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WISDOM MAJOR POLICE BURY  
Lumberton, Louisiana

Primary Government Financial Statements  
and Independent Auditor's Reports  
As of December 31, 1999, and for the Year Then Ended

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 State's Storage of Records of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: JUL 19 2000

**VERNON PARISH POLICE JURY**  
Lafayette, Louisiana

Primary Government Financial Statements  
and Independent Auditor's Reports  
As of December 31, 1999, and for the Year Then Ended

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# **FREDIE W. WAY**

## **CERTIFIED PUBLIC ACCOUNTANT**

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### **Independent Auditor's Report**

#### **VERNON PARISH POLICE JURY Lousville, Louisiana**

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

I conducted my audit in accordance with generally accepted auditing standards and the Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the 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. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity or body politic and includes all funds and organizations that are not legally separate. In my opinion, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of the Vernon 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 Vernon Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Vernon 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.

In accordance with Government Auditing Standards, I have also issued a report dated June 28, 2000, on my consideration of the Vernon Parish Police Jury's internal control structure and a report dated June 28, 2000, on its compliance with laws and regulations.

VERNON PARISH POLICE JURY  
Lafayette, Louisiana  
Independent Auditor's Report  
(Continued)

As described in note 21 to the financial statements, the Vernon Parish Police Jury is a defendant in several lawsuits. These law suits are in various stages of resolution, and their ultimate outcome cannot presently be determined. Accordingly, no provision for any liability that may result has been made in the accompanying financial statements.

My audit was made for the purpose of forming an opinion on the financial statements. The accompanying supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements of the Vernon Parish Police Jury. Such information has been subjected to the procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Herbie W. May*

Herbie W. May  
Alexandria, Louisiana  
June 24, 2000

VERNON PARISH POLICE DEPT, POLYMER GOVERNMENT  
LUSKVILLE, LOUISIANA  
ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED FINANCIAL STATEMENTS  
AS OF DECEMBER 31, 1999  
AND FOR THE YEAR THEN ENDED

WINDOM PARKER POLICE JURY  
 Genaville, Louisiana  
 ALL FUND TYPES AND SECURITY GROUPS

Condensed Balance Sheet, December 31, 1999

	December 31, 1999		December 31, 1998	
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS
<b>ASSETS AND OTHER DEBITS</b>				
Cash and cash equivalents (Investments, at cost)	\$2,888,425	\$11,705,700	\$1,099,889	\$1,755,109
Receivables	852,250	2,588,889	488,400	
Unexpended receivables		867,817		
Land, buildings and equipment	77,158			
Other debits:				
Amount available to debt service funds				
Amount to be provided for retirement of general long-term debt				
<b>Total assets and other debits</b>	<b>\$3,817,883</b>	<b>\$15,142,206</b>	<b>\$1,588,289</b>	<b>\$1,755,109</b>
<b>LIABILITIES OTHER CREDIT</b>				
<b>AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts, salaries, and other payables	952,000	1,000,000		
Unexpended payables	4,000	488,400		
Taxable debits:	17,250			
Intergovernmental payables	1,200			
Deferred revenues		171,200		
Bonds and certificates of indebtedness payable				
Bond issue premium				
Capital bonds payable				
<b>Total liabilities</b>	<b>\$973,250</b>	<b>\$1,659,600</b>	<b>\$171,200</b>	<b>\$171,200</b>
<b>Fund Equity:</b>				
Other credits - investments in special fund assets				
Fund balances:				
Retained Earnings			\$1,558,914	\$1,710,100
Bond issues				
Capitalization (contracts)				
Borrowed - unexpended	1,800,000	11,071,200		
<b>Total Fund Equity</b>	<b>1,800,000</b>	<b>11,071,200</b>	<b>1,558,914</b>	<b>1,710,100</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$1,846,150</b>	<b>\$13,198,800</b>	<b>\$1,740,114</b>	<b>\$1,755,150</b>

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



STATE OF CALIFORNIA  
 DEPARTMENT OF REVENUE  
 1500 MARKET STREET, SACRAMENTO, CALIFORNIA 95834  
 (916) 227-1500

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

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	HOPI TRUSTS FUNDS	CAPITAL PROJECTS FUNDS	TOTAL FUND BALANCES (2000)
<b>REVENUES</b>					
*****					
<b>Taxes:</b>					
Ad valorem	279,442	11,231,234	144,134		12,454,810
Sales and use		9,238,441			9,238,441
Water taxes, licenses, and interest	65,889				65,889
Licenses and permits	105,720				105,720
<b>Intergovernmental revenues:</b>					
Federal funds	139,139	1,471,004			1,610,143
State funds	1,730,443	1,701,430		145,888	3,577,761
Local funds	82,398				82,398
<b>Fees, charges, and commissions</b>					
For services	68,880	24,133			93,013
For goods and facilities		820,008			820,008
Use of money and property	271,894	990,062	29,500	21,127	1,312,583
Gifts and grants					
Other revenues	8,922				8,922
<b>Total revenues</b>	<b>2,644,898</b>	<b>11,456,131</b>	<b>173,634</b>	<b>166,015</b>	<b>14,440,678</b>
<b>EXPENDITURES</b>					
*****					
<b>Government:</b>					
Intergovernmental:					
Legislative	211,888				211,888
Judicial	209,421	141,750			351,171
Executive					
Legislative	82,858				82,858
Finance and administrative	183,258	108,750			292,008
Other	99,742	108,750			208,492
Public safety	799,899	759,885			1,559,784
Public works	185,277	4,281,075			4,466,352
Health and education	65,717	1,288,289			1,354,006
Highways and construction	112,712	2,000,000			2,112,712
Traffic development and assistance	12,748	1,758,000			1,770,748
Other expenditures	62,888				62,888
Capital outlay				179,873	179,873
Debt service	98,888	298,750	298,000		1,695,638
<b>Total expenditures</b>	<b>1,892,782</b>	<b>11,298,457</b>	<b>296,000</b>	<b>179,873</b>	<b>13,667,112</b>
<b>EXCESS (Deficiency) of REVENUES OVER</b>					
<b>EXPENDITURES</b>					
	752,116	157,674	(122,366)	(13,858)	1,743,566
*****					
<b>(Continued)</b>					

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

STATE OF NEW YORK  
 COUNTY OF ALBANY  
 COMMERCIAL BOND FUND

Continued Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 for the Year Ended December 31, 2000

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (DOLLARS AND CENTS)
<b>OTHER FINANCING SOURCES (USES)</b>					
Interest received		\$0,000			\$0,000
Increase in general long-term debt		112,000			112,000
Operating transfers in	174,000	1,482,000	400,000	1,000,000	3,056,000
Operating transfers out	(64,000)	(1,411,000)			(1,475,000)
Total other financing sources (uses)	110,000	103,000	400,000	1,000,000	1,613,000
<b>RESERVE (Deficiency) of REVENUES AND</b>					
<b>OTHER SOURCES OVER EXPENDITURES AND</b>					
<b>OTHER USES</b>					
	300,000	50,000	100,000	1,700,000	2,350,000
FUND BALANCE AT BEGINNING OF YEAR	1,004,000	17,100,000	1,257,000	000	21,361,000
FUND BALANCE AT END OF YEAR	10,404,000	17,653,000	10,558,000	1,700,000	40,315,000

(Continued)

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

MISSISSIPPI PARISH POLICE JURY

Louisville, Louisiana

COMMERCE, 1986 TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
for the Year Ended December 31, 1986

	GENERAL FUND		FINANCIAL STATEMENT (GAAP-BASIS)
	BUDGET	ACTUAL	
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$189,800	\$189,800	(\$1,185)
Sales			2,889
Other taxes, penalties, and interest	66,500	50,500	1,904
Licenses and permits	190,400	197,104	
Intergovernmental revenues:			
Federal funds	100,000	61,400	(\$38,161)
State funds	2,281,800	1,988,798	(\$2,984)
Local funds	32,375	32,388	(\$1)
Fees, charges, and commissions:			
for services	50,400	50,189	869
Fines and forfeitures	18,100	18,371	(\$2,000)
Use of money and property	258,004	260,807	8,482
Other revenues	61,540	59,887	(\$1,653)
<b>Total revenues</b>	<b>2,309,109</b>	<b>2,308,668</b>	<b>(\$441)</b>
<b>EXPENDITURES</b>			
Current:			
General government:			
Legislative	276,908	267,937	9,963
Judicial	219,448	217,600	2,119
Executive			
Election	58,188	60,210	(\$2,022)
Finance and administrative	471,180	480,888	(\$9,654)
Other	29,080	22,404	6,676
Public safety	278,880	278,872	12,078
Public works	252,860	251,200	(\$1,660)
Health and welfare	62,220	42,280	19,940
Culture and recreation	188,760	172,778	(\$15,982)
Economic development	27,800	25,280	2,520
Other expenditures	99,780	62,784	(\$36,996)
Debt service	47,000	48,080	(\$1,080)
<b>Total expenditures</b>	<b>1,838,998</b>	<b>1,838,585</b>	<b>112,395</b>

(Continued)

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

MICHIGAN RESERVE FUNDS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$1,769,688	\$1,732,319	(\$37,369)
9,308,958	9,588,644	(\$279,686)
238,480	238,348	132
1,172,867	1,208,448	(\$35,581)
35,800	35,844	44
139,800	137,672	2,128
642,519	648,580	(\$6,061)
7,500	7,781	(\$281)
\$1,781,217	\$1,874,589	(\$93,372)
648,078	613,577	34,501
270,750	271,388	638
114,885	107,758	7,127
804,373	818,415	(\$14,042)
\$1,478,888	\$1,378,489	\$100,399
280,060	278,711	1,349
448,630	474,444	(\$25,814)
\$1,480,807	\$1,348,884	\$131,923

**BORNEO PARISH POLICE JURY**  
**Louisville, Louisiana**  
**GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS**

Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
 for the Year Ended December 31, 1989

	BUDGETAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>400,119</b>	<b>400,079</b>	<b>81,864</b>
<b>OTHER FINANCING SOURCES (Uses)</b>			
Operating transfers in	75,410	75,304	104
Operating transfers out	(180,000)	(189,180)	90,180
<b>Total other financing sources (uses)</b>	<b>(104,590)</b>	<b>(113,876)</b>	<b>9,286</b>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(214,471)</b>	<b>(140,100)</b>	<b>173,312</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>2,375,799</b>	<b>2,375,799</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$1,764,128</b>	<b>\$1,934,699</b>	<b>\$173,312</b>

(Continued)

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

SPECIAL REVENUE FUNDS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
89,319	329,525	239,496
7,890,000 (7,800,000)	8,492,387 (7,884,888)	137,833 129,814
1918,081	1291,749	62,281
(158,880)	(66,374)	292,608
11,718,051	31,718,051	
\$11,946,571	\$11,452,177	\$292,608

**VERNON PARISH POLICE JURY**  
Lacoville, Louisiana

**Notes to the Financial Statements**  
As of December 31, 2008, and for the Year Then Ended

**INTRODUCTION**

The Vernon Parish Police Jury is the governing authority for Vernon Parish and is a political subdivision of the State of Louisiana. The police jury is governed by 12 jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January 2009.

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

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

Governmental Accounting Standards Board (GASB) Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the component units that comprise the reporting entity are included in the accompanying financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

**VENICE PARISH POLICE JURY**  
Levittown, Louisiana  
Notes to the Financial Statements  
(continued)

**B. FUND ACCOUNTING**

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

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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 are classified into three categories: governmental, proprietary, and fiduciary. In turn, each category is divided into separate fund types. The fund classification and description of each existing fund type follows:

**Governmental Funds**

Governmental funds are used to account for 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. It accounts for all activities except those required to be accounted for in other funds.
2. **Special revenue funds** -- account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants that are legally restricted, either by tax proposition or grant agreement, to expenditures for specified purposes.
3. **Debt Service Funds** -- account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related charges.
4. **Capital Projects Funds** -- account for financial resources to be used to acquire or construct major capital facilities.

**C. FIXED ASSETS**

Fixed assets of the governmental funds, valued at historical cost, are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed asset account group. Public domain or infrastructures are not capitalized. Interest costs incurred during construction are immaterial and are not capitalized. No depreciation has been provided on general fixed assets.

**VERNON PARISH POLICE JURY**  
Lafayette, Louisiana  
Notes to the Financial Statements  
(Continued)

**D. LONG-TERM DEBT**

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

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

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

**Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1893 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

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

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

Sales and use taxes are recognized in the month received by the police jury's collection agents, the Vernon Parish School Board and the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles. The related receivable in the financial statements represents sales tax collections from the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles for December 31, 1999 and remitted to the police jury in January 2000.

**MINOR PARISH POLICE JURY**  
Lousville, Louisiana  
Notes to the Financial Statements  
(continued)

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

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

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

**Expenditures**

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

**Other Financing Sources (Uses)**

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

**F. BUDGET PRACTICES**

Preliminary budgets, based on cash estimates, for the ensuing year are prepared by the treasurer beginning in October. 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. During its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the regular December meeting, and notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The 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.

The police jury exercises budgetary control at the functional level. Within functional levels, the treasurer has the authority to make amendments as necessary. The police jury does not utilize equilibrium accounting in its budget practices. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

**VERNON PARISH POLICE JURY**  
 Leesville, Louisiana  
 Notes to the Financial Statements  
 (Continued)

The following is a reconciliation of Statement E (non-GAAP) basis to Statement B (GAAP basis):

	General Fund	Special Revenue Funds
Excess (deficiency) of revenues and other sources over expenditures and other uses - (cash basis) Statement E	(143,158)	(466,274)
Adjustments:		
Revenues/Receivables (net)	508,322	1,006,278
Expenditures/Payables (net)	(136,187)	(2,218,482)
Other	79,328	815,415
Excess (deficiency) of revenues and other sources over expenditures and other uses - (GAAP basis) Statement B	\$318,305	\$347,027

**6. ENCUMBRANCES**

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

**7. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposit 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 and national banks having principal offices in Louisiana.

**8. INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, numerous transactions occur between individual funds to comply with various state and local laws and fee propositions that may result in receivables and payables among the various funds. These receivables and payables are classified as interfund receivables/payables.

**9. COMPENSATED AGENCIES**

Employees of the Vernon Parish Police Jury earn from 5 to 15 days of vacation leave each year, depending on their length of service. Vacation leave must be taken in the year earned. Employees earn one day of sick leave for each month of service. A maximum accumulation of 25 days of sick leave is allowed. Accumulated sick leave is forfeited upon termination of employment.

**VERNON PARISH POLICE JURY**  
Lumberville, Louisiana  
Notes to the Financial Statements  
(Continued)

Employees of the Iberian Parish Library earn from 15 to 22.5 days of vacation leave each year, depending on their length of service. Unused vacation leave cannot be carried forward, except under unusual circumstances. Employees are not paid for unused vacation leave upon termination of employment. All full-time employees earn 18 days of sick leave each year. Employees are permitted to carry forward five days of unused sick leave to the next year up to a maximum of 90 days. Employees are not paid for unused sick leave upon termination of employment.

All full-time employees of the Thirtieth Judicial District Criminal Court earn two weeks of vacation leave each year. Vacation leave must be taken in the year earned. Employees are entitled to pay during reasonable periods of illness.

Based on the aforementioned policies, there are no accumulated or vested benefits relating to compensated absences, at December 31, 1998, that require accrual or disclosure to conform with generally accepted accounting principles.

**K. SALES TAXES**

On March 31, 1998, the voters of the parish approved two sales and use taxes of one per cent (1%) and one-half of one per cent (1/2%). Both taxes are for a ten-year period, from April 1, 1998, and may be used to fund and retire bonds as provided by Louisiana Revised Statute 39:926. The proceeds of the one per cent tax, after paying cost to collect and administer the tax, are dedicated and used to pay the costs of collecting and disposing of solid waste with the remainder of the proceeds of the tax to be used for constructing and improving hard surface roads and bridges in the parish, including the acquisition of equipment. The proceeds of the second one-half per cent tax, after paying costs to collect and administer the tax are to be used as follows:

1. Fifty per cent of the proceeds of the tax (one-quarter of one per cent) is used to construct, improve, and maintain public roads, highways, and bridges in the parish.
2. Fifty per cent of the proceeds of the tax (one-quarter of one per cent) is used to construct, acquire, improve, maintain, and operate parishwide fire protection facilities.

**L. HOTEL/MOTEL TAX**

As provided by Louisiana Revised Statute 33:4574, the police jury has levied a three per cent tax on the occupancy of all hotel/motel rooms and overnight camping facilities in the parish. Proceeds of the tax, less collection costs, are distributed to the Vernon Parish Tourist and Recreation Commission for the promotion of tourism in Iberian Parish.

**M. FUND EQUITY**

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

**VERNON PARISH POLICE JURY**  
Lafayette, Louisiana  
Notes to the Financial Statements  
(Continued)

**8. INTERFUND TRANSACTIONS**

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

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. All other interfund transfers are reported as operating transfers.

**9. TOTAL COLUMNS ON COMBINED STATEMENTS**

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

**2. CASH AND CASH EQUIVALENTS**

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

Payroll cash	\$475
Interest bearing demand deposits	7,003,372
Time and certificates of deposit	<u>10,472,198</u>
Total Cash and Cash Equivalents	<u>\$17,480,043</u>

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. Cash and cash equivalents (bank balances) totaling \$17,480,198 are adequately secured by \$480,000 of federal deposit insurance (FDIC Category 1), and \$16,000,198 of securities held in the trust department of the fiscal agent banks, but not in the name of the police jury. (FDIC Category 2).

**VERNON PARISH POLICE JURY**  
 Leesville, Louisiana  
 Notes to the Financial Statements  
 (Continued)

Because the pledged securities are held in the trust department of the fiscal agent bank, in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized under the provisions of GASB Codification 358.303(a); however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the judicial bank to advertise and sell the pledged securities within 30 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

**3. INVESTMENTS**

At December 31, 1999, the police jury has invested in a \$2,580,000 (cost) United States Treasury Note with a stated interest rate of 8.50% and a maturity date of May 31, 2001. The market value of this investment, at December 31, 1999, is approximately \$3,489,378. The investment is used by the Sanitary Landfill - Special Revenue Fund.

**4. RECEIVABLES**

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

Class of Receivable	General Fund	Special Revenue Funds	Debt Service Funds	Total
<b>Taxes:</b>				
Ad valorem	\$200,704	\$1,805,739	1409,430	\$2,498,904
Sales and use		324,234		324,234
Other taxes, licenses, etc.				
Licenses and permits	34,661			34,661
<b>Intergovernmental revenues:</b>				
Federal		208,038		208,038
State	649,833	227,364		877,197
Other	9,281	31,863		41,144
<b>Total</b>	<b>\$894,489</b>	<b>\$2,373,204</b>	<b>1409,430</b>	<b>\$2,677,123</b>

**5. CHANGES IN GENERAL FIXED ASSETS**

The following schedule presents changes in general fixed assets for the year ended December 31, 1999:

	Land	Buildings	Machinery and Equipment	Library Books and Other	Total
Balance, January 1, 1999	\$485,385	\$5,579,739	\$2,889,889	\$1,831,599	\$10,786,612
ADDITIONS		655,465	1,480,716	87,713	2,223,894
DEPRECIATION			(2,296,382)	(1,488,089)	(3,784,471)
Balance, December 31, 1999	\$485,385	\$6,235,204	\$2,074,223	\$1,431,223	\$10,226,035

**VERNON PARISH POLICE JURY**  
Bossierite, Louisiana  
Notes to the Financial Statements  
(Continued)

Fixed asset records of the police jury do not provide information relating to the fixed assets recorded at historical and/or estimated historical cost.

**6. PENSION PLANS**

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

All permanent employees working at least 28 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan B, employees who retire at or after age 42 with at least 30 years of credited service or at or after age 55 with 20 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 2 per cent of their final-average compensation in excess of \$700 for each year of creditable service. Furthermore, employees with at least 30 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 55, with the basic benefit reduced 3 per cent for each year retirement precedes age 62. In any case, benefits paid under Plan B cannot exceed the lesser of 180 per cent of the final-average salary multiplied by total years of creditable service. Final-average salary is the employee's average salary over 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.

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 14618, Baton Rouge, LA 70803-4618, or by calling (225) 928-1361.

Under Plan B, members are required by state statute to contribute 2.0 percent of their annual covered salary in excess of \$1,250 and the employer is required to contribute at an actuarially determined rate. The current rate is 1.8 percent of annual covered payroll. Contributions to the system include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the parish. These ten dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:150, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The required employer contributions to the System under Plan B for the years ending December 31, 1996, 1995, and 1994, have been made by the police jury.

**VERNON PARISH POLICE JURY**  
 Leesville, Louisiana  
 Notes to the Financial Statements  
 (Continued)

**7. LEASES**

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. The lease obligations, consisting of equipment are paid from various special revenue funds. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 2000:

	Capital Leases
	-----
Year ending December 31,	
2000	\$270,862
2001	268,836
2002	887,284
2003	335,285
2004	228,229
Thereafter	47,412
	-----
Total	\$1,308,708
Less - amount representing interest	(238,608)
	-----
Present value of future lease payments	\$1,478,506
	-----

The police jury has entered into operating leases for maintenance yards. These maintenance yards are used to store equipment and fuel for maintaining the parish's road system. The leases may be terminated by either the lessor or the lessee by giving 30 days written notice.

**8. CHANGES IN LONG-TERM DEBT**

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

	General Obligation Bonds and Derivatives of Indebtedness	Bank Loans	Capital Leases	Total
	-----	-----	-----	-----
Long-term debt payable at January 1, 1999	\$1,315,800	\$987,871	\$1,321,847	\$3,625,518
Additions	1,300,800		311,528	1,612,328
Deductions	(240,800)	(20,614)	(112,412)	(473,826)
	-----	-----	-----	-----
Long-term debt payable at December 31, 2000	\$1,375,800	\$967,257	\$1,478,963	\$3,822,020
	-----	-----	-----	-----

**VERNON PARISH POLICE JURY**  
 Leesville, Louisiana  
 Notes to the Financial Statements  
 (Continued)

In accordance with Louisiana Revised Statute 18:562, the police jury is legally restricted from incurring long-term bonded debt in excess of 10 per cent of the assessed value of taxable property in the parish. At December 31, 1999, the statutory limit is \$13,848,768.

**9. CAPITAL COURT FUND**

Louisiana Revised Statute 18:573.01 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish's General Fund. The following details the amount due the General Fund at December 31, 1999:

Balance due at December 31, 1998	\$0.00
Amount received during 1999	(477,147)
Amount due for 1999	116,399
	-----
Balance due at December 31, 1999	\$40,252

**10. INTERFUND ASSETS/LIABILITIES**

Individual interfund balances at December 31, 1999, are comprised as follows:

Fund	Interfund	
	Receivables	Payables
General Fund	<u>317,154</u>	<u>21,100</u>
Special Revenue Funds		
Paved/Seal Road Fund	58,058	
Fire District No. 1 Fund	58,058	
Sanitary Landfill Fund	298,137	33,800
Criminal Court Fund	8,800	48,700
Road District Maintenance Funds:		
No. 1		8,871
No. 2	7,875	20,880
No. 3		4,233
No. 4		5,187
No. 7		24,800
Road District Construction Funds:		
No. 1		1,183
No. 2		300
No. 3		888
No. 4		632
Judicial Expense Fund	7,183	
Tourist and Recreation Fund		
Hotel/Motel Tax Fund		8,121
Participating Overlay Fund		5
JTPA Fund		154,107
Sales Tax Fund		
Total Special Revenue Funds	<u>507,101</u>	<u>438,133</u>
Total	<u>\$824,255</u>	<u>459,233</u>

**VERNON PARISH POLICE JURY**  
Lafayette, Louisiana  
Notes to the Financial Statements  
(Continued)

**11. LITIGATIONS**

At December 30, 1989, the police jury is involved several lawsuits. In the opinion of the district attorney, legal counsel for the police jury, the ultimate resolution of those lawsuits that have progressed to a point where a determination can be made will not represent a significant liability to the police jury, and the remaining lawsuits have not progressed to a point where a determination can be made of any possible loss. No provision for any liability that may result has been made in the accompanying financial statements.

**12. JOB TRAINING PARTNERSHIP ACT PROGRAM**

The Vernon Parish Police Jury participates in the Job Training Partnership Act (JTPA) Program funded through the Louisiana Department of Labor and the Louisiana Department of Education by the United States Department of Labor. The police jury is a member of the Fifth District Service Delivery Area (SDA), which consists of Allen, Bossier, and Vernon Parishes. On March 7, 1983, the members of the SDA entered into a multi-jurisdictional consortium agreement for the purpose of carrying out programs and activities authorized by the JTPA. This agreement names the president of the Vernon Parish Police Jury as the authorized representative of the units of government signatory to the agreement. In addition, the agreement states that the entity designated as the grant recipient will receive the funds for the consortium area and be held ultimately liable for the funds.

A. Private industry council (PIC) - consists of 16 members representing a cross section of the SDA population. The PIC is responsible for providing program development guidance and for monitoring operations of the administrative entity.

B. Designated chief elected official - This is a police jury president, elected by his peers from the Fifth District Service Delivery Area. His responsibilities are the same as the PIC.

C. Administrative entity - the organization selected by the PIC and the consortium to administer the program. All actions by the administrative entity must be approved by the PIC and the designated chief elected official.

The Vernon Parish Police Jury is the designated grant recipient and the administrative entity. As a grant recipient, the Vernon Parish Police Jury has (1) accepted full responsibility for funds expended in the grant; (2) assured the Louisiana Department of Labor that all funds provided will be expended in accordance with the requirements of Title II of the Job Training Partnership Act (Public Law 97-248), all applicable federal and state regulations, policies and procedures, and the approved job training plan; and (3) accepted ultimate responsibility for the grant funds.

**13. GENERAL LIABILITY INSURANCE**

The Vernon Parish Police Jury has determined that the cost of general liability insurance coverage is prohibitive. Consequently, the police jury has not obtained general liability insurance coverage against possible losses resulting from claims filed by individuals who might suffer injury while on police jury property.

**BERNARD PARISH POLICE JURY**  
Lafayette, Louisiana  
Notes to the Financial Statements  
(Continued)

**24. LANDFILL**

The Bernard Parish Police Jury operates a Type III (Construction and Demolition Debris and Woodwaste) landfill. The facility, consisting of approximately 18 acres, was originally opened in 1958 and has a remaining estimated useful life of approximately 20 years. State and Federal laws and regulations require that the police jury place a final cover on the landfill when closed and perform certain maintenance and monitoring functions at the landfill site for three years after closure.

Annual closure costs to fill and cover each cell is minimal because the volume of material removed to open each cell normally exceeds the volume of material required to cover the cell on closure. Additionally, the cost of the final pre-closure cover and the post-closure monitoring costs for three years after closure are estimated at \$10,000. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

As of December 31, 1998, the police jury, due to the immaterial amount of the estimated closure and post-closure care costs, has not recorded any liability relating to these cost estimates.

**BERNAN PARISH POLICE JURY**  
Lafayette, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and for the Year Ended December 31, 1999

**SPECIAL REVENUE FUNDS**

**HEALTH UNIT MAINTENANCE FUND** -- accounts for the parish's portion of the cost of maintaining the parish health unit. Financing is provided by ad valorem taxes and state revenue sharing.

**COURTHOUSE AND JAIL MAINTENANCE FUND** -- accounts for the costs of operating and maintaining the parish courthouse and jail. Financing is provided by ad valorem taxes and state revenue sharing.

**SEWTERY LANDFILL MAINTENANCE FUND** -- accounts for the costs incurred in operating the parish's landfill waste disposal system. Operations are financed by a sales and use tax.

**WIDEWIDE ROAD MAINTENANCE FUND** -- accounts for part of the costs incurred in maintaining parish roads and bridges. Operations of this fund are financed by Federal grants, and appropriations from the State of Louisiana.

**MAINTENANCE OVERLAY FUND** -- accounts for part of the costs incurred in maintaining parish roads and bridges. Operations of this fund are financed primarily by ad valorem taxes and the related state revenue sharing funds.

**ROAD DISTRICT MAINTENANCE FUNDS** -- account for costs incurred in maintaining roads and bridges in the various road districts. Financing is provided primarily by ad valorem taxes and state revenue sharing. Revenues are dedicated for expenditure within the territorial boundaries of the individual road districts.

**ROAD DISTRICT CONSTRUCTION FUNDS** -- account for costs incurred in maintaining and constructing roads and bridges in the various road districts. Financing is provided by ad valorem taxes and state revenue sharing. Revenues are dedicated for expenditure within the territorial boundaries of the individual road districts.

**PUBLIC IMPROVEMENT CONSTRUCTION FUND** -- is comprised of balances remaining in the Public Improvement Debt Service Fund, and the Public Improvement Capital Projects fund. The bond issue, serviced by the Public Improvement Debt Service Funds, was paid off in February 2001, and the construction project financed by this issue has been completed. The balance in the Public Improvement Construction Fund will be used to correct erosion and other problems at Lake Bernan and Lake Anacoco.

**LIBRARY FUND** -- accounts for the costs incurred in operating the parish library. Ad valorem taxes and state revenue sharing are the principal means of financing the library system.

**VERNON PARISH POLICE JURY**  
Lassalle, Louisiana  
Supplemental Information Schedules (Continued)

**CRIMINAL COURT FUND** -- (Thirtieth Judicial District) accounts for fines and forfeitures imposed by the district court. These revenues, in addition to operating transfers from the police jury's General Fund, finance the operations of the Criminal Court. Expenditures are made from the Criminal Court Fund on motion of the district attorney and approval of the district judges.

**TOURIST AND RECREATION COMMISSION FUND** -- accounts for expenditures made to promote tourism in Vernon Parish. The activities are financed by the levy of a hotel/motel sales tax.

**FIRE PROTECTION DISTRICT NO. 1 FUND** -- accounts for the cost of maintaining and operating fire stations throughout Vernon Parish. Financing is provided by a one-quarter of one per cent sales and use tax dedicated for that purpose.

**FIRE PROTECTION INSURANCE FUND** -- accounts for the cost of maintaining and operating fire stations throughout Vernon Parish. Financing is provided by the two per cent fire insurance rebate received from the State of Louisiana.

**SALES TAX FUND** -- accounts for the collection of sales and use taxes. After providing for the cost of collection, the net proceeds are distributed in accordance with the proposition approved by the electorate of Vernon Parish.

**JOB TRAINING PARTNERSHIP ACT FUND** -- (JTPA) accounts for operations of the JTPA Program. Financing is provided by grants from the United States Department of Labor, passed through the Louisiana Department of Labor and the Louisiana Department of Education. The JTPA Program provides job training and related assistance to economically disadvantaged individuals. The ultimate goal of the program is to move trainees into permanent, self-sustaining employment.

**ECONOMIC DEVELOPMENT FUND** -- accounts for the operations of the economic development program in Vernon Parish. Financing is provided from state grants.

**ANIMAL SHELTER FUND** -- account for the operations of the animal shelter program in Vernon Parish. Financing is provided by operating transfers from the Health Unit Maintenance Fund.

VERNON PARISH POLICE JURY, PRIMARY GOVERNMENT  
LAFAYETTE, LOUISIANA  
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS  
COMPOSING SCHEDULES  
AS OF AND FOR THE YEAR ENDING DECEMBER 31, 1999

STATE STREET FUND 2007  
 Limited Partnership  
 GUARANTEE FUND TRS - SPECIAL OFFERS FUND

Condensed Balance Sheet, December 31, 2006

	REAL ESTATE	CONSTRUCTION	LAND LIFT	MANAGEMENT	MANAGEMENT	MANAGEMENT	MANAGEMENT
	TRUST	AND ASSETS	LANDS I.L.	PERFORMANCE	PERFORMANCE	DIRECT	DIRECT
					OVERLAY	PERFORMANCE	CONSTRUCTION
<b>ASSETS</b>							
Cash and cash equivalents	\$ 100,000	\$40,475	\$ 111,430	\$20,700	\$ 705,640	\$20,600	\$0,000
Investments - U.S. Govt	14,000	141,074	1,500,000	113,425		475,500	140,500
Investment receivables			78,100	10,000		7,175	
<b>TOTAL ASSETS</b>	<b>\$ 114,000</b>	<b>\$181,549</b>	<b>\$1,689,930</b>	<b>\$144,125</b>	<b>\$ 705,640</b>	<b>\$113,275</b>	<b>\$140,500</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES</b>							
Accounts payable	\$1,000	\$113,500	\$0	\$13,500	\$700	\$11,750	\$0,000
Deferred liabilities			\$1,000		\$,000	40,500	\$,000
Income (losses)							
Investment (losses) payable							
Deferred expenses							
<b>Total Liabilities</b>	<b>\$1,000</b>	<b>\$113,500</b>	<b>\$1,000</b>	<b>\$13,500</b>	<b>\$700</b>	<b>\$11,750</b>	<b>\$0,000</b>
<b>Fund Equity - Fund balance -</b>	<b>\$ 113,000</b>	<b>\$68,049</b>	<b>\$ 1,688,930</b>	<b>\$130,625</b>	<b>\$ 694,940</b>	<b>\$101,525</b>	<b>\$140,500</b>
<b>unreserved - undesignated</b>							
<b>TOTAL LIABILITIES AND</b>	<b>\$ 114,000</b>	<b>\$181,549</b>	<b>\$1,689,930</b>	<b>\$144,125</b>	<b>\$ 705,640</b>	<b>\$113,275</b>	<b>\$140,500</b>
<b>FUND EQUITY</b>							

(Cont'd next)

PUBLIC EMPLOYER'S CONTRIBUTION	UNEMPLOY- MENT INSURANCE	DISABILITY INSURANCE	WORKERS COMPENSATION	STATE RETIREMENT SYSTEM	STATE UNEMPLOYMENT INSURANCE	STATE HEALTH INSURANCE	STATE DENTAL INSURANCE	STATE LIFE INSURANCE	STATE PENSION SYSTEM
\$100,000	\$100,000	\$100,000	\$4,000	\$2,000	\$4,000	\$1,000,000	\$100,000	\$100,000	\$100,000
	\$10,000	\$1,000	\$1,000			\$0,000		\$10,000	\$1,000
\$100,000	\$110,000	\$101,000	\$5,000	\$2,000	\$4,000	\$1,000,000	\$100,000	\$110,000	\$101,000
	\$11,000	\$1,000				\$0,000	\$0,000	\$10,000	\$1,000
	\$11,000	\$1,000				\$0,000	\$0,000	\$10,000	\$1,000
	\$11,000	\$1,000				\$0,000	\$0,000	\$10,000	\$1,000
\$100,000	\$110,000	\$101,000	\$5,000	\$2,000	\$4,000	\$1,000,000	\$100,000	\$110,000	\$101,000
\$100,000	\$110,000	\$101,000	\$5,000	\$2,000	\$4,000	\$1,000,000	\$100,000	\$110,000	\$101,000
\$100,000	\$110,000	\$101,000	\$5,000	\$2,000	\$4,000	\$1,000,000	\$100,000	\$110,000	\$101,000
\$100,000	\$110,000	\$101,000	\$5,000	\$2,000	\$4,000	\$1,000,000	\$100,000	\$110,000	\$101,000

UNION ENERGY PROJECT 2000  
 Louisville, Louisiana  
 GUARANTEE FUND FEE - SPECIAL RESERVE FUNDS

Capital up balance Sheet, December 31, 1999

	FORMERLY DEVELOPMENT	ASSETS INVESTED	TOTAL
<b>ASSETS</b>			
-----			
Cash and cash equivalents payments, at cost	\$14,200	\$40,200	\$11,700,700
Receivables, at cost			2,000,000
Interfund receivable			2,000,000
			400,000
<b>TOTAL ASSETS</b>	<b>\$14,200</b>	<b>\$40,200</b>	<b>\$16,500,700</b>
-----	-----	-----	-----
<b>LIABILITIES AND FUND EQUITY</b>			
-----			
Liabilities:			
Accounts payable			\$100,000
Interfund payable			490,000
Other deposits			
Interfund payable			
Deferred revenues			124,000
<b>Total Liabilities</b>	<b>000</b>	<b>000</b>	<b>614,000</b>
<b>Fund Equity - Fund balance -</b> <b>unreserved - under control</b>	<b>\$14,200</b>	<b>\$40,200</b>	<b>\$15,886,700</b>
-----	-----	-----	-----
<b>TOTAL LIABILITIES AND</b> <b>FUND EQUITY</b>	<b>\$14,200</b>	<b>\$40,200</b>	<b>\$16,500,700</b>
-----	-----	-----	-----

(Face value)

STATEMENTS OF THE GOVT  
 GENERAL GOVERNMENT  
 GOVERNMENTAL FUND TYPE - UNCLASSIFIED PERIOD

Comparative Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 for the Year Ended December 31, 2000

	REVENUE OBJET	COMBINED OBJ 2001	UNCLASSIFIED LARGE OBJ	FUND BALANCE BEG. FISCAL YEAR	FUND BALANCE END FISCAL YEAR
<b>REVENUES</b>					
*****					
Taxes:					
Intergovernmental:					
Sales and use	1,074,334	1,094,800		2,079,100	
Intergovernmental revenues:					
Federal grants:				700,415	
State funds:	54,576	54,700		600,114	17,600
Fees, charges, and commissions:					
For services:					
Fines and forfeitures:					
Use of money and property:	77,430	76,900	1,000,000	53,600	100,500
Miscellaneous:					
Total revenues:	1,151,800	1,172,400	1,000,000	3,436,220	108,600
*****					
<b>EXPENDITURES</b>					
*****					
Current:					
General government:					
Judicial:					
Finance and administrative:		504,943			
Public safety:					
Public works:				7,804,000	1,000,000
Health and welfare:	190,000		1,170,000		
Culture and recreation:					
Economic development and					
environment:					
Other services:				110,000	
Total expenditures:	190,000	504,943	1,170,000	7,914,000	1,000,000
*****					
<b>NETS (DEFICIT) OF CURRENT YEAR</b>					
*****					
<b>EXPENDITURES</b>					
	191,070	(190,100)	(1,000,000)	(1,200,000)	(1,000,000)
*****					
<b>Other Financing Sources (Uses)</b>					
*****					
Sale of Assets:					
Increase in general long-term debt:			1,400,000	1,200,000	1,000,000
Issuance of bonds:			13,200,000		
Operating transfers in:					
Operating transfers out:					
Total other financing sources (uses):	000	000	1,400,000	1,200,000	1,000,000
*****					

(Continued)

STATE GENERAL FUND FINANCE	STATE GENERAL FUND FINANCE	FEDERAL FINANCIAL ASSISTANCE	STATE GENERAL FUND	STATE GENERAL FUND	STATE GENERAL FUND	STATE GENERAL FUND	STATE GENERAL FUND
100,000	100,000		100,000				100,000
			10,000				
10,000	20,000		10,000				
			20,000				
4,000	4,000	10,000	20,000	100,000		100	40
100,000	100,000	10,000	100,000	100,000	100	100	10,000
				100,000	100,000	100,000	100
100,000	100,000	20,000	100,000	100,000	100,000	100,000	200
(10,000)	(1,000)	(10,000)	100,000	10,000	(10,000)	(10,000)	(1,000)
				10,000	10,000	10,000	(10,000)
				(10,000)	10,000	10,000	(10,000)

TOWN OF FULTON, MA  
 COMPREHENSIVE FINANCIAL STATEMENTS  
 FUND TYPE - SPECIAL REVENUE FUNDS

(Including Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 for the Year Ended December 31, 2000)

	GENERAL FUND	CONSTRUCTION FUND (A)	LAND FUND (B)	INDUSTRIAL PARK FUND (C)	INDUSTRIAL PARK FUND (D)
(EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES)	200,000	(246,000)	(146,000)	(100,000)	(111,000)
FUND BALANCE AT BEGINNING OF YEAR	1,000,000	60,000	1,000,000	1,000,000	1,000,000
FUND BALANCE AT END OF YEAR	\$1,200,000	\$16,000	\$854,000	\$900,000	\$889,000

(Continued)

STATE DIRECT EXPENSE	STATE DIRECT CONSTRUCTION	FEDERAL REVENUE CONSTRUCTION	LIBRARY	GRAND TOTAL	NET TOTAL	TOTAL STATE CONSTRUCTION	NET TOTAL TAX
100,000	11,000	(50,000)	100,000	(49,000)	0,000	(1,000)	0,000
100,000	100,000	100,000	100,000	100,000	0,000	0,000	0,000
200,000	111,000	50,000	200,000	151,000	0,000	0,000	0,000

**MINNESOTA POLICE - 2007**  
**Operating, Capital**  
**and Financial Fund Total - SPECIAL BUSINESS FUNDS**

Comparative Schedule of Revenues, Expenditures, and Changes in Fund Balances  
for the Year Ended December 31, 2007

	FUND REVENUES 2007 2007	FUND EXPENDITURE 2007	NET 2007	2006 FUND REVENUE 2006	2006 FUND EXPENDITURE
<b>REVENUE</b>					
<b>Taxes:</b>					
All other			\$5,156,443		
Sales and use					
Intergovernmental revenues					
Federal grants		1,061,580		31,726,504	11,141
State grants					
Fees, charges, and contributions					
Use taxes					
Fines and forfeitures			7,104		
Net of money and property	441,762	36,488			11,100
Gifts and grants					
<b>Total revenues</b>	<b>441,762</b>	<b>1,098,068</b>	<b>5,220,191</b>	<b>31,758,208</b>	<b>22,241</b>
<b>EXPENDITURE</b>					
<b>Current:</b>					
General government					
Judicial			108,024		
Finance and administrative					
Police	768,756	88,100			
Public safety					
Public works					
Police and welfare					
Culture and recreation					
Economic development and					
assistance				1,116,644	
Total current	768,756	88,100			
<b>Total expenditures</b>	<b>768,756</b>	<b>88,100</b>	<b>108,024</b>	<b>1,126,644</b>	<b>1000</b>
<b>EXTRA DEFICITARY OR DEFICIT OVER</b>					
<b>EXPENSES</b>	<b>(768,000)</b>	<b>41,000</b>	<b>5,055,134</b>	<b>(5,191)</b>	<b>10,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
<b>Net of funds</b>				5,700	
Increase to general long-term debt	171,000				
Operating transfers to	837,000		(4,401,400)		
Operating transfers to					
<b>Total other financing sources (uses)</b>	<b>100,000</b>	<b>000</b>	<b>(5,347,100)</b>	<b>5,700</b>	<b>1000</b>

(Total fund)

2018	2017
Net	Net
Operating	Operating
Income	Income
	11,853,776
	9,208,347
	1,971,056
	1,881,639
42,297	39,237
1,408	108,088
1,408	488,257
1,408	11,485,871

	51,799
	100,044
	625,741
	889,895
	4,484,283
79,488	7,080,769
	104,588
	5,779,144
	748,181
79,488	12,558,911

(21,287) (27,884)

	9,208
	171,028
	1,463,987
	12,411,676
9880	149,676

FINANCIAL STATEMENTS FOR THE YEAR  
 1966-67, including  
 SUPPLEMENTAL FUND DATA - SPECIAL REVENUE FUNDS

including Schedule of Receipts, Appropriations, and Changes in Fund Balances  
 for the Year Ended December 31, 1966

	FUND BALANCE DECEMBER 31, 1965	FUND REVENUES 1966	EXPENSES 1966	ADD DEBITALS FOR THE YEAR 1966	CURRENT BALANCE
<b>UNRAID EXPENDITURES OF REVENUES AND</b>					
<b>OTHER SOURCES AFTER EXPENDITURES AND</b>					
<b>OTHER FUNDS</b>	\$175,000	\$41,364	\$37,000	000	\$179,364
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	1,517,276	\$63,403	\$57,700	000	\$1,572,979
<b>FUND BALANCE AT END OF YEAR</b>	\$1,692,276	\$104,767	\$114,700	000	\$1,672,283

(Continued)

2014	2013
(DOLLARS)	(DOLLARS)
-----	-----
(13,684)	506,711
137,699	17,790,716
-----	-----
\$40,580	\$17,375,899
-----	-----

WISDOM TRADING POLICE UNIT  
 LOCALITY, DISTRICT AND  
 COMMERCIAL FUND TYPE - SPECIAL REVENUE FUNDS -  
 WISE TRAFFIC ENFORCEMENT FUNDS

Comparing Balance Sheet, December 31, 1999

	NO. 1	NO. 2	NO. 3	NO. 4	NO. 5	NO. 6	NO. 7	NO. 8	TOTAL
<b>ASSETS</b>									
Cash and cash equivalents	\$402	\$26,071	\$5,370	\$26,600	\$5,570	\$5,149	\$11,200	\$4,700	\$78,062
Investments	15,134	10,410	17,114	10,000	10,130	45,657	44,000	17,104	155,549
Deferred investments		7,434							7,434
<b>TOTAL ASSETS</b>	<b>\$15,536</b>	<b>\$43,915</b>	<b>\$22,484</b>	<b>\$36,600</b>	<b>\$15,700</b>	<b>\$60,806</b>	<b>\$55,200</b>	<b>\$21,804</b>	<b>\$293,095</b>
<b>LIABILITIES AND FUND EQUITY</b>									
<b>Liabilities:</b>									
Accounts payable	\$1,137	\$1,408	\$1,540	\$1,136	\$1,200	\$1,618	\$1,154	\$1,114	\$10,733
Deferred liabilities	5,171	10,000		4,272		5,237	14,800		29,480
<b>Total Liabilities</b>	<b>\$6,308</b>	<b>\$11,408</b>	<b>1,540</b>	<b>5,408</b>	<b>1,200</b>	<b>6,855</b>	<b>15,954</b>	<b>1,114</b>	<b>\$40,213</b>
<b>Fund Equity - fund balance -</b>									
unreserved - undesignated	\$9,228	\$32,507	\$20,944	\$31,192	\$14,500	\$53,951	\$39,246	\$20,690	\$252,882
<b>TOTAL LIABILITIES AND</b>	<b>\$15,536</b>	<b>\$43,915</b>	<b>\$22,484</b>	<b>\$36,600</b>	<b>\$15,700</b>	<b>\$60,806</b>	<b>\$55,200</b>	<b>\$21,804</b>	<b>\$293,095</b>
<b>FUND EQUITY</b>									

WALTON COUNTY POLICE DEPT  
 Council Bluffs, Iowa  
 GOVERNMENTAL FUND - 1191 - SPECIAL REVENUE FUNDS -  
 GOVT RECEIPTS FROM GAMING FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 for the Year Ended December 31, 2000

	NO. 1	NO. 2	NO. 3	NO. 4	NO. 5	NO. 6	NO. 7	NO. 8	TOTAL
<b>REVENUES</b>									
Taxes - ad valorem	\$81,290	\$82,480	\$84,210	\$81,280	\$88,080	\$98,110	\$90,750	\$18,850	\$608,600
Taxes - fuel	11,510	11,280	1,280	1,280	1,280	6,280	8,280	1,280	61,600
Fee of money and property	800	1,280	1,280	1,280	1,280	1,280	1,280	1,280	7,520
Total revenues	\$93,600	\$95,040	\$96,770	\$93,840	\$100,640	\$105,670	\$100,310	\$21,410	\$740,000
<b>EXPENDITURES</b>									
Quarrel - public works	\$1,280	\$1,280	\$1,280	\$1,280	\$1,280	\$1,280	\$1,280	\$1,280	\$9,520
<b>NET CHANGES IN FUND BALANCES</b>									
FROM LIQUID FUNDS	114,500	1,280	14,000	1,100	4,000	10,000	10,700	114,500	130,000
FUND BALANCE AT BEGINNING OF YEAR	11,280	100,000	\$1,280	\$1,100	\$1,100	90,000	90,000	\$1,100	100,000
FUND BALANCE AT END OF YEAR	\$125,780	\$101,280	\$15,280	\$1,200	\$5,100	\$100,280	\$101,700	\$112,600	\$230,000

**TOWN OF WESTPORT**  
**General Services**  
**UNRESERVED FUND TYPE - SPECIAL FUNDING -**  
**WATER DISTRICT CONTRIBUTION FUND**

Combining Balance Sheet, December 31, 2009

	NO. 1	NO. 2	NO. 3	NO. 4	NO. 5	NO. 6	NO. 7	NO. 8	TOTAL
<b>ASSETS</b>									
-----									
Cash and cash equivalents	\$4,400	\$1,177	1,000	\$0,000	\$0,000	\$0	\$1,000	\$0	\$7,577
Revolving fund	16,100	16,533	0	0	0	0	0	0	32,633
Investment securities									
<b>TOTAL ASSETS</b>	<b>\$20,500</b>	<b>\$17,710</b>	<b>\$1,000</b>	<b>\$0,000</b>	<b>\$0,000</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$39,210</b>
-----									
<b>LIABILITIES AND FUND EQUITY</b>									
-----									
<b>LIABILITIES</b>									
Accounts payable	\$1,000	\$0	\$0	\$0,000	\$0	\$0	\$0	\$0	\$1,000
Deferred payments	1,000	0	0	0	0	0	0	0	2,000
<b>Total Liabilities</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>
-----									
Fund Equity - Fund balance -									
unreserved - contributed	18,500	17,710	1,000	0	0	0	1,000	0	37,210
<b>Total Liabilities and Fund Equity</b>	<b>\$18,500</b>	<b>\$17,710</b>	<b>\$1,000</b>	<b>\$0,000</b>	<b>\$0,000</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$39,210</b>
-----									

FRANKLIN COUNTY, OHIO  
 15011715, 15011894  
 GENERAL FUND YEAR - SPECIAL REVENUE FUNDS -  
 ROAD DISTRICT CONSTRUCTION FUNDS

Following Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 for 18½ Year Ended December 31, 1999

	No. 1	No. 2	No. 3	No. 4	No. 5	No. 6	No. 7	No. 8	TOTAL
<b>REVENUES</b>									
Taxes - ad valorem	125,041	124,844	125,433	126,807	125,156	121,220	124,501	127,147	1,055,406
State funds	6,110	6,081	7,449	7,998	7,880	7,879	7,990	7,988	52,660
Use of money and property	541	114	42	1,919	879	69	400	137	4,180
Total revenues	131,692	131,039	132,924	136,724	133,915	129,168	132,891	135,272	1,062,246
<b>EXPENDITURES</b>									
Current - public works	10,114	10,111	4,855	11,809	11,219	4,479	10,191	12,557	77,007
<b>EXCESS (Deficiency) OF APPROPRIATIONS</b>									
OVER EXPENDITURES	11,177	1,859	4,390	10,187	1,889	1,044	7,441	3,086	11,290
<b>FUND BALANCE AT BEGINNING OF YEAR</b>									
	26,552	22,857	4,555	46,000	11,279	4,753	15,114	26,287	228,270
<b>FUND BALANCE AT END OF YEAR</b>									
	15,415	18,087	10,119	16,276	10,260	14,089	17,544	20,200	217,040

**BERNON PARISH POLICE JURY**  
Lafayette, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and for the Year Ended December 31, 1999

**DEBT SERVICE FUNDS**

**LIBRARY** -- used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related charges on the Series 1993, General Obligation Bonds in the amount of \$2,508,800. Proceeds were used to construct the Bernon Parish Library.

**BOND IMPROVEMENT** -- used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related charges on the Series 1994, Certificates of Indebtedness in the amount of \$3,580,000. Proceeds were used to overlay parish roads.

WISCONSIN BANKERS POLICE JURY  
 Insurance, Limited  
 COMMERCIAL FUND TYPE - REAL SERVICE FUND

Compting Balance Sheet, December 31, 2000

	1. EMERGENCY	2. NON-EMERGENCY	TOTAL \$
<b>ASSETS</b>			
Cash and cash equivalents	1,000,000	1,000,000	\$2,000,000
Receivables	000,000		000,000
<b>TOTAL ASSETS</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>\$2,000,000</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities - accounts payable	000	000	000
Fund Equity - Fund balance - reserved for debt service	1,000,000	1,000,000	\$2,000,000
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>\$2,000,000</b>

FRANK FORTIN POLICE UNIT  
 (including Layton  
 Environmental Fund Trust) - 2001 SERVICE FUND

(Include Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 for the Year Ended December 31, 2001)

	LIBRARY	NON ENVIRONMENTAL	TOTALS
<b>REVENUES</b>			
Taxes - ad valorem	500,790		500,790
Fee of money - interest earnings	12,328	11,563	23,891
Total revenues	513,118	11,563	524,681
<b>EXPENDITURES</b>			
Public services	292,543	491,144	783,687
<b>GROSS DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	(279,425)	(479,581)	(759,006)
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in	5000	400,000	405,000
<b>GROSS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	(279,425)	(79,581)	(359,006)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	604,244	(400,067)	(1,95,823)
<b>FUND BALANCE AT END OF YEAR</b>	(1,201,201)	(480,648)	(1,681,849)

**BERNON PARISH POLICE JURY**  
Lumberville, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and for the Year Ended December 31, 1999

**CAPITAL PROJECTS FUNDS**

**CELMAS BUILDING FUND** -- accounts for the renovation of buildings to provide for additional facilities for public agencies in Bernon Parish. Financing was provided by the issuance of Series 1999 General Obligation Bonds dated April 1, 1999, in the amount of \$1,800,000.

**FORESTATE FESTIVAL PAVILION FUND** -- accounts for the renovation of facilities relating to the promotion of the forestry industry in Bernon Parish. Financing is provided, principally, by a State grant.

NORTH AVENUE HOUSING CORP  
 Condensed Consolidated Balance Sheet  
 CONDENSED BALANCE SHEET - CAPITAL PROJECTS FUND

Condensed Balance Sheet, December 31, 2009

	BALANCE SHEET	CONDENSED BALANCE SHEET	TOTALS
	(DOLLARS)	(DOLLARS)	(DOLLARS)
<b>ASSETS</b>			
-----			
Cash and cash equivalents	\$1,750,000	\$1,750	\$1,751,750
	-----	-----	-----
<b>LIABILITIES AND FUND EQUITY</b>			
-----			
Liabilities - deferred payables	None	None	None
	-----	-----	-----
Fund Equity - Fund Balance - Reserved for future construction	\$1,750,000	\$1,750	\$1,751,750
	-----	-----	-----
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$1,750,000</b>	<b>\$1,750</b>	<b>\$1,751,750</b>
	-----	-----	-----

VERNON JAILING POLICE JURY  
 1000+1116, 1000+1160  
 GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUND

Continuing Schedule of Revenues, Capital Projects, and Changes in Fund Balances  
 for the Year Ended December 31, 2000

	2000 DOLLARS	FUNDING FUNCTIONAL PURPOSES	TOTAL
	*****	*****	*****
<b>REVENUES</b>			
State Funds		100,000	100,000
Out of money - interest earnings	100,000	000	100,000
Total Revenues	100,000	100,000	200,000
<b>EXPENDITURES</b>			
Capital outlay	100,000	100,000	200,000
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	000,000	000,000	000,000
<b>OTHER FINANCING SOURCES</b>			
Proceeds from sale of bonds	1,000,000	000	1,000,000
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	1,000,000	100,000	1,100,000
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	000	000	000
<b>FUND BALANCE AT END OF YEAR</b>	1,100,000	100,000	1,200,000

**VERNON PARISH POLICE JURY**  
 Leesville, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULE**  
 For the Year Ended December 31, 1999

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1999 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1203, the police Jury has elected the monthly payment method of compensation, not to exceed the maximum provided by Louisiana law.

Clay, Bertie L.	\$20,800
Forrest, James B.	20,800
Fulton, Sam B., Jr.	20,800
Hanilton, John	20,800
Rayson, Oscar	20,800
Rayson, Melvin	20,800
Jones, Henry L.	18,948
Pyles, Ray	12,000
Robinson, Llewellyn	18,948
Trick, James B.	18,948
Wicks, B. David	18,948
Williams, Betty	18,948
	*****
<b>Total</b>	<b>\$182,580</b>
	*****

**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

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

**HEDDIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

56 Terra Avenue  
Alexandria, LA 71303  
318/442-7568  
Fax: 336/442-9996

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

**BORNEO PARISH POLICE JURY**  
Lousville, Louisiana

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

**Compliance**

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

Although the results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards, I communicated a possible immaterial instance of noncompliance to the police jury in a separate letter dated June 23, 2000.

**Internal Control Over Financial Reporting**

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

**VERNON PARISH POLICE JURY**  
Lumberville, Louisiana  
Compliance and Internal Control Report  
(Continued)

*Prior Audit Findings*

The audit for the year ended December 31, 1999, disclosed no instances of noncompliance that were required to be reported under Government Auditing Standards or matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

*General*

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

*Herkle W. May*

Herkle W. May  
Alexandria, Louisiana  
June 26, 2000

**OTHER REPORTS REQUIRED BY  
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133**

The following pages contain reports on the schedule of Federal financial assistance, consideration of internal control, and compliance with laws and regulations required by OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, the *Single Audit Act*, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**HEDDIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

55 Terra Avenue  
Alexandria, LA 71303  
318/442-7588  
Fax: 318/442-9496

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

**VERNON PARISH POLICE JURY**  
Lafayette, Louisiana

I have audited the compliance of Vernon Parish Police Jury with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of the major federal programs for the year ended December 31, 1999. Vernon Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the police jury's management. My responsibility is to express an opinion on the police jury's compliance based on my audit.

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

In my opinion, the police jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

**BIENNE PARISH POLICE JURY**  
Louisville, Louisiana  
B-133 Compliance Report  
(Continued)

**Internal Control over Compliance**

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

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

This report is intended for the information of the audit committee, management, and Federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Herb A. Wey*

Herb A. Wey  
Alexandria, Louisiana  
June 26, 2008

FINANCIAL STATEMENTS OF THE  
 UNIVERSITY OF LOUISIANA  
 STATE BOARD OF SUPERVISORS OF FEDERAL ASSETS  
 FOR THE YEAR ENDED DECEMBER 31, 2000

SYSTEM, GRANT OR FEDERAL FINANCIAL ASSISTANCE PROGRAM NAME	2000 EXPENSE	2000 REVENUE	EXPENSE NET
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>			
Funded through Louisiana Department of Treasury - Interests and Bonds - Bonds for States	10,000		10,000
<b>UNITED STATES DEPARTMENT OF ENERGY AND MINER DEVELOPMENT</b>			
Funded Through Louisiana Department of Social Services - Emergency Medical Grant	14,331	12,000	2,331
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>			
Funded Through Louisiana Operations on Law Enforcement - Domestic Justice and Delinquency Prevention - Allocation to States Grants program - Drug Court Interagency Grant Program	10,000 10,000	1,000	11,000 10,000
Total United States Department of Justice			11,000
<b>UNITED STATES DEPARTMENT OF LABOR</b>			
Funded Through Louisiana Department of Labor and the Louisiana Department of Education Employee Training Assistance - Vocational Centers Job Training Partnership Act	17,000 17,000	50,110 50,110 50,110 50,110 50,110 5,000	33,110 33,110 35,110 37,110 37,110 5,000
Total Job Training Partnership Act			37,110
<b>Waters-Edwards</b>	17,000	69,100-50,000	20,100
Total United States Department of Labor			57,210
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>			
Funded Through Louisiana Department of Transportation and Investment - Public Transportation for Rural/Urban Areas	20,000		20,000
Total Expenditures			\$1,204,100

Note - The schedule is prepared on the modified accrual basis of accounting which is consistent with preparation of the financial statements.

USDA No. 16,200 - passed through to the Women Community Action Agency

USDA No. 16,100 - passed through to the Women Family School Board

USDA No. 20,100 - passed through to the Women Center on Aging

**HEDDIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**  
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 Alexandria, LA 71303  
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 Fax: 318/442-8485

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**VERNON PARISH POLICE JURY**  
 Leesville, Louisiana

**1. FINANCIAL STATEMENT ITEMS**

- A. The audit contained an unqualified opinion on the financial statements.
- B. The audit contained no reportable conditions.
- C. The audit contained no material weaknesses.

**2. SINGLE AUDIT ITEMS**

- A. The audit contained no reportable conditions in internal controls over major programs.
- B. The audit contained no reportable conditions that were considered to be material weaknesses in internal control over major programs.
- C. The audit contained an unqualified opinion on the Schedule of Expenditures of Federal Awards of the Vernon Parish Police Jury as December 31, 1999, and that the Schedule is fairly presented in all material respects in relation to the financial statements taken as a whole.
- D. The audit report contained no findings required to be reported under Section 510(a) of OMB Circular A-133.
- E. The police jury is assessed as a low risk auditee under Section 518.
- F. The following Federal awards [Type A programs] were considered as major programs of the entity:

Employment Training Assistance - Dislocated Workers - CFRM No. 17.286 and,  
 Job Training Partnership Act - CFRM No. 17.250

- G. The dollar threshold between Type A program and Type B programs is \$308,800.

**BERNARD PATRICK POLICE DEPT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**(CONTINUED)**

2. The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.
3. The Report on Compliance and an Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards contained no reportable conditions relating to compliance with laws, regulations, contracts, and grants applicable to each of its major federal programs.
4. The Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 contained no reportable conditions required to be reported under Section 505(a).

*Berkie W. May*

Berkie W. May  
Alexandria, Louisiana  
June 28, 2020

**HERBIE W. WAY**  
**CHIEF PUBLIC ACCOUNTANT**

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**VERNON PARISH POLICE JURY**  
Bastrop, Louisiana

In planning and performing my audit of the financial statements of the Vernon Parish Police Jury as of December 31, 2000, and for the year then ended, I considered the Jury's internal control structure relating to accounting/financial reporting and compliance with laws and regulations to determine my 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 my audit I became aware of matters that another governmental agency (the Office of the Legislative Auditor) may consider to be possible violations of State law relating to the expenditure of public funds. The memorandum that accompanies this letter summarizes my comments and suggestions regarding these matters. I previously reported on compliance with laws and regulations and on the internal control structure in my report dated June 25, 2000. This letter does not affect my report dated June 23, 2000, on the financial statements of the Vernon Parish Police Jury.

I will review the status of these comments during my next engagement. At your request and convenience, I will be pleased to discuss these matters in further detail, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

*Herbie W. Way*

Herbie W. Way  
June 26, 2000

**MANAGEMENT LETTER POINTS**

**MAINTENANCE OF PRIVATE  
ROADS**

In February 2008, I received correspondence from the Legislative Auditor's Office concerning an allegation they received relating to the possible maintenance of private roads with public funds.

On January 18, 1996, the police jury entered into a written "letter of Agreement" with a timber company. The agreement provides that the police jury, in return for the right of access by the general public to these roads, may improve and maintain certain roads owned by the timber company and that these roads shall remain private roads owned by the timber company.

Louisiana Revised Statute (LSA-R.S.) 48:233 provides that a "public road" is any road, or portion thereof, dedicated as a public road and/or accepted for maintenance by a parish governing authority, or constructed or maintained for an uninterrupted period of three years, by a parish governing authority, provided such road, or portion thereof, serves a public purpose that is in the best interest of the parish and their respective road system.

Based upon the aforementioned statute, the police jury, has accepted the aforementioned roads for maintenance and that the maintenance of these roads serves a public purpose and is in the best interest of the parish and its road system.

**CLEAN-UP ON PRIVATE  
PROPERTY**

In October 1999, I received correspondence from the Legislative Auditor's Office concerning an allegation they received relating to the possible maintenance (clean-up) of private property with public funds.

In October 1999, the police jury provided labor and equipment to perform work (clean-up) on private property located adjacent to the parish library that was built during 1994/1996. During the construction phase of this project, subcontractors used this property to dump scrap materials with the intent to remove these materials after construction of the library was complete. The scrap material was not removed by the subcontractors.

On March 18, 1998, the police jury authorized the (former) parish manager to contact the contractor for the library and request that clean-up work be done on the property adjacent to the new library. For reasons unknown, the work was never performed.

During 1998, the lack of progress on this project was brought to the police jury president's attention, and in October 1999, the police jury president acting on authority as provided by the police jury on March 18, 1998, instructed the parish road (manager) superintendent to clean up the property adjacent to the library.