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AVOYELLES PARISH POLICE JURY
Marksville, 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

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditors' Report	1-2
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - all fund types and account groups	4-5
Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types	6-7
Combined statement of revenues, expenditures and changes in fund balances - budget (GAAP basis) and actual - general, special revenue and debt service funds	8-9
Combining balance sheet - component units	10
Combining statement of revenues, expenditures, and changes in fund balances - component units	11
Notes to financial statements	12-27
SUPPLEMENTAL INFORMATION	
SCHEDULES OF INDIVIDUAL FUNDS:	
Special revenue funds -	
Combining balance sheet	31-32
Combining statement of revenues, expenditures, and changes in fund balances	33-34
Debt service funds -	
Combining balance sheet	36
Combining statement of revenues, expenditures, and changes in fund balances	37
Capital projects funds -	
Combining balance sheet	39
Combining statement of revenues, expenditures, and changes in fund balances	40
Agency funds -	
Combining statement of changes in assets and liabilities	42

TABLE OF CONTENTS (CONTINUED)

	<u>Page</u>
COMPLIANCE AND INTERNAL CONTROL	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	44-45
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	46-47
Schedule of federal awards	48
Notes to schedule of expenditures of federal awards	49
Schedule of findings and questioned costs	50-52
Summary schedule of current and prior year findings and corrective action plan	53-54

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INDEPENDENT AUDITORS' REPORT

To the Members of the Police Jury
Avoyelles Parish
Marksville, Louisiana

We have audited the accompanying general purpose financial statements of the Avoyelles 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 Avoyelles Parish Police Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

As described more fully in Note 1, the general purpose financial statements referred to above do not include financial statements of various government agencies (component units) for which Avoyelles Parish Police Jury has oversight responsibility, and whose financial statements should be included to conform with generally accepted accounting principles.

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

In accordance with Government Auditing Standards, we have also issued a report dated May 12, 2000 on our consideration of the Avoyelles Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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

Marksville, Louisiana
May 12, 2000

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

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

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

	Governmental Fund Types			Fiduciary	
	General	Special Revenue	Debt Service	Capital Projects	Fund Type Agency Funds
ASSETS AND OTHER DEBITS					
Assets:					
Cash and interest-bearing deposits	\$ -	\$3,526,908	\$1,151,349	\$162,719	\$ 30,996
Receivables	193,445	1,071,928	69,092	38,094	562,137
Due from other funds	193,813	30,724	195,357	-	8,559
Due from component unit	7,575	231	-	-	-
Other assets	439	156	-	-	-
Land, buildings, and equipment	-	-	-	-	-
Other debits:					
Amount in debt service funds	-	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-
Total assets and other debits	\$395,272	\$4,629,947	\$1,415,798	\$200,813	\$ 601,692
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts, salaries, and other payables	\$ 28,208	\$ 338,298	\$ 2,474	\$ 42,503	\$ -
Due to other funds	18,424	75,537	15,942	52,162	266,388
Due to other governmental units	-	22,129	-	389	326,745
Due to jurors and witnesses	-	-	-	-	8,559
Due to primary government	-	-	-	-	-
Deferred revenue	-	-	-	2,125	-
Bonds payable	-	-	-	-	-
Certificates of indebtedness	-	-	-	-	-
Total liabilities	46,632	435,964	18,416	97,179	601,692
Fund equity:					
Investment in general fixed assets	-	-	-	-	-
Fund balances -					
Reserved for debt service	-	-	1,041,120	-	-
Unreserved, undesignated	348,640	4,193,983	356,262	103,634	-
Total fund equity	348,640	4,193,983	1,397,382	103,634	-
Total liabilities and fund equity	\$395,272	\$4,629,947	\$1,415,798	\$200,813	\$ 601,692

The accompanying notes are an integral part of this statement.

Account Groups		Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)
General Fixed Assets	General Long-Term Obligations	Primary Government		Reporting Entity
\$ -	\$ -	\$ 4,871,972	\$ 45,830	\$ 4,917,802
-	-	1,934,696	31,633	1,966,329
-	-	428,453	-	428,453
-	-	7,806	-	7,806
-	-	595	-	595
4,334,667	-	4,334,667	-	4,334,667
-	1,041,120	1,041,120	-	1,041,120
-	13,880	13,880	-	13,880
<u>\$ 4,334,667</u>	<u>\$1,055,000</u>	<u>\$ 12,633,189</u>	<u>\$ 77,463</u>	<u>\$ 12,710,652</u>
\$ -	\$ -	\$ 411,483	\$ 4,721	\$ 416,204
-	-	428,453	-	428,453
-	-	349,263	-	349,263
-	-	8,559	-	8,559
-	-	-	7,806	7,806
-	-	2,125	-	2,125
-	330,000	330,000	-	330,000
-	725,000	725,000	-	725,000
-	<u>1,055,000</u>	<u>2,254,883</u>	<u>12,527</u>	<u>2,267,410</u>
<u>4,334,667</u>	-	<u>4,334,667</u>	-	<u>4,334,667</u>
-	-	1,041,120	-	1,041,120
-	-	5,002,519	64,936	5,067,455
-	-	<u>6,043,639</u>	<u>64,936</u>	<u>6,108,575</u>
<u>\$ 4,334,667</u>	<u>\$1,055,000</u>	<u>\$ 12,633,189</u>	<u>\$ 77,463</u>	<u>\$ 12,710,652</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

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

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Taxes -				
Ad valorem	\$ 118,661	\$ 674,697	\$ 75,585	\$ -
Sales	-	2,874,914	-	-
Licenses and permits	89,116	-	-	-
Intergovernmental revenues -				
Federal grants	-	388,571	-	323,911
State funds:				
Parish transportation funds	-	515,969	-	-
State revenue sharing (net)	39,283	201,743	-	-
Parish equalization funds	101,193	-	-	-
Other	194,382	83,493	-	420,942
Fees, charges and commissions	245,102	10,312	76,926	-
Use of money and property	4,007	731,676	18,284	-
Other revenues	182,473	21,916	814,402	-
Total revenues	<u>974,217</u>	<u>5,503,291</u>	<u>985,197</u>	<u>744,853</u>
Expenditures:				
General government -				
Legislative	218,455	-	-	-
Judicial	302,489	-	-	-
Elections	26,752	-	-	-
Finance and administrative	113,143	-	229,092	7,419
Other	102,352	-	-	1,055
Public safety	229,562	7,027	-	73,436
Public works	-	3,949,725	5,317	768,585
Health and welfare	-	467,616	-	-
Culture and recreation	6,010	456,892	-	-
Economic development and assistance	10,299	-	-	-
Debt service	7,518	-	568,434	-
Total expenditures	<u>1,016,580</u>	<u>4,881,260</u>	<u>802,843</u>	<u>850,495</u>
Excess (deficiency) of revenues over expenditures	<u>(42,363)</u>	<u>622,031</u>	<u>182,354</u>	<u>(105,642)</u>
Other financing sources (uses):				
Operating transfers in	19,450	-	-	70,040
Operating transfers out	-	(19,450)	(70,040)	-
Total other financing sources (uses)	<u>19,450</u>	<u>(19,450)</u>	<u>(70,040)</u>	<u>70,040</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(22,913)</u>	<u>602,581</u>	<u>112,314</u>	<u>(35,602)</u>
Fund balances, beginning	<u>371,553</u>	<u>3,591,402</u>	<u>1,285,068</u>	<u>139,236</u>
Fund balances, ending	<u>\$ 348,640</u>	<u>\$ 4,193,983</u>	<u>\$ 1,397,382</u>	<u>\$ 103,634</u>

The accompanying notes are an integral part of this statement.

Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
\$ 868,943	\$ -	\$ 868,943
2,874,914	68,290	2,943,204
89,116	-	89,116
712,482	-	712,482
515,969	-	515,969
241,026	-	241,026
101,193	-	101,193
698,817	-	698,817
332,340	115,693	448,033
753,967	3,877	757,844
1,018,791	18,690	1,037,481
<u>8,207,558</u>	<u>206,550</u>	<u>8,414,108</u>
218,455	-	218,455
302,489	-	302,489
26,752	-	26,752
349,654	-	349,654
103,407	-	103,407
310,025	117,860	427,885
4,723,627	-	4,723,627
467,616	-	467,616
462,902	-	462,902
10,299	89,438	99,737
575,952	-	575,952
<u>7,551,178</u>	<u>207,298</u>	<u>7,758,476</u>
<u>656,380</u>	<u>(748)</u>	<u>655,632</u>
89,490	-	89,490
<u>(89,490)</u>	<u>-</u>	<u>(89,490)</u>
<u>-</u>	<u>-</u>	<u>-</u>
656,380	(748)	655,632
<u>5,387,259</u>	<u>65,684</u>	<u>5,452,943</u>
<u>\$6,043,639</u>	<u>\$ 64,936</u>	<u>\$ 6,108,575</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

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

	General Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Taxes -			
Ad valorem	\$ 111,481	\$ 118,661	\$ 7,180
Sales taxes	-	-	-
Licenses and permits	88,930	89,116	186
Intergovernmental revenues -			
Federal grants	-	-	-
State funds:			
Parish transportation funds	-	-	-
State revenue sharing (net)	39,000	39,283	283
Parish equalization funds	74,830	101,193	26,363
Other	170,757	194,382	23,625
Fees, charges and commissions	279,175	245,102	(34,073)
Use of money and property	3,851	4,007	156
Miscellaneous	231,739	182,473	(49,266)
Total revenues	<u>999,763</u>	<u>974,217</u>	<u>(25,546)</u>
Expenditures:			
General government -			
Legislative	225,917	218,455	7,462
Judicial	249,756	302,489	(52,733)
Elections	25,644	26,752	(1,108)
Finance and administrative	115,947	113,143	2,804
Other	100,678	102,352	(1,674)
Public safety	185,694	229,562	(43,868)
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	6,038	6,010	28
Economic development and assistance	10,325	10,299	26
Debt service	-	7,518	(7,518)
Total expenditures	<u>919,999</u>	<u>1,016,580</u>	<u>(96,581)</u>
Excess (deficiency) of revenues over expenditures	<u>79,764</u>	<u>(42,363)</u>	<u>(122,127)</u>
Other financing sources (uses):			
Operating transfers in	-	19,450	19,450
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>19,450</u>	<u>19,450</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	79,764	(22,913)	(102,677)
Fund balances, beginning	<u>371,553</u>	<u>371,553</u>	<u>-</u>
Fund balances, ending	<u>\$ 451,317</u>	<u>\$ 348,640</u>	<u>\$(102,677)</u>

The accompanying notes are an integral part of this statement.

Special Revenue Funds			Debt Service Funds		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
\$ 623,161	\$ 674,697	\$ 51,536	\$ 66,200	\$ 75,585	\$ 9,385
2,814,900	\$2,874,914	60,014	-	-	-
-	-	-	-	-	-
392,200	388,571	(3,629)	-	-	-
505,000	515,969	10,969	-	-	-
199,000	201,743	2,743	-	-	-
-	-	-	-	-	-
83,392	83,493	101	-	-	-
9,000	10,312	1,312	76,900	76,926	26
788,422	731,676	(56,746)	26,500	18,284	(8,216)
22,400	21,916	(484)	911,171	814,402	(96,769)
<u>5,437,475</u>	<u>5,503,291</u>	<u>65,816</u>	<u>1,080,771</u>	<u>985,197</u>	<u>(95,574)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	104,000	229,092	(125,092)
-	-	-	-	-	-
7,200	7,027	173	-	-	-
4,146,443	3,949,725	196,718	-	5,317	(5,317)
506,910	467,616	39,294	-	-	-
457,750	456,892	858	-	-	-
-	-	-	-	-	-
-	-	-	566,642	568,434	(1,792)
<u>5,118,303</u>	<u>4,881,260</u>	<u>237,043</u>	<u>670,642</u>	<u>802,843</u>	<u>(132,201)</u>
<u>319,172</u>	<u>622,031</u>	<u>302,859</u>	<u>410,129</u>	<u>182,354</u>	<u>(227,775)</u>
-	-	-	-	-	-
-	(19,450)	(19,450)	-	(70,040)	(70,040)
-	(19,450)	(19,450)	-	(70,040)	(70,040)
319,172	602,581	283,409	410,129	112,314	(297,815)
<u>3,591,402</u>	<u>3,591,402</u>	<u>-</u>	<u>1,285,068</u>	<u>1,285,068</u>	<u>-</u>
<u>\$3,910,574</u>	<u>\$4,193,983</u>	<u>\$283,409</u>	<u>\$1,695,197</u>	<u>\$1,397,382</u>	<u>\$ (297,815)</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Combining Balance Sheet - Component Units
December 31, 1999

	<u>Criminal Court</u>	<u>Tourist Commission</u>	<u>Total</u>
ASSETS			
Cash and interest-bearing deposits	\$ 777	\$45,053	\$45,830
Receivables -			
Sales taxes	-	7,938	7,938
Other	17,533	6,162	23,695
Total assets	<u>\$18,310</u>	<u>\$59,153</u>	<u>\$77,463</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts, salaries and other payables	\$ 1,514	\$ 3,207	\$ 4,721
Due to primary government	7,068	738	7,806
Total liabilities	8,582	3,945	12,527
Fund balances:			
Unreserved, undesignated	7,544	58,140	64,936
Total liabilities and fund balances	<u>\$16,126</u>	<u>\$62,085</u>	<u>\$77,463</u>

The accompanying notes are an integral part of this statement.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

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

	Criminal Court	Tourist Commission	Total
Revenues:			
Sales taxes	\$ -	\$ 68,290	\$ 68,290
Fees, charges and commissions	115,693	-	115,693
Use of money and property	1,569	2,308	3,877
Other revenues	2,782	15,908	18,690
Total revenues	120,044	86,506	206,550
Expenditures:			
Public safety	117,860	-	117,860
Economic development and assistance	-	89,438	89,438
Total expenditures	117,860	89,438	207,298
Excess (deficiency) of revenues over expenditures	2,184	(2,932)	(748)
Fund balances, beginning	7,544	58,140	65,684
Fund balances, ending	\$ 7,544	\$ 58,140	\$ 64,936

The accompanying notes are an integral part of this statement.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Avoyelles Parish Police Jury (Police Jury) is the governing authority for Avoyelles Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 15 jurors representing the various districts within the parish. The jurors serve four-year terms that expire when the first meeting is held in January of 2000.

Avoyelles Parish occupies 850 square miles with a population of approximately 40,235. The Police Jury maintains 428 miles of roads, 268 hard surfaced and 160 gravel. The Police Jury's offices are located in the Avoyelles Parish Courthouse in Marksville. The Police Jury operates one maintenance barn throughout the parish. The Police Jury currently employs a secretary/treasurer and two office employees, thirty-two road crew members, three janitors, thirteen solid waste employees, eight drainage employees, a registrar of voters and one assistant, one recreational employee, an office of emergency preparedness director, one traffic sign specialist and fourteen library employees. The Police Jury also contributes to or pays the salaries of two city judges, two city marshals, nine justices of the peace and nine constables, a coroner, one courtroom employee, a district attorney and nine assistants. In addition, several part-time employees are hired during the year.

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

The accompanying financial statements of the Avoyelles Parish Police Jury have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board is the accepted standards-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Police Jury's accounting policies are described below.

A. The Reporting Entity

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

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

Primary government:

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

Individual component units:

Discretely presented component units - The component units column in the combined financial statements includes the financial data of two of the Police Jury's component units, which are reported in a separate column to emphasize they are legally separate from the Police Jury. Numerous other political subdivisions which would be required to be included, based on current standards, issue separate financial statements which have not been included in these financial statements. The component units included in these financial statements are described below:

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

Avoyelles Parish Tourist Commission - The Tourist Commission is composed of seven commissioners appointed by the Police Jury. The Police Jury approves the operating budget and has responsibility for funding any deficits. Separate financial statements of the Tourist Commission are not issued.

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

B. Fund Accounting

The accounts of the Police Jury are organized and operated on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. The funds presented in the financial statements are described as follows:

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

Governmental Funds -

General Fund

The General Fund is the general operating fund of the Police Jury. It 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 specific 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.

Capital Projects Funds

The capital projects funds account for specific financial resources to be used for various waterworks and road improvements.

Fiduciary Fund -

Agency Funds

The Agency Funds account for assets held by the Police Jury in a custodial capacity (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Accounting

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

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

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

All governmental and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Sales tax revenue is considered "measurable" when in the hands of intermediary collecting governments and is recognized as revenue at that time. Ad valorem taxes are assessed on a calendar year basis, become due on November 15th of each year, and become delinquent on January 1st. The taxes are generally collected in December of the current year and January and February of the ensuing year. A period of 90 days is used to measure availability in recognizing ad valorem tax revenue. Federal and state grants are recorded when the Police Jury is entitled to the funds. Interest income on time deposits is recorded when the time deposits have matured and the income is available. Substantially all other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations which are recognized when due. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

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

Encumbrance accounting is not used by the Police Jury.

D. Budget and Budgetary Accounting

Proposed budgets, prepared on a basis consistent with generally accepted accounting principles (GAAP), are submitted to the Police Jury prior to the commencement of the fiscal year. The proposed budgets are made available for public inspection not later than fifteen days prior to the beginning of the fiscal year.

Formal budget integration (within the accounting records) is employed as a management control device during the year. Expenditures are controlled by the use of outstanding purchase orders, but unliquidated encumbrances are not considered expenditures at year end. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. Budget amendments are adopted by the Police Jury when revenues plus projected revenues for the remainder of the year fail to meet budgeted revenues by five percent or more and/or expenditures plus projected expenditures for the remainder of the year exceed budgeted expenditures by five percent or more.

Capital projects funds' budgets are adopted on a project basis.

Budgetary control is exercised at the fund level.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

E. Cash and Interest-Bearing Deposits

Cash includes amounts in demand deposit accounts and time deposits. Louisiana statutes authorize the Police Jury to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

F. Short-Term Interfund Receivables/Payables

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

G. General Fixed Assets and General Long-Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. The Police Jury does not capitalize public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, streets and sidewalks and drainage systems. No depreciation has been provided on general fixed assets.

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

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

The account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

H. Compensated Absences

After six months of service, employees of the Police Jury earn annual leave at the rate of 5 to 15 days each year, depending upon their length of service. Unused annual leave may be carried forward from year to year not to exceed 20 days. Upon termination, employees are paid for unused annual leave at the employee's current rate of pay.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

Employees of the Police Jury receive from 5 to 15 days of sick leave each year, depending upon their length of service. Unused sick leave may be carried forward from year to year not to exceed 120 days. Upon termination, unused sick leave is forfeited.

At December 31, 1999, the Police Jury has no material accumulated leave benefits required to be reported in accordance with GASB Statement No. 16 "Accounting for Compensated Absences."

I. Fund Balances

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

J. Encumbrances

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

K. Memorandum Only - Total Columns

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

(2) Cash and Interest-Bearing Deposits

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 \$4,917,802 as follows:

	Primary Government	Component Units	Reporting Entity
Interest-bearing demand deposits	<u>\$ 4,871,972</u>	<u>\$ 45,830</u>	<u>\$ 4,917,802</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

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

	Primary Government	Component Units	Reporting Entity
Bank balances	\$ 4,996,725	\$ 39,643	\$ 5,036,368
Federal deposit insurance	156,945	39,643	196,588
Pledged securities (Category 3)	4,839,780	-	4,839,780
Total insurance and securities pledged	\$ 4,996,725	\$ 39,643	\$ 5,036,368

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.

(3) Property Taxes

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

Parishwide taxes:	
General alimony tax	4.69 mills
Drainage tax	3.50 mills
Library tax	6.20 mills
Health unit tax	1.45 mills
District taxes:	
Industrial District No. 1 bonds tax	3.43 mills
Fire protection district No. 2	5.35 mills

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

(4) Interfund Receivables/Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 193,813	\$ 18,424
Special Revenue Funds:		
Road and Bridge	220	6,527
Solid Waste	245	19,363
Drainage	16,654	16,356
Health Unit	665	712
Library	4,910	4,008
Law enforcement	2,719	218
HUD Section 8 Program	-	19,450
Tricia Park Sewer	5,311	8,903
Debt Service Funds:		
Industrial District #1 \$220,000 General Obligation Bonds	13,185	3,149
Industrial District #1 \$950,000 General Obligation Bonds	342	14
Industrial District #1 \$800,000 General Obligation Bonds	260	12,779
Gaming Revenue Sinking Fund	181,570	-
Capital Projects Funds:		
Casino Capital Improvements Fund	-	52,162
Agency Fund:		
Gaming Mitigation Fund	-	266,388
Twelfth Judicial District Juror and Witness Fund	<u>8,559</u>	<u>-</u>
 Totals	 <u>\$ 428,453</u>	 <u>\$ 428,453</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

(5) Receivables

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

	Primary Government			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
Primary Government -				
Taxes:				
Ad valorem taxes	\$ 109,890	\$ 633,123	\$ 69,092	\$ -
Homestead exemption taxes	26,188	134,495	-	-
Sales taxes	-	274,536	-	-
Intergovernmental:				
Federal	-	-	-	33,814
State	50,208	-	-	-
Other	7,159	29,774	-	4,280
Other	-	-	-	-
Totals	<u>\$ 193,445</u>	<u>\$ 1,071,928</u>	<u>\$ 69,092</u>	<u>\$ 38,094</u>
	Fiduciary Fund Type	Total Primary Government	Component Unit Total	Total
Taxes:				
Ad valorem taxes	\$ -	\$ 812,105	\$ -	\$ 812,105
Homestead exemption taxes	-	160,683	-	160,683
Sales Taxes	-	274,536	7,938	282,474
Intergovernmental:				
Federal	-	33,814	-	33,814
State	-	50,208	-	50,208
Other	-	41,213	7,172	48,385
Other	562,137	562,137	16,523	578,660
Totals	<u>\$ 562,137</u>	<u>\$ 1,934,696</u>	<u>\$ 31,633</u>	<u>\$ 1,966,329</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

(6) Fixed Assets

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

	<u>Balance 01/01/99</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/99</u>
Land and buildings	\$2,169,103	\$350,119	\$ -	\$2,519,222
Office equipment, books and furniture	243,382	74,290	-	317,672
Heavy equipment	<u>1,035,065</u>	<u>462,708</u>	<u>-</u>	<u>1,497,773</u>
Total	<u>\$3,447,550</u>	<u>\$887,117</u>	<u>\$ -</u>	<u>\$4,334,667</u>

(7) Accounts, Salaries and Other Payables

The payables of \$416,204 at December 31, 1999, are as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>
Primary Government -				
Accounts	\$17,961	\$257,054	\$ -	\$ 8,688
Payroll related liabilities	1,573	23,871	2,474	-
Other	<u>8,674</u>	<u>57,373</u>	<u>-</u>	<u>33,815</u>
Totals	<u>\$28,208</u>	<u>\$338,298</u>	<u>\$2,474</u>	<u>\$42,503</u>
			<u>Component Units</u>	<u>Total</u>
Component Units -				
Accounts			\$ 2,539	\$ 286,242
Payroll related liabilities			2,182	30,100
Other			<u>-</u>	<u>99,862</u>
Totals			<u>\$ 4,721</u>	<u>\$ 416,204</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

(8) Due to Other Governmental Units

Special Revenue Fund:

HUD Section 8 Program -

Due to the U. S. Department of Housing and

Urban Development (HUD) for current year-end

\$ 22,129

Capital Projects Fund:

Local Law Enforcement Block Grant -

Due to Department of Justice

389

Agency Fund:

Gaming Mitigation Fund -

Avoyelles Parish Law Enforcement District

168,641

School Board

28,107

Local municipalities

129,997

Total

\$ 349,263

(9) Changes in General Long-Term Debt

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

	Balance 01/01/99	Additions	Deletions	Balance 12/31/99
Bonded debt	\$ 480,000	\$ -	\$ 150,000	\$ 330,000
Certificates of indebtedness	1,060,000	-	335,000	725,000
Total	<u>\$ 1,540,000</u>	<u>\$ -</u>	<u>\$ 485,000</u>	<u>\$ 1,055,000</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

(10) General Obligation Debt -

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

<p>\$950,000 Industrial Bonds dated February 1, 1979, for the purpose of acquiring industrial plant sites and constructing an industrial plant building for the manufacture of steel valves and fittings within the corporate limits of Industrial District #1. The principal is due in annual installments of \$55,000 to \$75,000 through February 1, 2004 with interest at 6.20 to 6.25 percent. These bonds are secured by ad valorem taxes and revenues from leasing the building.</p>	330,000
<p>\$1,700,000 Certificate of Indebtedness, Series 1997, for the purpose of constructing and improving public roads and bridges. The principal is due in annual installments of \$315,000 to \$370,000 through September 1, 2001 with an interest rate of 4.98 percent. These certificates are secured by any surplus available in the Casino Capital Improvements Fund and are payable from a pledge and dedication of annual revenues of the Parish above statutory, necessary and unusual charges in each of the fiscal years during which the certificate is outstanding.</p>	<u>725,000</u>
<p>Total</p>	<p><u>\$ 1,055,000</u></p>

At December 31, 1999, the annual requirements to amortize all general obligation debt, including interest of \$108,594, are as follows:

Year	Amount
2000	\$ 469,855
2001	463,426
2002	76,094
2003	76,875
2004	77,344
	<u>\$ 1,163,594</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

(11) Retirement Systems

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

(A) Parochial Employees Retirement System of Louisiana

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

Plan members are required to contribute 2.0 percent of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 2.5 percent of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 1999, 1998 and 1997 were \$16,506, \$14,503, and \$14,052, respectively, equal to the required contribution for each year.

(B) Louisiana State Employees Retirement System

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

Plan members are required to contribute 11.5 percent of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 12.4 percent of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 1999, 1998 and 1997 were \$297, \$383 and \$610, respectively, equal to the required contribution for each year.

(C) District Attorneys Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana District Attorney's Retirement System, 2109 Decator Street, New Orleans, Louisiana 70116.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

Plan members are required to contribute 7.0 percent of their annual covered salary and the Police Jury was not required to contribute a percentage of the annual covered payroll for 1999. The Police Jury's contributions to the system for the year ended December 31, 1999, 1998 and 1997 were \$-0-, \$398 and \$1,193, respectively, equal to the required contribution for each year.

(D) Registrar of Voters Employees Retirement System

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

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

(12) Post Employment Benefits

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

(13) Expenditures - Actual and Budget

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Year ended December 31, 1999:			
General fund	\$ 919,999	\$ 1,016,580	\$ (96,581)
Special revenue funds -			
Road and bridge fund	\$ 1,168,325	\$ 1,222,759	\$ (54,434)

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

(14) Commitments and Contingencies

A. Litigation

The Avoyelles Parish Police Jury is a defendant in various pending lawsuits which may result in judgments against the Police Jury. As of December 31, 1999 in the opinion of legal counsel for the Police Jury, the amounts, if any, resulting from the settlement of these pending claims not covered by insurance would not materially affect the financial statements.

B. Grant Audits

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

(15) Compensation Paid to Police Jurors

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

V. W. Cole	\$ 10,272
John R. Luneau	10,272
Michael Ducote	10,272
Lane Ducote	10,272
Mark Borrel	10,272
Paul J. Chatelain	10,272
Samuel T. Maddie	10,272
Henry Hines	10,272
Stanley Armand	10,272
Alvin Gagnard	10,272
McKinley Keller	10,272
Matt Bordelon	11,556
Anthony Desselle	10,272
Carole Scallan	10,272
Burton Dupuis	10,272
	<u>\$ 155,364</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Financial Statements (Continued)

(16) Risk Management

The Police Jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Police Jury has obtained coverage from various commercial insurance companies to reduce its exposure to these risks.

(17) Deficit Fund Balance

The Tricia Park Sewer Special Revenue Fund has a deficit fund balance of \$3,666 as of December 31, 1999. The deficit is expected to be funded from future excess revenues or the General Fund.

(18) Operating Leases

The Avoyelles Parish Police Jury is leasing a building used for industrial manufacturing. The lease expires January 1, 2004. Monthly rentals received are \$5,525 and are used to pay the \$950,000 Industrial Bonds.

At December 31, 1999, the minimum lease payments to be received for the remainder of the lease is as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 51,750	\$ 14,824	\$ 66,574
2001	55,703	11,589	67,292
2002	60,016	8,108	68,124
2003	64,328	4,357	68,685
2004	5,391	336	5,727
	<u>\$ 237,188</u>	<u>\$ 39,214</u>	<u>\$ 276,402</u>

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

SPECIAL REVENUE FUNDS

Road and Bridge Fund -

To account for the construction and maintenance of roads and bridges on a parishwide basis. Major means of financing is provided by a sales tax of one-fourth of one percent (1/4%) and the State of Louisiana Parish Transportation Fund.

Solid Waste Fund -

To account for the providing of garbage and waste collection and/or disposal for the Parish. Financing is provided by a sales tax of three fourths of one percent (3/4%).

Drainage Fund -

To account for expenditures for maintaining the parish drainage system. Major means of financing is provided by ad valorem taxes and state revenue sharing.

Health Unit Fund -

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

Library Fund -

To account for the operation and maintenance of the parish library. Major means of financing is provided by ad valorem taxes and state revenue sharing.

Law Enforcement Fund -

To account for court costs used to pay off-duty officers for their testimony in criminal cases.

HUD Section 8 - Program Fund -

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

Tricia Park Sewer Fund -

To account for the operation and maintenance of the Tricia Park Sewerage System. Financing is provided by charges to customers and operating transfers from the General Fund.

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Special Revenue Funds

Combining Balance Sheet
 December 31, 1999

	Road and Bridge	Solid Waste	Drainage	Health Unit	Library
ASSETS					
Cash and interest bearing deposits	\$ 377,373	\$ 1,929,864	\$ 202,238	\$ 500,597	\$ 454,587
Receivables	68,654	208,349	240,956	100,466	426,418
Due from other funds	220	245	16,654	665	4,910
Due from component units	231	-	-	-	-
Other assets	78	78	-	-	-
Total assets	\$ 446,556	\$ 2,138,536	\$ 459,848	\$ 601,728	\$ 885,915
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts, salaries, and other payables	\$ 55,126	\$ 206,575	\$ 9,751	\$ 7,721	\$ 18,686
Due to other funds	6,527	19,363	16,356	712	4,008
Due to other governmental units	-	-	-	-	-
Total liabilities	61,653	225,938	26,107	8,433	22,694
Fund balances:					
Unreserved, undesignated	384,903	1,912,598	433,741	593,295	863,221
Total liabilities and fund balances	\$ 446,556	\$ 2,138,536	\$ 459,848	\$ 601,728	\$ 885,915

<u>Law Enforcement</u>	<u>HUD Section 8 Program</u>	<u>Tricia Park Sewer</u>	<u>Totals</u>
\$2,128	\$ 60,121	\$ -	\$ 3,526,908
-	27,085	-	1,071,928
2,719	-	5,311	30,724
-	-	-	231
-	-	-	156
<u>\$4,847</u>	<u>\$ 87,206</u>	<u>\$ 5,311</u>	<u>\$ 4,629,947</u>
\$ 600	\$ 39,765	\$ 74	\$ 338,298
218	19,450	8,903	75,537
-	22,129	-	22,129
<u>818</u>	<u>81,344</u>	<u>8,977</u>	<u>435,964</u>
<u>4,029</u>	<u>5,862</u>	<u>(3,666)</u>	<u>4,193,983</u>
<u>\$4,847</u>	<u>\$ 87,206</u>	<u>\$ 5,311</u>	<u>\$ 4,629,947</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Special Revenue Funds

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

	<u>Road and Bridge</u>	<u>Solid Waste</u>	<u>Drainage</u>	<u>Health Unit</u>
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ -	\$211,788	\$ 87,741
Sales	719,325	2,155,589	-	-
Intergovernmental revenues -				
Federal grants	-	-	-	-
State funds:				
Parish transportation funds	515,969	-	-	-
State revenue sharing (net)	-	-	63,327	26,235
Other	17,726	-	-	-
Fees, charges and commissions	-	-	-	-
Use of money and property	17,202	647,500	9,227	23,366
Miscellaneous	-	14,800	-	-
Total revenues	<u>1,270,222</u>	<u>2,817,889</u>	<u>284,342</u>	<u>137,342</u>
Expenditures:				
Public safety	-	-	-	-
Public works	1,222,759	2,516,223	206,621	-
Health and welfare	-	-	-	89,426
Culture and recreation	-	-	-	-
Total expenditures	<u>1,222,759</u>	<u>2,516,223</u>	<u>206,621</u>	<u>89,426</u>
Excess (deficiency) of revenues over expenditures	47,463	301,666	77,721	47,916
Other financing uses:				
Operating transfers out	-	-	-	-
Excess (deficiency) of revenues over expenditures and other uses	47,463	301,666	77,721	47,916
Fund balances (deficit), beginning	<u>337,440</u>	<u>1,610,932</u>	<u>356,020</u>	<u>545,379</u>
Fund balances (deficit), ending	<u>\$ 384,903</u>	<u>\$ 1,912,598</u>	<u>\$ 433,741</u>	<u>\$ 593,295</u>

<u>Library</u>	<u>Law Enforcement</u>	<u>HUD Section 8 Program</u>	<u>Tricia Park Sewer</u>	<u>Totals</u>
\$ 375,168	\$ -	\$ -	\$ -	\$ 674,697
-	-	-	-	2,874,914
-	-	388,571	-	388,571
-	-	-	-	515,969
112,181	-	-	-	201,743
65,767	-	-	-	83,493
-	9,026	-	1,286	10,312
21,982	54	12,345	-	731,676
6,903	-	213	-	21,916
<u>582,001</u>	<u>9,080</u>	<u>401,129</u>	<u>1,286</u>	<u>5,503,291</u>
-	7,027	-	-	7,027
-	-	-	4,122	3,949,725
-	-	378,190	-	467,616
456,892	-	-	-	456,892
<u>456,892</u>	<u>7,027</u>	<u>378,190</u>	<u>4,122</u>	<u>4,881,260</u>
125,109	2,053	22,939	(2,836)	622,031
-	-	(19,450)	-	(19,450)
125,109	2,053	3,489	(2,836)	602,581
<u>738,112</u>	<u>1,976</u>	<u>2,373</u>	<u>(830)</u>	<u>3,591,402</u>
<u>\$ 863,221</u>	<u>\$ 4,029</u>	<u>\$ 5,862</u>	<u>\$ (3,666)</u>	<u>\$ 4,193,983</u>

DEBT SERVICE FUNDS

Industrial District #1 \$220,000 General Obligation Bonds Fund -

To account for the accumulation of resources for, and payment of, principal, interest, and related costs of the February 1, 1979, \$220,000 bond issue, which was issued for the purpose of acquiring and/or improving lands for an industrial park within the corporate limits of the Industrial District. The bond issue is financed by a designated portion of the Industrial District No. 1-A bonds ad valorem tax.

Industrial District #1 \$950,000 General Obligation Bonds Fund -

To account for the accumulation of resources for, and payment of, principal, interest and related costs for the February 1, 1979, \$950,000 bond issue. The purpose of the bond issue was to acquire industrial plant sites, and acquire and construct thereon an industrial plant building for the manufacture of steel valves and fittings and/or similar products within the Industrial District. The bond issue is financed by a designated portion of the Industrial District No. 1-A bonds ad valorem tax and revenues from leasing the building.

Industrial District #1 \$800,000 General Obligation Bonds Fund -

To account for the accumulation of resources for, and payment of, principal, interest and related costs of the January 1, 1974, \$800,000 bond issue, which was issued for the purpose of acquiring an industrial plant building for the manufacture of wearing apparel within the Industrial District. The Bond issue is financed by an Industrial District No. 1 bonds ad valorem tax and revenues from leasing the building.

Gaming Revenue Sinking Fund -

To account for the accumulation of resources for, and payment of, principal, interest and related costs of the \$1,700,000 Certificate of Indebtedness, Series 1997. The purpose of the Certificates is to construct and improve public roads and bridges.

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Debt Service Funds

Combining Balance Sheet
 December 31, 1999

	<u>Industrial District #1 \$220,000</u>	<u>Industrial District #1 \$950,000</u>	<u>Industrial District #1 \$800,000</u>	<u>Gaming Revenue Sinking</u>	<u>Totals</u>
ASSETS					
Cash	\$ 80,036	\$289,502	\$ 15,067	\$766,744	\$1,151,349
Taxes receivable, net	41,920	27,172	-	-	69,092
Due from other funds	13,185	342	260	181,570	195,357
Total assets	<u>\$135,141</u>	<u>\$317,016</u>	<u>\$ 15,327</u>	<u>\$948,314</u>	<u>\$1,415,798</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts, salaries, and other payables	\$ 1,592	\$ 882	\$ -	\$ -	\$ 2,474
Due to other funds	3,149	14	12,779	-	15,942
Total liabilities	<u>4,741</u>	<u>896</u>	<u>12,779</u>	<u>-</u>	<u>18,416</u>
Fund balances:					
Reserved for debt service	-	316,120	-	725,000	1,041,120
Unreserved	130,400	-	2,548	223,314	356,262
Total fund balances	<u>130,400</u>	<u>316,120</u>	<u>2,548</u>	<u>948,314</u>	<u>1,397,382</u>
Total liabilities and fund balances	<u>\$135,141</u>	<u>\$317,016</u>	<u>\$ 15,327</u>	<u>\$948,314</u>	<u>\$1,415,798</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Debt Service Funds

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

	Industrial District #1 <u>\$220,000</u>	Industrial District #1 <u>\$950,000</u>	Industrial District #1 <u>\$800,000</u>	Gaming Revenue Sinking	<u>Totals</u>
Revenues:					
Taxes - ad valorem	\$ 45,777	\$ 29,314	\$ 494	\$ -	\$ 75,585
Fees, charges and commissions	-	69,426	7,500	-	76,926
Use of money and property	5,223	10,125	2,936	-	18,284
Other -					
Gaming revenues	-	-	-	786,590	786,590
Miscellaneous	-	-	-	27,812	27,812
Total revenues	<u>51,000</u>	<u>108,865</u>	<u>10,930</u>	<u>814,402</u>	<u>985,197</u>
Expenditures:					
General government -					
Finance and administrative	2,190	1,384	100,500	125,018	229,092
Public works	4,369	948	-	-	5,317
Debt service -					
Principal retirement	95,000	55,000	-	335,000	485,000
Interest and bank charges	7,262	23,095	289	52,788	83,434
Total expenditures	<u>108,821</u>	<u>80,427</u>	<u>100,789</u>	<u>512,806</u>	<u>802,843</u>
Excess (deficiency) of revenues over expenditures	(57,821)	28,438	(89,859)	301,596	182,354
Other financing uses:					
Operating transfers out	-	-	-	(70,040)	(70,040)
Excess (deficiency) of revenues over expenditures and other uses	(57,821)	28,438	(89,859)	231,556	112,314
Fund balances, beginning	<u>188,221</u>	<u>287,682</u>	<u>92,407</u>	<u>716,758</u>	<u>1,285,068</u>
Fund balances, ending	<u>\$130,400</u>	<u>\$316,120</u>	<u>\$ 2,548</u>	<u>\$948,314</u>	<u>\$1,397,382</u>

CAPITAL PROJECTS FUNDS

1997 LCDBG Fund -

To account for the cost of improvements (building, fire stations and equipment) for the Dupont Fire Department. These improvements are funded by a grant received under the Louisiana Community Development Block Grant program in the amount of \$558,896.

Casino Capital Improvement Fund -

To account for the accumulation of resources for, and payment of, cost to construct and improve public roads and bridges. Funding is provided by proceeds derived from the \$1,700,000 Certificates of Indebtness, Series 1997.

Local Law Enforcement Block Grant -

To account for the cost of improvements to the courthouse building. Funding is provided by a grant from the Department of Justice in the amount of \$56,836.

1998 LCDBG Fund -

To account for the cost of improvements for the Water Works District No. 1. These improvements are funded by a grant received under the Louisiana Community Development Block Grant program in the amount of \$225,000.

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Capital Projects Funds

Combining Balance Sheet
 December 31, 1999

	<u>Local Law Enforcement Block Grant</u>	<u>1997 LCDBG Fund</u>	<u>Casino Capital Improvements Fund</u>	<u>1998 LCDBG Fund</u>	<u>Totals</u>
ASSETS					
Cash	\$ 397	\$ 5	\$160,182	\$ 2,135	\$162,719
Receivables	-	33,814	4,280	-	38,094
Total assets	<u>\$ 397</u>	<u>\$33,819</u>	<u>\$164,462</u>	<u>\$ 2,135</u>	<u>\$200,813</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts, salaries, and other payables	\$ -	\$33,814	\$ 8,689	\$ -	\$ 42,503
Due to other governments	389	-	-	-	389
Due to other funds	-	-	52,162	-	52,162
Deferred revenue	-	-	-	2,125	2,125
Total liabilities	<u>389</u>	<u>33,814</u>	<u>60,851</u>	<u>2,125</u>	<u>97,179</u>
Fund balances -					
Unreserved, designated	<u>8</u>	<u>5</u>	<u>103,611</u>	<u>10</u>	<u>103,634</u>
<i>Total liabilities and fund balances</i>	<u>\$ 397</u>	<u>\$33,819</u>	<u>\$164,462</u>	<u>\$ 2,135</u>	<u>\$200,813</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Capital Projects Funds

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

	Local Law Enforcement Block Grant	1997 LCDBG Fund	Casino Capital Improvements Fund	1998 LCDBG Fund	Totals
Revenues:					
Federal grants	\$66,812	\$247,454	\$ -	\$ 9,645	\$323,911
Other revenues	<u>8,068</u>	<u>-</u>	<u>412,864</u>	<u>10</u>	<u>420,942</u>
Total revenues	<u>74,880</u>	<u>247,454</u>	<u>412,864</u>	<u>9,655</u>	<u>744,853</u>
Expenditures:					
General government -					
Finance and administrative	389	260	-	6,770	7,419
Public safety	73,436	-	-	-	73,436
Public works	-	247,189	518,521	2,875	768,585
Other	<u>-</u>	<u>-</u>	<u>1,055</u>	<u>-</u>	<u>1,055</u>
Total expenditures	<u>73,825</u>	<u>247,449</u>	<u>519,576</u>	<u>9,645</u>	<u>850,495</u>
Excess (deficiency) of revenues over expenditures	1,055	5	(106,712)	10	(105,642)
Other financing sources:					
Operating transfers in	<u>-</u>	<u>-</u>	<u>70,040</u>	<u>-</u>	<u>70,040</u>
Excess (deficiency) of revenues and other sources over expenditures	1,055	5	(36,672)	10	(35,602)
Fund balances (deficit), beginning	<u>(1,047)</u>	<u>-</u>	<u>140,283</u>	<u>-</u>	<u>139,236</u>
Fund balances, ending	<u>\$ 8</u>	<u>\$ 5</u>	<u>\$103,611</u>	<u>\$ 10</u>	<u>\$103,634</u>

AGENCY FUNDS

Twelfth Judicial District Juror and Witness Fund -

To account for the payment of juror and witness fees associated with the Twelfth Judicial District Court.

Gaming Mitigation Fund -

As provided by Act 1060 of the 1995 Louisiana Regular Legislative Session, the Gaming Mitigation fund was created to account for funds received from the Governor's Office of Indian Affairs and the subsequent disbursement of these funds to various local governmental agencies as outlined in a cooperative endeavor agreement between the State of Louisiana and the Avoyelles Parish Police Jury.

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Agency Funds

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

	<u>Balance</u> <u>01/01/99</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/99</u>
<u>Twelfth Judicial District Juror and Witness Fund -</u>				
ASSETS				
Due from other funds	\$ 8,799	\$ 27,143	\$ 27,383	\$ 8,559
LIABILITIES				
Due to jurors and witnesses	\$ 8,799	\$ 27,143	\$ 27,383	\$ 8,559
<u>Gaming Mitigation Fund -</u>				
ASSETS				
Cash and interest-bearing deposits	\$ 392,816	\$ -	\$ 361,820	\$ 30,996
Gaming mitigation fees receivable	642,296	562,137	642,296	562,137
Total assets	<u>\$1,035,112</u>	<u>\$562,137</u>	<u>\$1,004,116</u>	<u>\$593,133</u>
LIABILITIES				
Due to local governments	\$ 588,699	\$326,745	\$ 588,699	\$326,745
Due to other funds	446,413	266,388	446,413	266,388
Total liabilities	<u>\$1,035,112</u>	<u>\$593,133</u>	<u>\$1,035,112</u>	<u>\$593,133</u>
<u>Total Agency Funds -</u>				
ASSETS				
Cash and interest-bearing deposits	\$ 392,816	\$ -	\$ 361,820	\$ 30,996
Due from other funds	8,799	27,143	27,383	8,559
Gaming mitigation fees receivable	642,296	562,137	642,296	562,137
Total assets	<u>\$1,043,911</u>	<u>\$589,280</u>	<u>\$1,031,499</u>	<u>\$601,692</u>
LIABILITIES				
Due to local governments	\$ 588,699	\$326,745	\$ 588,699	\$326,745
Due to other funds	446,413	266,388	446,413	266,388
Due to jurors and witnesses	8,799	27,143	27,383	8,559
Total liabilities	<u>\$1,043,911</u>	<u>\$620,276</u>	<u>\$1,062,495</u>	<u>\$601,692</u>

COMPLIANCE
AND
INTERNAL CONTROL

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

To the Members of the Police Jury
Avoyelles Parish
Marksville, Louisiana

We have audited the general purpose financial statements of the Avoyelles Parish Police Jury (the Police Jury) as of and for the year ended December 31, 1999, and have issued our report thereon dated May 12, 2000. In our report, we issued an adverse opinion because the omission of the financial statements of component units result in an incomplete presentation. Except as discussed in the preceding sentence, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Police Jury's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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 in Part II, Section A.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the 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 conditions are described in the accompanying schedule of findings and questioned costs in Part II, Section B.

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

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

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

Marksville, Louisiana
May 12, 2000

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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

To the Members of the Police Jury
Avoyelles Parish
Marksville, Louisiana

Compliance

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

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

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

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Internal Control Over Compliance

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

We have audited the general purpose financial statements of Avoyelles Parish Police Jury as of and for the year ended December 31, 1999, and have issued our report thereon dated May 12, 2000. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements of Avoyelles Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as whole.

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

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

Marksville, Louisiana
May 12, 2000

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Federal Awards
Year Ended December 31, 1999

Federal Grantor/Pass-Through Grantor/Program Name	CFDA Number	Pass-through Number	Revenue Recognized	Issues/ Expenditures
United States Department of Housing and Urban Development:				
Direct Program -				
Section 8 Housing Voucher Program*	14.855	-	\$388,571	\$397,640
Passed-through Louisiana				
Division of Administration -				
Community Development Block Grants/State's Program				
1997 LCDBG	14.219	107800248	247,454	247,449
1998 LCDBG	14.219	107000503	<u>9,645</u>	<u>9,645</u>
Total United States Department of Housing and Urban Development			645,670	654,734
United States Department of Justice:				
Bureau of Justice Assistance				
Direct Programs:				
Local Law Enforcement Block Grant	16.592	96-LB-VX-2382	<u>66,812</u>	<u>66,812</u>
Total			<u>\$712,482</u>	<u>\$721,546</u>

*Indicates major federal financial assistance program.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

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

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Avoyelles Parish Police Jury (the Police Jury). The Police Jury reporting entity is defined in Note 1 to the general-purpose financial statements for the year ended December 31, 1999. All federal financial assistance received directly from federal agencies is included on the schedule as well as federal financial assistance passed through other government agencies. The Section 8 Housing Voucher Program was considered a major federal program of the Police Jury.

(2) Basis of Accounting

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

(3) Relationship to General-Purpose Financial Statements

Federal financial assistance revenues are reported in the Police Jury's general-purpose financial statements as follows:

Revenues from federal sources:

Special Revenue Funds	\$ 388,571
Capital Projects Funds	323,911
Total federal sources reported in the financial statements	<u>\$ 712,482</u>

Total per Schedule of Federal Awards	<u>\$ 712,482</u>
--------------------------------------	-------------------

HUD Section 8 Program:

Total expenditures per combining statement of revenues, expenditures, and changes in fund balances - page 34	\$ 378,190
Operating transfers out to the general fund - administrative fees	19,450
Total expenditures per Schedule of Federal Awards	<u>\$ 397,640</u>

(4) Relationship to Federal Financial Reports

Amounts reported in the Schedule of Expenditures of Federal Awards agree with the amounts reported in the related federal financial reports.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

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

Part I. Summary of Auditor's Results:

1. An adverse opinion was issued on the financial statements.
2. Reportable conditions in internal control was disclosed by the audit of the financial statements. The reportable conditions were considered to be material weaknesses.
3. Instances of noncompliance were disclosed by the audit of the financial statements.
4. No reportable conditions in internal control over the major program was disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major program.
6. The audit disclosed no audit findings required to be reported under Section 510(a) of Circular A-133.
7. The major program was:
U. S. Department of Housing and Urban Development: Section 8 Housing Voucher Program
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 520(b) of Circular A-133 was \$300,000.
9. The auditee did not qualify as a low-risk auditee under Section 530 of Circular A-133.

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

A. Compliance Findings -

99-1 Noncompliance with the Parish Transportation Act

Condition: The Police Jury has not adopted a three year parish wide road capital improvements program.

Criteria: The Police Jury is required by LSA-R.S. 48:755 of the Parish Transportation Act to adopt a three year capital improvements program.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

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

Effect: The Police Jury is in violation of LSA-R.S. 48:755 of the Parish Transportation Act.

Recommendation: We recommend that a three year parish wide road capital improvements program be adopted.

Response: Management has developed and approved a three year capital improvements program as required by the Parish Transportation Act during February 2000.

99-2 Noncompliance with the Budget Act

Condition: The Police Jury's General Fund actual total expenditures exceeded total budgeted expenditures by more than 5%.

Criteria: When actual expenditures plus projected expenditures exceed budgeted expenditures by more than 5%, the budget should be amended – LSA-R.S. 1310 (A)(1).

Effect: The Police Jury is in violation of LSA-R.S. 39:1310 (A)(1).

Recommendation: We recommend the Police Jury closely monitor the budget to avoid any future budget violations.

Response: The Police Jury will monitor the budget more closely to avoid this violation.

99-3 Noncompliance with Juror Absences

Condition: The Police Jury did not comply with LSA-R.S. 33:1233 (A), that requires jurors to vote on the reasonableness of juror absences and if salary reductions are applicable.

Criteria: The Police Jury is required to vote on the reasonableness of absences and salary reductions in accordance with LSA-R.S. 33:1233 (A).

Effect: The Police Jury is in violation of LSA-R.S. 33:1233 (A).

Recommendation: We recommend the Police Jury vote on the reasonableness of juror absences and juror salary reductions taken when applicable.

Response: The Police Jury has developed a procedure to determine reasonableness of juror absences during fiscal year end December 31, 2000.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

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

B. Internal Control Findings-

99-4 Inadequate Segregation of Accounting Functions

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

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

Response: No response is considered necessary.

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

99-5 Noncompliance with tenant file records

Condition: Tenant files for the Section 8 program did not contain all necessary up to date information as required by The Department of Housing and Urban Development. A sample of thirty tenant files were randomly selected for review. All files reviewed contained utility allowances computations on outdated forms. Six files were not updated for current year information. Three files did not contain adequate documentation to verify income. One file did not contain support for a rental adjustment.

Criteria: As specified by the Section 8 grant agreement, tenant files should contain all necessary up to date information.

Effect: Tenant files were not in compliance with the Department of Housing and Urban Development requirements.

Recommendation: We recommend that additional time be taken to update all information in the tenant files as per the Section 8 grant agreement.

Response: The Police Jury is in the process of updating all tenant files as per the Section 8 grant agreement.

AVOUELLES PARISH POLICE JURY
Marksville, Louisiana

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

Reference Number	Year Finding Initially Occurred	Description of Finding/ Management letter comment	Corrective Action Taken	Planned Corrective Action	Partial Corrective Action Taken	Name of Contact Person	Anticipated Date of Completion
<u>Compliance</u>							
99-1	Unknown	The Police Jury should develop a three year program as required by the Parish Transportation Act.	Yes	During February 2000, management developed and approved a capital improvements program.		Allison Laborde	2/28/00
99-2	12/31/97	When actual expenditures plus projected expenditures exceed budgeted expenditures by five percent or more, the Police Jury should amend budgeted expenditures.	No	It was an oversight that the required budgets were not amended. Budgets will be closely monitored in the future.		Allison Laborde	12/31/00
99-3	12/31/98	The Police Jury should vote on the reasonableness of juror absences and juror salary reductions taken when applicable.	Yes	The Police Jury has developed a procedure to determine reasonableness of juror absences which was approved during the January 2000 meeting.		Allison Laborde	1/31/00
<u>Internal Control</u>							
99-4	Unknown	Due to the small number of administrative personnel, the Police Jury did not have adequate segregation of accounting functions.	N/A	We agree that a complete segregation of accounting functions would strengthen the controls, but with limited current financial resources we are not available to hire additional personnel at this time.		Allison Laborde	N/A
<u>Federal Awards</u>							
99-5	12/31/98	We recommend that additional time be taken to update all information in the tenant files as per the Section 8 grant agreement.	No	The Section 8 Project Manager is in the process of updating all tenant files as per the Section 8 grant agreement.		Naomi Lamartiniere	12/31/00

(continued)

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

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

Reference Number	Year Finding Initially Occurred	Description of Finding/ Management letter comment	Corrective Action Taken	Planned Corrective Action Partial Corrective Action Taken	Name of Contact Person	Anticipated Date of Completion
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PRIOR YEAR FINDINGS (12/31/98) --

Compliance

98-1 & 98-6	Unknown	The Avoyelles Parish Police Jury has not maintained adequate subsidiary records of its property and equipment, as required by LSA-R.S. 24:515 (B)(1). The statute requires the Police Jury to maintain current records of all land, buildings, improvements other than buildings, equipment and other general fixed assets purchased by the Police Jury or for which the Police Jury is otherwise accountable.	Yes	N/A	N/A	N/A
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98-2	Unknown	The Avoyelles Parish Police Jury has not adopted a three year parishwide road capital improvements program as required by LSA-R.S. 48:755 of the Parish Transportation Act at December 31, 1998.	No	During February 2000, management developed and approved a capital improvements program.	Allison Laborde	02/28/2000
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98-3	12/31/97	When actual expenditures plus projected expenditures exceed budgeted expenditures by five percent or more, the Police Jury should amend budgeted expenditures.	No	Management will monitor budgets more closely and amend budgets in accordance with the Budget Act in the future.	Allison Laborde	12/31/2000
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Internal Control

98-5	Unknown	Due to the small number of administrative personnel, it may not be feasible to achieve complete segregation of accounting functions.	No	None necessary.		
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Federal Awards

98-7	12/31/98	We recommend that additional time be taken to update all information in the tenant files as per the Section 8 grant agreement	No	The Section 8 Project Manager is in the process of updating all tenant files as per the Section 8 grant agreement.	Naomi Lamartiniere	12/31/2000
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98-8	12/31/98	We recommend that additional time be taken to update the waiting list.	Yes	N/A	N/A	N/A
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