RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA

FINANCIAL REPORT

December 31, 2003

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

Police Jurors
Richland Parish Police Jury
Rayville, Louisiana

We have audited the accompanying primary government financial statements of Richland Parish Police Jury, as of and for the year ended December 31, 2001, as listed in the table of contents. These financial statements are the responsibility of the management of Richland Parish Police Jury. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 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 Richland Parish Police Jury, as of December 31, 2001, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

However, the primary government financial statements, because they do not include the financial data of component units of Richland Parish Police Jury, do not purport to, and do not, present fairly the financial position of Richland Parish Police Jury, as of December 31, 2001, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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In accordance with *Government Auditing Standards*, we have also issued our report dated May 3, 2002, on our consideration of Richland Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the primary government financial statements taken as a whole. The combining financial statements and financial information listed as supplementary information 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 Richland Parish Police Jury. The schedule of expenditures of federal awards is presented as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The combining financial statements and supplementary information have been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, the combining financial statements and supplementary information are fairly presented, in all material respects, in relation to the primary government financial statements taken as a whole.

Hill, Inguè & Co.

May 3, 2002

PRIMARY GOVERNMENT FINANCIAL STATEMENTS

(COMBINED STATEMENTS - OVERVIEW)

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2001
With Comparative Totals for December 31, 2000

	Governmental Fund Types		Fiduciary Fund Type
ASSETS AND OTHER DEBITS	General	Special Revenue	Agency
Assets:			
Cash	$ 50,662	$ 760,080	$ 188,116
Receivables	287,423	482,492	8,423
Due from other funds	82,354	317,329	-
Restricted cash	33,438	-	-
Fixed assets	-	-	-
Other debits:			
Amount to be provided for retirement of general long-term debt	-	-	-
Total assets and other debits	$ 433,877	$ 1,559,901	$ 196,539

Account Groups		Totals - (Memorandum Only)	
General Fixed Assets	General Long-Term Debt	December 31, 2001	2000
$ -	$ -	$ 998,858	$ 1,256,377
-	-	778,338	786,415
-	-	399,683	368,846
-	-	13,438	13,056
6,390,719	-	6,390,719	6,627,985
-	463,320	463,320	710,934
$ 6,390,719	$ 463,320	$ 9,044,356	$ 9,763,613

(continued)

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS (Continued)
December 31, 2001
With Comparative Totals for December 31, 2000

LIABILITIES, EQUITY, AND OTHER CREDITS	Governmental Fund Types		Fiduciary Fund Type
	General	Special Revenue	Agency
Liabilities:			
Accounts payable	$ 55,669	$ 102,646	$ 1,087
Payroll deductions payable	28,204	-	-
Due to other funds	98,976	105,255	195,452
Deferred revenue	224,072	439,905	-
Payable from restricted assets:			
Deposits held for others	-	12,177	-
Capital leases payable	-	-	-
General obligation bonds payable	-	-	-
Note payable	-	-	-
Compensated absences payable	-	-	-
Total liabilities	$ 406,921	$ 659,173	$ 196,539
Equity and other credits:			
Investment in general fixed assets	$ -	$ -	$ -
Fund balances:			
Reserved for Richland Parish Hospital Service Districts	-	-	-
Unreserved and undesignated	26,956	909,728	-
Total equity and other credits	$ 26,956	$ 909,728	$ -
Total liabilities, equity, and other credits	$ 433,877	$ 1,559,901	$ 196,539

See notes to financial statements.

Account Groups		Totals - (Memorandum Only)	
General Fixed Assets	General Long-Term Debt	December 31, 2001	2000
$ -	$ -	$ 159,402	$ 229,076
-	-	28,204	29,499
-	-	399,683	368,846
-	-	654,167	-
-	-	12,177	12,177
-	343,713	343,713	577,833
-	6,411	6,411	12,195
-	87,063	87,063	95,301
-	26,133	26,133	25,605
$ -	$ 463,320	$ 1,716,953	$ 1,350,532
$ 6,390,719	$ -	$ 6,390,719	$ 6,627,985
-	-	-	127,374
-	-	936,684	1,657,722
$ 6,390,719	$ -	$ 7,327,403	$ 8,413,081
$ 6,390,719	$ 463,320	$ 9,044,356	$ 9,763,613

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 2001
With Comparative Totals for Year Ended December 31, 2000

	General	Special Revenue	Capital Projects
Revenues:			
Taxes	$ 220,853	$ 2,811,625	$ -
Licenses and permits	61,593	-	-
Intergovernmental	410,282	428,254	443,516
Fees, charges, and commissions for services	16,556	1,523	-
Fines and forfeitures	5,384	193,552	-
Interest and miscellaneous	19,212	41,174	-
	$ 733,880	$ 3,476,431	$ 443,516
Expenditures:			
Current:			
General government:			
Legislative	$ 90,112	$ -	$ -
Judicial	44,474	200,509	-
Executive	15,717	-	-
Elections	23,390	-	-
Finance and administrative	37,851	-	-
Other	499,943	-	-
Public safety	147,446	-	-
Public works	-	2,571,147	-
Health and welfare	7,505	103,219	-
Culture and recreation	-	398,328	-
Economic development and assistance	33,714	-	-
Debt service	21,962	202,578	-
Capital outlay	-	-	443,516
	$ 832,114	$ 3,475,871	$ 443,516

Totals -
(Memorandum Only)
Year Ended December 31,

2001	2000
$ 3,032,481	$ 3,017,129
61,593	49,127
1,282,052	1,200,991
18,379	19,534
198,936	209,721
60,386	119,703
$ 4,653,827	$ 4,616,205
$ 90,112	$ 95,392
245,073	227,323
15,717	17,163
23,390	18,986
37,851	12,248
409,943	506,076
147,446	173,095
2,571,147	2,797,600
110,724	30,751
998,338	363,224
33,714	28,885
224,540	205,874
443,516	220,809
$ 4,751,501	$ 4,697,324

(continued)

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES (Continued)
Year Ended December 31, 2001
With Comparative Totals for Year Ended December 31, 2000

	General	Special Revenue	Capital Projects
Excess (deficiency) of revenues over expenditures	$(98,234)	$ 560	$ -
Other financing sources:			
Proceeds of capital leases	-	-	-
Proceeds of loan	-	-	-
Operating transfers in (out)	43,000	(43,000)	-
Sale of fixed assets	-	305	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$(55,234)	$(42,135)	$ -
Fund balances - beginning	297,192	1,360,530	-
Cumulative effect of change in accounting principle	(215,002)	(408,667)	-
Fund balances - ending	$ 26,956	$ 909,728	$ -

See notes to financial statements.

Totals - (Memorandum Only) Year Ended December 31, 2001	2000
$(97,674)	$(81,119)
-	268,675
-	100,000
-	-
305	1,883
$(97,369)	$ 289,439
1,657,722	1,495,657
(623,669)	-
$ 936,684	$ 1,785,096

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
(NON-GAAP BUDGETARY BASIS) - GENERAL AND SPECIAL REVENUE FUNDS
Year Ended December 31, 2001

	General		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Taxes	$ 217,800	$ 224,127	$ 6,327
Licenses and permits	59,488	59,488	-
Intergovernmental	378,787	392,588	13,801
Fees, charges, and commissions for services	16,720	16,720	-
Fines and forfeitures	5,257	5,257	-
Interest and miscellaneous	40,486	24,207	(16,279)
	$ 718,538	$ 722,387	$ 3,849
Expenditures:			
Current:			
General government:			
Legislative	$ 87,815	$ 87,815	$ -
Judicial	35,907	45,487	(9,580)
Executive	16,093	15,570	523
Elections	23,441	23,441	-
Finance and administrative	33,355	38,686	(5,331)
Other	444,008	386,791	57,217
Public safety	184,450	169,421	15,029
Public works	-	-	-
Health and welfare	8,151	8,151	-
Culture and recreation	-	-	-
Economic development and assistance	29,401	29,401	-
Debt service	7,432	22,614	(15,182)
	$ 870,053	$ 827,377	$ 42,676

Special Revenue		
Budget	Actual	Variance - Favorable (Unfavorable)
$ 2,692,594	$ 2,891,796	$ 199,202
-	-	-
283,375	429,580	146,205
2,100	1,823	(277)
197,260	197,097	(163)
175,032	38,214	(136,818)
$ 3,350,361	$ 3,558,510	$ 208,149

$ -	$ -	$ -
155,670	201,689	(16,019)
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
2,730,939	2,679,171	51,768
67,776	102,316	(34,540)
548,151	399,305	148,846
-	-	-
-	202,578	(202,578)
$ 3,532,536	$ 3,585,059	$(52,523)

(continued)

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - (NON-GAAP BUDGETARY BASIS) - GENERAL AND SPECIAL REVENUE FUNDS
Year Ended December 31, 2001

	General		
	Budget	Actual	Variance - Favorable (Unfavorable)
Excess (deficiency) of revenues over expenditures	$(151,515)	$(104,990)	$ 46,525
Other financing sources (uses):			
Proceeds of capital leases	-	-	-
Operating transfers in (out)	90,863	43,000	(47,863)
Sale of fixed assets	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$(60,652)	$(61,990)	$(1,338)
Fund balances - beginning (non-GAAP and GAAP budgetary basis)	297,192	297,192	-
Cumulative effect of change in accounting principle	-	(215,002)	(215,002)
Fund balances (deficit) - ending (non-GAAP budgetary basis)	$ 236,540	$ 20,200	$(216,340)
Adjustments to generally accepted accounting principles:			
Revenue accruals		12,632	
Due from other funds accruals		-	
Expenditure accruals		(4,830)	
Deferred revenue accruals		(1,046)	
Fund balances - ending (GAAP basis)		$ 26,956	

See notes to financial statements.

	Special Revenue		
Budget	Actual	Variance - Favorable (Unfavorable)	
$(182,175)	$(26,549)	$ 155,626	
$	$	$	
(12,025)	(42,000)	(29,975)	
	305	305	
$(195,200)	$(69,244)	$ 125,956	
1,360,530	1,360,530		
$	(408,667)	(408,667)	
$ 1,165,330	$ 882,619	$(282,711)	

	11,374
(	13,838)
	35,445
(	5,872)
$	909,728

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2001

Note 1. Organization and Summary of Significant Accounting Policies

Richland Parish Police Jury (the "Jury") is the governing authority for Richland Parish and is a political subdivision of State of Louisiana. The Jury is governed by nine compensated jurors representing, by election, the various districts within the parish. The jurors serve four-year terms that will expire on December 31, 2003.

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

The parish is located in northeast Louisiana and its population is approximately 21,000. Approximately 575 miles of roads are maintained by the parish. The Jury itself employs approximately 50 people.

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

Basis of Presentation:

Except as described in the financial reporting entity definition, the accompanying financial statements of the Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Government Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Financial Reporting Entity:

As the governing authority of the parish, for reporting purposes, Richland Parish Police Jury is the financial reporting entity for Richland Parish. The financial reporting entity consists of (a) the primary government (Jury), (b) organizations for which the primary government is financially accountable, and (c) other 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.

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

1. Appointing a voting majority of an organization's governing body, and

   a. the ability of the Jury to impose its will on that organization and/or,

   b. the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Jury.

2. Organizations for which the Jury does not appoint a voting majority but are fiscally dependent on the Jury.

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

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

Component Unit	Fiscal Year End	Criteria Used
Fifth Judicial District Attorney	12-31	2 and 3
Fifth Judicial District Judges	12-31	2 and 3
Northside Utility District No. 2	12-31	1
Richland Parish Hospital Service Districts No. 1, 1A, 1B, and 1C	9-30	1 and 2
Start-Girard Fire Protection District	12-31	1
Archibald-Alto Fire Protection District	12-31	1
Holly Ridge Fire Protection District	12-31	1
Mangham Fire Protection District	12-31	1
Richland Parish Communications District	12-31	1
Richland Parish Fire Protection District No. 8	12-31	1
Richland Parish Sales and Use Tax Commission	6-30	2
Ward One Rural Fire Protection District	12-31	1

The Jury has chosen to issue financial statements of the primary government (Jury) only; therefore, none of the previously listed component units are included in the accompanying financial statements. The effect of the omission of these component units is unknown.

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 (Jury's) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (Jury).

Considered in the determination of component units of the reporting entity were Richland Parish Sheriff, Richland Parish Clerk of Court, Richland Parish Tax Assessor, Richland Parish School Board, District Attorney and Judges for the Fifth Judicial District, and the various municipalities and nonprofit entities in the parish. It was determined that these governmental and nonprofit entities are not component units of Richland Parish Police Jury reporting entity because (with the exception of the District Attorney and Judges for the Fifth Judicial District) they have separately elected governing bodies, are legally separate, and are fiscally independent of the Jury. They are considered by the Jury to be separate autonomous entities and issue financial statements separate from those of Richland Parish Police Jury reporting entity.

Fund Accounting:

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

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

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

Governmental funds:

Governmental funds are used to account for all or most of the 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:

General Fund - the general operating fund of the Jury and accounts for all financial resources, except those required to be accounted for in other funds.

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

Capital Projects Funds - account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Fiduciary fund:

The fiduciary fund is used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Jury. The fiduciary fund is:

Agency Fund - accounts for assets that the Jury holds on behalf of other funds as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

NOTES TO FINANCIAL STATEMENTS

Basis of Accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and the fiduciary fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental and fiduciary funds. The modified accrual basis of accounting recognizes revenues when both "measurable" and "available". Measurable means the amount can be determined and available means collectible within the current period or soon enough thereafter to pay current liabilities. Also, under the modified accrual basis of accounting, expenditures are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported as expenditures in the year due.

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses) and are recorded when the transaction occurs.

Those major revenues susceptible to accrual are ad valorem taxes, sales taxes, and intergovernmental revenues. Licenses and permits; fees, charges, and commissions for services; and fines and forfeitures are deemed to be susceptible to accrual if they are collected by the Jury within sixty days after year end. Other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

Budgets and Budgetary Accounting:

Preliminary budgets for the ensuing year are prepared by the Secretary/Treasurer during October of each year. During November, the finance committee reviews the proposed budgets and makes changes as it deems appropriate. Notice of the location and the availability of the proposed budgets for public inspection and the date of the public hearing to be conducted on the budgets are then advertised in the official journal. Prior to its regular December meeting, the Jury conducts a public hearing on the proposed budgets in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the Jury as a whole. The budgets are then adopted during the Jury's regular December meeting and notice of adoption, which includes budget summaries, is published in the official journal.

The Jury adopted annual budgets for the General Fund and Special Revenue Funds on December 5, 2000. The annual budgets were prepared on a non-GAAP budgetary basis of accounting. All budget amendments were approved by the Jury. Budgets were amended at various times throughout the year approving additional revenues and expenditures for the funds. The budget comparison statements included in the accompanying financial statements include the original adopted budgets (non-GAAP budgetary basis) and all subsequent amendments. All annual appropriations lapse at fiscal year end.

Encumbrances:

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Jury.

Cash:

Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the Jury may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

NOTES TO FINANCIAL STATEMENTS

Uncollectible Allowance:

The statements contain no provision for uncollectible accounts. The Jury is of the opinion that such allowance would be immaterial in relation to the financial statements taken as a whole.

Short-Term Interfund Receivables/Payables:

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

Fixed Assets:

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the General Fixed Assets Account Group. Public domain or infrastructures are not capitalized. These assets are immovable and of value only to the Jury. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or if donated, at their estimated market value on the date donated.

Accumulated Compensated Absences:

Full-time employees of the Jury earn from five to ten days of both annual and sick leave each anniversary year of employment, depending on length of service. Employees may accumulate annual leave up to a maximum of 20 days and sick leave up to a maximum of 60 days. Upon resignation, retirement, or the Jury's approval in the case of excess accumulation, employees are compensated for accumulated annual leave at the employee's current rate of pay. Employees are not compensated for nonvesting accumulated sick leave upon termination of employment.

Employees of the Library earn from ten to 20 days of annual leave each anniversary year of employment, depending upon professional status. Up to 10 days of annual leave may be accumulated, depending upon professional status. Upon termination of employment, employees may be paid for accumulated annual leave at their current rate of pay. Employees earn 12 days of sick leave each year and may accumulate up to 30 days. Employees are not paid for nonvesting accumulated sick leave upon termination of employment.

Management of the Criminal Court has not established formal annual and sick leave policies.

For governmental funds, the cost of annual leave is recognized as a current year expenditure within the various funds when annual leave is actually taken or when employees are paid for accrued annual leave upon resignation, retirement, or excess accumulation, while the cost of annual leave privileges not requiring current resources is recorded in the General Long-Term Debt Account Group.

Long-Term Obligations:

Long-term obligations expected to be financed from governmental funds are reported in the General Long-Term Debt Account Group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

Fund Equity - Reserved:

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

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. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Revenue Recognition - Ad Valorem and Sales Taxes:

Ad valorem taxes attach as an enforceable lien on property as of the date the tax rolls are filed with the recorder of mortgages which, by law, must be on or before November 15 of each year. Billed taxes become delinquent on January 1 of the following year. Richland Parish Sheriff bills and collects the Jury's property taxes using the assessed values determined by Richland Parish Tax Assessor. The Jury's ad valorem tax revenues are recognized as deferred revenue when levied.

Sales/use taxes collected and held by other governments at year end on behalf of the Jury and those collected by other governments and remitted to the Jury within 60 days after December 31 for preceding months are recognized as revenue. The sales/use taxes are collected by Richland Parish Sales and Use Tax Commission and remitted to the Jury.

Total Columns on Combined Statements - Overview:

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.

Comparative Data:

Comparative totals for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Jury's financial position and operations. However, presentation of prior year totals by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Note 2. Revenues and Expenditures - Budget and Actual (Non-GAAP Budgetary Basis)

The following individual fund's actual total expenditures and other financing uses exceeded budgeted expenditures and other financing uses for the year ended December 31, 2001:

Fund	Budget	Actual	Unfavorable Variance	Percentage Unfavorable Variance
Road	$ 1,927,850	$ 2,069,629	$ 141,779	7.35%
Health Unit	67,776	102,316	34,540	50.96%
Criminal Court	181,620	197,688	16,068	8.85%

Note 3: Deposits with Financial Institutions

At December 31, 2001, the Jury had cash (bank balances) as follows:

Interest-bearing demand deposits	$ 1,012,126
Petty cash	170
	$ 1,012,296

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 were held in the name of the pledging fiscal agent bank in a holding or custodial bank that was mutually acceptable to both parties.

At December 31, 2001, the Jury had $1,118,058 in deposits (collected bank balances). These deposits were secured from risk by $200,000 of federal deposit insurance and $918,058 of pledged securities held by the custodial bank or its agent in the name of the Jury (GASB Category 2).

There were no repurchase or reverse repurchase agreements at December 31, 2001.

Note 4: Receivables

A summary of receivables at December 31, 2001, is as follows:

	General	Special Revenue	Agency	Totals
Taxes:				
Ad valorem	$ 223,224	$ 428,609	$ -	$ 651,833
Beer	3,486	-	-	3,486
Sales	-	-	8,423	8,423
Gross receipts	1,498	-	-	1,498
Licenses and permits	2,315	-	-	2,315
Intergovernmental:				
Severance taxes	15,483	-	-	15,483
Parish transportation	-	32,360	-	32,360
Grants	36,067	-	-	36,067
Driver's license fees	1,280	-	-	1,280
Civil defense	3,372	-	-	3,372
Fees, charges, and commissions for services	149	-	-	149
Fines and forfeitures	456	9,973	-	10,429
Miscellaneous	93	11,550	-	11,643
	$ 287,423	$ 482,492	$ 8,423	$ 778,338

Note 5. Taxes

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

	Authorized Millage	Levied Millage	Expiration Date
General corporate purposes	7.57	7.57	Perpetual
Health unit	1.17	1.17	April, 2008
Library	6.67	6.67	April, 2008

Total ad valorem taxes levied in 2001 were $654,167 for the above millages. As of December 31, 2001, no amounts were due from prior year tax levies.

The following are the principal ad valorem taxpayers for the parish:

Taxpayer	Assessed Valuation	Ad Valorem Tax Revenue
Triton Aluminum Co., Inc.	$ 2,421,160	$ 138,854
Entergy Louisiana, Inc.	2,332,360	186,366
ANR Pipeline Co.	2,081,150	123,155
Bellsouth Telecommunications, Inc.	2,006,750	139,957
Thermo-Black Clawson Co., Inc.	1,465,730	122,989
Richland State Bank	1,320,450	118,272
Columbia Gulf Transmission Co.	1,127,470	64,773
Tri-State Delta Chemicals Co.	1,008,300	87,218
Reliant Transmission	1,879,210	130,128

During the year ended December 31, 2001, sales taxes of 1½% were levied as follows:

Rate	Purpose	Expiration Date
1%	constructing, overlaying, improving, repairing, and maintaining public roads and bridges, and purchase and maintenance of equipment used in connection therewith	December 31, 2004
½%	constructing, improving and maintaining public drains and drainage facilities, and purchase and maintenance of equipment used in connection therewith	December 31, 2004

Note 6. Due From/To Other Funds

A summary of amounts due from/to other funds at December 31, 2001, is as follows:

Receivable Fund	Payable Fund	Amount
General	Agency	$ 34
Road Maintenance	Agency	130,279
Road Maintenance	General	17,223
Road Maintenance	Drainage Maintenance	96,706
Drainage Maintenance	Agency	65,140
General	Payroll	39,051
Payroll	General	42,701
Drainage Maintenance	Road Maintenance	7,981
General	Criminal Court	368
		$ 399,683

Note 7. Changes in Fixed Assets

A summary of changes in the General Fixed Assets Account Group is as follows:

	Balance January 1, 2001	Additions	Retirements	Balance December 31, 2001
Land	$ 277,972	$ -	$(4,632)	$ 273,340
Buildings	1,512,729	-	-	1,512,729
Equipment and furniture	3,124,044	36,112	(11,800)	3,148,356
Under capital lease	924,293	-	(134,122)	790,171
Construction in progress	177,190	521,961	(582,581)	116,570
Library books, etc.	611,757	39,265	(101,469)	549,553
Totals	$ 6,627,985	$ 597,338	$(834,604)	$ 6,390,719

Note 8. Changes in General Long-Term Debt

The following is a summary of long-term obligation transactions for the year ended December 31, 2001:

	Capital Leases	General Obligation Bonds	Note	Compensated Absences	Totals
Balance - January 1, 2001	$ 577,833	$ 12,195	$ 95,201	$ 25,605	$ 710,834
Additions	-	-	-	528	528
Retirements	(234,120)	(5,784)	(8,228)		(248,142)
Balance - December 31, 2001	$ 343,713	$ 6,411	$ 87,061	$ 26,133	$ 463,320

The Jury records items under capital lease as fixed assets and the related obligation in the General Long-Term Debt Account Group. At December 31, 2001, the Jury had nine equipment capital leases in effect with original recorded amounts of $790,170. The following is a schedule of future minimum lease payments together with the present value of the net minimum lease payments as of December 31, 2001:

Year Ending December 31,	
2002	$ 179,334
2003	146,983
2004	42,693
Total minimum lease payments	$ 369,010
Less amounts representing interest	(25,297)
Present value of net minimum lease payments	$ 343,713

Bonds payable at December 31, 2001, are comprised of the following individual issue:

$60,000 1982-B General Obligation Bonds - due in annual installments ranging from $1,013 to $6,411 through June 15, 2002. Interest at 10.60% to 10.70% is payable June 15 and December 15 of each year. The final payment of $6,754 is due June 15, 2002, and includes interest of $343.

During 2000, the Jury borrowed $100,000 from a local financial institution and constructed a new motor vehicle office. The note is payable in monthly installments of $1,112, bears interest at 6.0%, and matures over a period of ten years.

The annual requirements to amortize the note payable as of December 31, 2001, including interest of $24,733 are as follows:

Year Ending December 31,	
2002	$ 13,339
2003	13,339
2004	13,339
2005	13,339
2006	13,339
Thereafter	45,101
	$ 111,796

At December 31, 2001, employees of the Jury had accumulated and vested $26,133 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. This amount is recorded within the General Long-Term Debt Account Group.

Note 9 Operating Leases

As of December 31, 2001, the Jury has entered into 13 equipment operating leases having initial or remaining noncancellable terms in excess of one year.

The minimum annual commitments under these leases are as follows:

Year Ending December 31,	
2002	$ 227,491
2003	130,519
2004	77,680
Total	$ 435,690

Note 10. Pension Plan and Other Pension Liabilities

Plan Description:

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

Employee Eligibility Requirements:

All employees working at least 28 hours per week and all elected parish officials are eligible to participate.

Retirement Benefits:

Plan	Minimum Age	Years of Service	Factor	Percent of Final Average Salary
Parochial Plan A	60	10	3%	30%
	55	25	3%	75%
	Any age	30	3%	90%

Final-average salary is the employee's salary over the 36 consecutive or joined months that produces the highest average. The System provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225)928-1361.

Funding Policy:

State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by R.S. 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Jury is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System also 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 each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The Jury's contributions to the System under Plan A for the year ended December 31, 2001, 2000, and 1999 were $80,497, $80,011, and $81,058, respectively, equal to the required contributions for each year.

Other Pension Liabilities:

The Jury pays a portion of the salaries for employees of the registrar of voters and some employees of Fifth Judicial District Criminal Court. These employees are also covered by multiple-employer public employees retirement systems. The contributions are considered immaterial with respect to the Jury and the benefit systems as a whole.

Note 11. Changes in Agency Fund

A summary of changes in assets and liabilities follows:

	Balance January 1, 2001	Additions	Reductions	Balance December 31, 2001
Assets:				
Cash in bank	$ 149,393	$ 38,723	$ -	$ 188,116
Accounts receivable	22,199	-	(13,776)	8,423
Total assets	$ 171,592	$ 38,723	$(13,776)	$ 196,539
Liabilities:				
Accounts payable	$ 1,024	$ 63	$ -	$ 1,087
Due to other funds	170,568	24,884	-	195,452
Total liabilities	$ 171,592	$ 24,947	$ -	$ 196,539

Note 12. Change in Accounting Principle

During the year ended December 31, 2001, the Jury adopted GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*. In accordance with GASB Statement No. 33, property (ad valorem) taxes are recognized as revenue in the period for which they are levied, even if the property tax due date or enforceable lien arises in a different period. Property tax receivables are recognized when the Jury has an enforceable lien on the taxable property. Prior to the adoption of GASB Statement No. 33, the Jury recognized the property tax revenue and the receivable in the same period which was when the Jury had an enforceable lien on the taxable property. The cumulative effect on beginning fund balances of this change in accounting principle was computed as follows:

	Effect on Beginning Fund Balance Increase (Decrease)	
	General Fund	Special Revenue Funds
2000 ad valorem taxes levied for 2001 and reported as revenue for the year ended December 31, 2000	$(222,177)	$(422,306)
2000 related pension cost reported as payable as of December 31, 2000	7,175	13,639
	$(215,002)	$(408,667)

Note 13. Criminal Court Fund Balance

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year end be transferred to the General Fund. However, because of constraints related to funding the Criminal Court Fund, the Jury has elected not to transfer any amounts due from Fifth Judicial District Criminal Court.

As of January, 1996, the Criminal Court Fund began paying salaries and related costs of District Attorneys in lieu of the General Fund transferring amounts on a monthly basis to cover these costs. The remaining balance at each year end in the Criminal Court Fund, since the transfers have ceased being made, has not been material in relation to the financial statements taken as a whole.

Note 14. On-Behalf Payments for Salaries

For the year ended December 31, 2001, the Jury recognized revenue and expenditures of $10,800 in salary supplements from State of Louisiana paid directly to justices of the peace and constables.

Note 15. Contingencies and Risk Management

The Jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Jury carries commercial insurance for all risks of loss, including worker's compensation and employee health and accident insurance. Settlements have not exceeded insurance coverage for the current year or the three prior years.

The Jury has been named as the defendant in four lawsuits which are pending as of the date of this report. The lawsuits have arisen principally in the normal course of operations and all relate to risks which are commercially insured except for one case.

The Jury's exposure over and above its policy limits and in the case not commercially insured is unknown by the Jury's legal counsel in three of the cases. The Jury's legal counsel feels that there is some immaterial exposure in the remaining case. The financial statements contain no provision for any losses that may result from these litigations.

The Jury participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Jury has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable at December 31, 2001 may be impaired. In the opinion of the Jury's management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Note 16. Commitments

On March 15, 2001, the Jury entered into a cooperative endeavor agreement with the State of Louisiana. The agreement's purpose is to administer the planning and construction of a parish health unit. Funds for the project will be provided by $843,000 from State General Fund from tobacco settlement revenues and $337,000 local cash and/or in-kind match. As of the date of this report, $78,445 of local cash had been expended for engineering, consulting, and architectural design and development. The construction bid was awarded by the Jury in February, 2002.

The Jury entered into a contract on June 22, 2001, with State of Louisiana for a $400,900 Community Development Block Grant with the funds to be used for a potable water project. As of December 31, 2001, $38,125 of the grant funds had been expended for engineering and consulting services. No other funding sources are required by the contract. The Jury awarded the construction contract on the project in April, 2002.

COMBINING FINANCIAL STATEMENTS

SPECIAL REVENUE FUNDS

Account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes:

Road Maintenance Fund - constructing, maintaining, and repairing public roads and bridges in the parish.

Drainage Maintenance Fund - maintaining drainage canals and ditches in the parish and for acquiring, maintaining, and/or operating drainage machinery and equipment.

Health Unit Fund - constructing, equipping, maintaining, and operating a health unit for the parish.

Off-Duty Officers Fund - payment of witness fees to off-duty officers.

Library Fund - equipping, maintaining, and operating a library for the parish.

Criminal Court Fund - provides partial funding for the general operating costs of the criminal court, to include transcriptions, statements, costs of the petit and grand juries, attendance fees, and certain costs of the district judges and the district attorney.

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2001

	Road Maintenance	Drainage Maintenance	Health Unit
ASSETS			
Cash	$ 91,708	$ 81,571	$ 402,797
Receivables	38,525	-	64,106
Due from other funds	244,208	73,121	-
Total assets	$ 374,441	$ 154,692	$ 466,813
LIABILITIES AND EQUITY			
Liabilities:			
Account payables	$ 62,292	$ 10,933	$ 1,649
Due to other funds	7,981	96,706	-
Deferred revenue	-	-	64,328
Payable from restricted assets:			
Deposits held for others	12,177	-	-
Total liabilities	$ 82,450	$ 116,639	$ 65,977
Equity:			
Fund balances - unreserved and undesignated	291,991	38,053	400,835
Total liabilities and equity	$ 374,441	$ 154,692	$ 466,813

Off-Duty Officers	Library	Criminal Court	Totals
$ 27,025	$ 153,276	$ 3,793	$ 760,080
1,010	364,503	14,348	482,492
-	-	-	317,329
$ 28,035	$ 517,779	$ 18,141	$ 1,559,901
$ 100	$ 7,816	$ 10,856	$ 102,646
-	-	568	105,255
-	365,767	-	430,995
-	-	-	12,177
$ 100	$ 373,583	$ 11,424	$ 650,173
27,935	144,196	6,717	909,728
$ 28,035	$ 517,779	$ 18,141	$ 1,559,901

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
Year Ended December 31, 2001

	Road Maintenance	Drainage Maintenance	Health Unit
Revenues:			
Taxes	$ 1,606,215	$ 803,113	$ 60,101
Intergovernmental	356,850	-	16,953
Fees, charges, and commissions for services	-	-	-
Fines and forfeitures	-	-	-
Interest and miscellaneous	8,060	4,404	6,308
	$ 1,971,125	$ 807,517	$ 83,362
Expenditures:			
Current:			
General government:			
Judicial	$ -	$ -	$ -
Public works	1,892,265	678,882	-
Health and welfare	-	-	103,219
Culture and recreation	-	-	-
Debt service	81,115	121,563	-
	$ 1,973,380	$ 800,345	$ 103,219
Excess (deficiency) of revenues over expenditures	$(2,255)	$ 7,172	$(19,857)
Other financing sources:			
Operating transfers in (out)	20,000	(50,000)	-
Sale of fixed assets	305	-	-
Excess (deficiency) of revenues and other financing sources over expenditures	$ 18,050	$(42,828)	$(19,857)
Fund balances - beginning	273,941	80,881	481,680
Cumulative effect of change in accounting principle	-	-	(60,987)
Fund balances - ending	$ 291,991	$ 38,053	$ 400,836

Off-Duty Officers	Library	Criminal Court	Totals
$ -	$ 342,199	$ -	$ 2,811,628
-	54,451	-	428,254
-	1,823	-	1,823
21,127	887	171,538	193,552
238	8,062	14,102	41,174
$ 21,365	$ 407,422	$ 185,640	$ 3,476,431

$ 3,951	$ -	$ 196,648	$ 200,599
-	-	-	2,571,147
-	-	-	103,219
-	398,328	-	398,328
-	-	-	302,578
$ 3,951	$ 398,328	$ 196,648	$ 3,475,371

$ 17,414	$ 9,094	$(11,008)	$ 560
-	(13,000)	-	(43,000)
-	-	-	305
$ 17,414	$(3,906)	$(11,008)	$(42,135)
10,521	495,782	17,725	1,360,530
-	(347,680)	-	(408,667)
$ 27,935	$ 144,196	$ 6,717	$ 909,728

CAPITAL PROJECTS FUNDS

Account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds:

Rural Development (fire) - acquiring land, constructing fire stations, and acquiring equipment.

Rural Development (water) - potable water public works, facilities, and site improvements.

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA

CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
Year Ended December 31, 2001

	Rural Development (fire)	Rural Development (water)	Totals
Revenues:			
Intergovernmental	$ 405,391	$ 38,125	$ 443,516
Expenditures:			
Capital outlay	405,391	38,125	443,516
Excess of revenues over expenditures	$ -	$ -	$ -
Fund balances - beginning	-	-	-
Fund balances - ending	$ -	$ -	$ -

SUPPLEMENTARY INFORMATION

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA

SCHEDULE OF JURORS' COMPENSATION
Year Ended December 31, 2001

The schedule of compensation paid to jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Jury has elected the monthly payment method of compensation. Under this method, the jurors receive $600 per month each as follows:

Steve Britton	$ 7,200
Jesse Washington	7,200
Andre Lawson	5,400
Steve Lofton	7,200
Frank Greer	7,200
Thomas K. Gray	7,200
Joyce Boughton	3,000
Ronald Gilley	7,200
Athan Smith	7,200
Sharon D. Kelley	1,800
William Moore	4,480
Total jurors' compensation	$ 65,080

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2001

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
Department of Housing and Urban Development:			
Louisiana Division of Administration:			
Community Development Block Grant (fire)	14.228	107-900054	$ 294,513
Community Development Block Grant (water)	14.228	573549	38,128
Emergency Shelter Grants	14.231	571244	15,695
Department of Agriculture:			
Natural Resources Conservation Service	10.0348-0004	0348-0004	94,937
Total expenditures of federal awards			$ 543,273

See note to schedule of expenditures of federal awards.

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA

NOTE TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
Year Ended December 31, 2001

Note 1. Basis of Presentation

The schedule of expenditures of federal awards includes the federal grant activity of Richland Parish Police Jury and is being presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the financial statements.

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*

Police Jurors
Richland Parish Police Jury
Rayville, Louisiana

We have audited the primary government financial statements of Richland Parish Police Jury, as of and for the year ended December 31, 2001, and have issued our report thereon dated May 3, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 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*. We also noted certain immaterial instances of noncompliance that we have reported to management of Richland Parish Police Jury, in a separate letter dated May 3, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the 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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Jury's ability to record, process, summarize, and report financial data consistent with the

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assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 2001-1.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described above to be a material weakness. We also noted other matters involving the internal control over financial reporting that we have reported to management of Richland Parish Police Jury, in a separate letter dated May 3, 2002.

This report is intended solely for the information and use of management, others within the organization, Police Jurors, and federal awarding agencies and it is not intended to be and should not be used by anyone other than these specified parties.

Hill, Inglin & Co.

May 3, 2002

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133.

Police Jurors
Richland Parish Police Jury
Rayville, Louisiana

Compliance

We have audited the compliance of Richland 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 its major federal programs for the year ended December 31, 2001. Richland Parish Police Jury's major federal program is 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 its major federal program is the responsibility of the Jury's management. Our responsibility is to express an opinion on the Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we 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 Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Jury's compliance with those requirements.

In our opinion, Richland Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2001.

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Internal Control Over Compliance

The management of Richland Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that , in our judgement, could adversely affect the Jury's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 2001-1.

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 the applicable requirements of laws, regulations, 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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is a material weakness.

This report is intended solely for the information and use of management, others within the organization, Police Jurors, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Hill, Angin & Co.

May 3, 2002

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS WITH
MANAGEMENT'S PLANNED CORRECTIVE ACTION
Year Ended December 31, 2001

We have audited the primary government financial statements of Richland Parish Police Jury as of and for the year ended December 31, 2001, and have issued our report thereon dated May 3, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Our audit of the financial statements as of December 31, 2001, resulted in an unqualified opinion.

Section I - Summary of Auditor's Reports

a. Report on Compliance and Internal Control Material to the Financial Statements

Compliance
Compliance Material to Financial Statements ☐ Yes ☒ No

Internal Control
Material Weaknesses ☒ Yes ☐ No Reportable Conditions ☒ Yes ☐ No

b. Federal Awards

Internal Control
Material Weaknesses ☒ Yes ☐ No Reportable Conditions ☒ Yes ☐ No

Type of Opinion On Compliance For Major Programs: Unqualified ☒ Qualified ☐ Disclaimer ☐ Adverse ☐

Are there findings required to be reported in accordance with Circular A-133, Section 510(a)?

☒ Yes ☐ No

c. Identification of Major Program:

CFDA Number 14.228 Community Development Block Grant (Iirs)

Section II- Financial Statement Findings

2001-1 Inadequate Segregation of Duties (finding was cited in first audit conducted by our firm as of and for the two years ended December 31, 1992)

Criteria:	Adequate segregation of duties is essential to a proper internal control structure.
Condition:	The segregation of duties is inadequate to provide effective internal control.
Cause:	The condition is due to economic and space limitations.
Effect:	Not determined.
Recommendation:	No action is recommended.
Management's response and planned corrective action:	We concur in the finding, but it is not economically feasible nor does space allow for corrective action to be taken.

Section III - Federal Award Findings

2001-1 Inadequate Segregation of Duties
(See 2001-1 in Section II)

Program: Community Development Block Grant (fire)

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 2001

Section I - Compliance and Internal Control Material to Financial Statements

2000-1	Inadequate Segregation of Duties	
	Adequate segregation of duties is essential to proper internal control.	Unresolved - 2001-1.
2000-2	Parish Transportation Act	
	The statutory provisions of LA R.S. 48:751-762 require the Jury to administer the parish road system efficiently and centrally as a whole.	Resolved.
2000-3	Purchase Orders	
	Purchase orders should be timely prepared for all approved requisitions of all funds according to the specifications outlined in the Jury's procedure manual.	Partially resolved - management letter 2001-1.
2000-4	Evidence of Receipt	
	Employees responsible for receiving goods/services should sign the supporting document as evidence that the goods/services were actually received.	Resolved.

Section II - Management Letter

2000-1	Personnel Policies	
	The Jury's personnel policies states that the Jury allows employees to accumulate 20 days of vacation time and that if the days are not taken by the employee's anniversary date, the Jury may pay the employee for time accumulated over 20 days.	Resolved.
2000-2	Repayment of Amounts Due to Other Funds	
	Deposits to and expenditures from the individual funds should be restricted to those amounts authorized by state statutes, tax propositions, and budget ordinances.	Unresolved - management letter 2001-2.

HILL, INZINA & COMPANY

Police Jurors
Richland Parish Police Jury
Rayville, Louisiana

We have audited the primary government financial statements of Richland Parish Police Jury, as of and for the year ended December 31, 2001, and have issued our report thereon dated May 3, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

As part of our examination, we have issued our report on internal control and compliance with laws, regulations, contracts, and grants, dated May 3, 2002.

During the course of our examination, we became aware of the following matters which represent immaterial deviations of compliance or suggestions for improved internal control.

2001-1 Purchase Orders

Criteria: Per the Jury's procedure manual for improvements and maintenance of public works, all purchases made by the purchasing agent and/or assistant purchasing agent shall be made by purchase order. Each purchase order shall be sequentially numbered by printer. Each purchase order shall show name and address of vendor, description of materials purchased, quantity, unit price, extended price, and total price. The purchase order shall also reflect the purpose of purchase and location of materials used. Each purchase order shall include the month, day, and year and shall be recorded at the time of issuance. Each purchase order shall be signed by the purchasing agent and/or assistant purchasing agent. Each purchase order shall include comparative budget information which shall be entered at the time of purchase.

Condition: Purchase orders are not being issued according to all of the provisions of the procedure manual for improvements and maintenance of public works.

Context: 14 applicable purchase orders (totaling $3,477) were noted as not being issued according to all of the provisions of the procedure manual out of a total of 14 individual transactions examined. None of the 14 purchase orders examined were signed by the purchasing agent and/or assistant purchasing agent, nor did any of the 14

Certified Public Accountants • A Professional Corporation
701 East Madison Avenue • P.O. Box 831 • Bastrop, Louisiana 71221-0831
Telephone 318-281-4492 • Fax 318-281-4087

purchase orders include comparative budget information.

Cause: Jury employees have not accepted the value of such documentation.

Effect: Documentation for affected expenditures is inadequate according to the provisions of the current procedure manual in use.

Recommendation: We recommend that the Jury promptly address the matter of purchase orders not being signed by the purchasing agent and/or assistant purchasing agent. If the budgetary information to be entered on the purchase orders is not beneficial, we recommend that the Jury consider amending the procedure manual to delete the provision.

Management's response and planned corrective action: We concur in the findings and will consider the policy changes and enforce the policies as adopted.

2001-2 Repayment of Amounts Due to Other Funds

Criteria: Deposits to and expenditures from individual funds should be restricted to those amounts authorized by state statutes, tax propositions, budget ordinances, and Jury approval.

Condition: Amounts have been recorded as payable to other funds resulting from amounts being deposited into or payments being made from an incorrect fund, coding errors, etc.

Monthly vehicle note payments were made from the Road Fund during 2000 and the same monthly payments were made from the Drainage Fund during 2001. The change of fund from which the payments were made was not formally approved by the Jury.

Cause: Errors were made when completing records and making deposits. The Jury was not specifically requested to approve the change of funds from which monthly vehicle note payments were being made.

Effect: The affected individual funds should have access to the amounts to which they are entitled.

Recommendation: As funds become available, amounts due to other funds should be repaid. Formal approval should be given by the Jury prior to the change of payments being made from one fund to another.

Management's response and planned corrective action: We concur in the findings. As funds become available, amounts due to other funds will be repaid and formal approval will be granted prior to a change in funds from which payments are made.

2001-3 Juror's Monthly Salary Checks

Criteria: Per the Jury's standing policies and procedures, jurors are to be paid at the first of the month for the prior month's services and monthly salaries are to be pro-rated according to time served upon a juror leaving or taking office.

Condition: From our review of individual salary checks issued to jurors serving during the 2001 calendar year, we were unable to ascertain adherence to the Jury's standing policies and procedures as to jurors' salary payments. We were able to ascertain that jurors are not always paid at the beginning of the month, that jurors are not always paid on the same date, and that pro-ration of jurors' monthly salaries leaving or taking office during the calendar year is not being properly calculated.

Cause: Jurors often leave or take office during the calendar year and often request their checks on or before the first of the month causing confusion for the payroll clerk as to the time frame of payment.

Effect: Jurors possibly are being paid in advance of the actual rendering of services and jurors who leave or take office during the calendar year possibly are not being paid the correct amounts.

Recommendation: In that a conclusion cannot be reached as to the exact time frame for which jurors have already been paid, the Jury should make a decision as to what current months they have been paid, and begin issuing checks at the first of the month for the prior month's services. No checks should be issued prior to this date to avoid advance payment for services rendered.

Correct calculations should be made as to pro-rating monthly salaries upon a juror leaving or taking office.

Management's response and planned corrective action:	We concur in the findings and will decide as to the months for which payment has already been made. Salary checks will not be requested or issued prior to the first of the month for the prior month's services. Correct calculations will be made to pro-rate monthly salary checks upon a juror leaving or taking office.

2001-4 Capital Lease Terms

Criteria:	Capital lease payments and buy-out provisions should be carefully reviewed and scheduled so that timely notification to exercise a buy-out provision will be made.
Condition:	An additional $2,000 annual payment was made in 2001 on a copier due to the fact that timely notification was not made to exercise the buy-out provision.
Cause:	The additional payment was required because of oversight.
Effect:	The Jury has expended funds not required by the terms of the capital lease if timely notification had been made to exercise the buy-out provision.
Recommendation:	As the Jury has several capital and operating leases in effect, a scheduling should be made of each as to the payment terms, due dates, buy-out provisions, and other relevant financial information.
Management's response and planned corrective action:	We concur in the finding and will schedule such information.

2001-5 Agreement of Reconciliations to Trial Balances

Criteria:	Upon monthly reconciliations of bank account balances, the balances should be agreed to the appropriate month-end trial balances with adjustments being made if necessary.
Condition:	The bank reconciliations prepared by a Jury employee for the Health Unit Fund as of December 31, 2001, did not agree to the applicable trial balance amount provided to the auditor.
Cause:	A check for $32,445 had not been properly recorded in the Health Unit Fund.

Effect: The affected trial balance provided to the auditor was incorrect as to the related asset and expenditure. Also, the incorrectly recorded transaction resulted in an insufficient budget amendment which in turn led to the actual expenditures and other financing uses of the Health Unit Fund exceeding appropriations by approximately 56%.

Recommendations: Monthly bank reconciliation amounts should be timely agreed to the appropriate month-end trial balances with adjustments being made if necessary.

Management's response and planned corrective action: We concur in the finding and will advise the responsible employees.

2001-6 Parochial Employees' Retirement System Participation

Criteria: LA R.S. 11:1902.12, 1921(A), and 1921(C) require that full-time, permanent employees of the Jury participate in the Parochial Employees' Retirement System.

Condition: All eligible employees of the Jury were not enrolled in the system on their hire date.

Cause: The Jury either did not enroll all of the eligible employees on their hire date or improperly advised employees that participation in the system was optional when it was not.

Effect: Overlooking enrollment of a new, eligible employee or suggesting that participation is optional when it is not, may create a significant liability for the Jury in future years. The related financial statements contain no provision for the possible liability that may result from the required employees not participating.

Recommendation: We recommend that an enrollment form be completed and signed by each new employee and the appropriate Jury representative and forwarded to the system. In addition, the appropriate payroll withholdings on the affected employees should be initiated immediately.

Management's response and planned corrective action: We concur in the finding and will begin adhering to the enrollment requirements.

2001-7 Payment of Both Vacation and Regular Pay for Same Period

Criteria:	A.G. opinion 00-470 states that a Jury may not allow its employees to receive both vacation pay and regular pay for the same period of time.
Condition:	The Jury's current policy allows employees to receive both vacation pay and regular pay for the same period of time at the Jury's discretion.
Cause:	The Jury was not aware of the issuance of the Attorney General's opinion dated December 19, 2000.
Effect:	The Jury is in violation of the stated opinion.
Recommendation:	The Jury should immediately change this policy and inquire of their legal counsel as to possibly requesting reimbursement of amounts paid in violation of the stated opinion.
Management's response and planned corrective action:	We concur in the finding and will take immediate action as to the necessary policy change and to consult our legal counsel.

2001-8 Related Party Transactions

Criteria:	Related party transactions can be extremely important because of the adverse public reaction to publicity concerning such transactions.
Condition:	The auditors were not provided from each juror a completed related party questionnaire as prepared and requested by the auditors.
Cause:	The jurors did not realize the relevance of the requested information to the audit being performed.
Effect:	Related party transactions may be occurring and not being recorded in the accounting records.
Recommendation:	For future audit periods, each juror serving during the audit period should complete the related party questionnaires as provided in its entirety and return it promptly to the auditors as requested.

Management's response and planned corrective action:	We concur in the finding and will address the matter with the jurors who did not respond timely.

We recommend that management address the foregoing issues as an improvement to operations and the administration of public programs. We are available to further explain the suggestions or to help implement the recommendations.

Hill, Barth & Co.

May 3, 2002

Form SF-SAC
(3-93-10M)

U.S. DEPT. OF COMM. - Econ. and Stat. Admin. - U.S. CENSUS BUREAU
ACTING AS COLLECTING AGENT FOR
OFFICE OF MANAGEMENT AND BUDGET

Data Collection Form for Reporting on AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS for Fiscal Year Ending Dates On or After January 1, 2001

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

RETURN TO: Federal Audit Clearinghouse
1201 E. 10th Street
Jeffersonville, IN 47132

PART I GENERAL INFORMATION *(To be completed by auditee, except for Item 7)*

1. Fiscal period ending date for this submission:
Month 12 / Day 31 / Year 01
Fiscal Period End Dates Must Be On or After January 1, 2001

2. Type of Circular A-133 audit:
1 [X] Single audit 1 [ ] Program-specific audit

3. Audit period covered:
1 [X] Annual 1 [ ] Other – Months
2 [ ] Biennial

FEDERAL GOVERNMENT USE ONLY

4. Date received by Federal clearinghouse

5. Employer Identification Number (EIN)
a. Auditee EIN: 7 2 6 0 0 1 1 5 7

b. Are multiple EINs covered in this report? 1 [ ] Yes 2 [X] No

If Part I, Item 5b = "Yes," complete Part I, Item 5c (Complete the continuation sheet on Page 4)

6. AUDITEE INFORMATION

a. Auditee name
RICHLAND PARISH POLICE JURY

b. Auditee address *(Number and street)*
P.O. BOX 868
City
RAYVILLE
State LA
ZIP + 4 Code 7 1 2 4 9 - 0 8 6 8

c. Auditee contact
Name
KATHY BURNS
Title
SECRETARY-TREASURER

d. Auditee contact telephone
(318) 728 - 3061

e. Auditee contact FAX *(Optional)*
(318) 728 - 7005

f. Auditee contact E-mail *(Optional)*

g. **AUDITEE CERTIFICATION STATEMENT** – This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II,** and **III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

Signature of certifying official: Kathy Burns
Date: Month 6 / Day 12 / Year 02
Printed Name/Title of certifying official
KATHY BURNS/SECRETARY-TREASURER

7. AUDITOR INFORMATION *(To be completed by auditor)*

a. Auditor name
FOIL, ENGINA & CO., APC

b. Auditor address *(Number and street)*
701 EAST MADISON AVENUE
City
BASTROP
State LA
ZIP + 4 Code 7 1 2 2 5 - [ ]

c. Auditor contact
Name
CINDY I. HAYNES
Title
CPA

d. Auditor contact telephone
(318) 281 - 4892

e. Auditor contact FAX *(Optional)*
(318) 281 - 4087

f. Auditor contact E-mail *(Optional)*

g. **AUDITOR STATEMENT** – The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 9, 8, and 10, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is **not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II** and **III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Signature of auditor: Cindy I. Haynes
Date: Month 6 / Day 12 / Year 02

EIN: 7 2 6 0 0 4 3 5 7

PART I GENERAL INFORMATION – Continued

8. Did the auditee expend more than $25,000,000 in Federal awards during the fiscal year? *(Mark (X) one box)*
   1 ☐ Yes – **Identify Cognizant Agency in Part I, Item 9** 2 ☒ No – ***SKIP to Part II, Item 1***

9. Indicate which **Federal** awarding agency provided the predominant amount of direct funding in **fiscal year 2000**. *(Mark (X) one box) However, if cognizance has been reassigned, see instructions.*

02 ☐ Agency for International Development	81 ☐ Energy	14 ☐ Housing and Urban Development	47 ☐ National Science Foundation
10 ☐ Agriculture	66 ☐ Environmental Protection Agency	15 ☐ Interior	20 ☐ Transportation
11 ☐ Commerce	83 ☐ Federal Emergency Management Agency	16 ☐ Justice	☐ Other – Specify:
12 ☐ Defense	93 ☐ Health and Human Services	17 ☐ Labor	
84 ☐ Education			

PART II FINANCIAL STATEMENTS *(To be completed by auditor)*

1. Type of audit report: *(Mark (X) one box)*
   1 ☒ Unqualified opinion 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion
2. Is a "going concern" explanatory paragraph included in the audit report? 1 ☐ Yes 2 ☒ No
3. Is a reportable condition disclosed? 1 ☒ Yes 2 ☐ No – *SKIP to Item 5*
4. Is any reportable condition reported as a material weakness? 1 ☒ Yes 2 ☐ No
5. Is a material noncompliance disclosed? 1 ☐ Yes 2 ☒ No

PART III FEDERAL PROGRAMS *(To be completed by auditor)*

1. Type of audit report on major program compliance
   1 ☒ Unqualified opinion 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion
2. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units exceeding greater than $300,000 in Federal awards that have separate A-133 audits which are not included in the audit? (a CPA SOP 98-3 chapter 10) 1 ☐ Yes 2 ☒ No
3. What is the dollar threshold to distinguish Type A and Type B programs? (§ ___ 520(b)) $ 300,000
4. Did the auditee qualify as a low-risk auditee? (§ ___ 530) 1 ☐ Yes 2 ☒ No
5. Is a reportable condition disclosed for any major program? (§ ___ 510(a)(1)) 1 ☒ Yes 2 ☐ No – *SKIP to Item 7*
6. Is any reportable condition reported as a material weakness? (§ ___ 510(a)(1)) 1 ☒ Yes 2 ☐ No
7. Are any known questioned costs reported? (§ ___ 510(a)(2) or (4)) 1 ☐ Yes 2 ☒ No
8. Was a Summary Schedule of Prior Audit Findings prepared? (§ ___ 315(b)) 1 ☒ Yes 2 ☐ No
9. Indicate which **Federal** agency(ies) have current year audit findings related to **direct** funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to **direct** funding. *(Mark (X) all that apply or None)*

02 ☐ Agency for International Development	83 ☒ Federal Emergency Management Agency	45 ☐ National Aeronautics and Space Administration	96 ☐ Social Security Administration
10 ☐ Agriculture	39 ☐ General Services Administration	89 ☐ National Archives and Records Administration	19 ☐ State
23 ☐ Appalachian Regional Commission	93 ☐ Health and Human Services	85 ☐ National Endowment for the Arts	20 ☐ Transportation
11 ☐ Commerce	14 ☒ Housing and Urban Development	86 ☐ National Endowment for the Humanities	21 ☐ Treasury
94 ☐ Corporation for National and Community Service	03 ☐ Institute for Museum Services	47 ☐ National Science Foundation	83 ☐ United States Information Agency
12 ☐ Defense	15 ☐ Interior	97 ☐ Office of National Drug Control Policy	64 ☐ Veterans Affairs
84 ☐ Education	16 ☐ Justice	59 ☐ Small Business Administration	00 ☐ **None**
81 ☐ Energy	17 ☐ Labor		☐ Other – Specify:
66 ☐ Environmental Protection Agency	69 ☐ Legal Services Corp		

Each agency identified is required to receive a copy of the reporting package.

In addition, one copy each of the reporting package is required for:

- the Federal Audit Clearinghouse archives ☒
- and, if not marked above, the cognizant agency (if identified in Part I, Item 9) ☐

Count total number of boxes marked above and submit this number of reporting packages: 3

EIN: [illegible]

PART III FEDERAL PROGRAMS – Continued

10. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR							11. AUDIT FINDINGS	
CFDA Number (a) Federal Agency Prefix[1]	Extension[2]	Research and development (b)	Name of Federal program (c)	Amount expended (d)	Direct award (e)	Major program (f)	Type(s) of compliance requirement(s)[3] (g)	Audit finding reference number(s)[4] (h)
14	.228	1 ☐ Yes 2 ☐ No	COMMUNITY DEVELOPMENT BLOCK GRANT (FIRE)	$ 395,513.00	1 ☒ Yes 2 ☐ No	1 ☒ Yes 2 ☐ No	P	2001-1
14	.228	1 ☐ Yes 2 ☒ No	COMMUNITY DEVELOPMENT BLOCK GRANT (WATER)	$ 38,125.00	1 ☒ Yes 2 ☐ No	1 ☒ Yes 2 ☐ No	O	N/A
14	.231	1 ☐ Yes 2 ☒ No	EMERGENCY SHELTER GRANTS	$ 15,695.00	1 ☒ Yes 2 ☐ No	1 ☐ Yes 2 ☒ No	O	N/A
10	.0348-004	1 ☐ Yes 2 ☒ No	NATURAL RESOURCES CONSERVATION SERVICE	$ 54,937.00	1 ☒ Yes 2 ☐ No	1 ☐ Yes 2 ☒ No	O	N/A
		1 ☐ Yes 2 ☐ No		$ .00	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No		
		1 ☐ Yes 2 ☐ No		$ .00	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No		
		1 ☐ Yes 2 ☐ No		$ .00	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No		
		1 ☐ Yes 2 ☐ No		$ .00	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No		
		1 ☐ Yes 2 ☐ No		$ .00	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No		
		1 ☐ Yes 2 ☐ No		$ .00	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No		
TOTAL FEDERAL AWARDS EXPENDED →				$ 543,270.00	*IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS*			

[1] See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

[2] Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. *(See instructions)*.

[3] Enter the letter(s) of all type(s) of compliance requirements that apply to a all findings (e.g., noncompliance, reportable conditions (including material weaknesses), questioned costs, fraud, and other items reported under § .510(a)) reported for each Federal program.

A. Activities allowed or unallowed
B. Allowable costs/cost principles
C. Cash management
D. Davis – Bacon Act
E. Eligibility
F. Equipment and real property management
G. Matching, level of effort, earmarking
H. Period of availability of Federal funds
I. Procurement and suspension and debarment
J. Program income
K. Real property acquisition and relocation assistance
L. Reporting
M. Subrecipient monitoring
N. Special tests and provisions
O. None
P. Other

[4] N/A for NONE