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**BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA
PRIMARY GOVERNMENT**

**Annual Financial Report
December 31, 1999**

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

Release Date JUL 12 2000

TABLE OF CONTENTS

	<u>Statement</u>	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT		1 - 2
PRIMARY GOVERNMENT FINANCIAL STATEMENTS		3
Combined Balance Sheet - All Fund Types and Account Groups	A	4 - 5
Governmental Fund Type:		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	B	6 - 7
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Funds	C	8 - 9
Notes to Financial Statements		10 - 24
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENTAL AUDITING STANDARDS		25 - 26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS		27
SUPPLEMENTAL INFORMATION SCHEDULES		28
	<u>Schedule</u>	
Special Revenue Funds:		29 - 31
Combining Balance Sheet	1	32 - 37
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	2	38 - 43
Debt Service Funds:		44 - 45
Combining Balance Sheet	3	46 - 49
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	4	50 - 53
Capital Projects Funds:		54
Combining Balance Sheet	5	55 - 56
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	6	57 - 58

Table of Contents (Continued)

	<u>Statement</u>	<u>Page</u>
Schedule of Operating Transfers	7	59
Compensation Paid Police Jurors:		60
Schedule of Compensation Paid Police Jurors	8	61



Founded in 1978

BROUSSARD & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS, L.L.C.

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying primary government financial statements of the Beauregard Parish Police Jury, as of and for the year ended December 31, 1999, as listed in the table of contents. These primary government financial statements are the responsibility of the Beauregard Parish Police Jury's management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and 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 Beauregard Parish Police Jury as of December 31, 1999, 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 Beauregard Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Beauregard Parish Police Jury, as of December 31, 1999, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

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

SULPHUR OFFICE

704 First Avenue, Sulphur, Louisiana 70663
Phone: (337) 527-0010 Fax: (337) 527-0014

LAKE CHARLES OFFICE

1 Lakeshore Drive, Ste. 120, Lake Charles, Louisiana 70629
Phone: (337) 439-6600 Fax: (337) 439-6647 / (337) 310-6648

To the Members of the
Beauregard Parish Police Jury
DeRidder, Louisiana
Page 2

In accordance with Government Auditing Standards, we have also issued a report dated April 24, 2000, on our consideration of the Beauregard Parish Police Jury's internal control and compliance with laws and regulations.

Broussard & Company

Lake Charles, Louisiana
April 24, 2000
/dkb

PRIMARY GOVERNMENT FINANCIAL STATEMENTS

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

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

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS				
Cash and cash equivalents	\$ 658,532	\$ 4,938,178	\$ 491,951	\$ 1,321,879
Investments	-	-	-	700,000
Receivables	683,449	2,644,394	724,418	27,687
Due from other funds	79,902	-	-	-
Due from other governmental units	15,000	-	-	-
Land	-	-	-	-
Buildings and improvements	-	-	-	-
Furniture and equipment	-	-	-	-
Construction in progress	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term obligation	-	-	-	-
TOTAL ASSETS	\$ 1,436,883	\$ 7,582,572	\$ 1,216,369	\$ 2,049,566
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 139,012	\$ 306,030	\$ -	\$ 15,211
Retainage payable	2,714	917	-	-
Accrued wages payable	24,465	66,364	-	-
Due to other funds	-	79,902	-	-
Bonds payable	-	-	-	-
Notes payable - certificates of indebtedness	-	-	-	-
Accrued compensated absences	-	-	-	-
Total Liabilities	166,191	453,213	-	15,211
Fund Equity:				
Investment in general fixed assets	-	-	-	-
Fund Balances:				
Reserved for debt service	-	-	1,216,369	-
Unreserved - undesignated	1,270,692	7,129,359	-	2,034,355
Total Fund Equity	1,270,692	7,129,359	1,216,369	2,034,355
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,436,883	\$ 7,582,572	\$ 1,216,369	\$ 2,049,566

The accompanying notes are an integral part of this statement.

STATEMENT A

Account Groups			
General Fixed Assets	General Long-Term Debt		Total (Memorandum Only)
\$ -	\$ -		\$ 7,410,540
-	-		700,000
-	-		4,079,948
-	-		79,902
-	-		15,000
586,840	-		586,840
7,816,006	-		7,816,006
8,260,675	-		8,260,675
3,449,390	-		3,449,390
-	1,216,369		1,216,369
-	6,786,328		6,786,328
<u>\$ 20,112,911</u>	<u>\$ 8,002,697</u>		<u>\$ 40,400,998</u>
\$ -	\$ -		\$ 460,253
-	-		3,631
-	-		90,829
-	-		79,902
-	5,445,143		5,445,143
-	2,435,000		2,435,000
-	122,554		122,554
-	<u>8,002,697</u>		<u>8,637,312</u>
20,112,911	-		20,112,911
-	-		1,216,369
-	-		10,434,406
<u>20,112,911</u>	<u>-</u>		<u>31,763,686</u>
<u>\$ 20,112,911</u>	<u>\$ 8,002,697</u>		<u>\$ 40,400,998</u>

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances - All Governmental Fund Types
For the Year Ended December 31, 1999

	General	Special Revenue
REVENUES		
Taxes:		
Ad valorem	\$ 344,046	\$ 2,138,261
Sales	-	2,635,207
Other taxes	-	63,296
Licenses and permits	12,114	-
Intergovernmental Revenues:		
Federal funds	-	37,353
State funds:		
Parish transportation funds	-	482,269
State revenue sharing	34,393	88,009
Severance taxes	1,073,932	-
Other state funds	107,648	2,577,098
Fees, charges, and commissions for services	106,173	378,046
Fines and forfeitures	79,902	337,266
Interest	25,121	241,237
Other revenues	130,326	105,481
Total Revenues	1,913,655	9,083,523
EXPENDITURES		
General Government:		
Legislative	179,895	-
Judicial	115,097	483,646
Elections	22,285	-
Finance and administrative	369,735	-
Other general administrative	253,805	2,061
Public safety	638,240	576,050
Public works	-	5,830,885
Health and welfare	-	266,869
Culture and recreation	-	2,513,501
Debt service	-	28,303
Other expenditures	65,168	-
Total Expenditures	1,644,225	9,701,315
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	269,430	(617,792)
OTHER FINANCING SOURCES (USES)		
Transfers in (out)	(187,766)	(525,061)
Proceeds from issuance of long term debt	-	550,000
Sale of fixed assets	-	1,866
Total Other Financing Sources (Uses)	(187,766)	26,805
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	81,664	(590,987)
FUND BALANCES, BEGINNING OF YEAR	1,189,028	7,720,346
FUND BALANCES, END OF YEAR	\$ 1,270,692	\$ 7,129,359

The accompanying notes are an integral part of this statement.

STATEMENT B

<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total (Memorandum Only)</u>
\$ 744,214	\$ -	3,226,521
-	-	2,635,207
-	-	63,296
-	-	12,114
-	-	37,353
-	-	482,269
-	-	122,402
-	-	1,073,932
-	-	2,684,746
-	-	484,219
-	-	417,168
26,181	93,708	386,246
-	-	235,807
<u>770,395</u>	<u>93,708</u>	<u>11,861,281</u>
-	-	179,895
-	-	598,743
-	-	22,285
-	-	369,735
-	-	255,866
-	-	1,214,290
-	857,039	6,687,924
-	-	266,869
-	-	2,513,501
1,491,959	-	1,520,262
-	815	65,983
<u>1,491,959</u>	<u>857,854</u>	<u>13,695,353</u>
<u>(721,564)</u>	<u>(764,146)</u>	<u>(1,834,072)</u>
698,690	14,137	(1)
-	100,000	650,000
-	-	1,866
<u>698,690</u>	<u>114,137</u>	<u>651,865</u>
(22,875)	(650,009)	(1,182,207)
<u>1,239,244</u>	<u>2,684,364</u>	<u>12,832,982</u>
<u>\$ 1,216,369</u>	<u>\$ 2,034,355</u>	<u>\$ 11,650,775</u>

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget (GAAP Basis) and Actual -
General and Special Revenue Funds
For the Year Ended December 31, 1999

	General Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Taxes	\$ 327,444	\$ 344,046	\$ 16,602
Licenses and permits	9,500	12,114	2,614
Intergovernmental revenues	1,252,200	1,215,973	(36,227)
Fees, charges, and commissions for services	6,450	106,173	99,723
Fines and forfeitures	51,652	79,902	28,250
Interest	22,300	25,121	2,821
Other revenues	52,300	130,326	78,026
Total Revenues	<u>1,721,846</u>	<u>1,913,655</u>	<u>191,809</u>
EXPENDITURES			
<i>General Government:</i>			
Legislative	185,351	179,895	5,456
Judicial	125,032	115,097	9,935
Elections	33,858	22,285	11,573
Finance and administrative	387,767	369,735	18,032
Other general administrative	280,374	253,805	26,569
Public safety	636,800	638,240	(1,440)
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Debt service	-	-	-
Other expenditures	21,823	65,168	(43,345)
Total Expenditures	<u>1,671,005</u>	<u>1,644,225</u>	<u>26,780</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>50,841</u>	<u>269,430</u>	<u>218,589</u>
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	(306,777)	(187,766)	119,011
Proceeds from long-term debt	-	-	-
Other	-	-	-
Sale of fixed assets	-	-	-
Total Other Financing Sources (Uses)	<u>(306,777)</u>	<u>(187,766)</u>	<u>119,011</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(255,936)</u>	<u>81,664</u>	<u>337,600</u>
FUND BALANCES, BEGINNING OF YEAR	<u>1,189,028</u>	<u>1,189,028</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 933,092</u>	<u>\$ 1,270,692</u>	<u>\$ 337,600</u>

The accompanying notes are an integral part of this statement.

Special Revenue Funds		
Budget	Actual	Variance - Favorable (Unfavorable)
\$ 4,696,351	\$ 4,836,764	\$ 140,413
-	-	-
3,944,125	3,184,729	(759,396)
306,800	378,046	71,246
407,300	337,266	(70,034)
243,925	241,237	(2,688)
55,220	105,481	50,261
<u>9,653,721</u>	<u>9,083,523</u>	<u>(570,198)</u>
-	-	-
434,521	483,646	(49,125)
309	-	309
-	-	-
40,738	2,061	38,677
601,107	576,050	25,057
6,148,198	5,830,885	317,313
276,865	266,869	9,996
3,244,924	2,513,501	731,423
28,470	28,303	167
-	-	-
<u>10,775,132</u>	<u>9,701,315</u>	<u>1,073,817</u>
<u>(1,121,411)</u>	<u>(617,792)</u>	<u>503,619</u>
(494,680)	(525,061)	(30,381)
550,000	550,000	-
-	-	-
-	1,866	1,866
<u>55,320</u>	<u>26,805</u>	<u>(28,515)</u>
(1,066,091)	(590,987)	475,104
<u>7,720,346</u>	<u>7,720,346</u>	<u>-</u>
<u>\$ 6,654,255</u>	<u>\$ 7,129,359</u>	<u>\$ 475,104</u>

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Notes to the Financial Statements
For the Year Ended December 31, 1999

Note 1 - Summary of Significant Accounting Policies

The Beauregard Parish Police Jury is the governing authority for Beauregard Parish and is a political subdivision of the State of Louisiana. The Police Jury enacts ordinances, sets policy and establishes programs in such fields as social welfare, transportation, drainage, industrial inducement and health services under the provisions of Louisiana Revised Statute 33:1236. The Jury operates under an elected Jury of ten members. The Jury's operations include highways and streets, sanitation, planning and zoning, public health and welfare services, as well as several administrative services.

Financial Reporting Entity - The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

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

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

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1999

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

A. BASIS OF PRESENTATION

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

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

Governmental Funds

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

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

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

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

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1999

Note 1 - Summary of Significant Accounting Policies (Continued)

B. ACCOUNT GROUPS

General Fixed Assets Account Group

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

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

General Long-Term Debt Account Group

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

C. BASIS OF ACCOUNTING

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

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Measurable means the amount of the transaction can be *determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.* The Police Jury uses the following practices in recognizing and reporting revenues and expenditures:

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1999

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

D. BUDGET POLICIES AND BUDGETARY ACCOUNTING

The annual budgets of the Beauregard Parish Police Jury are adopted in accordance with Louisiana Revised Statutes 39:1301-1314. The budgetary practices include public notice of the proposed budgets, public inspection of the proposed budgets, and public hearings on the budgets. Budgets are prepared on a modified accrual basis of accounting. All budgetary appropriations lapse at the end of each year.

Budgeted amounts, included in the accompanying financial statements, include original adopted budget amounts and all subsequent amendments. The Police Jury adopted budgets for its general and special revenue funds. During the year, the police jury receives monthly budget comparison statements, which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the jury when it is determined that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal.

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1999

Note 1 - Summary of Significant Accounting Policies (Continued)

E. CASH AND CASH EQUIVALENTS

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

F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

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

G. FIXED ASSETS

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

H. GENERAL LONG-TERM DEBT

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

I. COMPENSATED ABSENCES

All 12 month employees earn from 10 to 20 days of annual leave each year depending on the length of employment with the Police Jury. Annual leave may be accumulated to a maximum of 20 days. Upon termination or retirement, unused annual leave is paid to the employee at the employee's current rate of pay.

All 12 month employees earn 13 days of sick leave per year. Sick leave may be accumulated to a maximum of 30 days. Upon termination by reduction in force or retirement, accumulated sick leave is paid at the employee's current rate of pay.

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1999

Note 1 - Summary of Significant Accounting Policies (Continued)

J. SALES TAXES

The Tourist Commission Special Revenue Fund collects a 2% tax levied upon the occupancy of hotel, motel and overnight camping facilities within the jurisdiction of the parish. This sales and use tax is collected in accordance with Louisiana Revised Statute 33:4574-4574.3 for the purpose of promoting tourism within the jurisdiction of the parish. Tax revenue at December 31, 1999 amounted to \$23,792.

The Sales Tax District No. 1 Special Revenue Fund collects a 1% sales and use tax within the jurisdiction of the district. This tax will be collected for a period of ten years, beginning April 1, 1996, and its proceeds are dedicated towards the expenditures necessary for the collection and disposal of solid waste within the jurisdiction of the district. Thereafter, any funds remaining from such sources of revenue on December 31 of each year may be deposited and expended in the ensuing fiscal year equally between the eight wards for the purpose of constructing, improving and maintaining public roads and bridges within the district. Tax revenues at December 31, 1999 amounted to \$1,317,604.

The Sales Tax District No. 1 Special Revenue Fund collects a second 1% sales and use tax within the jurisdiction of the district. This tax will be collected for a period of ten years, beginning in 1991. The 1% sales and use tax was renewed by the voters of the applicable Districts for a ten year period on November 3, 1998. Its proceeds (after paying the reasonable and necessary expenditures of collecting and administering the tax) will be deposited into the Parishwide Road Fund and are dedicated for the purposes of constructing, improving, operating and maintaining roads and bridges within the district and acquiring the necessary equipment thereof, and allocated and expended for such purposes in accordance with the following percentages:

- 35% - to parishwide work crews;
- 35% - for equipment and equipment repairs; and
- 30% - to acquire material and supplies - to
be divided equally by the eight wards.

Tax revenues at December 31, 1999 amounted to \$1,317,603.

K. USE OF ESTIMATES

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

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1999

Note 1 - Summary of Significant Accounting Policies (Continued)

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

Note 2- Cash, Cash Equivalents, and Investments

Parish deposits at December 31, 1999 (including demand deposits and certificates of deposits) are as follows:

	<u>Book Amount</u>	<u>Bank Balance</u>
Category 3	\$8,110,540	\$8,403,730

The parish's investments were limited solely to certificates of deposits. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1999, the Police Jury had \$8,403,730 in deposits (collected bank balances). These deposits are secured from risk by \$600,000 of federal deposit insurance and \$7,803,730 of aggregated pledged securities held by the custodial banks in the name of the fiscal agent banks (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1999

Note 3 - Receivables

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

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>Total</u>
Taxes:					
Ad valorem	\$ 319,183	\$1,966,273	\$ 724,418	\$ -	\$3,009,874
Sales	-	344,370	-	-	344,370
Intergovern- mental:					
State	349,390	52,480	-	25,000	426,870
Accrued interest	-	6,657	-	2,687	9,344
Other	14,876	274,614	-	-	289,490
Total	<u>\$ 683,449</u>	<u>\$2,644,394</u>	<u>\$ 724,418</u>	<u>\$ 27,687</u>	<u>\$4,079,948</u>

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

Note 4 - General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance January 1, 1999</u>	<u>Additions</u>	<u>Deletions/ Other</u>	<u>Balance December 31, 1999</u>
Land	\$ 447,775	\$ 139,065	\$ -	\$ 586,840
Buildings and improvements	7,743,034	80,161	(7,189)	7,816,006
Furniture and equipment	7,068,660	1,545,569	(353,554)	8,260,675
Construction in progress	1,055,035	2,394,355	-	3,449,390
Total	<u>\$16,314,504</u>	<u>\$ 4,159,150</u>	<u>\$(360,743)</u>	<u>\$20,112,911</u>

Construction in progress represents design and development fees and construction costs related to the covered arena/civic center project as detailed in Note 12.

Note 5 - Due From Other Governmental Units

During the year ended December 31, 1999, the Police Jury advanced \$15,000 to the Beauregard Community Action Association, a component unit of the Police Jury. The advance is payable in December of 2001 and bears no interest.

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1999

Note 6 - Pension Plan

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

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

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 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% of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1% of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980, plus 3% of final average salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute. Contributions to the System include 1/4 of 1% of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. Details concerning the actuarial status of the system are not available for 1999.

The pension benefit obligation as of December 31 1998 follows:

RETIREMENT SYSTEM	Plan A	Plan B
Net Assets	\$ 960,159,912	\$ 66,212,388
Pension Benefit Obligations	(959,044,243)	(51,172,174)
Excess Assets	<u>\$ 1,115,669</u>	<u>\$ 15,040,214</u>

Continued

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1999

Note 6 - Pension Plan (Continued)

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

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1999, comprehensive annual financial report. The parish does not guarantee the benefits granted by the System.

Contributions to the system are made by both employees and the Police Jury as a percentage of salaries. The payroll for the Police Jury employees covered by the system for the year ended December 31, 1999 was \$1,149,959; the Police Jury's total payroll was \$1,895,552. Covered employees contributed 9.50%, or \$109,246 to the system during calendar year 1999. The Police Jury contributed \$89,122 to this system during the year as its share. The Police Jury contributed at a rate of 7.75%.

Note 7 - Changes in General Long-Term Debt

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

	<u>General Obligation Bonds</u>	<u>Certifications Of Indebtedness</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-Term Debt at 12/31/98	\$6,017,683	\$2,260,376	\$ 119,995	\$8,398,054
Additions	-	650,000	2,559	652,559
Retirements	(572,540)	(475,376)	-	(1,047,916)
Long-Term Debt at 12/31/99	<u>\$5,445,143</u>	<u>\$2,435,000</u>	<u>\$ 122,554</u>	<u>\$8,002,697</u>

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1999

Note 7 - Changes in General Long-Term Debt (Continued)

Bonds and debt certificates at December 31, 1999 are comprised of the following individual issues:

\$3,680,000 public improvement bonds of Hospital District No. 2 dated 07/01/77; due in annual installments of \$5,000 - \$323,000 through 01/01/02; interest at 5.15% - 6.50%	\$ 15,000
\$960,000 public improvement Jail bonds dated 06/15/82; due in annual installments of \$113,000 - \$119,000 through 06/15/02; interest at 10.60% - 10.70%	280,143
\$350,000 public improvement bonds of Fire Protection District No. 2 dated 09/01/85; due in annual installments of \$34,000 - \$44,000 through 03/01/05; interest at 9.15% - 12.00%	195,000
\$445,000 public improvement bonds of Road District No. 1-A dated 05/01/93; due in annual installments of \$20,000 - \$45,000 through 05/01/08; interest at 3.25% - 6.25%	330,000
\$535,000 public improvement bonds of Road District No. 4 dated 02/01/93; due in annual installments of \$22,000 - \$55,000 through 02/01/08; interest at 3.50% - 6.00%	380,000
\$520,000 debt certificates of Fire Protection District No. 4 dated 07/01/92; due in annual installments of \$67,153 - \$78,867 through 03/01/02; interest at 6.625%	190,000
\$400,000 public improvement bonds of Road District No. 5 dated 08/01/94; due in annual installments of \$15,000 - \$40,000 through 02/01/09; interest at 5.10% - 8.00%	305,000

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1999

Note 7 -

Changes in General Long-Term Debt (Continued)

\$1,000,000 public improvement bonds of Road District No. 6 dated 08/01/94; due in annual installments of \$45,000 - \$95,000 through 02/01/09; interest at 5.10% - 8.00%	\$ 755,000
\$380,000 general obligation bonds of Sub-Road District No. 1 of Road District No. 3 dated 05/01/95; due in annual installments of \$31,480 - \$413,000 through 03/01/2010; interest at 5.20% - 9.00%	325,000
\$3,800,000 general obligation bonds of Road District No. 2 dated 11/01/96; due in annual installments of \$469,640 - \$1,117,567 through 03/01/2006; interest at 4.50% - 8.00%	2,860,000
\$500,000 debt certificates of Government Building dated 07/01/96; due in annual installments of \$112,888 - \$114,032 through 05/01/01; interest at 5.25%	215,000
\$1,500,000 debt certificates of Road District No. 6 dated 03/01/98; due in annual installments of \$157,500 - \$189,625 through 03/01/08; interest at 5%	1,380,000
\$550,000 debt certificates of Parishwide Road dated 09/01/99; due in annual installments of \$194,275 - \$196,650 through 05/01/02; interest at 4.5%	550,000
\$100,000 debt certificates of Fire Protection District No. 3 dated 04/01/99; due in annual installments of \$11,852 - \$12,803 through 03/01/09; interest at 4.75%	<u>100,000</u>
Total	<u>\$7,880,143</u>

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1999

Note 7 - Changes in General Long-Term Debt (Continued)

The annual requirements to amortize bonds and debt certificates at December 31, 1999, including interest of \$1,738,960, are as follows:

	Bonds and Debt Certificates
2000	\$ 1,497,835
2001	1,491,675
2002	1,381,306
2003	1,008,061
2004	1,006,882
Thereafter	<u>3,233,344</u>
Total	<u>\$ 9,619,103</u>

Note 8 - Criminal Court Fund

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year end is transferred to the parish General Fund. The following details the amount due at December 31, 1999:

Balance due at December 31, 1998	\$ 75,489
Amount due for 1999	79,902
Remitted during 1999	<u>(75,489)</u>
Balance due at December 31, 1999	<u>\$ 79,902</u>

Note 9 - Due From/To Other Funds

Individual fund balances due from/to other funds at December 31, 1999, are as follows:

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$ 79,902	\$ -
Special Revenue Funds:		
Criminal Court	<u>-</u>	<u>(79,902)</u>
Total	<u>\$ 79,902</u>	<u>\$(79,902)</u>

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1999

Note 10 - Levied Taxes & Principal Taxpayers

The following is a summary of authorized and levied ad valorem taxes for the calendar year 1999:

	Authorized Millage	Levied Millage
Parishwide taxes:		
General Fund	5.11	5.11
Special revenue funds -		
Health Unit	2.20	2.20
Civic Center	1.10	1.10
District taxes:		
Special revenue funds -		
Road District No. 1	20.72	20.72
Road District No. 2	5.44	5.44
Road District No. 3	5.06	5.06
Road District No. 4	31.96	31.96
Road District No. 5	16.52	16.52
Road District No. 6	30.00	30.00
Road District No. 7	25.00	25.00
Road District No. 8	25.00	25.00
Fire Protection District No. 2	5.93	5.93
Fire Protection District No. 3	15.00	15.00
Fire Protection District No. 3A	15.00	15.00
Fire Protection District No. 4	23.00	23.00
Debt service funds -		
Road District No. 1-A	8.00	8.00
Road District No. 2	11.12	11.12
Road District No. 4	6.00	6.00
Road District No. 5	10.41	10.41
Road District No. 6	7.65	7.65
Sub Road District 1 of District 3	15.00	15.00
Fire Protection District No. 2	2.00	2.00

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1999

Note 10 - Levied Taxes & Principal Taxpayers (Continued)

The following are the principal taxpayers in the Parish and their assessed taxes for the calendar year 1999:

	1999 Assessed Tax	Percent of Total Tax Valuation
Boise Cascade Corporation	\$ 3,705,322	28.81 %
Central Louisiana Electric	519,582	4.03
Transcontinental Gas Pipe Line	353,937	2.75
Beauregard Electric Cooperative, Inc.	343,535	2.67
Temple-Inland Forest Products	327,825	2.55
Texas Eastern Transmission	313,306	2.44
West Vaco Corporation	291,726	2.27
EOTT Energy Pipeline LP	276,799	2.15
Trunkline Gas Company	271,089	2.10
Bell South Telecommunications	261,892	2.04

Note 11- Litigation and Claims

At December 31, 1999, the Police Jury was involved in several lawsuits. In the opinion of the Police Jury's legal counsel, no estimate of loss can be made.

Note 12- Construction in Progress/Cooperative Endeavor Agreement

The State Bond Commission of the Department of Treasury of the State of Louisiana has granted lines of credit totaling \$3,850,000 to the Facility Planning and Control Department on behalf of Beauregard Parish. The sale of general obligation bonds on the state level has been authorized to fund the project, which includes a Civic Center and covered arena. The total estimate cost of the project is \$3,900,000 and is expected to be completed in April of 2000. The total costs incurred through December 31, 1999 totaled \$3,449,390.

Note 13- Donated Assets

Fire Protection District 3 was the recipient of firefighting equipment donated and/or sold at a nominal fee. The fair value of the equipment in excess of the purchase price has been recorded in the General Fixed Assets. The fair value of the equipment in excess of the purchase price totaled \$84,880.

Note 14- Wireless E911 Service

The E911 board currently has no plans to implement enhancements to the E911 System to handle wireless telephone communications.



Founded in 1978

BROUSSARD & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS, L.L.C.

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

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

We have audited the primary government financial statements of the Beauregard Parish Police Jury, as of and for the year ended December 31, 1999, and have issued our report thereon dated April 24, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Beauregard Parish Police Jury's primary government financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Beauregard Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of Beauregard Parish Police Jury, in a separate letter dated, April 24, 2000.

SULPHUR OFFICE

704 First Avenue, Sulphur, Louisiana 70663
Phone: (337) 527-0010 Fax: (337) 527-0014

LAKE CHARLES OFFICE

1 Lakeshore Drive, Ste. 120, Lake Charles, Louisiana 70629
Phone: (337) 439-6600 Fax: (337) 439-6647 / (337) 310-6648

To the Members of the
Beauregard Parish Police Jury
DeRidder, Louisiana
Page 2

This report is intended solely for the information and use of Beauregard Parish Police Jury and applicable government agencies and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Broussard & Company

Lake Charles, Louisiana
April 24, 2000
/dkb

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA
Primary Government

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1999

I. Financial Statement Items

1. Unqualified opinion on the primary government financial statements.
2. No reportable conditions in internal control disclosed.
3. No instances of noncompliance noted.

II. GAGAS Findings

1. None noted.

III. Prior Year Findings

1. None noted.

SUPPLEMENTAL INFORMATION SCHEDULES

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Supplemental Information Schedules
December 31, 1999

SPECIAL REVENUE FUNDS

PARISHWIDE ROAD FUND

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

ROAD DISTRICT FUNDS

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

CRIMINAL COURT FUND

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

FIRE PROTECTION DISTRICT NO. 2 FUND

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

FIRE PROTECTION DISTRICT NO. 3 FUND

The Fire Protection District No. 3 Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by a special property tax levy on property within the territorial limits of the fire district and the State's remittance of a portion of fire insurance premiums paid within the State.

FIRE PROTECTION DISTRICT NO. 3-A FUND

The Fire Protection District No. 3-A Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by a special property tax levy on property within the territorial limits of the fire district and the State's remittance of a portion of fire insurance premiums paid within the State.

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Supplemental Information Schedules (Continued)
December 31, 1999

SPECIAL REVENUE FUNDS

SALES TAX DISTRICT NO. 1 FUND

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

A.F.S. MAINTENANCE FUND

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

HEALTH UNIT FUND

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

TOURIST COMMISSION FUND

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

LOUISIANA EMERGENCY SHELTER GRANT FUND

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

CIVIC CENTER FUND

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

**BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA**

Supplemental Information Schedules (Continued)
December 31, 1999

SPECIAL REVENUE FUNDS

FIRE PROTECTION DISTRICT NO. 4 FUND

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

U.S. JUSTICE DEPARTMENT

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

EMERGENCY RESPONSE COUNCIL FUND

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

COMMUNICATIONS DISTRICT FUND

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

COVERED ARENA FUND

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

BEAUREGARD PARISH POLICE JURY
 DERIDDER, LOUISIANA
 SPECIAL REVENUE FUNDS

Combining Balance Sheet
 December 31, 1999

	<u>Parishwide Road</u>	<u>Road District No. 1</u>	<u>Road District No. 2</u>
ASSETS			
Cash and cash equivalents	\$ 139,783	\$ 556,442	\$ 472,861
Receivables:			
Ad valorem	-	107,384	220,714
Revenue sharing	-	524	3,090
Sales tax	-	-	-
Accrued Interest	-	-	-
Other	<u>55,073</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 194,856</u>	<u>\$ 664,350</u>	<u>\$ 696,665</u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 10,973	\$ -	\$ 5,611
Retainage payable	-	-	-
Accrued wages	33,035	865	2,492
Due to other funds	-	-	-
Total Liabilities	<u>44,008</u>	<u>865</u>	<u>8,103</u>
Fund balances (deficit) - unreserved, undesignated	<u>150,848</u>	<u>663,485</u>	<u>688,562</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 194,856</u>	<u>\$ 664,350</u>	<u>\$ 696,665</u>

Schedule I

Road District No. 3	Road District No. 4	Road District No. 5	Road District No. 6	Road District No. 7
\$ 44,075	\$ 93,412	\$ 160,811	\$ 74,093	\$ 73,931
167,727	164,858	59,170	381,571	109,877
17,028	2,918	1,476	7,254	5,118
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 228,830</u>	<u>\$ 261,188</u>	<u>\$ 221,457</u>	<u>\$ 462,918</u>	<u>\$ 188,926</u>
\$ 27,116	\$ 4,050	\$ -	\$ -	\$ -
-	-	-	-	-
3,351	1,523	864	1,832	1,442
-	-	-	-	-
<u>30,467</u>	<u>5,573</u>	<u>864</u>	<u>1,832</u>	<u>1,442</u>
<u>198,363</u>	<u>255,615</u>	<u>220,593</u>	<u>461,086</u>	<u>187,484</u>
<u>\$ 228,830</u>	<u>\$ 261,188</u>	<u>\$ 221,457</u>	<u>\$ 462,918</u>	<u>\$ 188,926</u>

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA
SPECIAL REVENUE FUNDS

Combining Balance Sheet (Continued)
December 31, 1999

	Road District No. 8	Criminal Court	Fire Protection District No. 2	Fire Protection District No. 3
ASSETS				
Cash and cash equivalents	\$ 31,855	\$ 146,854	\$ 171,625	\$ 94,672
Receivables:				
Ad valorem	52,119	-	106,014	79,480
Revenue sharing	-	-	-	-
Sales tax	-	-	-	-
Accrued interest	-	-	-	-
Other	-	31,917	-	-
	<u>83,974</u>	<u>178,771</u>	<u>277,639</u>	<u>174,152</u>
TOTAL ASSETS	\$ <u>83,974</u>	\$ <u>178,771</u>	\$ <u>277,639</u>	\$ <u>174,152</u>
 LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ 9,641	\$ -	\$ -
Retainage payable	-	-	-	-
Accrued wages	1,444	9,326	110	-
Due to other funds	-	79,902	-	-
Total Liabilities:	<u>1,444</u>	<u>98,869</u>	<u>110</u>	<u>-</u>
 Fund balances (deficit) - unreserved, undesignated	<u>82,530</u>	<u>79,902</u>	<u>277,529</u>	<u>174,152</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>83,974</u>	\$ <u>178,771</u>	\$ <u>277,639</u>	\$ <u>174,152</u>

<u>Fire Protection District No. 3-A</u>	<u>Sales Tax District No. 1</u>	<u>A.F.S. Maintenance</u>	<u>Health Unit</u>	<u>Tourist Commission</u>	<u>Louisiana Emergency Shelter Grant</u>
\$ 866	\$ 428,457	\$ 200,394	\$ 1,607,905	\$ 42,774	\$ 3,105
17,717	-	-	236,058	-	-
-	-	-	7,580	-	-
-	344,370	-	-	-	-
-	-	-	6,657	-	-
-	-	-	-	-	-
<u>\$ 18,583</u>	<u>\$ 772,827</u>	<u>\$ 200,394</u>	<u>\$ 1,858,200</u>	<u>\$ 42,774</u>	<u>\$ 3,105</u>
\$ -	\$ 73,620	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	5,348	272	-
-	-	-	-	-	-
<u>-</u>	<u>73,620</u>	<u>-</u>	<u>5,348</u>	<u>272</u>	<u>-</u>
<u>18,583</u>	<u>699,207</u>	<u>200,394</u>	<u>1,852,852</u>	<u>42,502</u>	<u>3,105</u>
<u>\$ 18,583</u>	<u>\$ 772,827</u>	<u>\$ 200,394</u>	<u>\$ 1,858,200</u>	<u>\$ 42,774</u>	<u>\$ 3,105</u>

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA
SPECIAL REVENUE FUNDS

Combining Balance Sheet (Continued)
December 31, 1999

ASSETS	<u>Civic Center</u>	<u>Fire Protection District No. 4</u>	<u>U S Justice Department</u>
Cash and cash equivalents	\$ 113,771	\$ 39,031	\$ -
Receivables:			
Ad valorem	118,028	145,556	-
Revenue sharing	7,492	-	-
Sales tax	-	-	-
Accrued Interest	-	-	-
Other	-	-	-
TOTAL ASSETS	<u>\$ 239,291</u>	<u>\$ 184,587</u>	<u>\$ -</u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Retainage payable	-	-	-
Accrued wages	2,884	-	-
Due to other funds	-	-	-
<i>Total Liabilities</i>	<u>2,884</u>	<u>-</u>	<u>-</u>
 Fund balances (deficit) - unreserved, undesignated	 <u>236,407</u>	 <u>184,587</u>	 <u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 239,291</u>	<u>\$ 184,587</u>	<u>\$ -</u>

Emergency Response Council	Communications District	Covered Arena	Total
\$ 12,086	\$ 280,939	\$ 148,436	\$ 4,938,178
-	-	-	1,966,273
-	-	-	52,480
-	-	-	344,370
-	-	-	6,657
<u>7,500</u>	<u>10,794</u>	<u>169,330</u>	<u>274,614</u>
<u>\$ 19,586</u>	<u>\$ 291,733</u>	<u>\$ 317,766</u>	<u>\$ 7,582,572</u>
\$ -	\$ -	\$ 175,019	\$ 306,030
-	-	917	917
-	1,576	-	66,364
-	-	-	79,902
<u>-</u>	<u>1,576</u>	<u>175,936</u>	<u>453,213</u>
<u>19,586</u>	<u>290,157</u>	<u>141,830</u>	<u>7,129,359</u>
<u>\$ 19,586</u>	<u>\$ 291,733</u>	<u>\$ 317,766</u>	<u>\$ 7,582,572</u>

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA
SPECIAL REVENUE FUNDS

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

	<u>Parishwide Road</u>	<u>Road District No. 1</u>	<u>Road District No. 2</u>
REVENUES			
Taxes:			
Ad valorem	\$ -	\$ 118,475	\$ 230,620
Sales	-	-	-
Other taxes	-	-	-
Intergovernmental Revenues:			
Federal funds	-	-	-
State funds:			
Parish transportation funds	476,943	-	-
State revenue sharing	-	739	4,400
Other state funds	19,955	-	-
Fees, charges, and commissions for services	-	-	-
Fines and forfeitures	-	-	-
Interest	5,196	24,975	24,598
Other revenues	10,018	-	-
Total Revenues	<u>512,112</u>	<u>144,189</u>	<u>259,618</u>
EXPENDITURES			
General Government:			
Judicial	-	-	-
Other general administration	-	309	-
Public safety	-	-	-
Public works	2,073,079	192,018	407,322
Health and welfare	-	-	-
Culture and recreation	-	-	-
Debt service	-	-	-
Total Expenditures	<u>2,073,079</u>	<u>192,327</u>	<u>407,322</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,560,967)</u>	<u>(48,138)</u>	<u>(147,704)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	684,430	147,495	147,495
Proceeds from issuance of long-term debt	550,000	-	-
Sale of fixed assets	-	-	-
Total Other Financing Sources (Uses)	<u>1,234,430</u>	<u>147,495</u>	<u>147,495</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(326,537)</u>	<u>99,357</u>	<u>(209)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>477,385</u>	<u>564,128</u>	<u>688,771</u>
FUND BALANCES, END OF YEAR	<u>\$ 150,848</u>	<u>\$ 663,485</u>	<u>\$ 688,562</u>

Road District No. 3	Road District No. 4	Road District No. 5	Road District No. 6	Road District No. 7
\$ 194,703	\$ 176,537	\$ 63,777	\$ 409,152	\$ 118,040
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
24,195	3,413	2,186	9,318	22,384
-	-	-	-	-
-	-	-	-	-
9,158	9,924	8,683	6,655	8,500
-	-	-	-	-
<u>228,056</u>	<u>189,874</u>	<u>74,646</u>	<u>425,125</u>	<u>148,924</u>
-	-	-	-	-
1,072	-	680	-	-
-	-	-	-	-
485,913	482,909	214,779	320,579	360,663
-	-	-	-	-
-	-	-	-	-
-	-	-	28,303	-
<u>486,985</u>	<u>482,909</u>	<u>215,459</u>	<u>348,882</u>	<u>360,663</u>
<u>(258,929)</u>	<u>(293,035)</u>	<u>(140,813)</u>	<u>76,243</u>	<u>(211,739)</u>
147,495	147,495	147,495	(44,505)	147,495
-	-	-	-	-
-	-	1,532	-	-
<u>147,495</u>	<u>147,495</u>	<u>149,027</u>	<u>(44,505)</u>	<u>147,495</u>
(111,434)	(145,540)	8,214	31,738	(64,244)
<u>309,797</u>	<u>401,155</u>	<u>212,379</u>	<u>429,348</u>	<u>251,728</u>
<u>\$ 198,363</u>	<u>\$ 255,615</u>	<u>\$ 220,593</u>	<u>\$ 461,086</u>	<u>\$ 187,484</u>

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA
SPECIAL REVENUE FUNDS

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

	Road District No. 8	Criminal Court	Fire Protection District No. 2	Fire Protection District No. 3
REVENUES				
Taxes:				
Ad valorem	\$ 59,339	\$ -	\$ 113,633	\$ 85,942
Sales	-	-	-	-
Other taxes	-	-	9,452	5,879
Intergovernmental Revenues:				
Federal funds	-	-	-	-
State funds:				
Parish transportation funds	-	-	-	-
State revenue sharing	-	-	-	-
Other state funds	-	-	-	-
Fees, charges, and commissions for services	-	152,915	-	-
Fines and forfeitures	-	337,266	-	-
Interest	6,793	5,162	7,717	3,743
Other revenues	-	108	624	84,896
Total Revenues	<u>66,132</u>	<u>495,451</u>	<u>131,426</u>	<u>180,460</u>
EXPENDITURES				
General Government:				
Judicial	-	483,646	-	-
Other general administration	-	-	-	-
Public safety	-	-	119,992	116,613
Public works	343,351	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	<u>343,351</u>	<u>483,646</u>	<u>119,992</u>	<u>116,613</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(277,219)</u>	<u>11,805</u>	<u>11,434</u>	<u>63,847</u>
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	147,495	-	-	(14,001)
Proceeds from issuance of long-term debt	-	-	-	-
Sale of fixed assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>147,495</u>	<u>-</u>	<u>-</u>	<u>(14,001)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(129,724)</u>	<u>11,805</u>	<u>11,434</u>	<u>49,847</u>
FUND BALANCES, BEGINNING OF YEAR	<u>212,254</u>	<u>68,097</u>	<u>266,095</u>	<u>124,305</u>
FUND BALANCES, END OF YEAR	<u>\$ 82,530</u>	<u>\$ 79,902</u>	<u>\$ 277,529</u>	<u>\$ 174,152</u>

Fire Protection District No. 3-A	Sales Tax District No. 1	A.F.S. Maintenance	Health Unit	Tourist Commission	Louisiana Emergency Shelter Grant
\$ 19,047	\$ -	\$ -	\$ 257,804	\$ -	\$ -
-	2,635,207	-	-	-	-
11,620	-	-	-	23,972	-
-	-	-	-	-	14,936
-	-	-	-	-	-
-	-	-	10,749	-	-
-	-	-	-	-	-
-	39,707	-	-	-	-
-	-	-	-	-	-
50	16,007	8,724	72,583	1,872	42
1,157	-	-	430	-	-
<u>31,874</u>	<u>2,690,921</u>	<u>8,724</u>	<u>341,566</u>	<u>25,844</u>	<u>14,978</u>
-	-	-	-	-	-
-	-	-	-	-	-
2,734	-	34,989	-	-	-
-	950,272	-	-	-	-
-	-	-	252,074	-	14,795
-	-	-	-	28,616	-
-	-	-	-	-	-
<u>2,734</u>	<u>950,272</u>	<u>34,989</u>	<u>252,074</u>	<u>28,616</u>	<u>14,795</u>
29,140	1,740,649	(26,265)	89,492	(2,772)	183
(11,206)	(2,066,540)	-	-	-	-
-	-	-	-	-	-
-	-	-	334	-	-
<u>(11,206)</u>	<u>(2,066,540)</u>	<u>-</u>	<u>334</u>	<u>-</u>	<u>-</u>
17,934	(325,891)	(26,265)	89,826	(2,772)	183
649	1,025,098	226,659	1,763,026	45,274	2,922
<u>\$ 18,583</u>	<u>\$ 699,207</u>	<u>\$ 200,394</u>	<u>\$ 1,852,852</u>	<u>\$ 42,502</u>	<u>\$ 3,105</u>

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA
SPECIAL REVENUE FUNDS

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

	<u>Civic Center</u>	<u>Fire Protection District No. 4</u>	<u>U S Justice Department</u>
REVENUES			
Taxes:			
Ad valorem	\$ 128,901	\$ 162,291	\$ -
Sales	-	-	-
Other taxes	-	12,373	-
Intergovernmental Revenues:			
Federal funds	-	-	-
State funds:			
Parish transportation funds	-	-	-
State revenue sharing	10,625	-	-
Other state funds	-	-	-
Fees, charges and commissions for services	9,273	-	-
Fines and forfeitures	-	-	-
Interest	5,921	2,951	873
Other revenues	-	1,671	-
Total Revenues	<u>154,720</u>	<u>179,286</u>	<u>873</u>
EXPENDITURES			
General Government:			
Judicial	-	-	-
Other general administration	-	-	-
Public safety	-	130,921	-
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	114,987	-	-
Debt service	-	-	-
Total Expenditures	<u>114,987</u>	<u>130,921</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>39,733</u>	<u>48,365</u>	<u>873</u>
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	-	(69,409)	(39,569)
Proceeds from issuance of long-term debt	-	-	-
Sale of fixed assets	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(69,409)</u>	<u>(39,569)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>39,733</u>	<u>(21,044)</u>	<u>(38,696)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>196,674</u>	<u>205,631</u>	<u>38,696</u>
FUND BALANCES, END OF YEAR	<u>\$ 236,407</u>	<u>\$ 184,587</u>	<u>\$ -</u>

Emergency Response Council	Communications District	Covered Arena	Total
\$ -	\$ -	\$ -	\$ 2,138,261
-	-	-	2,635,207
-	-	-	63,296
22,417	-	-	37,353
-	-	5,326	482,269
-	-	-	88,009
-	-	2,557,143	2,577,098
4,685	171,466	-	378,046
-	-	-	337,266
-	10,225	885	241,237
6,577	-	-	105,481
<u>33,679</u>	<u>181,691</u>	<u>2,563,354</u>	<u>9,083,523</u>
-	-	-	483,646
-	-	-	2,061
18,079	152,723	-	576,050
-	-	-	5,830,885
-	-	-	266,869
-	-	2,369,898	2,513,501
-	-	-	28,303
<u>18,079</u>	<u>152,723</u>	<u>2,369,898</u>	<u>9,701,315</u>
<u>15,600</u>	<u>28,968</u>	<u>193,456</u>	<u>(617,792)</u>
3,274	-	-	(525,061)
-	-	-	550,000
-	-	-	1,866
<u>3,274</u>	<u>-</u>	<u>-</u>	<u>26,805</u>
18,874	28,968	193,456	(590,987)
712	261,189	(51,626)	7,720,346
<u>\$ 19,586</u>	<u>\$ 290,157</u>	<u>\$ 141,830</u>	<u>\$ 7,129,359</u>

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Supplemental Information Schedules (Continued)
December 31, 1999

DEBT SERVICE FUNDS

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

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

HOSPITAL DISTRICT NO. 2 FUND

The Hospital District No. 2 Fund is used to accumulate monies for payment of the \$3,680,000 public improvement bonds issued July 1, 1977. The bond issue is financed by a special property tax levy on property within the parish.

JAIL FUND

The Jail Fund is used to accumulate monies for payment of the \$960,000 general obligation bonds issued June 15, 1982 for the construction of the new parish jail. The bond issue is financed by General Fund revenues.

FIRE PROTECTION DISTRICT NO. 2 FUND

The Fire Protection District No. 2 Fund is used to accumulate monies for the payment of the \$350,000 general obligation bonds issued September 1, 1985. The bond issue is financed by a special property tax levy on property within the territorial limits of the fire district.

SUB ROAD DISTRICT 1 OF DISTRICT 3

The Sub Road District 1 of District 3 Fund is used to accumulate monies for the payment of the \$380,000 general obligation bonds issued May 1, 1995.

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

The fire protection district certificates of indebtedness funds are used to accumulate monies for payment of the \$590,000 outstanding certificates of indebtedness of the respective fire protection districts issued June 1, 1990, and July 1, 1992. The certificates of indebtedness are financed by an existing special assessment levy and an existing property tax levy on property within the territorial limits of the appropriate fire protection district.

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Supplemental Information Schedules (Continued)
December 31, 1999

DEBT SERVICE FUNDS

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

The road district certificates of indebtedness funds are used to accumulate monies for the payment of the \$800,000 outstanding certificates of indebtedness of the respective road districts issued September 15, 1993, and November 1, 1995. The certificates of indebtedness are financed by existing property tax levies on property within the territorial limits of the appropriate road maintenance district.

CAPITAL GOVERNMENT BUILDING

The Capital Government Building Fund is used to accumulate monies for payment of the \$500,000 of certificate of indebtedness issued July 1, 1996. The debt is financed by General Fund Revenues.

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

**Combining Balance Sheet
December 31, 1999**

	<u>Road District No. 1-A</u>	<u>Road District No. 2</u>	<u>Road District No. 4</u>
ASSETS			
Cash and cash equivalents	\$ 17,606	\$ 207,743	\$ 56,846
Ad valorem taxes receivable	<u>41,464</u>	<u>451,209</u>	<u>30,949</u>
TOTAL ASSETS	<u>\$ 59,070</u>	<u>\$ 658,952</u>	<u>\$ 87,795</u>
 LIABILITIES AND FUND BALANCES			
Fund Equity - fund balances - reserved for debt service	<u>\$ 59,070</u>	<u>\$ 658,952</u>	<u>\$ 87,795</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 59,070</u>	<u>\$ 658,952</u>	<u>\$ 87,795</u>

<u>Road District No. 5</u>	<u>Road District No. 6</u>	<u>Hospital District No. 2</u>	<u>Jail</u>	<u>Fire Protection District No. 2</u>	<u>Fire Protection District No. 3-A Certificates of Indebtedness</u>
\$ 19,187	\$ 71,632	\$ 58,836	\$ 19,141	\$ 26,494	\$ 79
<u>37,286</u>	<u>97,301</u>	<u>-</u>	<u>-</u>	<u>35,756</u>	<u>-</u>
<u><u>\$ 56,473</u></u>	<u><u>\$ 168,933</u></u>	<u><u>\$ 58,836</u></u>	<u><u>\$ 19,141</u></u>	<u><u>\$ 62,250</u></u>	<u><u>\$ 79</u></u>
<u>\$ 56,473</u>	<u>\$ 168,933</u>	<u>\$ 58,836</u>	<u>\$ 19,141</u>	<u>\$ 62,250</u>	<u>\$ 79</u>
<u><u>\$ 56,473</u></u>	<u><u>\$ 168,933</u></u>	<u><u>\$ 58,836</u></u>	<u><u>\$ 19,141</u></u>	<u><u>\$ 62,250</u></u>	<u><u>\$ 79</u></u>

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

Combining Balance Sheet (Continued)
December 31, 1999

	<u>Road District No. 6 Certificates of Indebtedness</u>	<u>Fire Protection District No. 3</u>
ASSETS		
Cash and cash equivalents	\$ 1,326	\$ 43
Ad valorem taxes receivable	<u>-</u>	<u>-</u>
TOTAL ASSETS	\$ <u>1,326</u>	\$ <u>43</u>
 LIABILITIES AND FUND BALANCES		
Fund Equity - fund balances - reserved for debt service	\$ <u>1,326</u>	\$ <u>43</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>1,326</u>	\$ <u>43</u>

<u>Capital Government Building</u>	<u>Fire Protection District No. 4 Certificates of Indebtedness</u>	<u>Sub Road District 1 of District 3</u>	<u>Total</u>
\$ 1,112	\$ 627	\$ 11,279	\$ 491,951
<u>-</u>	<u>-</u>	<u>30,456</u>	<u>724,418</u>
<u>\$ 1,112</u>	<u>\$ 627</u>	<u>\$ 41,735</u>	<u>\$ 1,216,369</u>
<u>\$ 1,112</u>	<u>\$ 627</u>	<u>\$ 41,735</u>	<u>\$ 1,216,369</u>
<u>\$ 1,112</u>	<u>\$ 627</u>	<u>\$ 41,735</u>	<u>\$ 1,216,369</u>

BEAUREGARD PARISH POLICE JURY
 DERIDDER, LOUISIANA
 DEBT SERVICE FUNDS

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

	<u>Road District No. 1-A</u>	<u>Road District No. 2</u>	<u>Road District No. 4</u>
REVENUES			
Ad valorem taxes	\$ 43,530	\$ 457,026	\$ 32,074
Interest	1,195	11,677	2,448
Total Revenues	<u>44,725</u>	<u>468,703</u>	<u>34,522</u>
EXPENDITURES			
Debt service:			
Principal	25,000	510,000	30,000
Interest	17,841	158,515	22,233
Paying agent fees	750	1,050	1,101
Other	100	355	100
Total Expenditures	<u>43,691</u>	<u>669,920</u>	<u>53,434</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,034	(201,217)	(18,912)
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	-	198,875	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>198,875</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	1,034	(2,342)	(18,912)
FUND BALANCES, BEGINNING OF YEAR	<u>58,036</u>	<u>661,294</u>	<u>106,707</u>
FUND BALANCES, END OF YEAR	<u>\$ 59,070</u>	<u>\$ 658,952</u>	<u>\$ 87,795</u>

Road District No. 5	Road District No. 6	Hospital District No. 2	Jail	Fire Protection District No. 2	Fire Protection District No. 3-A Certificates of Indebtedness
\$ 39,317	\$ 99,878	\$ 2,347	\$ 446	\$ 37,128	\$ -
50	3,008	2,472	1,684	1,283	30
<u>39,368</u>	<u>102,886</u>	<u>4,820</u>	<u>2,130</u>	<u>38,411</u>	<u>30</u>
20,000	55,000	5,000	77,540	20,000	10,375
17,880	43,364	855	34,124	19,410	830
528	534	200	-	604	-
100	100	1,000	-	100	-
<u>38,508</u>	<u>98,998</u>	<u>7,055</u>	<u>111,664</u>	<u>40,114</u>	<u>11,205</u>
860	3,888	(2,235)	(109,534)	(1,703)	(11,175)
-	-	-	111,664	-	11,206
-	-	-	111,664	-	11,206
860	3,888	(2,235)	2,130	(1,703)	31
<u>55,613</u>	<u>165,045</u>	<u>61,071</u>	<u>17,011</u>	<u>63,953</u>	<u>48</u>
\$ <u>56,473</u>	\$ <u>168,933</u>	\$ <u>58,836</u>	\$ <u>19,141</u>	\$ <u>62,250</u>	\$ <u>79</u>

BEAUREGARD PARISH POLICE JURY
 DERIDDER, LOUISIANA
 DEBT SERVICE FUNDS

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

	<u>Road District No. 6 Certificates of Indebtedness</u>	<u>Fire Protection District No. 3</u>
REVENUES		
Ad valorem taxes	\$ -	-
Interest	779	43
Total Revenues	<u>779</u>	<u>43</u>
EXPENDITURES		
Debt service:		
Principal	120,000	-
Interest	72,000	1,623
Paying agent fees	-	-
Other	100	-
Total Expenditures	<u>192,100</u>	<u>1,623</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(191,321)</u>	<u>(1,580)</u>
OTHER FINANCING SOURCES (USES)		
Transfers in (out)	192,000	1,623
Total Other Financing Sources (Uses)	<u>192,000</u>	<u>1,623</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	679	43
FUND BALANCES, BEGINNING OF YEAR	<u>647</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,326</u>	<u>43</u>

Capital Government Building	Fire Protection District No. 4 Certificates of Indebtedness	Sub Road District 1 of District 3	Total
\$ -	\$ -	\$ 32,468	\$ 744,214
704	156	652	26,181
<u>704</u>	<u>156</u>	<u>33,120</u>	<u>770,395</u>
100,000	55,000	20,000	1,047,915
13,913	14,409	19,500	436,497
-	-	525	5,292
100	100	100	2,255
<u>114,013</u>	<u>69,509</u>	<u>40,125</u>	<u>1,491,959</u>
<u>(113,309)</u>	<u>(69,353)</u>	<u>(7,005)</u>	<u>(721,564)</u>
113,913	69,409	-	698,690
<u>113,913</u>	<u>69,409</u>	<u>-</u>	<u>698,690</u>
604	56	(7,005)	(22,875)
<u>508</u>	<u>571</u>	<u>48,740</u>	<u>1,239,244</u>
<u>\$ 1,112</u>	<u>\$ 627</u>	<u>\$ 41,735</u>	<u>\$ 1,216,369</u>

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Supplemental Information Schedules (Continued)
December 31, 1999

CAPITAL PROJECTS FUNDS

FIRE PROTECTION DISTRICT NO. 3 FUND

The Fire Protection District No. 3 Fund accounts for the expenditure of the proceeds of the \$100,000 outstanding certificates of indebtedness of the fire district issued April 1, 1999.

ROAD DISTRICT NO. 6 FUND

The Road District No. 6 Fund accounts for the expenditure of the proceeds of the \$900,000 outstanding certificates of indebtedness of the road district issued May 1, 1989.

ROAD DISTRICT NO. 5 FUND

The Road District No. 5 Fund accounts for the expenditure of the proceeds of the \$400,000 outstanding public improvement bonds of the road district issued August 1, 1994.

ROAD DISTRICT NO. 6 FUND

The Road District No. 6 Fund accounts for the expenditure of the proceeds of the \$1,000,000 outstanding public improvement bonds of the road district issued August 1, 1994.

SUB ROAD 1 OF 3 FUND

The Sub Road 1 of 3 Fund accounts for the expenditure of the proceeds of the \$380,000 outstanding public improvement bonds of the district issued May 1, 1995.

95-18 WARD 6 BRIDGE FUND

The 95-18 Ward 6 Bridge Fund accounts for the expenditure of the proceeds of the \$300,000 outstanding certificates of indebtedness issued November 1, 1995.

ROAD DISTRICT NO. 2 FUND

The Road District No. 2 Fund accounts for the expenditure of the proceeds of the \$550,000 outstanding certificates of indebtedness and \$3,800,000 outstanding general obligation bonds issued May 1, 1996 and November, 1996, respectively.

GOVERNMENT BUILDING FUND

The Government Building Fund accounts for the expenditure of the proceeds of the \$500,000 outstanding certificate of indebtedness of the government building issued July 1, 1996.

BEAUREGARD PARISH POLICE JURY
 DERIDDER, LOUISIANA
 CAPITAL PROJECTS FUNDS

Combining Balance Sheet
 December 31, 1999

	<u>Road District No. 6</u>	<u>Fire Protection District No. 3-A</u>	<u>Government Building</u>	<u>Fire Protection District No. 3</u>
ASSETS				
Cash and cash equivalents	\$ 12,527	\$ 238	\$ -	\$ -
Investments	-	-	-	-
Accounts receivable	-	-	25,000	-
Accrued interest receivable	-	-	-	-
TOTAL ASSETS	<u>\$ 12,527</u>	<u>\$ 238</u>	<u>\$ 25,000</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - unreserved, undesignated	<u>12,527</u>	<u>238</u>	<u>25,000</u>	<u>-</u>
TOTAL LIABILITIES AND AND FUND BALANCES	<u>\$ 12,527</u>	<u>\$ 238</u>	<u>\$ 25,000</u>	<u>-</u>

<u>Road District No. 2</u>	<u>Road District No. 5</u>	<u>Road District No. 6</u>	<u>Sub Road District 1 of District 3</u>	<u>95-18 Ward 6 Bridge</u>	<u>Total</u>
\$ 1,173,493	\$ 30,709	\$ 1,275	\$ 146	\$ 103,491	\$ 1,321,879
700,000	-	-	-	-	700,000
-	-	-	-	-	25,000
<u>2,687</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,687</u>
<u>\$ 1,876,180</u>	<u>\$ 30,709</u>	<u>\$ 1,275</u>	<u>\$ 146</u>	<u>\$ 103,491</u>	<u>\$ 2,049,566</u>
\$ 15,211	\$ -	\$ -	\$ -	\$ -	\$ 15,211
-	-	-	-	-	-
<u>15,211</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,211</u>
<u>1,860,969</u>	<u>30,709</u>	<u>1,275</u>	<u>146</u>	<u>103,491</u>	<u>2,034,355</u>
<u>\$ 1,876,180</u>	<u>\$ 30,709</u>	<u>\$ 1,275</u>	<u>\$ 146</u>	<u>\$ 103,491</u>	<u>\$ 2,049,566</u>

BEAUREGARD PARISH POLICE JURY
 DERIDDER, LOUISIANA
 CAPITAL PROJECTS FUNDS

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

	<u>Road District No 6</u>	<u>Fire Protection District No. 3-A</u>	<u>Government Building</u>	<u>Fire Protection District No. 3</u>
REVENUES				
Interest	\$ 548	\$ 4	\$ 1,234	1,066
Intergovernmental:				
Other	-	-	-	-
Total Revenues	<u>548</u>	<u>4</u>	<u>1,234</u>	<u>1,066</u>
EXPENDITURES				
Capital Outlay:				
Public safety	-	-	-	-
Public works	20,160	-	40,000	113,443
Other	300	-	100	-
Total Expenditures	<u>20,460</u>	<u>-</u>	<u>40,100</u>	<u>113,443</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(19,912)</u>	<u>4</u>	<u>(38,866)</u>	<u>(112,377)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	-	-	1,760	12,377
Proceeds from issuance of long-term debt	-	-	-	100,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>1,760</u>	<u>112,377</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(19,912)</u>	<u>4</u>	<u>(37,106)</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>32,439</u>	<u>234</u>	<u>62,106</u>	<u>-</u>
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 12,527</u>	<u>\$ 238</u>	<u>25,000</u>	<u>-</u>

Road District No. 2	Road District No. 5	Road District No. 6	Sub Road District 1 of District 3	95-18 Ward 6 Bridge	Total
\$ 80,811	\$ 774	\$ 31	\$ 2	\$ 9,238	\$ 93,708
<u>80,811</u>	<u>774</u>	<u>31</u>	<u>2</u>	<u>9,238</u>	<u>93,708</u>
81,512	-	-	-	-	-
200	200	215	-	601,924	857,039
<u>81,512</u>	<u>200</u>	<u>215</u>	<u>-</u>	<u>601,924</u>	<u>857,854</u>
(701)	574	(184)	2	(592,686)	(764,146)
-	-	-	-	-	14,137
-	-	-	-	-	100,000
-	-	-	-	-	<u>114,137</u>
(701)	574	(184)	2	(592,686)	(650,009)
<u>1,861,670</u>	<u>30,135</u>	<u>1,459</u>	<u>144</u>	<u>696,177</u>	<u>2,684,364</u>
<u>\$ 1,860,969</u>	<u>\$ 30,709</u>	<u>\$ 1,275</u>	<u>\$ 146</u>	<u>\$ 103,491</u>	<u>\$ 2,034,355</u>

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Schedule of Operating Transfers
For the Year Ended December 31, 1999

FUND	Transfers	
	From	To
General	\$ 187,768	\$ -
Special Revenue	-	-
U S Justice Department	39,568	-
Parishwide Road	582,111	1,266,541
Road District No. 1	-	147,495
Road District No. 2	-	147,495
Road District No. 3	-	147,495
Road District No. 4	-	147,495
Road District No. 5	-	147,495
Road District No. 6	192,000	147,495
Road District No. 7	-	147,495
Road District No. 8	-	147,495
Fire Protection District 3	27,623	13,623
Fire Protection District 3-A	11,206	-
Sales Tax District No. 1	2,066,541	-
Fire Protection District No. 4	69,409	-
Emergency Response	-	3,274
Debt Service	-	-
C.I. Capital Government Building	-	113,913
Road District No. 2. Special Finance	-	198,875
Jail	-	111,664
Fire Protection District No. 3	-	1,623
Fire Protection District No. 3-A	-	11,206
Road District No. 6	-	192,000
Fire Protection District No. 4	-	69,409
Capital Projects	-	-
Fire Protection District No. 3	13,622	26,000
Government Building	-	1,760
	<u>\$ 3,189,848</u>	<u>\$ 3,189,848</u>

**BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA**

**Supplemental Information Schedules (Continued)
December 31, 1999**

COMPENSATION PAID POLICE JURORS

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

The compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method jurors receive \$1,200 per month.

BEAUREGARD PARISH POLICE JURY
DERIDDER, LOUISIANA

Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 1999

POLICE JURORS	DISTRICT	Amount
Tommy Brown	3-E	\$ 14,400
Greg Nothnagel	5	14,400
Charles Poe	3-C	14,400
Mike Nothnagel	4-B	14,400
Gerald M. McLeod	1	14,400
Jimmie L.J. Norris (Deceased)	3-A	12,320
Euell C. Langston, Jr.	3-A	1,680
Leon Dunand, Jr.	3-D	14,400
Willie Vincent, Jr.	3-B	14,400
Rusty Williamson	2	14,400
Roy Winzor	4-A	14,400
TOTAL		\$ <u>143,600</u>



Founded in 1978

BROUSSARD & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
HEALTH CARE CONSULTANTS 

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2000 JUN 30 AM 9:52

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

Gentlemen:

In planning and performing our audit of the financial statements of Beauregard Parish Police Jury for the year ended December 31, 1999, we considered the Police Jury's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of some matters that may be opportunities for improving operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated April 24, 2000 on the financial statements of the Beauregard Parish Police Jury.

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

Broussard & Company

Lake Charles, Louisiana
April 24, 2000
/dkb

SULPHUR OFFICE

704 First Avenue, Sulphur, LA 70663
Ph: (318) 527-0010 Facsimile: (318) 527-0014

LAKE CHARLES OFFICE

1 Lakeshore Drive, Ste. 120, Lake Charles, LA 70629
Ph: (318) 439-6600 Facsimile: (318) 439-6607

MEMORANDUM

WORK ORDERS

All work orders should be approved by the appropriate foreman in each District. We suggest consideration also be given to appointing an administrative employee to perform periodic reconciliations of scheduled work activity per work orders to actual work locations per physical observation. Additionally, explanations for variances in materials and supplies utilized versus initially estimated should be noted on work orders upon completion of projects.

Finally, stockpile reports should be completed for all maintenance yards and submitted to administration. Stockpile reports should inventory all materials and supplies present in the maintenance yards at year end.

Management's Response

The Police Jury will continue to evaluate work order procedures.

SICK LEAVE

Our test work indicated sick leave was granted to an employee in excess of the days excused per the physician order. We suggest all unapproved sick leave be handled according to the Police Jury's personnel policy.

Management's Response

We concur with the recommendation.