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**DELRUEGLARD PARISH POLICE JURY  
DELRUEGLARD, LOUISIANA  
PRIMARY GOVERNMENT**

**Annual Financial Report  
December 31, 1998**

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**JUL 13 1998**

Release Date July 13, 1998

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## **BROUSSARD & COMPANY, APC**

**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITORS' REPORT**

To the Members of the  
Boutangard Parish Police Jury  
DeRidder, Louisiana

We have audited the accompanying primary government financial statements of the Boutangard Parish Police Jury, as of and for the year ended December 31, 1998, as listed in the table of contents. These primary government financial statements are the responsibility of the Boutangard Parish Police Jury's management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and 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 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 financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

However, the primary government financial statements, because they do not include the financial data of component units of the Boutangard Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Boutangard Parish Police Jury, as of December 31, 1998, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The combining and individual fund and account group financial statements, schedules, and additional information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the primary government financial statements of the Boutangard Parish Police Jury. Such information, except the year 2000 supplementary information, has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, the information is fairly stated in all material respects in relation to the primary government financial statements taken as a whole.

#### **SEE PREFERENCE**

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To the Members of the  
Iberoufford Parish Police Jury  
Iberoufford, Louisiana  
Page 2

The year 2000 information on page 62 is not a required part of the basic financial statements, but is supplementary information required by the Governmental Accounting Standards Board. We have applied review limited procedures which consisted principally of inquiries of management regarding methods of measurement and presentation of supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Iberoufford Parish Police Jury is or will become year 2000 compliant, that the Iberoufford Parish Police Jury's year 2000 remediation efforts will be successful in whole or in part, or that the parties with which the Iberoufford Parish Police Jury does business are or will be year 2000 compliant.

In accordance with Government Auditing Standards, we have also issued a report dated March 21, 1999, on our consideration of the Iberoufford Parish Police Jury's internal control and compliance with laws and regulations.

March 21, 1999  
CRB

*Branard & Company*

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS**

**BEAUBOULEAU PARISH POLICE JURY  
DURBIN, LOUISIANA**

**Combined Balance Sheet - All Fund Types  
and Account Groups  
December 31, 1999**

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>ASSETS</b>				
Cash and cash equivalents	\$ 553,948	\$ 3,744,095	\$ 588,379	\$ 3,708,580
Receivables	443,842	3,433,337	678,468	32,905
Due from other funds	73,488	-	-	-
Land	-	-	-	-
Buildings and improvements	-	-	-	-
Furniture and equipment	-	-	-	-
Construction in progress	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for settlement of general long-term obligations	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,071,278</b>	<b>\$ 7,180,581</b>	<b>\$ 1,276,847</b>	<b>\$ 3,751,485</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 28,380	\$ 263,081	\$ -	\$ 18,212
Accrued payable	3,905	61,371	-	58,338
Accounts wages payable	26,616	43,496	-	-
Due to other funds	-	73,488	-	-
Bonds payable	-	-	-	-
Notes payable - - term loans of individuals	-	-	-	-
Accrued compensated absences	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 58,901</b>	<b>\$ 441,356</b>	<b>\$ -</b>	<b>\$ 76,550</b>
<b>Fund Equity:</b>				
Investment in general fund assets	-	-	-	-
Fund Balance:				
Reserved for debt service	-	-	1,276,241	-
Unreserved - undesignated	1,012,377	3,738,325	-	2,674,734
<b>Total Fund Equity</b>	<b>\$ 1,012,377</b>	<b>\$ 3,738,325</b>	<b>\$ 1,276,241</b>	<b>\$ 2,674,734</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,241,278</b>	<b>\$ 8,168,903</b>	<b>\$ 1,276,241</b>	<b>\$ 3,751,485</b>

The accompanying notes are an integral part of this statement.

STATEMENT A

Account Group		
General Fixed Assets	General Lease-Term Lease	Total (Memorandum Only)
\$ -	\$ -	\$ 9,579,121
-	-	3,780,833
-	-	75,489
440,779	-	441,258
3,740,004	-	7,743,904
3,088,688	-	7,893,640
1,055,810	-	1,893,000
-	1,208,244	1,208,244
-	7,158,818	7,158,818
<u>\$ 16,314,504</u>	<u>\$ 8,396,654</u>	<u>\$ 24,711,990</u>
-	-	343,110
-	-	119,568
-	-	58,872
-	-	75,488
-	6,817,683	6,817,683
-	2,260,776	2,260,776
-	110,891	110,895
-	8,088,354	8,088,354
16,314,504	-	16,314,504
-	-	1,208,244
-	-	11,995,738
<u>16,314,504</u>	<u>-</u>	<u>18,214,486</u>
<u>\$ 16,314,504</u>	<u>\$ 8,396,654</u>	<u>\$ 24,711,990</u>



**EMERALD HILLS POLICE JURY  
EMERALD, LOUISIANA**

**Combined Statement of Revenues, Expenditures, and  
Changes in Fund Balances - All Governmental Fund Types  
For the Year Ended December 31, 2008**

	<u>General</u>	<u>Special Revenues</u>
<b>REVENUES</b>		
Taxes:		
All ad valorem	\$ 394,219	\$ 3,634,906
Sales	-	3,874,644
Other taxes	-	63,778
Licenses and permits	5,098	-
Intergovernmental Revenues:		
Federal funds	3,007	89,433
State funds		
Public transportation funds	-	500,984
State revenue sharing	33,131	33,207
Revenue bond	1,033,892	-
Other state funds	883,439	1,117,807
Other	-	-
Fees, charges, and miscellaneous for services	63,372	548,826
Financial Institutions	70,488	544,125
Interest	26,331	209,478
Other revenues	94,462	15,000
Total Revenues	<u>1,889,839</u>	<u>7,412,780</u>
<b>EXPENDITURES</b>		
General Government:		
Legislative	170,007	-
Judicial	150,714	464,000
Executive	29,577	-
Finance and administration	305,400	-
Other general administrative	222,117	16,128
Public safety	611,428	811,200
Public works	-	4,738,538
Health and welfare	-	348,798
Culture and recreation	-	1,233,682
ISM services	-	395,132
Other expenditures	34,099	-
Total Expenditures	<u>1,811,931</u>	<u>7,862,880</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>77,908</u>	<u>549,900</u>
<b>FINANCING AND OTHER CHANGES</b>		
Transfers in/out	(237,463)	(398,710)
Other	(3,889)	-
Proceeds from issuance of long-term debt	-	-
Settlement of long-term debt	-	24,288
Total Other Financing (Source/Use)	<u>(241,352)</u>	<u>(374,422)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING OVER EXPENDITURES AND OTHER CHANGES</b>	<u>(163,444)</u>	<u>175,478</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>1,488,087</u>	<u>7,237,482</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 1,324,643</u>	<u>\$ 7,412,960</u>

	Liabilities	Capital	Total		
	Accounts	Projects	Expenditures		
	Only	Only	Only		
\$	735,886	\$	-	735,886	
	-		-	2,876,600	
	-		-	40,908	
	-		-	5,000	
	-		-	85,708	
	-		-	150,984	
	-		-	110,509	
	-		-	1,000,000	
	-		-	1,200,000	
	-	20,000	-	20,000	
	-	-	-	485,000	
	-	-	-	455,614	
	25,000	181,494	-	511,600	
	-	-	-	180,130	
	<u>711,400</u>	<u>206,494</u>	<u>-</u>	<u>10,000,000</u>	
	-	-	-	872,627	
	-	-	-	680,883	
	-	-	-	24,377	
	-	-	-	300,483	
	-	-	-	200,643	
	-	-	-	1,787,886	
	-	1,861,460	-	6,680,724	
	-	-	-	148,908	
	-	-	-	1,200,000	
	2,800,000	-	-	2,100,000	
	-	1,700	-	50,000	
	<u>1,000,000</u>	<u>1,863,160</u>	<u>-</u>	<u>11,000,000</u>	
	<u>(1,200,000)</u>	<u>(1,600,000)</u>	<u>-</u>	<u>(1,041,554)</u>	
	664,880	(1,862,814)	-	-	
	-	1,500,000	-	(1,000)	
	-	-	-	1,500,000	
	<u>664,880</u>	<u>1,500,000</u>	<u>-</u>	<u>14,500</u>	
	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>(700,000)</u>	
	<u>564,880</u>	<u>1,400,000</u>	<u>-</u>	<u>(1,011,000)</u>	
\$	<u>1,200,000</u>	\$	<u>1,000,000</u>	\$	<u>12,000,000</u>

**DELAWARE PARISH POLICE JURY**  
**DELRIDEE, LOUISIANA**

**Combined Statement of Revenues, Expenditures and Changes  
in Fund Balances - Budget (GAAP Basis) and Actual -  
General and Special Revenue Funds  
For the Year Ended December 31, 1998**

	<u>General Fund</u>		Variances - Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
<b>REVENUES</b>			
Taxes	\$ 483,758	\$ 504,839	\$ (21,171)
Licenses and permits	11,900	5,998	(5,902)
Intergovernmental transfers	1,373,507	1,184,338	189,169
Fees, charges, and contributions for services	83,600	89,122	5,522
Fines and forfeitures	-	79,489	79,489
Interest	28,000	28,221	221
Other revenues	28,001	94,882	66,881
Total Revenues	<u>1,873,556</u>	<u>1,899,899</u>	<u>(76,347)</u>
<b>EXPENDITURES</b>			
General Government			
Legislative	188,818	179,627	(9,191)
Judicial	159,899	157,798	2,101
Elections	27,408	29,077	1,669
Finance and administrative	558,458	375,493	(182,965)
Other general administrative	248,946	322,153	73,207
Public safety	558,990	611,624	52,634
Public works	-	-	-
Health and welfare	13,288	-	13,288
Culture and recreation	-	-	-
Debt service	-	-	-
Other expenditures	9,483	34,059	(24,576)
Total Expenditures	<u>1,898,483</u>	<u>1,474,000</u>	<u>424,483</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>175,073</u>	<u>425,899</u>	<u>(250,826)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	(206,759)	(207,954)	(1,195)
Proceeds from long-term debt	-	-	-
Other	-	(1,000)	(1,000)
Sale of fixed assets	-	-	-
Total Other Financing Sources (Uses)	<u>(206,759)</u>	<u>(208,954)</u>	<u>(2,195)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(31,686)</u>	<u>216,945</u>	<u>(248,631)</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>1,086,167</u>	<u>1,086,167</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 1,054,481</u>	<u>\$ 1,303,112</u>	<u>\$ 248,631</u>

The accompanying notes are an integral part of this statement.

## Special Revenue Funds

	Budget	Actual	Variance - Favorable (Unfavorable)
1.	4,508,834	4,666,841	(1,577,980)
	-	-	-
	1,613,493	1,806,751	(193,258)
	293,813	309,824	16,011
	388,230	354,325	33,905
	382,388	299,478	82,910
	19,990	15,681	4,309
	<u>3,048,284</u>	<u>3,811,739</u>	<u>(763,455)</u>
	-	-	-
	358,888	463,088	(104,200)
	-	-	-
	1,811,563	-	1,811,563
	4,000	96,828	(92,828)
	708,488	853,592	(145,104)
	4,741,738	4,738,238	3,500
	953,516	1,48,543	804,973
	784,882	1,223,642	(438,760)
	734,563	1,116,212	(381,649)
	-	-	-
	<u>19,781,511</u>	<u>7,542,687</u>	<u>12,238,824</u>
	<u>(1,237,581)</u>	<u>271,697</u>	<u>1,509,278</u>
	(1,198,315)	(508,713)	(689,602)
	-	-	-
	-	34,288	(34,288)
	<u>(1,198,315)</u>	<u>(474,425)</u>	<u>(723,890)</u>
	(1,482,834)	(142,416)	(1,340,418)
	<u>3,955,861</u>	<u>3,951,462</u>	<u>4,399</u>
2.	4,453,234	3,733,546	719,688

BOSSIERGARD PARISH POLICE JURY  
BOSSIERGARD, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 1998

*Note 1 - Summary of Significant Accounting Policies*

The Bossiergard Parish Police Jury is the governing authority for Bossiergard Parish and is a political subdivision of the State of Louisiana. The Police Jury enacts ordinances, sets policy and establishes programs in such fields as social welfare, transportation, drainage, industrial development and health services under the provisions of Louisiana Revised Statute 18:1236. The Jury operates under an elected Jury of ten members. The Jury's operations include highways and streets, sanitation, planning and zoning, public health and welfare services, as well as several administrative services.

Financial Reporting Entity - The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the 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.

Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity" established criteria for determining which component units should be considered part of the Jury for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit, including the right to incur its own debt, levy its own taxes and charges, acquire property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the parish governing authority (Police Jury) appoints a majority of board members of the potential component unit.
3. Fiscal interdependence between the parish and the potential component unit.
4. Imposition of will by the parish on the potential component unit.
5. Financial benefit/losses relationship between the parish and the potential component unit.

Only the primary government's financial information (including the following component units) are presented in these financial statements.

**BEAUREGARD PARISH POLICE JURY  
BEAUREGARD, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1998**

**Note 7 - Summary of Significant Accounting Policies (Continued)**

**Blended Component Units** - The following component units are reported as part of the primary government in the Primary Government Financial Statements of the Beauregard Parish Police Jury:

Criminal Court  
Fire Protection Districts 2, 3, 3-A, 4  
Toward Commission  
Civic Center  
2-911 Emergency Communications District  
Beauregard Parish Emergency Response Council

**A. BASIS OF PRESENTATION**

The accounts of the Police Jury are organized on the basis of funds and accounts group, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts which comprise its assets, liabilities, equity, revenues and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which operating activities are controlled.

The following fund types and account groups are used by the parish:

**Governmental Funds**

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

**Special Revenue Funds** - Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Debt Service Funds** - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

**Capital Projects Funds** - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Continued

DELAWARE PARISH POLICE JURY  
DELRIDEE, LOUISIANA

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1995

**Note 7 - Summary of Significant Accounting Policies (Continued)**

**B. ACCOUNT GROUPS**

General Fixed Assets Account Group

General Fixed Assets Account Group - The General Fixed Assets Account Group reflects the cost of fixed assets of a nondepreciable nature (contain land, building, certain improvements other than buildings, furniture, machinery, equipment, vehicles and work in progress) acquired or constructed by the parish.

Public domain ("infrastructure") fixed assets consisting of roads, bridges, storm drains, and certain other property are recorded as expenditures in the Capital Projects Funds, and are not capitalized in the General Fixed Assets Account Group, as these assets are inseparable and of value only to the Police Jury. Donated fixed assets are valued at their estimated fair market value on the date donated. No depreciation has been provided in the General Fixed Assets Account Group.

General Long-Term Debt Account Group

The general long-term debt account group accounts for all long-term debt backed by the full faith and credit of the parish (primary government).

**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 are generally included on the balance sheet. Operating statements of these funds present increases (revenue and other financing sources) and decreases (expenditures and other uses) in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting whereby revenues are recognized in the accounting period in which they become available and measurable. Measurable means the amount of the transaction can be determined and available to be collected 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:

Continued

BOURGEOIS PARISH POLICE JURY  
BOURGOIS, LOUISIANA

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1988

**Note 1. Summary of Significant Accounting Policies (Continued)**

Ad valorem taxes and the related state revenue sharing (which is based on population and households in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. Ad valorem taxes received within 60 days of year-end are recognized as revenue in the period levied.

Federal and state grants are recognized when the Police Jury is entitled to the grant funds.

Sales taxes and gross receipts business taxes are considered "measurable" when they are in the hands of the primary government within the current period or soon enough to be used to pay liabilities of the current period.

Substantially all other revenues are recorded when they become available to the Police Jury.

Expenditures are recognized in the period which liability is incurred, if measurable, except for principal and interest on general long-term obligations which is recognized when due.

**D. BUDGET POLICIES AND BUDGETARY ACCOUNTING**

The annual budgets of the Bourgouis Parish Police Jury are adopted in accordance with Louisiana Revised Statutes 28:1061-1314. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget. Budgets are prepared on a modified accrual basis of accounting. All budgetary appropriations lapse at the end of each year.

Budgeted amounts, included in the accompanying financial statements, include original adopted budget amounts and all subsequent amendments. The Police Jury adopted budgets for its general and special revenue funds.

**E. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include amounts in petty cash, interest bearing demand deposits and time deposits. Cash equivalents for each fund include demand deposit account balances and certificates of deposit with maturities of three months or less.

Continued



BEAUBOULEGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1988

**Note 7 - Summary of Significant Accounting Policies (Continued)**

**F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

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

**G. FIXED ASSETS**

Fixed assets of the primary government are maintained on the basis of original cost, except those arising from gifts or donations which are recorded at their fair market value at the time of receipt. All such assets are recorded in the General Fixed Assets Account Group, and no depreciation is computed or recorded thereon.

**H. GENERAL LONG-TERM DEBT**

Long-term obligations of the parish are accounted for in the General Long-Term Debt Account Group.

**I. COMPENSATED ABSENCES**

All 12 month employees earn from 18 to 30 days of annual leave each year depending on the length of employment with the Police Jury. Annual leave may be accumulated to a maximum of 30 days. Upon termination or retirement, unused annual leave is paid to the employee at the employee's current rate of pay.

All 12 month employees earn 15 days of sick leave per year. Sick leave may be accumulated to a maximum of 30 days. Upon termination by reduction in force or retirement, accumulated sick leave is paid at the employee's current rate of pay.

**J. SALES TAXES**

The Taxation Commission Special Revenue Fund collects a 2% tax levied upon the occupancy of hotel, motel and overnight camping facilities within the jurisdiction of the parish. This sales and use tax is collected in accordance with Louisiana Revised Statute 11:4171.2(1) for the purpose of promoting tourism within the jurisdiction of the parish. Tax revenue at December 31, 1988 amounted to \$77,648.

Continued

DEALBEGARD PARISH POLICE JURY  
TERREBORE, LOUISIANA

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1988

**Note 1 - Summary of Significant Accounting Policies (Continued)**

The Sales Tax District No. 1 Special Revenue Fund collects a 1% sales and use tax within the jurisdiction of the district. This tax will be collected for a period of ten years, beginning April 1, 1985, and its proceeds are dedicated towards the expenditures necessary for the collection and disposal of solid waste within the jurisdiction of the district. Thereafter, any funds remaining from such sources of revenue on December 31 of each year may be deposited and expended in the ensuing fiscal year equally between the eight wards for the purpose of constructing, improving and maintaining public roads and bridges within the district. Tax revenues on December 31, 1988 amounted to \$1,438,307.

The Sales Tax District No. 1 Special Revenue Fund collects a second 1% sales and use tax within the jurisdiction of the district. This tax will be collected for a period of ten years, beginning in 1984. The 1% sales and use tax was renewed by the voters of the applicable Districts for a ten year period on November 3, 1988. Its proceeds (after paying the reasonable and necessary expenditures of collecting and administering the tax) will be deposited into the Parishwide Road Fund and are dedicated for the purposes of reconstructing, improving, opening and maintaining roads and bridges within the district and acquiring the necessary equipment thereof, and allocated and expended for such purposes in accordance with the following percentages:

- 30% - to parishwide work crews;
- 30% - for equipment and equipment repairs; and
- 40% - to acquire material and supplies - to  
be divided equally by the eight wards.

Tax revenues on December 31, 1988 amounted to \$1,438,307.

**K. USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Continued

DELAUREGARD PARISH POLICE BUREAU  
MONROE, LOUISIANA

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1998

**Note 1 - Summary of Significant Accounting Policies (Continued)**

**1. TOTAL COLUMNS ON COMBINED STATEMENTS**

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

**Note 2 - Cash, Cash Equivalents, and Investments**

Parish deposits at December 31, 1998 (including demand deposits and certificates of deposits) are as follows:

Category	Book Amount	Bank Balance
	\$ 8,579,331	\$ 8,579,381

The parish's investments were limited solely to certificates of deposits. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1998, the Police Jury had \$8,579,381 in deposits (adjusted bank balances). These deposits are secured from risk by \$724,240 of federal deposit insurance and \$8,324,848 of aggregated pledged securities held by the custodial banks in the name of the fiscal agent banks (Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 98-1129 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

Continued

**BEAUREGARD PARISH POLICE, JULY  
DECEDER, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1998**

**Note 3 - Receivables**

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

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>Total</u>
<b>Taxes:</b>					
Ad valorem	\$ 383,890	\$ 1,804,779	\$ 679,868	\$ -	\$ 2,768,537
Sales	-	298,316	-	-	298,316
<b>Intergovernmental:</b>					
State	287,842	51,734	-	-	339,576
Accrued interest	1,254	12,746	-	7,863	21,863
Other	18,754	155,852	-	25,890	300,496
<b>Total</b>	<b>\$ 610,740</b>	<b>\$ 2,423,417</b>	<b>\$ 679,868</b>	<b>\$ 33,753</b>	<b>\$ 3,237,778</b>

No allowance for uncollectible receivables has been provided. Management has evaluated the receivables and believes they are all collectible.

**Note 4 - General Fixed Assets**

A summary of changes in general fixed assets follows:

	<u>Balance January 1, 1998</u>	<u>Additions</u>	<u>Deletions/ Other</u>	<u>Balance December 31, 1998</u>
Land	\$ 418,860	\$ 11,813	\$ -	\$ 430,673
Buildings and improvements	7,448,033	296,061	-	7,744,094
Furniture and equipment	6,452,430	761,968	(777,798)	7,436,600
Construction in progress	736,275	678,168	-	1,414,443
<b>Total</b>	<b>\$ 14,045,598</b>	<b>\$ 1,747,949</b>	<b>\$ (777,798)</b>	<b>\$ 16,015,749</b>

Construction in progress represents design and development fees and construction costs related to the covered walkway center project as detailed in Note 11.

**Note 5 - Pension Plan**

Substantially all employees of the Beaurgard Parish Police are members of the Parishial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

Continued

DELAWAREGARD PARISH POLICE JURY  
DELRIDERS, LOUISIANA

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1988

Note 5 - **Pension Plan (Continued)**

The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Eligible employees of the Police Jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 58 with at least 18 years of creditable service, at or after age 55 with at least 29 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2% of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1% of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980, plus 2% of final average salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or jointed months that produce the highest average.

Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute. Contributions to the System include 1/4 of 1% of the rates shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:105, the employee contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuation for the prior fiscal year. Details concerning the actuarial status of the system are not available for 1988.

The pension benefit obligations as of December 31, 1987 follows:

RETIREMENT SYSTEM	Plan A	Plan B
Net Assets	\$ 274,843,681	\$ 80,871,077
Pension Benefit Obligations	(811,581,282)	(1,45,029,443)
Unfunded Pension Benefit Obligation	\$ 536,737,601	\$ 16,158,367

Continued

**BEAUREGARD PARISH POLICE JURY**  
**BERNARDINE, LOUISIANA**

**Notes to the Financial Statements (Continued)**  
**For the Year Ended December 31, 1998**

**Note 3 - Pension Plan (Continued)**

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

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

Contributions to the system are made by both employees and the Police Jury in a percentage of salaries. The payroll for the Police Jury employees covered by the system for the year ended December 31, 1998 was \$1,203,943; the Police Jury's total payroll was \$1,838,864. Covered employees contributed 9.66%, or \$115,338 to the system during calendar year 1998. The Police Jury contributed \$84,800 to this system during the year as to date. The Police Jury contributed at a rate of 7.33%.

**Note 4 - Changes in General Long-Term Debt**

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

	General Obligation Bonds	Capital Leases	Certificates of Indebtedness	Commodities Advances	Total
Long-Term Debt at 12/31/97	\$ 8,662,771	\$ 39,340	\$ 1,419,080	\$ 800,000	\$ 11,021,191
Additions	-	-	1,900,000	11,000	1,911,000
Retirements	(488,838)	(28,283)	(1,118,803)	-	(2,635,924)
Long-Term Debt at 12/31/98	\$ 8,173,933	\$ 11,057	\$ 2,200,277	\$ 811,000	\$ 11,296,267

Continued  
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DELTA BOGARD PARISH POLICE JURY  
DELSHIER, LOUISIANA

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1998

Note 4 - **Changes in General Long-Term Debt (Continued)**

Bonds and debt certificates at December 31, 1998 are comprised of the following individual issues:

\$3,658,000 public improvement bonds of Hospital District No. 2 dated 03/01/77, due in annual installments of \$5,800 - \$223,000 through 01/01/02; interest at 5.15% - 6.50%	\$ 28,000
\$968,000 public improvement jail bonds dated 06/15/82; due in annual installments of \$113,000 - \$113,000 through 06/15/02; interest at 10.00% - 10.75%	107,600
\$210,000 public improvement bonds of Fire Protection District No. 2 dated 09/01/82; due in annual installments of \$16,000 - \$44,000 through 03/01/97; interest at 9.15% - 12.00%	211,000
\$445,000 public improvement bonds of Road District No. 1-A dated 02/01/73, due in annual installments of \$30,000 - \$43,000 through 05/01/06; interest at 7.12% - 8.25%	211,000
\$370,000 public improvement bonds of Road District No. 4 dated 02/01/75; due in annual installments of \$20,000 - \$35,000 through 02/01/88; interest at 7.80% - 8.00%	400,000
\$70,000 debt certificates of Fire Protection District No. 3-A dated 06/01/80; due in annual installments of \$11,200 through 06/01/99; interest at 8.00%	18,100
\$50,000 debt certificates of Fire Protection District No. 4 dated 03/01/82; due in annual installments of \$6,153 - \$78,007 through 03/01/02; interest at 6.025%	245,000

Continued

**BEAUREGARD PARISH POLICE JURY  
DEBENTURES, LAUISIANA**

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1995

<b>Note 4 -</b>	<b><u>Changes in General Long-Term Debt (Continued)</u></b>	
	\$480,000 public improvement bonds of Road District No. 5 dated 08/91/94; due in annual installments of \$13,080 - \$40,000 through 03/91/99; interest at 5.10% - 8.00%	\$ 325,080
	\$1,808,000 public improvement bonds of Road District No. 6 dated 03/01/94; due in annual installments of \$45,800 - \$95,000 through 03/01/99; interest at 5.10% - 8.00%	870,800
	\$200,000 general obligation bonds of Sub-Road District No. 1 of Road District No. 5 dated 05/91/95; due in annual installments of \$31,800 - \$41,300 through 03/91/2000; interest at 3.20% - 8.00%	245,080
	\$2,880,000 general obligation bonds of Road District No. 2 dated 11/91/90; due in annual installments of \$409,600 - \$1,173,907 through 03/01/2006; interest at 4.50% - 8.80%	3,180,800
	\$250,000 debt certificates of Road District No. 2 dated 05/91/95; due in annual installments of \$294,700 - \$299,125 through 05/91/99; interest at 3%	299,080
	\$480,000 debt certificates of Government Building dated 07/91/94; due in annual installments of \$137,800 - \$134,852 through 05/91/2001; interest at 5.25%	315,080
	\$1,208,000 debt certificates of Road District No. 4 dated 03/91/90; due in annual installments of \$157,500 - \$189,625 through 03/01/08; interest at 5%	\$ 1,200,080
	<b>Total</b>	<b>\$ 8,278,000</b>



**BEAUBIEN PARISH POLICE JURY  
BOSSIERE, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1998**

**Note 6 - Changes in General Long-Term Debt (Continued)**

The annual requirements to amortize bonds and debt certificates at December 31, 1998, including interest of \$2,018,164, are as follows:

	<u>Bonds and Debt</u>	
	<u>Certificates</u>	
1999	\$ 1,490,181	
2000	1,294,400	
2001	1,283,734	
2002	1,163,286	
2003	984,575	
Thereafter	4,088,129	
<b>Total</b>	<b><u>\$18,376,161</u></b>	

**Note 7 - Criminal Court Fund**

Louisiana Revised Statute 13:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year end is transferred to the parish General Fund. The following details the amount due at December 31, 1998:

Balance due at January 1, 1998	\$ 22,896
Amount due for 1998	75,489
Retained during 1998	<u>1 22,896</u>
Balance due at December 31, 1998	<u>\$ 22,896</u>

**Note 8 - Due From To Other Funds**

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

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 75,489	\$ -
Special Revenue Funds	-	75,489
Criminal Court	-	-
<b>Total</b>	<b><u>\$ 75,489</u></b>	<b><u>\$ 75,489</u></b>

Continued

**BEAUBELARD PARISH POLICE JURY  
DEBIDDER, LOUISIANA**

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1988

**Note 8 - Levied Taxes**

The following is a summary of authorized and levied ad valorem taxes for the calendar year 1988:

	<u>Authorized And Levied Millage</u>
<b>Parishwide taxes:</b>	
General Fund	5.11
Special revenue funds -	
Health Unit	2.20
Civic Center	1.10
<b>District taxes:</b>	
Special revenue funds -	
Road District No. 1	20.77
Road District No. 2	5.44
Road District No. 3	5.00
Road District No. 4	31.90
Road District No. 5	16.52
Road District No. 6	20.00
Road District No. 7	23.00
Road District No. 8	25.00
Fire Protection District No. 2	5.83
Fire Protection District No. 3	17.50
Fire Protection District No. 4	23.00
Dele service funds -	
Road District No. 1-A	5.00
Road District No. 2	14.00
Road District No. 4	8.00
Sub Road District 1 of District 3	15.00
Fire Protection District No. 3	3.00
Total	<u>234.04</u>

The timber and lumber industry represents a significant portion of the ad valorem tax base within Beauregard Parish. One such company represents approximately 22% of the ad valorem tax base.

**Note 10 - Litigation and Claims**

At December 31, 1988, the Police Jury was involved in several lawsuits. In the opinion of the Police Jury's legal counsel, most of the lawsuits will result in loss to the Police Jury in excess of the Police Jury's insurance.

Continued

BOAUREGARD PARISH POLICE JURY  
BOAUREGARD, LOUISIANA

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1998

**Note 13- Construction in Progress/Cooperative Business Agreement**

The State Board of Commissioners of the Department of Treasury of the State of Louisiana has granted lines of credit totaling \$3,850,000 to the Facility Planning and Control Department as a total of Boeacoged Parish. The rule of general obligation bonds on the state level has been authorized to fund the project, which includes a Civic Center and covered arena. The total estimate cost of the project is \$3,908,080 and is expected to be completed in July of 1999. The total costs incurred through December 31, 1998 totaled \$1,053,335.

**Note 14- Anticipated Storm**

In February of 1999, the Parish experienced heavy flooding along the banks of the Sabine River. The Police Jury estimates damages to road surfaces to approximately \$700,000. The Police Jury has appealed to federal and state emergency support agencies for the funding of the projected road repairs. In the event federal and/or state funds are not available, necessary funding will be provided, when possible, from surplus sales tax receipts dedicated to road construction and maintenance.



Founded in 1939

## **BROUSSARD & COMPANY, APC**

**CERTIFIED PUBLIC ACCOUNTANTS**

**INDEPENDENT AUDITOR'S 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  
Boutangard Parish Police Jury  
Bossier, Louisiana

We have audited the primary government financial statements of the Boutangard Parish Police Jury, as of and for the year ended December 31, 1998, and have issued our report thereon dated March 23, 1999. We conducted our 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 Boutangard Parish Police Jury's primary government 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 those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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

In planning and performing our audit, we considered Boutangard Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide assurance on the internal control over financial reporting. Our 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 primary government 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of Boutangard Parish Police Jury, in a separate letter dated March 23, 1999.

#### **NEW ORLEANS OFFICE**

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To the Members of the  
Deasogard Parish Police Jury  
DeRidder, Louisiana  
Page 7

Five Year Audit Findings

The audit for the year ended December 31, 1991, 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.

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

March 23, 1992  
cbb

*Brouard & Company*

INDIANLAND PARKS PROJECT (IRBY  
DEVELOPER, LOUISIANA  
Primary Government

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

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**I. Financial Statement Issues**

1. The audit contained an unqualified opinion on the primary government financial statements.
2. Reportable conditions in internal control – Refer to B.I.
3. No instances of noncompliance noted.

**II. GAGAS Findings**

1. None.

**SUPPLEMENTAL INFORMATION SCHEDULES**

BEAUREGARD PARISH POLICE JURY  
DEBESBORO, LOUISIANA

Supplemental Information Schedule  
December 31, 1998

SPECIAL REVENUE FUNDS

PARISHWIDE ROAD FUND

The parishwide road fund accounts for the maintenance of roads and bridges on a parishwide basis. Major sources of financing is provided by the State of Louisiana Parish Transportation Fund, grants from the Louisiana Department of Transportation and Development, and 70% of the proceeds of a 1% sales and use tax collected by the Sales tax District No. 1 Fund. Use of funds is restricted by Louisiana Revised Statute 48:753.

ROAD DISTRICT FUNDS

The road district funds account for the maintenance of roads and bridges in Road District Nos. 1, 2, 3, 4, 5, 6, 7 and 8. Financing is provided by a special property tax levy on property within the territorial limits of the respective road districts, state revenue sharing funds and 30% of the proceeds of a 1% sales and use tax collected by the Sales Tax District No. 1 Fund and deposited into the parishwide road fund.

CRIMINAL COURT FUND

The criminal court fund accounts for funds collected from fines, forfeitures and judicial proceedings. Expenditures are made from the fund on motion of the district attorney and approval of the district judge.

FIRE PROTECTION DISTRICT NO. 2 FUND

The Fire Protection District No. 2 Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by a special property tax levy on property within the territorial limits of the fire district and the State's contribution of a portion of fire insurance premiums paid within the State.

FIRE PROTECTION DISTRICT NO. 3 FUND

The Fire Protection District No. 3 Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by the State's contribution of a portion of fire insurance premiums paid within the State.

FIRE PROTECTION DISTRICT NO. 5-A FUND

The Fire Protection District No. 5-A Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by the State's contribution of a portion of fire insurance premiums paid within the State.



DELRIDGEO AND PARISH PUBLICS BURY  
DELRIDGEO, LOUISIANA

Supplemental Information Schedule (Continued)  
December 31, 1993

SPECIAL REVENUE FUNDS

**Sales Tax District No. 1 Fund**

The Sales Tax District No. 1 Fund accounts for funds dedicated to expenditures for the collection and disposal of solid waste within the territorial limits of Delridge Parish. Financing is provided by a 1% sales and use tax levied upon rural sections of the parish. Additional financing is provided by the Town of Merryville for the collection and disposal of solid waste within their respective corporate limits.

**A.F.S. Maintenance Fund**

The A.F.S. Maintenance Fund accounts for excess construction funds to be used for maintenance of the Air Flight Service Station building and grounds.

**Health Unit Fund**

The Health Unit Fund accounts for the operations of the parish health unit. Financing is provided by a special property tax levy and by state revenue sharing funds.

**Tourist Commission Fund**

The Tourist Commission Fund accounts for funds collected for the promotion of tourism within the jurisdiction. Financing is provided by a 2% tax levied upon the occupancy of hotel, motel and overnight camping facilities within the jurisdiction of the commission.

**Louisiana Emergency Shelter Grant Fund**

The Louisiana Emergency Shelter Grant Fund accounts for funds provided by the United States Department of Health and Human Services passed through the Louisiana Office of Community Services. The monies are used to provide a temporary emergency shelter as a protective service for preventing a reoccurring neglect, abuse, or exploitation of children and adults.

**Civic Center Fund**

The Civic Center Fund accounts for the operations of the War Memorial Civic Center. Financing is provided by a special property tax levy and by state revenue sharing funds.

Continued

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DELAWARE PARISH POLICE JURY  
DELSHORE, LOUISIANA

Supplemental Information Schedules (Continued)  
December 31, 1998

SPECIAL REVENUE FUNDS

FIRE PROTECTION DISTRICT NO. 4 FUND

The Fire Protection District No. 4 Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by a special property tax levy on property within the territorial limits of the fire district and the State's contribution of a portion of fire insurance premiums paid within the State.

U.S. JUSTICE DEPARTMENT

The U.S. Justice Department Fund accounts for the collection of grant awards for designated improvements and acquisitions, which aid in crime prevention.

EMERGENCY RESPONSE COUNCIL FUND

The Emergency Response Council Fund accounts for the collection and administration of fees or charges collected from owners or operators of hazardous materials facilities located within the boundaries of the parish and who are subject to the reporting requirements of the Superfund Amendments and Reauthorization Act of 1986.

COMMUNICATIONS DISTRICT FUND

The Communications District Fund accounts for the construction and operations of an Enhanced Emergency 911 Service for the parish. Financing is provided by a telephone service charge levy.

COVERED ARENA FUND

The Covered Arena Fund accounts for the collection of state funds and the disbursement of funds for construction of a covered arena for Delaware Parish.

**BLAISELAIN PARISH POLICE FUND  
DERREDE, LOUISIANA  
SPECIAL REVENUE FUNDS**

Combining Balance Sheet  
December 31, 1998

	Parishwide Fund	Road District No. 1	Road District No. 2
<b>ASSETS</b>			
Cash and cash equivalents	\$ 461,267	\$ 454,208	\$ 470,179
Receivables:			
Ad valorem	-	358,583	217,858
Revenue sharing	-	524	3,899
Sales tax	-	-	-
Accrued interest	2,798	784	1,241
Other	28,528	-	-
<b>TOTAL ASSETS</b>	<b>\$ 594,496</b>	<b>\$ 564,128</b>	<b>\$ 695,066</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable	\$ -	\$ -	\$ 4,588
Revenue payable	-	-	-
Accrued wages	27,111	-	1,533
Due to other funds	-	-	-
<b>Total Liabilities</b>	<b>27,111</b>	<b>-</b>	<b>6,121</b>
Fund balances (deficit) - unreserved, undesignated	477,385	564,128	688,945
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 504,496</b>	<b>\$ 564,128</b>	<b>\$ 695,066</b>

Road District No. 3	Road District No. 4	Road District No. 5	Road District No. 6	Road District No. 7
\$ 114,715	\$ 342,894	\$ 153,084	\$ 76,483	\$ 173,408
118,489	117,810	58,817	107,148	76,847
18,589	2,818	1,476	7,154	2,182
-	-	-	-	-
-	-	-	-	-
<u>\$ 311,841</u>	<u>\$ 463,501</u>	<u>\$ 312,376</u>	<u>\$ 400,688</u>	<u>\$ 312,437</u>
\$ -	\$ -	\$ -	\$ 4,292	\$ -
2,841	827	-	1,733	741
-	-	-	-	-
<u>2,841</u>	<u>827</u>	<u>-</u>	<u>5,882</u>	<u>781</u>
<u>308,999</u>	<u>464,328</u>	<u>312,376</u>	<u>416,546</u>	<u>313,218</u>
<u>\$ 311,841</u>	<u>\$ 463,501</u>	<u>\$ 312,376</u>	<u>\$ 415,838</u>	<u>\$ 313,428</u>

**BEAUBOULEAU PARISH POLICE JURY  
BOURBON, LOUISIANA  
SPECIAL REVENUE FUNDS**

**Combining Balance Sheet (Continued)  
December 31, 1998**

	Kanal District No. 4	Criminal Court	Fire Protection District No. 2	Fire Protection District No. 3
<b>ASSETS</b>				
Cash and cash equivalents	\$ 161,549	\$ 122,450	\$ 198,311	\$ 86,750
Receivables:				
Ad valorem	59,603	-	99,994	59,603
Revenue sharing	-	-	-	-
Sales tax	-	-	-	-
Accrued interest	-	-	-	-
Other	-	55,043	-	-
<b>TOTAL ASSETS</b>	<b>\$ 221,152</b>	<b>\$ 277,493</b>	<b>\$ 298,305</b>	<b>\$ 146,353</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 4,403	\$ -	\$ 11,880
Retainage payable	-	-	-	2,800
Accrued wages	704	7,983	-	-
Due to other funds	-	75,897	-	-
Total liabilities	<u>704</u>	<u>88,283</u>	<u>-</u>	<u>14,680</u>
Fund balances (deficit) - unassigned, undesignated	212,254	189,210	298,305	131,673
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 212,958</b>	<b>\$ 277,493</b>	<b>\$ 298,305</b>	<b>\$ 146,353</b>

Fire Protection District Nos. 3-6	Sales Tax District No. 1	A.P.S. Maintenance	Health Cost	Tourist Contribution	Louisiana Emergency Motor Fund
\$ 649	\$ 179,478	\$ 296,008	\$ 1,356,893	\$ 48,274	\$ 2,932
-	-	-	211,691	-	-
-	-	-	7,589	-	-
-	279,219	-	-	-	-
-	2,695	629	4,573	-	-
-	-	-	-	-	-
<u>\$ 649</u>	<u>\$ 1,668,038</u>	<u>\$ 326,637</u>	<u>\$ 1,764,763</u>	<u>\$ 48,274</u>	<u>\$ 2,932</u>
\$ -	\$ 43,840	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	9,117	-	-
-	-	-	-	-	-
-	41,640	-	1,117	-	-
<u>649</u>	<u>1,671,098</u>	<u>336,637</u>	<u>1,765,880</u>	<u>48,274</u>	<u>2,932</u>
<u>\$ 649</u>	<u>\$ 1,668,138</u>	<u>\$ 336,637</u>	<u>\$ 1,764,763</u>	<u>\$ 48,274</u>	<u>\$ 2,932</u>

**SHALBIDEAKI PARKER POLICE FUND  
BERNICE, LOUISIANA  
SPECIAL REVENUE FUNDS**

Continuing Balance Sheet (Continued)  
December 31, 1998

ASSETS	<u>Civic Center</u>	<u>Fire Protection District No. 4</u>	<u>U.S. Justice Department</u>
Cash and cash equivalents	\$ 76,614	\$ 94,385	\$ 34,696
Receivables:			
Ad valorem	112,648	119,893	-
Revenue sharing	7,492	-	-
Sales tax	-	-	-
Accrued interest	-	-	-
Other	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 196,754</u></b>	<b><u>\$ 314,168</u></b>	<b><u>\$ 34,696</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ -	\$ 21,100	\$ -
Encumbrance payable	-	2,708	-
Accrued wages	2,280	-	-
Due to other funds	-	-	-
Total liabilities	<u>2,280</u>	<u>23,808</u>	<u>-</u>
Fund balances (deficit) - unreserved, undesignated	<u>194,474</u>	<u>290,360</u>	<u>34,696</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 196,754</u></b>	<b><u>\$ 314,168</u></b>	<b><u>\$ 34,696</u></b>

Emergency Response Council	Communications District	Current Assets	Total
\$ 712	\$ 250,915	\$ 3,080	\$ 2,744,396
-	-	-	1,814,719
-	-	-	51,114
-	-	-	290,916
-	613	-	12,746
<u>7,880</u>	<u>10,899</u>	<u>143,403</u>	<u>215,912</u>
\$ <u>7,712</u>	\$ <u>261,814</u>	\$ <u>146,513</u>	\$ <u>3,000,583</u>
\$ 3,088	\$ -	\$ 182,916	\$ 262,081
-	-	62,600	61,171
-	1,158	-	47,406
-	-	-	73,689
<u>3,088</u>	<u>1,158</u>	<u>210,439</u>	<u>699,137</u>
<u>712</u>	<u>260,109</u>	<u>171,639</u>	<u>2,728,146</u>
\$ <u>7,712</u>	\$ <u>262,847</u>	\$ <u>266,813</u>	\$ <u>3,168,500</u>



**BEAUBIEN-PARISH POLICE JURY**  
**BOZEMAN, LOUISIANA**  
**SPECIAL REVENUE FUND**

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

	Parishwide Fund	Board District No. 1	Board District No. 2
<b>REVENUES</b>			
<b>Taxes</b>			
Ad valorem	\$ -	\$ 101,714	\$ 208,802
Sales	-	-	-
Other taxes	-	-	-
<b>Intergovernmental Revenues</b>			
Federal funds	-	-	-
State funds:			
Funds (transportation funds)	550,864	-	-
State revenue sharing	-	785	4,629
Other state funds	35,088	-	-
Fees, charges, and commissions for services	-	-	-
Fines and forfeitures	-	-	-
Interest	34,025	22,691	27,660
Other revenues	7,872	-	-
<b>Total Revenues</b>	<u>627,748</u>	<u>134,490</u>	<u>241,091</u>
<b>EXPENDITURES</b>			
<b>General Government</b>			
Judicial	-	-	-
Other general administration	-	2,731	-
Public safety	-	-	-
Public works	1,799,864	208,127	340,733
Health and welfare	-	-	-
Culture and recreation	-	-	-
Police services	-	6,881	-
<b>Total Expenditures</b>	<u>1,799,864</u>	<u>215,639</u>	<u>340,733</u>
<b>FINANCE (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<u>1,177,884</u>	<u>(81,149)</u>	<u>(99,642)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	761,110	111,508	111,508
Sale of fixed assets	21,000	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>782,110</u>	<u>111,508</u>	<u>111,508</u>
<b>FINANCE (DEFICIT) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<u>495,774</u>	<u>34,349</u>	<u>111,166</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>688,410</u>	<u>415,548</u>	<u>670,860</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 1,184,184</u>	<u>\$ 449,897</u>	<u>\$ 782,026</u>

	Fiscal District No. 3	Fiscal District No. 4	Fiscal District No. 5	Fiscal District No. 6	Fiscal District No. 7
\$	176,117	\$ 176,423	\$ 64,418	\$ 418,118	\$ 88,921
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	27,683	3,284	2,233	8,831	3,588
	-	-	-	-	-
	-	-	-	-	-
	8,437	12,480	7,888	4,484	7,484
	-	-	-	-	-
	<u>312,247</u>	<u>192,187</u>	<u>74,539</u>	<u>431,514</u>	<u>99,183</u>
	-	-	-	-	-
	1,372	440	2,751	5,044	-
	-	-	-	-	-
	264,896	284,541	129,834	286,014	189,168
	-	-	-	-	-
	-	-	-	-	-
	<u>31,882</u>	-	<u>6,481</u>	<u>11,488</u>	-
	<u>303,439</u>	<u>285,041</u>	<u>136,315</u>	<u>297,502</u>	<u>189,168</u>
	<u>335,342</u>	<u>335,351</u>	<u>142,807</u>	<u>308,996</u>	<u>208,659</u>
	121,188	141,000	141,145	(73,684)	140,000
	-	-	-	-	-
	<u>121,188</u>	<u>141,000</u>	<u>141,145</u>	<u>(73,684)</u>	<u>140,000</u>
	43,508	58,591	(13,657)	13,152	58,591
	<u>246,114</u>	<u>342,889</u>	<u>273,836</u>	<u>416,896</u>	<u>338,247</u>
\$	<u>309,757</u>	\$ <u>401,138</u>	\$ <u>212,170</u>	\$ <u>429,348</u>	\$ <u>341,728</u>

**HOUSTONARD PARKS POLICE JURY  
 DISTRICT, TEXAS  
 SPECIAL REVENUE FUNDS**

**Comparing Statement of Revenues, Expenditures,  
 and Changes in Fund Balances (Continued)  
 For the Year Ended December 31, 1999**

	Total District No. 1	General Fund	Fire Protection District No. 2	Fire Protection District No. 3
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 39,650	\$ -	\$ 103,804	\$ 56,003
Rates	-	-	-	-
Other taxes	-	-	8,915	5,549
Intergovernmental Revenues:				
Federal funds	-	-	-	-
State funds:				
Fuel tax transportation funds	-	-	-	-
State revenue sharing	-	-	-	-
Other state funds	-	-	5,811	5,009
Fees, charges, and commissions for services	-	244,348	-	-
Fines and forfeitures	-	761,124	-	-
Income	6,555	3,715	8,807	8,807
Other revenues	-	85	1,364	88
<b>Total Revenues</b>	<u>50,813</u>	<u>690,299</u>	<u>128,791</u>	<u>71,257</u>
<b>EXPENDITURES</b>				
General Government:				
Judicial	-	182,893	-	-
Other general administration	-	-	-	-
Public safety	-	-	142,813	88,137
Public works	148,890	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Police service	-	-	-	-
<b>Total Expenditures</b>	<u>148,890</u>	<u>182,893</u>	<u>142,813</u>	<u>88,137</u>
<b>EXCESS (DEFICIENCY) OF REVENUES    OVER EXPENDITURES</b>	<u>(130,777)</u>	<u>48,206</u>	<u>(15,022)</u>	<u>(17,880)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	150,590	-	-	-
Sale of fixed assets	-	-	22,880	-
<b>Total Other Financing Sources (Uses)</b>	<u>150,590</u>	<u>-</u>	<u>22,880</u>	<u>-</u>
<b>(EXCESS (DEFICIENCY) OF REVENUES AND    OTHER FINANCING SOURCES OVER    EXPENDITURES AND OTHER FINANCING USES</b>				
	<u>20,813</u>	<u>48,206</u>	<u>7,858</u>	<u>(17,880)</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>150,461</u>	<u>22,890</u>	<u>120,933</u>	<u>130,688</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 171,274</u>	<u>\$ 71,107</u>	<u>\$ 128,791</u>	<u>\$ 112,808</u>

Fire Protection District No. 3-6	State Tax District No. 1	A.P.E. Maintenance	Health Unit	Tenants Commission	Louisiana Emergency Relief Grant
\$ -	\$ -	\$ -	\$ 347,157	\$ -	\$ -
-	2,876,811	-	-	-	-
5,050	-	-	-	27,000	-
-	-	-	-	-	26,833
-	-	-	-	-	-
-	-	-	81,329	-	-
4,755	-	-	-	-	-
-	56,496	-	-	800	-
-	-	-	-	-	-
80	26,742	11,284	81,329	1,721	31
-	-	-	-	100	100
<u>14,735</u>	<u>2,960,052</u>	<u>11,284</u>	<u>328,487</u>	<u>28,801</u>	<u>26,934</u>
-	-	-	-	-	-
-	-	-	-	-	-
4,760	-	77,888	-	-	-
-	998,065	-	-	-	-
-	-	-	128,789	-	20,129
-	-	-	-	50,823	-
-	-	-	-	-	-
<u>4,760</u>	<u>998,065</u>	<u>77,888</u>	<u>128,789</u>	<u>50,823</u>	<u>20,129</u>
<u>6,624</u>	<u>1,998,888</u>	<u>89,176</u>	<u>130,809</u>	<u>51,623</u>	<u>4,668</u>
-	-	-	-	-	-
(6,700)	(2,174,698)	-	-	-	-
<u>6,324</u>	<u>(2,174,698)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
(2,302)	(110,776)	(66,694)	210,095	(362)	4,665
<u>3,991</u>	<u>1,208,888</u>	<u>283,283</u>	<u>1,601,100</u>	<u>41,261</u>	<u>(2,743)</u>
\$ <u>649</u>	\$ <u>1,628,698</u>	\$ <u>274,692</u>	\$ <u>1,761,018</u>	\$ <u>41,274</u>	\$ <u>2,910</u>

Continued

**WALNUT CREEK PARISH POLICE JURY**  
**TERREBONE, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

Continuing Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Continued)  
For the Year Ended December 31, 2008

	Civil Center	Fire Protection District No. 4	U.S. Justice Department
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 123,779	\$ 150,886	\$ -
Sales	-	-	-
Other taxes	-	11,864	-
Intergovernmental revenues:			
Federal funds	-	-	-
State funds:			
Public transportation funds	-	-	-
State revenue sharing	11,997	-	-
Other state funds	-	8,000	40,770
Fees, charges and commissions for services	19,203	-	-
Fines and forfeitures	-	-	-
Interest	4,280	8,947	3,349
Other revenues	49	28	-
<b>Total Revenues</b>	<u>152,007</u>	<u>180,721</u>	<u>44,119</u>
<b>EXPENDITURES</b>			
General Government:			
Police	-	-	-
Other general administration	-	-	-
Public safety	-	29,763	62,804
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	12,508	-	-
Debt service	-	-	-
<b>Total Expenditures</b>	<u>12,508</u>	<u>29,763</u>	<u>62,804</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>39,499</u>	<u>150,958</u>	<u>(18,685)</u>
<b>(OTHER FINANCING) SOURCE(S) (USES)</b>			
Transfers in (out)	-	(71,059)	-
Sale of fixed assets	-	-	-
<b>Total Other Financing Source(s) (Use)</b>	<u>-</u>	<u>(71,059)</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND (OTHER FINANCING) SOURCE(S) OVER EXPENDITURES AND (OTHER FINANCING) USE(S)</b>			
	39,499	(71,099)	(78,884)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>12,625</u>	<u>363,725</u>	<u>55,880</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 51,994</u>	<u>\$ 292,626</u>	<u>\$ (23,004)</u>

Emergency Response Council	Communications Bureau	Covered Areas	Total
\$ -	\$ -	\$ -	\$ 1,006,908
-	-	-	2,876,415
-	-	-	50,888
50,760	-	-	50,435
-	-	-	335,984
-	-	-	20,287
-	-	8,826,790	1,117,871
4,088	170,007	-	360,824
-	-	-	341,323
148	9,804	200	200,478
-	6,200	-	15,661
<u>88,246</u>	<u>186,148</u>	<u>1,827,000</u>	<u>3,810,799</u>
-	-	-	481,000
-	-	-	80,528
21,810	154,684	-	888,180
-	-	-	4,738,258
-	-	-	348,218
-	-	1,083,801	1,228,660
-	-	-	188,152
<u>23,810</u>	<u>154,684</u>	<u>1,083,801</u>	<u>2,542,050</u>
<u>115</u>	<u>21,411</u>	<u>690,400</u>	<u>273,600</u>
-	-	-	688,711
-	-	-	24,000
-	-	-	8,042,111
178	20,482	960,800	1,802,100
<u>503</u>	<u>220,703</u>	<u>9,810</u>	<u>3,000,861</u>
\$ 712	\$ 284,189	\$ (81,600)	\$ 3,120,240

(Continued)

**BEAUREGARD PARISH POLICE JURY  
BERIDIER, LOUISIANA**

**Supplemental Information Schedules (Continued)  
December 31, 1998**

**DEBT SERVICE FUNDS**

**ROAD DISTRICT NO. 1-A FUND AND ROAD  
DISTRICT NO. 2, 4, 5, AND 6 FUNDS**

The Road District Debt Service Funds are used to accumulate monies for payment of the outstanding bond issues of the respective road districts. The bond issues are financed by a special property tax levy on property within the territorial limits of the appropriate road district.

**HOSPITAL DISTRICT NO. 2 FUND**

The Hospital District No. 2 Fund is used to accumulate monies for payment of the \$1,600,000 public improvement bonds issued July 1, 1977. The bond issue is financed by a special property tax levy on property within the parish.

**JAIL FUND**

The Jail Fund is used to accumulate monies for payment of the \$900,000 general obligation bonds issued June 15, 1982 for the construction of the new parish jail. The bond issue is financed by General Fund revenues.

**FIRE PROTECTION DISTRICT NO. 2 FUND**

The Fire Protection District No. 2 Fund is used to accumulate monies for the payment of the \$350,000 general obligation bonds issued September 1, 1984. The bond issue is financed by a special property tax levy on property within the territorial limits of the fire district.

**SUB ROAD DISTRICT 1 OF DISTRICT 3**

The Sub Road District 1 of District 3 Fund is used to accumulate monies for the payment of the \$300,000 general obligation bonds issued May 1, 1995.

**CERTIFICATION OF INDEBTEDNESS FUNDS,  
FIRE PROTECTION DISTRICT NO. 3-A,  
AND FIRE PROTECTION DISTRICT NO. 4**

The two protection district certifications of indebtedness funds are used to accumulate monies for payment of the \$500,000 outstanding certificates of indebtedness of the respective fire protection districts issued June 1, 1980, and July 1, 1993. The certifications of indebtedness are financed by an existing special assessment levy and an existing property tax levy on property within the territorial limits of the appropriate fire protection district.

Continued

BEAUBOARD PARISH POLICE JURY  
TERREBORE, LOUISIANA

Supplemental Information Schedules (Continued)  
December 31, 1999

DEBT SERVICE FUNDS

CERTIFICATES OF INDEBTEDNESS FUNDS,  
ROAD DISTRICT NO. 6, AND ROAD DISTRICT NO. 6-A

The road district certificates of indebtedness funds are used to accumulate monies for the payment of the \$580,000 outstanding certificates of indebtedness of the respective road districts issued September 15, 1995, and November 1, 1995. The certificates of indebtedness are financed by existing property tax levies on property within the territorial limits of the appropriate road maintenance district.

CAPITAL GOVERNMENT BUILDING

The Capital Government Building Fund is used to accumulate monies for payment of the \$900,000 of certificates of indebtedness issued July 1, 1996. The debt is financed by General Fund Revenues.



**BEAUBIEN PARISH POLICE JURY  
BEREYRE, LOUISIANA  
DEBT SERVICE FUNDS**

Combining Balance Sheet  
December 31, 1998

	Road District No. 1-A	Road District No. 2	Road District No. 4
<b>ASSETS</b>			
Cash and cash equivalents	\$ 21,824	\$ 204,878	\$ 77,211
Ad valorem taxes receivable	<u>26,182</u>	<u>500,215</u>	<u>23,485</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>48,006</u></b>	<b>\$ <u>605,093</u></b>	<b>\$ <u>100,696</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
Fund Equity - fund balances - reserved for debt service	\$ <u>48,006</u>	\$ <u>605,093</u>	\$ <u>100,696</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ <u>48,006</u></b>	<b>\$ <u>605,093</u></b>	<b>\$ <u>100,696</u></b>

<u>Real Estate No. 1</u>	<u>Real Estate No. 6</u>	<u>Hospital District No. 2</u>	<u>July</u>	<u>Fire Protection District No. 2</u>	<u>Fire Protection District No. 3-A Certificate of Indebtedness</u>
\$ 55,617	\$ 105,645	\$ 61,071	\$ 17,611	\$ 63,993	\$ 48
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>33,634</u>	<u>          </u>
\$ 55,617	\$ 105,645	\$ 61,071	\$ 17,611	\$ 63,993	\$ 48
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
\$ 55,617	\$ 105,645	\$ 61,071	\$ 17,611	\$ 63,993	\$ 48
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
\$ 55,617	\$ 105,645	\$ 61,071	\$ 17,611	\$ 63,993	\$ 48
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**BEAUREGARD PARISH POLICE BENEVOLENT ASSOCIATION  
PENSION PLAN  
FINANCIAL STATEMENTS**

(Continued)  
December 31, 1998

	<u>Real Estate No. of Certificates of Participation</u>	<u>Real Estate No. of Certificates of Participation</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ -	\$ 647
Accounts receivable	<u> -</u>	<u> -</u>
<b>TOTAL ASSETS</b>	<u>\$ -</u>	<u>\$ 647</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Fund Equity - Real Estate - reserved for debt service	\$ -	\$ 647
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ -</u>	<u>\$ 647</u>

<u>Capital Improvement Funding</u>	<u>Five-Year District No. 4 Condition of Infrastructure</u>	<u>Sub-Fund District 1 of District 3</u>	<u>Total</u>
\$ 500	\$ 571	\$ 18,118	\$ 500,270
<u>          </u>	<u>          </u>	<u>29,438</u>	<u>679,988</u>
\$ 500	\$ 571	\$ 48,740	\$ 1,239,244
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
\$ 500	\$ 571	\$ 48,740	\$ 1,239,244
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**BEAUREGARD PARISH POLICE JURY  
BIBBICAN, LOUISIANA  
DEBT SERVICE FUNDS**

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

	Road District No. 1-A	Road District No. 2	Road District No. 4
<b>REVENUES</b>			
Ad valorem taxes	\$ 58,178	\$ 371,858	\$ 52,588
Interest	3,383	3,383	3,383
<b>Total Revenues</b>	<u>61,561</u>	<u>375,241</u>	<u>55,971</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal	25,000	485,800	58,000
Interest	18,855	187,825	23,658
Funding agent fees	752	1,880	1,029
Other	100	752	100
<b>Total Expenditures</b>	<u>44,707</u>	<u>676,257</u>	<u>82,787</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(13,146)	(301,016)	(26,816)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in (out)	-	189,125	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>189,125</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	(13,146)	(111,891)	(26,816)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>71,412</u>	<u>355,450</u>	<u>123,154</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 58,266</u>	<u>\$ 243,559</u>	<u>\$ 96,338</u>

Road District No. 5	Road District No. 6	Hospital District No. 2	Jul	Fire Protection District No. 2	Fire Protection District No. 5-A Certificate of Incubation
\$ 3,671	\$ 8,770	\$ 9,900	\$ 981	\$ 36,825	\$ --
936	8,333	1,480	2,900	1,334	--
<u>4,607</u>	<u>15,063</u>	<u>11,380</u>	<u>3,881</u>	<u>38,159</u>	<u>--</u>
20,800	80,800	711,000	70,834	20,800	9,607
89,480	47,884	80,545	43,839	24,280	1,599
704	706	184	--	680	--
180	180	1,085	7	180	--
<u>91,364</u>	<u>87,596</u>	<u>893,214</u>	<u>(11,097)</u>	<u>44,960</u>	<u>11,206</u>
<u>(76,757)</u>	<u>(81,498)</u>	<u>(114,358)</u>	<u>(188,776)</u>	<u>(2,733)</u>	<u>(11,286)</u>
--	--	--	112,687	--	11,206
--	--	--	<u>112,687</u>	--	<u>11,206</u>
(35,731)	(82,414)	(214,218)	3,231	(8,731)	--
<u>94,348</u>	<u>317,481</u>	<u>719,366</u>	<u>15,710</u>	<u>67,488</u>	<u>48</u>
<u>\$ 58,617</u>	<u>\$ 165,067</u>	<u>\$ 605,148</u>	<u>\$ 17,811</u>	<u>\$ 60,915</u>	<u>\$ 48</u>

Continued

**DEMARSHARD PARISH POLICE JURY  
DEBENTURE, LOUISIANA  
DEBT SERVICE FUNDS**

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

	<u>Fund District No. 1-A Certificates of Individuals</u>	<u>Fund District No. 2 Certificates of Individuals</u>
<b>REVENUES</b>		
Ad valorem taxes	\$ -	\$ -
Interest	1	448
Total Revenues	<u>\$ 1</u>	<u>\$ 448</u>
<b>EXPENDITURES</b>		
Debt service:		
Principal	100,000	265,800
Interest	5,943	41,768
Paying agent fees	-	-
Other	-	-
Total Expenditures	<u>105,943</u>	<u>307,568</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(105,942)</u>	<u>(267,120)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in (out)	110,520	306,900
Total Other Financing Sources (Uses)	<u>110,520</u>	<u>306,900</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<u>478</u>	<u>39</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>188</u>	<u>64</u>
<b>FUND BALANCES, END-OF-YEAR</b>	<u>\$ 666</u>	<u>\$ 103</u>

Capital Government Building	Fire Protection District No. 4 Certificates of Indebtedness	Sub Road District 1 of District 5	Total
\$ -	\$ -	\$ 31,836	\$ 706,386
464	96	684	21,433
<u>464</u>	<u>96</u>	<u>32,520</u>	<u>727,819</u>
95,000	35,000	25,000	1,564,645
19,031	15,003	25,300	470,426
-	-	325	4,754
<u>100</u>	<u>100</u>	<u>300</u>	<u>2,100</u>
<u>114,031</u>	<u>73,183</u>	<u>25,625</u>	<u>2,048,095</u>
<u>(133,667)</u>	<u>(73,000)</u>	<u>(9,405)</u>	<u>(1,316,217)</u>
114,031	73,003	-	816,870
<u>114,031</u>	<u>73,003</u>	<u>-</u>	<u>515,653</u>
364	(9)	(6,483)	(269,293)
<u>144</u>	<u>312</u>	<u>58,142</u>	<u>1,001,809</u>
\$ <u>308</u>	\$ <u>311</u>	\$ <u>48,748</u>	\$ <u>1,375,244</u>



DELAWARE PARISH POLICE JURY  
DELRIDIER, LOUISIANA

Supplemental Information Schedules (Continued)  
December 31, 1998

CAPITAL PROJECTS FUNDS

**FIRE PROTECTION DISTRICT NO. 4 FUND**

The Fire Protection District No. 4 Fund accounts for the expenditure of the proceeds of the \$128,000 outstanding certificates of indebtedness of the fire district issued July 1, 1992.

**ROAD DISTRICT NO. 4 FUND**

The Road District No. 4 Fund accounts for the expenditure of the proceeds of the \$980,000 outstanding certificates of indebtedness of the road district issued May 1, 1989.

**ROAD DISTRICT NO. 3 FUND**

The Road District No. 3 Fund accounts for the expenditure of the proceeds of the \$480,000 outstanding public improvement bonds of the road district issued August 1, 1994.

**ROAD DISTRICT NO. 4 FUND**

The Road District No. 4 Fund accounts for the expenditure of the proceeds of the \$1,080,000 outstanding public improvement bonds of the road district issued August 1, 1994.

**SUB ROAD 1 OF 3 FUND**

The Sub Road 1 of 3 Fund accounts for the expenditure of the proceeds of the \$388,000 outstanding public improvement bonds of the district issued May 1, 1993.

**R1-18 WARD 6 BRIDGE FUND**

The R1-18 Ward 6 Bridge Fund accounts for the expenditure of the proceeds of the \$308,000 outstanding certificates of indebtedness issued November 1, 1995.

**ROAD DISTRICT NO. 2 FUND**

The Road District No. 2 Fund accounts for the expenditure of the proceeds of the \$590,000 outstanding certificates of indebtedness and \$3,890,000 outstanding general obligation bonds of the road district issued May 1, 1998 and November, 1998, respectively.

**GOVERNMENT BUILDING FUND**

The Government Building Fund accounts for the expenditure of the proceeds of the \$580,000 outstanding certificates of indebtedness of the government building issued July 1, 1996.

**DEARBORN PARISH POLICE JURY  
DEBIDDE, LOUISIANA  
CAPITAL PROJECTS FUNDS**

Combining Balance Sheet  
December 31, 1999

	<u>Fund District No. 6</u>	<u>Fire Protection District No. 3-A</u>	<u>Government Building</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 32,438	\$ 204	\$ 31,186
Accounts receivable	-	-	21,008
Accounts interest receivable	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 32,438</b>	<b>\$ 204</b>	<b>\$ 52,194</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ -	\$ -
Retainage payable	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances -</b> unreserved, undesignated	<b>32,438</b>	<b>204</b>	<b>52,194</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 32,438</b>	<b>\$ 204</b>	<b>\$ 52,194</b>

<u>Road District No. 1</u>	<u>Road District No. 2</u>	<u>Road District No. 6</u>	<u>Sub Road District 1 of District 2</u>	<u>55-59 Road &amp; Bridge</u>	<u>Total</u>
\$ 1,934,899	\$ 36,135	\$ 1,439	\$ 144	\$ 696,894	\$ 2,730,261
-	-	-	-	-	31,899
<u>5,837</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,881</u>	<u>7,964</u>
<u>\$ 1,930,712</u>	<u>\$ 36,135</u>	<u>\$ 1,439</u>	<u>\$ 144</u>	<u>\$ 696,177</u>	<u>\$ 2,731,496</u>
\$ 18,512	\$ -	\$ -	\$ -	\$ -	\$ 18,512
<u>58,538</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,538</u>
<u>89,042</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>89,042</u>
<u>3,860,478</u>	<u>36,135</u>	<u>3,438</u>	<u>144</u>	<u>696,177</u>	<u>3,664,394</u>
<u>\$ 1,930,712</u>	<u>\$ 36,135</u>	<u>\$ 3,438</u>	<u>\$ 144</u>	<u>\$ 696,177</u>	<u>\$ 2,731,496</u>

**DEALBEGARD PARISH POLICE JURY  
DENHAM, LOUISIANA  
CAPITAL PROJECTS FUNDS**

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

	Road District Mo. 6	Fire Protection District Mo. 5-A	Government Building
<b>REVENUES</b>			
Income	\$ 805	\$ 4	\$ 1,140
Intergovernmental:			
Other	-	-	25,000
<b>Total Revenues</b>	<u>805</u>	<u>4</u>	<u>26,140</u>
<b>EXPENDITURES</b>			
Capital Outlay:			
Public safety	-	-	-
Public works	-	-	-
Other	180	-	675
<b>Total Expenditures</b>	<u>180</u>	<u>-</u>	<u>675</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>625</u>	<u>4</u>	<u>25,465</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in (out)	-	-	-
Proceeds from issuance of long-term debt	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>625</u>	<u>4</u>	<u>25,465</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>31,836</u>	<u>210</u>	<u>50,658</u>
<b>FUND BALANCES (DEFICIT), END OF YEAR</b>	<u>\$ 32,461</u>	<u>\$ 214</u>	<u>\$ 75,923</u>

Food District No. 2	Food District No. 5	Food District No. 6	Sub Food District 1 of District 3	93-95 Wood & Bridge	Total
\$ 133,286	\$ 794	\$ 34	\$ 7	\$ 45,413	\$ 181,481
-	-	-	-	-	15,800
<u>133,286</u>	<u>794</u>	<u>34</u>	<u>7</u>	<u>45,413</u>	<u>203,081</u>
-	-	-	-	-	-
1,799,478	-	-	-	404,008	1,803,486
-	790	215	408	-	1,790
<u>1,799,478</u>	<u>790</u>	<u>215</u>	<u>408</u>	<u>404,008</u>	<u>1,803,294</u>
-	-	-	-	-	-
(1,057,182)	784	(183)	(293)	68,261.91	(1,088,772)
-	-	-	-	-	-
-	-	-	-	(188,718)	(188,718)
-	-	-	-	1,508,000	1,508,000
-	-	-	-	1,508,734	1,508,734
-	-	-	-	-	-
(1,811,833)	299	(281)	(283)	692,269	(248,988)
<u>2,832,833</u>	<u>29,841</u>	<u>1,440</u>	<u>507</u>	<u>8</u>	<u>3,015,212</u>
\$ <u>1,801,870</u>	\$ <u>35,313</u>	\$ <u>1,474</u>	\$ <u>144</u>	\$ <u>890,177</u>	\$ <u>2,634,968</u>

DELAWARE PARISH POLICE JURY  
 BOSSIERE, LOUISIANA

Schedule 1

Schedule of Operating Transfers  
 For the Year Ended December 31, 1998

FUND	Transfers	
	From	To
General	\$ 121,940	\$ -
Special Revenue	-	-
Parishwide Road	611,320	1,374,658
Road District No. 1	-	111,939
Road District No. 2	-	151,339
Road District No. 3	-	151,339
Road District No. 4	-	111,939
Road District No. 5	-	151,339
Road District No. 6	232,948	157,244
Road District No. 7	-	111,939
Road District No. 8	-	151,339
Fire Protection District 3-A	11,200	1,877
Government Building	-	114,831
Sales Tax District No. 1	2,174,619	-
Fire Protection District No. 4	73,863	-
Covered Areas	-	-
Solid Waste	-	-
C.A. Capital Government Building	-	-
Road District No. 1 Special Finance	-	189,125
Jail	-	112,027
Fire Protection District No. 3-A	-	71,286
Road District No. 4-A C.L.	1,479	113,907
Road District No. 4-C.L.	2,268	285,171
Fire Protection District No. 4	-	73,023
Capital Projects	-	-
Fire Protection District No. 4	-	-
95-10 Ward 4 Bridge	199,216	-
	\$ 3,317,287	\$ 3,521,287

BEAUREGARD PARISH POLICE JURY  
BEREIDER, LOUISIANA

Supplemental Information Schedule (Continued)  
December 31, 1988

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

The compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method, the president receives \$900 per month and the other jurors receive \$600 per month.

Louisiana Revised Statute 33:1233 was amended and reenacted July 31, 1987 through Act No. 1159, Senate Bill No. 1443. The Police Jury adopted the changes which authorize monthly juror compensation of \$1,200.

**BEAUREGARD-PARISH POLICE JURY  
BEREEN, LOUISIANA**

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

	<u>Amount</u>
<b>POLICE JURORS</b>	
Toney Martin	\$ 12,400
Greg Nodding	12,400
Charles Fox	12,400
Mike Nodding	12,400
Gerald W. McLeod	12,400
James L. Morris	12,400
Leon Dumas, Jr.	12,400
Willie Vincent, Jr.	12,400
Randy Williamson (President)	12,400
Roy Wilson	12,400
<b>TOTAL</b>	<b>\$ 124,000</b>



**IBERBECARD PARISH POLICE JURY  
IBERBEC, LOUISIANA**

Supplemental Information Schedule (Continued)  
December 31, 1998

**YEAR 2000 COMPLIANCE (UNAUDITED)**

Time and space saving programming decisions made in prior years resulted in two-digit computer codes that may not correctly recognize "00" and the year 2000. Serious processing error or system failure could result. To prevent this error, computer systems and equipment must be reprogrammed or replaced to meet three year 2000 compliance.

The Police Jury is dependent on computerized systems for essential operations and to provide services to citizens. As a continuing process, the Police Jury is actively engaged in making necessary changes to its systems and equipment to achieve year 2000 compliance. These changes include system upgrades and equipment replacements. The Police Jury prospectively committed approximately \$30,000 to this project and expended approximately \$25,000 in fiscal year 1998.

Police Jury systems are in various stages of implementation, as follows:

System	Awareness	Assessment	Remediation	Validation
Financial				X
Personnel-Payroll				X
Treasury-Cash Management				X

**Stages**

- Awareness stage - Budget and project plan established.
- Assessment stage - Identification and inventory of year 2000 compliance performed.
- Remediation stage - Technical conversions of existing systems completed.
- Validation stage - Test data developed, processed, and reviewed for results to determine that converted systems operate properly.



## BROUSSARD & COMPANY, APC

CERTIFIED PUBLIC ACCOUNTANTS

Founded in 1933

To the Members of the  
Bouttegard Parish Police Jury  
Lafayette, Louisiana

### Gentlemen:

In planning and performing our audit of the financial statements of Bouttegard Parish Police Jury for the year ended December 31, 1998, we considered the Police Jury's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of some matters that may be opportunities for improving operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated March 22, 1999, on the financial statements of the Bouttegard Parish Police Jury.

We have already discussed many of these comments and suggestions with various Police Jury personnel, and we will be pleased to discuss them in further detail at your convenience, if necessary.

March 22, 1999  
cbb

### SULPHUR OFFICE

304 First Avenue, Sulphur, LA 70684  
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### LAFAYETTE OFFICE

1 Lakeside Drive, Ste. 100, Lake Charles, LA 70601  
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## **MEMORANDUM**

### **QUOTATIONS**

We suggest all bid files clearly indicate bid tabulations on recap sheets. We also recommend certification be evidenced in the file in the event three quotations are not obtainable for acquisitions subsequent to aforementioned state ranging from \$7,500 to \$14,500.

#### **Management's Response**

The Police Jury will ensure bid files evidence efforts made to obtain required quotations.

### **WORK ORDERS**

All work orders should be approved by the appropriate foreman in each District. We suggest consideration also be given to appointing an administrative employee to perform periodic reconciliations of scheduled work activity per work orders to actual work locations per physical observation.

#### **Management's Response**

The Police Jury will continue to evaluate work order procedures.