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Independent Auditors' Report

Bossier Parish Police Jury
Bossier, Louisiana

We have audited the accompanying primary government financial statements of the Bossier Parish Police Jury, as of and for the year ended December 31, 1996, as listed in the table of contents. These financial statements are the responsibility of the Bossier Parish Police Jury's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards (Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-130, Audits of State and Local Governments). These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. 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 offices 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 Bossier Parish Police Jury, as of December 31, 1996, 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 Bossier Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Bossier Parish Police Jury, as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 11, 1997 and shown on pages 38-39 as our consideration of the Bossier Parish Police Jury's internal control structure and a report dated June 11, 1997 and shown on page 40 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The accompanying supplemental information schedules listed in the table of contents and shown on pages 23-32, are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Greater Peoria Police July. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly stated in all material respects in relation to the primary government financial statements taken as a whole.



Cook & Merchant
Certified Public Accountants
June 11, 1997

Eastern Pacific Water, Inc.
 Water, Gas, and Sewer
 Combined Water - All Gas, Sewer and Water Group
 Financial Statements
 December 31, 1995

Exhibit A

Assets and Other Equity
 Cash and cash equivalents
 Receivables
 Prepaid expenses
 Other than other level
 Land, buildings, equipment, and improvements
 Deferred acquisition in real service funds
 Investment in other utility companies
 Goodwill to be amortized in connection of
 present level base rate
 Total assets and other equity

General	Investment in Other Utility		Capital Projects		Inventory		Accrued Liabilities		Total Receivables and Other		
	General	Special	Land	Buildings	Land	Buildings	Land	Buildings			
\$	2,118,821	\$	8,208,892	\$	8,173,282	\$	298,042	\$	-	\$	1,078,847
	181,294		2,000,000		5,000		-		-		4,911,400
	17,170		-		-		-		-		21,170
	-		-		-		8,886,281		-		8,886,281
	-		-		-		-		-		114,200
	-		-		-		-		-		5,074,241
	<u>2,317,285</u>		<u>10,208,892</u>		<u>13,173,282</u>		<u>298,042</u>		<u>1,078,847</u>		<u>19,868,257</u>

Liabilities, Fund Equity, and Other Credit

Accounts payable
 Due to other fund
 Noncurrent liabilities
 Deferred revenues
 Other liabilities
 Contributions of individuals
 Contingent liabilities
 Total liabilities

\$	128,400	\$	1,200,000	\$	29,400	\$	-	\$	-	\$	1,618,800
	-		21,170		-		888,847		-		288,817
	-		48,871		-		-		-		48,871
	-		84,070		-		-		-		118,140
	-		-		-		-		1,788,000		1,788,000
	-		-		-		-		288,000		288,000
	<u>128,400</u>		<u>1,354,041</u>		<u>29,400</u>		<u>888,847</u>		<u>1,788,000</u>		<u>3,498,688</u>

Fund Equity and Other Credit
 Investment in general fund assets

Fund balances
 Reserved - fund assets
 Deposited
 Unexpended
 Total fund equity

\$	-	\$	-	\$	-	\$	10,886,170	\$	-	\$	10,886,170
	-		-		81,170		-		-		81,170
	2,842,000		4,070,000		8,173,282		-		-		15,085,282
	<u>2,842,000</u>		<u>4,070,000</u>		<u>8,173,282</u>		<u>8,886,170</u>		<u>-</u>		<u>26,981,452</u>

Total liabilities, fund equity and other credit

\$	<u>2,970,400</u>		<u>15,324,041</u>		<u>8,202,682</u>		<u>288,847</u>		<u>1,788,000</u>		<u>34,373,970</u>
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The accompanying notes are an integral part of this statement.

Greater Parish Police Jury
Berthou, Louisiana
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
Primary Government
All Governmental Fund Types
For the Year Ended December 31, 2008

Continued

	General	Special	Debt	Capital	Totals - Memorandum
	Fund	Revenue	Service	Projects	Only
Revenues:					
Ad valorem taxes	\$ 513,184	\$ 2,359,016	\$ --	\$ --	\$ 2,872,200
Sales tax	--	2,442,018	--	--	2,442,018
Licenses and permits	590,503	8,702	--	--	599,205
Intergovernmental revenues	1,260,828	6,074,276	--	283,329	7,618,433
Fees, charges, and commissions for services	70,070	758,713	--	708,408	896,189
Fines and forfeitures	--	888,588	--	--	888,588
Sale of money and property	770,767	192,337	5,322	271,082	1,049,508
Grants	--	348,787	--	--	348,787
Other revenues	60,817	88,588	--	38,008	177,413
Total revenues	<u>2,666,269</u>	<u>12,898,812</u>	<u>5,322</u>	<u>1,089,218</u>	<u>16,669,621</u>
Expenditures:					
Current:					
General government:					
Legislative	140,768	--	--	--	140,768
Judicial	270,843	548,218	--	--	1,151,259
Election	83,789	--	--	--	83,789
Finance and administrative	814,284	98,502	--	--	912,786
Other	490,580	--	--	--	490,580
Public safety	29,324	958,284	--	--	987,608
Public works	89,876	2,387,487	--	--	3,293,432
Health and welfare	127,446	4,833,202	--	--	4,960,648
Culture and recreation	--	1,408,800	--	--	1,408,800
Economic development	24,888	--	--	--	24,888
Capital projects	--	--	--	2,874,801	2,874,801
Debt service:					
Interest and other charges	--	--	121,288	--	121,288
Total expenditures	<u>1,173,381</u>	<u>11,158,291</u>	<u>121,288</u>	<u>2,874,801</u>	<u>15,227,661</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 1,492,888</u>	<u>\$ 1,740,521</u>	<u>\$ 1,196,034</u>	<u>\$ 1,144,387</u>	<u>\$ 5,441,960</u>
Other financing sources (uses):					
Operating transfers in	221,460	1,378,660	800,758	--	2,799,878
Operating transfers out	(580,800)	(808,758)	(88,888)	(821,882)	(2,199,828)
Proceeds of certificates of indebtedness	--	--	--	8,789,088	8,789,088
Total other financing sources (uses)	<u>(359,340)</u>	<u>569,902</u>	<u>711,870</u>	<u>7,967,206</u>	<u>8,799,636</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>467,808</u>	<u>1,750,923</u>	<u>884,154</u>	<u>8,111,593</u>	<u>1,641,596</u>
Fund balances at beginning of year	2,360,740	8,252,823	85,083	1,181,056	11,889,602
Residual equity transfer	21,270	(21,270)	--	--	--
Fund balances at end of year	<u>1,2,842,588</u>	<u>1,8,889,852</u>	<u>1,839,237</u>	<u>1,8,111,056</u>	<u>1,26,149,129</u>

The accompanying notes are an integral part of this statement.

Bossier, Louisiana
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Budget (Cash Basis) and Actual - General and Special Revenue Fund Types
 Primary Government
 For the Year Ended December 31, 2008

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable-(Disfavorable)	Budget	Actual	Variance Favorable-(Disfavorable)
Revenues						
Ad valorem taxes	\$ 628,800	\$ 607,888	\$ 18,912	\$ 2,280,800	\$ 2,289,881	\$ 9,081
Sales tax	-	-	-	2,234,780	2,400,534	165,754
Licenses and permits	512,400	558,492	42,092	3,880	8,782	5,902
Intergovernmental revenues	1,378,760	1,608,907	126,757	3,280,576	3,641,852	248,817
Fees, charges, and commissions						
for services	8,250	13,879	1,628	161,425	152,858	2,564
Fines and forfeitures	-	-	-	500,580	652,284	173,884
Use of money and property	61,800	112,444	26,644	110,880	182,337	71,457
Other revenues	182,129	111,409	(70,720)	12,700	41,806	29,106
Total revenues	<u>2,663,129</u>	<u>2,808,859</u>	<u>142,688</u>	<u>8,852,836</u>	<u>9,478,817</u>	<u>587,417</u>
Expenditures						
Current						
General government:						
Legislative	143,800	148,383	4,583	-	-	-
Judicial	226,500	208,282	21,588	810,800	830,888	(17,488)
Firefighters	81,488	75,888	5,600	-	-	-
Finance and administrative	529,650	578,904	30,558	122,850	74,880	47,970
Other	487,400	484,718	2,682	-	-	-
Public safety	27,250	28,224	974	1,848,878	878,826	1,020,278
Public works	128,500	84,888	43,612	3,812,880	2,370,582	402,238
Health and welfare	181,688	127,344	54,344	2,280,276	2,198,887	135,888
Culture and recreation	-	-	-	1,812,881	1,823,888	(11,408)
Economic development	25,200	23,218	1,982	-	-	-
Total expenditures	<u>1,789,128</u>	<u>1,718,888</u>	<u>70,240</u>	<u>8,828,888</u>	<u>8,818,294</u>	<u>1,014,888</u>
Excess (deficiency) of revenues over expenditures	\$ 874,001	\$ 1,090,000	\$ 216,000	\$ 1,024,000	\$ 660,523	\$ 1,333,728
Other financing sources (uses)						
Operating transfers in	218,880	221,488	2,608	1,288,876	1,278,882	23,888
Operating transfers out	(588,828)	(588,888)	60	(830,888)	(830,788)	10,100
Total other financing sources (uses)	<u>(369,948)</u>	<u>(367,399)</u>	<u>2,559</u>	<u>(542,012)</u>	<u>(551,906)</u>	<u>40,888</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 504,053	\$ 722,601	\$ 218,552	\$ 481,988	\$ 108,617	\$ 1,374,616
Fund balances at beginning of year	1,428,760	1,622,768	1,938	2,238,838	2,672,888	(434,050)
Residual equity transfer	-	18,202	18,202	-	18,202	(18,202)
Fund balances at end of year	<u>\$ 1,792,760</u>	<u>\$ 2,179,831</u>	<u>\$ 209,121</u>	<u>\$ 2,466,838</u>	<u>\$ 2,963,971</u>	<u>\$ 1,499,564</u>

The accompanying notes are an integral part of this statement.

Bossier, Louisiana
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget (Cash Basis) and Actual - Debt Service and Capital Projects Fund Types
 Primary Government
 For the Year Ended December 31, 1999

	Debt Service Fund			Capital Projects Funds		
	Budget	Actual	Variance Favorable- (Unfavorable)	Budget	Actual	Variance Favorable- (Unfavorable)
Revenues						
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ 168,800	\$ 17,828	\$ (60,872)
Fees, charges and commissions for services	-	-	-	825,480	750,480	75,000
Use of money and property	3,000	3,200	2,000	178,800	211,582	26,582
Other revenues	-	-	-	-	30,800	30,800
Total revenues	<u>3,000</u>	<u>6,200</u>	<u>2,000</u>	<u>1,173,080</u>	<u>1,190,690</u>	<u> 17,610</u>
Expenditures						
Capital projects	-	-	-	2,840,500	2,190,700	(649,800)
Debt service						
Principal	658,000	-	658,000	-	-	-
Interest and other charges	128,555	121,208	7,347	-	-	-
Total expenditures	<u>786,555</u>	<u>121,208</u>	<u>665,347</u>	<u>2,840,500</u>	<u>2,190,700</u>	<u>(649,800)</u>
Excess (deficiency) of revenues over expenditures	<u>(783,555)</u>	<u>(115,008)</u>	<u>668,547</u>	<u>(1,667,420)</u>	<u>(1,120,010)</u>	<u>(546,890)</u>
Other financing sources (used)						
Operating transfers in	1,200,000	608,750	(591,250)	-	-	-
Operating transfers out	-	(80,000)	(80,000)	(816,800)	(827,800)	(1,014,000)
Certificates of indebtedness	-	-	-	4,825,500	4,795,800	(29,700)
Total other financing sources (used)	<u>1,200,000</u>	<u>528,750</u>	<u>(771,250)</u>	<u>3,908,700</u>	<u>3,968,000</u>	<u>(59,300)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>416,445</u>	<u>413,750</u>	<u>(28,695)</u>	<u>2,241,280</u>	<u>2,838,690</u>	<u> 597,410</u>
Fund balances at beginning of year	-	88,000	88,000	1,120,000	1,168,000	48,000
Fund balances at end of year	<u>\$ 416,445</u>	<u>\$ 501,750</u>	<u>\$ 85,305</u>	<u>\$ 2,361,280</u>	<u>\$ 3,006,690</u>	<u>\$ 645,410</u>

The accompanying notes are an integral part of this statement.

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 2000

INTRODUCTION

The Bossier Parish Police Jury is the governing authority for Bossier Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 17 jurors representing the various districts within the parish. The jurors serve four-year terms that expire in January, 2003.

Louisiana Revised Statute (28:1328) gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales tax, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

(1) Summary of Significant Accounting Policies

A. Reporting Entity

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

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Bossier Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization under
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.

Beauregard Parish Police Jury
Baton Rouge, Louisiana
Notes to Financial Statements
December 31, 1988
(Continued)

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

Blended Component Units

Beauregard Parish Library. Beauregard Parish Library does not possess all the corporate powers necessary to make them a legally separate entity and the police jury holds the Library's corporate powers. Therefore, we conclude that they are part of the police jury and their financial statements should be blended with those of the police jury.

Beauregard Office of Community Services. The police jury created this agency, appoints its director, and is the governing board. In addition, the police jury is the grantor for certain grants which are administered by Beauregard Office of Community Services. We conclude that the nature and significance of the relationship between this agency and the police jury are such that their exclusion from the financial reporting entity would render the financial reporting entity's financial statements incomplete or misleading and should be blended with those of the police jury. During 1986, the police jury voted to allow Beauregard Office of Community Services to become a private nonprofit organization effective January 1, 1987.

Discrete Component Units

Beauregard Parish Sheriff's Office, Beauregard Parish Clerk of Court, Beauregard Parish Tax Assessor, and the District Attorney for the Twenty-Sixth Judicial District. Even though these are independently elected officials and are legally separate from the police jury, they are fiscally dependent on the police jury. The officials are fiscally dependent because the police jury has approval authority over the officials' capital budget. The police jury has approval authority over the officials' capital budget because the office space for the officials is furnished by the police jury, major capital purchases for the officials are included in the police jury's overall budget, and title to real property is in the name of the police jury. By using the fiscal dependency criterion, we conclude that these organizations are component units of the police jury.

Boeuler Parish Police Jury
Berlin, Louisiana
Notes to Financial Statements
December 31, 1996
(Continued)

Boeuler Parish Communications District Number One. This entity was created by the police jury. The Communications District is governed by a Board of Commissioners which are appointed by the police jury. The police jury is financially accountable for the communication district because it appoints a voting majority of the governing board and has the ability to impose its will on them.

Other Special Districts

There are a number of special districts located in Boeuler Parish (fire and ambulance) that each provide services to a limited number of parish citizens. The police jury appoints all board members of these districts which do not include a municipality within their boundaries. Therefore, the police jury can impose its will on these districts. While these districts are responsible for obtaining voter approval for the levy of taxes or debt issuance, all related Louisiana State Bond Commission approvals must be obtained through the police jury. The police jury appoints two of the five board members of these districts which include a municipality and therefore cannot impose its will on these entities. However, it would be misleading to include some like districts in the financial statements while excluding others. These agencies are:

- East-Central Boeuler Parish Fire Protection District No. 1
- South Boeuler Parish Fire Protection District No. 2
- Ivan Fire Protection District No. 3
- Weston Fire Protection District No. 4
- Northeast Boeuler Parish Fire Protection No. 5
- Boeuler Parish Emergency Medical Services District
- Boeuler Parish Fire District No. 6

Complete financial statements of the individual component units may be obtained from their respective administration offices or from the Boeuler Parish Police Jury at the Boeuler Parish Courthouse in Berlin, Louisiana.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed districts component units are included in the accompanying financial statements.

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

2477



Basile Parish Police Jury
Baton Rouge, Louisiana

Primary Government Financial Statements

As of and For the Year Ended December 31, 1958
With Supplemental Information Schedules

1958
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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, verified and otherwise 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 Nov. 23 1957

Bossier Parish Police Jury
Bossier, Louisiana

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(Continued)

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1999
(Continued)

Other Related Organizations

Considered in the determination of component units of the reporting entity were the following:

Expans-Black Bayou Recreation and Water Conservation District and Shreveport-Bossier Convention and Tourist Bureau. The police jury appoints only one (1) board member and has no significant contact or influence in the recreation district and tourist bureau.

The police jury appoints two (2) of seven (7) board members of the Caddo-Bossier Port Commission but has no significant contact or influence within the Port Commission.

The police jury appoints the board members of the Industrial Development Board of the Parish of Bossier, Inc., but does not have the ability to impose its will and no financial benefit/losses relationship exists between them.

The police jury is currently providing office space for the Bossier Parish Indigent Defender Board. The police jury is not legally required to do so. Also, the police jury does not have the ability to impose its will and no financial benefit/losses relationship exists between the police jury and the Indigent Defender Board.

It was determined that these governmental entities are not component units of the Bossier Parish Police Jury reporting entity because of the reasons listed above.

8. Fund Accounting

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

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

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

Basile Parish Police Jury
Basco, Louisiana
Notes to Financial Statements
December 31, 1999
(Continued)

Governmental Fund Types:

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

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

Fiduciary Funds:

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

1. **Agency funds** — account for the assets that the police jury holds on behalf of the Twenty-Sixth Judicial District Attorney as his agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups:

General Fixed Assets Account Group — account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated value on the date of donation. No depreciation is recorded on general fixed assets.

General Long-Term Debt Account Group — account for long-term liabilities to be financed from governmental funds.

Bozdar Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)

E. Basis of Accounting

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

Revenues

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

Sales tax revenues are recorded in the year the taxes are collected by the collecting agents.

Fines, forfeitures, fees, and court costs are recognized in the period they are collected by the Bossier Parish Sheriff.

Federal and state grants are recorded when the police jury is entitled to the funds, except for certain federal grants which require funds not expended to be returned to the funding source. On these grants revenue is recognized only upon expending those funds. Grant funds received but not expended is reflected in the financial statements as deferred revenue.

Race-track license permit revenue is recorded when the police jury is entitled to the funds.

The statutory transfer from the clerk of court, which represents excess funds of the clerk of court at the end of each four-year term, is recorded when due (which is every four years if the clerk has excess funds).

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

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

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for accumulated vacation and sick leave, which are recognized when paid, and principal and interest on general long-term obligations, which are not recognized until due.

Other Financing Sources (Used)

Transfers between funds that are not expected to be repaid, the sale of assets, proceeds from the sale of bonds, and long-term loan proceeds are accounted as other financing sources (used). Other financing sources (used) are recorded when the underlying event occurs.

B. Budgets

The police jury uses the following budget practices:

Proposed budgets for the ensuing year are prepared by the Secretary-Treasurer during October of each year. During the month of November, 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 police jury holds a public hearing on the proposed budgets in order to receive comments from the public and other interested parties. Changes are made to the proposed budgets based on the public hearing and the desire of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting or a special meeting held no later than 15 days prior to the beginning of the fiscal year, and notice is published in the official journal.

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

The police jury exercises budgetary control at the functional level. Within functions, the secretary-treasurer has the authority to make amendments of up to five per cent, as necessary. The police jury does not recognize encumbrances; therefore, encumbrances are not reflected for either budget or accounting purposes. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1996
(Continued)

The availability of proposed budgets and the date of public hearing for the 1996 budgets were published in the official journal on December 1, 1995. The 1996 budget hearings were held, and the budgets adopted at the jury meeting on December 12, 1995. Notice of adoption of the budgets was subsequently observed in the official journal.

For the year ended December 31, 1996, the police jury adopted budgets on a cash basis for the General Fund, all special revenue funds, all debt service funds, and all capital projects funds.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. Bossier Office of Community Services, a blended component unit, was not included in the budgetary statement of the Bossier Parish Police Jury. The following schedule reconciles excess (deficiency) of revenues and other sources over expenditures and other uses on Statements C and D (Budget basis) with the amounts shown on Statement B (GAAP basis):

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds
Excess (deficiency) of revenues and other sources over expenditures and other uses (Budget basis)	\$ 773,868	\$ 948,598	\$ 418,120	\$ 5,078,685
Adjustments:				
Revenue accounts - net	(311,810)	780,177	-	-
Expenditures accounts - net	(54,238)	82,341	-	(18,748)
Bossier Office of Community Services excess revenue over expenditures	-	8,525	-	-
	<u> -</u>	<u> 8,525</u>	<u> -</u>	<u> -</u>
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ 462,030</u>	<u>\$ 1,738,029</u>	<u>\$ 418,120</u>	<u>\$ 5,815,690</u>

Eossier Parish Police Jury
Baton Rouge, Louisiana
Notes to Financial Statements
December 31, 1980
(Continued)

F. Encumbrances

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

G. Cash and Cash Equivalents and Investments

Cash includes amounts in petty cash, demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. 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 or any other state of the United States, or under the laws of the United States.

Under state law, the police jury may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

H. Short-Term Interfund Receivables/Payables

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

I. Fixed Assets

Fixed assets of governmental funds are recorded at the time purchased or constructed, and the related assets are capitalized (reported) in the general fund assets account group. Public domain or infrastructures are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fund assets. All fixed assets are valued at historical cost. If actual historical cost is not available then they are valued at estimated historical cost, based on the actual historical cost of like items.

Cosler Parish Police Jury
Center, Louisiana
Notes to Financial Statements
December 31, 2008
(Continued)

I. Compensated Absences

Employees of the Police Jury earn from 5 to 15 days of vacation leave each year, depending on their lengths of service. Employees may carry no more than one-half of their normal yearly benefit forward to the next benefit year. Upon termination of employment, employees will be paid for unused vacation time that they are eligible for according to the police jury policy.

Employees of the police jury will accrue sick leave benefits which are calculated on the basis of a "benefit year" at the rate of 5 days per year. Unused sick leave will be allowed to accumulate without limit. Unused sick leave benefits will not be paid to employees while they are employed or upon termination of employment.

Employees of the library earn from 6 to 24 days of vacation leave each year, depending on their professional status. Three days of vacation leave may be carried forward into the following year. Employees have the option of receiving compensation or credit applied to retirement for days carried forward and any current-year accrued vacation leave. Employees earn 12 days of sick leave each year that may be accumulated to a maximum of 48 days. Accumulated sick leave is used in the employee's retirement benefit computation. Accumulated sick leave is forfeited upon termination of employment.

Employees of BOCJ earn from 3 to 12 days of vacation leave each year, depending upon the status of the employee as to full-time and permanent part-ties. Vacation leave may accrue up to 104 hours. Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 72 hours. Employees can earn up to 12 days of sick leave each year which may be accumulated up to 60 hours. A maximum of 48 hours may be carried forward to the next year. Accumulated sick leave is forfeited upon separation of employment.

J. Long-Term Obligations

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

K. Fund Equity - Designated Fund Balances

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

Bossier Parish Police Jury
 (Bossier, Louisiana)
 Notes to Financial Statements
 December 31, 1998
 (Continued)

L. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that involve reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonreciprocal permanent transfers of equity are reported as received equity transfers. All other interfund transfers are reported as operating transfers.

M. Total Columns on Combined Statements

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

(2) Levied Taxes

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Explaner Code</u>
Permissible taxes:			
General maintenance:			
Outside municipalities	4.08	3.54	Statutory
Within municipalities	2.08	1.77	Statutory
Road maintenance	2.50	2.48	1987
Library	8.31	8.30	3905
Health unit maintenance	.84	.82	1987
Correctional facilities	3.00	2.77	3081

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

Ezard Parish Police Jury
Ezard, Louisiana
Notes to Financial Statements
December 31, 1996
(Continued)

(2) Sales Tax

During 1996 a special election was held in which a 1.10% sales tax was passed in the Rural Sales Tax District of the Parish of Ezard, State of Louisiana. The sales tax is to be used for opening, operating, constructing and maintaining the public roads, bridges and drainage facilities.

(3) Cash and Cash Equivalents

At December 31, 1996, the police jury has cash and cash equivalents (bank balances) totaling \$13,538,479 as follows:

Petty cash	\$	650
Demand deposits		1,376,712
Interest-bearing demand deposits		870,157
Time deposits		11,480,000
		<u>\$13,538,479</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits for 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, 1996, the police jury has \$13,833,586 in deposits (collected bank balances). These are secured from risk by \$834,829 of federal deposit insurance and \$13,808,837 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1739 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 180 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

Greene Parish Police Jury
Greene, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)

84 Receivables

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

Class of Receivable	General Fund	Special Revenue Funds	Sales Service	Capital Projects	Total
Ad valorem taxes	\$ 524,947	\$ 3,232,328	\$ -	\$ -	\$ 3,757,275
Sales and use taxes	-	214,577	-	-	214,577
Intergovernmental	210,373	471,800	-	-	682,173
Fees, charges, and commissions for services	-	5,808	-	56,000	61,808
Fines and forfeitures	-	80,817	-	-	80,817
Other	9,854	8,274	-	-	18,128
Total	<u>\$ 1,195,224</u>	<u>\$ 3,803,525</u>	<u>\$ -</u>	<u>\$ 56,000</u>	<u>\$ 4,781,809</u>

85 Fixed Assets

The changes in general fixed assets follow:

	Balance January 1, 1998	Additions	Retirements	Balance December 31, 1998
General fixed assets:				
Land	\$ 3,316,872	29,878	-	\$ 3,346,750
Buildings	2,146,808	74,444	-	2,221,252
Improvements other than buildings	657,260	-	-	657,260
Machinery, furniture and equipment	4,773,529	626,781	(208,084)	5,192,226
Library books, etc.	1,361,141	172,873	(137,333)	1,496,781
	<u>\$12,255,610</u>	<u>803,976</u>	<u>(145,417)</u>	<u>\$12,914,169</u>

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)

(7) Pension Plan

Substantially all employees of the Bossier Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan B and Plan A, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

All permanent employees working at least 30 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 55 with at least 15 years of creditable service, or at or after age 60 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final-average salary plus 1.25 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 percent of final-average salary for each year of service credited after the vesting date. Final-average salary is the employee's average salary over the 30 consecutive or joined months that produce the highest average.

Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 148719, Baton Rouge, Louisiana 70809-4819, or by calling (504) 928-1281.

Under Plan A, members are required by state statute to contribute 0.5 percent of their annual covered salary and the Bossier Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.25 percent of annual covered payroll. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes if the taxes shown to be collectible by the tax rolls of each 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 police jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:102, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The Bossier Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1996, 1997, and 1998, were \$290,777, 1180,548, and 1200,084, respectively, equal to the required contributions for each year.

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1989
(Continued)

(B) Other Postemployment Benefits

The Bossier Parish Police Jury provides certain continuing health care benefits for its retired employees. Substantially all of the police jury's employees become eligible for these benefits if they reach normal retirement age while working for the police jury. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the police jury. The police jury recognizes the cost of providing these benefits as an expenditure when paid during the year.

The premiums paid to the insurance company for group hospitalization coverage in 1989 were 1661,363. Of this amount, 1621,408 (98 per cent) was paid by the police jury. Of this expenditure, 141,460 was for 31 retirees, with the remaining 1479,908 paid for active employees.

(C) Compensated Absence

At December 31, 1989, employees of the police jury had accumulated and vested 1160,406 of employee leave benefits, which was computed in accordance with GASB Codification Section 580. This total amount is recorded in the general long-term debt account group. The amount expected to be paid from current resources is not significant. The cost of leave privileges, computed in accordance with the above codification, is recognized as a current-year expenditure within the various funds when leave is actually taken.

(D) Changes in General Long-Term Obligations

The following is a summary of the long-term obligation transactions for the year ended December 31, 1989:

	1989	Additions	Retirements	1989
Certificates of Indebtedness	-	4,785,000	-	4,785,000
Compensated Absence	139,356	31,050	-	170,406
	1,139,356	4,816,050	-	4,816,050

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)

Certificates of indebtedness are comprised of the following issues:

Series 1995, original amount \$5,800,000 for new road construction due in annual installments of \$410,000 to \$665,000, through January 1, 2000; interest rates range from 3.8% to 4.8%; repayment of debt is paid from sales tax revenue from the Highway Fund \$ 5,000,000

Series 1995B, original amount \$1,785,000 for construction of a Library History Center, due in annual installments of \$140,000 to \$220,000 through March 1, 2000; interest rates range from 3.95% to 5.0%; repayment of debt is paid from ad valorem taxes from the Library Fund 1,785,000
\$ 6,785,000

At December 31, 1998, the police jury has accumulated \$514,780 in the debt service funds for future debt repayments. The annual requirements to amortize all certificates outstanding at December 31, 1998, including interest of \$1,681,200 are as follows:

fiscal year	Series 1995	Series 1995B	Total
1997	\$ 823,110	\$ 234,384	\$ 1,057,494
1998	815,487	235,386	1,050,873
1999	807,950	231,858	1,039,808
2000	804,008	224,816	1,028,824
2001	803,340	222,277	1,025,617
2002	801,900	224,278	1,026,178
2003	803,825	226,668	1,030,493
2004	805,898	228,358	1,034,256
2005	822,878	228,258	1,051,136
2006	839,828	228,258	1,068,086
	<u>\$ 8,721,845</u>	<u>\$ 2,384,702</u>	<u>\$ 11,106,547</u>

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1986
(Continued)

(10) Changes in Agency Funds

The following provides changes in assets and liabilities of the Twenty-Sixth Judicial District Attorney Agency Fund for the year ended December 31, 1986:

	Balance January 1, 1986	Increase	Decrease	Balance December 31, 1986
Assets				
Cash	\$ 251,232	\$ 303,140	\$ 684,525	\$ 768,847
Total Assets	<u>\$ 251,232</u>	<u>\$ 303,140</u>	<u>\$ 684,525</u>	<u>\$ 768,847</u>
Liabilities				
Intergovernmental payable	\$ 251,232	\$ 303,140	\$ 684,525	\$ 768,847
Total Liabilities	<u>\$ 251,232</u>	<u>\$ 303,140</u>	<u>\$ 684,525</u>	<u>\$ 768,847</u>

(11) Criminal Court Fund

Louisiana Revised Statute 75:571.31 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, 1986:

Balance due at January 1, 1986	\$ 18,200
Amount due for 1986	<u>21,218</u>
Total	39,418
Reimbursed during 1986	<u>18,200</u>
Balance due at December 31, 1986	<u>\$ 21,218</u>

(12) Reserved and Designated Fund Balances

The unrestricted, designated fund balance of \$18,080 is designated for subsequent years expenditures for programs initiated in the Bossier Office of Community Services.

Bossier Parish Police Jury
Bossier, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)

(14) **Litigation and Claims**

At December 31, 1998 the police jury is involved in numerous lawsuits. In the opinion of legal counsel for the police jury, the potential loss on all claims and lawsuits will not be significant to the police jury's financial statements.

(15) **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 follows:

Balance at January 1, 1998	\$ 1,833,174
Received	7,284,176
Issued	<u>(7,285,328)</u>
Balance at December 31, 1998	<u>\$ 1,832,022</u>

(16) **Intend Contributions**

Intend contributions represent the fair market value of goods or services contributed to the Bossier Office of Community Services. The fair market value is also recorded as an expenditure. The intend contributions primarily consist of rent, donated services and supplies.

(17) **Commitments**

The police jury entered into a contract to construct the new youth shelter on December 18, 1998. The construction contract was for \$1,780,800. No funds for construction had been expended as of December 31, 1998.

Bossier Parish Police Jury
Denon, Louisiana
Supplemental Information Schedules
As of and for the Year Ended December 31, 2006

Special Revenue Funds

Highway Fund

The Highway Fund accounts for the maintenance of parish highways, streets, and bridges. Financing is provided by parish transportation funds, ad valorem taxes, and state revenue sharing funds. In addition, the fund receives revenues from state grants, interest on investments and miscellaneous fees. Expenditures are restricted by Louisiana Revised Statute 48:353.

Library Fund

The Library Fund was established in accordance with Louisiana Revised Statute 20:211. The library is governed by a board of control consisting of five members appointed by the police jury. The president of the police jury is an ex-officio member. The Library Fund accounts for the operation and maintenance of the parish library. Financing is provided by ad valorem taxes, state revenue sharing, state library grants, and self-generated revenues.

Health Unit Fund

The Health Unit Fund accounts for the maintenance and operation of the parish health unit. Financing is provided by a special parisheside ad valorem tax and interest earnings.

Criminal Court Fund

The Criminal Court Fund was created by Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorney correction fees in criminal cases be transferred to the parish treasurer and deposited in a special criminal court fund account to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judge. The statute also requires that one-half of the surplus (fund balance) remaining in the fund at December 31 of each year be transferred to the parish General Fund.

Boonier Parish Police Jury
Boonier, Louisiana
Supplemental Information Schedule
As of and for the Year Ended December 31, 1998
(Continued)

Detention Center Fund

The Detention Center Fund accounts for the maintenance and operation of the detention center, which is a secure confinement facility providing temporary care for children under 17 years of age who are charged with delinquent offenses. These children are held pending their court cases. Financing is provided by the police jury and the City of Boonier City.

Johnny Jones Regional Shelter Fund

The Johnny Jones Regional Shelter Fund accounts for the maintenance and operation of the regional shelter, which provides a temporary facility for juvenile status offenders until their disposition can be decided. Financing is provided by federal and state grants, interest earnings and donations.

Penal Farm Fund

The Penal Farm Fund accounts for the operation and maintenance of correctional facilities in Boonier Parish, including the furnishing of transportation and medical care for prisoners. Financing is provided by ad valorem tax revenues.

Boonier Office of Community Services Fund (BOCC)

BOCC accounts for the operation of a community action agency, administering various federal and state programs designed to fund responsibilities and provide assistance to the poor, disadvantaged and unemployed in Boonier Parish.

Section 8 Fund

The Section 8 Fund accounts for the operation of a Section 8 Housing Subsidy Program funded by the United States Department of Housing and Urban Development. The program provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe and sanitary housing for low-income families at rents they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's required contribution toward the rent.

State Capital Public Act
 Bonds Issuance
 Capital Resources Fund
 Cashflow Balance Sheet
 December 31, 2020

Schedule 1

Assets	Debtors	Equity	Unpaid	Reserves	Other	Other		Fund	Total	
						Debtors	Other			
Total and net application	1,044,000	1,044,000	0	0	0	0	0	0	0	
Reserves	85,250	85,250	85,250	0	0	0	0	85,250	85,250	
Total assets	1,129,250	1,129,250	85,250	0	0	0	0	85,250	1,129,250	
Liabilities and Fund Equity										
Liabilities										
Accounts payable	198,114	198,114	11,881	1,029	0	5,864	0	103,886	198,114	
Due to other fund	-	-	11,000	-	-	-	-	-	11,000	
Revolving reserves	-	-	-	-	-	-	-	40,817	-	
Other liabilities	-	-	-	-	-	-	-	10,000	-	
Total liabilities	198,114	198,114	22,881	1,029	0	5,864	0	154,703	209,114	
Fund Equity										
Fund balances - committed										
Reserve	-	-	-	-	-	-	-	70,000	-	
Unassigned	1,044,000	1,044,000	111,000	0	0	0	0	80,000	1,044,000	
Total fund equity	1,044,000	1,044,000	111,000	0	0	0	0	150,000	1,044,000	
Total liabilities and fund equity	1,129,250	1,129,250	228,881	1,029	0	5,864	0	204,703	1,129,250	

Income Statement - 1979

Income Statement - 1979
 Income Statement
 Capital Income Fund
 (Including Schedule of Donations, Expenditures,
 and Changes in Fund Balance)
 December 31, 1979

Account	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970
Income										
At various times	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Gifts for	2,000.00	-	-	-	-	-	-	-	-	-
Interest and dividends	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Unemployment insurance	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Tax, charges, and contributions	-	-	-	-	-	-	-	-	-	-
for services	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Price and discounts	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Out of money and property	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
total contributions	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Other income	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Total income	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Expenses:										
General										
General government										
Salaries	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Travel and administration	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Public utility	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Public works	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Health and welfare	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Culture and recreation	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Total expenses	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Income (deficiency) of income	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
over expenditures	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Other financing sources (uses)										
Operating transfers in	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Operating transfers out	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Total other financing sources	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Income (deficiency) of income and	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
other sources over expenditures	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
and balance at beginning of the	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
fiscal year	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
ended year	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
and balance at end of the	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00

Bossier Parish Police Jury
Benton, Louisiana
Supplemental Information Schedules
As of and for the Year Ended December 31, 1996

Capital Projects Funds

General Capital Projects Fund

The General Capital Projects Fund was created to account for bonding fee funds received from the two riverboats in Bossier Parish. This money is to be utilized for Capital Projects, but a specific project has not yet been determined.

Rural Road Construction Fund

The Rural Road Construction Fund was created to account for the construction of rural roads in Bossier Parish. Financing of the construction is provided by issuance of certificates of indebtedness.

Library History Construction Fund

The Library History Construction Fund was created to account for the construction of a Library History Center in Bossier Parish. Financing of the construction is provided by the issuance of certificates of indebtedness.

Courthouse Improvements Fund

The Courthouse Improvements Fund was created with the excess proceeds from the Courthouse Improvements Bond (Subt Service Fund) that was closed in 1987. The fund accounts for capital improvements of the courthouse.

Industrial Park Construction Fund

The Industrial Park Construction Fund accounts for financial resources used to acquire and construct facilities at the industrial park.

Youth Shelter Building Fund

The Youth Shelter Building Fund accounts for financial resources used to construct a building for the youth shelter.

Louisiana Community Development Block Grant

The (CDBG) grant accounts for a federal grant from the U.S. Department of Housing and Urban Development for street improvements.

Basilar Parish Police Jury
 Revenue, Expenditures
 Capital Projects Funds
 Combining Balance Sheet
 December 31, 1999

Schedule 3

	General Capital Projects	Library History Commemorative	Basal Basal Commemorative	Industrial Park Commemorative	Fourth Street Building	Total
Assets						
Cash and cash equivalents	\$ 1,004,001	\$ 1,005,414	\$ 2,534,000	\$ 80,261	\$ 100,000	\$ 5,123,676
Reserve/Retain	90,000	-	-	-	-	90,000
Total assets	<u>\$ 1,094,001</u>	<u>\$ 1,005,414</u>	<u>\$ 2,534,000</u>	<u>\$ 80,261</u>	<u>\$ 100,000</u>	<u>\$ 5,213,676</u>
Liabilities and fund equity						
Liabilities - accounts payable	-	21,712	-	-	888	24,500
Fund Equity - fund balances - unreserved, undesignated	1,094,001	1,027,101	2,534,000	80,261	100,252	5,191,905
Total liabilities and fund equity	<u>\$ 1,094,001</u>	<u>\$ 1,048,813</u>	<u>\$ 2,534,000</u>	<u>\$ 80,261</u>	<u>\$ 101,140</u>	<u>\$ 5,213,676</u>

**Boston Public Public Day
Schools, Leominster
Capital Projects Funds
Containing Schedule of Revenues, Expenditures,
and Changes in Fund Balance
December 31, 2008**

000000 4

	General Capital Funds	Library History Education	First Step Education	Leominster Improvements	Leominster Parks Construction	First Step Building	10000 Fund	Total
Revenues								
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000	\$ 208,330	\$ 281,330
Fees, charges, and commissions for services	600,000	-	-	-	50,000	600,000	-	1,250,000
Use of money and property	40,000	170	160,000	1,000	1,070	2,070	-	211,500
Other revenues	-	-	-	-	20,000	-	-	20,000
Total revenues	\$ 640,000	\$ 170	\$ 160,000	\$ 1,000	\$ 71,070	\$ 1,160,000	\$ 210,330	\$ 1,992,330
Expenditures								
Capital projects	-	191,120	1,079,000	10,000	075	60,500	276,371	1,517,066
Total expenditures	-	191,120	1,079,000	10,000	75	60,500	276,371	1,517,066
Excess (deficiency) of revenues over expenditures	640,000	1,100	80,000	1,000	70,775	1,099,500	1,100,000	1,170,264
Other financing sources (used)								
Operating transfers in (out)	-	-	1,000,000	1,000,000	-	-	-	1,000,000
Receipts of certificate of indebtedness	-	1,000,000	1,000,000	-	-	-	-	2,000,000
Total other financing sources	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 3,000,000
Excess (deficiency) of revenues and other sources over expenditures	\$ 640,000	\$ 1,101,100	\$ 1,274,000	\$ 1,000,000	\$ 70,775	\$ 1,099,500	\$ 1,100,000	\$ 3,010,264
Fund balance at beginning of year	600,000	-	-	20,700	60,500	190,430	1,000	1,071,630
Fund balance at end of year	\$ 1,240,000	\$ 1,101,100	\$ 1,274,000	\$ 1,000,000	\$ 1,307,275	\$ 1,289,930	\$ 1,100,000	\$ 3,817,264

Eastern Parish Police Jury
 Genton, Louisiana
 Schedule of Compensation Paid Board Members
 December 31, 1988

Schedule G

	Amount
Ted Cook, President	\$ 10,250
Charles T. Scarborough	8,850
Bob G. Barford	400
James B. Cummings	8,850
James I. Eady	8,850
Vincent B. Storey	400
R. Wayne Harwood	8,850
Henry D. Beacham	8,850
Bill L. Avery	8,850
Edwin T. Stett	8,850
Frank Nolano	400
Don M. Whittington	400
Jimmy Cochran	8,237
Henry Mitchell	8,237
James Williams	8,237
Don Williams	8,237
Total	\$ 118,258

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund.

COOK & MCKEHEARY

Certified Public Accountants

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**Report on Supplementary Schedule
of Federal Financial Assistance**

**Bossier Parish Police Jury
Bossier, Louisiana**

We have audited the primary government financial statements listed in the table of contents of the Bossier Parish Police Jury, for the year ended December 31, 1986, and have issued our report thereon dated June 11, 1987. These primary government financial statements are the responsibility of the Bossier 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, Government Auditing Standards, the Single Audit Act of 1984, and GAOB Circular 4-117, *Audits of State and Local Governments* issued by the Comptroller General of the United States. These standards and GAOB Circular 4-117 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 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the primary government financial statements of the Bossier Parish Police Jury taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the Bossier Parish Police Jury's primary government financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.



Cook & McKeheary
Certified Public Accountants
June 11, 1987

Revenue Forfeits Profile Jerry
 Benton, Louisiana
 Schedule of Federal Financial Assistance
 For the Year Ended December 31, 1999

Federal Agency / Pass-Through Contract / Program Title	Federal CFDA Number	Expenditures
Revenue Forfeits Profile Jerry		
U.S. Department of Agriculture		
• Food Stamp Program	10.850	4,730,879
• State Administrative Matching Grants for Food Stamp Program	10.851	30,563
Total U.S. Department of Agriculture		<u>4,761,442</u>
U.S. Department of Health and Human Services		
Direct Programs:		
• Maternity and Neonatal Health Study	60.409	66,186
Total U.S. Department of Health and Human Services		<u>66,186</u>
U.S. Department of the Interior		
Direct Programs - Payment in-Kind of Taxes	-	24,811
Total U.S. Department of the Interior		<u>24,811</u>
U.S. Department of Housing and Urban Development		
Direct Programs:		
• Low-Income Housing Assistance Program	14.850	1,008,073
Total U.S. Department of Housing and Urban Development		<u>1,008,073</u>
U.S. Department of Housing and Urban Development		
• Development Block Grant Program - FY 1999 LC998	14.328	329,295
Total U.S. Department of Housing and Urban Development		<u>3,098,185</u>
Subtotal Revenue Forfeits Profile Jerry		<u>8,493,856</u>

(Continued)

Seniors Funds Policy Jury
 Barrios, Louisiana
 Schedule of Federal Financial Assistance
 For the Year Ended December 31, 1990
 (Continued)

Federal Grant or Pass Through Agency / Program Title	Federal CFDA Number	Fiscal Year
Number: Office of Community Services - Medicaid Component List		
U.S. Department of Health and Human Services		
Direct Program		
* Head Start	85.000	1,085,187
Passed through Cadeo Community Action Agency		
* Head Start	85.000	11,800
Passed through Louisiana Department of Labor		
Community Services Block Grant	85.000	188,281
Emergency Community Services Homeless Program	85.012	1,824
Passed through Louisiana Department of Social Services		
Louisiana Home Energy Assistance	85.048	181,824
Social Services Block Grant - Title XIX Transportation	85.067	20,000
Total U.S. Department of Health and Human Services		1,468,016
U.S. Department of Transportation		
Passed through Louisiana Department of Transportation and Development - Public Transportation for Nonurbanized Areas	20.000	88,657

(Continued)

Senate French Polynesian
 - Bureau, Louisiana
 Schedule of Federal Financial Assistance
 for the Year Ended December 31, 2008
 (Continued)

Federal Source / Basis / Agency / Program Title	Federal DSAs Number	Expenditures
Bureau Office of Community Services (Continued)		
U.S. Department of Agriculture		
Passed through Louisiana Department of Education: * OMB Care Food Program - (FOUR) * OMB Care Food Program - (Head Start)	18,538 18,538	442,348 (86,441)
Passed through Louisiana Department of Agriculture and Forestry: Food Bank/Center - Value of Commodities Distributed	18,538	4,352
Total U.S. Department of Agriculture		812,265
U.S. Department of Energy		
Passed through Louisiana Department of Social Services: Manufacture Assistance for Greenhouse Panels	01,042	(21,285)
Subtotal Bureau Office of Community Services		8,241,132
Total Federal Expenditures		8,112,844,475

*Major federal financial assistance program

Regents in Accordance With Government Auditing Standards

COOKE & MOSEBART

Chartered Public Accountants

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MEMBERSHIP INFORMATION

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MEMBERSHIP INFORMATION

Report on the Internal Control Structure Based on an Audit of Primary Government Financial Statements Performed in Accordance With Government Auditing Standards

Greater Parish Police Jury
Bossier, Louisiana

We have audited the primary government financial statements of the Greater Parish Police Jury as of and for the year ended December 31, 1998, and have issued our report thereon dated June 10, 1997.

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.

The management of the Greater Parish Police Jury, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of primary government financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the primary government financial statements of the Greater Parish Police Jury for the year ended December 31, 1998, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Bossier Parish Police Jury and the Bossier Office of Community Services, in a separate management letter dated April 3, 1997.

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



Cook & Associates
Certified Public Accountants
June 17, 1997

COOK & MORREART

Certified Public Accountants

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WILSON
MANAGEMENT SERVICES
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Compliance Report Based on an Audit of Primary Government Financial Statements Prepared in Accordance With Government Auditing Standards

Bossier Parish Police Jury
Bossier, Louisiana

We have audited the primary government financial statements of the Bossier Parish Police Jury as of and for the year ended December 31, 1986, and have issued our report thereon dated June 11, 1987.

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.

Compliance with laws, regulations, contracts, and grants applicable to the Bossier Parish Police Jury is the responsibility of management of the police jury. As part of obtaining reasonable assurance about whether the primary government financial statements are free of material misstatement, we performed tests of the Bossier Parish Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the primary government financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

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

Cook & Morreart
Certified Public Accountants
June 11, 1987

Reports in Accordance With DMB Circular A-120

COOK & BROTHERLY

Chartered Public Accountants

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Single Audit Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs

Boeazie Parish Police Jury
Boeazie, Louisiana

We have audited the primary government financial statements of the Boeazie Parish Police Jury, as of and for the year ended December 31, 1986, and have issued our report thereon dated June 11, 1987. We have also audited the compliance of the Boeazie Parish Police Jury with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 11, 1987.

We conducted our audits in accordance with generally accepted auditing standards: *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, *Audit of State and Local Governments*. These standards and OMB Circular A-128 require that the auditor plan and perform an audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement and about whether the Boeazie Parish Police Jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1986, we considered the internal control structure of the Boeazie Parish Police Jury in order to determine our auditing procedures for the purpose of expressing our opinions on the primary government financial statements of the Boeazie Parish Police Jury and on the compliance of the Boeazie Parish Police Jury with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our considerations of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the primary government financial statements in a separate report dated June 11, 1987.

The management of the Boeazie Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of primary government financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in

We performed tests of controls, as required by DMB Circular 8-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Bossier Parish Police Jury's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Bossier Parish Police Jury and the Bossier Office of Community Services, in a separate management letter dated April 3, 1997.

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

Cook & Marshart
Certified Public Accountant
June 11, 1997

COOK & MCKENBART

Certified Public Accountants

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Single Audit Report on Compliance With the General Requirements Applicable to Federal Financial Assistance Programs

Greater Parish Police Jury
Bossier, Louisiana

We have audited the primary government financial statements of the Greater Parish Police Jury, as of and for the year ended December 31, 1986, and have issued our report thereon dated June 11, 1987.

We have applied procedures to test the Greater Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1986:

Political activity	Allowable cost/loss principles
Cash management	Drug-free workplace
Grievance rights	Administrative requirements
Federal financial reports	

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Greater Parish Police Jury's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Greater Parish Police Jury had not complied, in all material respects, with those requirements.

This report is intended for the information of the Greater Parish Police Jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Cook & McKenbart
Certified Public Accountants
June 11, 1987

COOK & MOREHART

Certified Public Accountants

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Single Audit Opinion on Compliance With Specific Requirements Applicable to Major Federal Financial Assistance Programs

Bossier Parish Police Jury
Bossier, Louisiana

We have audited the primary government financial statements of the Bossier Parish Police Jury, as of and for the year ended December 31, 1998, and have issued our report thereon dated June 11, 1999.

We have also audited the Bossier Parish Police Jury's compliance with the requirements governing types of services allowed or disallowed, eligibility, matching, level of effort, or cost-sharing; reporting; federal financial reports and claims for advances and reimbursements; special terms and provisions; and amounts claimed or used for matching; that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1998. The management of the Bossier Parish Police Jury is responsible for the Bossier Parish Police Jury's compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

Our conduct of our audit of compliance with these requirements were conducted in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-129, *Audits of State and Local Governments*. These standards and OMB Circular A-129 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Bossier Parish Police Jury's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Bossier Parish Police Jury complied, in all material respects, with the specific requirements referred to in the second paragraph that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1998.

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



Cook & Morehart
Certified Public Accountants
June 11, 1999

COOK & MORHART

Certified Public Accountants

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**Single Audit Report on Compliance With Specific Requirements
Applicable to Nonmajor Federal Financial Assistance Program Transactions**

Becker Parish Police Jury
Baton Rouge, Louisiana

We have audited the primary government financial statements of the Becker Parish Police Jury, as of and for the year ended December 31, 1986, and have issued our report thereon dated June 11, 1987.

In connection with our audit of the primary government financial statements of the Becker Parish Police Jury and with our consideration of the Becker Parish Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, Quality of State and Local Governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1986.

As required by OMB Circular A-128, we have performed testing procedures to test compliance with the requirements governing types of services allowed or disallowed; eligibility; and special tests and provisions, if any, that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Becker Parish Police Jury's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Becker Parish Police Jury had not complied, in all material respects, with these requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with these requirements, which are described in a separate management letter dated April 2, 1987.

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

Cook & Morhart
Certified Public Accountants
June 11, 1987

Greater Parish Police Jury
Denon, Louisiana
Schedule of Findings and Questioned Costs
December 31, 1998

PRIOR YEAR FINDINGS

There was one finding for the previous year audit period ended December 31, 1995, related to the Greater Office of Community Services, a bonded component unit, that was resolved with the appropriate funding source.

There was one finding for the previous year audit period ended December 31, 1995, related to the Section 8 Housing Assistance Payments Program. That finding was resolved with the appropriate funding source.

CURRENT YEAR FINDINGS

There are no current year findings or questioned costs for the year ended December 31, 1998.

COOK & MOHRHART

Certified Public Accountants

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Management Letter

The Board of Directors of the
Boozier Office of Community Services
Boozier City, Louisiana

Boozier Parish Police Jury
Benton, Louisiana

Attention: Messrs. Dupas, Executive Director,
Boozier Office of Community Services
Cheryl Martin, Secretary-Treasurer, Boozier Parish Police Jury
Dennis Woodward, Parish Administrator, Boozier Parish Police Jury

We have audited the accounts with financial statements of the Boozier Office of Community Services, for the year ended December 31, 1986, and have issued our report thereon dated April 3, 1987. As part of our audit we made a study and evaluation of the system of internal control to the extent we considered necessary to enable us to comply with the standards for generally accepted auditing standards, the standards for financial and compliance audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States, the Single Audit Act of 1984 and the provisions of Circular 8-128, Audits of State and Local Governments.

During our audit the following items were noted involving internal control structure and other operational matters which appear to merit your attention for consideration to improve the internal control or operations of Boozier Office of Community Services. These comments have been discussed with the appropriate members of management.

Weatherization Completed Lists

During our audit, we performed procedures to verify that there was adequate documentation to support the number of completed units reported by BACS for the Weatherization Assistance Program, Contract No. 05030 for the period April 1, 1985 through March 31, 1986. We reviewed each of the files said to be complete, noting whether necessary forms were completed and final inspections were signed off.

Based upon our review, the documentation contained in the files was not complete. Specifically, of the 80 files reviewed, 45 files did not contain the necessary completed forms. The employees of Boozier Office of Community Services were able to complete these files before our audit was finished.

We recommend that BBOG implement procedures to ensure that as a bill is weathered, the appropriate forms are completed and adequate documentation is obtained and placed in client files. Also, once a bill is completed, the final inspection should be signed off in a timely manner.

Weatherization File Exam

During our audit, we tested 10 Weatherization files for compliance with Weatherization program guidelines. Several of the files examined did not contain all of the completed forms required by the OCS Policy and Procedures manual as follows:

1. Application not completed - 1 out of 10
2. Notice of Eligibility not completed - 4 out of 10
3. Priority Ranking Guidelines not completed - 8 out of 10
4. Verification of Income not Obtained or documented - 3 out of 10
5. Building Check and Job Order Sheet not completed - 8 out of 10
6. Building Weatherization Report not completed - 8 out of 10

The HEAT program was implemented during the 1080-1080 contract period. For our discussion with Weatherization program officers, any information which is completed on the HEAT information form need not be duplicated on the above forms. However, of the files containing the above deficiencies, the HEAT information form was not in the selected files.

We recommend that BBOG implement a checklist of information to be retained in each client file, and that a person independent of the file preparation process double check to ensure that a bill is not reported as complete until all of the necessary documentation is completed.

We express our sincere thanks to the Boulder Office of Community Services for the cooperation and assistance provided us during our examination. We are available to provide you assistance and consultation in the implementation of the above recommendations. This letter is furnished solely for the use of management and is not to be used for any other purpose.



Cook & Marshall
Certified Public Accountants
April 3, 1997