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ST. LANDRY PARISH POLICE JURY

Opelousas, Louisiana

Financial Report

Year Ended December 31, 1999

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

Release Date JUL 12 2000

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Independent Auditor's Report

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The Members of the Police Jury
St. Landry Parish
Opelousas, Louisiana

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

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 Office of Management and Budget (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 the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above include the financial activities of the primary government and seven component units, including those for which the Police Jury maintains financial records. Financial activities of other component units that form the reporting entity are not included.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the general purpose financial statements referred to above do not present fairly, in conformity with generally accepted accounting principles, the financial position or the results of operations of the St. Landry Parish Police Jury as of and for the year ended December 31, 1999.

Member
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Certified Public Accountants

In accordance with *Government Auditing Standards*, we have also issued a report dated May 15, 2000, on our consideration of the St. Landry Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying general purpose financial information listed as "Supplemental Information - Schedules of Individual Funds" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the St. Landry Parish Police Jury. As discussed in the third and fourth paragraphs, the general purpose financial statements do not present fairly, in conformity with generally accepted accounting principles, the financial position of the St. Landry Parish Police Jury as of December 31, 1999, or the results of its operations for the year then ended. Similarly, we are unable to express, and do not express, an opinion on the accompanying financial information listed as "Supplemental Information-Schedules of Individual Funds" in the table of contents.

Darnall, Sikes & Frederick
A Corporation of Certified Public Accountants

Eunice, Louisiana
May 15, 2000

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

ST. LANDRY PARISH POLICE JURY

Combined Balance Sheet - All Fund Types, Account Groups, and Discretely Reported Component Units
December 31, 1999

	Governmental Fund types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS				
Cash and interest-bearing deposits	\$ 663,593	\$ 1,746,043	\$ 1,320,831	\$ 378,933
Receivables	907,529	1,379,242	178,491	-
Due from other funds	208,745	89,523	32,049	12,459
Due from component units	31,610	20,534	-	-
Land, buildings, equipment and improvements	-	-	-	-
Other debits:				
Amount available in debt service funds	-	-	-	-
Amount to be provided for general long-term obligations	-	-	-	-
Total assets and other debits	<u>\$ 1,811,477</u>	<u>\$ 3,235,342</u>	<u>\$ 1,531,371</u>	<u>\$ 391,392</u>
LIABILITIES, FUND EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$ 65,128	\$ 162,455	\$ 10,726	\$ -
Due to other funds	166,076	106,562	36,202	7,575
Due to primary government	-	-	-	-
Due to other government	10,000	-	-	-
Deferred revenue	3,121	-	44,073	-
Special assessments payable	-	-	-	-
Estimated liabilities for claims and judgements	-	-	-	-
Compensated absences	-	-	-	-
Bonds payable	-	-	-	-
Total liabilities	<u>244,325</u>	<u>269,017</u>	<u>91,001</u>	<u>7,575</u>
Fund equity and other credits:				
Investment in general fixed assets	-	-	-	-
Fund balances -				
Reserved for prisoner expense and jury and witness fees	66,559	-	-	-
Reserved for judicial expenses	111,118	-	-	-
Reserved for debt service	-	-	1,440,370	-
Unreserved - designated	241,078	-	-	-
Unreserved - undesignated	<u>1,148,397</u>	<u>2,966,325</u>	<u>-</u>	<u>383,817</u>
Total fund equity and other credits	<u>1,567,152</u>	<u>2,966,325</u>	<u>1,440,370</u>	<u>383,817</u>
Total liabilities, fund equity and other credits	<u>\$ 1,811,477</u>	<u>\$ 3,235,342</u>	<u>\$ 1,531,371</u>	<u>\$ 391,392</u>

Fiduciary Fund Type	Account Groups		Total (Memorandum Only) Primary Government	Component Units	Total (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Debt			
Agency					
\$ 63,726	\$ -	\$ -	\$ 4,173,126	\$ 268,590	\$ 4,441,716
1,690	-	-	2,466,952	716,369	3,183,321
-	-	-	342,776	-	342,776
-	-	-	52,144	-	52,144
-	13,601,404	-	13,601,404	2,730,247	16,331,651
-	-	1,440,370	1,440,370	130,000	1,570,370
-	-	1,050,079	1,050,079	81,482	1,131,561
<u>\$ 65,416</u>	<u>\$ 13,601,404</u>	<u>\$ 2,490,449</u>	<u>\$ 23,126,851</u>	<u>\$ 3,926,688</u>	<u>\$ 27,053,539</u>
\$ 789	\$ -	\$ -	\$ 239,098	\$ 567,788	\$ 806,886
26,361	-	-	342,776	-	342,776
-	-	-	-	52,144	52,144
38,266	-	-	48,266	1,889	50,155
-	-	-	47,194	-	47,194
-	-	47,778	47,778	-	47,778
-	-	306,671	306,671	-	306,671
-	-	-	-	81,482	81,482
-	-	2,136,000	2,136,000	130,000	2,266,000
<u>65,416</u>	<u>-</u>	<u>2,490,449</u>	<u>3,167,783</u>	<u>833,303</u>	<u>4,001,086</u>
-	13,601,404	-	13,601,404	2,730,247	16,331,651
-	-	-	66,559	-	66,559
-	-	-	111,118	-	111,118
-	-	-	1,440,370	87,147	1,527,517
-	-	-	241,078	-	241,078
-	-	-	4,498,539	275,991	4,774,530
-	13,601,404	-	19,959,068	3,093,385	23,052,453
<u>\$ 65,416</u>	<u>\$ 13,601,404</u>	<u>\$ 2,490,449</u>	<u>\$ 23,126,851</u>	<u>\$ 3,926,688</u>	<u>\$ 27,053,539</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH POLICE JURY

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
All Governmental Fund Types and Discretely Reported Component Units
Year Ended December 31, 1999

	General	Special Revenue	Debt Service
Revenues:			
Ad valorem taxes	\$ 669,952	\$ 1,065,192	\$ 115,216
Alcohol tax	19,193	-	-
Special assessments	-	-	6,752
Licenses and permits	228,189	-	-
Intergovernmental revenues -			
Federal grants	-	9,375	-
State revenues -			
Parish transportation funds	-	827,907	-
State revenue sharing (net)	93,541	180,726	-
Severance tax	137,379	-	-
2% fire insurance rebate	159,206	-	-
Insurance premium tax	110,000	-	-
Grants	-	-	-
Video poker	240,675	-	-
Royalties, commissions and franchise fees	158,613	-	33,700
Fines and forfeits	385,681	2,310	-
Use of money and property	36,505	79,426	27,423
Other revenues	<u>223,071</u>	<u>24,866</u>	<u>-</u>
Total revenues	<u>2,462,005</u>	<u>2,189,802</u>	<u>183,091</u>
Expenditures:			
Current -			
General government:			
Legislative	194,140	-	6,529
Judicial	1,325,327	3,742	-
Elections	102,282	-	-
Finance and administrative	124,181	10,714	-
Other	316,888	-	-
Public safety	322,082	225,041	-
Public works	213,676	1,384,539	-
Health and welfare	-	717,927	-
Education	-	-	-
Economic development and assistance	43,214	-	-
Debt service -			
Principal	-	-	217,497
Interest and fiscal charges	-	-	107,082
Total expenditures	<u>2,641,790</u>	<u>2,341,963</u>	<u>331,108</u>
Excess (deficiency) of revenues over expenditures	<u>(179,785)</u>	<u>(152,161)</u>	<u>(148,017)</u>
Other financing sources (uses):			
Administrative fees	47,956	(47,845)	-
Operating transfers in	47,524	405,505	60,871
Operating transfers out	<u>(117,608)</u>	<u>(356,202)</u>	<u>-</u>
Total other financing sources (uses)	<u>(22,128)</u>	<u>1,458</u>	<u>60,871</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(201,913)</u>	<u>(150,703)</u>	<u>(87,146)</u>
Fund balances, beginning	<u>1,769,065</u>	<u>3,117,028</u>	<u>1,527,516</u>
Fund balances, ending	<u>\$ 1,567,152</u>	<u>\$ 2,966,325</u>	<u>\$ 1,440,370</u>

Capital Projects	Total (Memorandum Only) Primary Government	Component Units	Total (Memorandum Only) Reporting Entity
\$ -	\$ 1,850,360	\$ 124,398	\$ 1,974,758
-	19,193	-	19,193
-	6,752	-	6,752
-	228,189	-	228,189
45,805	55,180	9,576,979	9,632,159
-	827,907	-	827,907
-	274,267	13,814	288,081
-	137,379	-	137,379
-	159,206	-	159,206
-	110,000	-	110,000
-	-	9,364	9,364
-	240,675	-	240,675
-	192,313	-	192,313
-	387,991	208,385	596,376
7,254	150,608	1,919	152,527
<u>89,158</u>	<u>337,095</u>	<u>421,623</u>	<u>758,718</u>
<u>142,217</u>	<u>4,977,115</u>	<u>10,356,482</u>	<u>15,333,597</u>
-	200,669	-	200,669
-	1,329,069	221,090	1,550,159
-	102,282	-	102,282
-	134,895	1,287,283	1,422,178
-	316,888	-	316,888
-	547,123	148,242	695,365
142,289	1,740,504	73,155	1,813,659
-	717,927	-	717,927
-	-	8,268,321	8,268,321
-	43,214	3,366	46,580
-	217,497	14,665	232,162
-	<u>107,082</u>	<u>5,015</u>	<u>112,097</u>
<u>142,289</u>	<u>5,457,150</u>	<u>10,021,137</u>	<u>15,478,287</u>
<u>(72)</u>	<u>(480,035)</u>	<u>335,345</u>	<u>(144,690)</u>
-	111	(111)	-
300,050	813,950	-	813,950
<u>(140)</u>	<u>(473,950)</u>	<u>(340,000)</u>	<u>(813,950)</u>
<u>299,910</u>	<u>340,111</u>	<u>(340,111)</u>	<u>-</u>
299,838	(139,924)	(4,766)	(144,690)
<u>83,979</u>	<u>6,497,588</u>	<u>367,904</u>	<u>6,865,492</u>
<u>\$ 383,817</u>	<u>\$ 6,357,664</u>	<u>\$ 363,138</u>	<u>\$ 6,720,802</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH POLICE JURY

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

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Ad valorem taxes	\$ 649,349	\$ 669,952	\$ 20,603	\$ 1,002,822	\$ 1,061,309	\$ 58,487
Alcohol tax	29,733	19,193	(10,540)	-	-	-
Licenses and permits	177,337	228,189	50,852	-	-	-
Intergovernmental revenues -						
State revenues -						
Parish transportation funds	-	-	-	837,401	827,907	(9,494)
State revenue sharing (net)	139,099	93,541	(45,558)	163,989	180,726	16,737
Severance tax	130,000	137,379	7,379	-	-	-
2% fire insurance rebate	160,000	159,206	(794)	-	-	-
Insurance premium tax	110,000	110,000	-	-	-	-
Grants	2,043	-	(2,043)	-	-	-
Video poker	-	240,675	240,675	-	-	-
Royalties, commissions and franchise taxes	113,582	158,613	45,031	-	-	-
Fines and forfeits	394,994	385,681	(9,313)	2,900	2,310	(590)
Use of money and property	13,015	36,505	23,490	18,952	78,598	59,646
Other revenues	176,880	223,071	46,191	150,116	24,866	(125,250)
Total revenues	<u>2,096,032</u>	<u>2,462,005</u>	<u>365,973</u>	<u>2,176,180</u>	<u>2,175,716</u>	<u>(464)</u>
Expenditures:						
Current -						
General government						
Legislative	190,400	194,140	(3,740)	-	-	-
Judicial	1,287,441	1,325,327	(37,886)	2,750	3,742	(992)
Elections	60,670	102,282	(41,612)	-	-	-
Finance and administrative	124,150	124,181	(31)	-	10,564	(10,564)
Other	306,135	316,888	(10,753)	21,900	-	21,900
Public safety	254,635	322,082	(67,447)	230,884	225,041	5,843
Public works	4,401	213,676	(209,275)	1,351,316	1,367,766	(16,450)
Health and welfare	-	-	-	546,808	717,927	(171,119)
Economic develop. and assistance	42,200	43,214	(1,014)	-	-	-
Total expenditures	<u>2,270,032</u>	<u>2,641,790</u>	<u>(371,758)</u>	<u>2,153,658</u>	<u>2,325,040</u>	<u>(171,382)</u>
Excess (deficiency) of revenues over expenditures	<u>(174,000)</u>	<u>(179,785)</u>	<u>(5,785)</u>	<u>22,522</u>	<u>(149,324)</u>	<u>(171,846)</u>
Other financing sources (uses):						
Administrative fees	74,000	47,956	(26,044)	(29,503)	(47,812)	(18,309)
Operating transfers in	100,000	47,524	(52,476)	299,404	405,505	106,101
Operating transfers out	-	(117,608)	(117,608)	(292,423)	(356,202)	(63,779)
Total other financing sources (uses)	<u>174,000</u>	<u>(22,128)</u>	<u>(196,128)</u>	<u>(22,522)</u>	<u>1,491</u>	<u>24,013</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	-	(201,913)	(201,913)	-	(147,833)	(147,833)
Fund balances, beginning	<u>1,769,065</u>	<u>1,769,065</u>	<u>-</u>	<u>3,117,028</u>	<u>3,117,028</u>	<u>-</u>
Fund balances, ending	<u>\$ 1,769,065</u>	<u>\$ 1,567,152</u>	<u>\$ (201,913)</u>	<u>\$ 3,117,028</u>	<u>\$ 2,969,195</u>	<u>\$ (147,833)</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies

The St. Landry Parish Police Jury is the governing authority for St. Landry Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by thirteen jurors representing the various districts within the parish. The jurors serve four-year terms that expire on January 1, 2000.

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

A. Basis of Presentation

The accompanying financial statements of the St. Landry Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. The Reporting Entity

As required by generally accepted accounting principles, the financial statements should present St. Landry Parish Police Jury (the primary government) and its component units. The financial statements should include component units for which the Police Jury appoints a voting majority of an organization's governing body, are fiscally dependent on the Police Jury, or the nature and significance of their relationship with the Police Jury are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Based on the above criteria, the Police Jury has determined that the following organizations are component units and should be part of the financial reporting entity:

- Tourist Commission
- Agricultural Arena Authority
- Community Action Agency
- Job Training Partnership Act
- Bayou Mallet and Plaquemine Gravity Drainage District No. 10
- Bayou Plaquemine Gravity Drainage District No. 12
- Bellevue and Coulee Croche Gravity Drainage District No. 20
- Consolidated Gravity Drainage District No. 1 of Ward 3
- Coulee Croche Gravity Drainage District No. 22
- East St. Landry Consolidated Gravity Drainage District No. 1

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

Faquetaique Drainage District No. 1
Gravity Drainage District No. 14
Gravity Drainage District No. 1 of Ward 2
Lawtell Gravity Drainage District No. 11
Prairie Basse Gravity Drainage District No. 15
Fire Protection District No. 1
Fire Protection District No. 2
Fire Protection District No. 4
Fire Protection District No. 6
Fire Protection District No. 7
Road District No. 5 Commission
St. Landry Parish Historical Development Commission
St. Landry Parish Tourist Commission
Twenty-Seventh Judicial District Criminal Court
St. Landry Parish Airport Authority
The First Hospital Service District
Hospital Service District No. 1
Hospital Service District No. 2
Sewerage District No. 1
Solid Waste Disposal Commission
South St. Landry Library District
Bunice Gravity District No. 9

For financial reporting purposes, the Police Jury has chosen to issue financial statements of the St. Landry Parish Police Jury, primary government, and certain component units, including those whose accounting records are maintained by the Police Jury. The component units included are the Agricultural Arena Authority, Job Training Partnership Act, Fire Protection District No. 6, St. Landry Parish Airport Authority, Twenty-Seventh Judicial District Criminal Court Fund, the St. Landry Parish Historical Development Commission, and the St. Landry Parish Tourist Commission. These component units are discretely presented in a separate column in the combined financial statements. As such, the accompanying financial statements are not in conformity with generally accepted accounting principles.

C. Fund Accounting

The accounts of the Police Jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The type of funds and account groups as presented in the financial statements are described as follows:

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

Governmental Funds -

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

General Fund

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

Special Revenue Funds

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

Debt Service Funds

Debt service funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs recorded in the general long-term debt account group.

Capital Projects Funds

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

Fiduciary 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. Fiduciary funds include:

Agency Funds

Agency funds account for assets held by the Police Jury on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

Account Groups -

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following two account groups are not "funds":

General Fixed Assets

The fixed assets (capital outlays) used in governmental fund type operations are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased.

General Long-Term Debt

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The General Long-Term Debt Account Group shows only the measurement of financial position and is not involved with measurements of results of operations.

D. Basis of Accounting

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

Governmental funds are maintained on the modified accrual basis of accounting. The following practices are used in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available as net current assets. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Ad valorem taxes and the related state revenue sharing are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Ad valorem taxes are assessed on a calendar year basis, become

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

due on November 15th of each year, and become delinquent on December 31st. The taxes are generally collected in December of the current year and January and February of the ensuing year. Federal and state grants are recorded when the Police Jury is entitled to the funds. Interest income on investments is recorded as it is earned. Substantially all other revenues are recorded when received.

Expenditures

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

E. Budget and Budgetary Accounting

The St. Landry Parish Police Jury adopts budgets for the General and Special Revenue Funds. Budgets are prepared on a modified accrual basis of accounting.

The proposed budgets are published in the official journal and made available for public inspection.

The final budget must be adopted by the Police Jury no later than the last day of the preceding year. The budget should be amended when expenditures in any fund exceed appropriations by 5 percent or more or when actual and projected revenues do not meet appropriated revenues by 5 percent or more.

Operating appropriations, to the extent not expended or encumbered, lapse at year-end. Capital appropriations continue in force until the project is completed or deemed abandoned.

Formal budgetary integration is not employed as a part of the accounting system; however, routine budget comparisons are made prior to expending funds.

F. Transfers and Interfund Loans

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables and payables.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

G. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

H. Allowance for Authorized Changes

Allowance for authorized changes are recorded to reflect authorized changes in assessed ad valorem taxes.

I. Inventory

Inventory items are recorded as expenditures when purchased. There are no significant amounts on hand at year-end.

J. Fixed Assets

Assets which cost \$300 or more and which have an estimated useful life of greater than one year are capitalized as fixed assets. All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

K. General Long-Term Obligations

For the primary government, long-term obligations expected to be financed are reported in the general long-term account group. For the discretely presented component units, long-term obligations are reported in the "Component Units" column on the Combined Balance Sheet. Expenditures for principal and interest payments for long-term obligations are recognized when due.

L. Compensated Absences

For the primary government, full-time employees earn annual leave at the rate of 5 to 15 days per year, depending upon length of service. Five days of unused annual leave may be carried over from year to year. Full-time employees earn sick leave at the rate of eight days per year. Ninety days of unused sick leave may be carried over from year to year. Accumulated annual and sick leave is forfeited upon separation; however, accumulated sick leave may be applied to retirement.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

For discretely presented component units, full-time employees of J.T.P.A. earn annual leave at the rate of 12 to 24 days per year, depending upon length of service. Twenty days of accumulated annual leave may be carried forward at the end of each year. Full-time employees of J.T.P.A. earn sick leave at the rate of 15 days per year. Ninety days of unused sick leave may be carried over from year to year. Accumulated sick leave is forfeited upon termination; however, may be credited to retirement.

M. Reservation and Designations of Fund Balances

The Police Jury "reserves" portions of its fund balance that are not available for expenditure because resources have already been expended (but not consumed), or a *legal restriction has been placed on certain assets which make them only available to meet future obligations.*

Designated portions of fund balance result when the Police Jury intends to expend certain resources in a designated manner.

N. Use of Estimates

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

O. Total Columns on Combined Statements - Overview

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

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 2 Budget Presentation - Reconciliation

Presented below is a schedule of reconciling all special revenue funds to special revenue funds in which budgets were adopted:

Special revenue funds:	
Deficiency of revenues and other financing sources over expenditures and other financing uses - Page 8	\$ (147,833)
Add excess of revenue over expenditures for funds not budgeted:	
Grant Writer Fund	(150)
Flood Control Fund	2,955
Sub-Road District 1 Election District 3 of Ward 1-B Maintenance Fund	<u>(5,675)</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses - Page 6	<u>\$ (150,703)</u>

Note 3 Cash and Cash Equivalents

Under state laws, the Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1999, the Police Jury has cash and interest-bearing deposits (book balances) totaling \$4,441,716.

These deposits are stated at cost, which approximates market. Under state laws, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 1999, are as follows:

Bank balances	<u>\$ 4,481,119</u>
---------------	---------------------

At December 31, 1999, the deposits are secured as follows:

Federal deposit insurance	\$ 1,735,456
Pledged securities (Category 3)	<u>5,397,014</u>
Total	<u>\$ 7,132,470</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Police Jury's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 4 Property Taxes

For the year ended December 31, 1999, property taxes were levied on property with assessed valuations totaling \$314,706,860 and were dedicated as follows:

Primary government -	
Parishwide taxes:	
Parish (within incorporated towns and cities)	1.90 mills
Parish (outside incorporated towns and cities)	3.81 mills
Health unit	2.31 mills
Jail Maintenance	.99 mills
District taxes:	
Road district taxes -	
No. 12 of Ward 2 Maintenance	5.12 mills
No. 1 of Ward 3 Maintenance	10.31 mills
No. 2 of Ward 1 Sinking	15.00 mills
No. 2 of Ward 1 Maintenance	10.00 mills
Sub-road district taxes -	
No. 1 of Road District 11-A Sinking	10.00 mills
No. 1 of Road District 11-A Maintenance	10.00 mills
No. 2 of Road District 11-A Maintenance	10.00 mills
No. 1 of Road District 3 of Ward 1 Maintenance	10.00 mills
Component units -	
Fire Protection No. 6 Sinking	2.53 mills
Fire Protection District No. 6 Maintenance	9.63 mills

Note 5 Receivables

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

Class of Receivables	Primary Government				Component Units
	General Fund	Special Revenue Funds	Debt Service Funds	Agency Fund	
Ad valorem taxes, net	\$ 697,099	\$ 1,111,745	\$ 128,017	\$ -	\$ 132,132
Special assessments	-	-	50,474	-	-
Intergovernmental:					
Federal	-	-	-	-	549,701
State	160,548	267,347	-	-	16,824
Other	<u>49,882</u>	<u>150</u>	-	<u>1,690</u>	<u>17,712</u>
Total	<u>\$ 907,529</u>	<u>\$ 1,379,242</u>	<u>\$ 178,491</u>	<u>\$ 1,690</u>	<u>\$ 716,369</u>

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 6 Interfund Receivables/Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 208,745	\$ 166,076
Special Revenue Funds:		
Jail Maintenance	201	28,268
Health Unit Maintenance	929	16,342
Road & Bridge Maintenance	77,768	26,571
Coroner's Operational	-	96
Bayou Boeuf and Waxia Drainage District	-	10,000
Road District 12 of Ward 2 Maintenance	109	2,900
Road District 1 of Ward 3 Maintenance	798	4,709
Road District 2 of 1 Maintenance	-	1,118
Sub-Road District		
No. 1 of Road District 3 of Ward 1 Maintenance	4,438	6,703
No. 2 of Road District 11-A of Ward 1 Maintenance	280	6,912
No. 1 of Election District 3 of Ward 1-B Maintenance	5,000	33
No. 1 of Road District 11-A Maintenance	-	2,910
Debt Service Funds:		
Jail tax	23,606	-
Road District 2 of Ward 1	-	1,417
Sub-Road District 1 of Road District 11-A	650	8,000
Sub-Road District 1 of Election District 3	-	4,784
Special Assessments - SA 188	2,441	2,255
Special Assessments - 1A	710	5,804
Special Assessments - 2A	2,204	638
Special Assessments - 2B	2,338	5,576
Special Assessments - 3A	100	5,269
Special Assessments - SA95 A & B	-	152
Special Assessments - 93 Sinking	-	2,307
Capital Projects Funds:		
Sub-Road District 1 of Road District 11-A	8,000	-
Sub-Road District 2 of Road District 11-A	4,000	5,300
Special Assessments SA 1 88 Construction	-	100
Special Assessments 1992 Construction	-	153
Special Assessments 1999 Construction	-	550
Local Community Development Block Grant	459	1,472
Agency Funds:		
Payroll	-	4,625
Adjudicated Property	-	21,736
	<u>\$ 342,776</u>	<u>\$ 342,776</u>

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 7 Allowance for Authorized Changes

Taxes receivable are shown, net of allowance for authorized changes. This allowance consists of the amount estimated to be uncollectible at the end of the year plus (or minus) the amount of authorized changes to the tax roll.

The allowance set up in each fund type is as follows:

General Fund	\$ 13,884
Special Revenue Funds	22,431
Debt Service Funds	2,429
Component Units	<u>2,720</u>
	<u>\$ 41,464</u>

Note 8 Changes in General Long-Term Debt

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

	Primary Government			Balance 12/31/99
	Balance 1/1/99	Additions	Deductions	
Capital lease	\$ 9,103	\$ -	\$ 9,103	\$ -
Special assessments	7,485	41,790	1,497	47,778
General long-term debt:				
Estimated liabilities for claims and judgements	306,671	-	-	306,671
Bonds payable	<u>2,052,000</u>	<u>300,000</u>	<u>216,000</u>	<u>2,136,000</u>
Total	<u>\$2,375,259</u>	<u>\$ 341,790</u>	<u>\$ 226,600</u>	<u>\$2,490,449</u>
		Component Units		
	Balance 1/1/99	Additions	Deductions	Balance 12/31/99
General long-term debt:				
Compensated absences	\$ 144,310	\$ 2,555	\$ 65,383	\$ 81,482
Bonds payable	<u>140,000</u>	<u>-</u>	<u>10,000</u>	<u>130,000</u>
Total	<u>\$ 284,310</u>	<u>\$ 2,555</u>	<u>\$ 75,383</u>	<u>\$ 211,482</u>

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 8 Changes in General Long-Term Debt (Continued)

Long-term debt outstanding at December 31, 1999 is comprised of the following:

	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
Primary Government -				
Bonds payable:				
Parishwide public improvement bonds:				
General Obligation Refunding Bond	04/93	2005	8.0%	\$ 630,000
Certificates of Indebtedness, Series 1999	03/99	2009	5.25%	300,000
Road district public improvement bonds:				
Road District No. 11-A of Ward 2	07/93	2008	5.5-10.0%	265,000
Road District No. 2 of Ward 1	03/97	2016	5.5-10.0%	310,000
Sub-Road District No. 1 of Road District No. 3 of Ward 1	05/84	1999	9.5%	
Sub-Road District No. 1 of Election District No. 3 of Ward 1	07/93	2008	5.5-10.0%	225,000
Sub-Road District No. 1 of Road District No. 11-A	05/94	2003	5.82%	76,000
Sub-Road District No. 1 of Road District No. 11-A	11/97	2007	0.1-7.5%	<u>330,000</u>
Total bonds payable				<u>2,136,000</u>
Special assessment bonds-paving certificates:				
Series 1997	07/93	2003	6.0-6.75%	5,988
Series 1999	07/99	2009	6.0-8.0%	<u>41,790</u>
				<u>47,778</u>
Estimated liabilities for claims and judgements				<u>306,671</u>
Total primary government				<u>\$2,538,227</u>
Components Units -				
Bonds payable:				
Fire Protection District No. 6	10/89	2009	8.0%	\$ 130,000
Compensated absences - J.T.P.A.				<u>81,482</u>

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 8 Changes in General Long-Term Debt (Continued)

The annual requirements to amortize general obligation and special assessment debt as of December 31, 1999, including interest payments of \$584,717 for the primary government and \$52,869 for the component units are as follows:

<u>Year Ending December 31,</u>	<u>Primary Government</u>			<u>Component Units</u>
	<u>General Obligation</u>	<u>Special Assessments</u>	<u>Total</u>	<u>Total</u>
2000	\$ 327,027	\$ 8,803	\$ 335,830	\$ 18,975
2001	322,435	8,370	330,805	18,265
2002	322,530	7,939	330,469	17,552
2003	335,658	7,553	343,211	16,837
2004	306,649	5,704	312,353	16,120
Beyond	<u>1,091,160</u>	<u>24,667</u>	<u>1,115,827</u>	<u>95,120</u>
	<u>\$2,705,459</u>	<u>\$ 63,036</u>	<u>\$ 2,768,495</u>	<u>\$182,869</u>

Note 9 Pension Plan

The St. Landry Parish Police Jury contributes to the Parochial Employees' Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by a separate board of trustees. The Parochial Employees' Retirement System provides retirement, disability, and death benefits to plan members and beneficiaries. The provisions of the retirement system may be amended by action of the legislature in the same manner as any other statute may be amended by the legislature. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619, (225)928-1361.

Plan members are required to contribute 9.5% of their annual covered salary and the Police Jury is required to contribute at the actuarially determined rate, currently 7.5% of the annual covered payroll. The Police Jury's contributions to the system for the years ended December 31, 1999, 1998, and 1997 were \$114,738, \$122,169, and \$94,373, respectively, equal to the required contribution for each year.

Note 10 Other Post Employment Benefits

The St. Landry Parish Police Jury provides certain continuing health care insurance benefits for its retired employees. Substantially all of the Police Jury's employees become eligible for these benefits if they reach normal retirement age while working for the Police Jury. Benefits for retirees are provided through an insurance company whose monthly premiums are paid by the Police Jury and reimbursed by the employee.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 11 Criminal Court Fund

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Special Revenue Fund at year-end be transferred to the parish General Fund. No money shall be paid out of the account, except upon order or warrant of the district judge and district attorney, as provided by the statute. At December 31, 1999, there was a deficit of \$29,611 in the Criminal Court Fund; therefore, no remaining balance is due the General Fund.

Note 12 Fund Deficits

The following individual funds have deficits in fund balance at December 31, 1999:

Primary Government:	
Debt Service Funds:	
Special Assessments 1-A	\$ 5,094
Special Assessments 95 A & B	152
Special Assessments 2-B Sinking	2,426
Capital Projects Fund:	
Local Community Development Block Grant	1,013
Special Assessments SA1 88 Construction	100
Special Assessments 1992 Construction	153
Total	<u>\$ 8,938</u>
Component Units:	
Criminal Court	\$ 29,611
Agricultural Arena Authority	1,929
Total	<u>\$ 31,540</u>

It is anticipated that the above deficits will be funded by excess revenues in subsequent periods.

Note 13 Expenditures - Actual and Budget

The following individual special revenues funds had actual expenditures and other uses exceeding budgeted expenditures and other uses for the year ended December 31, 1999:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Special Revenue Funds:			
Health Unit Maintenance	\$ 567,424	\$ 741,007	\$ 173,583
Road District 2 of Ward 1 Maintenance	65,035	83,600	18,565
Road District 12 of Ward 2 Maintenance	128,164	158,619	30,455
Coroner's Operational Fund	2,900	3,838	938
Road District 1 of Ward 3 Maintenance	215,877	287,864	71,987
Sub-Road District 1 of Road District 11-A Maintenance	91,878	98,168	6,290
District 2 of Road District 11-A of Ward 1 Maintenance	99,654	138,035	38,381
Sub-Road District 1 of Road District 3 of Ward 1-B Maintenance	71,652	72,929	1,277

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 14 Operating Lease

The Police Jury is committed under various three-year operating leases for equipment. Total lease expenditures for the year ended December 31, 1999 was \$94,500. Future minimum lease payments under these leases are as follows:

2000	\$102,000
2001	85,500
2002	<u>7,500</u>
Total	\$195,000

Note 15 Compensation Paid to Police Jurors

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

Wayne Ardoin	\$ 10,272
Howard Austin	12,672
Alfred J. Bihm	12,672
Ronald Buschel	12,672
Andrew Castille	12,672
Gary Courville	12,672
Ronald Dugas, Sr.	12,672
Joseph Huet Dupre	12,672
James Eaglin, President	13,956
Roy Guilbeau	12,672
Allen Guillory	12,672
Ralph Nezat	10,472
Pat Miller	<u>12,672</u>
	<u>\$ 161,420</u>

Compensation paid to police jurors is included in the general government expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method, the president and other jurors received \$1,163 and \$1,056, respectively in monthly compensation for the year ended December 31, 1999.

Note 16 Related Party Transactions

The Police Jury participated in the creation of a drainage district with the Avoyelles Parish Police Jury and the State of Louisiana. The drainage district has five board members consisting of two jurors from each police jury and the fifth board member appointed by the State. The Police Jury has \$10,000 in bank deposits due the drainage district as of December 31, 1999.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 17 Risk Management

Due to current insurance market conditions, the St. Landry Parish Police Jury is retaining the risk for its liability exposures in areas where there is no affordable insurance coverage available. Presently, the Police Jury has not appropriated any monies for its liability exposures.

Note 18 Contingent Liabilities

The St. Landry Parish Police Jury is a defendant in various lawsuits. Although the outcome of some of these lawsuits has been determined, as of the date of this audit report, the Police Jury has not appropriated any funds in payment of these liabilities. Therefore, the liabilities are reflected in the general long-term debt account group. There are also pending lawsuits which may result in judgments against the Police Jury. As of December 31, 1999, the amounts, if any, resulting from the settlement of these pending claims could not be reasonably determined by management and legal counsel.

SUPPLEMENTAL INFORMATION

SPECIAL REVENUE FUNDS

Road and Bridge Maintenance Fund

The Road and Bridge Maintenance Fund accounts for the maintenance and upkeep of the parish road systems. Major means of financing are provided by the State of Louisiana Parish Transportation Fund and grants received from the United States Department of Transportation through the Louisiana Department of Transportation and Development.

Health Unit Maintenance Fund

The Health Unit Maintenance Fund accounts for the maintenance of several health units which provides health and welfare services to the citizens of the parish. Major means of financing are provided by ad valorem taxes, state revenue sharing, and interest earned on investments.

Jail Maintenance Fund

The Jail Maintenance Fund accounts for the operations of the parish jail. Financing is provided primarily by ad valorem taxes and state revenue sharing funds.

Road District Maintenance Funds

The Road District Maintenance Funds account for the construction and maintenance of roads located within each respective road district. Funding is provided by ad valorem taxes levied against properties located within the districts and by state revenue sharing funds.

Coroner's Operational Fund

The Coroner's Operational Fund, established by Louisiana Revised Statute 33:1572(B), accounts for funds collected and remitted by the sheriff or clerk of court for the purpose of defraying the operational costs of the coroner of St. Landry Parish.

Bayou Bouef and Waxia Drainage District Fund

The Bayou Bouef Waxia Drainage District Fund accounts for funds available for maintenance of the designated district.

Grant Writer Fund

The Grant Writer Fund is used to account for a state grant obtained by the Police Jury to assist in retaining the services of a grant consultant.

Flood Control Fund

The Flood Control Fund accounts for funds received from the U.S. Department of Defense in lieu of real estate taxes lost by the parish from federally acquired land. The funds received may be expended as the State legislature may prescribe for defraying expenditures regarding flood control and drainage improvements.

ST. LANDRY PARISH POLICE JURY
Special Revenue Funds

Combining Balance Sheet
December 31, 1999

ASSETS	<u>Road and Bridge Maintenance</u>	<u>Health Unit Maintenance</u>	<u>Jail Maintenance</u>	<u>Road District Maintenance</u>
Cash	\$ 260,525	\$ 931,427	\$ 264,026	\$ 238,171
Receivables	148,461	591,030	253,299	386,302
Due from other funds	77,768	929	201	10,625
Due from component units	<u> -</u>	<u>20,534</u>	<u> -</u>	<u> -</u>
Total assets	<u>\$ 486,754</u>	<u>\$ 1,543,920</u>	<u>\$ 517,526</u>	<u>\$ 635,098</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 15,479	\$ 74,417	\$ 12,692	\$ 59,867
Due to other funds	<u>26,571</u>	<u>16,342</u>	<u>28,268</u>	<u>25,285</u>
Total liabilities	<u>42,050</u>	<u>90,759</u>	<u>40,960</u>	<u>85,152</u>
Fund balances:				
Unreserved, undesignated	<u>444,704</u>	<u>1,453,161</u>	<u>476,566</u>	<u>549,946</u>
Total liabilities and fund balances	<u>\$ 486,754</u>	<u>\$ 1,543,920</u>	<u>\$ 517,526</u>	<u>\$ 635,098</u>

<u>Coroner's Operational</u>	<u>Bayou Bouef and Waxia Drainage District</u>	<u>Grant Writer</u>	<u>Flood Control</u>	<u>Total</u>
\$ 253	\$ 20,478	\$ 8,277	\$ 22,886	\$ 1,746,043
150	-	-	-	1,379,242
-	-	-	-	89,523
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,534</u>
<u>\$ 403</u>	<u>\$ 20,478</u>	<u>\$ 8,277</u>	<u>\$ 22,886</u>	<u>\$ 3,235,342</u>
\$ -	\$ -	\$ -	\$ -	\$ 162,455
<u>96</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>106,562</u>
<u>96</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>269,017</u>
<u>307</u>	<u>10,478</u>	<u>8,277</u>	<u>22,886</u>	<u>2,966,325</u>
<u>\$ 403</u>	<u>\$ 20,478</u>	<u>\$ 8,277</u>	<u>\$ 22,886</u>	<u>\$ 3,235,342</u>

ST. LANDRY PARISH POLICE JURY
Special Revenue Funds

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

	<u>Road and Bridge Maintenance</u>	<u>Health Unit Maintenance</u>	<u>Jail Maintenance</u>	<u>Road District Maintenance</u>
Revenues:				
Ad valorem taxes	\$ -	\$ 523,402	\$ 224,315	\$ 317,475
Intergovernmental revenues -				
Federal grants	-	-	-	-
State revenues:				
Parish transportation funds	827,907	-	-	-
State revenue sharing (net)	-	71,543	30,662	78,521
Fines and forfeitures	-	-	-	-
Use of money and property	9,123	46,613	13,951	9,699
Other revenues	<u>4,420</u>	<u>2,954</u>	<u>1,220</u>	<u>16,272</u>
Total revenues	<u>841,450</u>	<u>644,512</u>	<u>270,148</u>	<u>421,967</u>
Expenditures:				
General government -				
Judicial	-	-	-	-
Finance and administrative	3,986	-	-	6,578
Public safety	-	-	225,041	-
Public works	651,535	-	-	726,584
Health and welfare	<u>-</u>	<u>717,927</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>655,521</u>	<u>717,927</u>	<u>225,041</u>	<u>733,162</u>
Excess (deficiency) of revenues over expenditures	<u>185,929</u>	<u>(73,415)</u>	<u>45,107</u>	<u>(311,195)</u>
Other financing sources (uses):				
Administrative fees	-	(23,080)	(9,649)	(15,020)
Operating transfers in	-	-	-	405,505
Operating transfers out	<u>(254,783)</u>	<u>-</u>	<u>-</u>	<u>(101,419)</u>
Total other financing sources (uses)	<u>(254,783)</u>	<u>(23,080)</u>	<u>(9,649)</u>	<u>289,066</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(68,854)	(96,495)	35,458	(22,129)
Fund balances, beginning	<u>513,558</u>	<u>1,549,656</u>	<u>441,108</u>	<u>572,075</u>
Fund balances, ending	<u>\$ 444,704</u>	<u>\$ 1,453,161</u>	<u>\$ 476,566</u>	<u>\$ 549,946</u>

Coroner's Operational	Bayou Bouef and Waxia Drainage District	Grant Writer	Flood Control	Total
\$ -	\$ -	\$ -	\$ -	\$ 1,065,192
-	-	-	9,375	9,375
-	-	-	-	827,907
-	-	-	-	180,726
2,310	-	-	-	2,310
40	-	-	-	79,426
-	-	-	-	24,866
<u>2,350</u>	<u>-</u>	<u>-</u>	<u>9,375</u>	<u>2,189,802</u>
3,742	-	-	-	3,742
-	-	150	-	10,714
-	-	-	-	225,041
-	-	-	6,420	1,384,539
-	-	-	-	717,927
<u>3,742</u>	<u>-</u>	<u>150</u>	<u>6,420</u>	<u>2,341,963</u>
<u>(1,392)</u>	<u>-</u>	<u>(150)</u>	<u>2,955</u>	<u>(152,161)</u>
(96)	-	-	-	(47,845)
-	-	-	-	405,505
-	-	-	-	(356,202)
<u>(96)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,458</u>
(1,488)	-	(150)	2,955	(150,703)
<u>1,795</u>	<u>10,478</u>	<u>8,427</u>	<u>19,931</u>	<u>3,117,028</u>
<u>\$ 307</u>	<u>\$ 10,478</u>	<u>\$ 8,277</u>	<u>\$ 22,886</u>	<u>\$ 2,966,325</u>

ST. LANDRY PARISH POLICE JURY
Special Revenue Funds
Road District Maintenance Funds

Combining Balance Sheet
December 31, 1999

	Road District 12 of Ward 2 Maintenance	Road District 1 of Ward 3 Maintenance	Sub-Road District 2 Road District 11-B of Ward 1 Maintenance
ASSETS			
Cash	\$ 38,561	\$ 9,489	\$ 117,704
Receivables	69,872	117,314	54,878
Due from other funds	109	798	280
Total assets	<u>\$ 108,542</u>	<u>\$ 127,601</u>	<u>\$ 172,862</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 10,524	\$ 32,716	\$ 2,460
Due to other funds	2,900	4,709	6,912
Total liabilities	13,424	37,425	9,372
Fund balances:			
Unreserved, undesignated	95,118	90,176	163,490
Total liabilities and fund balances	<u>\$ 108,542</u>	<u>\$ 127,601</u>	<u>\$ 172,862</u>

Sub-Road District 1 of Road District 3 of Ward 1 Maintenance	Sub-Road District 1 of Election District 3 of Ward 1-B Maintenance	Sub-Road District 1 of Road District 11-B Maintenance	Road District 2 of Ward 1 Maintenance	Total
\$ 24,927	\$ 25,151	\$ 19,066	\$ 3,273	\$ 238,171
6,768	30,019	66,306	41,145	386,302
<u>4,438</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>10,625</u>
<u>\$ 36,133</u>	<u>\$ 60,170</u>	<u>\$ 85,372</u>	<u>\$ 44,418</u>	<u>\$ 635,098</u>
\$ 2,718	\$ 2,385	\$ 4,898	\$ 4,166	\$ 59,867
<u>6,703</u>	<u>33</u>	<u>2,910</u>	<u>1,118</u>	<u>25,285</u>
<u>9,421</u>	<u>2,418</u>	<u>7,808</u>	<u>5,284</u>	<u>85,152</u>
<u>26,712</u>	<u>57,752</u>	<u>77,564</u>	<u>39,134</u>	<u>549,946</u>
<u>\$ 36,133</u>	<u>\$ 60,170</u>	<u>\$ 85,372</u>	<u>\$ 44,418</u>	<u>\$ 635,098</u>

ST. LANDRY PARISH POLICE JURY
Special Revenue Funds
Road District Maintenance Funds

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

	Road District 12 of Ward 2 Maintenance	Road District 1 of Ward 3 Maintenance	Sub-Road District 2 of Road District 11-A of Ward 1 Maintenance
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Ad valorem taxes	\$ 56,478	\$ 93,012	\$ 48,034
Intergovernmental revenues -			
State revenue sharing (net)	15,760	28,056	6,257
Use of money and property	1,591	2,052	3,112
Other revenues	<u>4,468</u>	<u>-</u>	<u>2,171</u>
Total revenues	<u>78,297</u>	<u>123,120</u>	<u>59,574</u>
Expenditures:			
General government -			
Finance and administrative	2,762	20	20
Public works	<u>147,957</u>	<u>282,829</u>	<u>60,878</u>
Total expenditures	<u>150,719</u>	<u>282,849</u>	<u>60,898</u>
Excess (deficiency) of revenues over expenditures	<u>(72,422)</u>	<u>(159,729)</u>	<u>(1,324)</u>
Other financing sources (uses):			
Administrative fees	(2,900)	(4,515)	(2,137)
Operating transfers in	74,414	106,126	114,373
Operating transfers out	<u>(5,000)</u>	<u>(500)</u>	<u>(75,000)</u>
Total other financing sources (uses)	<u>66,514</u>	<u>101,111</u>	<u>37,236</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(5,908)	(58,618)	35,912
Fund balances, beginning	<u>101,026</u>	<u>148,794</u>	<u>127,578</u>
Fund balances, ending	<u>\$ 95,118</u>	<u>\$ 90,176</u>	<u>\$ 163,490</u>

Sub-Road District 1 of Road District 3 of Ward 1-B Maintenance	Sub-Road District 1 of Election District 3 of Ward 1-B Maintenance	Sub-Road District 1 of Road District 11-A Maintenance	Road District 2 of Ward 1 Maintenance	Total
\$ 24,987	\$ 3,883	\$ 52,885	\$ 38,196	\$ 317,475
10,292	-	18,156	-	78,521
1,018	828	733	365	9,699
905	-	4,275	4,453	16,272
<u>37,202</u>	<u>4,711</u>	<u>76,049</u>	<u>43,014</u>	<u>421,967</u>
1,827	-	1,868	81	6,578
<u>69,570</u>	<u>10,353</u>	<u>72,644</u>	<u>82,353</u>	<u>726,584</u>
<u>71,397</u>	<u>10,353</u>	<u>74,512</u>	<u>82,434</u>	<u>733,162</u>
<u>(34,195)</u>	<u>(5,642)</u>	<u>1,537</u>	<u>(39,420)</u>	<u>(311,195)</u>
(1,532)	(33)	(2,785)	(1,118)	(15,020)
38,467	-	31,315	40,810	405,505
-	-	(20,871)	(48)	(101,419)
<u>36,935</u>	<u>(33)</u>	<u>7,659</u>	<u>39,644</u>	<u>289,066</u>
2,740	(5,675)	9,196	224	(22,129)
<u>23,972</u>	<u>63,427</u>	<u>68,368</u>	<u>38,910</u>	<u>572,075</u>
<u>\$ 26,712</u>	<u>\$ 57,752</u>	<u>\$ 77,564</u>	<u>\$ 39,134</u>	<u>\$ 549,946</u>

DEBT SERVICE FUNDS

Jail Tax Sinking Fund

The Jail Tax Sinking Fund accounts for the accumulation of monies for the payment of \$1,500,000 of general obligation bonds issued April 1, 1980 (refunded and reissued April 12, 1993). Proceeds of the bond issue were used to construct a parish jail. Financing is provided by an ad valorem tax levied upon properties located in the parish.

Road District Sinking Funds

The Road District Sinking Funds account for the accumulation of monies for the payment of outstanding bond issues of individual road districts of the parish.

Special Assessment Sinking Funds

Special Assessment Funds are used to account for the financing of public improvements or services which primarily benefit the particular taxpayers against whose properties special assessments are levied.

Old City Hall Sinking Fund

The Old City Hall Sinking Fund is used to account for the accumulation of monies for the payment of the certificates of indebtedness issued March, 1999. The proceeds from the certificates are to be used for the renovation of the old city hall building.

ST. LANDRY PARISH POLICE JURY
Debt Service Funds

Combining Balance Sheet
December 31, 1999

	Jail Tax Sinking	Road District Sinking	Special Assessment Sinking	Old City Hall Sinking	Total
ASSETS					
Cash	\$ 728,172	\$ 503,745	\$ 22,169	\$ 66,745	\$1,320,831
Receivables	11,935	116,082	50,474	-	178,491
Due from other funds	<u>23,606</u>	<u>650</u>	<u>7,793</u>	<u>-</u>	<u>32,049</u>
Total assets	<u>\$ 763,713</u>	<u>\$ 620,477</u>	<u>\$ 80,436</u>	<u>\$ 66,745</u>	<u>\$1,531,371</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 10,726	\$ -	\$ -	\$ 10,726
Due to other funds	-	14,201	22,001	-	36,202
Deferred revenues	<u>-</u>	<u>-</u>	<u>44,073</u>	<u>-</u>	<u>44,073</u>
Total liabilities	<u>-</u>	<u>24,927</u>	<u>66,074</u>	<u>-</u>	<u>91,001</u>
Fund balances:					
Reserved for debt service	<u>763,713</u>	<u>595,550</u>	<u>14,362</u>	<u>66,745</u>	<u>1,440,370</u>
Total liabilities and fund balances	<u>\$ 763,713</u>	<u>\$ 620,477</u>	<u>\$ 80,436</u>	<u>\$ 66,745</u>	<u>\$1,531,371</u>

ST. LANDRY PARISH POLICE JURY
Debt Service Funds

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

	Jail Tax Sinking	Road District Sinking	Special Assessment Sinking	Old City Hall Sinking	Total
Revenues:					
Ad valorem taxes	\$ 5,038	\$ 110,178	\$ -	\$ -	\$ 115,216
Special assessments	-	-	6,752	-	6,752
Use of money and property	18,617	7,024	1,125	657	27,423
Royalties, commissions and franchise fees	-	-	-	33,700	33,700
Total revenues	<u>23,655</u>	<u>117,202</u>	<u>7,877</u>	<u>34,357</u>	<u>183,091</u>
Expenditures:					
General government - Legislative	466	3,224	1,833	1,006	6,529
Debt service - Principal	95,000	121,000	1,497	-	217,497
Interest and fiscal charges	<u>33,854</u>	<u>66,146</u>	<u>476</u>	<u>6,606</u>	<u>107,082</u>
Total expenditures	<u>129,320</u>	<u>190,370</u>	<u>3,806</u>	<u>7,612</u>	<u>331,108</u>
Excess (deficiency) of revenues over expenditures	<u>(105,665)</u>	<u>(73,168)</u>	<u>4,071</u>	<u>26,745</u>	<u>(148,017)</u>
Other financing sources:					
Operating transfers in	-	20,871	-	40,000	60,871
Total other financing sources	<u>-</u>	<u>20,871</u>	<u>-</u>	<u>40,000</u>	<u>60,871</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>(105,665)</u>	<u>(52,297)</u>	<u>4,071</u>	<u>66,745</u>	<u>(87,146)</u>
Fund balances, beginning	<u>869,378</u>	<u>647,847</u>	<u>10,291</u>	<u>-</u>	<u>1,527,516</u>
Fund balances, ending	<u>\$ 763,713</u>	<u>\$ 595,550</u>	<u>\$ 14,362</u>	<u>\$ 66,745</u>	<u>\$ 1,440,370</u>

ST. LANDRY PARISH POLICE JURY
Debt Service Funds
Road District Sinking Funds

Combining Balance Sheet
December 31, 1999

	Road District 2 of Ward 1	Sub-Road District 1 of Election District No. 3 of Ward 1	Sub-Road district 1 of Road district 1 11-A Sinking	Sub-Road District 2 of Road District 2 11-A Sinking	Total
ASSETS					
Cash	\$ 34,952	\$ 117,727	\$ 54,724	\$ 296,342	\$ 503,745
Receivables	61,718	-	54,364	-	116,082
Due from other funds	-	-	650	-	650
Total assets	<u>\$ 96,670</u>	<u>\$ 117,727</u>	<u>\$ 109,738</u>	<u>\$ 296,342</u>	<u>\$ 620,477</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 1,888	\$ -	\$ 8,838	\$ -	\$ 10,726
Due to other funds	1,417	4,784	8,000	-	14,201
Total liabilities	<u>3,305</u>	<u>4,784</u>	<u>16,838</u>	<u>-</u>	<u>24,927</u>
Fund balances:					
Reserved for debt service	<u>93,365</u>	<u>112,943</u>	<u>92,900</u>	<u>296,342</u>	<u>595,550</u>
Total liabilities and fund balances	<u>\$ 96,670</u>	<u>\$ 117,727</u>	<u>\$ 109,738</u>	<u>\$ 296,342</u>	<u>\$ 620,477</u>

ST. LANDRY PARISH POLICE JURY
Debt Service Funds
Road District Sinking Funds

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

	Road District 2 of Ward 1	Sub-Road District 1 of election District No.3 of Ward 1	Sub-Road District 1 of Road District 11-A Sinking	Sub-Road District 2 of Road District 11-A Sinking	Total
Revenues:					
Ad valorem taxes	\$ 57,293	\$ -	\$ 52,885	\$ -	\$ 110,178
Use of money and property	<u>517</u>	<u>943</u>	<u>1,488</u>	<u>4,076</u>	<u>7,024</u>
Total revenues	<u>57,810</u>	<u>943</u>	<u>54,373</u>	<u>4,076</u>	<u>117,202</u>
Expenditures:					
General government -					
Legislative	1,406	919	267	632	3,224
Debt service -					
Principal	10,000	45,000	46,000	20,000	121,000
Interest and fiscal charges	<u>18,580</u>	<u>13,850</u>	<u>19,146</u>	<u>14,570</u>	<u>66,146</u>
Total expenditures	<u>29,986</u>	<u>59,769</u>	<u>65,413</u>	<u>35,202</u>	<u>190,370</u>
Excess (deficiency) of revenues over expenditures	<u>27,824</u>	<u>(58,826)</u>	<u>(11,040)</u>	<u>(31,126)</u>	<u>(73,168)</u>
Other financing sources:					
Operating transfers in	<u>-</u>	<u>-</u>	<u>20,871</u>	<u>-</u>	<u>20,871</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>20,871</u>	<u>-</u>	<u>20,871</u>
Excess (deficiency) of revenues and other financing sources over expenditures	27,824	(58,826)	9,831	(31,126)	(52,297)
Fund balances, beginning	<u>65,541</u>	<u>171,769</u>	<u>83,069</u>	<u>327,468</u>	<u>647,847</u>
Fund balances, ending	<u>\$ 93,365</u>	<u>\$ 112,943</u>	<u>\$ 92,900</u>	<u>\$ 296,342</u>	<u>\$ 595,550</u>

ST. LANDRY PARISH POLICE JURY
Debt Service Funds
Special Assessment Sinking Funds

Combining Balance Sheet
December 31, 1999

	<u>Special Assessments 99 Sinking</u>	<u>Special Assessments SA 95 A & B Sinking</u>	<u>Special Assessments 1-A Sinking</u>
ASSETS			
Cash	\$ 3,744	\$ -	\$ -
Receivables	40,955	-	-
Due from other funds	<u>-</u>	<u>-</u>	<u>710</u>
 Total assets	 <u>\$ 44,699</u>	 <u>\$ -</u>	 <u>\$ 710</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to other funds	\$ -	\$ 152	\$ 5,804
Deferred revenue	<u>40,955</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>40,955</u>	<u>152</u>	<u>5,804</u>
 Fund balances (deficits):			
Reserved for debt service	<u>3,744</u>	<u>(152)</u>	<u>(5,094)</u>
 Total liabilities and fund balances	 <u>\$ 44,699</u>	 <u>\$ -</u>	 <u>\$ 710</u>

Special assessments 2-A Sinking	Special Assessments 2-B Sinking	Special Assessments 3-A Sinking	Special Assessments 93 Sinking	Special Assessments SA1 88 Sinking	Total
\$ -	\$ 812	\$ 15,544	\$ 2,069	\$ -	\$ 22,169
-	-	1,154	8,120	245	50,474
<u>2,204</u>	<u>2,338</u>	<u>100</u>	<u>-</u>	<u>2,441</u>	<u>7,793</u>
<u>\$ 2,204</u>	<u>\$ 3,150</u>	<u>\$ 16,798</u>	<u>\$ 10,189</u>	<u>\$ 2,686</u>	<u>\$ 80,436</u>
\$ 638	\$ 5,576	\$ 5,269	\$ 2,307	\$ 2,255	\$ 22,001
-	-	-	3,118	-	44,073
<u>638</u>	<u>5,576</u>	<u>5,269</u>	<u>5,425</u>	<u>2,255</u>	<u>66,074</u>
<u>1,566</u>	<u>(2,426)</u>	<u>11,529</u>	<u>4,764</u>	<u>431</u>	<u>14,362</u>
<u>\$ 2,204</u>	<u>\$ 3,150</u>	<u>\$ 16,798</u>	<u>\$ 10,189</u>	<u>\$ 2,686</u>	<u>\$ 80,436</u>

ST. LANDRY PARISH POLICE JURY
Debt Service Funds
Special Assessment Sinking Funds

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

	Special Assessments 99 Sinking	Special Assessments SA 95 A & B Sinking	Special Assessments 1-A Sinking
Revenues:			
Special assessments	\$ 3,513	\$ -	\$ -
Use of money and property	<u>251</u>	<u>-</u>	<u>1</u>
Total revenues	<u>3,764</u>	<u>-</u>	<u>1</u>
Expenditures:			
General government -			
Legislative	20	-	136
Debt service:			
Principal	-	-	-
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>20</u>	<u>-</u>	<u>136</u>
Excess (deficiency) of revenues over expenditures	3,744	-	(135)
Fund balances (deficits), beginning	<u>-</u>	<u>(152)</u>	<u>(4,959)</u>
Fund balances (deficits), ending	<u>\$ 3,744</u>	<u>\$ (152)</u>	<u>\$ (5,094)</u>

Special Assessments 2-A Sinking	Special Assessments 2-B Sinking	Special Assessments 3-A Sinking	Special Assessments 93 Sinking	Special Assessments SA188 Sinking	Total
\$ -	\$ -	\$ 546	\$ 2,693	\$ -	\$ 6,752
-	25	813	35	-	1,125
-	25	1,359	2,728	-	7,877
-	338	285	1,050	4	1,833
-	-	-	1,497	-	1,497
-	-	-	476	-	476
-	338	285	3,023	4	3,806
-	(313)	1,074	(295)	(4)	4,071
1,566	(2,113)	10,455	5,059	435	10,291
<u>\$ 1,566</u>	<u>\$ (2,426)</u>	<u>\$ 11,529</u>	<u>\$ 4,764</u>	<u>\$ 431</u>	<u>\$ 14,362</u>

CAPITAL PROJECTS FUNDS

Road District Capital Projects Funds

Road District No. 2 of Ward 1, Sub-Road District No. 1 of Road District No. 11-A, and Sub-Road District No. 2 of Road District No. 11-A Funds account for the construction and resurfacing of roads located within the geographical boundaries of each respective sub-road district. Each district is funded by a \$300,000 bond issue, dated July 1, 1993, March 1, 1997 and November 1, 1997.

Special Assessment Funds

Special Assessments Construction Funds are used to account for the construction of public improvements which primarily benefit the particular taxpayers against whose properties special assessments are levied.

Louisiana Community Development Block Grant Fund

The Louisiana Community Development Block Grant Fund is used to account for a federal grant received for street improvements and the construction of a rural fire station.

Old City Hall Construction

The Old City Hall Construction Fund is used to account for the renovations to the old city hall building.

ST. LANDRY PARISH POLICE JURY
Capital Projects Funds

Combining Balance Sheet
December 31, 1999

	<u>Road District Capital Projects</u>	<u>Special Assessment Construction</u>	<u>Louisiana Community Development Block Grant</u>	<u>Old City Hall Construction</u>	<u>Total</u>
ASSETS					
Cash	\$ 79,996	\$ 16,776	\$ -	\$ 282,161	\$ 378,933
Due from other funds	<u>12,000</u>	<u>-</u>	<u>459</u>	<u>-</u>	<u>12,459</u>
Total assets	<u>\$ 91,996</u>	<u>\$ 16,776</u>	<u>\$ 459</u>	<u>\$ 282,161</u>	<u>\$ 391,392</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Due to other funds	\$ 5,300	\$ 803	\$ 1,472	\$ -	\$ 7,575
Total liabilities	<u>5,300</u>	<u>803</u>	<u>1,472</u>	<u>-</u>	<u>7,575</u>
Fund balances (deficit):					
Unreserved, undesignated	<u>86,696</u>	<u>15,973</u>	<u>(1,013)</u>	<u>282,161</u>	<u>383,817</u>
Total liabilities and fund balances	<u>\$ 91,996</u>	<u>\$ 16,776</u>	<u>\$ 459</u>	<u>\$ 282,161</u>	<u>\$ 391,392</u>

ST. LANDRY PARISH POLICE JURY
Capital Projects Funds

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

	Road District Capital Projects	Special Assessment Construction	Louisiana Community Development Block Grant	Old City Hall Construction	Total
Revenues:					
Intergovernmental revenues -					
Federal grants	\$ -	\$ -	\$ 45,805	\$ -	\$ 45,805
Use of money and property	2,088	1,116	-	4,050	7,254
Other revenue	<u>19,690</u>	<u>69,468</u>	<u>-</u>	<u>-</u>	<u>89,158</u>
Total revenues	<u>21,778</u>	<u>70,584</u>	<u>45,805</u>	<u>4,050</u>	<u>142,217</u>
Expenditures:					
Public works					
Professional fees	-	69,251	26,841	21,889	117,981
Capital outlay	<u>4,543</u>	<u>-</u>	<u>19,765</u>	<u>-</u>	<u>24,308</u>
Total expenditures	<u>4,543</u>	<u>69,251</u>	<u>46,606</u>	<u>21,889</u>	<u>142,289</u>
Excess (deficiency) of revenues over expenditures	<u>17,235</u>	<u>1,333</u>	<u>(801)</u>	<u>(17,839)</u>	<u>(72)</u>
Other financing sources (uses):					
Operating transfers in	50	-	-	300,000	300,050
Operating transfers out	<u>(140)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(140)</u>
Total other financing sources (uses)	<u>(90)</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>299,910</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	17,145	1,333	(801)	282,161	299,838
Fund balances (deficit), beginning	<u>69,551</u>	<u>14,640</u>	<u>(212)</u>	<u>-</u>	<u>83,979</u>
Fund balances (deficit), ending	<u>\$86,696</u>	<u>\$ 15,973</u>	<u>\$ (1,013)</u>	<u>\$ 282,161</u>	<u>\$383,817</u>

ST. LANDRY PARISH POLICE JURY
 Capital Projects Funds
 Road District Capital Project Funds

Combining Balance Sheet
 December 31, 1999

	Road District 2 of Ward 1 Construction	Sub-Road District 1 of Road District 11-A Construction	Sub-Road District 2 of Road District 11-A Construction	Total
ASSETS				
Cash	\$ 73,533	\$ 3	\$ 6,460	\$ 79,996
Due from other funds	-	8,000	4,000	12,000
Total assets	<u>\$ 73,533</u>	<u>\$ 8,003</u>	<u>\$ 10,460</u>	<u>\$ 91,996</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to other funds	\$ -	\$ -	\$ 5,300	\$ 5,300
Total liabilities	-	-	5,300	5,300
Fund balances:				
Unreserved, undesignated	73,533	8,003	5,160	86,696
Total liabilities and fund balances	<u>\$ 73,533</u>	<u>\$ 8,003</u>	<u>\$ 10,460</u>	<u>\$ 91,996</u>

ST. LANDRY PARISH POLICE JURY
 Capital Projects Funds
 Road District Capital Project Funds

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

	Road District 2 of Ward 1 Construction	Sub-Road District 1 of Road District 11-A Construction	Sub-Road District 2 of Road District 11-A Construction	Total
Revenues:				
Use of money and property	\$ 1,898	\$ 27	\$ 163	\$ 2,088
Other revenue	<u>-</u>	<u>19,690</u>	<u>-</u>	<u>19,690</u>
Total revenues	<u>1,898</u>	<u>19,717</u>	<u>163</u>	<u>21,778</u>
Expenditures:				
Public works -				
Professional fees	-	-	20	20
Capital outlay	<u>4,523</u>	<u>-</u>	<u>-</u>	<u>4,523</u>
Total expenditures	<u>4,523</u>	<u>-</u>	<u>20</u>	<u>4,543</u>
Excess (deficiency) of revenues over expenditures	(2,625)	19,717	143	17,235
Other financing sources (uses)				
Operating transfers in	-	50	-	50
Operating transfers out	<u>(140)</u>	<u>-</u>	<u>-</u>	<u>(140)</u>
Total other financing sources (uses)	<u>(140)</u>	<u>50</u>	<u>-</u>	<u>(90)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(2,765)	19,767	143	17,145
Fund balances (deficit), beginning	<u>76,298</u>	<u>(11,764)</u>	<u>5,017</u>	<u>69,551</u>
Fund balances, ending	<u>\$ 73,533</u>	<u>\$ 8,003</u>	<u>\$ 5,160</u>	<u>\$ 86,696</u>

ST. LANDRY PARISH POLICE JURY
 Capital Projects Funds
 Special Assessment Construction Funds

Combining Balance Sheet
 December 31, 1999

	Special Assessments 1999 Construction	Special Assessments 2-A Construction	Special Assessments SA1 88 Construction	Special Assessments 1992 Construction	Total
ASSETS					
Cash	\$ <u>1,675</u>	\$ <u>15,101</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>16,776</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Due to other funds	\$ <u>550</u>	\$ <u>-</u>	\$ <u>100</u>	\$ <u>153</u>	\$ <u>803</u>
Total liabilities	<u>550</u>	<u>-</u>	<u>100</u>	<u>153</u>	<u>803</u>
Fund balances (deficits):					
Unreserved, undesignated	<u>1,125</u>	<u>15,101</u>	<u>(100)</u>	<u>(153)</u>	<u>15,973</u>
Total liabilities and fund balances	<u>\$ 1,675</u>	<u>\$ 15,101</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,776</u>

ST. LANDRY PARISH POLICE JURY
 Capital Projects Funds
 Special Assessment Construction Funds

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

	<u>Special Assessments 1999 Construction</u>	<u>Special Assessments 2-A Construction</u>	<u>Special Assessments SA1 88 Construction</u>	<u>Special Assessments 1992 Construction</u>	<u>Total</u>
Revenues:					
Use of money and property	\$ 734	\$ 382	\$ -	\$ -	\$ 1,116
Other revenue	<u>69,468</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,468</u>
Total revenues	<u>70,202</u>	<u>382</u>	<u>-</u>	<u>-</u>	<u>70,584</u>
Expenditures:					
Public works -					
Professional fees	<u>69,077</u>	<u>170</u>	<u>4</u>	<u>-</u>	<u>69,251</u>
Total expenditures	<u>69,077</u>	<u>170</u>	<u>4</u>	<u>-</u>	<u>69,251</u>
Excess (deficiency) of revenues over expenditures	1,125	212	(4)	-	1,333
Fund balances (deficits), beginning	<u>-</u>	<u>14,889</u>	<u>(96)</u>	<u>(153)</u>	<u>14,640</u>
Fund balances (deficits), ending	<u>\$ 1,125</u>	<u>\$ 15,101</u>	<u>\$ (100)</u>	<u>\$ (153)</u>	<u>\$ 15,973</u>

AGENCY FUNDS

Payroll Fund

The Payroll Fund is used to account for the issuing of payroll checks to employees of the Jury.

Adjudicated Property Fund

The adjudicated Property Fund is used to account for delinquent property tax revenue collected by a third party. The taxes collected are remitted to the St. Landry Parish Tax Collector for distribution.

ST. LANDRY PARISH POLICE JURY
Agency Funds

Combining Balance Sheets
December 31, 1999

	Payroll	Adjudicated Property	Total
ASSETS			
Cash	\$ 5,414	\$ 58,312	\$ 63,726
Receivables	-	1,690	1,690
Total assets	<u>\$ 5,414</u>	<u>\$ 60,002</u>	<u>\$ 65,416</u>
LIABILITIES			
Accounts payable	\$ 789	\$ -	\$ 789
Due to other funds	4,625	21,736	26,361
Due to other government	-	38,266	38,266
Total liabilities	<u>\$ 5,414</u>	<u>\$ 60,002</u>	<u>\$ 65,416</u>

ST. LANDRY PARISH POLICE JURY
Agency Funds

Combining Statement of Changes in Assets and Liabilities
December 31, 1999

	Payroll Fund			
	Balance 1/1/99	Additions	Deletions	Balance 12/31/99
ASSETS				
Cash	\$ 5,900	\$2,082,824	\$2,083,310	\$ 5,414
LIABILITIES				
Accounts payable	\$ 689	\$ 789	\$ 689	\$ 789
Due to other funds	5,211	-	586	4,625
Total liabilities	\$ 5,900	\$ 789	\$ 1,275	\$ 5,414
	Adjudicated Property Fund			
	Balance 1/1/99	Additions	Deletions	Balance 12/31/99
ASSETS				
Cash	\$ 18,496	\$ 47,397	\$ 7,581	\$ 58,312
Receivables	-	1,690	-	1,690
Total assets	\$ 18,496	\$ 49,087	\$ 7,581	\$ 60,002
LIABILITIES				
Due to other funds	\$ -	\$ 21,736	\$ -	\$ 21,736
Due to other government	18,496	19,770	-	38,266
Total liabilities	\$ 18,496	\$ 41,506	\$ -	\$ 60,002
	Total			
	Balance 1/1/99	Additions	Deletions	Balance 12/31/99
ASSETS				
Cash	\$ 24,396	\$2,130,221	\$2,090,891	\$ 63,726
Receivables	-	1,690	-	1,690
Total assets	\$ 24,396	\$2,131,911	\$2,090,891	\$ 65,416
LIABILITIES				
Accounts payable	\$ 689	\$ 789	\$ 689	\$ 789
Due to other funds	5,211	21,736	586	26,361
Due to other government	18,496	19,770	-	38,266
Total liabilities	\$ 24,396	\$ 42,295	\$ 1,275	\$ 65,416

GENERAL FIXED ASSETS ACCOUNT GROUP

ST. LANDRY PARISH POLICE JURY

Statement of Changes in General Fixed Assets
Year Ended December 31, 1999

	Primary Government			Total
	Land	Buildings and Improvements	Furniture and Equipment	
General fixed assets, January 1, 1999	<u>\$455,943</u>	<u>\$ 11,248,512</u>	<u>\$2,035,694</u>	<u>\$13,740,149</u>
Additions from:				
Special Revenue Funds	-	-	48,925	48,925
General Fund	-	-	1,038	1,038
Total additions	-	-	<u>49,963</u>	<u>49,963</u>
Assets sold, traded or reclassified	-	-	<u>188,708</u>	<u>188,708</u>
General fixed assets, December 31, 1999	<u>\$455,943</u>	<u>\$ 11,248,512</u>	<u>\$1,896,949</u>	<u>\$13,601,404</u>

COMPONENT UNITS

ST. LANDRY PARISH POLICE JURY
Component Units

Combining Balance Sheet
Year Ended December 31, 1999

	<u>St. Landry Parish Tourist Commission</u>	<u>St. Landry Parish Historical Development</u>	<u>Criminal Court</u>
 ASSETS AND OTHER DEBITS			
Cash	\$ 81,577	\$ 9,184	\$ 11,322
Receivables	7,496	-	7,317
Land, buildings, equipment and improvements	-	-	-
Other debits:			
Amount available in debt service funds	-	-	-
Amount to be provided for general long-term debt obligations	-	-	-
	<u> -</u>	<u> -</u>	<u> -</u>
Total assets	<u>\$ 89,073</u>	<u>\$ 9,184</u>	<u>\$ 18,639</u>
 LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ 1,093	\$ -	\$ 5,317
Due to primary government	-	-	42,933
Due to other government	-	-	-
Compensated absences	-	-	-
Bonds payable	-	-	-
	<u> -</u>	<u> -</u>	<u> -</u>
Total liabilities	<u>1,093</u>	<u>-</u>	<u>48,250</u>
Fund equity and other credits:			
Investment in general fixed assets	-	-	-
Fund balances (deficits):			
Reserved for debt service	-	-	-
Unreserved, undesignated	87,980	9,184	(29,611)
	<u>87,980</u>	<u>9,184</u>	<u>(29,611)</u>
Total fund equity and other credits	<u>87,980</u>	<u>9,184</u>	<u>(29,611)</u>
Total liabilities, equity and other credits	<u>\$ 89,073</u>	<u>\$ 9,184</u>	<u>\$ 18,639</u>

<u>Job Training Partnership Act</u>	<u>Airport Authority</u>	<u>Agricultural Arena Authority</u>	<u>Fire Protection District No. 6</u>	<u>Total</u>
\$ 6,232	\$ 21,728	\$ 1,782	\$ 136,765	\$ 268,590
549,701	5,909	-	145,946	716,369
1,524,921	1,147,855	-	57,471	2,730,247
-	-	-	130,000	130,000
<u>81,482</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>81,482</u>
<u>\$2,162,336</u>	<u>\$1,175,492</u>	<u>\$ 1,782</u>	<u>\$470,182</u>	<u>\$3,926,688</u>
\$ 554,044	\$ 3,324	\$ -	\$ 4,010	\$ 567,788
-	5,500	3,711	-	52,144
1,889	-	-	-	1,889
81,482	-	-	-	81,482
<u>-</u>	<u>-</u>	<u>-</u>	<u>130,000</u>	<u>130,000</u>
<u>637,415</u>	<u>8,824</u>	<u>3,711</u>	<u>134,010</u>	<u>833,303</u>
1,524,921	1,147,855	-	57,471	2,730,247
-	-	-	87,147	87,147
<u>-</u>	<u>18,813</u>	<u>(1,929)</u>	<u>191,554</u>	<u>275,991</u>
<u>1,524,921</u>	<u>1,166,668</u>	<u>(1,929)</u>	<u>336,172</u>	<u>3,093,385</u>
<u>\$2,162,336</u>	<u>\$1,175,492</u>	<u>\$ 1,782</u>	<u>\$470,182</u>	<u>\$3,926,688</u>

ST. LANDRY PARISH POLICE JURY
Component Units

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

	<u>St. Landry Parish Tourist Commission</u>	<u>St. Landry Parish Historical Development</u>	<u>Criminal Court</u>	<u>Job Training Partnership Act</u>
Revenues:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues -				
Federal grants	-	-	-	9,549,115
State revenues -				
Grants	-	-	-	-
State revenue sharing	-	-	-	-
Fines and forfeitures	-	-	208,385	-
Use of money and property	-	-	260	-
Other revenues	<u>63,912</u>	<u>300,763</u>	<u>-</u>	<u>5,615</u>
Total revenues	<u>63,912</u>	<u>300,763</u>	<u>208,645</u>	<u>9,554,730</u>
Expenditures:				
General government -				
Judicial	-	-	221,090	-
Finance and administrative	-	-	-	1,286,409
Public safety	-	-	-	-
Public works	71,888	1,267	-	-
Economic development and assistance	-	-	-	-
Education	-	-	-	8,268,321
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>71,888</u>	<u>1,267</u>	<u>221,090</u>	<u>9,554,730</u>
Excess (deficiency) of revenues over expenditures	<u>(7,976)</u>	<u>299,496</u>	<u>(12,445)</u>	<u>-</u>
Other financing uses:				
Administrative fees	-	-	-	-
Transfers out	<u>-</u>	<u>(340,000)</u>	<u>-</u>	<u>-</u>
Total other financing uses	<u>-</u>	<u>(340,000)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing uses	(7,976)	(40,504)	(12,445)	-
Fund balances (deficits), beginning	<u>95,956</u>	<u>49,688</u>	<u>(17,166)</u>	<u>-</u>
Fund balances (deficits), ending	<u>\$ 87,980</u>	<u>\$ 9,184</u>	<u>\$ (29,611)</u>	<u>\$ -</u>

<u>Airport Authority</u>	<u>Agricultural Arena Authority</u>	<u>Fire Protection District No. 6</u>	<u>Total</u>
\$ -	\$ -	\$ 124,398	\$ 124,398
27,864	-	-	9,576,979
9,364	-	-	9,364
-	-	13,814	13,814
-	-	-	208,385
-	29	1,630	1,919
<u>40,668</u>	<u>2,745</u>	<u>7,920</u>	<u>421,623</u>
<u>77,896</u>	<u>2,774</u>	<u>147,762</u>	<u>10,356,482</u>
-	-	-	221,090
-	-	874	1,287,283
69,078	-	79,164	148,242
-	-	-	73,155
-	3,366	-	3,366
-	-	-	8,268,321
-	-	14,665	14,665
-	-	<u>5,015</u>	<u>5,015</u>
<u>69,078</u>	<u>3,366</u>	<u>99,718</u>	<u>10,021,137</u>
<u>8,818</u>	<u>(592)</u>	<u>48,044</u>	<u>335,345</u>
-	(111)	-	(111)
-	-	-	<u>(340,000)</u>
-	<u>(111)</u>	-	<u>(340,111)</u>
8,818	(703)	48,044	(4,766)
<u>9,995</u>	<u>(1,226)</u>	<u>230,657</u>	<u>367,904</u>
<u>\$ 18,813</u>	<u>\$ (1,929)</u>	<u>\$ 278,701</u>	<u>\$ 363,138</u>

ST. LANDRY PARISH POLICE JURY
Component Units
Job Training Partnership Act Programs

Combining Program Balance Sheet
December 31, 1999

	6 Percent	Title II-A	Title II-B	Title II-C
ASSETS AND OTHER DEBITS				
Cash (overdraft)	\$ -	\$ 4,887	\$ 1,567	\$ 1,586
Receivables	-	168,253	-	80,093
Equipment	13,437	420,925	-	246,290
Other debits:				
Amount to be provided for general long-term debt obligations	-	8,882	-	6,844
Total assets	<u>\$ 13,437</u>	<u>\$ 602,947</u>	<u>\$ 1,567</u>	<u>\$ 334,813</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$ -	\$ 173,140	\$ -	\$ 81,679
Due to other government	-	-	1,567	-
Compensated absences	-	8,882	-	6,844
Total liabilities	<u>-</u>	<u>182,022</u>	<u>1,567</u>	<u>88,523</u>
Fund equity and other credits:				
Investment in general fixed assets	13,437	420,925	-	246,290
Total liabilities, equity and other credits	<u>\$ 13,437</u>	<u>\$ 602,947</u>	<u>\$ 1,567</u>	<u>\$ 334,813</u>

<u>8 Percent Education</u>	<u>5 Percent</u>	<u>Title III-F</u>	<u>Title III-D</u>	<u>One-Stop Jobnet</u>	<u>Welfare to Work</u>	<u>Total</u>
\$ 52	\$ 322	\$ (2,460)	\$ (22)	\$ -	\$ 300	\$ 6,232
27,351	-	117,966	6,646	-	149,392	549,701
58,509	62,903	499,017	45,064	153,808	24,968	1,524,921
<u>2,770</u>	<u>-</u>	<u>26,156</u>	<u>2,200</u>	<u>-</u>	<u>34,630</u>	<u>81,482</u>
<u>\$ 88,682</u>	<u>\$ 63,225</u>	<u>\$ 640,679</u>	<u>\$ 53,888</u>	<u>\$ 153,808</u>	<u>\$ 209,290</u>	<u>\$ 2,162,336</u>
\$ 27,403	\$ -	\$ 115,506	\$ 6,624	\$ -	\$ 149,692	\$ 554,044
-	322	-	-	-	-	1,889
<u>2,770</u>	<u>-</u>	<u>26,156</u>	<u>2,200</u>	<u>-</u>	<u>34,630</u>	<u>81,482</u>
<u>30,173</u>	<u>322</u>	<u>141,662</u>	<u>8,824</u>	<u>-</u>	<u>184,322</u>	<u>637,415</u>
<u>58,509</u>	<u>62,903</u>	<u>499,017</u>	<u>45,064</u>	<u>153,808</u>	<u>24,968</u>	<u>1,524,921</u>
<u>\$ 88,682</u>	<u>\$ 63,225</u>	<u>\$ 640,679</u>	<u>\$ 53,888</u>	<u>\$ 153,808</u>	<u>\$ 209,290</u>	<u>\$ 2,162,336</u>

ST. LANDRY PARISH POLICE JURY
Component Units
Job Training Partnership Act Programs

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

	<u>6 Percent</u>	<u>Title II-A</u>	<u>Title II-B</u>	<u>Title II-C</u>
Revenues:				
Intergovernmental -				
Federal grants	\$ -	\$2,208,447	\$1,001,667	\$1,266,195
Program income	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,615</u>
Total revenues	<u>-</u>	<u>2,208,447</u>	<u>1,001,667</u>	<u>1,271,810</u>
Expenditures:				
General government -				
Finance and administrative	-	78,644	194,434	117,217
Education	<u>-</u>	<u>2,129,803</u>	<u>807,233</u>	<u>1,154,593</u>
Total expenditures	<u>-</u>	<u>2,208,447</u>	<u>1,001,667</u>	<u>1,271,810</u>
Excess of revenues over expenditures	-	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>8 Percent Education</u>	<u>5 Percent</u>	<u>Title III-F</u>	<u>Title III-D</u>	<u>One-Stop Jobnet</u>	<u>Welfare to Work</u>	<u>Total</u>
\$ 159,631	\$ 86,160	\$ 2,705,928	\$ 134,622	\$ -	\$ 1,986,465	\$ 9,549,115
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,615</u>
<u>159,631</u>	<u>86,160</u>	<u>2,705,928</u>	<u>134,622</u>	<u>-</u>	<u>1,986,465</u>	<u>9,554,730</u>
33,479	19,387	359,731	21,729	-	461,788	1,286,409
<u>126,152</u>	<u>66,773</u>	<u>2,346,197</u>	<u>112,893</u>	<u>-</u>	<u>1,524,677</u>	<u>8,268,321</u>
<u>159,631</u>	<u>86,160</u>	<u>2,705,928</u>	<u>134,622</u>	<u>-</u>	<u>1,986,465</u>	<u>9,554,730</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

INTERNAL CONTROL, COMPLIANCE
AND
OTHER GRANT INFORMATION



Darnall, Sikes & Frederick

A Corporation of Certified Public Accountants

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Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of General Purpose Financial Statements Performed in Accordance with *Government Auditing Standards*

Other Locations:

125 Rue Beauregard
Lafayette, LA 70508
337.232.3312

1311 Laurel Avenue
Louisville, LA 70535
337.457.4116

1201 Brashear Avenue
Suite 301
Morgan City, LA 70380
801.381.6761

101 Pere Mequet
Abbeville, LA 70510
337.893.5170

The Members of the Police Jury
St. Landry Parish
Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1999, and have issued our report thereon dated May 15, 2000. 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 Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Compliance

As part of obtaining reasonable assurance about whether the St. Landry Parish Police Jury's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings and questioned costs as items 99-2 and 99-3.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. Landry Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant

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deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the St. Landry Parish Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is 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 general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described in the schedule of findings and questioned costs as item 99-1 to be a material weakness.

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

Dannall, Sikes & Frederick
A Corporation of Certified Public Accountants

Eunice, Louisiana
May 15, 2000



Darnall, Sikes & Frederick

(A Corporation of Certified Public Accountants)

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Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133

Other Locations

125 Rue Beauregard
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15311 Laurel Avenue
Eunice, LA 70535
337.387.4146

1701 Brashear Avenue
Suite 301
Morgan City, LA 70380
801.584.6761

301 Pere Mezier
Abbeville, LA 70510
337.893.8470

The Members of the Police Jury
St. Landry Parish
Opelousas, Louisiana

Compliance

We have audited the compliance of St. Landry 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 St. Landry Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of St. Landry Parish Police Jury's management. Our responsibility is to express an opinion on St. Landry Parish Police Jury's compliance based on our audit.

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

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In our opinion, St. Landry Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 1999. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that 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 item 99-4.

Internal Control Over Compliance

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

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

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

Dannall, Sikes & Frederick
A Corporation of Certified Public Accountants

Eunice, Louisiana
May 15, 2000

ST. LANDRY PARISH POLICE JURY

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

Section I Internal Control And Compliance Material To The Financial Statements

98-1 Individual Segregation of Accounting Functions

Finding:

Due to the small number of accounting personnel, the Police Jury did not have adequate segregation of functions within the accounting system.

Status:

This finding is unresolved. See current year finding 99-1.

98-2 Budget Compliance

Finding:

The St. Landry Parish Police Jury failed to adopt a budget for the Flood Control Fund, Sub-Road District 1 Election District 3 of Ward 1B Maintenance Fund, Road District 2 of 1 Maintenance Fund and the Grant Writer Fund, special revenue funds. Louisiana R.S. 39:13-4 requires a budget to be adopted for each special revenue fund.

Status:

This finding is resolved except for the Flood Control Fund. See current years finding 99-2.

98-3 Budget Variance

Finding:

Regarding the General Fund, total actual expenditures and other uses exceeded total budgeted expenditures and other uses by more than five percent. Louisiana R.S. 39:1309 requires the governing authority to amend the budget once notified that actual expenditures and other uses exceed budgeted amounts by five percent or more.

Status:

This finding is unresolved. See current year finding 99-3.

Section II Internal Control And Compliance Material To Federal Awards

No findings were noted during the audit of the financial statements for the year ended December 31, 1998.

Section III Management Letter

This section is not applicable for the year ended December 31, 1998.

St. Landry Parish Police Jury

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

Section I Summary of Auditor's Results

FINANCIAL STATEMENTS

Auditor's Report

An adverse opinion has been issued on the St. Landry Parish Police Jury's general purpose financial statements as of and for the year ended December 31, 1999. The adverse opinion is attributable to the omission of financial data of several component units of the St. Landry Parish Police Jury.

Reportable Condition - Financial Reporting

A reportable condition in internal control over financial reporting was disclosed during the audit of the financial statements and is shown as item 99-1 in Section II and is considered a material weakness.

Material Noncompliance - Financial Reporting

There were two instances of noncompliance material to the financial statements disclosed during the audit of the financial statements and are shown as items 99-2 and 99-3 in Section II.

FEDERAL AWARDS

Auditor's Report - Major Programs

In our opinion, the St. Landry Parish Police Jury, complied, in all material respects, with the requirements that are applicable to its major federal programs for the year ended December 31, 1999.

Major Program - Identification

St. Landry Parish Police Jury had the following programs, at December 31, 1999, tested as major programs:

<u>Program Name</u>	<u>CFDA Number</u>
Title IIA	17.250
Title IIA-5%	17.250
Title IIA-8%	17.250
Title IIB	17.250
Title IIC	17.250
Title IID	17.246
Title IIF	17.246

St. Landry Parish Police Jury

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

Section I Summary of Auditor's Results (Continued)

Major Program - Threshold

The dollar threshold to distinguish Type A and Type B programs is \$300,000 for the year ended December 31, 1999.

Low-Risk Auditee

St. Landry Parish Police Jury is not considered a low-risk auditee for the year ended December 31, 1999.

Reportable Condition - Major Programs

There were no reportable conditions in internal control over compliance over each major program disclosed during the audit of the financial statements.

Finding Related to Federal Programs

There was one instance of material noncompliance disclosed during the audit relating to federal programs and is shown as item 99-4 in Section III.

Section II Financial Statement Findings

99-1 Individual Segregation of Accounting Functions

Finding:

Due to the small number of accounting personnel, the Police Jury does not have adequate segregation of functions within the accounting system.

Recommendation:

Based on the size of the operation and the cost-benefit of additional accounting personnel, it may not be feasible to achieve complete segregation of duties.

99-2 Budget Compliance

Finding:

The St. Landry Parish Police Jury failed to adopt a budget for the Flood Control Fund, a special revenue fund. Louisiana R.S. 39:1301 requires a budget to be adopted for each special revenue fund.

St. Landry Parish Police Jury

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

Section II Financial Statement Findings (Continued)

Recommendation:

The Police Jury should implement procedures to ensure that budgets are adopted for all special revenue funds.

99-3 Budget Variance

Finding:

The General Fund and the Health Unit Maintenance Fund, a special revenue fund, had total actual expenditures and other uses exceeding total budgeted expenditures and other uses by more than five percent. Louisiana R.S. 39:1309 requires the governing authority to amend the budget once notified that actual expenditures and other uses exceed budgeted amounts by five percent or more (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$250,000 or less).

Recommendation:

The Police Jury should monitor variances between actual and budgeted expenditures and other uses and revise the budget as deemed necessary.

Section III Federal Award Findings and Questioned Costs

99-4 Cash Management

Finding:

J.T.P.A., a component unit, has established procedures to minimize the time between the transfer of federal funds and the pay out of funds for program purposes. However, we noted one instance whereby \$11,000 of federal funds were requested and the ultimate pay out of funds extended over a twelve-week period.

Recommendation:

A request for federal funds should be made only after eligible expenditures for program purposes have been properly documented and approved.

St. Landry Parish Police Jury
Management's Corrective Action Plan
Year Ended December 31, 1999

Response to finding 99-1:

A complete segregation of duties is not feasible due to the cost-benefit of hiring additional personnel.

Response to finding 99-2:

Procedures will be implemented to ensure that budgets are adopted for all special revenue funds.

Response to finding 99-3:

Procedures will be implemented to monitor actual expenditures in relation to the adopted budget and the jurors will be properly notified in order to appropriately amend the budget.

Response to finding 99-4:

A request was made for federal funds relating to the Title III F program expenditures. However, the request was made from the Title III D program rather than the Title III F program. Once noted, J.T.P.A. properly requested federal funds from the Title III F program to pay for those expenditures. The Title III D funds were used to pay for expenditures of the program as they were incurred. Efforts will be made to prevent this incident from occurring in the future.

ST. LANDRY PARISH POLICE JURY

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

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Disbursements/ Expenditures</u>	<u>Amounts to Subrecipients</u>
Primary Government - U.S. Department of Defense: Passed through the Office of Treasurer of the State of Louisiana - Payments to States in lieu of real estate taxes	12.112	\$ 6,420	\$ -
Department of Housing and Urban Development: Passed through Division of Administration - Louisiana Community Development Block Grant Street Improvements	14.219	19,765	-
Demonstrated Needs Program	14.228	26,040	-
		45,805	-
Total primary government		52,225	-
Component Units - US. Department of Labor: Passed through Louisiana Department of Labor - Job Training Partnership Act			
Title II-A	17.250	2,208,447	-
Title II-B	17.250	1,001,667	-
Title II-C	17.250	1,271,810	-
Title III-D	17.246	134,622	-
Title III-F	17.246	2,705,928	-
5 Percent	17.250	86,160	-
		7,408,634	-
Passed through Louisiana Department of Education - Job Training Partnership Act 8 Percent Education	17.250	159,631	-
Passed through Louisiana Department of Labor, Office of Workforce Development - Welfare-to-Work	17.253	1,986,465	-
U.S. Department of Transportation: Federal Aviation Administration - Airport Improvement Program	20.106	69,078	-
Total component units		9,623,808	-
Total		\$ 9,676,033	\$ -

NOTE 1 BASIS OF PRESENTATION

The above schedule of expenditures of federal awards includes the federal grant activity of the St. Landry Parish Police Jury and is presented on the same basis of accounting as described in Note 1 to the financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations".