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**EVANGELINE PARISH POLICE JURY**  
Ville Platte, Louisiana  
Financial Report  
Year Ended December 31, 1999

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## INDEPENDENT AUDITORS' REPORT

To the Members of the Police Jury  
Evangeline Parish  
Ville Platte, Louisiana

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

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

The general purpose financial statements do not include financial data of various governmental agencies (component units), which should be included in order to conform with generally accepted accounting principles. The effects of the omission of these governmental agencies on assets, liabilities and fund equity at December 31, 1999 and the excess of revenues over expenditures for the year then ended on the general purpose financial statements cannot be determined.

The Evangeline Parish Police Jury has not maintained adequate internal accounting controls or detailed accounting records for the general fixed assets account group. These inadequacies made it impractical to extend our auditing procedures to enable us to express an opinion on the general fixed assets account group or on the changes in fixed assets as presented in Note 7 to the financial statements. The general fixed assets account group has assets with a stated value of \$9,517,329 at December 31, 1999.

In our opinion, because the omission of the financial statements of component units results in an incomplete presentation as explained in the third paragraph and because general fixed assets are unauditable as explained in the fourth paragraph, the general purpose financial statements referred to in the first paragraph do not present fairly, in conformity with generally accepted accounting principles, the financial position of the Evangeline Parish Police Jury, as of December 31, 1999, and the results of its operations and cash flows of its proprietary fund type for the year then ended.

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In accordance with Government Auditing Standards, we have also issued our report dated March 17, 2000, on our consideration of the Evangeline Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Evangeline Parish Police Jury taken as whole. The accompanying schedule of expenditures of federal awards as required by U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the financial information listed as "Supplemental Information" in the table of contents, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information, except for that portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an adverse opinion on the general purpose financial statements due to the omission of various component units of the Evangeline Parish Police Jury.

***Kolder, Champagne, Slaven & Rainey, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
March 17, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

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

	Governmental Fund Types				Proprietary
	General	Special Revenue	Capital Projects	Debt Service	Fund Type Enterprise
<b>ASSETS AND OTHER DEBITS</b>					
<b>Assets:</b>					
Cash and interest-bearing deposits	\$ 334,290	\$ 628,888	\$ 226,079	\$ 144	\$ 1,647
Investments	512,804	742,852	1,229,761	1,000,765	-
Receivables	343,293	1,306,150	85,506	-	2,667
Due from other funds	115,717	45,700	-	-	-
Due from component unit	4,930	-	-	-	-
Due from state agencies	188,524	385,167	31,432	-	-
Inventory	1,715	-	-	-	-
Other assets	10,000	48,597	-	-	-
Land, buildings, and equipment (net, where applicable of accumulated depreciation)	-	-	-	-	677,580
<b>Other debit:</b>					
Amount available in debt service funds	-	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-
<b>Total assets and other debits</b>	<b><u>\$1,511,273</u></b>	<b><u>\$3,157,354</u></b>	<b><u>\$1,572,778</u></b>	<b><u>\$1,000,909</u></b>	<b><u>\$681,894</u></b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>					
<b>Liabilities:</b>					
Accounts, salaries, and other payables	\$ 72,021	\$ 96,993	\$ 94,754	\$ -	\$ -
Due to other funds	3,113	102,396	55,908	-	-
Due to primary government	-	-	-	-	-
Retainage payable	-	15,432	-	-	-
Contracts payable	-	-	459,252	-	-
Compensated absences	-	-	-	-	-
Capital leases payable	-	-	-	-	-
Performance bonds payable	140,982	-	-	-	-
Claims payable	-	-	-	-	-
Bonds payable	-	-	-	-	79,200
Environmental compliance liability	-	-	-	-	-
Sewer deposits payable	-	348	-	-	330
Deferred revenue	-	70,817	-	-	-
<b>Total liabilities</b>	<b><u>216,116</u></b>	<b><u>285,986</u></b>	<b><u>609,914</u></b>	<b><u>-</u></b>	<b><u>79,530</u></b>
<b>Equity and other credits:</b>					
Contributed capital	-	-	-	-	608,825
Investment in general fixed assets	-	-	-	-	-
<b>Retained earnings (deficit):</b>					
Unreserved, undesignated	-	-	-	-	(6,461)
<b>Fund balances -</b>					
Reserved for inventory	1,715	-	-	-	-
Reserved for debt service	-	-	-	1,000,909	-
Unreserved, undesignated	1,293,442	2,871,368	962,864	-	-
<b>Total fund balances</b>	<b><u>1,295,157</u></b>	<b><u>2,871,368</u></b>	<b><u>962,864</u></b>	<b><u>1,000,909</u></b>	<b><u>-</u></b>
<b>Total fund equity</b>	<b><u>1,295,157</u></b>	<b><u>2,871,368</u></b>	<b><u>962,864</u></b>	<b><u>1,000,909</u></b>	<b><u>602,364</u></b>
<b>Total liabilities, equity and other credits</b>	<b><u>\$1,511,273</u></b>	<b><u>\$3,157,354</u></b>	<b><u>\$1,572,778</u></b>	<b><u>\$1,000,909</u></b>	<b><u>\$681,894</u></b>

The accompanying notes are an integral part of this statement.

Account Groups		Totals	Component	Totals
General	General	(Memorandum	Unit	(Memorandum
Fixed Assets	Long-Term	Only)	Criminal	Only)
(Unaudited)	Obligations	Primary	Court	Reporting
		Government		Entity
\$ -	\$ -	\$ 1,191,048	\$ 511	\$ 1,191,559
-	-	3,486,182	-	3,486,182
-	-	1,737,616	14,125	1,751,741
-	-	161,417	-	161,417
-	-	4,930	-	4,930
-	-	605,123	-	605,123
-	-	1,715	-	1,715
-	-	58,597	-	58,597
9,517,329	-	10,194,909	-	10,194,909
-	1,000,909	1,000,909	-	1,000,909
-	11,256,795	11,256,795	-	11,256,795
<u>\$9,517,329</u>	<u>\$12,257,704</u>	<u>\$29,699,241</u>	<u>\$14,636</u>	<u>\$ 29,713,877</u>
\$ -	\$ -	\$ 263,768	\$ 4,777	\$ 268,545
-	-	161,417	-	161,417
-	-	-	4,930	4,930
-	-	15,432	-	15,432
-	-	459,252	-	459,252
-	39,276	39,276	-	39,276
-	142,917	142,917	-	142,917
-	-	140,982	-	140,982
-	27,697	27,697	-	27,697
-	11,647,814	11,727,014	-	11,727,014
-	400,000	400,000	-	400,000
-	-	678	-	678
-	-	70,817	-	70,817
-	<u>12,257,704</u>	<u>13,449,250</u>	<u>9,707</u>	<u>13,458,957</u>
-	-	608,825	-	608,825
<u>9,517,329</u>	-	<u>9,517,329</u>	-	<u>9,517,329</u>
-	-	(6,461)	-	(6,461)
-	-	1,715	-	1,715
-	-	1,000,909	-	1,000,909
-	-	5,127,674	4,929	5,132,603
-	-	6,130,298	4,929	6,135,227
<u>9,517,329</u>	-	<u>16,249,991</u>	<u>4,929</u>	<u>16,254,920</u>
<u>\$9,517,329</u>	<u>\$12,257,704</u>	<u>\$29,699,241</u>	<u>\$14,636</u>	<u>\$ 29,713,877</u>



EVANGELINE PARISH POLICE JURY

Ville Platte, Louisiana

All Governmental Fund Types

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Year Ended December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Capital Projects	Debt Service
<b>Revenues:</b>				
Taxes				
Ad valorem	\$ 333,590	\$1,660,644	\$ -	\$ -
Sales	-	-	1,907,434	-
Licenses and permits	187,274	-	-	-
Intergovernmental revenues -				
Federal grants	-	628,883	-	-
State funds:				
Parish transportation funds	-	488,590	-	-
State revenue sharing (net)	46,313	217,732	-	-
Parish equalization funds	707,684	-	-	-
Other	14,171	507,760	31,433	-
Fees, charges and commissions	22,613	165,012	-	-
Fines and forfeits	77,841	-	-	-
Use of money and property	194,868	106,676	254,014	21,197
Other revenues	-	157,970	6,294	1,113
<b>Total revenues</b>	<u>1,584,354</u>	<u>3,933,267</u>	<u>2,199,175</u>	<u>22,310</u>
<b>Expenditures:</b>				
General government -				
Legislative	147,838	-	-	-
Judicial	273,941	-	-	-
Elections	48,292	-	-	-
Finance and administration	248,980	-	-	-
Other	218,476	-	-	-
Public safety	238,690	-	-	-
Public works	-	2,596,220	10,335,778	-
Health and welfare	228	394,936	-	-
Culture and recreation	-	937,350	-	-
Economic development and assistance	25,790	-	-	-
Debt service	137,433	146,443	-	884,769
<b>Total expenditures</b>	<u>1,339,668</u>	<u>4,074,949</u>	<u>10,335,778</u>	<u>884,769</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>244,686</u>	<u>(141,682)</u>	<u>(8,136,603)</u>	<u>(862,459)</u>
<b>Other financing sources (uses):</b>				
Proceeds from issuance of long term debt	-	-	1,800,000	-
Proceeds from capital leases	-	13,066	-	-
Operating transfers in	177,959	374,658	18,600	868,039
Operating transfers out - component unit	4,930	-	-	-
Operating transfers out	(215,051)	(236,640)	(982,365)	(18,600)
Operating transfers in - primary government	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>(32,162)</u>	<u>151,084</u>	<u>836,235</u>	<u>849,439</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>212,524</u>	<u>9,402</u>	<u>(7,300,368)</u>	<u>(13,020)</u>
Fund balance, beginning	<u>1,082,633</u>	<u>2,861,966</u>	<u>8,263,232</u>	<u>1,013,929</u>
Fund balances, ending	<u>\$1,295,157</u>	<u>\$2,871,368</u>	<u>\$ 962,864</u>	<u>\$1,000,909</u>

The accompanying notes are an integral part of this statement.

Totals (Memorandum Only) Primary Government	Component Unit Criminal Court	Totals (Memorandum Only) Reporting Entity
\$ 1,994,234	\$ -	\$ 1,994,234
1,907,434	-	1,907,434
187,274	-	187,274
628,883	-	628,883
488,590	-	488,590
264,045	-	264,045
707,684	-	707,684
553,364	-	553,364
187,625	-	187,625
77,841	197,330	275,171
576,755	411	577,166
165,377	5,533	170,910
<u>7,739,106</u>	<u>203,274</u>	<u>7,942,380</u>
147,838	-	147,838
273,941	203,404	477,345
48,292	-	48,292
248,980	-	248,980
218,476	-	218,476
238,690	-	238,690
12,931,998	-	12,931,998
395,164	-	395,164
937,350	-	937,350
25,790	-	25,790
1,168,645	-	1,168,645
<u>16,635,164</u>	<u>203,404</u>	<u>16,838,568</u>
<u>(8,896,058)</u>	<u>(130)</u>	<u>(8,896,188)</u>
1,800,000	-	1,800,000
13,066	-	13,066
1,439,256	8,400	1,447,656
4,930	-	4,930
(1,452,656)	-	(1,452,656)
-	(4,930)	(4,930)
<u>1,804,596</u>	<u>3,470</u>	<u>1,808,066</u>
(7,091,462)	3,340	(7,088,122)
<u>13,221,760</u>	<u>1,589</u>	<u>13,223,349</u>
<u>\$ 6,130,298</u>	<u>\$ 4,929</u>	<u>\$ 6,135,227</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana  
General and Special Revenue Funds

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 1999

	General			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes - Ad valorem						
Ad valorem	\$ 285,000	\$ 333,590	\$ 48,590	\$1,457,682	\$1,660,644	\$202,962
Licenses and permits	170,020	187,274	17,254	-	-	-
Intergovernmental revenues -						
Federal grants	-	-	-	637,652	628,883	(8,769)
State funds:						
Parish transportation funds	-	-	-	463,258	488,590	25,332
State revenue sharing (net)	46,313	46,313	-	217,332	217,732	400
Parish equalization funds	620,745	707,684	86,939	-	-	-
Other	17,500	14,171	(3,329)	691,319	507,760	(183,559)
Fees, charges and commissions	23,750	22,613	(1,137)	138,565	165,012	26,447
Use of money and property	74,974	77,841	2,867	85,536	106,676	21,140
Other revenues	146,701	194,868	48,167	136,813	157,970	21,157
Total revenues	<u>1,385,003</u>	<u>1,584,354</u>	<u>199,351</u>	<u>3,828,157</u>	<u>3,933,267</u>	<u>105,110</u>
<b>Expenditures:</b>						
General government -						
Legislative	149,584	147,838	1,746	-	-	-
Judicial	269,760	273,941	(4,181)	-	-	-
Elections	64,355	48,292	16,063	-	-	-
Finance and administration	269,095	248,980	20,115	-	-	-
Other	357,420	218,476	138,944	-	-	-
Public safety	259,854	238,690	21,164	-	-	-
Public works	-	-	-	2,938,062	2,596,220	341,842
Health and welfare	-	228	(228)	383,305	394,936	(11,631)
Culture and recreation	-	-	-	914,264	937,350	(23,086)
Economic development and assistance	29,543	25,790	3,753	-	-	-
Debt service	357,030	137,433	219,597	85,081	146,443	(61,362)
Total expenditures	<u>1,756,641</u>	<u>1,339,668</u>	<u>416,973</u>	<u>4,320,712</u>	<u>4,074,949</u>	<u>245,763</u>
Excess (deficiency) of revenues over expenditures	<u>(371,638)</u>	<u>244,686</u>	<u>616,324</u>	<u>(492,555)</u>	<u>(141,682)</u>	<u>350,873</u>
<b>Other financing sources (uses):</b>						
Proceeds from capital leases	-	-	-	-	13,066	13,066
Operating transfers in	303,825	177,959	(125,866)	303,369	374,658	71,289
Operating transfers in - component unit	-	4,930	4,930	-	-	-
Operating transfers out	(183,940)	(215,051)	(31,111)	(250,476)	(236,640)	13,836
Total other financing sources (uses)	<u>119,885</u>	<u>(32,162)</u>	<u>(152,047)</u>	<u>52,893</u>	<u>151,084</u>	<u>98,191</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(251,753)</u>	<u>212,524</u>	<u>464,277</u>	<u>(439,662)</u>	<u>9,402</u>	<u>449,064</u>
Fund balance, beginning	<u>1,082,633</u>	<u>1,082,633</u>	<u>-</u>	<u>2,861,966</u>	<u>2,861,966</u>	<u>-</u>
Fund balances, ending	<u>\$ 830,880</u>	<u>\$1,295,157</u>	<u>\$ 464,277</u>	<u>\$2,422,304</u>	<u>\$2,871,368</u>	<u>\$449,064</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH POLICE JURY  
 Ville Platte, Louisiana  
 Enterprise Fund

Comparative Statement of Revenues, Expenditures, and  
 Changes in Retained Earnings - Proprietary Fund Type  
 Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating revenue:		
Charges for services -		
Sewerage sales	\$ 24,688	\$ 25,802
Penalties	281	289
Miscellaneous	21	171
Total operating revenues	<u>24,990</u>	<u>26,262</u>
Operating expenses	<u>53,392</u>	<u>57,863</u>
Operating loss	<u>(28,402)</u>	<u>(31,601)</u>
Nonoperating revenues (expenses):		
Interest income	-	141
Interest expense	<u>(4,464)</u>	<u>(4,259)</u>
Total nonoperating revenues (expenses)	<u>(4,464)</u>	<u>(4,118)</u>
Loss before operating transfers	<u>(32,866)</u>	<u>(35,719)</u>
Operating transfers in (out):		
Operating transfers in	8,000	11,621
Operating transfers out	<u>(3,000)</u>	<u>-</u>
Total operating transfers in (out)	<u>5,000</u>	<u>11,621</u>
Net loss	(27,866)	(24,098)
Add: Depreciation on fixed assets acquired with federal grant revenue externally restricted for capital acquisitions and construction that reduces contributed capital	<u>24,850</u>	<u>24,850</u>
Net increase (decrease) in retained earnings	(3,016)	752
Retained earnings (deficit), beginning	<u>(3,445)</u>	<u>(4,197)</u>
Retained earnings (deficit), ending	<u>\$ (6,461)</u>	<u>\$ (3,445)</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH POLICE JURY  
 Ville Platte, Louisiana  
 Enterprise Fund

Comparative Statement of Cash Flows - Proprietary Fund Type  
 Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Cash flows from operating activities:		
Operating loss	\$ (28,402)	\$ (31,601)
Adjustments to reconcile operating loss to net cash provided by operating activities -		
Depreciation	27,770	27,770
Changes in current assets and liabilities:		
Increase in accounts receivable	(151)	(456)
Decrease in due from other funds	-	6,529
Decrease in accounts payable	(709)	(64)
Total adjustments	<u>26,910</u>	<u>33,779</u>
Net cash provided (used) by operating activities	<u>(1,492)</u>	<u>2,178</u>
Cash flows from noncapital financing activities:		
Operating transfers from other funds	8,000	11,621
Operating transfers to other funds	<u>(3,000)</u>	<u>-</u>
Net cash provided by noncapital financing activities	<u>5,000</u>	<u>11,621</u>
Cash flows from capital and related financing activities:		
Principal paid on revenue bonds	(879)	(757)
Interest paid on revenue bonds	(4,464)	(4,259)
Acquisition of fixed assets	-	(8,600)
Proceeds from sewer deposits	<u>198</u>	<u>132</u>
Net cash used by capital and related financing activities	<u>(5,145)</u>	<u>(13,484)</u>
Cash flows from investing activities:		
Interest received on interest bearing deposits	<u>-</u>	<u>141</u>
Net increase (decrease) in cash and cash equivalents	(1,637)	456
Cash and cash equivalents, beginning of period	<u>3,284</u>	<u>2,828</u>
Cash and cash equivalents, end of period	<u>\$ 1,647</u>	<u>\$ 3,284</u>

The accompanying notes are an integral part of this statement.



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Evangeline Parish Police Jury (Police Jury) is the governing authority for Evangeline Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 9 jurors representing the various districts within the parish. The jurors serve four-year terms that expire when the first meeting is held in January of 2000.

Evangeline Parish occupies 680 square miles with a population of approximately 33,274. The Police Jury maintains 769 miles of roads, 187 hard surfaced and 582 gravel. The Police Jury's offices are located in the Evangeline Parish Courthouse in Ville Platte. The Police Jury operates three maintenance barns throughout the parish. The Police Jury currently employs a secretary/treasurer and six office employees, 33 road crew members, two janitors, four drainage employees, two industrial park/sewer system employee, a registrar of voters and four assistants, six recreational employees, a civil defense director, twelve library employees, two health unit employees and two section 8 employees. The Police Jury also contributes to or pays the salaries of a city judge, a city marshal, five justices of the peace, five constables, a coroner, and two assistants. In addition, several part-time employees are hired during the summer months to care for cemeteries.

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 those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing and various other state and federal grants.

A. Basis of Presentation

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Except for the omission of certain component units from the financial statements, the financial statements of the Evangeline Parish Police Jury have been prepared in conformity with generally accepted accounting principles as applied to government units. The Police Jury applies all applicable Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989 in accounting and reporting for its proprietary fund operations unless those pronouncements conflict with or contradict GASB pronouncements.



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

B. The Reporting Entity

The financial reporting entity should consist of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be 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 statement to be misleading or incomplete. These financial statements include the primary government and one component unit as follows:

Primary government:

Evangeline Parish Police Jury - The Police Jury is the governing authority for Evangeline Parish and is a political subdivision of the State of Louisiana.

Individual component units:

Discretely presented component unit - The component unit column in the combined financial statements includes the financial data of one of the Police Jury's component units. It is reported in a separate column to emphasize that it is legally separate from the Police Jury. Other political subdivisions which would be required to be included, based on current standards, issue separate financial statements which have not been included in these financial statements. In addition, although the Parish Library has a separate Board, the Police Jury has interpreted the structure to indicate that the Library is not a legally separate entity with the right to sue and be sued. Therefore, the Library has not been regarded as a component unit. The component unit included in these financial statements is described below:

Thirteenth Judicial District Criminal Court - The Thirteenth Judicial District Court is composed of two judges elected from the parish. The Police Jury approves the operating budget of the Court and has responsibility for funding any deficits. In addition, one-half of any excess funds goes to the Police Jury's General Fund. Separate financial statements of the Thirteenth Judicial District Court are not issued.

Numerous other authorities and governmental entities established within Evangeline Parish have been excluded because control and/or financial responsibility by the Police Jury is considered remote or due to the fact that such entities are governed by separately elected governmental officials.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

C. Fund Accounting

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

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

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

Governmental Fund Types -

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

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Proprietary Fund Type -

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. The following is the Police Jury's proprietary fund type:

Enterprise funds (the Ward One Sewer System) – account for operations (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Account Groups -

Account groups are used to establish accounting control and accountability for the Police Jury's general fixed assets and general long-term debt. The account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

1. General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group.

2. General Long-Term Debt Account Group

Long-term debt expected to be financed from governmental funds is accounted for in the general long-term debt account group.

D. Basis of Accounting

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

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes and the related state revenue sharing are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Ad valorem taxes are assessed on a calendar year basis, become due on November 15th of each year, and become delinquent on December 31st. The taxes are generally collected in December of the current year and January and February of the ensuing year. Ad valorem taxes receivable at December 31, 1999, are accrued for a period of ninety days after the fiscal year end. Federal and state grants are recorded when the Police Jury is entitled to the funds. 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 received.

Expenditures of governmental funds 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 obligations which are recognized when due. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

The proprietary fund type is reported in the financial statements on the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

E. Budget and Budgetary Accounting

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer and submitted to the budget committee in November and later to the Police Jury as a whole for suggested changes. The proposed budgets for 1999 were made available for public inspection and summaries of the proposed budgets were published in the official journal prior to the public hearing. The Police Jury adopts budgets for the general fund and special revenue funds.

Formal budget integration is employed as a management control device during the year. Expenditures are controlled by the use of encumbrances, but unliquidated encumbrances are not considered at year end. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. The secretary/treasurer is authorized to make minor line-item changes to the budget without approval of the Police Jury.



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

F. 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 Police Jury as an extension of formal budgetary integration in the funds.

G. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. 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 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.

H. Investments

Investments are recorded at market value.

I. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables. Receivables and payables between the primary government and discretely presented component units are disclosed separately from interfund balances as due to/from component units.

J. Inventory

The purchase method is used in which the cost is recorded as an expenditure when individual items are purchased. The reported inventory is offset equally by a fund balance reserve which indicates that it does not constitute "available spendable resources". Inventory of the general fund consists of janitorial and jail supplies purchased which are valued at cost (first-in, first-out).

K. Fixed Assets and General Long-Term Obligations

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

All governmental funds are accounted for on a spending or "financial flow" measurement focus, and only current assets and current liabilities are generally included on their balance sheets.

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

The proprietary fund is accounted for on a cost of services or "capital maintenance" measurement focus, and all assets and all liabilities (whether current or noncurrent) associated with its activity are included on its balance sheet.

Depreciation of all exhaustible fixed assets used by the proprietary fund is charged as an expense against its operations. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Sewerage system	30 years
-----------------	----------

Depreciation expense at December 31, 1999, totaled \$27,770.

L. Compensated Absences

After one year of service, employees of the Police Jury earn annual leave at the rate of 6 to 15 days each year, depending upon their length of service. Unused annual leave may be carried forward from year to year not to exceed one week. Upon termination, employees are paid for unused annual leave at the employee's current rate of pay.



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Employees of the Police Jury receive from 5 to 15 days of sick leave each year, depending upon their length of service. Unused sick leave may be carried forward from year to year without limitation. Upon termination, unused sick leave is forfeited.

Library employees receive between 10 and 25 days of annual leave each year, depending upon their job classification and length of service. Employees may accumulate up to one and one-half times their annual allotment of annual leave. Upon termination, employees are paid for their accumulated annual leave at the employee's current rate of pay.

Library employees receive 15 days of sick leave each year. Employees may carry forward unused sick leave without limitation. Upon termination, unused sick leave is forfeited.

At December 31, 1999, employees of the Police Jury have accumulated and vested \$39,276 of employee annual leave benefits. The leave obligation of \$39,276 is recorded within the general long-term debt account group.

M. Fund Equity

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

N. Memorandum Only - Total Columns

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

(2) Cash and Investments

A. Cash and interest-bearing deposits

At December 31, 1999, the Police Jury and its component unit had cash and interest-bearing deposits (book balances) totaling \$1,191,559 as follows:

Demand deposits	\$ 115,600
Interest-bearing demand deposits	133,622
Time deposits	942,337
	<u>\$1,191,559</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

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 bank. 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. Deposit balances (bank balances) at December 31, 1999, are secured as follows:

Bank balances	<u>\$1,234,873</u>
Federal deposit insurance	\$ 389,609
Pledged securities (Category 3)	<u>845,264</u>
Total	<u>\$1,234,873</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Police Jury's name. Even though the pledged securities are considered uncollateralized (Category 3), the provisions of GASB Statement No. 3, R.S. 39:1229 impose a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

**B. Investments**

Investments in the amount of \$3,486,182 at December 31, 1999 are in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.165, the investment in LAMP is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, and is governed by a board of directors comprised of representatives from various local governments and state wide professional organizations. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U. S. Treasury, the U. S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(3) Property Taxes

The following is a summary of authorized and levied ad valorem tax millages for the year ended December 31, 1999:

Parishwide taxes:

Parish tax	3.61 mills
Parish tax	1.80 mills
Health unit	2.00 mills
Library	3.10 mills

District taxes:

Road District No. 1	5.00 mills
Road District No. 2	15.28 mills
Road District No. 3	10.30 mills
Road District No. 4	15.00 mills
Road District No. 5	15.07 mills
Cemetery District No. 1	1.75 mills
Cemetery District No. 2	1.07 mills
Cemetery District No. 3	1.13 mills
Cemetery District No. 6	1.11 mills
Cemetery District No. 7	1.01 mills
Ward 4 Cemetery	2.00 mills
Ward 5 Cemetery	2.00 mills

(4) Sales Taxes

A two percent sales tax was levied by the Evangeline Parish Police Jury in 1998 with collections of \$1,907,434 for the fiscal year ending December 31, 1999. The fifteen year, two percent sales tax was levied to pay the cost of constructing improving, maintaining and resurfacing public roads and bridges in the District, including incidental drainage, and improving, maintaining and operating draining facilities, including the acquisition of equipment.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(5) Interfund Receivables/Payables

	Interfund Receivables	Interfund Payables
General Fund	\$115,717	\$ 3,113
Special Revenue Funds:		
Parish Road Fund	45,700	41,981
Rent Subsidy Fund	-	4,556
Road Maintenance Funds	-	55,644
LCDBG	-	114
Special Grant Fund	-	100
Capital Projects Funds:		
Courthouse Building Construction	-	1,100
2% Sales Tax District #1	-	54,809
Total	\$161,417	\$161,417

(6) Receivables

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

	General Fund	Special Revenue Funds	Capital Projects	Enterprise Fund	Component Unit
Taxes:					
Ad valorem taxes	\$ 335,197	\$ 1,306,150	\$ -	\$ -	\$ -
Sales	-	-	85,506	-	-
Intergovernmental:					
State	188,524	385,167	31,432	-	-
Local	519	-	-	-	14,125
Accounts	-	-	-	2,667	-
Other	7,577	-	-	-	-
Totals	\$ 531,817	\$ 1,691,317	\$ 116,938	\$ 2,667	\$ 14,125

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(7) Fixed Assets (Unaudited)

The following provides details on changes in general fixed assets for the year ended December 31, 1999:

	<u>Balance</u> 01/01/99	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 12/31/99
Police Jury:				
Land	\$ 432,433	\$ -	\$ -	\$ 432,433
Buildings and improvements	5,440,872	-	-	5,440,872
Furniture, books and equipment	<u>2,651,532</u>	<u>249,205</u>	-	<u>2,900,737</u>
Total Police Jury	<u>8,524,837</u>	<u>249,205</u>	-	<u>8,774,042</u>
Library:				-
Buildings	41,500	-	-	41,500
Furniture, equipment and books	<u>698,756</u>	<u>3,031</u>	-	<u>701,787</u>
Total library	<u>740,256</u>	<u>3,031</u>	-	<u>743,287</u>
Total	<u>\$9,265,093</u>	<u>\$252,236</u>	<u>\$ -</u>	<u>\$9,517,329</u>

A summary of proprietary fund type land, buildings and equipment at December 31, 1999 follows:

	<u>Enterprise</u>
Sewerage system	\$ 828,812
Less: Accumulated depreciation	<u>(151,232)</u>
	<u>\$ 677,580</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(8) Accounts, Salaries and Other Payables

The payables of \$268,545 at December 31, 1999, are as follows:

	General Fund	Special Revenue Funds	Capital Projects Funds	Component Unit	Total
Payroll related liabilities	\$40,003	\$ -	\$ -	\$ -	\$ 40,003
Accounts	32,018	84,353	94,754	4,777	215,902
Cash overdraft	-	12,640	-	-	12,640
Totals	<u>\$72,021</u>	<u>\$96,993</u>	<u>\$94,754</u>	<u>\$ 4,777</u>	<u>\$268,545</u>

(9) Changes in General Long-Term Debt

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

	Compensated Absences	Capital Leases	Environmental Compliance Liability
Balance, January 1, 1998	\$ 30,580	\$ 197,326	\$ 400,000
Additions	8,696	-	-
Deletions	-	54,409	-
Balance, December 31, 1999	<u>\$ 39,276</u>	<u>\$ 142,917</u>	<u>\$ 400,000</u>

  

	Claims Payable	Enterprise Fund Revenue Bonds	General Obligation Bonds
Balance, January 1, 1998	\$30,116	\$ 80,079	\$10,381,265
Additions	-	-	1,843,582
Deletions	2,419	879	577,033
Balance, December 31, 1999	<u>\$27,697</u>	<u>\$ 79,200</u>	<u>\$11,647,814</u>



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

General obligation Bonds payable at December 31, 1999, is comprised of the following individual issues:

\$550,000 Certificates of Indebtedness Series 1996, dated May 1, 1996, for the purpose of acquiring new and rebuilt improvements at the courthouse, equipment and to pay the costs incurred in connection with the issuance of the certificates. The principal is due in annual installments of \$50,000 to \$70,000 through May 1, 2006 at 5.30 percent, secured by a pledge and dedication of excess annual revenues above charges in each fiscal year.	\$ 410,000
\$390,000 Certificates of Indebtedness Series 1997, dated August 1, 1997, for the purpose of constructing a new public building to house the medicaid office for the Parish, acquiring the necessary equipment therefor, and to pay the costs incurred in connection with the issuance of the certificates. The principal is due in annual installments of \$35,000 to \$50,000 through May 1, 2007 at 5.50 percent, secured by a pledge and dedication of excess annual revenues above charges in each fiscal year.	330,000
\$120,331 Paving Certificates, Series 1997, dated January 1, 1997, for the purpose of construction of street paving improvements on certain streets set out in Local or Special Assessment Ordinance No. 1 of the Parish. The principal is due in annual installments of \$12,033 through January 1, 2007 at 5.62 percent, formerly secured by the irrevocable pledge and dedication of the funds to be derived from the collection of the unpaid local or special assessments levied by the assessment ordinance. Beginning in 1998, secured by the pledge and dedication of the 2% sales and use tax.	84,232
\$9,400,000 Public Improvement Bonds, Series 1998, for the purpose of constructing, improving and resurfacing public roads and bridges, including incidental drainage, improving drainage facilities, funding a debt service reserve fund and paying the costs of issuance of the Bonds. The principal is due in annual installments of \$440,000 to \$890,000 through December 1, 2013 at a interest rate of 3.80% to 7.00%, secured by an irrevocable pledge and dedication of the avails or proceeds of the 2% sales and use tax.	8,980,000

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

\$43,582 Paving Certificates, Series 1999, dated October 16, 1999, for the purpose of covering unpaid costs of the construction of street paving improvements on a certain street set out in Local or Special Assessment Ordinance No. 1 of the Parish. The principal is due in annual installments of \$4,358 through October 16, 2009 at 5.25%, secured by the pledge of funds to be derived from the collection of the unpaid local or special assessments levied by the assessment ordinance. 43,582

\$1,800,000 Certificates of Indebtedness, Series 1999, dated September 1, 1999, for the purpose of construction, improving and resurfacing public roads within the corporate boundaries of Road and Drainage Sales Tax District No. 1 of the Parish. The principal is due in annual installments of \$140,000 to \$225,000 through May 1, 2009 at an interest rate of 4.40% to 5.35%, secured by an irrevocable pledge and dedication of the avails or proceeds of the 2% sales and use tax.. 1,800,000

\$11,647,814

Revenue bonds at December 31, 1999 are comprised of the following individual issue:

\$83,000 Sewer Revenue Bonds dated July 19, 1995, for the purpose of constructing and acquiring a sanitary sewage collection and disposal system in Police Jury Ward No. 1. The principal and interest payments are due in monthly installments of \$417 through July 19, 2034, with interest at 5.25 percent. These bonds are secured by revenues derived from the operation of the sanitary sewage collection and disposal system. \$ 79,200

At December 31, 1999, the annual requirements to amortize all bonds outstanding, including interest of \$3,840,308, are as follows:

Year	Total Amount
2000	\$ 1,232,314
2001	1,224,227
2002	1,218,742
2003	1,215,477
2004	1,204,391
2005-2034	9,472,171
Total	<u>\$ 15,567,322</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(10) Leases

Capital leases -

The Police Jury is obligated under five capital leases. The leased assets and related obligations are accounted for in the general fixed assets account group and the general long-term debt account group, respectively. The cost of such leased assets totaled \$223,079. The following is a schedule of future minimum lease payments under the capital leases and the present value of the net minimum lease payments as of December 31, 1999:

Fiscal Year	
2000	\$ 66,167
2001	56,148
2002	33,907
2003	<u>1,840</u>
Total minimum lease payments	\$ 158,062
Less: Amount representing interest	<u>(15,145)</u>
Present value of net minimum lease payments	<u>\$ 142,917</u>

Operating leases -

As a lessee, the Police Jury entered into numerous operating leases for the use of land and buildings with lease terms of one year. The minimum annual commitments under these operating leases are considered to be immaterial.

(11) Environmental Compliance Liability

In August of 1997, pursuant to the Louisiana Environmental Quality Act (La. R.S. 30:2001), a compliance order was served to the Evangeline Parish Police Jury from the State of Louisiana, Department of Environmental Quality. This compliance order cited violations involving the Redell-Vidrine Sewer System's sewerage plant. As of December 31, 1999, no improvements have been made regarding this matter. It is estimated that compliance with this order will cost the Police Jury \$400,000 at a minimum. In order to fund this renovation, it is the Police Jury's intention to apply for grant funds of up to \$1,000,000 through the LCDBG program conducted through the State of Louisiana, Division of Administration.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(12) Retirement Systems

The Police Jury participates in four cost-sharing multiple-employer, defined benefit public employee retirement systems (PERS): Parochial Employees Retirement System of Louisiana (Plan A), Louisiana State Employees Retirement System, District Attorneys Retirement System and Registrar of Voters Employees Retirement System. Each system is administered and controlled by a separate board of trustees.

A. Parochial Employees Retirement System of Louisiana

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619, (225) 928-1361.

All employees working at least 28 hours per week and all elected parish officials are eligible to participate. Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 5.5% of annual covered payroll. Contributions to the retirement system also include one-fourth of 1% 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 plan members of each plan. The employer's contributions to the retirement system for the years ending December 31, 1999, 1998 and 1997 were \$86,799, \$78,739 and \$77,889, respectively, equal to the required contributions for each year.

B. Louisiana State Employees Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana State Employees' Retirement System, P.O. Box 44213, Baton Rouge, Louisiana 70804.

Plan members are required to contribute 12.4 percent of their annual covered salary. The Police Jury contributed at the statutory rate of 13% of annual covered payroll from January 1, 1999 to June 30, 1999 and 12.4% of annual covered payroll from July 1, 1999 to December 31, 1999. The Police Jury's contributions to the system for the year ended December 31, 1999, 1998 and 1997 were \$895, \$920 and \$924, respectively, equal to the required contribution for each year.



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

C. Registrar of Voters Employees Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Registrar of Voters' Retirement System, P.O. Box 57, Jennings, Louisiana 70546.

Plan members are required to contribute 7.0 percent of their annual covered salary and the Police Jury is not required to contribute a percentage of the annual covered payroll.

(13) Post Employment Benefits

The Evangeline Parish Police Jury provides certain continuing health care insurance benefits for its retired employees. Substantially all of the Police Jury's employees become eligible for these benefits if they reach normal retirement age while working for the Police Jury. Benefits for retirees are provided through an insurance company whose monthly premiums are paid by the Police Jury and reimbursed by the employee. The Police Jury recognizes the cost of providing these benefits as an expenditure when paid during the year and recognizes the revenue when they are due the reimbursement from the employee.

(14) Criminal Court Fund

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year-end be transferred to the parish General Fund. For the period January 1, 1999, through December 31, 1999, \$4,930 was remitted to the General Fund.

(15) Deficits in Individual Funds

The following funds reflected deficit fund equities at December 31, 1999:

Special Revenue Funds:

Special Roads Auxiliary Fund	\$ 12,640
Special Grant Fund	50
Eugene Subdivision Sewer System Fund	194

Enterprise Fund:

Ward One Sewer System	6,461
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It is anticipated that the above deficits will be funded by excess revenues in subsequent periods.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(16) Expenditures - Actual and Budget

The following individual funds had actual expenditures over budgeted expenditures as follows:

	Budget	Actual	Variance
Year ended December 31, 1999:			
Special revenue funds -			
Rent Subsidy Fund	\$ 319,060	\$ 325,440	\$ (6,380)
Health Unit Maintenance	64,245	136,424	(72,179)
Cemetery District Maintenance Funds -			
District No. 5	23,768	24,730	(962)
District No. 6	11,121	11,406	(285)
Road District Maintenance Funds -			
District No. 1	401,778	407,159	(5,381)
District No. 2	217,592	217,872	(280)
District No. 3	152,634	156,877	(4,243)
Eugene Subdivision Sewer System Fund	7,097	7,268	(171)
Public Library	753,664	778,119	(24,455)
Street Paving Assessment	63,460	69,125	(5,665)

(17) Insurance

Due to current insurance market conditions, the Evangeline Parish Police Jury is retaining the risk for its general liability exposures in areas where there is no affordable insurance coverage available.

(18) Litigation and Claims

As of December 31, 1999, the Evangeline Parish Police Jury was involved in various lawsuits. The Police Jury's legal counsel has reviewed the claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Police Jury and to arrive at an estimate, if any, of the amount or range of potential loss to the Police Jury. As a result of the review, the various claims and lawsuits have been categorized into "probable," "reasonable possible," or "remote," as defined by the Governmental Accounting Standards Board. The amount of claims and lawsuits which have been classified as "reasonable possible" amounts to approximately \$100,000. It is the opinion of the Police Jury that the liability, if any, which might arise from these lawsuits would not have a material adverse effect on the Police Jury's financial position.



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

The Police Jury is liable at December 31, 1999 for medical claims incurred in prior years. Of this amount, \$2,419 has been recorded as a liability in the General Fund, and \$27,697 has been recorded as a general long-term liability, as required by GASB codification Section C50.

(19) Federal Compliance Contingencies

The Police Jury receives grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursement by the grantor for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the Police Jury, such disallowances, if any, will not be significant.

(20) Compensation Paid to Police Jurors

A summary of compensation paid to police jurors for the year ended December 31, 1999, follows:

Lawrence E. Buller	\$ 9,964
Turlind J. Deville	9,964
Ronald Doucet	9,964
Sidney Fontenot	9,964
Greg Manuel	9,964
Robert Manuel	11,209
Hill Johnson	9,964
Davis Manuel	9,964
Richard Thomas	9,964
	<u>9,964</u>
	<u>\$ 90,921</u>

**SUPPLEMENTAL INFORMATION**

**SCHEDULES OF INDIVIDUAL FUNDS**

## **SPECIAL REVENUE FUNDS**

### **Parish Road Fund -**

To account for the construction and maintenance of roads and bridges on a parishwide basis. Financing is provided by the State of Louisiana Parish Transportation Fund.

### **Roads Special Auxiliary Fund -**

To account for funds received under the Local Government Assistant Fund as provided by Act 38 of the 1981 Extraordinary Session for the Louisiana Legislature. These funds are used for capital programs and purposes that require the approval of the local legislative delegation before being expended.

### **Special Grant Fund -**

To account for grants received from the Louisiana Departments of Transportation and Development and Natural Resources for special road and bridges projects.

### **Industrial District No. 1 Fund -**

To account for the operation and maintenance of the industrial district for the inducement of industry to Evangeline Parish. The major means of financing are ad valorem taxes, utility sales, rent income and interest income.

### **Rent Subsidy Fund -**

To account for funds provided under the Section 8 Rental Certificate Program by the United States Department of Housing and Urban Development. The monies are used to aid low income families in obtaining decent, safe and sanitary housing through a system of rental subsidies.

### **Crooked Creek Recreation Maintenance Fund -**

To account for the costs of providing recreation facilities for residents of the parish. Major means of financing are provided by fees and operating transfers from the General Fund and charges for services.

### **Industrial District No. 1 Fund-**

To account for the operation and maintenance of the industrial district for the inducement of industry to Evangeline Parish. The major means of financing are ad valorem taxes, utility sales, rent income and interest income.

### **Reddell Sewer System Maintenance Fund -**

To account for the residual amount remaining in the fund after the sewer system was leased to the Evangeline Sewer Company, Inc.

### **Health Unit Maintenance Fund -**

To account for the maintenance of a health unit, which provides health and welfare services to the citizens of the parish. Major means of financing is provided by ad valorem taxes, state revenue sharing, and interest earnings on time deposits.

### **Public Library Maintenance Fund -**

To account for the operation and maintenance of the parish library. Major means of financing are provided by parishwide ad valorem taxes, state revenue sharing and interest earned on time deposits.

### **Special Assessment Fund-**

To account for the paving of Sandtrap Road.

## SPECIAL REVENUE FUNDS (CONTINUED)

### **Cemetery District Maintenance Funds -**

To account for maintenance and upkeep of parish cemeteries within the respective cemetery districts. The major means of financing for the districts is ad valorem taxes, which are levied against properties within the districts. Individual fund balances of the cemetery districts special revenue funds at December 31, 1999 are as follows:

District No. 1	\$ 142,059
District No. 2	49,564
District No. 3	16,103
District No. 4	20,179
District No. 5	35,174
District No. 7	<u>10,163</u>
TOTAL	<u>\$ 286,803</u>

### **Road District Maintenance Funds -**

To account for maintenance and upkeep of parish roads and bridges within the respective road districts. The major means of financing for the districts is ad valorem taxes, which are levied against properties within the districts. Individual fund balances of the road districts special revenue funds at December 31, 1999 are as follows:

District No. 1	\$ 295,879
District No. 2	216,598
District No. 3	177,458
District No. 4	117,327
District No. 5	<u>205,998</u>
TOTAL	<u>\$ 1,013,260</u>

### **Country Estate Sewer System Fund -**

To account for the operation and maintenance of the Country Estate Sewer System.

### **Eugene Subdivision Sewer System Fund -**

To account for the operation and maintenance of the Eugene Subdivision Sewer System.



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana  
Special Revenue Funds

Combining Balance Sheet  
December 31, 1999

	Parish Road Fund	Roads Special Auxiliary Fund	Special Grant Fund	Industrial District No. 1 Fund	Rent Subsidy Fund	Crooked Creek Recreation Fund	Street Paving Assessment Fund	Reddell Sewer System Maintenance Fund
<b>ASSETS</b>								
Cash and interest-bearing deposits	\$ 41,275	\$ -	\$ 50	\$ 230	\$63,338	\$ 5,003	\$ 93	\$31,624
Investments	85,631	-	-	-	-	-	6,467	10,891
Taxes receivables, net	-	-	-	-	-	-	-	-
Due from other funds	45,700	-	-	-	-	-	-	-
Due from state agencies	54,402	-	-	-	-	-	-	-
Other assets	-	-	-	5,000	-	-	43,597	-
<b>Total assets</b>	<b><u>\$227,008</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 50</u></b>	<b><u>\$5,230</u></b>	<b><u>\$63,338</u></b>	<b><u>\$ 5,003</u></b>	<b><u>\$50,157</u></b>	<b><u>\$42,515</u></b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts payable	\$ 7,180	\$ -	\$-	\$1,871	\$ -	\$2,309	\$ 5,665	\$ -
Sewer deposits payable	-	-	-	-	-	-	-	278
Cash overdraft	-	12,640	-	-	-	-	-	-
Due to other funds	41,981	-	100	-	4,557	-	-	-
Retainage payable	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	27,220	-	43,597	-
<b>Total liabilities</b>	<b><u>49,161</u></b>	<b><u>12,640</u></b>	<b><u>100</u></b>	<b><u>1,871</u></b>	<b><u>31,777</u></b>	<b><u>2,309</u></b>	<b><u>49,262</u></b>	<b><u>278</u></b>
<b>Fund balances (deficit):</b>								
Unreserved, undesignated	<u>177,847</u>	<u>(12,640)</u>	<u>(50)</u>	<u>3,359</u>	<u>31,561</u>	<u>2,694</u>	<u>895</u>	<u>42,237</u>
<b>Total liabilities and fund balances</b>	<b><u>\$227,008</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 50</u></b>	<b><u>\$5,230</u></b>	<b><u>\$63,338</u></b>	<b><u>\$ 5,003</u></b>	<b><u>\$50,157</u></b>	<b><u>\$42,515</u></b>

Health Unit Maintenance Fund	Public Library Maintenance Fund	Cemetery District Maintenance Fund	District Fund Maintenance Road	Country Estate Sewer System Fund	Eugene Subdivision Sewer System Fund	Louisiana Community Development Block Grant	Total
\$213,160	\$ 186,601	\$ 49,006	\$ 38,141	\$ 120	\$ 247	\$ -	\$ 628,888
371,239	58,423	99,925	110,276	-	-	-	742,852
216,562	-	137,872	951,716	-	-	-	1,306,150
-	-	-	-	-	-	-	45,700
-	330,651	-	-	-	-	114	385,167
-	-	-	-	-	-	-	48,597
<u>\$800,961</u>	<u>\$ 575,675</u>	<u>\$ 286,803</u>	<u>\$ 1,100,133</u>	<u>\$ 120</u>	<u>\$ 247</u>	<u>\$ 114</u>	<u>\$3,157,354</u>
\$ 1,971	\$ 33,722	\$ -	\$ 31,229	\$ -	\$ 406	\$ -	\$ 84,353
-	-	-	-	35	35	-	348
-	-	-	-	-	-	-	12,640
-	-	-	55,644	-	-	114	102,396
-	15,432	-	-	-	-	-	15,432
-	-	-	-	-	-	-	70,817
<u>1,971</u>	<u>49,154</u>	<u>-</u>	<u>86,873</u>	<u>35</u>	<u>441</u>	<u>114</u>	<u>285,986</u>
<u>798,990</u>	<u>526,521</u>	<u>286,803</u>	<u>1,013,260</u>	<u>85</u>	<u>(194)</u>	<u>-</u>	<u>2,871,368</u>
<u>\$800,961</u>	<u>\$ 575,675</u>	<u>\$ 286,803</u>	<u>\$ 1,100,133</u>	<u>\$ 120</u>	<u>\$ 247</u>	<u>\$ 114</u>	<u>\$3,157,354</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana  
Special Revenue Funds

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

	Parish Road Fund	Roads Special Auxiliary Fund	Special Grant Fund	Industrial District No. 1 Fund	Rent Subsidy Fund	Crooked Creek Recreation Fund	Street Paving Assessment Fund	Reddell Sewer System Maintenance Fund
Revenues:								
Taxes - Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues -								
Federal grants	-	-	-	-	326,105	-	-	-
State funds:								
Parish transportation funds	488,590	-	-	-	-	-	-	-
State revenue sharing (net)	-	-	-	-	-	-	-	-
Other	-	-	495,920	-	-	11,840	-	-
Fees, charges and commissions	-	-	-	9,781	-	105,230	25,872	16,030
Use of money and property	8,157	-	54	2,759	1,794	325	566	2,054
Other revenues	-	-	-	-	102	-	43,582	-
Total revenues	<u>496,747</u>	<u>-</u>	<u>495,974</u>	<u>12,540</u>	<u>328,001</u>	<u>117,395</u>	<u>70,020</u>	<u>18,084</u>
Expenditures:								
Public safety	-	-	-	-	-	-	-	-
Public works	552,018	-	496,114	50,928	-	-	69,125	11,433
Health and welfare	-	-	-	-	325,440	-	-	-
Culture and recreation	-	-	-	-	-	159,231	-	-
Debt service	-	-	-	-	-	-	-	-
Total expenditures	<u>552,018</u>	<u>-</u>	<u>496,114</u>	<u>50,928</u>	<u>325,440</u>	<u>159,231</u>	<u>69,125</u>	<u>11,433</u>
Excess (deficiency) of revenues over expenditures	<u>(55,271)</u>	<u>-</u>	<u>(140)</u>	<u>(38,388)</u>	<u>2,561</u>	<u>(41,836)</u>	<u>895</u>	<u>6,651</u>
Other financing sources (uses):								
Proceeds from capital leases	-	-	-	-	-	-	-	-
Operating transfers in	53,938	-	-	36,000	-	63,700	-	-
Operating transfers out	<u>(24,175)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>29,763</u>	<u>-</u>	<u>-</u>	<u>36,000</u>	<u>-</u>	<u>63,700</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(25,508)</u>	<u>-</u>	<u>(140)</u>	<u>(2,388)</u>	<u>2,561</u>	<u>21,864</u>	<u>895</u>	<u>6,651</u>
Fund balances (deficit), beginning	<u>203,355</u>	<u>(12,640)</u>	<u>90</u>	<u>5,747</u>	<u>29,000</u>	<u>(19,170)</u>	<u>-</u>	<u>35,586</u>
Fund balances (deficit), ending	<u>\$ 177,847</u>	<u>\$ (12,640)</u>	<u>\$ (50)</u>	<u>\$ 3,359</u>	<u>\$ 31,561</u>	<u>\$ 2,694</u>	<u>\$ 895</u>	<u>\$ 42,237</u>

Health Unit Maintenance Fund	Public Library Maintenance Fund	Cemetery District Maintenance Fund	Road District Maintenance Fund	Country Estate Sewer System Fund	Eugene Subdivision Sewer System Fund	LCDBG	Totals
\$ 215,156	\$ 334,203	\$ 136,150	\$ 975,135	\$ -	\$ -	\$ -	\$ 1,660,644
-	-	-	-	-	-	302,778	628,883
-	-	-	-	-	-	-	488,590
29,299	40,395	19,083	128,955	-	-	-	217,732
-	-	-	-	-	-	-	507,760
-	-	-	-	4,464	3,635	-	165,012
29,234	26,548	9,189	25,989	3	4	-	106,676
-	81,269	-	33,017	-	-	-	157,970
<u>273,689</u>	<u>482,415</u>	<u>164,422</u>	<u>1,163,096</u>	<u>4,467</u>	<u>3,639</u>	<u>302,778</u>	<u>3,933,267</u>
-	-	-	-	-	-	-	-
-	-	106,196	986,974	12,891	7,268	303,273	2,596,220
69,496	-	-	-	-	-	-	394,936
-	778,119	-	-	-	-	-	937,350
66,928	-	-	79,515	-	-	-	146,443
<u>136,424</u>	<u>778,119</u>	<u>106,196</u>	<u>1,066,489</u>	<u>12,891</u>	<u>7,268</u>	<u>303,273</u>	<u>4,074,949</u>
<u>137,265</u>	<u>(295,704)</u>	<u>58,226</u>	<u>96,607</u>	<u>(8,424)</u>	<u>(3,629)</u>	<u>(495)</u>	<u>(141,682)</u>
-	-	-	13,066	-	-	-	13,066
-	-	-	208,625	8,450	3,450	495	374,658
-	-	-	(212,465)	-	-	-	(236,640)
-	-	-	<u>9,226</u>	<u>8,450</u>	<u>3,450</u>	<u>495</u>	<u>151,084</u>
137,265	(295,704)	58,226	105,833	26	(179)	-	9,402
<u>661,725</u>	<u>822,225</u>	<u>228,577</u>	<u>907,427</u>	<u>59</u>	<u>(15)</u>	<u>-</u>	<u>2,861,966</u>
<u>\$ 798,990</u>	<u>\$ 526,521</u>	<u>\$ 286,803</u>	<u>\$ 1,013,260</u>	<u>\$ 85</u>	<u>\$ (194)</u>	<u>\$ -</u>	<u>\$ 2,871,368</u>

## **DEBT SERVICE FUNDS**

### **Street Paving Certificates -**

To accumulate monies for payment of the 1997 \$120,331 Paving Certificates. Debt service was formerly financed by a special assessment tax to land owners, but as of 1998 is now financed by the collection of a two percent sales tax approved for the issuance of the \$9,400,000 Public Improvement Sales Tax Bonds, Series 1998.

### **Public Improvement Sales Tax Bonds -**

To accumulate monies for payment of the \$9,400,000 Public Improvement Sales Tax Bonds Series 1998. Debt service is financed by the collection of a two percent sales and use tax.

### **Sandtrap Road Assessment-**

To accumulate monies for payment of the expenses to pave Sandtrap Road at the request of the residents. The project was financed through the original Street Paving Certificates which is financed by the collection of a two percent sales tax.



EVANGELINE PARISH POLICE JURY

Ville Platte, Louisiana

Debt Service Funds

Combining Balance Sheet

December 31, 1999

	<u>Street Paving Certificates</u>	<u>Public Improvement Sales Tax Bonds</u>	<u>Sandtrap Road Assessment</u>	<u>Totals</u>
ASSETS				
Cash and interest-bearing deposits	\$ 80	\$ 62	\$ 2	\$ 144
Investments	<u>-</u>	<u>999,606</u>	<u>1,159</u>	<u>1,000,765</u>
Total assets	<u>\$ 80</u>	<u>\$ 999,668</u>	<u>\$ 1,161</u>	<u>\$ 1,000,909</u>
FUND BALANCES				
Fund balances:				
Reserved for debt service	<u>\$ 80</u>	<u>\$ 999,668</u>	<u>\$ 1,161</u>	<u>\$ 1,000,909</u>

EVANGELINE PARISH POLICE JURY  
 Ville Platte, Louisiana  
 Debt Service Funds

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

	Street Paving Certificates	Public Improvement Sales Tax Bonds	Sandtrap Road Assessment	Totals
<b>Revenues:</b>				
Sales Taxes	\$ -	\$ -	\$ -	\$ -
Use of money and property	-	21,133	64	21,197
Other revenues	<u>16</u>	<u>-</u>	<u>1,097</u>	<u>1,113</u>
Total revenues	<u>16</u>	<u>21,133</u>	<u>1,161</u>	<u>22,310</u>
<b>Expenditures:</b>				
Debt service	<u>17,448</u>	<u>867,321</u>	<u>-</u>	<u>884,769</u>
Total expenditures	<u>17,448</u>	<u>867,321</u>	<u>-</u>	<u>884,769</u>
Excess (deficiency) of revenues over expenditures	<u>(17,432)</u>	<u>(846,188)</u>	<u>1,161</u>	<u>(862,459)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	17,448	850,591	-	868,039
Operating transfers out	<u>-</u>	<u>(18,600)</u>	<u>-</u>	<u>(18,600)</u>
Total other financing sources (uses)	<u>17,448</u>	<u>831,991</u>	<u>-</u>	<u>849,439</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	16	(14,197)	1,161	(13,020)
Fund balances, beginning	<u>64</u>	<u>1,013,865</u>	<u>-</u>	<u>1,013,929</u>
Fund balances, ending	<u>\$ 80</u>	<u>\$ 999,668</u>	<u>\$ 1,161</u>	<u>\$1,000,909</u>

## CAPITAL PROJECTS FUNDS

### **Courthouse Building Construction Fund -**

To account for the costs of construction of a new courthouse, which was completed in 1977. Numerous deficiencies existed in the new building, and suits were filed against the contractor and the bonding company. The fund was kept open pending settlement of these suits. The suits were settled and judgment was rendered August 16, 1982, in favor of the Police Jury. Proceeds of the settlement were deposited into this fund and are being expended for the renovations and corrections of deficiencies in the original construction and maintenance of the facility.

### **Drainage Improvement Construction Fund -**

To account for funds remaining from the \$1,000,000 parishwide drainage improvement bond issue dated September 1, 1967. These funds are used in a continuing program of drainage improvements projects in the parish.

### **2% Sales Tax District #1-**

To account for the costs of constructing, improving and resurfacing public roads within the corporate boundaries of Road & Drainage Sales Tax District No. 1 of the Parish.

EVANGELINE PARISH POLICE JURY  
 Ville Platte, Louisiana  
 Capital Projects Funds

Combining Balance Sheet  
 December 31, 1999

	<u>Courthouse Building Construction</u>	<u>Drainage Improvement Construction</u>	<u>2% Sales Tax District #1</u>	<u>Totals</u>
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$102,955	\$112,112	\$ 11,012	\$ 226,079
Investments	7,535	-	1,222,226	1,229,761
Receivables	-	-	85,506	85,506
Due from state agencies	-	-	31,432	31,432
Total assets	<u>\$110,490</u>	<u>\$112,112</u>	<u>\$1,350,176</u>	<u>\$1,572,778</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Due to other funds	\$ 1,100	\$ -	\$ 54,808	\$ 55,908
Other payable	-	-	94,754	94,754
Contracts payable	-	-	459,252	459,252
Total liabilities	1,100	-	608,814	609,914
<b>Fund balances:</b>				
Unreserved, undesignated	<u>109,390</u>	<u>112,112</u>	<u>741,362</u>	<u>962,864</u>
Total liabilities and fund balances	<u>\$110,490</u>	<u>\$112,112</u>	<u>\$1,350,176</u>	<u>\$1,572,778</u>

EVANGELINE PARISH POLICE JURY

Ville Platte, Louisiana

Capital Projects Funds

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

	Courthouse Building Construction	Drainage Improvement Construction	2% Sales Tax District #1	Totals
<b>Revenues:</b>				
Taxes - sales	\$ -	\$ -	\$1,907,434	\$1,907,434
Intergovernmental revenues - State funds:				
Other	-	-	31,433	31,433
Use of money and property	5,375	5,359	243,280	254,014
Other	-	-	6,294	6,294
Total revenues	<u>5,375</u>	<u>5,359</u>	<u>2,188,441</u>	<u>2,199,175</u>
<b>Expenditures:</b>				
Public works	<u>26</u>	<u>1,530</u>	<u>10,334,222</u>	<u>10,335,778</u>
Excess (deficiency) of revenues over expenditures	<u>5,349</u>	<u>3,829</u>	<u>(8,145,781)</u>	<u>(8,136,603)</u>
<b>Other financing sources (uses):</b>				
Proceeds from issuance of debt	-	-	1,800,000	1,800,000
Operating transfers in	-	-	18,600	18,600
Operating transfers out	-	-	(982,365)	(982,365)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>836,235</u>	<u>836,235</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	5,349	3,829	(7,309,546)	(7,300,368)
Fund balances, beginning	<u>104,041</u>	<u>108,283</u>	<u>8,050,908</u>	<u>8,263,232</u>
Fund balances, ending	<u>\$109,390</u>	<u>\$112,112</u>	<u>\$ 741,362</u>	<u>\$ 962,864</u>



**INTERNAL CONTROL, COMPLIANCE**

**AND**

**OTHER GRANT INFORMATION**

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

To the Members of the Police Jury  
Evangeline Parish  
Ville Platte, Louisiana

We have audited the general-purpose financial statements of the Evangeline Parish Police Jury, (the Police Jury) as of and for the year ended December 31, 1999, and have issued our report thereon dated March 17, 2000. In our report, we express an adverse opinion because of the omission of the financial statements of certain component units and general fixed assets being unauditible. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Police Jury's general purpose 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. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the Police Jury in a separate letter dated March 17, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, general purpose 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 Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs in Part II, Section B.

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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. We believe the reportable conditions described above are a material weaknesses.

This report is intended for the information of the Police Jury, the Police Jury's management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

***Kolder, Champagne, Slaven & Rainey, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
March 17, 2000

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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

To the Members of the Police Jury  
Evangeline Parish  
Ville Platte, Louisiana

### Compliance

We have audited the compliance of the Evangeline Parish Police Jury (the 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 its major federal program for the year ended December 31, 1999. The 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 Police Jury's management. Our responsibility is to express an opinion on the Police Jury's compliance based on our audit.

We conducted our 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 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 Police 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 Police Jury's compliance with those requirements.

In our opinion, the 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, 1999.

### 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 our audit, we considered the Police 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.

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Our 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. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information of the Police Jury, the Police Jury's management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

***Kolder, Champagne, Slaven & Rainey, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
March 17, 2000



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 1999

<u>Federal Grantor/Pass-Through Grantor/Program Name</u>	<u>CFDA Number</u>	<u>Revenue Recognized</u>	<u>Issues/ Expenditures</u>
United States Department of Housing and Urban Development:			
Direct Program -			
Section 8 Rental Certificate Program	14.857	\$326,105	\$326,105
Community Development Block Grants - State's Program	14.219	<u>302,778</u>	<u>302,778</u>
Total		<u><u>\$628,883</u></u>	<u><u>\$628,883</u></u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Schedule of Expenditures of Federal Awards  
Year Ended December 31, 1999

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Evangeline Parish Police Jury (the Police Jury). The Police Jury reporting entity is defined in Note 1 to the general-purpose financial statements for the year ended December 31, 1999. All federal financial assistance received directly from federal agencies is included on the schedule as well as federal financial assistance passed through other government agencies. The Louisiana Community Block Grant Program was considered a major federal program of the Police Jury for the year ended December 31, 1999.

(2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury's general-purpose financial statements for the year ended December 31, 1999.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

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

Part I. Summary of Auditor's Results:

1. An adverse opinion was issued on the financial statements.
2. A reportable condition in internal control was disclosed by the audit of the financial statements. The reportable condition was considered to be a material weakness.
3. Instances of noncompliance were disclosed by the audit of the financial statements. There were no material instances of noncompliance.
4. No reportable conditions in internal control over the major program were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major program.
6. The audit disclosed no audit findings required to be reported under Section 510(a) of Circular A-133.
7. The major program was the U. S. Department of Housing and Urban Development Section 8 Rental Certificate Program.
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 520(b) of Circular A-133 was \$300,000.
9. The auditee did qualify as a low-risk auditee under Section 530 of Circular A-133.

Part II. Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:

A. Compliance Findings -

There were no compliance findings required to be reported in accordance with generally accepted Governmental Auditing Standards.

B. Internal Control Findings --

See Internal Control Findings 99-1 (IC) and 99-2 (IC) on Summary Schedule of Current and Prior Year Audit Finding and Correction Action Plan.

Part III. Findings and questioned costs for Federal awards which include audit findings as defined in Section 510(a) of Circular A-133:

There are no findings that are required to be reported under the above guidance.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
Year Ended December 31, 1999

Fiscal Year Finding Initially Occurred	Description of finding Management Letter Comment	Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken	Anticipated Date of Completion
-------------------------------------------------	-----------------------------------------------------	-------------------------------	--------------------------------------------------------------------	--------------------------------------

CURRENT YEAR (12/31/99) -

Compliance:

There were no compliance findings for fiscal year ended December 31, 1999.

Internal Control:

99-1	Unknown	Segregation of functions within the accounting system: Based upon the cost-benefit of additional personnel, the probable infeasibility to achieve segregation of accounting functions deemed client response unnecessary.	N/A	N/A
99-2	Unknown	The Police Jury has not maintained internal accounting controls for its property and equipment. Subsidiary records have not been updated for additions and deletions. Failure to maintain such controls reduces the Police Jury's accountability over these assets.	No	Management will establish appropriate procedures and maintain fixed asset records accordingly.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan (Continued)  
Year Ended December 31, 1999

Fiscal Year Finding Initially Occurred	Description of finding Management Letter Comment	Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken	Anticipated Date of Completion
<u>Management Letter:</u>				
99-3 (ML) Item 1	Unknown Regarding the sewer system in Police Jury Ward No. 1, we offer the following suggestions:  a) Rates should be maintained at a level to provide revenues in each year sufficient to pay the reasonable and necessary expenses of operating and maintaining the sewer system.  b) Services should be provided and collected in accordance with Section 10 of the Resolution approved by the Police Jury.	No	Regarding the sewer system in Police Jury Ward No. 1, management will evaluate and adjust fees charged in order to increase revenues sufficiently to pay the reasonable and necessary expenses of operating and maintaining the sewer system.	
99-4 (ML) Item 2	Partial Procedures should be implemented to ensure that the Police Jury is in compliance with the Louisiana Local Government Budget Act. This item refers to budgeted expenditures exceeding budgeted funds available in several of the special revenue funds.	No	Regarding the sewer system in Police Jury Ward No. 1, management will take steps to collect for services provided in accordance with Section 10 of the Resolution approved by the Police Jury.	
PRIOR YEAR (12/31/98) -				
<u>Management Letter:</u>				
Item 1 (b)	All funds should be established and maintained in accordance with Section 9 of the Resolution approved by the Police Jury.	Yes	N/A	

**OTHER SUPPLEMENTAL INFORMATION**



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Other Supplemental Information - Utility Department  
(Unaudited)  
December 31, 1999

Number of Sewer Customers

Records maintained by the Police Jury indicated the following number of customers were being serviced during the month of December 1999:

<u>Police Jury Ward No. 1</u>	<u>1999</u>
Sewerage	186

Aged Accounts Receivable

Aged accounts receivable for the Police Jury Ward No. 1 Sewer System at December 31, 1999 are as follows:

0 - 30 days	\$ 1,527
31 - 60 days	1,140
61 - 90 days	95
over 90 days	<u>23,389</u>
Total	<u>\$26,151</u>

Sewer Rates

The sewer rates for the Police Jury Ward No. 1 sewer system are \$11 per month per building for the year ended December 31, 1999.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Insurance in Force  
(Unaudited)  
December 31, 1999

Description of Coverage	Expiration Date	Coverage Amounts
<b>Workmen's Compensation:</b>		
Louisiana Workers Compensation Corporation		
<b>Surety Bonds:</b>		
Dale Reed, Secretary-treasurer	10/19/00	\$ 50,000
Kathi Berzas, Accountant	04/15/01	50,000
Robert Manuel, President	02/25/01	40,000
Ronald Doucet, Vice President	01/10/01	40,000
Ramona Niffenegger, Librarian	07/15/00	10,000
<b>Health Unit-1010 W. LaSalle Street</b>		
Building	10/01/00	800,000
Contents	10/01/00	75,000
Sign	10/01/00	5,000
Building-1204 Chauncey Pitre Road	12/03/00	200,000
<b>Evangeline Parish Library, blanket</b>		
Building and contents	08/19/00	1,092,121
<b>Evangeline Parish Sheriff's Office, fire (Courthouse Annex)</b>		
	01/06/01	183,000
<b>Government office, Court St. (County Extension)</b>		
Fire and extended coverage -		
Building	03/24/01	80,000
Contents	03/24/01	20,000
<b>Courthouse:</b>		
Building	04/11/00	1,500,000
Contents	04/11/00	750,000
<b>Food stamp office, fire and extended coverage</b>		
Building	08/01/00	90,000
Contents	08/01/99	20,000

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Insurance in Force  
(Unaudited)  
December 31, 1999

Description of Coverage	Expiration Date	Coverage Amounts
Health Unit and Library, Mamou, Louisiana - fire		
Buildings	08/19/00	\$ 150,000
Contents	08/19/00	30,000
Police Jury road equipment - all		
Risk physical damage		
1997 Case backhoe	07/25/00	50,000
1991 Youtanic excavator	07/25/00	53,200
1996 Caterpillar bulldozer	07/25/00	85,400
1997 John Deere Grader	07/25/00	113,222
1998 John Deere Backhoe	07/25/00	46,954
Mechanical breakdown policy:		
Property and liability	12/02/00	1,250,000
Property equipment breakdown	12/02/00	1,562,000
Medicaid office:		
Building	02/04/00	300,000
Special Services Building	03/14/01	130,000

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## Management Letter

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To the Members of the Police Jury  
Evangeline Parish  
Ville Platte, Louisiana

During our audit of the financial statements of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1999, we noted certain areas in which improvements in the accounting system and financial practices may be desirable. Therefore, we submit the following suggestions for your consideration:

1. Regarding the sewer system in Police Jury Ward No. 1, we offer the following suggestions:
  - a) Rates should be maintained at a level to provide revenues in each year sufficient to pay the reasonable and necessary expenses of operating and maintaining the sewer system.
  - b) Services should be provided and collected in accordance with Section 10 of the Resolution approved by the Police Jury.
2. In order to comply with the Local Government Budget Act LSA-R.S. 39:1310, procedures should be implemented to ensure that all individual fund budgets are amended when actual expenditures exceed budgeted expenditures by five percent or more.

We would like to express our appreciation to you and your office staff for the courtesies and assistance rendered to us during the performance of our audit. Should you have any questions or need assistance in implementing any of our suggestions, please feel free to contact us.

*Kolder, Champagne, Slaven & Rainey, LLC*  
Certified Public Accountants

Ville Platte, Louisiana  
March 17, 2000

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