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**VERMILION PARISH POLICE JURY
FINANCIAL REPORT
DECEMBER 31, 1999**

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

Release Date JUL 26 2000 ✓

C O N T E N T S

	Exhibit/ Schedule*	Page
INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS		1 and 2
GENERAL PURPOSE FINANCIAL STATEMENTS		
Combined Balance Sheet - All Fund Types and Account Groups	A	4 - 7
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	B	8 - 11
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Fund Types	C	12 and 13
Combined Statement of Revenues, Expenses and Changes in Retained Earnings (Accumulated Deficit) - All Proprietary Fund Types	D	14
Combined Statement of Cash Flows - All Proprietary Fund Types	E	15
Notes to Financial Statements		16 - 31
FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS		
General Fund:		
Balance Sheets	F-1	34
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual	F-2	35 and 36
Special Revenue Funds:		
Combining Balance Sheet	G-1	40 - 45
Combining Balance Sheet - Maintenance of Road Districts Fund	G-2	46 and 47
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	G-3	48 - 52
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual -		
Parishwide Public Improvement Maintenance Fund	G-4	53
1976 Sales Tax Fund	G-5	54
1978 Sales Tax Fund	G-6	55
1994 Sales Tax Fund	G-7	56
Ward 8 Public Cemetery Fund	G-8	57
Health Unit Fund	G-9	58
Royalty Road Fund	G-10	59
Public Library Fund	G-11	60 and 61
Civil Defense Fund	G-12	62
Road District No. 1 Maintenance Fund	G-13	63

C O N T E N T S

	Exhibit/ Schedule*	Page
Special Revenue Funds (Continued):		
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual -		
Maintenance of Road Districts Fund	G-14	65 - 67
Head Start Fund	G-15	68 and 69
Child Care Food Program Fund	G-16	70
Statements of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual -		
Economic Development Fund	G-17	71
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual -		
Office of Community Services Fund	G-18	72 and 73
Communication District Fund	G-19	74
Debt Service Funds:		
Combining Balance Sheet	H-1	76 - 79
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	H-2	80 - 82
Capital Projects Fund:		
Combining Balance Sheet	I-1	84 and 85
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	I-2	86 and 87
Internal Service Fund:		
Parishwide Workmen's Compensation Fund - Balance Sheets	J-1	90
Statements of Revenues, Expenses and Changes in Retained Earnings	J-2	91
Statements of Cash Flows	J-3	92
Fiduciary Type Funds (Agency Fund):		
Combining balance Sheets	K-1	94
Statement of Changes in Assets and Liabilities	K-2	95
General Fixed Assets Account Group:		
Statement of Changes in General Fixed Assets	L-1*	98
General Long-Term Debt Account Group:		
Statement of General Long-Term Debt	M-1	100 and 101
Schedule of Changes in General Long-Term Debt	M-2*	102

C O N T E N T S

	Exhibit/ Schedule*	Page
Component Units:		
Combining Balance Sheet	N-1	104 and 105
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	N-2	106
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Criminal Court Fund	N-3	107
Statements of Revenues, Expenditures and Changes in Fund Balance - Tourist Commission Fund	N-4	108
Statements of Revenues, Expenses and Changes in Retained Earnings - Waterworks District No. 1 Fund	N-5	109
Statements of Cash Flows - Waterworks District No. 1 Fund	N-6	110
Internal Control and Compliance -		
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <u>GOVERNMENT AUDITING STANDARDS</u>	-	113 and 114
REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133	-	115 and 116
Schedule of Findings and Questioned Costs	O-1*	117 - 121
Summary Schedule of Prior Audit Findings	O-2*	122 - 124
Schedule of Expenditures of Federal Awards	P-1*	125 and 126
Notes to Schedule of Expenditures of Federal Awards	P-2*	127
Section 8 Housing Fund - Statement of Source and Status of Funds	P-3*	128
Section 8 Housing Fund - Statement of Source and Status of Funds	P-4*	129



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INDEPENDENT AUDITORS' REPORT

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We have audited the general purpose financial statements of Vermilion Parish Police Jury and the combining, individual fund and account group financial statements of the Jury as and for the year ended December 31, 1999, as listed in the table of contents. These financial statements are the responsibility of the Jury's elected officials. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the provisions of Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations," and the Louisiana Governmental Audit Guide. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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.

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Vermilion Parish Police Jury

In our opinion, except for the effect of the omission of the financial statements of component units as explained in the third paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Vermilion Parish Police Jury at December 31, 1999, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

However, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of Vermilion Parish Police Jury at December 31, 1999, and the results of operations of such funds and the cash flows of the individual proprietary fund for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 10, 2000, on our consideration of the Vermilion 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 made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining, individual fund, and account group financial statements. The accompanying financial information listed as "Schedules" in the table of contents, including the schedule of federal financial assistance, is presented for purposes of additional analysis and is not a required part of the financial statements of Vermilion Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund, and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to such financial statements taken as a whole.

Broussard, Poché, Lewis & Breaux L.L.P.

Crowley, Louisiana
May 10, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1999

ASSETS	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Internal Service
Cash	\$ 555,136	\$ 3,497,442	\$ 40,122	\$ 264,636	\$ -
Investments	-	15,583,558	5,747,740	5,621,800	-
Receivables (net of allowance for uncollectibles):					
Accounts receivable	12,031	46,839	-	36,934	-
Ad valorem taxes	104,772	656,445	-	-	-
Accrued interest	-	111,457	64,282	9,183	-
Other	-	-	-	-	-
Due from other funds	24,286	521,019	83,117	-	-
Due from component units/ primary government	10,000	-	-	-	-
Due from other governmental agencies	520,899	3,392,241	-	-	-
Restricted assets:					
Cash	-	-	-	-	-
Land	-	-	-	-	-
Buildings and improvements	-	-	-	-	-
Machinery and equipment	-	-	-	-	-
Water plant and equipment	-	-	-	-	-
Books	-	-	-	-	-
Amount available in debt service funds	-	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-	-
Construction in process	-	-	-	-	-
Total assets	<u>\$1,227,124</u>	<u>\$23,809,001</u>	<u>\$ 5,935,261</u>	<u>\$ 5,932,553</u>	<u>\$ -</u>

Fiduciary Fund Type Trust and Agency	Account Groups		Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)	
	General Fixed Assets	General Long-Term Debt	Primary Government		Reporting Entity	(Restated)
					1999	1998
\$ 496,866	\$ -	\$ -	\$ 4,854,202	\$ 120,546	\$ 4,974,748	\$ 4,097,260
-	-	-	26,953,098	24,583	26,977,681	26,411,967
-	-	-	95,804	5,057	100,861	35,956
-	-	-	761,217	-	761,217	788,587
-	-	-	184,922	-	184,922	268,346
7,470	-	-	7,470	100	7,570	682
182,177	-	-	810,599	-	810,599	507,325
570	-	-	10,570	1,074	11,644	10,907
-	-	-	3,913,140	18,928	3,932,068	3,218,630
-	-	-	-	10,544	10,544	10,622
-	862,813	-	862,813	-	862,813	826,613
-	10,913,960	-	10,913,960	-	10,913,960	10,349,349
-	12,253,589	-	12,253,589	-	12,253,589	11,539,517
-	-	-	-	1,012,333	1,012,333	1,022,676
-	2,434,370	-	2,434,370	-	2,434,370	2,280,039
-	-	5,065,149	5,065,149	-	5,065,149	5,325,413
-	-	9,807,717	9,807,717	-	9,807,717	4,588,986
-	233,573	-	233,573	-	233,573	-
<u>\$ 687,083</u>	<u>\$26,698,305</u>	<u>\$14,872,866</u>	<u>\$79,162,193</u>	<u>\$ 1,193,165</u>	<u>\$80,355,358</u>	<u>\$71,282,875</u>

(Continued)

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1999

LIABILITIES AND FUND EQUITY	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Internal Service
LIABILITIES					
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	68,328	386,476	-	76,870	-
Retainage payable	-	-	-	-	-
Other payables	-	-	-	-	-
Due to other funds	6,739	336,139	-	-	-
Due to primary government/ component units	-	-	-	-	-
Due to other governmental agencies	-	245,221	-	-	-
Deferred revenue	-	129,181	-	204	-
Payable from restricted assets -					
Meter deposits	-	-	-	-	-
Accrued closure and postclosure costs	-	-	-	-	-
Bonds payable	-	-	-	-	-
Total liabilities	<u>\$ 75,067</u>	<u>\$ 1,027,017</u>	<u>\$ -</u>	<u>\$ 77,074</u>	<u>\$ -</u>
FUND EQUITY					
Contributed capital	\$ -	\$ -	\$ -	\$ -	\$ -
Investment in general fixed assets	-	-	-	-	-
Retained earnings (accumulated deficit) -					
Unreserved and undesignated	-	-	-	-	-
Fund balances -					
Reserved for:					
Debt service	-	-	5,065,149	-	-
Road improvements	-	-	870,112	-	-
Library Construction	-	-	-	5,852,007	-
Unreserved:					
Designated for -					
Incomplete contracts	-	-	-	559,145	-
Undesignated	<u>1,152,057</u>	<u>22,711,984</u>	<u>-</u>	<u>(555,673)</u>	<u>-</u>
Total fund equity	<u>\$ 1,152,057</u>	<u>\$ 22,711,984</u>	<u>\$ 5,935,261</u>	<u>\$ 5,855,479</u>	<u>\$ -</u>
Total liabilities and fund equity	<u>\$ 1,227,124</u>	<u>\$ 23,809,001</u>	<u>\$ 5,935,261</u>	<u>\$ 5,932,553</u>	<u>\$ -</u>

See Notes to Financial Statements.

Fiduciary Fund Type Trust and Agency	Account Groups		Totals (Memorandum Only)	Component Units	Totals (Memorandum Only) Reporting Entity	
	General Fixed Assets	General Long-Term Debt	Primary Government		1999	(Restated) 1998
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35
-	-	-	531,674	25,954	557,628	1,039,397
-	-	-	-	-	-	158,128
218,288	-	-	218,288	-	218,288	202,648
467,721	-	-	810,599	-	810,599	507,325
1,074	-	-	1,074	10,570	11,644	10,907
-	-	-	245,221	-	245,221	461,111
-	-	-	129,385	-	129,385	57,711
-	-	-	-	10,523	10,523	10,600
-	-	1,457,866	1,457,866	-	1,457,866	1,352,399
-	-	<u>13,415,000</u>	<u>13,415,000</u>	-	<u>13,415,000</u>	<u>8,562,000</u>
<u>\$ 687,083</u>	<u>\$ -</u>	<u>\$14,872,866</u>	<u>\$16,809,107</u>	<u>\$ 47,047</u>	<u>\$16,856,154</u>	<u>\$12,362,261</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,012,333	\$ 1,012,333	\$ 1,022,676
-	26,698,305	-	26,698,305	-	26,698,305	24,995,518
-	-	-	-	41,409	41,409	25,673
-	-	-	5,065,149	-	5,065,149	5,326,413
-	-	-	870,112	-	870,112	1,057,559
-	-	-	5,852,007	-	5,852,007	-
-	-	-	559,145	-	559,145	1,267,551
-	-	-	<u>23,308,368</u>	<u>92,376</u>	<u>23,400,744</u>	<u>25,225,224</u>
<u>\$ -</u>	<u>\$26,698,305</u>	<u>\$ -</u>	<u>\$62,353,086</u>	<u>\$ 1,146,118</u>	<u>\$63,499,204</u>	<u>\$58,920,614</u>
<u>\$ 687,083</u>	<u>\$26,698,305</u>	<u>\$14,872,866</u>	<u>\$79,162,193</u>	<u>\$ 1,193,165</u>	<u>\$80,355,358</u>	<u>\$71,282,875</u>

VERMILION PARISH POLICY JURY
ABBEVILLE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Taxes	\$ 654,061	\$10,473,440	\$ -	\$ -
Licenses and permits	260,316	-	-	-
Intergovernmental	1,147,955	4,030,514	-	122,040
Charges for services	163,591	648,523	-	-
Fines and forfeits	-	5,595	-	-
Interest	12,755	1,013,316	298,727	45,731
Miscellaneous	<u>156,940</u>	<u>346,809</u>	<u>64,211</u>	<u>-</u>
Total revenues	<u>\$ 2,395,618</u>	<u>\$16,518,197</u>	<u>\$ 362,938</u>	<u>\$ 167,771</u>
Expenditures:				
Current -				
General government	\$ 2,004,510	\$ 586,950	\$ -	\$ -
Public safety	405,135	959,658	-	-
Public works	95,223	4,512,149	-	2,800,979
Health and welfare	124,840	3,404,480	-	-
Urban redevelopment and housing	-	863,711	-	-
Sanitation, sewerage and waste disposal	-	3,788,183	-	-
Culture and recreation	66,402	1,065,654	-	-
Conservation of natural resources	-	96,091	-	-
Debt service	<u>-</u>	<u>-</u>	<u>1,578,022</u>	<u>-</u>
Total expenditures	<u>\$ 2,696,110</u>	<u>\$15,276,876</u>	<u>\$ 1,578,022</u>	<u>\$ 2,800,979</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (300,492)</u>	<u>\$ 1,241,321</u>	<u>\$ (1,215,084)</u>	<u>\$ (2,633,208)</u>
Other financing sources (uses):				
Proceeds from sale of property	\$ -	\$ 8,810	\$ -	\$ -
Proceeds from sale of bonds	-	-	-	6,000,000
Transfers from other funds	1,100,000	4,045,544	1,040,586	1,276,879
Transfers to other funds	(57,834)	(7,052,843)	(274,213)	(78,119)
Transfers from primary government	-	-	-	-
Transfers to component units	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>\$ 842,166</u>	<u>\$ (2,998,489)</u>	<u>\$ 766,373</u>	<u>\$ 7,198,760</u>

Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)	
Primary Government		Reporting Entity	
		1999	1998
\$11,127,501	\$ 19,574	\$ 11,147,075	\$ 11,398,094
260,316	-	260,316	333,787
5,300,509	95,357	5,395,866	6,377,958
812,114	-	812,114	806,308
5,595	163,633	169,228	171,496
1,370,529	3,628	1,374,157	1,695,740
567,960	1,022	568,982	491,395
<u>\$19,444,524</u>	<u>\$ 283,214</u>	<u>\$ 19,727,738</u>	<u>\$ 21,274,778</u>
\$ 2,591,460	\$ 467,006	\$ 3,058,466	\$ 3,224,253
1,364,793	-	1,364,793	1,520,280
7,408,351	-	7,408,351	8,855,757
3,529,320	-	3,529,320	3,316,552
863,711	-	863,711	890,681
3,788,183	-	3,788,183	2,983,623
1,132,056	47,145	1,179,201	960,356
96,091	-	96,091	53,572
<u>1,578,022</u>	<u>-</u>	<u>1,578,022</u>	<u>1,574,871</u>
<u>\$22,351,987</u>	<u>\$ 514,151</u>	<u>\$ 22,866,138</u>	<u>\$ 23,379,945</u>
<u>\$(2,907,463)</u>	<u>\$ (230,937)</u>	<u>\$ (3,138,400)</u>	<u>\$ (2,105,167)</u>
\$ 8,810	\$ -	\$ 8,810	\$ 40,406
6,000,000	-	6,000,000	-
7,463,009	-	7,463,009	11,868,255
(7,463,009)	-	(7,463,009)	(11,868,255)
-	200,000	200,000	180,000
<u>(200,000)</u>	<u>-</u>	<u>(200,000)</u>	<u>(180,000)</u>
<u>\$ 5,808,810</u>	<u>\$ 200,000</u>	<u>\$ 6,008,810</u>	<u>\$ 40,406</u>

(Continued)

VERMILION PARISH POLICY JURY
 ABBEVILLE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 Year Ended December 31, 1999

	Governmental Fund Types			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 541,674	\$(1,757,168)	\$ (448,711)	\$ 4,565,552
Fund balances, beginning	610,383	24,469,152	6,383,972	1,289,927
Residual equity transfer	-	-	-	-
Fund balances, ending	<u>\$ 1,152,057</u>	<u>\$22,711,984</u>	<u>\$ 5,935,261</u>	<u>\$ 5,855,479</u>

See Notes to Financial Statements.

<u>Totals</u> <u>(Memorandum</u> <u>Only)</u>	<u>Component</u> <u>Units</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
		<u>Reporting Entity</u> <u>1999</u>	<u>1998</u>
<u>Primary</u> <u>Government</u>			
\$ 2,901,347	\$ (30,937)	\$ 2,870,410	\$(2,064,761)
32,753,434	123,313	32,876,747	34,762,097
-	-	-	179,411
<u>\$35,654,781</u>	<u>\$ 92,376</u>	<u>\$35,747,157</u>	<u>\$32,876,747</u>

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUND TYPES
Year Ended December 31, 1999

	General Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Taxes	\$ 643,577	\$ 654,061	\$ 10,484
Licenses and permits	296,700	260,316	(36,384)
Intergovernmental	981,885	1,147,955	166,070
Charges for services	170,337	163,591	(6,746)
Fines and forfeits	-	-	-
Interest	12,000	12,755	755
Miscellaneous	<u>25,601</u>	<u>156,940</u>	<u>131,339</u>
Total revenues	<u>\$ 2,130,100</u>	<u>\$ 2,395,618</u>	<u>\$ 265,518</u>
Expenditures:			
General government	\$ 2,182,187	\$ 2,004,510	\$ 177,677
Public safety	454,343	405,135	49,208
Public works	64,200	95,223	(31,023)
Health and welfare	121,854	124,840	(2,986)
Urban redevelopment and housing	-	-	-
Sanitation, sewerage and waste disposal	-	-	-
Culture and recreation	52,660	66,402	(13,742)
Conservation of natural resources	-	-	-
Total expenditures	<u>\$ 2,875,244</u>	<u>\$ 2,696,110</u>	<u>\$ 179,134</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (745,144)</u>	<u>\$ (300,492)</u>	<u>\$ 444,652</u>
Other financing sources (uses):			
Proceeds from sale of property	\$ -	\$ -	\$ -
Transfers from other funds	1,400,000	1,100,000	(300,000)
Transfers to other funds	(43,245)	(57,834)	(14,589)
Transfers to component units	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>\$ 1,156,755</u>	<u>\$ 842,166</u>	<u>\$ (314,589)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 411,611</u>	<u>\$ 541,674</u>	<u>\$ 130,063</u>
Fund balances, beginning	<u>610,383</u>	<u>610,383</u>	<u>-</u>
Fund balances, ending	<u>\$ 1,021,994</u>	<u>\$ 1,152,057</u>	<u>\$ 130,063</u>

See Notes to Financial Statements.

<u>Special Revenue Funds</u>					
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>Total Budget</u>	<u>Total Actual</u>	<u>Total Variance</u>
\$ 8,954,528	\$10,473,440	\$ 1,518,912	\$ 9,598,105	\$11,127,501	\$ 1,529,396
-	-	-	296,700	260,316	(36,384)
4,325,573	4,030,514	(295,059)	5,307,458	5,178,469	(128,989)
614,059	648,523	34,464	784,396	812,114	27,718
5,300	5,595	295	5,300	5,595	295
986,982	1,013,316	26,334	998,982	1,026,071	27,089
<u>376,071</u>	<u>346,809</u>	<u>(29,262)</u>	<u>401,672</u>	<u>503,749</u>	<u>102,077</u>
<u>\$15,262,513</u>	<u>\$16,518,197</u>	<u>\$ 1,255,684</u>	<u>\$17,392,613</u>	<u>\$18,913,815</u>	<u>\$ 1,521,202</u>
\$ 332,516	\$ 586,950	\$ (254,434)	\$ 2,514,703	\$ 2,591,460	\$ (76,757)
2,127,166	959,658	1,167,508	2,581,509	1,364,793	1,216,716
4,457,266	4,512,149	(54,883)	4,521,466	4,607,372	(85,906)
3,493,546	3,404,480	89,066	3,615,400	3,529,320	86,080
1,251,705	863,711	387,994	1,251,705	863,711	387,994
4,061,910	3,788,183	273,727	4,061,910	3,788,183	273,727
1,047,464	1,065,654	(18,190)	1,100,124	1,132,056	(31,932)
<u>103,594</u>	<u>96,091</u>	<u>7,503</u>	<u>103,594</u>	<u>96,091</u>	<u>7,503</u>
<u>\$16,875,167</u>	<u>\$15,276,876</u>	<u>\$ 1,598,291</u>	<u>\$19,750,411</u>	<u>\$17,972,986</u>	<u>\$ 1,777,425</u>
<u>\$ (1,612,654)</u>	<u>\$ 1,241,321</u>	<u>\$ 2,853,975</u>	<u>\$ (2,357,798)</u>	<u>\$ 940,829</u>	<u>\$ 3,298,627</u>
\$ 1,000	\$ 8,810	\$ 7,810	\$ 1,000	\$ 8,810	\$ 7,810
3,774,884	4,045,544	270,660	5,174,884	5,145,544	(29,340)
(6,921,518)	(7,052,843)	(131,325)	(6,964,763)	(7,110,677)	(145,914)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>
<u>\$ (3,145,634)</u>	<u>\$ (2,998,489)</u>	<u>\$ 147,145</u>	<u>\$ (1,988,879)</u>	<u>\$ (2,156,323)</u>	<u>\$ (167,444)</u>
\$ (4,758,288)	\$ (1,757,168)	\$ 3,001,120	\$ (4,346,677)	\$ (1,215,494)	\$ (3,131,183)
<u>24,469,152</u>	<u>24,469,152</u>	<u>-</u>	<u>25,079,535</u>	<u>25,079,535</u>	<u>-</u>
<u>\$19,710,864</u>	<u>\$22,711,984</u>	<u>\$ 3,001,120</u>	<u>\$20,732,858</u>	<u>\$23,864,041</u>	<u>\$ (3,131,183)</u>

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS (ACCUMULATED DEFICIT) -
ALL PROPRIETARY FUND TYPES
Year Ended December 31, 1999

	Primary Government		Totals	
	Internal Service	Component Unit	(Memorandum Only Reporting Entity)	
			1999	1998
Operating revenues:				
Charges for services	\$ -	\$ 67,596	\$ 67,596	\$ 592,384
Miscellaneous	-	847	847	1,513
Total operating revenues	<u>\$ -</u>	<u>\$ 68,443</u>	<u>\$ 68,443</u>	<u>\$ 593,897</u>
Operating expenses:				
Administrative fees and insurance premiums	\$ -	\$ -	\$ -	\$ 526,503
Personnel costs	-	21,094	21,094	21,902
Auto allowance	-	2,986	2,986	2,779
Chemicals 5,917	-	-	4,380	4,380
Freight	-	668	668	397
Insurance 5,819	-	-	7,028	7,028
Telephone and utilities	-	4,236	4,236	3,774
Office expenses	-	2,329	2,329	1,802
Meter installation	-	1,400	1,400	2,077
Repairs	-	5,821	5,821	3,214
Depreciation	-	47,944	47,944	41,044
Miscellaneous	-	4,040	4,040	5,787
Total operating expenses	<u>\$ -</u>	<u>\$ 101,926</u>	<u>\$ 101,926</u>	<u>\$ 621,015</u>
Operating income (loss)	\$ -	\$ (33,483)	\$ (33,483)	\$ (27,118)
Nonoperating revenues:				
Interest	-	1,275	1,275	3,582
Net income (loss)	\$ -	\$ (32,208)	\$ (32,208)	\$ (23,536)
Add depreciation on assets that reduce contributed capital	-	47,944	47,944	41,044
Increase in retained earnings (accumulated deficit)	\$ -	\$ 15,736	\$ 15,736	\$ 17,508
Retained earnings (accumulated deficit), beginning	-	25,673	25,673	187,576
Residual equity transfer	-	-	-	(179,411)
Retained earnings, ending	<u>\$ -</u>	<u>\$ 41,409</u>	<u>\$ 41,409</u>	<u>\$ 25,673</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS -
ALL PROPRIETARY FUND TYPES
Year Ended December 31, 1999

	Primary <u>Government</u> Internal <u>Service</u>	Component <u>Unit</u>	<u>Totals</u> <u>(Memorandum Only)</u> <u>Reporting Entity</u>	
			<u>1999</u>	<u>1998</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	\$ -	\$ (33,483)	\$ (33,483)	\$ (27,118)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	-	47,944	47,944	41,044
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	-	(132)	(132)	1,126
Increase in due from other funds/component units	-	-	-	109,496
Increase (decrease) in accounts payable and accrued liabilities	-	(8)	(8)	(2,457)
	<u>-</u>	<u>(8)</u>	<u>(8)</u>	<u>(2,457)</u>
Net cash provided by (used in) operating activities	<u>\$ -</u>	<u>\$ 14,321</u>	<u>\$ 14,321</u>	<u>\$ 122,091</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Increase in customer deposits	\$ -	\$ (77)	\$ (77)	\$ 450
Transfer out to other funds	-	-	-	(179,411)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(179,411)</u>
Net cash flows from noncapital financing activities	<u>\$ -</u>	<u>\$ (77)</u>	<u>\$ (77)</u>	<u>\$ (178,961)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest	\$ -	\$ 1,275	\$ 1,275	\$ 3,582
	<u>-</u>	<u>1,275</u>	<u>1,275</u>	<u>3,582</u>
Net increase (decrease) in cash and cash equivalents	\$ -	\$ 15,519	\$ 15,519	\$ (53,288)
Cash and cash equivalents at beginning of year	-	41,862	41,862	95,150
	<u>-</u>	<u>41,862</u>	<u>41,862</u>	<u>95,150</u>
Cash and cash equivalents at end of year	<u>\$ -</u>	<u>\$ 57,381</u>	<u>\$ 57,381</u>	<u>\$ 41,862</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

Except for the omission of certain component units from the financial statements, as more fully described below, the financial statements of Vermilion Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Police Jury's accounting policies are described below.

Reporting entity:

The financial reporting entity consists of (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) 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 statements to be misleading or incomplete.

Primary government:

Vermilion Parish Police Jury - Vermilion Parish Police Jury is the governing authority for Vermilion Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by fourteen jurors serving four year terms representing various districts within the parish.

Individual component units:

Blended component unit -

Communication District - The voters of Vermilion Parish approved the establishment of a 911 Communication District in 1993. The District is funded primarily by fees added to customers' telephone bills. The Vermilion Parish Police Jury is currently the commission of the District. Although it is legally separate from the Police Jury, the District is reported as if it were part of the primary government because its governing body is the same as the governing body of the Jury.

NOTES TO FINANCIAL STATEMENTS

Discretely presented component units -

The component unit column in the combined financial statements includes the financial data of some of the Police Jury's component units. They are reported in a separate column to emphasize that they are legally separate from the Police Jury. Other political subdivisions, as detailed below, which would be required to be included, based on current standards, issue separate financial statements which have not been included in these financial statements. Those entities are as follows:

- Consolidated Gravity Drainage District No. 1
- Consolidated Gravity Drainage District No. 2-A
- Coulee Baton Gravity Drainage District No. 1
- Coulee Des Jonc Gravity Drainage District
- Coulee Kinney Gravity Drainage District
- Gravity Drainage District No. 2
- Gueydan Sub-Drainage District No. 5
- Isle Maronne Gravity Drainage District No. 1
- Prairie Gregg Gravity Drainage District No. 2
- Seventh Ward Gravity Drainage District No. 2
- South Bayou Tigre Gravity Drainage District

In addition, although the Vermilion 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 units included in these financial statements are described below.

Fifteenth Judicial District Criminal Court - The Criminal Court Fund accounts for the operations of the district court. Funding is provided by fines, forfeits and transfers from the Police Jury. Due to the nature and significance of the relationship between the district court and the Police Jury, the court is considered a component unit.

Vermilion Parish Tourist Commission - The Vermilion Parish Tourist Commission was established in 1992 to encourage the development of tourism in Vermilion Parish. The primary source of revenue is a 2% hotel/motel tax levied for the occupancy of hotel and motel rooms and overnight camping facilities. The commission members are all appointed by the Police Jury.

Waterworks District No. 1 - The Waterworks District No. 1 was created by the Police Jury in 1986. The District is governed by five commissioners, all appointed by the Police Jury. In 1993, the Police Jury granted the District the authority to operate and maintain the Pecan Island Water System which was constructed by the Jury and donated to the District. In addition, the District was given authority to establish and collect water user rates as it deems necessary.

NOTES TO FINANCIAL STATEMENTS

Numerous other authorities and governmental entities established within the Parish of Vermilion have been excluded because control and/or financial responsibility by Vermilion Parish Police Jury is considered remote or due to the fact that such entities are governed by separately elected governmental officials. In particular, the three hospital districts in the Parish are considered fiscally independent special purpose governments as they meet the requirements specified in Governmental Accounting Standard Board Statement No. 14. Those requirements are that they have the authority to 1) determine their budget without the Police Jury being able to approve or modify it; 2) levy taxes or set rates or charges without approval by the Police Jury; and 3) issue bonded debt without the approval of the Police Jury, other than ministerial or compliance approval.

Fund accounting:

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

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

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "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 earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

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. Goods or services from such activities provided to other departments or agencies primarily within the Police Jury are accounted for in internal service funds.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Police Jury. Agency funds generally are used to account for assets that the Jury holds on behalf of others as their agent.

NOTES TO FINANCIAL STATEMENTS

Basis of accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements 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.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary funds are reported in accordance with GASB Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting. This standard requires that all applicable GASB pronouncements, Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARBs) issued on or before November 30, 1989 be applied to proprietary activities unless they (FASB Statements and Interpretations, ARB Opinions, and ARBs) conflict with or contradict GASB pronouncements.

GASB Statement No. 20 also states that for proprietary activities management may elect to apply all FASB Statements and Interpretations issued after November 30, 1989, except for those that conflict with or contradict GASB pronouncements. Proprietary activities under the control of the Vermilion Parish Police Jury will not elect to apply FASB Statements and Interpretations issued after November 30, 1989, unless they are adopted by GASB.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Sales taxes are considered "measurable" when in the hands of the Sales Tax Collector and are recognized as revenue at that time. The Police Jury considers property taxes as "available" in the year for which budgeted, that is, in the year in which such taxes are billed. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

In addition to property and sales taxes, those major revenues susceptible to accrual are earned grant revenues and other intergovernmental revenues, interest revenues and charges for services.

Franchise fees, licenses and permits, and court fines are recognized when received because they are not objectively determinable.

NOTES TO FINANCIAL STATEMENTS

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Budgets:

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general and special revenue funds. Annual appropriations lapse at fiscal year end.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

Cash and investments:

Cash consists of amounts in demand deposit accounts, both interest and non-interest bearing.

Investments are short-term deposits and are stated at cost.

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; or, if a component unit is involved as "due from component unit/primary government" or "due to component unit/primary government."

Fixed assets:

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All fixed assets are stated at historical cost or estimated historical cost if actual 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.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are immovable and of value only to the Jury.

NOTES TO FINANCIAL STATEMENTS

Assets in the general fixed assets account group are not depreciated.

Assets in the enterprise fund (Waterworks District #1) a component unit of the jury are recorded at costs. Depreciation is provided based upon the straight line method over the estimated useful life of the assets. Assets acquired through captial contributed by outside sources are depreciated with the depreciation expense reducing the contributed capital amount.

Compensated absences:

Employees of the Police Jury earn from one to four weeks of vacation leave each year, depending on length of service. Vacation leave must be taken during the year. However, upon termination, employees are paid for any unused vacation leave accrued during the year.

Employees of the Police Jury accrue one day of sick leave each month. A total of 148 days can be accumulated. All accumulated sick leave lapses upon termination of employment or retirement.

Vacation and sick leave policies of the Vermilion Parish Library are the same as the Police Jury.

Due to uncertainty of actual amounts which will be paid for vacation and sick leave, no accruals have been made at December 31, 1999 for such absences.

Long-term obligations:

Long-term debt is recognized as a liability of a governmental fund when due. 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. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

Fund equity:

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

Interfund transactions:

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

NOTES TO FINANCIAL STATEMENTS

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. Transfers between the primary government and discretely presented component units are reported separately from other operating transfers.

Memorandum only - total columns:

Total columns on the general purpose financial 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 cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2. Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. These taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent on December 31. Revenue from ad valorem taxes are budgeted and recognized in the year billed.

The taxes are based on assessed values determined by the Tax Assessor of Vermilion Parish and are collected by the Sheriff. The taxes are remitted to the Police Jury net of deductions for Pension Fund contributions. The following is a summary of ad valorem taxes levied:

	<u>Levied Millage</u>	
	<u>1999</u>	<u>1998</u>
Parishwide taxes:		
Parish tax (except Abbeville and Kaplan)	3.45	3.45
Parish tax (Abbeville and Kaplan)	1.72	1.72
Parishwide public improvement	3.12	3.12
Library	4.16	4.16
Health unit	2.50	2.50
Library Bonds	3.00	- . - -
	<u>Levied Millage</u>	
	<u>1999</u>	<u>1998</u>
District taxes:		
Road District No. 1 - Maintenance	5.44	5.44
Sub Road District No. 1 of 2 - Maintenance	5.11	5.11
Sub Road District No. 2 of 2 - Maintenance	6.50	6.46
Sub Road District No. 3 of 2 - Maintenance	5.00	5.00
Sub Road District No. 4 of 2 - Maintenance	8.19	8.19
Sub Road District No. 5 of 2 - Maintenance	6.00	5.10
Road District No. 3 - Maintenance	5.50	4.50
Road District No. 4-A - Maintenance	5.62	5.62
Road District No. 6 - Maintenance	5.75	5.75
Road District No. 7 - Maintenance	6.00	7.57
Ward 8 Public Cemetery	0.61	0.61

NOTES TO FINANCIAL STATEMENTS

Total taxes levied were \$3,853,072 and \$3,381,347 for 1999 and 1998, respectively.

Note 3. Dedication of Proceeds and Flow of Funds - Sales and Use Taxes

The Police Jury has levied three one-half cent sales and use taxes in the years 1976, 1978, and 1994. The taxes are collected by the Vermilion Parish School Board and are remitted to the Police Jury monthly, net of any collection expenses. The proceeds of these taxes are dedicated as follows:

1976 one-half cent sales and use tax

Proceeds of this tax (1999 collections \$2,415,325; 1998 \$2,639,439) are dedicated for the purpose of constructing, acquiring, improving and/or maintaining garbage and waste disposal facilities; constructing, acquiring, improving and/or maintaining fire department facilities and equipment; constructing, acquiring, improving and/or maintaining mosquito control and abatement facilities; and purchasing and acquiring the necessary land, equipment and furnishings for any of the aforesaid public works improvements and facilities; or for any one or more of said purposes.

Proceeds of the tax have been pledged and dedicated to the retirement of Public Improvement Bonds with outstanding principal balances totaling \$625,000 at December 31, 1999.

1978 one-half cent sales and use tax

Proceeds of this tax (1999 collection \$2,415,030; 1998 \$2,639,439) are dedicated for the purpose of providing additional revenues for constructing, operating, improving and maintaining public buildings and structures, including, but not limited to, public buildings for the housing of the Parish jail and law enforcement facilities, health unit facilities, Cooperative Extension Service facilities; and constructing, improving and maintaining the road system of the Parish.

Proceeds of the tax have been pledged and dedicated to the retirement of Public Improvement Bonds with an outstanding principal balance of \$1,410,000 at December 31, 1999.

1994 one-half cent sales and use tax

Proceeds of this tax (1999 collections \$2,415,325; 1998 \$2,639,439) are dedicated for the purpose of supplementing other sales tax revenues being collected in the Parish; and constructing, acquiring, improving, maintaining and operating solid waste collection and disposal facilities in the Parish, including the cost of a recycling program.

Proceeds of the tax are pledged and dedicated to the retirement of Public Improvement Bonds with an outstanding principal balance of \$2,020,000 at December 31, 1999.

NOTES TO FINANCIAL STATEMENTS

Series 1997 Certificates of Indebtedness

Proceeds of this bond issue are dedicated for the purpose of constructing, improving and resurfacing Parish roads and bridges.

Excess annual revenues of the Parish above statutory, necessary and usual charges in each of the fiscal years during which the certificates are outstanding are pledged and dedicated to the retirement of the Public Improvement Bonds with an outstanding principal balance of \$3,360,000 at December 31, 1999.

1999 General Obligation Bonds

Proceeds of this bond issue are dedicated for the purpose of constructing, acquiring and improving public library buildings within the parish. Servicing of these bonds are facilitated by a 3 mill ad-valorem tax within the parish.

Note 4. Legal Compliance - Budgets

The Police Jury follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Secretary-Treasurer prepares a proposed operating budget which is submitted to the budget committee who in turn presents the proposed budget to the Police Jury no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted through passage of an ordinance prior to the commencement of the fiscal year for which the budget is being adopted.
5. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Police Jury.
6. Those budgets which the Police Jury adopts are on a basis consistent with generally accepted accounting principles as applied to governmental units.

Budgeted amounts are as originally adopted, or as amended in accordance with the procedures detailed above.

NOTES TO FINANCIAL STATEMENTS

Note 5. Deposits and Investments

At year end, the carrying amount of cash and investments (certificates of deposit) was \$31,929,063 and the bank balance was \$32,202,629. Of the bank balance, \$412,929 was covered by federal depository insurance and the remaining \$31,789,700 was covered by collateral held by the Police Jury's fiscal agent in the Police Jury's name. Cash on hand and with paying agents aggregated \$33,210.

Note 6. Due From/To Other Governmental Agencies

Amounts due from/due to other governmental agencies consisted of the following at December 31, 1999:

	<u>Due From</u>	<u>Due To</u>
Primary Government:		
Vermilion Parish School Board - Sales and use taxes collected but not remitted	\$ 684,969	\$ -
Vermilion Parish Sheriff's Department - Ad valorem taxes and occupational license fees collected but not remitted	2,613,246	-
Vermilion Parish Clerk of Court - Court cost reimbursement	13,267	-
Federal grant funds	7,811	-
State of Louisiana - State revenue sharing	296,317	-
Other state shared revenue	232,858	-
Grant funds	<u>64,672</u>	<u>245,221</u>
	<u>\$3,913,140</u>	<u>\$ 245,221</u>
Component Units:		
Vermilion Parish School Board - Sales and use taxes collected but not remitted	\$ 1,390	\$ -
Vermilion Parish Sheriff's Department - Fines and court costs	10,436	-
Vermilion Parish District Attorney - Drug forfeitures	<u>7,102</u>	<u>-</u>
	<u>\$ 18,928</u>	<u>\$ -</u>

NOTES TO FINANCIAL STATEMENTS

Note 7. Fixed Assets

A summary of changes in the general fixed assets for the year ended December 31, 1999 are as follows:

	(Restated) Balance <u>01/01/99</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12/31/99</u>
Police Jury:				
Land	\$ 826,613	\$ 36,200	\$ -	\$ 862,813
Buildings and improvements	10,190,028	592,811	-	10,782,839
Furniture and equipment	10,726,022	795,454	95,953	11,425,523
Construction in process	-	13,573	-	13,573
Library:				
Buildings and improvements	159,321	-	28,200	131,121
Furniture and equipment	463,323	26,017	14,117	475,223
Construction in process	-	220,000	-	220,000
Library books	2,280,039	180,513	26,182	2,434,370
Headstart:				
Furniture and equipments	<u>350,172</u>	<u>2,671</u>	<u>-</u>	<u>352,843</u>
Total	<u>\$24,995,518</u>	<u>\$ 1,867,239</u>	<u>\$ 164,452</u>	<u>\$26,698,305</u>

Balances in the general fixed asset accounts as of December 31, 1998 have been restated due to assets inadvertently left off from the fixed asset listing. In addition, fixed assets recorded as contributed capital in the Waterworks District #1 enterprise fund have been restated at December 31, 1998. The restatements amounted to an increase in the general fixed assets and the investment in general fixed assets at December 31, 1998 of \$317,349 and \$114,623 in the net fixed assets and contributed capital of the Water Works District #1 fund. These restatements do not effect income, fund balances or retained earnings as previously stated.

NOTES TO FINANCIAL STATEMENTS

Note 8. Long-term Debt

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

	Balance <u>01/01/99</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/99</u>
Sales tax revenue debt	\$ 4,810,000	\$ -	\$ (755,000)	\$ 4,055,000
Public improvement bonds	3,690,000	-	(330,000)	3,360,000
General obligation bonds	-	6,000,000	-	6,000,000
Industrial revenue debt	62,000	-	(62,000)	-
Closure and post-closure costs	<u>1,352,399</u>	<u>105,467</u>	<u>-</u>	<u>1,457,866</u>
	<u>\$ 9,914,399</u>	<u>\$ 6,105,467</u>	<u>\$ (1,147,000)</u>	<u>\$14,872,866</u>

Bonds outstanding at December 31, 1999 are as follows:

	Final Issue <u>Date</u>	Maturity <u>Date</u>	Interest <u>Rates</u>	Balance <u>Outstanding</u>
Sales tax revenue bonds secured by -				
1976 tax	09/01/76	09/01/01	5.00 - 6.50	\$ 175,000
1976 tax	03/01/77	09/01/01	4.00 - 5.75	450,000
1978 tax	10/01/93	07/01/03	2.80 - 5.00	1,410,000
1994 tax	06/01/94	06/01/09	5.00 - 8.00	2,020,000
Series 1997 public improvement bonds	10/01/97	10/01/07	4.60 - 5.10	3,360,000
Industrial District #1 public improvement bonds	05/01/74	05/01/99	5.25 - 5.70	-
Series 1999 library general obligation bond	12/01/99	03/01/19	5.50 - 7.00	<u>6,000,000</u>
				<u>\$13,415,000</u>

NOTES TO FINANCIAL STATEMENTS

The annual debt service requirements to maturity of all bonds outstanding at December 31, 1999, including interest payments of \$5,350,633, follows:

2000	\$ 2,002,907
2001	2,007,961
2002	1,673,897
2003	1,669,558
2004	1,275,946
2005	1,273,515
2006	1,268,919
2007	1,278,325
2008	741,815
2009	744,472
2010 and after	<u>4,828,318</u>
	<u>\$18,765,633</u>

Note 9. Interfund Receivables, Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Due from/to other funds -		
General Fund	\$ 24,286	\$ 6,739
Special revenue funds -		
Parishwide Public Improvement		
Maintenance	181,426	82,356
1976 Sales Tax	12,893	33,380
1978 Sales Tax	4,016	34,457
1994 Sales Tax	169,049	106,305
Head Start	70,126	1,974
Child Care Food Program	-	66,828
Office of Community Services	3,805	4,692
Library	2,023	4,949
Health Unit	2,515	1,127
Royalty Road	75,000	-
Civil Defense	166	71
Debt service funds -		
1976 Sales Tax Bonds	27,875	-
1993 Sales Tax Refunding Bonds	33,035	-
1994 Sales Tax Bonds	22,207	-
Fiduciary fund -		
Payroll	1,064	8,796
Parishwide Workmen's Comp	<u>181,113</u>	<u>458,925</u>
	<u>\$ 810,599</u>	<u>\$ 810,599</u>
Primary government (due from/to component units) -		
General Fund	\$ 10,000	\$ -
Parishwide Workmen's Comp	570	1,074
Component units (due from/to primary government) -		
Waterworks District No. 1	-	10,000
Criminal Court	<u>1,074</u>	<u>570</u>
	<u>\$ 11,644</u>	<u>\$ 11,644</u>

NOTES TO FINANCIAL STATEMENTS

Note 10. Defined Benefit Pension Plan

Substantially, all employees of Vermilion Parish Police Jury participate in the Parochial Employees' Retirement System (PERS) of Louisiana, a multiple-employer public employee retirement system. The payroll for Police Jury employees covered by the System for the year ended December 31, 1999 was \$5,264,046; the total Police Jury payroll was \$5,974,249. The Police Jury also participates in other State retirement systems. The contributions to these systems are immaterial to the Jury's total retirement contributions, and therefore, no further information on the other systems is provided.

All permanent Police Jury employees who work at least 28 hours a week, not participating in another public funded retirement system, and are under 60 years of age at time of employment shall become members of the plan. Members of the plan may retire with thirty years of creditable service regardless of age, with twenty-five years of service at age 55, or with ten years of service at age 60. Benefit rates are 1% of final compensation (average monthly earnings during the highest 36 consecutive months, or joined months if service was interrupted) plus \$2.00 per month for each year of service credited prior to January 1, 1980, and 3% of final compensation for each year of service after January 1, 1980. The System also provides disability and survivor benefits. Benefits are established by State statute.

Covered employees are required to contribute 9.50% of their earnings to the plan; the Police Jury contributed 7.75%. The total contribution for the year was \$885,258, which consisted of \$407,964 from the Police Jury and \$477,294 from its employees. Contributions are also established by State statute.

The Parochial Employees' Retirement System issues a publicly available report that includes financial statements and required supplemental information. The report may be obtained by writing to Parochial Employees' Retirement System, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619.

Note 11. Postemployment Health Care Benefits

The Vermilion Parish Police Jury provides certain continuing health care and life insurance benefits for its retired employees. Substantially, all of the Police Jury's employees become eligible for those benefits if they reach normal retirement age while working for the Police Jury. Those benefits for retirees and similar benefits for active employees are contracted through a private insurance company. Retired employees reimburse the Jury for their premiums, but the active employee's premiums are paid jointly by the employee and the Police Jury. The Police Jury recognizes the cost of providing these benefits for active employees (Police Jury's portion of premiums) as expenditures when paid during the year.

Note 12. Contingent Liabilities

At December 31, 1999, Vermilion Parish Police Jury is either defendant or co-defendant in several lawsuits. In most cases, attorneys for the Police Jury are of the opinion that either the loss potential to the Jury is minimal, if at all, or awards to plaintiffs, if any, will be within the limits of insurance coverage. All other suits are still in the discovery stages and, therefore, no evaluation of the claims could be made.

NOTES TO FINANCIAL STATEMENTS

Note 13. Compensation of Elected Officials

A detail of compensation paid to individual elected officials for the year ended December 31, 1999 and 1998 are as follows:

	<u>1999</u>	<u>1998</u>
Jury members:		
Abshire, Leo P.	\$ 14,400	\$ 14,400
Abshire, Purvis	14,400	14,400
Blanchet, Aubrey	14,400	14,400
Broussard, Minos	14,400	14,400
Duhon, Carroll	10,272	10,272
Gaudet, Johnny	14,400	14,400
Hardee, Luther	10,272	10,272
Hardy, Louis Joe	14,400	14,400
Landry, James Dale	14,400	14,400
Meaux, Pervis	10,272	10,272
Prejean, T.J., Jr.	14,400	14,400
Sagrera, Donald	14,400	14,400
Simon, Edval, Jr.	10,272	10,272
Trahan, Ritter	<u>14,400</u>	<u>14,400</u>
	<u>\$185,088</u>	<u>\$185,088</u>

Note 14. Closure and Postclosure Care Costs

The Vermilion Parish Police Jury landfill began operations in 1978. State and federal laws and regulations require the Jury to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The estimated closure and postclosure costs are \$3,204,100. The Jury also owns adjacent property which has been approved for the relocation of their landfill operations after the present site is closed; that property is not yet permitted and, therefore, an estimate of closure and postclosure costs is not currently required.

Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, generally accepted accounting principles require the Jury to report a portion of these costs as a liability in its general long-term debt account group based on landfill capacity used. At December 31, 1999, capacity used was estimated at 1,092,000, while total capacity was estimated at 2,400,000. The Police Jury expects to close the landfill in twelve to fourteen years. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

The closure and postclosure costs discussed above are expected to be fully covered by the one-half cent sales tax passed in 1995.

NOTES TO FINANCIAL STATEMENTS

Note 15. Subsequent Events

On March 6, 2000 the Vermilion Parish Police Jury approved a plan to defease all outstanding Public Improvement Bonds Series ST-1 dated September 1, 1976 and ST-2 dated March 1, 1977. At December 31, 1999 the total amount of the bonds to be defeased amounted \$625,000. Total amounts required to be deposited to defease the bonds is estimated to be approximately \$626,000.

Note 16. Deficit Fund Balance

At December 31, 1999 the Office of Community Services fund (special revenue fund) had a deficit fund balance in the amount of \$56,784. Management intends to eliminate this deficit fund balance in future years through transfers from other funds and/or future fund revenues.

Note 17. Risk Management

Vermilion Parish Police Jury is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Jury carries commercial insurance.

Note 18. Wireless E911 Service Status

During the fiscal years 1999 and 1998 the jury received no income from wireless E911 surcharge. As of the date of this report the jury had sent off request for information to various wireless providers but had not yet adopted an ordinance as to implementation of the wireless E911 service.

Note 19. Reclassifications

Certain reclassifications have been made in the financial statements at December 31, 1998 in order to be consistent with reporting in the current year. These reclassifications had no effect on previously reported fund balances, retained earnings, excess of revenues over expenditures or net income.

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GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 GENERAL FUND

BALANCE SHEETS
 December 31, 1999 and 1998

ASSETS	<u>1999</u>	<u>1998</u>
Cash	\$ 555,136	\$ 145,380
Accounts receivable	12,031	6,200
Ad valorem taxes receivable	115,648	138,779
Allowance for uncollectible taxes	(10,876)	(10,911)
Due from other funds	24,286	8,919
Due from component units	10,000	10,000
Due from other governmental agencies	<u>520,899</u>	<u>508,382</u>
Total assets	<u>\$1,227,124</u>	<u>\$ 806,749</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 68,328	\$ 185,446
Due to other funds	<u>6,739</u>	<u>10,920</u>
Total liabilities	<u>\$ 75,067</u>	<u>\$ 196,366</u>
FUND BALANCE		
Unreserved - undesignated	<u>\$1,152,057</u>	<u>\$ 610,383</u>
Total liabilities and fund balance	<u>\$1,227,124</u>	<u>\$ 806,749</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended December 31, 1999
 With Comparative Actual Amounts for Year Ended December 31, 1998

	<u>1999</u>		Variance - Favorable (Unfavorable)	1998 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Taxes -				
Ad valorem	\$ 529,181	\$ 529,580	\$ 399	\$ 537,238
2% fire insurance rebate	96,396	102,095	5,699	96,396
Beer tax	7,000	9,598	2,598	9,966
Franchise fees	11,000	12,788	1,788	12,063
Licenses and permits -				
Occupational licenses	200,000	211,257	11,257	201,927
Other	96,700	49,059	(47,641)	131,860
Intergovernmental -				
Federal grant revenue	46,318	79,967	33,649	87,400
State grant revenue	3,500	38,500	35,000	37,368
State revenue sharing	126,759	129,400	2,641	116,615
State shared revenues -				
Severance tax	750,000	753,538	3,538	500,462
Video poker tax	50,000	56,337	6,337	102,164
Contribution from local governments	5,308	90,213	84,905	50,751
Charges for services -				
Administrative charges	169,437	162,543	(6,894)	169,437
Other	900	1,048	148	1,161
Interest	12,000	12,755	755	12,182
Miscellaneous -				
Rents and royalties	7,000	130,296	123,296	20,966
Other	<u>18,601</u>	<u>26,644</u>	<u>8,043</u>	<u>50,320</u>
Total revenues	<u>\$2,130,100</u>	<u>\$2,395,618</u>	<u>\$ 265,518</u>	<u>\$2,138,276</u>
Expenditures:				
General government -				
Legislative	\$ 361,367	\$ 360,962	\$ 405	\$ 344,869
Judicial	782,548	777,035	5,513	781,340
Elections	101,619	74,949	26,670	69,172
Finance and administrative	936,653	791,564	145,089	1,131,530
Public safety	454,343	405,135	49,208	444,800
Public works	64,200	95,223	(31,023)	113,708
Health and welfare	121,854	124,840	(2,986)	123,032
Culture and recreation	<u>52,660</u>	<u>66,402</u>	<u>(13,742)</u>	<u>61,183</u>
Total expenditures	<u>\$2,875,244</u>	<u>\$2,696,110</u>	<u>\$ 179,134</u>	<u>\$3,069,634</u>

(Continued)

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended December 31, 1999
With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$ (745,144)	\$ (300,492)	\$ 444,652	\$ (931,358)
Other financing sources (uses):				
Transfers from other funds	\$1,400,000	\$1,100,000	\$ (300,000)	\$1,000,000
Transfers to other funds	(43,245)	(57,834)	(14,589)	(37,545)
Transfers to component units	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	<u>(180,000)</u>
Total other financing sources (uses)	<u>\$1,156,755</u>	<u>\$ 842,166</u>	<u>\$ (314,589)</u>	<u>\$ 782,455</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 411,611	\$ 541,674	\$ 130,063	\$ (148,903)
Fund balance, beginning	610,383	610,383	-	755,192
Residual equity transfer	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,094</u>
Fund balance, ending	<u>\$1,021,994</u>	<u>\$1,152,057</u>	<u>\$ 130,063</u>	<u>\$ 610,383</u>

See Notes to Financial Statements.

SPECIAL REVENUE FUNDS

- Parishwide Public Improvement Maintenance Fund - To account for expenditures in connection with maintenance and upkeep of parish roads, bridges and ferries. Major means of financing is provided by ad valorem taxes, state revenue sharing, the State of Louisiana Parish Transportation Fund and transfers from other revenue sources of the Police Jury.
- 1976 Sales Tax Fund - To account for funds derived from a 1976 special one-half cent sales and use tax dedicated for the maintenance of solid waste disposal, fire protection, mosquito control and public works facilities.
- 1978 Sales Tax Fund - To account for funds derived from a 1978 special one-half cent sales and use tax dedicated for the maintenance of law enforcement facilities, health unit facilities, cooperative extension service facilities, other public buildings and public roads.
- 1994 Sales Tax Fund - To account for funds derived from a 1994 special one-half cent sales and use tax dedicated for the construction, acquisition, improvement, maintenance and operation of solid waste collection and disposal facilities.
- Ward 8 Public Cemetery Fund - To account for the maintenance of public cemeteries in Ward 8 of Vermilion Parish. Major means of financing is provided by ad valorem taxes and state revenue sharing.
- Health Unit 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 investments.
- Royalty Road Fund - To account for funds received from the State of Louisiana Royalty Road Fund. These funds are derived from one-tenth of the royalties from mineral leases on state owned lands where production occurred. Expenditures may be made for any lawful purpose.
- Public Library Fund - To account for the maintenance of the main library and the branch libraries which provide services to citizens within the parish. Major means of financing is provided by ad valorem taxes and state revenue sharing.
- Civil Defense Fund - To account for the civil defense operations in the parish. Means of financing is provided by a grant from the State of Louisiana Office of Emergency Preparedness and transfers from other revenue sources of the Police Jury.
- Road District No. 1 Maintenance Fund - To account for the maintenance and upkeep of parish roads within Road District No. 1. Major means of financing is provided by ad valorem taxes and state revenue sharing.

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SPECIAL REVENUE FUNDS (CONTINUED)

Maintenance of Road Districts Fund - To account for the maintenance and upkeep of parish roads within various road districts other than Road District No. 1. Major means of financing is provided by ad valorem taxes and state revenue sharing.

Head Start Fund - To account for the administration of grant funds received from the U. S. Department of Health and Human Services to provide health, educational, nutritional, social and other services primarily to economically disadvantaged preschool children.

Child Care Food Program - To account for the administration of grant funds received from the U. S. Department of Agriculture to provide a food service program for children in nonresidential child care institutions.

Economic Development Fund - To account for operations of the Economic Development Board established to enhance business development within the parish. The primary source of funding is contributions from private sources.

Office of Community Services Fund - To account for the administration of grant funds received from the U. S. Department of Housing and Urban Development to provide rental assistance to low income persons and to provide temporary shelter for the homeless. The fund also accounts for grants received from the U. S. Department of Agriculture to distribute commodities to eligible persons and to provide lunches during summer months to economically disadvantaged children.

Communication District Fund - To account for the operation of a 911 emergency system in the Parish, which is funded primarily by fees added to customers' telephone bills.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
 December 31, 1999
 With Comparative Totals for December 31, 1998

ASSETS	Parishwide Public Improvement Maintenance <u>Fund</u>	1976 Sales Tax <u>Fund</u>	1978 Sales Tax <u>Fund</u>
Cash	\$ 106,052	\$ 466,630	\$ 455,766
Investments, at cost	-	2,221,131	3,685,962
Accrued interest receivable	-	17,435	24,474
Ad valorem taxes receivable	120,223	-	-
Allowance for uncollectible taxes	(11,010)	-	-
Accounts receivable	-	4,167	-
Due from other funds	181,426	12,893	4,016
Due from other governmental agencies	<u>420,033</u>	<u>228,323</u>	<u>228,323</u>
Total assets	<u>\$ 816,724</u>	<u>\$ 2,950,579</u>	<u>\$ 4,398,541</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Bank overdraft	\$ -	\$ -	\$ -
Accounts payable	34,301	122,468	18,811
Retainage payable	-	-	-
Due to other funds	82,356	33,380	34,458
Due to other governmental agencies	-	-	-
Deferred revenue	-	-	-
Total liabilities	<u>\$ 116,657</u>	<u>\$ 155,848</u>	<u>\$ 53,269</u>
 FUND BALANCES			
Unreserved - Undesignated	<u>700,067</u>	<u>2,794,731</u>	<u>4,345,272</u>
Total liabilities and fund balances	<u>\$ 816,724</u>	<u>\$ 2,950,579</u>	<u>\$ 4,398,541</u>

<u>1994 Sales Tax Fund</u>	<u>Ward 8 Public Cemetery Fund</u>	<u>Health Unit Fund</u>	<u>Royalty Road Fund</u>	<u>Public Library Fund</u>	<u>Civil Defense Fund</u>	
\$ 1,239,498	\$ 7,703	\$ 77,095	\$ 368,478	\$ 289,945	\$ 38,657	
3,934,359	51,800	2,360,000	2,250,000	199,256	-	
30,634	-	20,864	18,050	-	-	
-	2,954	96,342	-	275,895	-	
-	(232)	(8,823)	-	(25,266)	-	
-	-	-	-	-	-	
169,049	-	2,515	75,000	2,023	166	C
<u>230,675</u>	<u>8,455</u>	<u>325,055</u>	<u>227,672</u>	<u>929,132</u>	<u>-</u>	O
<u>\$ 5,604,215</u>	<u>\$ 70,680</u>	<u>\$ 2,873,048</u>	<u>\$ 2,939,200</u>	<u>\$ 1,670,985</u>	<u>\$ 38,823</u>	N
						T
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	I
55,015	1,900	18,963	26,439	9,783	2,360	N
-	-	-	-	-	-	
106,305	-	1,127	-	4,949	71	U
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>\$ 161,320</u>	<u>\$ 1,900</u>	<u>\$ 20,090</u>	<u>\$ 26,439</u>	<u>\$ 14,732</u>	<u>\$ 2,431</u>	E
						D
<u>5,442,895</u>	<u>68,780</u>	<u>2,852,958</u>	<u>2,912,761</u>	<u>1,656,253</u>	<u>36,392</u>	
<u>\$ 5,604,215</u>	<u>\$ 70,680</u>	<u>\$ 2,873,048</u>	<u>\$ 2,939,200</u>	<u>\$ 1,670,985</u>	<u>\$ 38,823</u>	

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
 December 31, 1999
 With Comparative Totals for December 31, 1998

ASSETS	Road District No. 1 Maintenance <u>Fund</u>	Maintenance of Road Districts <u>Fund</u>
Cash	\$ 9,564	\$ 58,932
Investments, at cost	104,000	627,050
Accrued interest receivable	-	-
Ad valorem taxes receivable	26,340	200,878
Allowance for uncollectible taxes	(2,068)	(18,788)
Accounts receivable	-	-
Due from other funds	-	-
Due from other governmental agencies	<u>73,237</u>	<u>691,664</u>
Total assets	<u>\$ 211,073</u>	<u>\$ 1,559,736</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Bank overdraft	\$ -	\$ -
Accounts payable	6,471	58,720
Retainage payable	-	-
Due to other funds	-	-
Due to other governmental agencies	-	-
Deferred revenue	<u>-</u>	<u>-</u>
Total liabilities	\$ 6,471	\$ 58,720
FUND BALANCES		
Unreserved - Undesignated	<u>204,602</u>	<u>1,501,016</u>
Total liabilities and fund balances	<u>\$ 211,073</u>	<u>\$ 1,559,736</u>

Head Start Fund	Child Care Food Program Fund	Economic Development Fund	Office of Community Services Fund	Communication District Fund	
\$ 7,631	\$ 60,138	\$ 2,785	\$ 256,646	\$ 51,922	
-	-	-	-	150,000	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	42,672	
70,126	-	-	3,805	-	C
-	25,979	-	3,693	-	O
<u>\$ 77,757</u>	<u>\$ 86,117</u>	<u>\$ 2,785</u>	<u>\$ 264,144</u>	<u>\$ 244,594</u>	N
\$ -	\$ -	\$ -	\$ -	\$ -	T
14,974	5,150	-	2,644	8,477	I
-	-	-	-	-	N
1,974	66,828	-	4,691	-	U
-	-	-	245,221	-	
60,809	-	-	68,372	-	
\$ 77,757	\$ 71,978	\$ -	\$ 320,928	\$ 8,477	E
-	14,139	2,785	(56,784)	236,117	D
<u>\$ 77,757</u>	<u>\$ 86,117</u>	<u>\$ 2,785</u>	<u>\$ 264,144</u>	<u>\$ 244,594</u>	

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VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
December 31, 1999
With Comparative Totals for December 31, 1998

ASSETS	Totals	
	1999	1998
Cash	\$ 3,497,442	\$ 3,312,804
Investments, at cost	15,583,558	18,538,682
Accrued interest receivable	111,457	198,346
Ad valorem taxes receivable	722,632	717,434
Allowance for uncollectible taxes	(66,187)	(56,715)
Accounts receivable	46,839	23,831
Due from other funds	521,019	302,985
Due from other governmental agencies	<u>3,392,241</u>	<u>2,698,814</u>
Total assets	<u>\$23,809,001</u>	<u>\$25,736,181</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Bank overdraft	\$ -	\$ 35
Accounts payable	386,476	490,904
Retainage payable	-	14,703
Due to other funds	336,139	242,565
Due to other governmental agencies	245,221	461,111
Deferred revenue	<u>129,181</u>	<u>57,711</u>
Total liabilities	\$ 1,097,017	\$ 1,267,029
FUND BALANCES		
Unreserved -		
Undesignated	<u>22,711,984</u>	<u>24,469,152</u>
Total liabilities and fund balances	<u>\$23,809,001</u>	<u>\$25,736,181</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 MAINTENANCE OF ROAD DISTRICTS FUND

COMBINING BALANCE SHEET
 December 31, 1999
 With Comparative Totals for Year Ended December 31, 1998

ASSETS	Sub Road District #1 of Road District #2	Sub Road District #2 of Road and Road District #3	Sub Road District #3 of Road District #2	Sub Road District #4 of Road District #2
Cash	\$ 299	\$ 35	\$ 328	\$ 1,049
Investments	48,000	11,150	63,900	163,200
Ad valorem taxes receivable	49,238	4,774	7,290	37,848
Allowance for uncollectible taxes	(3,802)	(724)	(821)	(3,551)
Due from other governmental agencies	<u>135,036</u>	<u>31,404</u>	<u>35,313</u>	<u>123,908</u>
Total assets	<u>\$ 228,771</u>	<u>\$ 46,639</u>	<u>\$ 106,010</u>	<u>\$ 322,454</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 13,092	\$ 393	\$ 4,865	\$ 12,846
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	\$ 13,092	\$ 393	\$ 4,865	\$ 12,846
FUND BALANCE				
Unreserved - undesignated	<u>215,679</u>	<u>46,246</u>	<u>101,145</u>	<u>309,608</u>
Total liabilities and fund balance	<u>\$ 228,771</u>	<u>\$ 46,639</u>	<u>\$ 106,010</u>	<u>\$ 322,454</u>

See Note to Financial Statements.

Sub Road District #5 of Road District #2	Road District #4-A	Road District #6	Road District #7	Totals	
				1999	1998
\$ 34	\$ 23,415	\$ 106	\$ 33,666	\$ 58,932	\$ 5,881
11,600	35,200	13,000	281,000	627,050	1,185,250
19,577	14,608	6,555	60,988	200,878	216,771
(1,341)	(1,874)	(1,050)	(5,625)	(18,788)	(20,074)
<u>50,965</u>	<u>76,918</u>	<u>45,605</u>	<u>192,515</u>	<u>691,664</u>	<u>731,519</u>
<u>\$ 80,835</u>	<u>\$ 148,267</u>	<u>\$ 64,216</u>	<u>\$ 562,544</u>	<u>\$1,559,736</u>	<u>\$2,119,347</u>
\$ -	\$ 6,254	\$ 777	\$ 20,493	\$ 58,720	\$ 78,989
-	-	-	-	-	-
\$ -	\$ 6,254	\$ 777	\$ 20,493	\$ 58,720	\$ 78,989
<u>80,835</u>	<u>142,013</u>	<u>63,439</u>	<u>542,051</u>	<u>1,501,016</u>	<u>2,040,358</u>
<u>\$ 80,835</u>	<u>\$ 148,267</u>	<u>\$ 64,216</u>	<u>\$ 562,544</u>	<u>\$1,559,736</u>	<u>\$2,119,347</u>

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 Year Ended December 31, 1999

	Parishwide Public Improvement Maintenance Fund	1976 Sales Tax Fund	1978 Sales Tax Fund
Revenues:			
Taxes	\$ 536,528	\$ 2,415,325	\$ 2,415,030
Intergovernmental	582,306	-	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Interest	9,376	170,682	208,383
Miscellaneous	-	5,686	-
Total revenues	<u>\$ 1,128,210</u>	<u>\$ 2,591,693</u>	<u>\$ 2,623,413</u>
Expenditures:			
General government	\$ 58,609	\$ 46,578	\$ 46,578
Public safety	-	274,280	328,533
Public works	3,250,260	171,070	-
Health and welfare	-	653,292	-
Urban redevelopment and housing	-	-	-
Sanitation, sewerage and waste disposal	-	-	-
Culture and recreation	-	-	-
Conservation of natural resources	-	-	96,091
Total expenditures	<u>\$ 3,308,869</u>	<u>\$ 1,145,220</u>	<u>\$ 471,202</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,180,659)</u>	<u>\$ 1,446,473</u>	<u>\$ 2,152,211</u>
Other financing sources (uses):			
Proceeds from sale of property	\$ 6,560	\$ 1,100	\$ -
Transfers from other funds	2,081,639	16,485	15,330
Transfers to other funds	-	(1,835,827)	(2,495,388)
Total other financing sources (uses)	<u>\$ 2,088,199</u>	<u>\$ (1,818,242)</u>	<u>\$ (2,480,058)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (92,460)	\$ (371,769)	\$ (327,847)
Fund balances, beginning	792,527	3,166,500	4,673,119
Residual equity transfer	-	-	-
Fund balances, ending	<u>\$ 700,067</u>	<u>\$ 2,794,731</u>	<u>\$ 4,345,272</u>

<u>1994 Sales Tax Fund</u>	<u>Ward 8 Public Cemetery Fund</u>	<u>Health Unit Fund</u>	<u>Royalty Road Fund</u>	<u>Public Library Fund</u>	<u>Civil Defense Fund</u>	
\$ 2,415,325	\$ 11,271	\$ 429,933	\$ -	\$ 1,234,066	\$ -	
-	1,241	47,931	657,633	158,169	14,540	
323,194	-	21,023	-	9,347	-	
-	-	-	-	5,595	-	
229,878	2,008	126,528	154,320	27,515	-	
6,355	-	-	-	9,708	10	
<u>\$ 2,974,752</u>	<u>\$ 14,520</u>	<u>\$ 625,415</u>	<u>\$ 811,953</u>	<u>\$ 1,444,400</u>	<u>\$ 14,550</u>	C
						O
\$ 46,578	\$ 2,031	\$ 33,232	\$ 225,323	\$ 41,750	\$ -	
-	-	-	-	-	50,164	N
-	12,381	-	267,236	-	-	
-	-	801,599	-	-	-	T
-	-	-	-	-	-	I
3,788,183	-	-	-	-	-	
-	-	-	-	1,062,554	-	N
-	-	-	-	-	-	
<u>\$ 3,834,761</u>	<u>\$ 14,412</u>	<u>\$ 834,831</u>	<u>\$ 492,559</u>	<u>\$ 1,104,304</u>	<u>\$ 50,164</u>	U
						E
\$ (860,009)	\$ 108	\$ (209,416)	\$ 319,394	\$ 340,096	\$ (35,614)	D
\$ 150	\$ -	\$ -	\$ -	\$ 1,000	\$ -	
1,513,527	-	-	228,870	78,119	43,245	
(268,469)	-	-	(1,450,000)	(40,902)	-	
<u>\$ 1,245,208</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,221,130)</u>	<u>\$ 38,217</u>	<u>\$ 43,245</u>	
\$ 385,199	\$ 108	\$ (209,416)	\$ (901,736)	\$ 378,313	\$ 7,631	
5,057,696	68,672	3,062,374	3,814,497	1,277,940	28,761	
-	-	-	-	-	-	
<u>\$ 5,442,895</u>	<u>\$ 68,780</u>	<u>\$ 2,852,958</u>	<u>\$ 2,912,761</u>	<u>\$ 1,656,253</u>	<u>\$ 36,392</u>	

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 Year Ended December 31, 1999

	Road District No. 1 Maintenance Fund	Maintenance of Road Districts Fund
	<u> </u>	<u> </u>
Revenues:		
Taxes	\$ 100,516	\$ 915,446
Intergovernmental	7,884	129,282
Charges for services	-	-
Fines and forfeits	-	-
Interest	5,801	52,932
Miscellaneous	-	-
Total revenues	<u>\$ 114,201</u>	<u>\$ 1,097,660</u>
Expenditures:		
General government	\$ 10,980	\$ 75,291
Public safety	-	-
Public works	115,783	695,419
Health and welfare	-	-
Urban redevelopment and housing	-	-
Sanitation, sewerage and waste disposal	-	-
Culture and recreation	-	-
Conservation of natural resources	-	-
Total expenditures	<u>\$ 126,763</u>	<u>\$ 770,710</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (12,562)</u>	<u>\$ 326,950</u>
Other financing sources (uses):		
Proceeds from sale of property	\$ -	\$ -
Transfers from other funds	-	-
Transfers to other funds	<u>(42,226)</u>	<u>(866,292)</u>
Total other financing sources (uses)	<u>\$ (42,226)</u>	<u>\$ (866,292)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (54,788)</u>	<u>\$ (539,342)</u>
Fund balances, beginning	259,390	2,040,358
Residual equity transfer	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 204,602</u>	<u>\$ 1,501,016</u>

Head Start Fund	Child Care Food Program Fund	Economic Development Fund	Office of Community Services Fund	Communication District Fund
\$ -	\$ -	\$ -	\$ -	\$ -
1,220,085	172,221	-	1,039,222	-
-	-	-	-	294,959
-	-	-	-	-
-	-	175	17,164	8,554
<u>312,703</u>	<u>-</u>	<u>-</u>	<u>12,347</u>	<u>-</u>
<u>\$1,532,788</u>	<u>\$ 172,221</u>	<u>\$ 175</u>	<u>\$1,068,733</u>	<u>\$ 303,513</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	306,681
-	-	-	-	-
1,526,056	183,143	-	240,390	-
-	-	-	863,711	-
-	-	-	-	-
-	-	3,100	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$1,526,056</u>	<u>\$ 183,143</u>	<u>\$ 3,100</u>	<u>\$1,104,101</u>	<u>\$ 306,681</u>
<u>\$ 6,732</u>	<u>\$ (10,922)</u>	<u>\$ (2,925)</u>	<u>\$ (35,368)</u>	<u>\$ (3,168)</u>
\$ -	\$ -	\$ -	\$ -	\$ -
34,580	19,160	-	14,589	-
<u>(41,312)</u>	<u>(10,580)</u>	<u>-</u>	<u>(1,847)</u>	<u>-</u>
<u>\$ (6,732)</u>	<u>\$ 8,580</u>	<u>\$ -</u>	<u>\$ 12,742</u>	<u>\$ -</u>
\$ -	\$ (2,342)	\$ (2,925)	\$ (22,626)	\$ (3,168)
-	16,481	5,710	(34,158)	239,285
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 14,139</u>	<u>\$ 2,785</u>	<u>\$ (56,784)</u>	<u>\$ 236,117</u>

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VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended December 31, 1999

	<u>Totals</u>	
	<u>1999</u>	<u>1998</u>
Revenues:		
Taxes	\$ 10,473,440	\$ 10,712,815
Intergovernmental	4,030,514	4,793,197
Charges for services	648,523	635,710
Fines and forfeits	5,595	6,349
Interest	1,013,316	1,142,398
Miscellaneous	<u>346,809</u>	<u>356,420</u>
Total revenues	<u>\$ 16,518,197</u>	<u>\$ 17,646,889</u>
Expenditures:		
General government	\$ 586,950	\$ 513,716
Public safety	959,658	1,075,480
Public works	4,512,149	4,135,588
Health and welfare	3,404,480	3,193,520
Urban redevelopment and housing	863,711	890,681
Sanitation, sewerage and waste disposal	3,788,183	2,983,623
Culture and recreation	1,065,654	876,932
Conservation of natural resources	<u>96,091</u>	<u>53,572</u>
Total expenditures	<u>\$ 15,276,876</u>	<u>\$ 13,723,112</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 1,241,321</u>	<u>\$ 3,923,777</u>
Other financing sources (uses):		
Proceeds from sale of property	\$ 8,810	\$ 40,406
Transfers from other funds	4,045,544	3,626,651
Transfers to other funds	<u>(7,052,843)</u>	<u>(11,047,358)</u>
Total other financing sources (uses)	<u>\$ (2,998,489)</u>	<u>\$ (7,380,301)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (1,757,168)	\$ (3,456,524)
Fund balances, beginning	24,469,152	27,750,934
Residual equity transfer	<u>-</u>	<u>174,742</u>
Fund balances, ending	<u>\$ 22,711,984</u>	<u>\$ 24,469,152</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 PARISHWIDE PUBLIC IMPROVEMENT MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	<u>1999</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1998
			(Unfavorable)	<u>Actual</u>
Revenues:				
Taxes -				
Ad valorem	\$ 533,700	\$ 536,528	\$ 2,828	\$ 542,785
Intergovernmental -				
Parish transportation funds	550,000	494,113	(55,887)	611,792
State revenue sharing	71,462	74,394	2,932	71,217
Public assistance grant	-	10,937	10,937	-
Other	-	2,862	2,862	1,596
Interest	<u>11,000</u>	<u>9,376</u>	<u>(1,624)</u>	<u>13,660</u>
Total revenues	<u>\$ 1,166,162</u>	<u>\$ 1,128,210</u>	<u>\$ (37,952)</u>	<u>\$ 1,241,050</u>
Expenditures:				
General government -				
Financial administration	\$ 43,300	\$ 58,609	\$ (15,309)	\$ 61,784
Public works	<u>3,381,508</u>	<u>3,250,260</u>	<u>131,248</u>	<u>3,061,664</u>
Total expenditures	<u>\$ 3,424,808</u>	<u>\$ 3,308,869</u>	<u>\$ 115,939</u>	<u>\$ 3,123,448</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,258,646)</u>	<u>\$ (2,180,659)</u>	<u>\$ 77,987</u>	<u>\$ (1,882,398)</u>
Other financing sources (uses):				
Proceeds from sale of property	\$ -	\$ 6,560	\$ 6,560	\$ 32,004
Transfers from other funds	<u>2,231,639</u>	<u>2,081,639</u>	<u>(150,000)</u>	<u>1,826,564</u>
Total other financing sources (uses)	<u>\$ 2,231,639</u>	<u>\$ 2,088,199</u>	<u>\$ (143,440)</u>	<u>\$ 1,858,568</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ (27,007)	\$ (92,460)	\$ (65,453)	\$ (23,830)
Fund balance, beginning	792,527	792,527	-	731,068
Residual equity transfer	-	-	-	<u>85,289</u>
Fund balance, ending	<u>\$ 765,520</u>	<u>\$ 700,067</u>	<u>\$ (65,453)</u>	<u>\$ 792,527</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 1976 SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	<u>1999</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1998
			(Unfavorable)	<u>Actual</u>
Revenues:				
Taxes - sales and use	\$ 2,000,000	\$ 2,415,325	\$ 415,325	\$ 2,639,439
Interest	120,000	170,682	50,682	170,627
Miscellaneous	-	5,686	5,686	200
Total revenues	<u>\$ 2,120,000</u>	<u>\$ 2,591,693</u>	<u>\$ 471,693</u>	<u>\$ 2,810,266</u>
Expenditures:				
General government -				
Financial administration	\$ -	\$ 46,578	\$ (46,578)	\$ 43,193
Public safety -				
Fire protection	459,438	274,280	185,158	462,977
Public works -				
Administration	149,475	171,070	(21,595)	133,895
Health and welfare	<u>578,137</u>	<u>653,292</u>	<u>(75,155)</u>	<u>564,166</u>
Total expenditures	<u>\$ 1,187,050</u>	<u>\$ 1,145,220</u>	<u>\$ 41,830</u>	<u>\$ 1,204,231</u>
Excess of revenues over expenditures	<u>\$ 932,950</u>	<u>\$ 1,446,473</u>	<u>\$ 513,523</u>	<u>\$ 1,606,035</u>
Other financing sources (uses):				
Proceeds from sale of property	\$ -	\$ 1,100	\$ 1,100	\$ -
Transfers from other funds	-	16,485	16,485	18,849
Transfers to other funds	<u>(1,500,000)</u>	<u>(1,835,827)</u>	<u>(335,827)</u>	<u>(1,837,577)</u>
Total other financing sources (uses)	<u>\$ (1,500,000)</u>	<u>\$ (1,818,242)</u>	<u>\$ (318,242)</u>	<u>\$ (1,818,728)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (567,050)	\$ (371,769)	\$ 195,281	\$ (212,693)
Fund balance, beginning	3,166,500	3,166,500	-	3,372,838
Residual equity transfer	-	-	-	6,355
Fund balance, ending	<u>\$ 2,599,450</u>	<u>\$ 2,794,731</u>	<u>\$ 195,281</u>	<u>\$ 3,166,500</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 1978 SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended December 31, 1999
 With Comparative Actual Amounts for Year Ended December 31, 1998

	<u>1999</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1998
			(Unfavorable)	<u>Actual</u>
Revenues:				
Taxes - sales and use	\$ 2,000,000	\$ 2,415,030	\$ 415,030	\$ 2,639,439
Interest	<u>200,000</u>	<u>208,383</u>	<u>8,383</u>	<u>250,644</u>
Total revenues	<u>\$ 2,200,000</u>	<u>\$ 2,623,413</u>	<u>\$ 423,413</u>	<u>\$ 2,890,083</u>
Expenditures:				
General government -				
Financial administration	\$ -	\$ 46,578	\$ (46,578)	\$ 43,316
Public safety -				
Police	1,322,957	328,533	994,424	291,387
Conservation of natural				
resources	<u>103,594</u>	<u>96,091</u>	<u>7,503</u>	<u>53,572</u>
Total expenditures	<u>\$ 1,426,551</u>	<u>\$ 471,202</u>	<u>\$ 955,349</u>	<u>\$ 388,275</u>
Excess of revenues over				
expenditures	<u>\$ 773,449</u>	<u>\$ 2,152,211</u>	<u>\$ 1,378,762</u>	<u>\$ 2,501,808</u>
Other financing sources (uses):				
Transfers from other funds	\$ -	\$ 15,330	\$ 15,330	\$ 17,248
Transfers to other fund	<u>(2,100,000)</u>	<u>(2,495,388)</u>	<u>(395,388)</u>	<u>(2,195,566)</u>
Total other financing	<u>sources (uses)</u>	<u>\$ (2,100,000)</u>	<u>\$ (2,480,058)</u>	<u>\$ (2,178,318)</u>
Excess (deficiency) of				
revenues and other sources				
over expenditures and				
other uses	\$ (1,326,551)	\$ (327,847)	\$ 998,704	\$ 323,490
Fund balance, beginning	4,673,119	4,673,119	-	4,347,235
Residual equity transfer	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,394</u>
Fund balance, ending	<u>\$ 3,346,568</u>	<u>\$ 4,345,272</u>	<u>\$ 998,704</u>	<u>\$ 4,673,119</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 1994 SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended December 31, 1999
 With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Taxes - sales and use	\$ 2,200,000	\$ 2,415,325	\$ 215,325	\$ 2,639,438
Charges for services -				
Garbage collection fees	295,400	323,194	27,794	318,530
Interest	200,000	229,878	29,878	220,254
Miscellaneous	-	6,355	6,355	-
Total revenues	<u>\$ 2,695,400</u>	<u>\$ 2,974,752</u>	<u>\$ 279,352</u>	<u>\$ 3,178,222</u>
Expenditures:				
General government -				
Financial administration	\$ -	\$ 46,578	\$ (46,578)	\$ 43,193
Sanitation, sewerage and waste disposal	<u>4,061,910</u>	<u>3,788,183</u>	<u>273,727</u>	<u>2,983,623</u>
Total expenditures	<u>\$ 4,061,910</u>	<u>\$ 3,834,761</u>	<u>\$ 227,149</u>	<u>\$ 3,026,816</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (1,366,510)</u>	<u>\$ (860,009)</u>	<u>\$ 506,501</u>	<u>\$ 151,406</u>
Other financing sources (uses):				
Proceeds from sale of property	\$ -	\$ 150	\$ 150	\$ 6,777
Transfers from other funds	1,500,000	1,513,527	13,527	1,514,715
Transfers to other funds	-	(268,469)	(268,469)	(271,640)
Total other financing sources (uses)	<u>\$ 1,500,000</u>	<u>\$ 1,245,208</u>	<u>\$ (254,792)</u>	<u>\$ 1,249,852</u>
Excess of revenues and other sources over expenditures and other uses	\$ 133,490	\$ 385,199	\$ 251,709	\$ 1,401,258
Fund balance, beginning	5,057,696	5,057,696	-	3,579,915
Residual equity transfer	-	-	-	76,523
Fund balance, ending	<u>\$ 5,191,186</u>	<u>\$ 5,442,895</u>	<u>\$ 251,709</u>	<u>\$ 5,057,696</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 WARD 8 PUBLIC CEMETERY FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended December 31, 1999
 With Comparative Actual Amounts for Year Ended December 31, 1998

	<u>1999</u>		Variance - Favorable	1998
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
Revenues:				
Taxes -				
Ad valorem	\$ 10,499	\$ 11,271	\$ 772	\$ 10,634
Intergovernmental -				
State revenue sharing	1,138	1,241	103	1,192
Interest	<u>2,000</u>	<u>2,008</u>	<u>8</u>	<u>2,302</u>
Total revenues	<u>\$ 13,637</u>	<u>\$ 14,520</u>	<u>\$ 883</u>	<u>\$ 14,128</u>
Expenditures:				
General government -				
Financial administration	\$ 1,695	\$ 2,031	\$ (336)	\$ 1,727
Public works	<u>12,681</u>	<u>12,381</u>	<u>300</u>	<u>10,411</u>
Total expenditures	<u>\$ 14,376</u>	<u>\$ 14,412</u>	<u>\$ (36)</u>	<u>\$ 12,138</u>
Excess (deficiency) of revenues over expenditures	\$ (739)	\$ 108	\$ 847	\$ 1,990
Fund balance, beginning	<u>68,672</u>	<u>68,672</u>	<u>-</u>	<u>66,682</u>
Fund balance, ending	<u>\$ 67,933</u>	<u>\$ 68,780</u>	<u>\$ 847</u>	<u>\$ 68,672</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 HEALTH UNIT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended December 31, 1999
 With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Taxes -				
Ad valorem	\$ 427,685	\$ 429,933	\$ 2,248	\$ 434,513
Intergovernmental -				
State reimbursement	-	13,965	13,965	15,215
State revenue sharing	37,307	33,966	(3,341)	45,775
Charges for services	20,500	21,023	523	19,567
Interest	<u>100,000</u>	<u>126,528</u>	<u>26,528</u>	<u>147,362</u>
Total revenues	<u>\$ 585,492</u>	<u>\$ 625,415</u>	<u>\$ 39,923</u>	<u>\$ 662,432</u>
Expenditures:				
General government -				
Financial administration	\$ 36,434	\$ 33,232	\$ 3,202	\$ 35,922
Health and welfare	<u>794,406</u>	<u>801,599</u>	<u>(7,193)</u>	<u>621,925</u>
Total expenditures	<u>\$ 830,840</u>	<u>\$ 834,831</u>	<u>\$ (3,991)</u>	<u>\$ 657,847</u>
Excess (deficiency) of revenues over expenditures	\$ (245,348)	\$ (209,416)	\$ 35,932	\$ 4,585
Fund balance, beginning	3,062,374	3,062,374	-	3,056,954
Residual equity transfer	-	-	-	<u>835</u>
Fund balance, ending	<u>\$ 2,817,026</u>	<u>\$ 2,852,958</u>	<u>\$ 35,932</u>	<u>\$ 3,062,374</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 ROYALTY ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended December 31, 1999
 With Comparative Actual Amounts for Year Ended December 31, 1998

	<u>1999</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1998
			(Unfavorable)	<u>Actual</u>
Revenues:				
Intergovernmental -				
State royalty road funds	\$ 600,000	\$ 657,633	\$ 57,633	\$ 1,207,465
Interest	<u>300,000</u>	<u>154,320</u>	<u>(145,680)</u>	<u>202,190</u>
Total revenues	<u>\$ 900,000</u>	<u>\$ 811,953</u>	<u>\$ (88,047)</u>	<u>\$ 1,409,655</u>
Expenditures:				
General government	\$ 160,000	\$ 225,323	\$ (65,323)	\$ 167,886
Public works	<u>271,150</u>	<u>267,236</u>	<u>3,914</u>	<u>274,159</u>
Total expenditures	<u>\$ 431,150</u>	<u>\$ 492,559</u>	<u>\$ (61,409)</u>	<u>\$ 442,045</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 468,850</u>	<u>\$ 319,394</u>	<u>\$ (149,456)</u>	<u>\$ 967,610</u>
Other financing sources (uses):				
Proceeds from sale of property	\$ -	\$ -	\$ -	\$ 625
Transfers to other funds	(2,400,000)	(1,450,000)	950,000	(6,491,075)
Transfers from other funds	<u>-</u>	<u>228,870</u>	<u>228,870</u>	<u>190,311</u>
Total other financing sources (uses)	<u>\$ (2,400,000)</u>	<u>\$ (1,221,130)</u>	<u>\$ 1,178,870</u>	<u>\$ (6,300,139)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (1,931,150)</u>	<u>\$ (901,736)</u>	<u>\$ 1,029,414</u>	<u>\$ (5,332,529)</u>
Fund balance, beginning	<u>3,814,497</u>	<u>3,814,497</u>	<u>-</u>	<u>9,147,026</u>
Fund balance, ending	<u>\$ 1,883,347</u>	<u>\$ 2,912,761</u>	<u>\$ 1,029,414</u>	<u>\$ 3,814,497</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 PUBLIC LIBRARY FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended December 31, 1999
 With Comparative Actual Amounts for Year Ended December 31, 1998

	<u>1999</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>1998</u> <u>Actual</u>
Revenues:				
Taxes -				
Ad valorem	\$ 715,403	\$ 1,234,066	\$ 518,663	\$ 723,354
Intergovernmental -				
State revenue sharing	114,140	117,673	3,533	112,648
Technology enhancement grant	1,414	1,414	-	31,568
Other grant revenue	19,350	19,350	-	78,136
State aid grants	19,732	19,732	-	32,956
Charges for services	8,500	9,347	847	9,474
Fines and forfeits	5,300	5,595	295	6,349
Interest	26,500	27,515	1,015	33,965
Miscellaneous	<u>45,396</u>	<u>9,708</u>	<u>(35,688)</u>	<u>4,361</u>
Total revenues	<u>\$ 955,735</u>	<u>\$ 1,444,400</u>	<u>\$ 488,665</u>	<u>\$ 1,032,811</u>
Expenditures:				
General government -				
Financial administration	\$ 4,500	\$ 41,750	\$ (37,250)	\$ 26,075
Culture and recreation	<u>1,044,364</u>	<u>1,062,554</u>	<u>(18,190)</u>	<u>876,555</u>
Total expenditures	<u>\$ 1,048,864</u>	<u>\$ 1,104,304</u>	<u>\$ (55,440)</u>	<u>\$ 902,630</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (93,129)</u>	<u>\$ 340,096</u>	<u>\$ 433,225</u>	<u>\$ 130,181</u>
Other financing sources:				
Proceeds from sale of property	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Transfer to other funds	-	(40,902)	(40,902)	-
Transfer from other funds	<u>-</u>	<u>78,119</u>	<u>78,119</u>	<u>-</u>
Total other financing sources	<u>\$ 1,000</u>	<u>\$ 38,217</u>	<u>\$ 37,217</u>	<u>\$ 1,000</u>
Excess of revenues and other sources over expenditures (Subtotals forward)	<u>\$ (92,129)</u>	<u>\$ 378,313</u>	<u>\$ 470,442</u>	<u>\$ 131,181</u>

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA
SPECIAL REVENUE FUNDS
PUBLIC LIBRARY FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended December 31, 1999
With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Excess of revenues and other sources over expenditures (subtotals forwarded)	\$ (92,129)	\$ 378,313	\$ 470,442	\$ 131,181
Fund balance, beginning	1,277,940	1,277,940	-	1,145,804
Residual equity transfer	-	-	-	955
Fund balance, ending	<u>\$ 1,185,811</u>	<u>\$ 1,656,253</u>	<u>\$ 470,442</u>	<u>\$ 1,277,940</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 CIVIL DEFENSE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended December 31, 1999
 With Comparative Actual Amounts for Year Ended December 31, 1998

	<u>1999</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1998
			(Unfavorable)	<u>Actual</u>
Revenues:				
Intergovernmental -				
Federal grant revenue	\$ 14,540	\$ 14,540	\$ -	\$ 7,874
Miscellaneous	<u>-</u>	<u>10</u>	<u>10</u>	<u>30</u>
Total revenues	\$ 14,540	\$ 14,550	\$ 10	\$ 7,904
Expenditures:				
Public safety	<u>57,785</u>	<u>50,164</u>	<u>7,621</u>	<u>47,289</u>
Deficiency of revenues over expenditures	\$ (43,245)	\$ (35,614)	\$ 7,631	\$ (39,385)
Other financing sources:				
Transfers from other funds	<u>43,245</u>	<u>43,245</u>	<u>-</u>	<u>37,545</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ -	\$ 7,631	\$ 7,631	\$ (1,840)
Fund balance, beginning	28,761	28,761	-	30,510
Residual equity transfer	<u>-</u>	<u>-</u>	<u>-</u>	<u>91</u>
Fund balance, ending	<u>\$ 28,761</u>	<u>\$ 36,392</u>	<u>\$ 7,631</u>	<u>\$ 28,761</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 ROAD DISTRICT NO. 1 MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	<u>1999</u>		Variance - Favorable	1998
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
Revenues:				
Taxes -				
Ad valorem	\$ 93,629	\$ 100,516	\$ 6,887	\$ 94,837
Intergovernmental -				
State revenue sharing	7,529	7,771	242	7,462
Public assistance grant	-	113	113	-
Interest	<u>5,000</u>	<u>5,801</u>	<u>801</u>	<u>6,271</u>
Total revenues	<u>\$ 106,158</u>	<u>\$ 114,201</u>	<u>\$ 8,043</u>	<u>\$ 108,570</u>
Expenditures:				
General government -				
Financial administration	\$ 7,596	\$ 10,980	\$ (3,384)	\$ 10,501
Public works	<u>89,452</u>	<u>115,783</u>	<u>(26,331)</u>	<u>74,118</u>
Total expenditures	<u>\$ 97,048</u>	<u>\$ 126,763</u>	<u>\$ (29,715)</u>	<u>\$ 84,619</u>
Excess of revenues over expenditures	\$ 9,110	\$ (12,562)	\$ (21,672)	\$ 23,951
Other financing uses:				
Transfers to other funds	<u>(42,226)</u>	<u>(42,226)</u>	<u>-</u>	<u>(22,896)</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ (33,116)	\$ (54,788)	\$ (21,672)	\$ 1,055
Fund balance, beginning	<u>259,390</u>	<u>259,390</u>	<u>-</u>	<u>258,335</u>
Fund balance, ending	<u>\$ 226,274</u>	<u>\$ 204,602</u>	<u>\$ (21,672)</u>	<u>\$ 259,390</u>

See Note to Financial Statements.

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VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 MAINTENANCE OF ROAD DISTRICTS FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended December 31, 1999
 With Comparative Actual Amounts for Year Ended December 31, 1998

	<u>1999</u>		Variance - Favorable (Unfavorable)	1998 Actual
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Taxes - ad valorem	\$ 973,612	\$ 915,446	\$ (58,166)	\$ 988,376
Intergovernmental -				
State revenue sharing	83,425	85,561	2,136	82,965
Public assistance grant	-	43,721	43,721	-
Interest	<u>50,000</u>	<u>52,932</u>	<u>2,932</u>	<u>66,285</u>
Total revenues	<u>\$1,107,037</u>	<u>\$1,097,660</u>	<u>\$ (9,377)</u>	<u>\$1,137,626</u>
Expenditures:				
General government -				
Financial administration	\$ 78,991	\$ 75,291	\$ 3,700	\$ 79,933
Public works	<u>553,000</u>	<u>695,419</u>	<u>(142,419)</u>	<u>581,341</u>
Total expenditures	<u>\$ 631,991</u>	<u>\$ 770,710</u>	<u>\$ (138,719)</u>	<u>\$ 661,274</u>
Excess of revenues over expenditures	\$ 475,046	\$ 326,950	\$ (148,096)	\$ 476,352
Other financing uses:				
Transfers to other funds	<u>(866,292)</u>	<u>(866,292)</u>	<u>-</u>	<u>(207,185)</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ (391,246)	\$ (539,342)	\$ (148,096)	\$ 269,167
Fund balance, beginning	<u>2,040,358</u>	<u>2,040,358</u>	<u>-</u>	<u>1,771,191</u>
Fund balance, ending	<u>\$1,649,112</u>	<u>\$1,501,016</u>	<u>\$ (148,096)</u>	<u>\$2,040,358</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 MAINTENANCE OF ROAD DISTRICTS FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	Sub Road District #1 of Road District #2	Sub Road District #2 of Road and Road District #3	Sub Road District #3 of Road District #2	Sub Road District #4 of Road District #2
Revenues:				
Taxes - ad valorem	\$ 185,938	\$ 36,105	\$ 39,815	\$ 172,910
Intergovernmental -				
State revenue sharing	29,751	6,246	10,001	-
Public assistance grant	-	-	-	-
Interest	<u>6,190</u>	<u>851</u>	<u>3,683</u>	<u>10,853</u>
Total revenues	<u>\$ 221,879</u>	<u>\$ 43,202</u>	<u>\$ 53,499</u>	<u>\$ 183,763</u>
Expenditures:				
General government -				
Financial administration	\$ 14,497	\$ 2,762	\$ 6,779	\$ 13,540
Public works	<u>178,400</u>	<u>24,911</u>	<u>53,557</u>	<u>97,917</u>
Total expenditures	<u>\$ 192,897</u>	<u>\$ 27,673</u>	<u>\$ 60,336</u>	<u>\$ 111,457</u>
Excess of revenues over expenditures	\$ 28,982	\$ 15,529	\$ (6,837)	\$ 72,306
Other financing uses:				
Transfers to other funds	<u>(64,717)</u>	<u>(7,207)</u>	<u>(9,925)</u>	<u>(70,292)</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ (35,735)	\$ 8,322	\$ (16,762)	\$ 2,014
Fund balance, beginning	<u>251,414</u>	<u>37,924</u>	<u>117,907</u>	<u>307,594</u>
Fund balance, ending	<u>\$ 215,679</u>	<u>\$ 46,246</u>	<u>\$ 101,145</u>	<u>\$ 309,608</u>

See Notes to Financial Statements.

Sub Road District #5 of Road District #2	Road District #4-A	Road District #6	Road District #7
\$ 66,044	\$ 89,654	\$ 52,050	\$ 272,930
22,017	4,360	6,352	6,834
-	42,695	-	1,026
<u>1,387</u>	<u>6,179</u>	<u>1,410</u>	<u>22,379</u>
<u>\$ 89,448</u>	<u>\$ 142,888</u>	<u>\$ 59,812</u>	<u>\$ 303,169</u>
\$ 5,113	\$ 7,146	\$ 4,003	\$ 21,451
<u>75,394</u>	<u>85,354</u>	<u>44,617</u>	<u>135,269</u>
<u>\$ 80,507</u>	<u>\$ 92,500</u>	<u>\$ 48,620</u>	<u>\$ 156,720</u>
\$ 8,941	\$ 50,388	\$ 11,192	\$ 146,449
<u>(15,011)</u>	<u>(197,354)</u>	<u>(11,498)</u>	<u>(490,288)</u>
\$ (6,070)	\$ (146,966)	\$ (306)	\$ (343,839)
<u>86,905</u>	<u>288,979</u>	<u>63,745</u>	<u>885,890</u>
<u>\$ 80,835</u>	<u>\$ 142,013</u>	<u>\$ 63,439</u>	<u>\$ 542,051</u>

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 HEAD START FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended December 31, 1999

	Completed Grant				
	Budget 07/01/98 Through 06/30/99	Actual 07/01/98 Through 12/31/98	Actual 01/01/99 Through 06/30/99	Total Grant	Variance - Favorable (Unfavorable)
Revenues:					
Intergovernmental -					
Federal grant	\$1,223,334	\$655,734	\$567,600	\$1,223,334	\$ -
Miscellaneous -					
In-kind services	<u>305,844</u>	<u>142,038</u>	<u>165,596</u>	<u>307,634</u>	<u>1,790</u>
Total revenues	<u>\$1,529,178</u>	<u>\$797,772</u>	<u>\$733,196</u>	<u>\$1,530,968</u>	<u>\$ 1,790</u>
Expenditures:					
Health and welfare -					
Administration	\$ 130,320	\$ 69,868	\$ 66,770	\$ 136,638	\$ (6,318)
Operation	1,079,214	581,190	524,306	1,105,496	(26,282)
In-kind services	<u>305,844</u>	<u>142,038</u>	<u>165,596</u>	<u>307,634</u>	<u>(1,790)</u>
Total expenditures	<u>\$1,515,378</u>	<u>\$793,096</u>	<u>\$756,672</u>	<u>\$1,549,768</u>	<u>\$ (34,390)</u>
Excess of revenues over expenditures	<u>\$ 13,800</u>	<u>\$ 4,676</u>	<u>\$ (23,476)</u>	<u>\$ (18,800)</u>	<u>\$ (32,600)</u>
Other financing uses:					
Transfers to other funds	\$ (13,800)	\$ (6,215)	\$ (9,565)	\$ (15,780)	\$ (1,980)
Transfers from other funds	<u>-</u>	<u>-</u>	<u>34,580</u>	<u>34,580</u>	<u>34,580</u>
Total other financing (uses)	<u>\$ (13,800)</u>	<u>\$ (6,215)</u>	<u>\$ 25,015</u>	<u>\$ 18,800</u>	<u>\$ 32,600</u>
Excess of revenues over expenditures and other uses	\$ -	\$ (1,539)	\$ 1,539	\$ -	\$ -
Fund balance, beginning	-	-	-	-	-
Residual equity transfer	<u>-</u>	<u>1,539</u>	<u>(1,539)</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to Financial Statements.

<u>On-Going Grant</u>			
Budget 07/01/99 Through 06/30/00	Actual 07/01/99 Through 12/31/99	Variance - Favorable (Unfavorable)	Total Current Year Actual
\$1,317,899	\$ 652,485	\$ (665,414)	\$1,220,085
<u>329,475</u>	<u>147,107</u>	<u>(182,368)</u>	<u>312,703</u>
<u>\$1,647,374</u>	<u>\$ 799,592</u>	<u>\$ (847,782)</u>	<u>\$1,532,788</u>
\$ 141,474	\$ 79,023	\$ 62,451	\$ 145,793
1,163,425	543,254	620,171	1,067,560
<u>329,475</u>	<u>147,107</u>	<u>182,368</u>	<u>312,703</u>
<u>\$1,634,374</u>	<u>\$ 769,384</u>	<u>\$ 864,990</u>	<u>\$1,526,056</u>
<u>\$ 13,000</u>	<u>\$ 30,208</u>	<u>\$ 17,208</u>	<u>\$ 6,732</u>
\$ (13,000)	\$ (31,747)	\$ (18,747)	\$ (41,312)
<u>-</u>	<u>-</u>	<u>-</u>	<u>34,580</u>
<u>\$ (13,000)</u>	<u>\$ (31,747)</u>	<u>\$ (18,747)</u>	<u>\$ (6,732)</u>
\$ -	\$ (1,539)	\$ (1,539)	\$ -
-	-	-	-
<u>-</u>	<u>1,539</u>	<u>1,539</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 CHILD CARE FOOD PROGRAM FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended December 31, 1999
 With Comparative Actual Amounts for the Year Ended December 31, 1998

	<u>1999</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1998
			(Unfavorable)	Actual
Revenues:				
Intergovernmental -				
Federal grant	\$ <u>211,517</u>	\$ <u>172,221</u>	\$ (39,296)	\$ <u>178,210</u>
Expenditures:				
Health and welfare -				
Administration	\$ 17,516	\$ 11,336	\$ 6,180	\$ 11,846
Operation	<u>201,188</u>	<u>171,807</u>	<u>29,381</u>	<u>160,172</u>
Total expenditures	\$ <u>218,704</u>	\$ <u>183,143</u>	\$ <u>35,561</u>	\$ <u>172,018</u>
Excess of revenues over expenditures	\$ <u>(7,187)</u>	\$ <u>(10,922)</u>	\$ <u>(3,735)</u>	\$ <u>6,192</u>
Other financing uses:				
Transfers from other funds	\$ 7,187	\$ 19,160	\$ 11,973	\$ 15,854
Transfers to other funds	<u>-</u>	<u>(10,580)</u>	<u>(10,580)</u>	<u>(5,565)</u>
Total other financing sources	\$ <u>7,187</u>	\$ <u>8,580</u>	\$ <u>1,393</u>	\$ <u>10,289</u>
Excess of revenues over expenditures and other uses	\$ -	\$ (2,342)	\$ (2,342)	\$ 16,481
Fund balance, beginning	<u>16,481</u>	<u>16,481</u>	-	-
Fund balance, ending	\$ <u>16,481</u>	\$ <u>14,139</u>	\$ <u>(2,342)</u>	\$ <u>16,481</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 ECONOMIC DEVELOPMENT FUND

STATEMENTS OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 For the Years Ended December 31, 1999 and 1998

	<u>1999</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1998
			(Unfavorable)	<u>Actual</u>
Revenues:				
Interest	\$ 165	\$ 175	\$ 10	\$ 249
Expenditures:				
General government	\$ -	\$ -	\$ -	\$ 186
Culture and recreation	<u>3,100</u>	<u>3,100</u>	<u>-</u>	<u>377</u>
Total expenditures	<u>\$ 3,100</u>	<u>\$ 3,100</u>	<u>\$ -</u>	<u>\$ 563</u>
Excess (deficiency) of revenues over expenditures	\$ (2,935)	\$ (2,925)	\$ 10	\$ (314)
Fund balance, beginning	<u>5,710</u>	<u>5,710</u>	<u>-</u>	<u>6,024</u>
Fund balance, ending	<u>\$ 2,775</u>	<u>\$ 2,785</u>	<u>\$ 10</u>	<u>\$ 5,710</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 OFFICE OF COMMUNITY SERVICES FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	<u>1999</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1998
			(Unfavorable)	<u>Actual</u>
Revenues:				
Intergovernmental -				
Federal grant:				
HUD Section 8	\$ 1,000,000	\$ 787,506	\$ (212,494)	\$ 775,953
Emergency food				
assistance program	5,000	6,468	1,468	6,620
Emergency shelter				
grants program	17,277	11,486	(5,791)	16,144
Child Care Summer				
Program	198,843	233,762	34,919	224,743
Interest	18,000	17,164	(836)	19,558
Miscellaneous -				
In-kind revenue	<u>1,200</u>	<u>12,347</u>	<u>11,147</u>	<u>21,615</u>
Total revenues	<u>\$ 1,240,320</u>	<u>\$ 1,068,733</u>	<u>\$ (171,587)</u>	<u>\$ 1,064,633</u>
Expenditures:				
Urban redevelopment				
and housing	\$ 1,251,705	\$ 863,711	\$ 387,994	\$ 890,681
Health and welfare	<u>267,925</u>	<u>240,390</u>	<u>27,535</u>	<u>228,849</u>
Total expenditures	<u>\$ 1,519,630</u>	<u>\$ 1,104,101</u>	<u>\$ 415,529</u>	<u>\$ 1,119,530</u>
Excess (deficiency) of				
revenues over expenditures	<u>\$ (279,310)</u>	<u>\$ (35,368)</u>	<u>\$ 243,942</u>	<u>\$ (54,897)</u>
Other financing sources:				
Transfers from other funds	\$ -	\$ 14,589	\$ 14,589	\$ -
Transfers to other funds	<u>-</u>	<u>(1,847)</u>	<u>(1,847)</u>	<u>(1,432)</u>
Total other financing				
sources (uses)	<u>\$ -</u>	<u>\$ 12,742</u>	<u>\$ 12,742</u>	<u>\$ (1,432)</u>
Excess (deficiency) of				
revenues and other sources				
over expenditures				
(Subtotals forward)	<u>\$ (279,310)</u>	<u>\$ (22,626)</u>	<u>\$ 256,684</u>	<u>\$ (56,329)</u>

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 OFFICE OF COMMUNITY SERVICES FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended December 31, 1999
 With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Excess (deficiency) of revenues and other sources over expenditures (subtotals forwarded)	\$ (279,310)	\$ (22,626)	\$ 256,684	\$ (56,329)
Fund balance, beginning	(34,158)	(34,158)	-	21,410
Residual equity transfer	-	-	-	761
Fund balance, ending	<u>\$ (313,468)</u>	<u>\$ (56,784)</u>	<u>\$ 256,684</u>	<u>\$ (34,158)</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 COMMUNICATION DISTRICT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 For The Year Ended December 31, 1999
 With Comparative Actual Amounts for Year Ended December 31, 1998

	<u>1999</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1998
			(Unfavorable)	<u>Actual</u>
Revenues:				
Charges for services	\$ 289,659	\$ 294,959	\$ 5,300	\$ 288,139
Interest	9,317	8,554	(763)	9,031
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	\$ 298,976	\$ 303,513	\$ 4,537	\$ 297,170
Expenditures:				
Public safety	<u>286,986</u>	<u>306,681</u>	<u>(19,695)</u>	<u>273,827</u>
Excess (deficiency) of revenues over expenditures	\$ 11,990	\$ (3,168)	\$ (15,158)	\$ 23,343
Fund balance, beginning	<u>239,285</u>	<u>239,285</u>	<u>-</u>	<u>215,942</u>
Fund balance, ending	<u>\$ 251,275</u>	<u>\$ 236,117</u>	<u>\$ (15,158)</u>	<u>\$ 239,285</u>

See Notes to Financial Statements.

DEBT SERVICE FUNDS

1976 Sales Tax Bonds - To accumulate monies for repayment of \$1,190,000 of public improvement bonds. These bonds are composed of two issues with various maturity dates and interest rates and are financed by a dedication of proceeds of a 1/2% (1976) sales and use tax.

1993 Sales Tax Refunding Bonds - To accumulate monies for repayment of \$2,030,000 of bonds which were issued in 1993 to refund the 1978 Sales Tax Public Improvement Bonds. Payments are due in various annual amounts through 2003, with interest accruing at various rates, ranging from 2.8% to 5.0%. These bonds are financed by a dedication of proceeds of a 1/2% (1978) sales and use tax.

1994 Sales Tax Bonds - To accumulate monies for repayment of \$2,310,000 of public improvement bonds. Payments are due in various annual amounts through 2009, with interest accruing at various rates, ranging from 5.00% to 8.00%. These bonds are financed by a dedication of proceeds of a 1/2% (1994) sales and use tax.

Industrial District No. 1 Fund - To accumulate monies for repayment of \$120,000 of public improvement bonds. Payments are due in various annual amounts through 1999, with interest accruing at various rates, ranging from 5.25% to 5.70%. These bonds are financed by rental payments received from Garan Manufacturing Corporation.

Capital Road Improvement - To accumulate monies for repayment of \$4,000,000 of capital road improvement bonds. Payments are due in various annual amounts through 2007, with interest accruing at various rates, ranging from 4.60% to 5.10%.

1999 General Obligations Bonds - To accumulate monies for repayment of \$6,000,000 of bonds which were issued in 1999 for the purpose of constructing, acquiring, and improving public library buildings within the parish. Payments are due in various annual amounts through 2019, with interest accruing at various rates, ranging from 4.75% to 7.00%. These bonds are financed by a dedication of proceeds of a 3 mill property tax.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 ALL DEBT SERVICE FUNDS

COMBINING BALANCE SHEET
 December 31, 1999
 With Comparative Totals for December 31, 1998

	1976 Sales Tax Bonds		
ASSETS	<u>Total</u>	<u>Sinking Fund</u>	<u>Reserve Fund</u>
Cash	\$ 809	\$ 809	\$ -
Investments, at cost	559,240	220,600	338,640
Accrued interest receivable	-	-	-
Due from other funds	<u>27,875</u>	<u>27,875</u>	<u>-</u>
Total assets	<u>\$587,924</u>	<u>\$249,284</u>	<u>\$338,640</u>
LIABILITIES AND FUND BALANCES			
Fund balances:			
Reserved for debt service	\$587,924	\$249,284	\$338,640
Reserved for road improvements	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$587,924</u>	<u>\$249,284</u>	<u>\$338,640</u>

<u>1978 Sales Tax Refunding Bonds</u>			<u>1994 Sales Tax Bonds</u>			<u>1999 General Obligations Bonds Library</u>
<u>Total</u>	<u>Sinking Fund</u>	<u>Reserve Fund</u>	<u>Total</u>	<u>Sinking Fund</u>	<u>Reserve Fund</u>	
\$ 34,441	\$ 34,441	\$ -	\$ 420	\$ 420	\$ -	\$ 4,052
587,900	276,900	311,000	395,100	125,100	270,000	35,900
-	-	-	4,170	-	4,170	-
<u>33,035</u>	<u>33,035</u>	<u>-</u>	<u>22,207</u>	<u>22,207</u>	<u>-</u>	<u>-</u>
<u>\$655,376</u>	<u>\$344,376</u>	<u>\$311,000</u>	<u>\$421,897</u>	<u>\$147,727</u>	<u>\$274,170</u>	<u>\$ 39,952</u>
\$655,376	\$344,376	\$311,000	\$421,897	\$147,727	\$274,170	\$ 39,952
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$655,376</u>	<u>\$344,376</u>	<u>\$311,000</u>	<u>\$421,897</u>	<u>\$147,727</u>	<u>\$274,170</u>	<u>\$ 39,952</u>

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VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA
ALL DEBT SERVICE FUNDS

COMBINING BALANCE SHEET
December 31, 1999
With Comparative Totals for December 31, 1998

	Capital Road Improvement <u>Sinking</u>	Industrial District <u>No. 1</u>	<u>Totals</u>	
			<u>1999</u>	<u>1998</u>
Cash	\$ 400	\$ -	\$ 40,122	\$ 42,804
Investments, at cost	4,169,600	-	5,747,740	6,189,431
Accrued interest receivable	60,112	-	64,282	68,181
Due from other funds	<u>-</u>	<u>-</u>	<u>83,117</u>	<u>83,556</u>
Total assets	<u>\$ 4,230,112</u>	<u>\$ -</u>	<u>\$ 5,935,261</u>	<u>\$ 6,383,972</u>
Fund balances:				
Reserved for debt service	\$ 3,360,000	\$ -	\$ 5,065,149	\$ 5,326,413
Reserved for road improvements	<u>870,112</u>	<u>-</u>	<u>870,112</u>	<u>1,057,559</u>
Total liabilities and fund balances	<u>\$ 4,230,112</u>	<u>\$ -</u>	<u>\$ 5,935,261</u>	<u>\$ 6,383,972</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 ALL DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 For the Year Ended December 31, 1999
 With Comparative Totals for December 31, 1998

	<u>1976 Sales Tax Bonds</u>		
	<u>Total</u>	<u>Sinking Fund</u>	<u>Reserve Fund</u>
Revenues:			
Interest	\$ 27,531	\$ 11,046	\$ 16,485
Miscellaneous	-	-	-
Total revenues	<u>\$ 27,531</u>	<u>\$ 11,046</u>	<u>\$ 16,485</u>
Expenditures:			
Debt service -			
Principal retirement	\$ 290,000	\$ 290,000	\$ -
Interest and fiscal charges	<u>47,241</u>	<u>47,241</u>	<u>-</u>
Total expenditures	<u>\$ 337,241</u>	<u>\$ 337,241</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (309,710)</u>	<u>\$ (326,195)</u>	<u>\$ 16,485</u>
Other financing sources (uses):			
Transfers from other funds	\$ 335,827	\$ 335,827	\$ -
Transfers to other funds	<u>(16,485)</u>	<u>-</u>	<u>(16,485)</u>
Total other financing sources (uses)	<u>\$ 319,342</u>	<u>\$ 335,827</u>	<u>\$ (16,485)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 9,632	\$ 9,632	\$ -
Fund balances, beginning	<u>578,292</u>	<u>239,652</u>	<u>338,640</u>
Fund balances, ending	<u>\$ 587,924</u>	<u>\$ 249,284</u>	<u>\$ 338,640</u>

<u>1978 Sales Tax Refunding Bonds</u>			<u>1994 Sales Tax Bonds</u>			<u>1999 General Obligation Bonds Library</u>
<u>Total</u>	<u>Sinking Fund</u>	<u>Reserve Fund</u>	<u>Total</u>	<u>Sinking Fund</u>	<u>Reserve Fund</u>	
\$ 27,512	\$ 12,182	\$ 15,330	\$ 18,804	\$ 5,135	\$ 13,669	\$ 50
295	295	-	-	-	-	-
<u>\$ 27,807</u>	<u>\$ 12,477</u>	<u>\$ 15,330</u>	<u>\$ 18,804</u>	<u>\$ 5,135</u>	<u>\$ 13,669</u>	<u>\$ 50</u>
\$ 315,000	\$ 315,000	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -
80,021	80,021	-	117,365	117,365	-	1,000
<u>\$ 395,021</u>	<u>\$ 395,021</u>	<u>\$ -</u>	<u>\$ 267,365</u>	<u>\$ 267,365</u>	<u>\$ -</u>	<u>\$ 1,000</u>
<u>\$ (367,214)</u>	<u>\$ (382,544)</u>	<u>\$ 15,330</u>	<u>\$ (248,561)</u>	<u>\$ (262,230)</u>	<u>\$ 13,669</u>	<u>\$ (950)</u>
\$ 395,388	\$ 395,388	\$ -	\$ 268,469	\$ 268,469	\$ -	\$ 40,902
(15,330)	-	(15,330)	(13,528)	-	(13,528)	-
<u>\$ 380,058</u>	<u>\$ 395,388</u>	<u>\$ (15,330)</u>	<u>\$ 254,941</u>	<u>\$ 268,469</u>	<u>\$ (13,528)</u>	<u>\$ 40,902</u>
\$ 12,844	\$ 12,844	\$ -	\$ 6,380	\$ 6,239	\$ 141	\$ 39,952
642,532	331,532	311,000	415,517	141,488	274,029	-
<u>\$ 655,376</u>	<u>\$ 344,376</u>	<u>\$ 311,000</u>	<u>\$ 421,897</u>	<u>\$ 147,727</u>	<u>\$ 274,170</u>	<u>\$ 39,952</u>

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA
ALL DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Year Ended December 31, 1999
With Comparative Totals for December 31, 1998

	Capital Road Improvement <u>Sinking</u>	Industrial District <u>No. 1</u>	<u>Totals</u>	
			1999	1998
Revenues:				
Interest	\$ 224,830	\$ -	\$ 298,727	\$ 332,103
Miscellaneous	<u>-</u>	<u>63,916</u>	<u>64,211</u>	<u>63,248</u>
Total revenues	<u>\$ 224,830</u>	<u>\$ 63,916</u>	<u>\$ 362,938</u>	<u>\$ 395,351</u>
Expenditures:				
Debt service -				
Principal retirement	\$ 330,000	\$ 62,000	\$ 1,147,000	\$ 1,088,000
Interest and fiscal charges	<u>183,407</u>	<u>1,988</u>	<u>431,022</u>	<u>486,871</u>
Total expenditures	<u>\$ 513,407</u>	<u>\$ 63,988</u>	<u>\$ 1,578,022</u>	<u>\$ 1,574,871</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (288,577)</u>	<u>\$ (72)</u>	<u>\$ (1,215,084)</u>	<u>\$ (1,179,520)</u>
Other financing sources (uses):				
Transfers from other funds	\$ -	\$ -	\$ 1,040,586	\$ 6,195,858
Transfers to other funds	<u>(228,870)</u>	<u>-</u>	<u>(274,213)</u>	<u>(237,606)</u>
Total other financing sources (uses)	<u>\$ (228,870)</u>	<u>\$ -</u>	<u>\$ 766,373</u>	<u>\$ 5,958,252</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (517,447)</u>	<u>\$ (72)</u>	<u>\$ (448,711)</u>	<u>\$ 4,778,732</u>
Fund balances, beginning	<u>4,747,559</u>	<u>72</u>	<u>6,383,972</u>	<u>1,605,240</u>
Fund balances, ending	<u>\$ 4,230,112</u>	<u>\$ -</u>	<u>\$ 5,935,261</u>	<u>\$ 6,383,972</u>

See Notes to Financial Statements.

CAPITAL PROJECTS FUNDS

Project Account Fund - To account for funds provided by state grants for various approved projects. During the year ended December 31, 1999, several grants from the Louisiana Office of Rural Development were received to assist in the construction of various projects.

1997-1998 Capital Road Improvement Project Fund - To account for costs associated with capital improvements financed through the issuance of the Series 1997 Public Improvement Bonds.

1999 Library Construction Fund - To account for costs associated with the purchase, construction and improvements made with respect to the parish library facilities. These cost are financed through a 1999 General Obligation Bond issue.

1998 LCDBG Project - To account for funds obtained through the LCDBG program of the state for the purpose of construction and making improvements to the water system in North Vermilion Parish (Area II).

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 CAPITAL PROJECTS FUND

COMBINING BALANCE SHEET
 December 31, 1999
 With Comparative Totals for December 31, 1998

ASSETS	1997 - 1998 Capital Road Improvement Fund	Project Account Fund
	Fund	Fund
Cash	\$ 234	\$ 3,442
Investments, at cost	-	-
Accounts receivable	-	-
Accrued interest receivable	-	-
	-	-
Total assets	\$ 234	\$ 3,442
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ -	\$ -
Retainage payable	-	-
Deferred revenue	-	204
Total liabilities	\$ -	\$ 204
Fund balances:		
Reserved for library construction	\$ -	\$ -
Designated for incomplete contracts	-	-
Unreserved - undesignated	234	3,238
Total fund balances	\$ 234	\$ 3,238
Total liabilities and fund balances	\$ 234	\$ 3,442

See Notes to Financial Statements.

1999 Library Construction	1999 LCDBG Grant	Totals	
		1999	1998
\$ 260,960	\$ -	\$ 264,636	\$ 138,127
5,621,800	-	5,621,800	1,650,000
-	36,934	36,934	1,000
<u>9,183</u>	<u>-</u>	<u>9,183</u>	<u>1,819</u>
<u>\$5,891,943</u>	<u>\$ 36,934</u>	<u>\$5,932,553</u>	<u>\$1,790,946</u>
\$ 39,936	\$ 36,934	\$ 76,870	\$ 357,594
-	-	-	143,425
<u>-</u>	<u>-</u>	<u>204</u>	<u>-</u>
<u>\$ 39,936</u>	<u>\$ 36,934</u>	<u>\$ 77,074</u>	<u>\$ 501,019</u>
\$5,852,007	\$ -	\$5,852,007	\$ -
-	559,145	559,145	1,267,551
-	(559,145)	(555,673)	22,376
<u>\$5,852,007</u>	<u>\$ -</u>	<u>\$5,855,479</u>	<u>\$1,289,927</u>
<u>\$5,891,943</u>	<u>\$ 36,934</u>	<u>\$5,932,553</u>	<u>\$1,790,946</u>

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 CAPITAL PROJECTS FUND

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES

For the Year Ended December 31, 1999
 With Comparative Totals for December 31, 1998

	1997 - 1998 Capital Road Improvement <u>Fund</u>	<u>Project Account Fund</u>
Revenues:		
Intergovernmental -		
State grant revenue	\$ 22,106	\$ 63,000
Interest	<u>25,669</u>	<u>-</u>
Total revenues	\$ 47,775	\$ 63,000
 Expenditures:		
Public works	<u>2,611,090</u>	<u>63,019</u>
 Excess (deficiency) of revenues over expenditures	 \$ (2,563,315)	 \$ (19)
 Other financing sources (uses):		
Proceeds from sale of bonds	\$ -	\$ -
Transfers from other funds	1,276,879	-
Transfers to other funds	<u>-</u>	<u>-</u>
	\$ 1,276,879	\$ -
 Excess (deficiency) of revenues and other sources over expenditures and other uses	 \$ (1,286,436)	 \$ (19)
 Fund balances, beginning	 <u>1,286,670</u>	 <u>3,257</u>
 Fund balances, ending	 <u>\$ 234</u>	 <u>\$ 3,238</u>

See Notes to Financial Statements.

<u>1999 Library Construction</u>	<u>1998 LCDBG Grant</u>	<u>Totals</u>	
		<u>1999</u>	<u>1998</u>
\$ -	\$ 36,934	\$ 122,040	\$ 650,262
<u>20,062</u>	<u>-</u>	<u>45,731</u>	<u>205,479</u>
\$ 20,062	\$ 36,934	\$ 167,771	\$ 855,741
<u>89,936</u>	<u>36,934</u>	<u>2,800,979</u>	<u>4,606,461</u>
\$ (69,874)	\$ -	\$ (2,633,208)	\$ (3,750,720)
\$ 6,000,000	\$ -	\$ 6,000,000	\$ -
-	-	1,276,879	1,045,746
<u>(78,119)</u>	<u>-</u>	<u>(78,119)</u>	<u>(545,746)</u>
\$ 5,921,881	\$ -	\$ 7,198,760	\$ 500,000
\$ 5,852,007	\$ -	\$ 4,565,552	\$ (3,250,720)
<u>-</u>	<u>-</u>	<u>1,289,927</u>	<u>4,540,647</u>
<u>\$ 5,852,007</u>	<u>\$ -</u>	<u>\$ 5,855,479</u>	<u>\$ 1,289,927</u>

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INTERNAL SERVICE FUND

PARISHWIDE WORKMEN'S COMPENSATION FUND - To account for monies accumulated to provide insurance against workmen's compensation claims made against the Police Jury.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 INTERNAL SERVICE FUND
 PARISHWIDE WORKMEN'S COMPENSATION FUND

BALANCE SHEETS
 December 31, 1999 and 1998

ASSETS	<u>1999</u>	<u>1998</u>
Cash	\$ -	\$ -
Due from other funds	<u>-</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES AND FUND EQUITY		
FUND EQUITY:		
Retained earnings -		
Unreserved:		
Undesignated	<u>\$ -</u>	<u>\$ -</u>
Total liabilities and fund equity	<u>\$ -</u>	<u>\$ -</u>

See Notes to Financial Statements

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 INTERNAL SERVICE FUND
 PARISHWIDE WORKMEN'S COMPENSATION FUND

STATEMENTS OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS
 Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating revenues:		
Charges for services -		
Premiums	\$ -	\$ 525,538
Costs of services rendered:		
Administrative fees and insurance premiums	----- -	----- 526,503
Operating income	\$ -	\$ (965)
Nonoperating revenues:		
Interest earned on investments	----- -	----- 2,665
Net income (loss)	\$ -	\$ 1,700
Retained earnings, beginning	-	177,711
Residual equity transfer	----- -	----- (179,411)
Retained earnings, ending	<u>\$ -</u>	<u>\$ -</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 INTERNAL SERVICE FUND
 PARISHWIDE WORKMEN'S COMPENSATION FUND

STATEMENTS OF CASH FLOWS
 Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income (loss)	\$ -	\$ (965)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:		
Changes in assets and liabilities:		
(Increase) decrease in due from other funds/component units	-	109,496
Increase (decrease) in accounts payable	-	-
Net cash provided by (used in) operating activities	\$ -	\$ 108,531
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers out to other funds	-	(179,411)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest	-	2,665
Increase (decrease) in cash and cash equivalents	\$ -	\$ (68,215)
Cash and cash equivalents at beginning of year	-	68,215
Cash and cash equivalents at end of year	<u>\$ -</u>	<u>\$ -</u>

See Notes to Financial Statements.

FIDUCIARY FUND TYPE
(AGENCY FUNDS)

Payroll Fund - To account for payroll expenditures of the Police Jury. Individual funds transfer amounts needed to cover their share of payroll costs.

Parishwide Workmen's Compensation Fund - To account for workmen's compensation expenditures of the Police Jury. Individual funds transfer amounts needed to cover their share of workmen's compensation insurance costs.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 AGENCY FUNDS

COMBINING BALANCE SHEET
 December 31, 1999
 With Comparative Totals for December 31, 1998

ASSETS	Parishwide Workmen's <u>Compensation</u>	Payroll <u>Fund</u>	<u>Totals</u>	
			<u>1999</u>	<u>1998</u>
Cash	\$ 270,846	\$ 226,020	\$ 496,866	\$ 344,284
Other receivables	7,470	-	7,470	582
Due from other funds	181,113	1,064	182,177	111,865
Due from component units	<u>570</u>	<u>-</u>	<u>570</u>	<u>332</u>
Total assets	<u>\$ 459,999</u>	<u>\$ 227,084</u>	<u>\$ 687,083</u>	<u>\$ 457,063</u>
LIABILITIES				
Due to component units	\$ 1,074	\$ -	\$ 1,074	\$ 575
Due to other funds	458,925	8,796	467,721	253,840
Other payables	<u>-</u>	<u>218,288</u>	<u>218,288</u>	<u>202,648</u>
Total liabilities	<u>\$ 459,999</u>	<u>\$ 227,084</u>	<u>\$ 687,083</u>	<u>\$ 457,063</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 AGENCY FUNDS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 For the Year Ended December 31, 1999

ASSETS	<u>Payroll Fund</u>			Balance 12/31/99
	Balance 01/01/99	Additions	Deductions	
Cash	\$ 193,511	\$ 8,297,873	\$ (8,265,364)	\$ 226,020
Due from other funds	8,555	7,576,610	(7,584,101)	1,064
Due from component unit	-	297,316	(297,316)	-
Other receivables	582	842,302	(842,884)	-
Total assets	<u>\$ 202,648</u>	<u>\$17,014,101</u>	<u>\$ (16,989,665)</u>	<u>\$ 227,084</u>
LIABILITIES				
Due to other funds	\$ -	\$ 205,663	\$ (196,867)	\$ 8,796
Other payables	202,648	1,110,440	(1,094,800)	218,288
Total liabilities	<u>\$ 202,648</u>	<u>\$ 1,316,103</u>	<u>\$ (1,291,667)</u>	<u>\$ 227,084</u>

ASSETS	<u>Parishwide Workmen's Compensation</u>			Balance 12/31/99
	Balance 01/01/99	Additions	Deductions	
Cash	\$ 150,773	\$ 694,497	\$ (574,424)	\$ 270,846
Other receivables	-	7,470	-	7,470
Due from other funds	103,310	222,334	(144,531)	181,113
Due from component units	332	570	(332)	570
Total assets	<u>\$ 254,415</u>	<u>\$ 924,871</u>	<u>\$ (719,287)</u>	<u>\$ 459,999</u>
LIABILITIES				
Due to component units	\$ 575	\$ 499	\$ -	\$ 1,074
Due to other funds	253,840	205,085	-	458,925
Total liabilities	<u>\$ 254,415</u>	<u>\$ 205,584</u>	<u>\$ -</u>	<u>\$ 459,999</u>

See Notes to Financial Statements.

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GENERAL FIXED ASSETS ACCOUNT GROUP

To account for the fixed assets of the Police Jury.

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
For the Year Ended December 31, 1999

	(Restated) Balance <u>01/01/99</u>	<u>1999</u>		Balance <u>12/31/99</u>
		<u>Additions</u>	<u>Deductions</u>	
General fixed assets:				
Police Jury -				
Land	\$ 826,613	\$ 36,200	\$ -	\$ 862,813
Buildings and improvements	10,190,028	592,811	-	10,782,839
Furniture and equipment	10,726,022	795,454	95,953	11,425,523
Construction in process	<u>-</u>	<u>13,573</u>	<u>-</u>	<u>13,573</u>
Total police jury	<u>\$21,742,663</u>	<u>\$ 1,438,038</u>	<u>\$ 95,953</u>	<u>\$23,084,748</u>
Library -				
Buildings and improvements	\$ 159,321	\$ -	\$ 28,200	\$ 131,121
Furniture and equipment	463,323	26,017	14,117	475,223
Library books	2,280,039	180,513	26,182	2,434,370
Construction in process	<u>-</u>	<u>220,000</u>	<u>-</u>	<u>220,000</u>
Total library	<u>\$ 2,902,683</u>	<u>\$ 426,530</u>	<u>\$ 68,499</u>	<u>\$ 3,260,714</u>
Headstart -				
Furniture and equipment	<u>\$ 350,172</u>	<u>\$ 2,671</u>	<u>\$ -</u>	<u>\$ 352,843</u>
Total general fixed asset	<u>\$24,995,518</u>	<u>\$ 1,867,239</u>	<u>\$ 164,452</u>	<u>\$26,698,305</u>
Investment in general fixed assets	<u>\$24,995,518</u>	<u>\$ 1,867,239</u>	<u>\$ 164,452</u>	<u>\$26,698,305</u>

GENERAL LONG-TERM DEBT
ACCOUNT GROUP

To account for unmatured principal amounts on general long-term debt expected to be financed from governmental-type funds. Payment of maturing obligations, including interest, is accounted for in the debt service funds.

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

STATEMENT OF GENERAL LONG-TERM DEBT
December 31, 1999
With Comparative Totals for December 31, 1998

	1976 Sales Tax <u>Bonds</u>	1993 Sales Tax Refunding <u>Bonds</u>	1997 Certificates of <u>Indebtedness</u>
AMOUNT AVAILABLE AND TO BE PROVIDED FOR RETIREMENT OF LONG-TERM DEBT			
Amount available in debt service funds for debt retirement	\$ 587,924	\$ 655,376	\$3,360,000
Amount to be provided for retirement of general long-term debt	<u>37,076</u>	<u>754,624</u>	<u>-</u>
Total available and to be provided	<u>\$ 625,000</u>	<u>\$1,410,000</u>	<u>\$3,360,000</u>
GENERAL LONG-TERM DEBT PAYABLE			
Accrued closure and postclosure costs	\$ -	\$ -	\$ -
Bonds payable:			
Due within one year	305,000	330,000	345,000
Due after one year	<u>320,000</u>	<u>1,080,000</u>	<u>3,015,000</u>
Total general long-term debt	<u>\$ 625,000</u>	<u>\$1,410,000</u>	<u>\$3,360,000</u>

See Notes to Financial Statements.

1999 Library <u>Bonds</u>	1994 Sales Tax <u>Bonds</u>	Accrued Closure and Postclosure <u>Costs</u>	<u>Total</u>	
			<u>1999</u>	<u>1998</u>
\$ 39,952	\$ 421,897	\$ -	\$ 5,065,149	\$ 5,325,413
<u>5,960,048</u>	<u>1,598,103</u>	<u>1,457,866</u>	<u>9,807,717</u>	<u>4,588,986</u>
<u>\$6,000,000</u>	<u>\$2,020,000</u>	<u>\$1,457,866</u>	<u>\$14,872,866</u>	<u>\$ 9,914,399</u>
\$ -	\$ -	\$1,457,866	\$ 1,457,866	\$ 1,352,399
250,000	155,000	-	1,385,000	1,147,000
<u>5,750,000</u>	<u>1,865,000</u>	<u>-</u>	<u>12,030,000</u>	<u>7,415,000</u>
<u>\$6,000,000</u>	<u>\$2,020,000</u>	<u>\$1,457,866</u>	<u>\$14,872,866</u>	<u>\$ 9,914,399</u>

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA

SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT
 Year Ended December 31, 1999

	Balance 01/01/99	Long-Term Debt Issued/ Closure and Postclosure Costs Accrued	Long-Term Debt Retired	Debt Service Funds Operations	Balance 12/31/99
Amount available in debt service funds	\$ 5,325,413	\$ -	\$ -	\$ (260,264)	\$ 5,065,149
Amount to be provided for retirement of long-term debt from:					
Sales taxes	4,527,058	6,105,467	(1,085,000)	260,192	9,807,717
Excess annual revenues	<u>61,928</u>	<u>-</u>	<u>(62,000)</u>	<u>72</u>	<u>-</u>
Total available and to be provided	<u>\$ 9,914,399</u>	<u>\$ 6,105,467</u>	<u>\$ (1,147,000)</u>	<u>\$ -</u>	<u>\$14,872,866</u>
General long-term debt payable	<u>\$ 9,914,399</u>	<u>\$ 6,105,467</u>	<u>\$ (1,147,000)</u>	<u>\$ -</u>	<u>\$14,872,866</u>

COMPONENT UNITS

Criminal Court Fund - To account for the operations of the district court. Means of financing is provided by fines, forfeits and transfers from other revenue sources of the Police Jury.

Tourist Commission Fund - Established in 1992 to account for operations of the Vermilion Parish Tourist Commission which was organized to encourage the development of tourism in Vermilion Parish. The primary source of revenue is a 2% hotel/motel tax levied for the occupancy of hotel rooms, motel rooms and overnight camping facilities.

Waterworks District No. 1 Fund - To account for the operations and maintenance of the Pecan Island Water System. Primary source of revenue is user fees.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 ALL COMPONENT UNITS

COMBINING BALANCE SHEET
 December 31, 1999
 With Comparative Totals for December 31, 1998

ASSETS	<u>Criminal Court Fund</u>	<u>Tourist Commission Fund</u>
CURRENT ASSETS		
Cash	\$ 61,096	\$ 12,613
Investments	-	24,583
Accounts receivable	-	-
Due from other governmental agencies	17,538	1,390
Due from other funds	1,074	-
Other	-	100
Total current assets	<u>\$ 79,708</u>	<u>\$ 38,686</u>
RESTRICTED ASSETS		
Cash	<u>\$ -</u>	<u>\$ -</u>
PLANT AND EQUIPMENT		
Water plant and equipment	\$ -	\$ -
Accumulated depreciation	<u>-</u>	<u>-</u>
Total plant and equipment	<u>\$ -</u>	<u>\$ -</u>
Total assets	<u><u>\$ 79,708</u></u>	<u><u>\$ 38,686</u></u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES (payable from current assets)		
Accounts payable and accrued liabilities	\$ 25,448	\$ -
Due to primary government	<u>570</u>	<u>-</u>
	\$ 26,018	\$ -
CURRENT LIABILITIES (payable from restricted assets)		
Meter deposits	<u>-</u>	<u>-</u>
Total current liabilities	<u>\$ 26,018</u>	<u>\$ -</u>
FUND EQUITY		
Contributed capital	\$ -	\$ -
Retained earnings	-	-
Fund balances - unreserved and undesignated	<u>53,690</u>	<u>38,686</u>
Total fund equity	<u>\$ 53,690</u>	<u>\$ 38,686</u>
Total liabilities and fund equity	<u><u>\$ 79,708</u></u>	<u><u>\$ 38,686</u></u>

See Notes to Financial Statements.

Waterworks District No. 1 Fund	Totals	
	1999	(Restated) 1998
\$ 46,837	\$ 120,546	\$ 113,861
-	24,583	33,854
5,057	5,057	4,925
-	18,928	11,434
-	1,074	575
-	100	100
<u>\$ 51,894</u>	<u>\$ 170,288</u>	<u>\$ 164,749</u>
<u>\$ 10,544</u>	<u>\$ 10,544</u>	<u>\$ 10,622</u>
\$1,241,954	\$1,241,954	\$1,204,353
<u>(229,621)</u>	<u>(229,621)</u>	<u>(181,677)</u>
<u>\$1,012,333</u>	<u>\$1,012,333</u>	<u>\$1,022,676</u>
<u>\$1,074,771</u>	<u>\$1,193,165</u>	<u>\$1,198,047</u>
\$ 506	\$ 25,954	\$ 5,453
<u>10,000</u>	<u>10,570</u>	<u>10,332</u>
\$ 10,506	\$ 36,524	\$ 15,785
<u>10,523</u>	<u>10,523</u>	<u>10,600</u>
<u>\$ 21,029</u>	<u>\$ 47,047</u>	<u>\$ 26,385</u>
\$1,012,333	\$1,012,333	\$1,022,676
41,409	41,409	25,673
-	92,376	123,313
<u>\$1,053,742</u>	<u>\$1,146,118</u>	<u>\$1,171,662</u>
<u>\$1,074,771</u>	<u>\$1,193,165</u>	<u>\$1,198,047</u>

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 ALL COMPONENT UNITS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 Year Ended December 31, 1999
 With Comparative Totals for December 31, 1998

	Criminal Court Fund	Tourist Commission Fund	<u>Totals</u>	
			1999	1998
Revenues:				
Taxes	\$ -	\$ 19,574	\$ 19,574	\$ 29,616
Intergovernmental	95,357	-	95,357	39,739
Fines and forfeits	163,633	-	163,633	165,147
Interest	1,778	1,850	3,628	3,578
Miscellaneous	-	1,022	1,022	441
Total revenues	<u>\$ 260,768</u>	<u>\$ 22,446</u>	<u>\$ 283,214</u>	<u>\$ 238,521</u>
Expenditures:				
General government -				
Judicial	\$ 467,006	\$ -	\$ 467,006	\$ 383,626
Culture and recreation	-	47,145	47,145	22,241
Total expenditures	<u>\$ 467,006</u>	<u>\$ 47,145</u>	<u>\$ 514,151</u>	<u>\$ 405,867</u>
Excess (deficiency) of revenues over expenditures	\$ (206,238)	\$ (24,699)	\$ (230,937)	\$ (167,346)
Other financing sources (uses):				
Transfers from primary government	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>180,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (6,238)	\$ (24,699)	\$ (30,937)	\$ 12,654
Fund balances, beginning	59,928	63,385	123,313	110,084
Residual equity transfer	<u>-</u>	<u>-</u>	<u>-</u>	<u>575</u>
Fund balances, ending	<u>\$ 53,690</u>	<u>\$ 38,686</u>	<u>\$ 92,376</u>	<u>\$ 123,313</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 COMPONENT UNITS
 CRIMINAL COURT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended December 31, 1999
 With Comparative Actual Amounts for Year Ended December 31, 1998

	<u>1999</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1998
			(Unfavorable)	<u>Actual</u>
Revenues:				
Intergovernmental -				
State grant revenue	\$ 26,250	\$ 25,000	\$ (1,250)	\$ 25,000
Contribution from local government	70,268	70,357	89	14,739
Fines and forfeits	135,000	163,633	28,633	165,147
Interest	<u>700</u>	<u>1,778</u>	<u>1,078</u>	<u>1,367</u>
Total revenues	\$ 232,218	\$ 260,768	\$ 28,550	\$ 206,253
Expenditures:				
General government -				
Judicial	<u>458,209</u>	<u>467,006</u>	<u>(8,797)</u>	<u>383,626</u>
Excess (deficiency) of revenues over expenditures	\$ (225,991)	\$ (206,238)	\$ 19,753	\$ (177,373)
Other financing sources:				
Transfers from primary government	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>180,000</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ (25,991)	\$ (6,238)	\$ 19,753	\$ 2,627
Fund balance, beginning	59,928	59,928	-	56,726
Residual equity transfer	<u>-</u>	<u>-</u>	<u>-</u>	<u>575</u>
Fund balance, ending	<u>\$ 33,937</u>	<u>\$ 53,690</u>	<u>\$ 19,753</u>	<u>\$ 59,928</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 COMPONENT UNITS
 TOURIST COMMISSION FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 For The Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Taxes -		
Hotel/motel	\$ 19,574	\$ 29,616
Interest	1,850	2,211
Miscellaneous	<u>1,022</u>	<u>441</u>
Total revenues	\$ 22,446	\$ 32,268
 Expenditures:		
Culture and recreation	<u>47,145</u>	<u>22,241</u>
 Excess of revenues over expenditures	\$ (24,699)	\$ 10,027
 Fund balance, beginning	<u>63,385</u>	<u>53,358</u>
 Fund balance, ending	<u>\$ 38,686</u>	<u>\$ 63,385</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 COMPONENT UNITS
 WATERWORKS DISTRICT NO. 1 FUND

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
 Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating revenues:		
Water sales	\$ 67,596	\$ 66,846
Miscellaneous	<u>847</u>	<u>1,513</u>
Total operating revenues	<u>\$ 68,443</u>	<u>\$ 68,359</u>
Operating expenses:		
Personnel costs	\$ 21,094	\$ 21,902
Auto allowance	2,986	2,779
Chemicals	4,380	5,917
Freight	668	397
Insurance	7,028	5,819
Telephone and utilities	4,236	3,774
Office expenses	2,329	1,802
Meter installation	1,400	2,077
Repairs	5,821	3,214
Depreciation	47,944	41,044
Miscellaneous	<u>4,040</u>	<u>5,787</u>
Total operating expenses	<u>\$ 101,926</u>	<u>\$ 94,512</u>
Operating loss	\$ (33,483)	\$ (26,153)
Nonoperating revenues:		
Interest	<u>1,275</u>	<u>917</u>
Net loss	\$ (32,208)	\$ (25,236)
Add depreciation on fixed assets acquired by contributions restricted for capital construction that reduces contributed capital	<u>47,944</u>	<u>41,044</u>
Increase in retained earnings	\$ 15,736	\$ 15,808
Retained earnings, beginning of year	<u>25,673</u>	<u>9,865</u>
Retained earnings, end of year	<u>\$ 41,409</u>	<u>\$ 25,673</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 COMPONENT UNITS
 WATERWORKS DISTRICT NO. 1 FUND

STATEMENTS OF CASH FLOWS
 Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	\$ (33,483)	\$ (26,153)
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation	47,944	41,044
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	(132)	1,126
Increase (decrease) in accounts payable and accrued liabilities	<u>(8)</u>	<u>(2,457)</u>
Net cash provided by operating activities	\$ 14,321	\$ 13,560
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Increase in customer deposits	(77)	450
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest	<u>1,275</u>	<u>917</u>
Net increase in cash and cash equivalents	\$ 15,519	\$ 14,927
Cash and cash equivalents at beginnings of year	<u>41,862</u>	<u>26,935</u>
Cash and cash equivalents at end of year	<u>\$ 57,381</u>	<u>\$ 41,862</u>

See Notes to Financial Statements.

INTERNAL CONTROL AND COMPLIANCE

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BROUSSARD, POCHE', LEWIS & BREAUX, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

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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

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Vermilion Parish Police Jury
Abbeville, Louisiana

We have audited the financial statements of Vermilion Parish Police Jury, and the combining, individual fund and account group financial statements as of and for the year ended December 31, 1999, and have issued our report thereon dated May 10, 2000. That report was qualified because of the omission of the financial statements of component units. We conducted our audit 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 the Louisiana Governmental Audit Guide.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the 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, 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

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Fayette T. Dupre', CPA*

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Erna R. Walton, CPA 1988

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Geraldine J. Wimberly, CPA* 1995

Rodney L. Savoy, CPA* 1996

Larry G. Broussard, CPA* 1996

Lawrence A. Cramer, CPA* 1999

Michael P. Crochet, CPA* 1999

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Certified Public Accountants
Society of Louisiana Certified
Public Accountants

* A Professional Accounting Corporation.

Vermilion Parish Police Jury

control over financial reporting that, in our judgment, could adversely affect the Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings and questioned costs as item 99-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable conditions described above to be material weaknesses.

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

Broussard, Pochi, Lewis - Bureau L.L.P.

Crowley, Louisiana
May 10, 2000



BROUSSARD, POCHE', LEWIS & BREAUX, L.L.P.

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Michael P. Crochel, CPA* 1999

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

Vermilion Parish Police Jury
Abbeville, Louisiana

Compliance

We have audited the compliance of Vermilion Parish Police Jury with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1999. The Jury's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Jury's management. Our responsibility is to express an opinion on the Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with 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 Vermilion Parish 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 of Vermilion Parish Police Jury's compliance with those requirements.

In our opinion, Vermilion Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 99-2 through 99-4.

Vermilion Parish Police Jury

Internal Control Over Compliance

The management of Vermilion Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Vermilion Parish 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 internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance 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 compliance that, in our judgment, could adversely affect Vermilion Parish Police Jury's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts and grants. The reportable conditions are described in the accompanying schedule of findings and questioned costs as items 99-1 and 99-3.

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

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

Broussard, Poché, Lewis & Broussard L.L.P.

Crowley, Louisiana
May 10, 2000

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANASCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 1999

A. Summary of Auditors' Results

The following summarize the auditors' results in accordance with OMB Circular A-133:

1. A qualified opinion was issued on the general purpose financial statements of Vermilion Parish Police Jury and an unqualified opinion was issued on the combining, individual fund and account group financial statements of the Jury, as of and for the year ended December 31, 1999;
2. Two reportable conditions in internal control were disclosed by the audit of the financial statements and are considered to be material weaknesses;
3. The audit disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards and are considered material to the financial statements of Vermilion Parish Police Jury;
4. Two reportable conditions in internal control over major programs were disclosed by the audit and are considered to be material weaknesses.
5. An unqualified opinion was issued on compliance for each major program;
6. Audit findings relative to the major federal award programs for Vermilion Parish Police Jury are reported in Part C of this schedule;
7. The following programs were considered major programs for the year ended December 31, 1999:

 Section 8 Tenant Based Cluster (CFDA #14.857 and 14.855)
 Head Start (CFDA #93.600)
8. \$300,000 was the threshold used to distinguish Type A from Type B programs;
and
9. Vermilion Parish Police Jury did not qualify as a low-risk auditee.

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 1999

B. Findings in Accordance with Government Auditing Standards

The following findings relate to the financial statements and are required to be reported in accordance with Government Auditing Standards:

#99-1 Internal Control: General Fixed Assets

Finding: During our auditing procedures performed with respect to general fixed assets, it was noted that some items were missing from the listing while others needed to be removed. Primarily, there appeared to be no formal process in place to identify those items needing to be added or removed, along with the information forwarded to personnel responsible for the upkeep of the asset records.

Recommendation: We recommend that the Police Jury implement a system which identifies changes in the general fixed assets and forward to those responsible for upkeep of the records the information required to perform the change. In addition, we recommend the Jury require all departments to take periodic inventories of the assets within their department and reconcile those inventories to the asset records.

Response: The Police Jury will continue to direct their middle management personnel to be thorough in their review of the asset inventory list provided annually for their department or branch unit.

The Police Jury Administration office will develop a system to identify new additions and removal of obsolete equipment as each item is accepted for inclusion, or authorized to be removed, from the respective department inventory.

C. Findings and Questioned Costs for Federal Awards

The following findings are related to the major programs and are required to be reported in accordance OMB Circular A-133:

U.S. Department of Housing and Urban Development

Section 8 Tenant Based Cluster - CFDA #14.857, 14.855

#99-2 Reportable Condition: Tenant Files

Finding: During our sample of tenant files we noted the following instances in which errors occurred in several computations as indicated below:

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 1999

#99-2 Reportable Condition: Tenant Files (continued)

1. In two instances tenants received a deduction for a child in the computation of their gross income used to determine HAP payment amounts, when in fact the child was over the age of 18. Neither file had documentation to indicate that the child was a full time student. Staff members later obtained documentation supporting the fact that one of the children was in fact a full time student over the age of 18.
2. In two instances incorrect income was used to calculate benefits on Form 50058.
3. In one instance a landlord requested a rent increase. All necessary paperwork was completed, however the actual payment to the landlord was never adjust to properly reflect the increase. This resulted in an underpayment to the landlord in the amount of \$275 during 1999.

Recommendation: We recommend that tenant files be reviewed for accuracy and completeness.

1. Dependant deduction for child over 18 who is a full time student.

Response: During the review the O.C.S. director met with the case worker who handled the file at the time and questioned about both folders. The caseworker informed the director that she had viewed the most current report card as verification of the child's school status, but failed to maintain a copy on file. O.C.S. has since received and placed in the appropriated file, the verification to verify the child's school status.

Corrective Action: All required documentation will be copied and placed in tenant folders.

2. Incorrect income used to calculate benefits on Form 50058(family report).

Response: The O.C.S. concurs with this finding, however it should be noted that during the manual calculation of the correct income for benefits, the error in both instances was off by one dollar (\$1.00). Further, there was no change in the tenant or HAP amounts, as the \$25.00 minimum total tenant payment was in effect for both cases.

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 1999

#99-2 Reportable Condition: Tenant Files (continued)

Corrective Action: Both of the findings were done on the old 50058 form and computer software. O.C.S. now utilizes the Nan McKay Master Software, which computes the annual income for the caseworker. The computer calculates from an hourly, weekly, bi-weekly, monthly, etc. figure to determine the annual income. During final review of folder, at least 10% of the folders will be checked for accuracy of income calculation.

3. Landlord requested rent increase. HAP changes not documented and implemented.

Response: O.C.S. concurs with this finding.

Corrective Action: The landlord has been sent the underpayment of \$275 during 1999 in the June 2000 rental payments. Further a check of all HAP's against actual folders has been conducted to ensure there is no duplication of this finding. A payment change form has been devised and implemented, which will ensure all necessary changes are implemented in a timely manner, free of errors.

#99-3 Compliance: Reporting Error/Year End Settlement Statement

Finding: The HUD Section 8 year end settlement report prepared by the client contained numerous errors. Consequently, several adjustments will need to be made by HUD on the Police Jury's year end settlement report.

Recommendation: We recommend that Section 8 staff obtain appropriate training on the preparation of such reports.

Response: The errors on the Section 8 Year-End Settlement Report, were caused by changes in administrative fee figures in the Fort Worth Regional Office. The ongoing administrative fees earned by O.C.S., was changed by the Regional Office from \$35.50 to \$36.41, which caused many figures to change from the original submission. Other errors were caused by the changes of certificates to vouchers at the increment renewals. This year was the first under the mandated increment changes and while working with HUD Representatives, the changes of certificates to vouchers during mid-year was very trying to both parties. Further, it should be noted, that in past years, there has always been some change made by the HUD office, however, the reports submitted by O.C.S. were accurate based on actual yearly figures.

Corrective Action: Section 8 staff responsible for compiling all HUD financial reports will obtain appropriate training as they are provided by HUD.

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 1999

Emergency Shelter Grant Program - CFDA #14.231

#99-4 Compliance: Reporting Error/Allowable Costs

Finding: During our review of reports submitted to the State Office of Community Services "Request for Payment", it was noted that a request for reimbursement of a case manager's salary and fringe benefits was submitted. These costs had previously been reported as in-kind services on prior month's requests. In addition, the additional cost requested exceeded the amount budgeted for the "services" line item in the "Summary Budget" contained in the contract agreement.

Questioned Costs: \$10,797

Recommendation: We recommend that the Police Jury either return the full balance to the awarding state agency or work with state agency personnel to reach a settlement.

Response: A request for payment in the amount of \$10,797 was submitted to the state at the directive of the awarding state agency. The request for payment was submitted for expenses incurred for the Manager/Case Workers salary which was paid by the Police Jury General Fund. The in-kind ledger which previously claimed in-kind for the salary paid by the Jury, was reduced at the time of receipt of money to reflect the difference.

Corrective Action: The Police Jury and O.C.S. will work with the awarding agency to reach a settlement on this finding.

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 1999

I. Internal Control and Compliance Material to the Financial Statements

#98-1 Internal Control - Payroll

Finding: Due to the limited number of employees in the accounting department, a lack of segregation of duties exists in the payroll area. In addition to preparing the payroll, the payroll clerk also places the signature stamp on the checks and distributes them to the various supervisors.

Recommendation: We recommend that the Police Jury evaluate the assignment of duties in the payroll area and attempt to segregate the duties as much as possible and to implement additional review procedures where feasible.

Current Status: It was noted during the current year that the signature stamp is placed on the payroll checks by someone other than the payroll clerk. As such now the police jury has segregated the functions of processing payroll, placing the signature stamp on the checks, and reconciling the payroll bank account.

#98-2 Internal Control - General Fixed Assets

Finding: During our auditing procedures performed with respect to general fixed assets, it was noted that some items were missing from the listing, while others needed to be removed. Primarily, there appeared to be no formal process in place to identify those items needing to be added or removed, along with the information forwarded to personnel responsible for the upkeep of the asset records.

Recommendation: We recommend that the Police Jury implement a system which identifies changes in the general fixed assets and forward to those responsible for upkeep of the records the information required to perform the change. In addition, we recommend that the Jury require all departments to take periodic inventories of the assets within their department and reconcile those inventories to the assets records.

Current Status: Auditing procedures applied to the general fixed assets listings for the current year again indicated that some items were inadvertently left off of the asset listings, as such see repeat finding at 99-1.

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 1999

II. Internal Control and Compliance Material to Federal Awards

U. S. Department of Health and Human Services

Head Start Programs - CFDA #93.600

Reportable Condition: Payroll

The reportable condition regarding payroll at 98-1 also applies to this program.

U.S Department of Housing and Urban Development

Section 8 Certificate Program - CFDA #14.857

Reportable Condition: Payroll

The reportable condition regarding payroll at 98-1 also applies to this program.

#98-3 Reportable Condition: Tenant Files

Finding: During our review of tenant files we noted the following:

- Contract/Lease/Amendments - One contract lease was not signed by the lessor.
- Inspections - during our review of the tenant files, it was noted that in two instances inspection documents had been signed by the landlord after the effective date of the contract. Also in one instance, the inspection had been performed after the contract date.

Recommendation: We recommend that tenant files be reviewed for accuracy and completeness.

Current Status: While our auditing procedures for the current year did not disclose any instances described above they did disclose several errors made in other areas. As such see finding at 99-3.

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 1999

II. Internal Control and Compliance Material to Federal Awards (continued)

#98-4 Compliance: Rent Reasonableness

Finding: One file appeared to be missing a rent reasonableness assessment. While a rent reasonableness assessment could be located for a previous rental amount, one could not be located for the current contract rent.

Recommendation: We recommend that a rent reasonableness assessment be performed again if the amount of the contract rent changes.

Current Status: Our auditing procedures in the current year revealed no exceptions with regards to this finding.

#98-5 Compliance: HAP Payments

Finding: During our review of the tenant files, it was noted that one HAP payment amount did not agree to the HAP payment stated in the contract.

Recommendation: We recommend that contract rents and HAP payments be reviewed more closely to ensure that the correct amount of payment is being made.

Current Status: Our auditing procedures in the current year revealed no exceptions with regards to this finding.

III. Management Letter

The prior year's report did not include a management letter.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended December 31, 1999

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<u>U.S. Department of Agriculture</u>		
Passed Through State Department of Agriculture:		
Food Distribution Program	10.550	\$ 6,468
Passed Through State Department of Education:		
Child and Adult Care Food Program	10.558	145,813
Child and Adult Care Food Program	10.558	<u>26,408</u>
Total Department of Agriculture		<u>\$ 178,689</u>
 <u>U.S. Department of HUD</u>		
Direct Program:		
Section 8 Tenant Based Cluster:		
Section 8 Rental Certificate Program	14.857	\$ 679,439
Section 8 Rental Voucher Program	14.855	108,067
Passed Through State Department of Administration:		
Community Development Block Grant/ States Program	14.228	36,934
Passed Through State Department of Social Services:		
Emergency Shelter Grant Program	14.231	<u>11,486</u>
Total Department of HUD		<u>\$ 835,926</u>

(Continued)

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 1999

<u>Federal Grantor/Pass-Through</u> <u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<u>U.S. Department of Transportation</u> <u>and Development</u>		
Passed Through State Department of Transportation and Development:		
Public Transportation for Non-Urbanized Areas	20.509	\$ <u>78,958</u>
 <u>U.S. Department of Health and Human</u> <u>Services</u>		
Direct Program:		
Head Start Program	93.600	\$1,220,085
Passed Through State Department of Social Services:		
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	<u>233,762</u>
Total Department of Health and Human Services		<u>\$1,453,847</u>
 <u>Federal Emergency Management Agency</u>		
Passed Through State Office of Emergency Preparedness:		
Emergency Management - State and Local Assistance	83.534	\$ 14,540
Public Assistance Grants	83.544	<u>61,327</u>
Total Federal Emergency Management Agency		<u>\$ 75,867</u>
Total Federal Awards		<u>\$2,623,287</u>

VERMILION PARISH POLICY JURY
ABBEVILLE, LOUISIANA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 1999

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Vermilion Parish Policy Jury and is presented on the modified accrual basis of accounting.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SECTION 8 HOUSING FUND

PROGRAM YEAR 1999
 PROJECT NUMBERS LA48-E177-0014-0020

STATEMENT OF SOURCE AND STATUS OF FUNDS

Total funds:	
Current year grant funds	\$ 757,254
Carryforward from prior years	<u>658,769</u>
Total available	<u>\$ 1,416,023</u>
Funds drawn by grantee in current year	\$ 757,254
Funds requested not yet expended	<u>80,885</u>
Total program expenditures to date	<u>\$ 676,369</u>
Funds remaining to be expended	<u>\$ 739,654</u>
Funds remaining to be drawn (excess drawn)	\$ 658,769
Funds requested not yet expended	<u>80,885</u>
Carry forward to subsequent years	<u>\$ 739,654</u>

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SECTION 8 HOUSING FUND

PROGRAM YEAR 1999
 PROJECT NUMBERS LA48-V177-0001-0002

STATEMENT OF SOURCE AND STATUS OF FUNDS

Total funds:	
Current year grant funds	\$ 108,067
Carryforward from prior years	<u> -</u>
Total available	<u>\$ 108,067</u>
Funds drawn by grantee in current year	\$ 108,067
Funds requested not yet expended	<u> -</u>
Total program expenditures to date	<u>\$ 108,067</u>
Funds remaining to be expended	<u><u> -</u></u>
Funds remaining to be drawn (excess drawn)	\$ -
Funds requested not yet expended	<u> -</u>
Carry forward to subsequent years	<u><u> -</u></u>

VERMILION PARISH POLICE JURY

MANAGEMENT'S CORRECTIVE ACTION PLAN
Year Ended December 31, 1999

Section I - Internal Control and Compliance Material to the Financial Statements

#99-1 Internal Control: General Fixed Assets

Finding: During our auditing procedures performed with respect to general fixed assets, it was noted that some items were missing from the listing while others needed to be removed. Primarily, there appeared to be no formal process in place to identify those items needing to be added or removed, along with the information forwarded to personnel responsible for the upkeep of the asset records.

Recommendation: We recommend that the Police Jury implement a system which identifies changes in the general fixed assets and forward to those responsible for upkeep of the records the information required to perform the change. In addition, we recommend the Jury require all departments to take periodic inventories of the assets within their department and reconcile those inventories to the asset records.

Response: The Police Jury will continue to direct their middle management personnel to be thorough in their review of the asset inventory list provided annually for their department or branch unit.

The Police Jury Administration office will develop a system to identify new additions and removal of obsolete equipment as each item is accepted for inclusion, or authorized to be removed, from the respective department inventory.

Section II - Internal Control and Compliance Material to Federal Awards

U.S. Department of Housing and Urban Development

Section 8 Tenant Based Cluster - CFDA #14.857, 14.855

#99-2 Reportable Condition: Tenant Files

Finding: During our sample of tenant files we noted the following instances in which errors occurred in several computations as indicated below:

1. In two instances tenants received a deduction for a child in the computation of their gross income used to determine HAP payment amounts, when in fact the child was over the age of 18. Neither file had documentation to indicate that the child was a full time student. Staff members later obtained documentation supporting the fact that one of the children was in fact a full time student over the age of 18.
2. In two instances incorrect income was used to calculate benefits on Form 50058.
3. In one instance a landlord requested a rent increase. All necessary paperwork was completed, however the actual payment to the landlord was never adjust to properly reflect the increase. This resulted in an underpayment to the landlord in the amount of \$275 during 1999.

VERMILION PARISH POLICE JURY

MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)
Year Ended December 31, 1999

Section II - Internal Control and Compliance Material to Federal Awards (continued)

#99-2 Reportable Condition: Tenant Files (continued)

Recommendation: We recommend that tenant files be reviewed for accuracy and completeness.

1. Dependant deduction for child over 18 who is a full time student.

Response: During the review the O.C.S. director met with the case worker who handled the file at the time and questioned about both folders. The caseworker informed the director that she had viewed the most current report card as verification of the child's school status, but failed to maintain a copy on file. O.C.S. has since received and placed in the appropriated file, the verification to verify the child's school status.

Corrective Action: All required documentation will be copied and placed in tenant folders.

2. Incorrect income used to calculate benefits on Form 50058 (family report).

Response: The O.C.S. concurs with this finding, however it should be noted that during the manual calculation of the correct income for benefits, the error in both instances was off by one dollar (\$1.00). Further, there was no change in the tenant or HAP amounts, as the \$25.00 minimum total tenant payment was in effect for both cases.

Corrective Action: Both of the findings were done on the old 50058 form and computer software. O.C.S. now utilizes the Nan McKay Master Software, which computes the annual income for the caseworker. The computer calculates from an hourly, weekly, bi-weekly, monthly, etc. figure to determine the annual income. During final review of folder, at least 10% of the folders will be checked for accuracy of income calculation.

3. Landlord requested rent increase. HAP changes not documented and implemented.

Response: O.C.S. concurs with this finding.

Corrective Action: The landlord has been sent the underpayment of \$275 during 1999 in the June 2000 rental payments. Further a check of all HAP's against actual folders has been conducted to ensure there is no duplication of this finding. A payment change form has been devised and implemented, which will ensure all necessary changes are implemented in a timely manner, free of errors.

#99-3 Compliance: Reporting Error/Year End Settlement Statement

Finding: The HUD Section 8 year end settlement report prepared by the client contained numerous errors. Consequently, several adjustments will need to be made by HUD on the Police Jury's year end settlement report.

VERMILION PARISH POLICE JURY

MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)
Year Ended December 31, 1999

Section II - Internal Control and Compliance Material to Federal Awards (continued)

#99-3 Compliance: Reporting Error/Year End Settlement Statement (continued)

Recommendation: We recommend that Section 8 staff obtain appropriate training on the preparation of such reports.

Response: The errors on the Section 8 Year-End Settlement Report, were caused by changes in administrative fee figures in the Fort Worth Regional Office. The ongoing administrative fees earned by O.C.S., was changed by the Regional Office from \$35.50 to \$36.41, which caused many figures to change from the original submission. Other errors were caused by the changes of certificates to vouchers at the increment renewals. This year was the first under the mandated increment changes and while working with HUD Representatives, the changes of certificates to vouchers during mid-year was very trying to both parties. Further, it should be noted, that in past years, there has always been some change made by the HUD office, however, the reports submitted by O.C.S. were accurate based on actual yearly figures.

Corrective Action: Section 8 staff responsible for compiling all HUD financial reports will obtain appropriate training as they are provided by HUD.

Emergency Shelter Grant Program - CFDA #14.231

#99-4 Compliance: Reporting Error/Allowable Costs

Finding: During our review of reports submitted to the State Office of Community Services "Request for Payment", it was noted that a request for reimbursement of a case manager's salary and fringe benefits was submitted. These costs had previously been reported as in-kind services on prior month's requests. In addition, the additional cost requested exceeded the amount budgeted for the "services" line item in the "Summary Budget" contained in the contract agreement.

Questioned Costs: \$10,797

Recommendation: We recommend that the Police Jury either return the full balance to the awarding state agency or work with state agency personnel to reach a settlement.

Response: A request for payment in the amount of \$10,797 was submitted to the state at the directive of the awarding state agency. The request for payment was submitted for expenses incurred for the Manager/Case Workers salary which was paid by the Police Jury General Fund. The in-kind ledger which previously claimed in-kind for the salary paid by the Jury, was reduced at the time of receipt of money to reflect the difference.

Corrective Action: The Police Jury and O.C.S. will work with the awarding agency to reach a settlement on this finding.

VERMILION PARISH POLICE JURY

MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)
Year Ended December 31, 1999

Section III - Management Letter

The audit report did not include a management letter.