998.

ECONOMIC DEVELOPMENT FUND -- accounts for the activities relating to economic development in the parish. Funding is provided by a sales tax revenue.

FIRE PROTECTION FUND -- accounts for activities relating to the collection and remittance of the one-quarter of one per cent (1/4%) sales tax approved by the voters for a period of ten (10) years. The net proceeds of the tax (after cost of collections) is dedicated for the purpose of establishing and maintaining a parish-wide fire protection district. The net proceeds are remitted to the Fire Protection District No. 1 of Tensas Parish for subsequent disbursement, by the board of commissioners, for fire protection in the parish.

**TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Combining Schedules
As of December 31, 1999 and for the Years Ended
December 31 1999 and 1998**

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1999

	PUBLIC WORKS FUNDS	HEALTH UNIT	AMBULANCE	CRIMINAL COURT	LIBRARY	EMERGENCY PREPAREDNESS
ASSETS						
Cash and cash equivalents	\$683,826	\$370,097	\$262,820		\$103,567	\$38,046
Cash with trustee	40,435					
Receivables	105,148	81,646	1,975	\$3,983	118,872	
Interfund receivables	15,177					
TOTAL ASSETS	\$844,587	\$451,744	\$264,795	\$3,983	\$222,439	\$38,046
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts and withholdings payable	\$49,477	\$3,214	\$1,523	\$5,462	\$5,485	
Interfund payables	55,688			34,616		
Intergovernmental payable						
Deferred revenues					24,501	
Total Liabilities	105,166	3,214	1,523	40,078	29,986	NONE
Fund Equity - fund balances - (deficit):						
Reserved for landfill closure	40,435					
Unreserved - undesignated	698,985	448,530	263,272	(36,095)	192,453	38,046
Total Fund Equity	739,421	448,530	263,272	(36,095)	192,453	38,046
TOTAL LIABILITIES AND FUND EQUITY	\$844,587	\$451,744	\$264,795	\$3,983	\$222,439	\$38,046

ECONOMIC DEVELOPMENT FUND	FIRE PROTECTION FUND	TOTAL
\$117,993	\$38,118	\$1,614,467
1,481	1,481	40,435
		314,587
		15,177
-----	-----	-----
\$119,474	\$39,599	\$1,984,667
-----	-----	-----
		\$65,161
		90,304
	\$39,599	39,599
		24,501
-----	-----	-----
NONE	39,599	219,566
-----	-----	-----
		40,435
119,474		1,724,666
-----	-----	-----
119,474	NONE	1,765,101
-----	-----	-----
\$119,474	\$39,599	\$1,984,667
-----	-----	-----

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1999

	PUBLIC WORKS FUNDS	HEALTH UNIT	AMBULANCE	CRIMINAL COURT	LIBRARY	EMERGENCY PREPAREDNESS
REVENUES						

Taxes:						
Ad valorem	\$82,586	\$92,322			\$134,473	
Sales and use	565,852		\$133,175			
Intergovernmental revenues:						
Federal funds	1,603					3,095
State funds	127,433	8,297			27,058	
Fees, charges, and commissions	92,695				561	66,959
Fines and forfeitures				57,069		
Use of money and property	28,803	13,625	10,342	5	4,122	1,441
	-----	-----	-----	-----	-----	-----
Total revenues	898,971	114,244	143,516	57,073	166,213	71,496
	-----	-----	-----	-----	-----	-----
EXPENDITURES						

Current:						
General government						
Judicial				146,299		
Finance and administration	2,705	3,019			4,394	
Public safety						68,762
Public works	953,971					
Health and welfare		4,449	158,522			
Culture and recreation					122,438	
Economic development						
Intergovernmental						
Debt service	48,606					
	-----	-----	-----	-----	-----	-----
Total expenditures	1,005,281	7,468	158,522	146,299	126,832	68,762
	-----	-----	-----	-----	-----	-----
EXCESS (Deficiency) OF REVENUES						
OVER EXPENDITURES	(106,310)	106,776	(15,006)	(89,226)	39,381	2,734

(Continued)

ECONOMIC DEVELOPMENT FUND	FIRE PROTECTION FUND	TOTAL
	\$29,951	\$339,331
\$99,860	9,648	808,535
		4,698
87,500		250,287
		160,215
		57,069
3,274		61,612
-----	-----	-----
190,635	39,599	1,681,748
-----	-----	-----
		146,299
		10,118
		68,762
		953,971
		162,971
		122,438
139,215		139,215
	39,599	39,599
		48,606
-----	-----	-----
139,215	39,599	1,691,978
-----	-----	-----
51,420	NONE	(10,230)

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1999

	PUBLIC WORKS FUNDS	HEALTH UNIT	AMBULANCE	CRIMINAL COURT	LIBRARY	EMERGENCY PREPAREDNESS
OTHER FINANCING SOURCES						
Insurance claims and reimbursements	\$5,206					
Operating transfers in	392,041			\$90,840		
Operating transfers out	(419,041)	(\$1,000)	(\$5,000)	(4,000)	(\$3,000)	
Sale of general fixed assets	270					
Total other financing sources	(21,524)	(1,000)	(5,000)	86,840	(3,000)	NONE
DEFICIENCY OF REVENUES AND OTHER						
SOURCES OVER EXPENDITURES						
	(127,834)	105,776	(20,006)	(2,386)	36,381	2,734
FUND BALANCE (Deficit) AT						
BEGINNING OF YEAR						
	867,255	342,753	283,278	(33,709)	156,072	35,311
FUND BALANCE (Deficit) AT						
END OF YEAR						
	\$739,421	\$448,530	\$263,272	(\$36,095)	\$192,453	\$38,046

(Concluded)

ECONOMIC DEVELOPMENT FUND	FIRE PROTECTION FUND	TOTAL
		\$5,206
		482,881
		(432,041)
		270
NONE	NONE	56,316
\$51,420	NONE	46,086
68,054	NONE	1,719,015
\$119,474	NONE	\$1,765,101

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

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

	PUBLIC WORKS FUNDS	HEALTH UNIT	AMBULANCE	CRIMINAL COURT	LIBRARY	EMERGENCY PREPAREDNESS
REVENUES						

Taxes:						
Ad valorem	\$76,666	\$80,706			\$117,504	
Sales and use	617,270		\$144,878			
Licenses and permits						
Intergovernmental revenues:						
Federal funds	3,195					3,095
State funds	841,676	9,082	194		27,766	86,171
Fees, charges, and commissions	158,557				479	
Fines and forfeitures				66,432		
Use of money and property	31,863	10,545	11,499		3,339	1,089
Other	11,310				14,284	281
	-----	-----	-----	-----	-----	-----
Total revenues	1,740,537	100,333	156,571	66,432	163,372	90,636
	-----	-----	-----	-----	-----	-----
EXPENDITURES						

Current:						
General government						
Judicial				148,990		
Finance and administration	3,438	2,661			3,875	
Public safety						75,811
Public works	1,665,885					
Health and welfare		10,695	158,200			
Culture and recreation					143,697	
Debt service	48,606					
	-----	-----	-----	-----	-----	-----
Total expenditures	1,717,929	13,356	158,200	148,990	147,572	75,811
	-----	-----	-----	-----	-----	-----
EXCESS (Deficiency) OF REVENUES						

OVER EXPENDITURES	22,608	86,977	(1,629)	(82,558)	15,800	14,825
	-----	-----	-----	-----	-----	-----

(Continued)

HOSPITAL GRANT FUND	ECONOMIC DEVELOPMENT FUND	TOTAL
	\$67,523	\$274,876 829,671
\$101,580		6,290 1,066,469 159,036 66,432
2,020	615	60,970 25,875
----- 103,600	----- 68,138	----- 2,489,619
		148,990 9,974 75,811 1,665,885 272,495 143,780 48,606
----- 103,600	----- 83	----- 2,365,541
NONE	68,055	124,078

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

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

	PUBLIC WORKS FUNDS	HEALTH UNIT	AMBULANCE	CRIMINAL COURT	LIBRARY	EMERGENCY PREPAREDNESS
OTHER FINANCING SOURCES						
Increase in general long-term debt	\$122,440			\$88,579	\$1,685	
Operating transfers in	25,064				(4,685)	
Operating transfers out	(56,064)	(\$1,000)	(\$5,000)			
Total other financing sources	91,440	(1,000)	(5,000)	88,579	(3,000)	NONE
DEFICIENCY OF REVENUES AND OTHER						
SOURCES OVER EXPENDITURES	114,048	85,977	(6,629)	6,021	12,800	\$14,825
FUND BALANCE (Deficit) AT						
BEGINNING OF YEAR	753,211	256,777	289,908	(39,730)	143,272	20,486
FUND BALANCE (Deficit) AT						
END OF YEAR	\$867,259	\$342,754	\$283,279	(\$33,709)	\$156,072	\$35,311

(Concluded)

HOSPITAL GRANT FUND	ECONOMIC DEVELOPMENT FUND	TOTAL
		\$122,440
		115,328
		(66,749)
NONE	NONE	171,019
NONE	\$68,055	295,097
NONE	NONE	1,423,924
NONE	\$68,055	\$1,719,021

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS

Combining Balance Sheet, December 31, 1999

	ROAD FUND	GRAVITY DRAINAGE DISTRICT			WASTE COLLECTION FUND	LANDFILL SITE FUND	INTERIM LANDFILL CLOSURE FUND
		NO. 1	NO. 2	NO. 3			
ASSETS							
Cash and cash equivalents	\$290,079	\$43,718	\$55,260	\$35,259	\$160,125	\$96,710	
Cash with trustee						40,435	
Receivables	4,443	21,468	35,321	25,298	3,949	14,668	
Interfund receivables	12,672			2,505			
TOTAL ASSETS	\$307,195	\$65,185	\$90,581	\$63,062	\$164,075	\$151,813	NONE
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts and withholdings payable	\$12,718	\$805	\$1,464	\$1,285	\$17,550	\$5,500	
Interfund payables	40,511	2,001	3,463	2,799			
Total Liabilities	53,229	2,806	4,927	4,084	17,550	5,500	NONE
Fund Equity - fund balances (deficits):							
Reserved for landfill closure						40,435	
Unreserved - undesignated	253,966	62,379	85,654	58,978	146,524	105,878	
Total Fund Equity	253,966	62,379	85,654	58,978	146,524	146,313	NONE
TOTAL LIABILITIES AND FUND EQUITY	\$307,195	\$65,185	\$90,581	\$63,062	\$164,075	\$151,813	NONE

GRAVEL FUND	FERTILIZER FUND	ROSENWALD/ TENSAS REUNION FUND	TOTAL
		\$2,676	\$683,826 40,435 105,148 15,177
NONE	NONE	\$2,676	\$844,587
\$10,154 6,914			\$49,477 55,688
17,068	NONE	NONE	105,166
(17,068)		\$2,676	40,435 698,985
(17,068)	NONE	2,676	739,421
NONE	NONE	\$2,676	\$844,587

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1999

	ROAD	GRAVITY DRAINAGE DISTRICT			WASTE COLLECTION	LANDFILL SITE
		NO. 1	NO. 2	NO. 3		
REVENUES						

Taxes:						
Ad valorem		\$21,366	\$35,688	\$25,531		
Sales and use	\$299,581				\$266,271	
Intergovernmental revenues:						
Federal funds			1,603			
State funds	114,689	3,406	4,916	1,793		
Fees, charges, and commissions						\$92,695
Use of money and property	477	1,476	1,639	1,123	15,792	4,754
	-----	-----	-----	-----	-----	-----
Total revenues	414,747	26,248	43,846	28,447	282,062	97,449
	-----	-----	-----	-----	-----	-----
EXPENDITURES						

Current:						
Finance and administration		705	1,164	835		
Public works	405,163	18,367	12,960	13,277	384,744	11,370
Debt service	48,606					
	-----	-----	-----	-----	-----	-----
Total expenditures	453,769	19,072	14,124	14,113	384,744	11,370
	-----	-----	-----	-----	-----	-----
EXCESS (Deficiency) OF REVENUES						
OVER EXPENDITURES	(39,022)	7,176	29,722	14,334	(102,682)	86,079
	-----	-----	-----	-----	-----	-----
OTHER FINANCING SOURCES						

Insurance claims and reimbursements	5,206					
Operating transfers in	296,511					14,923
Operating transfers out	(16,000)				(208,000)	(92,408)
Sale of general fixed assets					270	
	-----	-----	-----	-----	-----	-----
Total other financing sources	285,717	NONE	NONE	NONE	(207,730)	(77,485)
	-----	-----	-----	-----	-----	-----
EXCESS (Deficiency) OF REVENUES AND						
OTHER SOURCES OVER EXPENDITURES						
AND OTHER USES	246,695	7,176	29,722	14,334	(310,412)	8,594
	-----	-----	-----	-----	-----	-----
FUND BALANCE AT BEGINNING OF YEAR	7,271	55,203	55,932	44,644	456,936	137,719
	-----	-----	-----	-----	-----	-----
FUND BALANCE AT END OF YEAR	\$253,966	\$62,379	\$85,654	\$58,978	\$146,524	\$146,313
	=====	=====	=====	=====	=====	=====

INTERIM LANDFILL CLOSURE	GRAVEL	ROSENWALD/ TENSAS REUNION FUND	TOTAL
			\$82,586
			565,852
			1,603
		\$2,629	127,433
			92,695
\$3,277	\$220	47	28,803
3,277	220	2,676	898,971
			2,705
	108,090		953,971
			48,606
NONE	108,090	NONE	1,005,281
3,277	(107,870)	2,676	(106,310)
			5,206
(102,633)	80,608		392,041
			(419,041)
			270
(102,633)	80,608	NONE	(21,524)
(99,357)	(27,262)	2,676	(127,834)
99,357	10,194	NONE	867,255
NONE	(\$17,068)	\$2,676	\$739,421

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS

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

	ROAD	GRAVITY DRAINAGE DISTRICT			WASTE	LANDFILL
		NO. 1	NO. 2	NO. 3	COLLECTION	SITE
REVENUES						

Taxes:						
Ad valorem		\$20,813	\$32,267	\$23,586		
Sales and use	\$326,811				\$290,459	
Intergovernmental revenues:						
Federal funds			3,195			
State funds	144,643	3,785	5,311	1,987		
Fees, charges, and commissions						\$158,557
Use of money and property	1,181	1,335	1,289	832	16,957	4,115
Other	46	894	894	894	310	8,272
	-----	-----	-----	-----	-----	-----
Total revenues	472,681	26,827	42,956	27,299	307,726	170,944
	-----	-----	-----	-----	-----	-----
EXPENDITURES						

Current:						
Finance and administration		688	1,118	777		
Public works	567,559	19,206	45,717	17,532	190,222	
Debt service	48,606					
	-----	-----	-----	-----	-----	-----
Total expenditures	616,165	19,894	46,835	18,309	190,222	NONE
	-----	-----	-----	-----	-----	-----
EXCESS (Deficiency) OF REVENUES						
OVER EXPENDITURES	(143,484)	6,933	(3,879)	8,990	117,504	170,944
	-----	-----	-----	-----	-----	-----
OTHER FINANCING SOURCES						

Increase in general long-term debt	122,440					
Operating transfers in						
Operating transfers out	(16,000)				(8,000)	(28,064)
	-----	-----	-----	-----	-----	-----
Total other financing sources	106,440	NONE	NONE	NONE	(8,000)	(28,064)
	-----	-----	-----	-----	-----	-----
EXCESS (Deficiency) OF REVENUES AND						
OTHER SOURCES OVER EXPENDITURES						
AND OTHER USES	(37,044)	6,933	(3,879)	8,990	109,504	142,880
	-----	-----	-----	-----	-----	-----
FUND BALANCE AT BEGINNING OF YEAR	44,316	48,270	59,811	35,655	347,433	(5,161)
	-----	-----	-----	-----	-----	-----
FUND BALANCE AT END OF YEAR	\$7,272	\$55,203	\$55,932	\$44,645	\$456,937	\$137,719
	=====	=====	=====	=====	=====	=====

INTERIM LANDFILL CLOSURE	GRAVEL	TIRE REMIATION FUND	FERTILIZER FUND	ROSENWALD/ TENSAS REUNION FUND	TOTAL
					\$76,666
					617,270
		\$546,322	\$126,637	\$12,991	3,195
\$4,350	\$1,804				841,676
					158,557
					31,863
					11,310
4,350	1,804	546,322	126,637	12,991	1,740,537
855					3,438
78,246	61,453	546,322	126,637	12,991	1,665,885
					48,606
79,101	61,453	546,322	126,637	12,991	1,717,929
(74,751)	(59,649)	NONE	NONE	NONE	22,608
	25,064				122,440
(4,000)					25,064
					(56,064)
(4,000)	25,064	NONE	NONE	NONE	91,440
(78,751)	(34,585)	NONE	NONE	NONE	114,048
178,108	44,779	NONE	NONE	NONE	753,211
\$99,357	\$10,194	NONE	NONE	NONE	\$867,259

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of December 31, 1999 and for the Two Years Ended
December 31, 1999 and 1998

CAPITAL PROJECTS FUNDS

COMMUNITY DEVELOPMENT BLOCK GRANT -- accounts for federal grants from the United States Department of Housing and Urban Development (CFDA 14.219) which are passed through the Louisiana Community Development Block Grant Section. The grant funds are used to finance "grant specific" projects as approved by state pass-through grantor agency.

HEALTH UNIT SITE GRANT FUND -- accounts for the acquisition of land relating to the future construction of a new health unit facility in Tensas Parish. Financing is provided by a grant from the State of Louisiana.

RURAL DEVELOPMENT GRANT FUND -- Financing is provided by a grant from the State of Louisiana.

AGRICULTURAL ARENA GRANT FUND -- Financing is provided by a grant from the State of Louisiana.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS

Combining Balance Sheet, December 31, 1999

	BLOCK GRANT FUND	HEALTH UNIT SITE GRANT FUND	RURAL DEVELOPMENT GRANT FUND	AGRICULTURAL ARENA GRANT FUND	TOTAL
ASSETS					
Cash and cash equivalents		\$52,790		\$1,588	\$54,378
Receivables					
Interfund receivables					
TOTAL ASSETS	NONE	\$52,790	NONE	\$1,588	\$54,378
LIABILITIES AND FUND EQUITY					
Liabilities - deferred revenues	NONE	\$52,790	NONE	\$1,588	\$54,378
Fund Equity - fund balances - unreserved/undesignated	NONE	NONE	NONE	NONE	NONE
TOTAL LIABILITIES AND FUND EQUITY	NONE	\$52,790	NONE	\$1,588	\$54,378

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1999

	BLOCK GRANT FUND	HEALTH UNIT SITE GRANT FUND	RURAL DEVELOPMENT GRANT FUND	AGRICULTURAL ARENA GRANT FUND	TOTAL
REVENUES					
Intergovernmental revenues - state funds			\$74,065	\$23,903	\$97,968
Use of money and property		\$336			336
Total revenues	NONE	336	74,065	23,903	98,304
EXPENDITURES					
Capital outlay	NONE	336	88,657	23,903	112,896
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES					
	NONE	NONE	(14,592)	NONE	(14,592)
OTHER FINANCING SOURCES					
Operating transfers in	NONE	NONE	14,592	NONE	14,592
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES					
	NONE	NONE	NONE	NONE	NONE
FUND BALANCE AT BEGINNING OF YEAR					
	NONE	NONE	NONE	NONE	NONE
FUND BALANCE AT END OF YEAR					
	NONE	NONE	NONE	NONE	NONE

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

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

	BLOCK GRANT FUND	HEALTH UNIT SITE FUND	TOTAL
REVENUES			

Intergovernmental revenues - federal funds	\$22,609	NONE	\$22,609
	-----	-----	-----
EXPENDITURES			

Capital outlay	22,609	NONE	22,609
	-----	-----	-----
EXCESS OF REVENUES OVER EXPENDITURES	NONE	NONE	NONE

FUND BALANCE AT BEGINNING OF YEAR	NONE	NONE	NONE

FUND BALANCE AT END OF YEAR	NONE	NONE	NONE
-----	=====	=====	=====

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Two Years Ended December 31, 1999

COMPENSATION PAID

The schedule of compensation paid to police jurors and other board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

POLICE JURORS

Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method jurors receive monthly compensation at varying rates, but not exceeding the maximum provided by State law.

COMMISSIONERS - GRAVITY DRAINAGE DISTRICTS

In accordance with Louisiana Revised Statute (LSA-R.S.) 38:1794, each board member may receive per diem of up to \$60 for each day in the conduct of official business of the district, not to exceed 36 days each year.

The board of commissioners of Gravity Drainage District No. 1 have elected to receive \$35 per diem per meeting.

The board of commissioners of Gravity Drainage District No. 2 have elected to receive \$34 per meeting.

The board of commissioners of Gravity Drainage District No. 3 have elected to receive \$30 per meeting.

COMMISSIONERS - LIBRARY BOARD OF CONTROL

The commissioners of the library board of control receive no compensation from the library.

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE

Schedule of Compensation Paid Police Jurors and Others
For The Two Years Ended December 31, 1999

	December 31,	
	1999	1998
Police Jurors		

Bell, Ples	\$11,472	\$10,272
Dillard, Sam	10,272	10,272
Hale, Thomas	10,272	10,272
Merritt, Rufus	10,272	10,272
Nicholson, James	10,272	10,272
Rush, Ricky	10,272	11,172
Wiley, Woodrow, W., Jr.	10,272	10,272
	-----	-----
Totals	\$73,104	\$72,804
	=====	=====
Gravity Drainage District No. 1		

Keyes, Glenn	\$210	\$70
Mize, Owen	NONE	70
Rabb, Calvin	210	70
Wiley, Woodrow, Sr.	210	70
Wiley, Woodrow, Jr.	210	70
	-----	-----
Totals	\$840	\$350
	=====	=====
Gravity Drainage District No. 2		

Blanche, Richard	\$34	NONE
Crigler, Bill	68	\$34
Frazier, James	68	68
Herring, LaVance	68	68
Vinson, David	68	68
	-----	-----
Totals	\$306	\$238
	=====	=====
Gravity Drainage District No. 3		

Lee, Sidney	NONE	\$60
Mize, Terry, Jr.	30	60
Pollard, Donald	30	NONE
Ratcliff, Rusty	30	30
White, Jimmy	30	60
	-----	-----
Totals	\$120	\$210
	=====	=====

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by *Government Auditing Standards*, issued by the Comptroller General of the United States. The reports are based solely on the audit of the primary government financial statements.

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT
55 Terra Avenue
Alexandria, LA 71303
318/442-7568
Fax: 318/442-9495

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

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana

I have audited the primary government financial statements of the Tensas Parish Police Jury as of and for the year ended December 31, 1999, and have issued my report thereon dated July 6, 2000. 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 financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed the following instances of noncompliance that are required to be reported under *Government Auditing Standards*.

PARISH TRANSPORTATION FUND

The audit disclosed that, for the years ended December 31, 1999 and 1998, the police jury did not adopt a 3-year capital improvement program which lists all projects (prioritized ranking) to be constructed during the current fiscal year and those projects that the jury anticipates constructing in the next two years as required by Louisiana law.

It is recommended that the police jury prepare, with assistance from the parish manager and consulting engineer, a 3-year capital improvement program as required by Louisiana law. It is further recommended that this program be updated on an annual basis and approved by the jury at its December public meeting.

The police jury, through its secretary/treasurer, has provided assurances that a 3-year capital improvement program will be prepared and adopted by the police jury, on an annual basis, in compliance with Louisiana law.

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Compliance and Internal Control Report
(Continued)

AUDIT COMPLETION

Louisiana law requires the audit to be completed within six months of the close of the entity's fiscal year. During the month of May 2000, the police jury appointed a new secretary/treasurer which resulted in additional time being required to complete the audit process and issue the report.

These instances of noncompliance do not affect my report dated July 6, 2000, on the financial statements of the Tensas Parish Police Jury.

Internal Control Over Financial Reporting

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

Prior Audit Findings

The audit for the two year period ended December 31, 1997, disclosed no instances of noncompliance that were required to be reported under *Government Auditing Standards* or matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

General

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

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
July 6, 2000