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ACADIA PARISH POLICE JURY

FINANCIAL REPORT

DECEMBER 31, 1999

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Release Date 09-06-00

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The Honorable Glen Bihm, President
Acadia Parish Police Jury
Crowley, Louisiana

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

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We conducted our audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of U.S. 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

The Honorable Glen Bihm, President
Acadia Parish Police Jury

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 all material respects, the financial position of Acadia Parish Police Jury, oversight unit, as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 7, 2000, on our consideration of Acadia Parish Police Jury's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of Acadia Parish Police Jury 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, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the general-purpose financial statements. 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.

BROUSSARD, ROCHE, LEWIS & BREAU, L.L.P.

Crowley, Louisiana
July 7, 2000

GENERAL-PURPOSE FINANCIAL STATEMENTS
(Combined Statements - Overview)

ACADIA PARISH POLICE JURY

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 1999

With Comparative Totals for December 31, 1998

ASSETS AND OTHER DEBITS	Governmental	
	General Fund	Special Revenue Funds
Cash and cash equivalents	\$ 47,973	\$ 934,411
Investments	800,000	8,863,500
Accrued interest receivable	18,584	188,979
Taxes receivable	474,235	1,872,996
Other receivables	350	586
Due from other governmental agencies	488,605	407,050
Due from component units	-	-
Due from other funds	5,043	375,396
Land, equipment, and buildings	-	-
Amount available in debt service funds for debt retirement	-	-
Amount available in special revenue funds for debt retirement	-	-
Amount available in special revenue fund for landfill closure and postclosure costs	-	-
Amount to be provided for retirement of general long-term debt	-	-
Amount to be provided for accumulated compensated absences	-	-
Amount to be provided for landfill closure and postclosure costs	-	-
Total assets and other debits	<u>\$ 1,834,790</u>	<u>\$12,642,918</u>

Fund Types		Account Groups		Totals (Memorandum Only)	
Capital Projects Funds	Debt Service Funds	General Fixed Assets	General Long-Term Debt	1999	1998
\$ 780,561	\$ 500,775	\$ -	\$ -	\$ 2,263,720	\$ 1,696,237
325,000	1,198,000	-	-	11,186,500	12,041,500
5,311	30,228	-	-	243,102	174,370
-	15,208	-	-	2,362,439	2,355,218
-	137,175	-	-	138,111	190,664
-	-	-	-	895,655	434,781
-	-	-	-	-	35,000
2,209	29,096	-	-	411,744	279,069
-	-	9,339,649	-	9,339,649	9,378,929
-	-	-	1,606,162	1,606,162	1,815,004
-	-	-	1,199,330	1,199,330	1,140,964
-	-	-	706,087	706,087	513,955
-	-	-	11,024,488	11,024,488	11,900,631
-	-	-	74,166	74,166	66,968
-	-	-	1,267,788	1,267,788	1,297,911
<u>\$ 1,113,081</u>	<u>\$ 1,910,482</u>	<u>\$ 9,339,649</u>	<u>\$15,878,021</u>	<u>\$42,718,941</u>	<u>\$43,321,201</u>

(Continued)

ACADIA PARISH POLICE JURY

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 1999

With Comparative Totals for December 31, 1998

	Governmental	
	General Fund	Special Revenue Funds
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts payable	\$ 219,350	\$ 277,250
Retainage payable	-	44,815
Other payables	-	37,415
Deferred revenue	-	-
Due to other governmental agencies	208	-
Due to other funds	48,934	105,914
Bonds payable	-	-
Compensated absences payable	-	-
Landfill closure and postclosure costs payable	-	-
Total liabilities	<u>\$ 268,492</u>	<u>\$ 465,394</u>
FUND EQUITY		
Investment in general fixed assets	\$ -	\$ -
Fund balances:		
Reserved for debt retirement	-	1,199,330
Reserved for street improvements	-	-
Reserved for computer equipment	-	-
Reserved for capital improvements	-	-
Unreserved:		
Designated for emergency cleanup	-	277,716
Designated for equipment repairs	-	851,518
Designated for landfill closure and postclosure costs	-	706,087
Designated for law enforcement	2,375	-
Undesignated	1,563,923	9,142,873
Total fund equity	<u>\$ 1,566,298</u>	<u>\$12,177,524</u>
Total liabilities and fund equity	<u>\$ 1,834,790</u>	<u>\$12,642,918</u>

See Notes to Financial Statements.

Fund Types		Account Groups		Totals (Memorandum Only)	
Capital Projects Funds	Debt Service Funds	General Fixed Assets	General Long-Term Debt	1999	1998
\$ 101,174	\$ 423	\$ -	\$ -	\$ 598,197	\$ 922,804
68,916	-	-	-	113,731	296,067
-	389	-	-	37,804	37,415
-	158,394	-	-	158,394	18,643
-	-	-	-	208	208
129,046	127,850	-	-	411,744	279,069
-	-	-	13,829,980	13,829,980	14,856,599
-	-	-	74,166	74,166	66,968
-	-	-	1,973,875	1,973,875	1,811,866
<u>\$ 299,136</u>	<u>\$ 287,056</u>	<u>\$ -</u>	<u>\$15,878,021</u>	<u>\$17,198,099</u>	<u>\$18,289,639</u>
\$ -	\$ -	\$ 9,339,649	\$ -	\$ 9,339,649	\$ 9,378,929
-	1,606,162	-	-	2,805,492	2,959,159
-	5,988	-	-	5,988	4,316
-	1,920	-	-	1,920	1,886
-	9,356	-	-	9,356	-
-	-	-	-	277,716	264,443
-	-	-	-	851,518	769,819
-	-	-	-	706,087	513,955
-	-	-	-	2,375	268
813,945	-	-	-	11,520,741	11,138,787
<u>\$ 813,945</u>	<u>\$ 1,623,426</u>	<u>\$ 9,339,649</u>	<u>\$ -</u>	<u>\$25,520,842</u>	<u>\$25,031,562</u>
<u>\$ 1,113,081</u>	<u>\$ 1,910,482</u>	<u>\$ 9,339,649</u>	<u>\$15,878,021</u>	<u>\$42,718,941</u>	<u>\$43,321,201</u>

ACADIA PARISH POLICE JURY

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

	<u>General</u> <u>Fund</u>	<u>Governmental</u> <u>Special</u> <u>Revenue</u> <u>Funds</u>
Revenues:		
Taxes	\$ 514,505	\$ 7,170,722
Intergovernmental	1,460,873	1,020,938
Charges for services	174,663	29,194
Licenses and permits	346,586	6,099
Fines and charges	81,717	1,191
Special assessments	-	-
Interest	54,210	478,676
Miscellaneous	105,845	233,983
Total revenues	<u>\$ 2,738,399</u>	<u>\$ 8,940,803</u>
Expenditures:		
Current:		
General government	\$ 1,550,672	\$ -
Public safety	515,380	-
Public works	-	1,562,446
Economic development and assistance	294,277	216,401
Health and welfare	15,116	2,986,363
Culture - recreation	-	840,212
Capital outlay	65,973	91,305
Intergovernmental:		
Transfer to subrecipients:		
State rural development grant	2,315	-
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
Total expenditures	<u>\$ 2,443,733</u>	<u>\$ 5,696,727</u>
Excess (deficiency) of revenues over expenditures (subtotals forward)	<u>\$ 294,666</u>	<u>\$ 3,244,076</u>

Fund Types		Totals (Memorandum Only)	
Capital Projects Funds	Debt Service Funds	1999	1998
\$ -	\$ 11,950	\$ 7,697,177	\$ 7,909,076
469,131	-	2,950,942	2,113,437
-	-	203,857	195,548
-	-	352,685	330,755
-	-	82,908	48,267
-	2,626	2,626	3,816
42,436	62,006	637,328	705,632
-	-	339,828	498,773
<u>\$ 511,567</u>	<u>\$ 76,582</u>	<u>\$12,267,351</u>	<u>\$11,805,304</u>
\$ -	\$ 2,553	\$ 1,553,225	\$ 1,444,583
-	-	515,380	402,094
-	-	1,562,446	1,594,605
-	-	510,678	231,993
-	-	3,001,479	2,287,011
-	-	840,212	809,420
1,828,878	-	1,986,156	6,133,201
-	-	2,315	12,684
-	1,400,000	1,400,000	1,663,721
-	743,281	743,281	829,348
<u>\$ 1,828,878</u>	<u>\$ 2,145,834</u>	<u>\$12,115,172</u>	<u>\$15,413,660</u>
<u>\$ (1,317,311)</u>	<u>\$ (2,069,252)</u>	<u>\$ 152,179</u>	<u>\$ (3,608,356)</u>

(Continued)

ACADIA PARISH POLICE JURY

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

	<u>General Fund</u>	<u>Governmental Special Revenue Funds</u>
Excess (deficiency) of revenues over expenditures (subtotals forwarded)	\$ 294,666	\$ 3,244,076
Other financing sources (uses):		
Operating transfers in	\$ -	\$ 729,330
Operating transfers out	(61,330)	(2,977,751)
Proceeds from sale of equipment	-	3,000
Proceeds from sale of bonds	-	-
Total other financing sources (uses)	<u>\$ (61,330)</u>	<u>\$ (2,245,421)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 233,336	\$ 998,655
Fund balances, beginning	1,332,962	11,178,869
Adjustments to beginning fund balances	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 1,566,298</u>	<u>\$12,177,524</u>

See Notes to Financial Statements.

Fund Types		Totals (Memorandum Only)	
Capital Projects Funds	Debt Service Funds	1999	1998
<u>\$ (1,317,311)</u>	<u>\$ (2,069,252)</u>	<u>\$ 152,179</u>	<u>\$ (3,608,356)</u>
\$ 1,050,000	\$ 1,868,281	\$ 3,647,611	\$ 4,006,456
(608,530)	-	(3,647,611)	(4,006,456)
-	-	3,000	9,114
373,381	-	373,381	800,000
<u>\$ 814,851</u>	<u>\$ 1,868,281</u>	<u>\$ 376,381</u>	<u>\$ 809,114</u>
\$ (502,460)	\$ (200,971)	\$ 528,560	\$ (2,799,242)
1,316,405	1,824,397	15,652,633	18,489,879
-	-	-	(38,004)
<u>\$ 813,945</u>	<u>\$ 1,623,426</u>	<u>\$16,181,193</u>	<u>\$15,652,633</u>

ACADIA PARISH POLICE JURY

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

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
Revenues:			
Taxes	\$ 461,654	\$ 514,505	\$ 52,851
Intergovernmental	1,096,883	1,460,873	363,990
Charges for services	172,863	174,663	1,800
Licenses and permits	343,858	346,586	2,728
Fines and charges	81,717	81,717	-
Special assessments	-	-	-
Interest	58,025	54,210	(3,815)
Miscellaneous	112,168	105,845	(6,323)
Total revenues	<u>\$ 2,327,168</u>	<u>\$ 2,738,399</u>	<u>\$ 411,231</u>
Expenditures:			
Current:			
General government	\$ 1,540,798	\$ 1,550,672	\$ (9,874)
Public safety	515,930	515,380	550
Public works	-	-	-
Economic development and assistance	294,412	294,277	135
Health and welfare	15,177	15,116	61
Culture - recreation	-	-	-
Capital outlay	65,973	65,973	-
Intergovernmental:			
Transfer to subrecipients:			
State rural development grant	2,315	2,315	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>\$ 2,434,605</u>	<u>\$ 2,443,733</u>	<u>\$ (9,128)</u>
Excess (deficiency) of revenues over expenditures (subtotals forward)	<u>\$ (107,437)</u>	<u>\$ 294,666</u>	<u>\$ 402,103</u>

<u>Special Revenue Funds</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
\$ 7,260,932	\$ 7,170,722	\$ (90,210)
870,239	1,020,938	150,699
29,377	29,194	(183)
6,095	6,099	4
1,192	1,191	(1)
-	-	-
410,342	478,676	68,334
216,221	233,983	17,762
<u>\$ 8,794,398</u>	<u>\$ 8,940,803</u>	<u>\$ 146,405</u>
\$ -	\$ -	\$ -
-	-	-
1,585,099	1,562,446	22,653
207,852	216,401	(8,549)
2,905,441	2,986,363	(80,922)
840,242	840,212	30
91,305	91,305	-
-	-	-
-	-	-
-	-	-
<u>\$ 5,629,939</u>	<u>\$ 5,696,727</u>	<u>\$ (66,788)</u>
<u>\$ 3,164,459</u>	<u>\$ 3,244,076</u>	<u>\$ 79,617</u>

(Continued)

ACADIA PARISH POLICE JURY

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

	<u>General Fund</u>		Variance- Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
Excess (deficiency) of revenues over expenditures (subtotals forwarded)	\$ (107,437)	\$ 294,666	\$ 402,103
Other financing sources (uses):			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	(61,330)	(61,330)	-
Proceeds from sale of bonds	-	-	-
Proceeds from sale of equipment	-	-	-
Total other financing sources (uses)	<u>\$ (61,330)</u>	<u>\$ (61,330)</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (168,767)	\$ 233,336	\$ 402,103
Fund balances, beginning	<u>1,244,563</u>	<u>1,332,962</u>	<u>88,399</u>
Fund balances, ending	<u>\$ 1,075,796</u>	<u>\$ 1,566,298</u>	<u>\$ 490,502</u>

<u>Special Revenue Funds</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
\$ 3,164,459	\$ 3,244,076	\$ 79,617
\$ 968,830	\$ 729,330	\$ (239,500)
(3,088,600)	(2,977,751)	110,849
-	-	-
3,000	3,000	-
\$ (2,116,770)	\$ (2,245,421)	\$ (128,651)
\$ 1,047,689	\$ 998,655	\$ (49,034)
9,141,268	11,178,869	2,037,601
<u>\$10,188,957</u>	<u>\$12,177,524</u>	<u>\$ 1,988,567</u>

(Continued)

ACADIA PARISH POLICE JURY

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

	<u>Capital Projects Funds</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	590,934	469,131	(121,803)
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and charges	-	-	-
Special assessments	24,088	-	(24,088)
Interest	48,713	42,436	(6,277)
Miscellaneous	-	-	-
Total revenues	<u>\$ 663,735</u>	<u>\$ 511,567</u>	<u>\$ (152,168)</u>
Expenditures:			
Current:			
General government	\$ -	\$ -	\$ -
Public safety	-	-	-
Public works	-	-	-
Economic development and assistance	-	-	-
Health and welfare	-	-	-
Culture - recreation	-	-	-
Capital outlay	2,414,939	1,828,878	586,061
Intergovernmental:			
Transfer to subrecipients:			
State rural development grant	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>\$ 2,414,939</u>	<u>\$ 1,828,878</u>	<u>\$ 586,061</u>
Excess (deficiency) of revenues over expenditures (subtotals forward)	<u>\$ (1,751,204)</u>	<u>\$ (1,317,311)</u>	<u>\$ 433,893</u>

<u>Debt Service Funds</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
\$ 222,652	\$ 11,950	\$ (210,702)
-	-	-
-	-	-
-	-	-
6,659	2,626	(4,033)
59,483	62,006	2,523
-	-	-
<u>\$ 288,794</u>	<u>\$ 76,582</u>	<u>\$ (212,212)</u>
\$ 900	\$ 2,553	\$ (1,653)
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
1,400,000	1,400,000	-
743,774	743,281	493
<u>\$ 2,144,674</u>	<u>\$ 2,145,834</u>	<u>\$ (1,160)</u>
<u>\$ (1,855,880)</u>	<u>\$ (2,069,252)</u>	<u>\$ (213,372)</u>

(Continued)

ACADIA PARISH POLICE JURY

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

	<u>Capital Projects Funds</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Excess (deficiency) of revenues over expenditures (subtotals forwarded)	\$ (1,751,204)	\$ (1,317,311)	\$ 433,893
Other financing sources (uses):			
Operating transfers in	\$ 1,150,000	\$ 1,050,000	\$ (100,000)
Operating transfers out	(608,530)	(608,530)	-
Proceeds from sale of bonds	373,381	373,381	-
Proceeds from sale of equipment	-	-	-
Total other financing sources (uses)	<u>\$ 914,851</u>	<u>\$ 814,851</u>	<u>\$ (100,000)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (836,353)	\$ (502,460)	\$ 333,893
Fund balances, beginning	<u>1,118,509</u>	<u>1,316,405</u>	<u>197,896</u>
Fund balances, ending	<u>\$ 282,156</u>	<u>\$ 813,945</u>	<u>\$ 531,789</u>

See Notes to Financial Statements.

<u>Debt Service Funds</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<u>\$ (1,855,880)</u>	<u>\$ (2,069,252)</u>	<u>\$ (213,372)</u>
\$ 2,059,130	\$ 1,868,281	\$ (190,849)
-	-	-
-	-	-
-	-	-
<u>\$ 2,059,130</u>	<u>\$ 1,868,281</u>	<u>\$ (190,849)</u>
\$ 203,250	\$ (200,971)	\$ (404,221)
<u>1,696,509</u>	<u>1,824,397</u>	<u>127,888</u>
<u>\$ 1,899,759</u>	<u>\$ 1,623,426</u>	<u>\$ (276,333)</u>

ACADIA PARISH POLICE JURY
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

Except for the omission of certain component units from the financial statements, as more fully described below, the general-purpose financial statements of Acadia Parish Police Jury (the 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. The more significant accounting policies of the Police Jury are described below:

Financial reporting entity:

The financial reporting entity consists 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.

Primary government:

Acadia Parish Police Jury is the governing authority for Acadia Parish and is a political subdivision of the State of Louisiana. The Police Jury, under the provisions of Louisiana Revised Statute 33:1236, enacts ordinances, sets policy, and establishes programs for the benefit of the Parish.

Individual component units:

Certain component units which would be required to be included based on current standards have not been included in the general-purpose financial statements.

The Acadia Parish School Board, certain independently elected parish officials, and municipal level governments are excluded from the accompanying financial statements because they are considered autonomous governments and will issue financial statements separate from those of the Police Jury.

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Basis of presentation - 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. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the restrictions, if any, on the spending activities. The various funds are summarized by type and grouped in the financial statements of this report as follows:

Governmental Funds

Governmental funds are used to account for the governmental entity's general activities.

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 another fund. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and capital improvement costs that are not paid through other funds are paid from the General Fund.

Special Revenue Funds:

Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds:

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary or nonexpendable trust funds.

Debt Service Funds:

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs other than those financed by proprietary or nonexpendable trust funds.

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Account Groups

Account groups are reporting devices to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

General Fixed Assets Account Group:

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. General fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized with general fixed assets. In accordance with generally accepted accounting principles, no provision is made for depreciation of such assets in the General Fixed Assets Account Group.

All fixed assets are stated on the basis of historical cost. Assets acquired through gifts or donations are recorded at their estimated fair value at time of donation.

General Long-Term Debt Account Group:

Long-term debt and liabilities expected to be financed with resources to be provided in future periods from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

Basis of accounting - measurement focus:

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

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

The governmental funds use a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Their reported fund balance (net current assets) is considered a measure of "available spending resources." 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. Accordingly, they are said to present a summary of sources and uses of "available spending resources" during a period. The modified accrual basis of accounting is utilized by the governmental fund types. Their revenues are recognized when susceptible to accrual, i.e., when they become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Taxpayer-assessed income, gross receipts, and sales taxes are considered measurable when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Expenditure-driven grant revenues are recorded when the qualifying expenditures have been incurred and all other grant requirements have been met. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued because they do not vest or accumulate; and (2) principal and interest on general long-term debt which is recognized when due.

Budgets and budgetary accounting:

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

1. Prior to November 1, the department heads submit to the Police Jury a proposed operating budget for the ensuing fiscal year. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of a resolution.
4. An amendment involving the transfer of monies from one department to another or from one program or function to another or any other increases in expenditures exceeding amounts estimated must be approved by the Police Jury.

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

5. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
6. The budget is employed as a management control device during the year that assists its users in financial activity analysis.

All budget appropriations lapse at year end. The budget presented is as amended by the Police Jury. Expenditures may not legally exceed budgeted appropriations by more than five percent at the fund level.

Encumbrances:

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is not utilized by the Police Jury.

Comparative data:

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

Total columns on combined statements:

Total columns presented in the general-purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals; thus, they do not present consolidated information and do not purport to present financial position or results of operations in conformity with generally accepted accounting principles.

Reclassifications:

To be consistent with current year classifications, some items from the previous year have been reclassified, with no effect on net income or excess (deficiency) of revenues over expenditures.

ACADIA PARISH POLICE JURY
NOTES TO FINANCIAL STATEMENTS

Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents:

For purposes of reporting, the Police Jury considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

Investments:

Investments are stated at cost or amortized cost, which approximates market.

Interfund receivables and payables:

Short-term amounts owed between funds are classified as "Due to/from other funds."

Deferred revenue:

Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period.

Fund equity:

Reservations of fund equity represent amounts that are not appropriated for expenditure or are legally restricted for specific uses. The purpose for each is indicated by the account title on the face of the balance sheet.

Transactions between funds:

Legally authorized transfers are treated as operating transfers and are included in the results of operations.

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 2. Deposits and Investments

For reporting purposes, cash and cash equivalents include cash and certificates of deposit. The Police Jury may invest in United States bonds, treasury notes or certificates, or time certificates of deposit of state banks having their principal office in the State of Louisiana, or any other federally insured investment. The Police Jury may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount. The deposits at December 31, 1999, were secured as follows:

<u>Deposit Category</u>	<u>Bank Balance</u>	<u>FDIC Insurance</u>	<u>Balance Uninsured</u>
Demand deposits	\$ 2,303,045	\$ 100,000	\$ 2,203,045
Savings and Certificates of Deposits	<u>11,016,500</u>	<u>400,000</u>	<u>10,616,500</u>
Totals	<u>\$13,319,545</u>	<u>\$ 500,000</u>	<u>\$12,819,545</u>
Securities pledged and held by the custodial bank in the bank's name (Category III)			<u>12,562,311</u>
Deficiency of FDIC insurance plus pledged securities over deposits in financial institutions			<u>\$ 257,234</u>

Note 3. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are due by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. Property tax revenues are recognized when levied to the extent that they result in current receivables.

The Police Jury levies taxes at 18.09 mills per dollar of assessed valuation of property. For the year ended December 31, 1999, the assessed valuation of property amounted to \$10,094,917. A summary of tax millage dedication is as follows:

General tax	6.33 Mills
Road maintenance tax	3.18 Mills
Library maintenance tax	4.24 Mills
Library bond tax	0.10 Mills
Health Unit maintenance tax	2.12 Mills
Cooperative Extension Facility tax	<u>2.12 Mills</u>
Total	<u>18.09 Mills</u>

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 4. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance, December 31, 1998	Additions	Reductions	Balance, December 31, 1999
Land	\$1,122,363	\$ -	\$ -	\$1,122,363
Buildings	4,209,530	5,793	-	4,215,323
Equipment	4,047,036	161,301	(206,374)	4,001,963
Totals	<u>\$9,378,929</u>	<u>\$ 167,094</u>	<u>\$ (206,374)</u>	<u>\$9,339,649</u>

Note 5. Retirement

Parochial Employees' Retirement System

Plan description:

Substantially all employees of Acadia Parish Police Jury are members of the Parochial Employees' Retirement System of Louisiana (the System), a cost-sharing, multiple-employer public employee retirement system (PERS), controlled and administered by a separate Board of Trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the Police Jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part by the Police Jury and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final compensation multiplied by the employee's years of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1% of final compensation, plus \$24 for each year of service credited prior to January 1, 1980, and 3% of final compensation for each year of service credited after January 1, 1980. Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

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

Funding policy:

Contributions to the System include 1/4 of 1% of the amount of the tax shown to be collected by the tax roll of Acadia Parish. These tax dollars are divided between Plans A and B, based proportionately on the salaries of the active members of each plan.

Plan members are required to contribute 9.50% of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The current employer contribution rate is 8.00% of annual covered payroll. The contribution requirements of Plan members and the Police Jury are established and may be amended by the System's Board of Trustees. The Police Jury's contributions to the System for the years ended December 31, 1999, 1998, and 1997, were \$120,831, \$104,448, and \$107,922, respectively, equal to the required contributions for each year.

Louisiana State Employees' Retirement System

Plan description:

The Louisiana State Employees' Retirement System (the System) is a cost-sharing, multiple-employer public employee retirement system (PERS), controlled and administered by a separate Board of Trustees.

All State permanent employees are mandated by State law to participate in the System and all elected or appointed officials are eligible to participate in the System. Employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 1/2% of their average compensation for every year of creditable service plus \$300. Average compensation is the employee's monthly earnings during the 36 consecutive months that produce the highest average. Employees who terminate with at least the amount of creditable service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

The Louisiana State Employees' Retirement System issues a publicly available report that includes financial statements and required supplementary information. That report may be obtained by writing to Louisiana State Employees' Retirement System, Post Office Box 44213, Baton Rouge, Louisiana 70804-4213.

Funding policy:

Plan members (judges) are required to contribute 11.50% of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The current employer contribution rate is 13.00% of annual covered payroll. The contribution requirements of Plan members and the Police Jury are established and may be amended by the System's Board of Trustees. The Police Jury's contributions to the System for the years ended December 31, 1999, 1998, and 1997, were \$3,702, \$3,873, and \$2,283, respectively, equal to the required contributions for each year.

Note 6. Changes in Long-Term Debt Obligations

The following is a summary of changes in long-term obligations for the year ended December 31, 1999:

	Landfill Closure and Postclosure Costs	Compensated Absences	General Obligation Bonds	Total
Balance, December 31, 1998	\$ 1,811,866	\$ 66,968	\$14,856,599	\$16,735,433
Additions:				
Bonds issued	-	-	373,381	373,381
Recording of compensated absences	-	7,198	-	7,198
Recording of landfill closure and post- closure costs	162,009	-	-	162,009
Deductions:				
Bonds retired	-	-	(1,400,000)	(1,400,000)
Balance, December 31, 1999	<u>\$ 1,973,875</u>	<u>\$ 74,166</u>	<u>\$13,829,980</u>	<u>\$15,878,021</u>

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Long-term obligations at December 31, 1999, consist of the following:

General obligation bonds:

\$1,300,000 Public Improvement Library Bonds, Series 1975 due in annual installments of \$25,000 to \$100,000 through May 1, 2000; at various interest rates of 6.00% to 6.40% (to be retired from ad valorem taxes)	\$ 100,000
\$59,391 Paving Certificates, Series 1990 due in annual installments of \$6,599 through February 1, 2000; interest rate of 8.75% (to be retired from special assessments levied)	6,599
\$650,000 Certificates of Indebtedness, Series 1994 due in annual installments of \$45,000 to \$80,000 through March 1, 2004; interest rate of 5.25% (to be retired from ad valorem taxes)	370,000
\$2,175,000 Public Improvement Sales Tax Refunding Bonds, Series ST-1996 due in annual installments of \$25,000 to \$420,000 through April 1, 2005; at various interest rates of 3.70% to 4.55% (to be retired from the proceeds of the 1% sales and use tax)	1,785,000
\$5,600,000 Sales Tax Road Bonds, Series 1996 due in annual installments of \$240,000 to \$545,000 through November 1, 2011; at various interest rates of 4.75% to 8.00% (to be retired from the proceeds of the 1% sales and use tax)	4,835,000
\$7,000,000 Certificates of Indebtedness, Series 1997 due in annual installments of \$565,000 to \$845,000 through May 1, 2007; interest rate of 5.10% (to be retired from the proceeds of the 1% sales and use tax)	5,710,000
\$800,000 Certificates of Indebtedness, Series 1998 due in annual installments of \$65,000 to \$95,000 through May 1, 2007; interest rate of 5.00% (to be retired from the proceeds of the 1% sales and use tax)	650,000
\$133,381 Paving Certificates Series 1999 due in annual installments of \$13,338 through September 1, 2009; interest rate of 5.00% (to be retired from special assessments levied)	<u>133,381</u>
Subtotal forward	<u>\$13,589,980</u>

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Subtotal forwarded	\$13,589,980
\$240,000 Certificates of Indebtedness, Series 1999 due in annual installments of \$20,000 to \$30,000 through December 1, 2009; interest rate of 5.00% (to be retired from excess annual revenues)	<u>240,000</u>
Total long-term obligations	<u>\$13,829,980</u>

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 1999, including interest payments of \$3,844,284 are as follows:

<u>Years Ending December 31,</u>	<u>General Obligation Bonds</u>
2000	\$ 2,190,603
2001	2,082,533
2002	2,084,882
2003	2,082,774
2004	2,042,631
Thereafter	<u>7,190,841</u>
Total	<u>\$17,674,264</u>

\$1,606,162 is available in the debt service funds to service the general obligation bonds.

The amount available in the Sales Tax Fund (special revenue fund) to service the Public Improvement Sales Tax Refunding Bonds, Series ST-1996 is \$545,270. Also available in the Sales Tax Fund to service the Sales Tax Road Bonds, Series 1996 is \$654,060.

Under the terms of the Public Improvement Sales Tax Refunding Bonds, Series ST-1996 bond indenture the Police Jury is required to make the following transfers:

The Police Jury shall deposit into the Sales Tax Road Bond Sinking Fund on or before the 20th day of each month of each year, a sum equal to one-sixth (1/6) of the interest falling due on the next interest payment date, and a sum equal to one-twelfth (1/12) of the principal falling due on the next principal payment date, together with such additional proportionate sum as may be required to pay said principal and interest as the same become due.

The Police Jury shall maintain in the Sales Tax Bond Reserve Fund, by transferring from the Reserve Fund established for the prior bonds upon delivery of the bonds, an amount equal to the highest combined principal and interest requirements for any succeeding calendar year, the money in said Reserve Fund to be retained solely for the purpose of paying the principal of and the interest on bonds payable from the aforesaid Sinking Fund as to which there would otherwise be default.

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

During the year ended December 31, 1999, the Police Jury complied with the provisions of the bond indentures relating to the Public Improvement Sales Tax Refunding Bonds, Series ST-1996.

Under the terms of Sales Tax Road Bonds, Series 1996 bond indenture the Police Jury is required to make the following transfers:

The Police Jury shall deposit into the Sales Tax Road Bond Sinking Fund on or before the 20th day of each month of each year, a sum equal to one-sixth (1/6) of the interest falling due on the next interest payment date, and a sum equal to one-twelfth (1/12) of the principal falling due on the next principal payment date, together with such additional proportionate sum as may be required to pay said principal and interest as the same become due.

The Police Jury shall maintain in the Sales Tax Road Bond Reserve Fund, by transferring from the Reserve Fund established for the prior bonds upon delivery of the bonds, an amount equal to the highest combined principal and interest requirements for any succeeding calendar year, the money in said Reserve Fund to be retained solely for the purpose of paying the principal of and the interest on bonds payable from the aforesaid Sinking Fund as to which there would otherwise be default.

During the year ended December 31, 1999, the Police Jury complied with the provisions of the bond indentures relating to the Sales Tax Road Bonds, Series 1996.

Under the terms of the Certificates of Indebtedness, Series 1998 bond indenture the Police Jury is required to make the following transfers:

The Police Jury shall deposit into the Certificates of Indebtedness, Series 1998 Sinking Fund on or before the 20th day of each month of each year, a sum equal to one-sixth (1/6) of the interest falling due on the next interest payment date, and a sum equal to one-twelfth (1/12) of the principal falling due on the next principal payment date, together with such additional proportionate sum as may be required to pay said principal and interest as the same become due.

During the year ended December 31, 1999, the Police Jury complied with the provisions of the bond indentures relating to the Certificates of Indebtedness, Series 1998.

Note 7. Defeasance of Debt

In prior years, the Police Jury defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Police Jury's financial statements. On December 31, 1999, \$2,670,000 of bonds outstanding are considered defeased.

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

On April 1, 1996, the Police Jury issued \$2,175,000 of Public Improvement Sales Tax Refunding Bonds, Series ST-1996, with an interest rate of 3.70% to 4.55% for the purpose of refunding \$2,215,000 of outstanding Public Improvement Sales Tax Refunding Bonds, Series ST-1988, maturing April 1, 1999 to April 1, 2005, inclusive, bearing interest at the rates of 7.00% to 7.50% and paying the costs of issuance of the bonds. The proceeds (after payment of \$34,575 in issuance costs and fees) plus an additional \$293,271 of Sales Tax Bond Reserve Fund monies were deposited into an irrevocable trust with an escrow agent to defease the Public Improvement Sales Tax Refunding Bonds, Series ST-1988.

The Jury decreased its total debt service payments over the nine years by \$169,768 and obtained an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$84,363.

Note 8. Individual Fund Disclosures

Generally accepted accounting principles require disclosure, as part of the general-purpose financial statements, of certain information concerning individual funds including interfund receivable and payable balances of the individual funds at year end. The following is a summary of such balances at December 31, 1999:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 5,043	\$ 48,934
Special Revenue Funds:		
Parish Road Fund	168,699	76,405
Health Unit Maintenance Fund	19,210	-
Sales Tax Fund	187,019	7,841
Library Maintenance Fund	-	21,200
Industrial District No. I Maintenance Fund	-	468
Industrial District No. II Maintenance Fund	468	-
Capital Projects Fund:		
Parish Road Construction Fund	2,209	104,958
Premiere Lane Special Assessment Fund	-	24,088
Debt Service Funds:		
Sales Tax Road Bond Sinking Fund	-	125,000
Acadian Acres Subdivision Fund	-	2,440
Project B-89 Fund	50	-
Certificates of Indebtedness, Series 1997 Fund	4,958	410
Paving Certificates, Series 1999 Fund	<u>24,088</u>	<u>-</u>
Totals	<u>\$411,744</u>	<u>\$411,744</u>

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 9. Deferred Revenue

At December 31, 1999, deferred revenue in the Paving Certificates, Series 1999 Fund (debt service fund) totaled \$158,394. This balance represents the total amount of special assessments to be levied on property owners in future periods.

Note 10. Fund Deficits

The general-purpose financial statements include the L.C.D.B.G. FY 1997 - Fire Fund and the Premiere Lane Special Assessment Fund (capital projects funds) with cumulative fund deficits at December 31, 1999, of \$31,355 and \$15,055, respectively. These deficit fund balances will be eliminated through the receipt of applicable grant funds and the collection of special assessments levied, respectively.

Note 11. Dedication of Sales Tax Proceeds

The proceeds of the 1% parishwide sales and use tax levied in 1982 are dedicated to the following purposes:

1. In each fiscal year, there shall first be paid or set aside from said revenues, a sum sufficient to pay (a) the principal and interest on all indebtedness of the Acadia Parish Sales Tax District incurred for solid waste purposes, (b) all costs, but not less than \$1,850,000 annually for constructing, acquiring, improving, maintaining, and operating solid waste collection and disposal facilities for Acadia Parish, including the establishment and maintenance of an equipment reserve fund into which there shall be deposited \$50,000 annually, and (c) the cost of maintaining an emergency clean-up fund of at least \$100,000; and
2. Thereafter, the remainder of said revenues to be used for the purpose of constructing, improving, and maintaining public roads and bridges in Acadia Parish; and further, shall the Acadia Parish Sales Tax District be authorized to fund the proceeds of the tax into bonds to be issued in series, from time to time, for any one or more of the aforesaid capital purposes, to the extent and in the manner permitted by the laws of Louisiana, including Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950, as amended.

The proceeds of the 15-year 1% parishwide sales and use tax levied in 1997 are dedicated to the costs of repairing, constructing, improving, and maintaining roads and bridges in the unincorporated areas of Acadia Parish, including incidental drainage in connection therewith and acquiring equipment therefore.

ACADIA PARISH POLICE JURY
NOTES TO FINANCIAL STATEMENTS

Note 12. Vacation and Sick Leave

Substantially all employees of the Police Jury earn from 5 to 20 days vacation leave each year, depending on length of service. Vacation leave that is not taken is automatically converted into sick leave at the end of each year. Upon voluntary resignation or retirement, employees may be compensated for accumulated vacation leave not to exceed 20 days.

Sick leave is credited to permanent full-time employees at the rate of one day for each month of continuous employment. Permanent part-time employees accumulate sick leave on a pro-rata basis. Sick leave can be accumulated without limitation. Upon voluntary resignation or retirement, an employee may be compensated for accumulated sick leave not to exceed 60 days.

Note 13. Insurance Risk

As of December 31, 1999, the Police Jury did not have general liability or property insurance.

Note 14. Litigation

The Police Jury is a defendant in various lawsuits wherein substantial amounts are claimed. Management and counsel for Acadia Parish Police Jury are unable to reasonably estimate at this time the amount of liability which may be incurred if adverse decisions are rendered.

The Police Jury is a defendant in one case whereas legal counsel believes the Police Jury's maximum exposure can be reasonably estimated at \$10,000.

The Louisiana Constitution prohibits seizures of a political subdivision's property and provides that no judgement against such a body can be paid until funds are appropriated for that purpose. The Police Jury's legal counsel expects the Court to limit the scope of the plaintiff's inquiry into the Parish's finances.

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 15. Acadia Parish Solid Waste Landfill Closure and Postclosure Care Costs

State and federal laws and regulations require that the Police Jury place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The operating expenses related to current activities of the landfill are accounted for in a governmental fund, therefore, the Police Jury has recorded the related liability on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste in the General Long-Term Debt Account Group. The recognition of these landfill closure and postclosure care costs is based on the amount of the landfill used during the year. The estimated liability for landfill closure and postclosure care costs has a balance of \$1,973,875 as of December 31, 1999, which represents the cumulative amount reported to date based on 13.48% usage (filled) of the landfill. It is estimated that an additional \$12,668,525 will be recognized as closure and postclosure care costs between the date of the balance sheet and the date the landfill is expected to be filled to capacity (2071), which represents an estimated remaining life of 72 years. The estimated total current cost of the landfill closure and postclosure care of \$14,642,400 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 1999. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

Note 16. Interfund Transfers

Interfund transfers during the year ended December 31, 1999, were as follows:

<u>Fund</u>	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
General Fund	\$ -	\$ 61,330
Special Revenue Funds:		
Parish Road Fund	408,000	-
Sales Tax Fund	260,000	2,891,751
Multipurpose Facility Fund	61,330	-
Cooperative Extension Facility Maintenance Fund	-	86,000
Capital Projects Fund:		
Parish Road Construction Fund	1,050,000	608,530
Debt Service Funds:		
Sales Tax Road Bond Sinking Fund	558,530	-
Sales Tax Fund	424,600	-
Certificates of Indebtedness, Series 1994 Fund	86,000	-
Certificates of Indebtedness, Series 1997 Fund	<u>799,151</u>	<u>-</u>
Totals	<u>\$3,647,611</u>	<u>\$3,647,611</u>

ACADIA PARISH POLICE JURY
NOTES TO FINANCIAL STATEMENTS

Note. 17 Prior Period Adjustment

The General Fund beginning fund balance was adjusted to reflect expenditures made in 1998 for items of accounts payable that should have been reported in 1997.

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FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

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GENERAL FUND

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

ACADIA PARISH POLICE JURY
GENERAL FUND

COMPARATIVE BALANCE SHEETS
December 31, 1999 and 1998

ASSETS	<u>1999</u>	<u>1998</u>
Cash and cash equivalents	\$ 47,973	\$ 37,075
Investments	800,000	800,000
Accrued interest receivable	18,584	15,388
Taxes receivable	474,235	434,931
Other receivables	350	350
Due from other governmental agencies	488,605	132,642
Due from component units	-	35,000
Due from other funds	<u>5,043</u>	<u>45,043</u>
Total assets	<u>\$1,834,790</u>	<u>\$1,500,429</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 219,350	\$ 85,344
Due to other governmental agencies	208	208
Due to other funds	<u>48,934</u>	<u>81,915</u>
Total liabilities	<u>\$ 268,492</u>	<u>\$ 167,467</u>
FUND BALANCES		
Unreserved:		
Designated for law enforcement	\$ 2,375	\$ 268
Undesignated	<u>1,563,923</u>	<u>1,332,694</u>
Total fund balances	<u>\$1,566,298</u>	<u>\$1,332,962</u>
Total liabilities and fund balances	<u>\$1,834,790</u>	<u>\$1,500,429</u>

ACADIA PARISH POLICE JURY
GENERAL FUND

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

With Comparative Actual Amounts for Year Ended December 31, 1998

	<u>1999</u>		Variance-	<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	Favorable	<u>Actual</u>
			(Unfavorable)	
Revenues:				
Taxes:				
Ad valorem	\$ 409,811	\$ 462,662	\$ 52,851	\$ 425,642
Franchise	51,843	51,843	-	17,512
Total taxes	<u>\$ 461,654</u>	<u>\$ 514,505</u>	<u>\$ 52,851</u>	<u>\$ 443,154</u>
Intergovernmental:				
State rural development grant	\$ 31,057	\$ 46,057	\$ 15,000	\$ 13,943
Emergency shelter grant	15,177	15,171	(6)	11,993
D.O.T.D. grant	-	130,442	130,442	-
Law enforcement grant	18,268	18,268	-	-
State revenue sharing	86,500	116,563	30,063	86,367
Civil defense program	15,503	15,295	(208)	15,503
Alcoholic beverage tax	11,186	8,052	(3,134)	11,887
Severance tax	593,000	749,967	156,967	500,000
Severance/timber tax	71,700	103,189	31,489	57,808
Video poker machine fees	130,000	133,333	3,333	129,949
Fire insurance premium	112,492	112,536	44	105,792
Payment in lieu of taxes - District Attorney	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Total inter-governmental	<u>\$1,096,883</u>	<u>\$1,460,873</u>	<u>\$ 363,990</u>	<u>\$ 945,242</u>
Charges for services	<u>\$ 172,863</u>	<u>\$ 174,663</u>	<u>\$ 1,800</u>	<u>\$ 161,585</u>
Licenses and permits	<u>\$ 343,858</u>	<u>\$ 346,586</u>	<u>\$ 2,728</u>	<u>\$ 327,220</u>
Fines and charges	<u>\$ 81,717</u>	<u>\$ 81,717</u>	<u>-</u>	<u>\$ 47,079</u>
Interest	<u>\$ 58,025</u>	<u>\$ 54,210</u>	<u>\$ (3,815)</u>	<u>\$ 47,439</u>
Subtotals forward	<u>\$2,215,000</u>	<u>\$2,632,554</u>	<u>\$ 417,554</u>	<u>\$1,971,719</u>

(Continued)

ACADIA PARISH POLICE JURY
GENERAL FUND

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

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Revenues (subtotals forwarded):	<u>\$2,215,000</u>	<u>\$2,632,554</u>	<u>\$ 417,554</u>	<u>\$1,971,719</u>
Miscellaneous:				
Rents	\$ 54,897	\$ 54,860	\$ (37)	\$ 55,213
Royalties	-	-	-	100,983
Other	<u>57,271</u>	<u>50,985</u>	<u>(6,286)</u>	<u>83,530</u>
Total miscellaneous	<u>\$ 112,168</u>	<u>\$ 105,845</u>	<u>\$ (6,323)</u>	<u>\$ 239,726</u>
Total revenues (forward)	<u>\$2,327,168</u>	<u>\$2,738,399</u>	<u>\$ 411,231</u>	<u>\$2,211,445</u>
Expenditures:				
Current:				
General government:				
Legislative	\$ 144,164	\$ 133,964	\$ 10,200	\$ 155,559
Judicial	728,788	736,876	(8,088)	720,518
Elections	82,348	81,680	668	52,740
Finance and administrative	286,572	285,650	922	249,159
Other general government	<u>298,926</u>	<u>312,502</u>	<u>(13,576)</u>	<u>260,254</u>
Total general govern- ment	<u>\$1,540,798</u>	<u>\$1,550,672</u>	<u>\$ (9,874)</u>	<u>\$1,438,230</u>
Public safety	<u>\$ 515,930</u>	<u>\$ 515,380</u>	<u>\$ 550</u>	<u>\$ 402,094</u>
Public works	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>
Economic development and assistance	<u>\$ 294,412</u>	<u>\$ 294,277</u>	<u>\$ 135</u>	<u>\$ 84,027</u>
Health and welfare	<u>\$ 15,177</u>	<u>\$ 15,116</u>	<u>\$ 61</u>	<u>\$ 14,791</u>
Capital outlay	<u>\$ 65,973</u>	<u>\$ 65,973</u>	<u>\$ -</u>	<u>\$ 53,188</u>
Subtotals forward	<u>\$2,432,290</u>	<u>\$2,441,418</u>	<u>\$ (9,128)</u>	<u>\$1,992,336</u>

(Continued)

ACADIA PARISH POLICE JURY
GENERAL FUND

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

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998
	Budget	Actual		Actual
Total revenues (forwarded)	\$2,327,168	\$2,738,399	\$ 411,231	\$2,211,445
Expenditures (subtotals forwarded):	\$2,432,290	\$2,441,418	\$ (9,128)	\$1,992,336
Intergovernmental:				
Transfer to subrecipients:				
State rural development grant	2,315	2,315	-	12,684
Total expenditures	\$2,434,605	\$2,443,733	\$ (9,128)	\$2,005,020
Excess (deficiency) of revenues over expenditures	\$ (107,437)	\$ 294,666	\$ 402,103	\$ 206,425
Other financing sources (uses):				
Operating transfers in	\$ -	\$ -	\$ -	\$ 115,000
Operating transfers out	(61,330)	(61,330)	-	(127,478)
Total other financing sources (uses)	\$ (61,330)	\$ (61,330)	\$ -	\$ (12,478)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (168,767)	\$ 233,336	\$ 402,103	\$ 193,947
Fund balances, beginning	1,244,563	1,332,962	88,399	1,177,019
Adjustments to beginning fund balances	-	-	-	(38,004)
Fund balances, ending	\$1,075,796	\$1,566,298	\$ 490,502	\$1,332,962

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SPECIAL REVENUE FUNDS

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

PARISH ROAD FUND - to account for constructing and maintaining the Parish road system.

HEALTH UNIT MAINTENANCE FUND - to account for the maintenance of health units which provide health and welfare services to the citizens of Acadia Parish.

SALES TAX FUND - to account for the collection and disbursement of the Police Jury's sales and use taxes levied.

LIBRARY MAINTENANCE FUND - to account for the maintenance of the Acadia Parish Library.

MULTIPURPOSE FACILITY FUND - to account for the maintenance and operation of the livestock facility.

LEGROS MEMORIAL AIRPORT FUND - to account for the maintenance and operation of Legros Memorial Airport.

INDUSTRIAL DISTRICT NO. I MAINTENANCE FUND - to account for the maintenance and operation of Industrial District No. I.

INDUSTRIAL DISTRICT NO. II MAINTENANCE FUND - to account for the maintenance and operation of Industrial District No. II.

COOPERATIVE EXTENSION FACILITY MAINTENANCE FUND - to account for the maintenance of the Cooperative Extension Facility.

ACADIA PARISH POLICE JURY
ALL SPECIAL REVENUE FUNDS

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

ASSETS	Parish Road Fund	Health Unit Maintenance Fund	Sales Tax Fund	Library Maintenance Fund	Multi- purpose Facility Fund
Cash and cash equivalents	\$ 200,236	\$ 127,783	\$ 314,454	\$ 56,781	\$ 33,120
Investments	125,000	1,675,000	4,725,500	1,100,000	-
Accrued interest receivable	1,625	33,679	123,349	14,587	32
Taxes receivable	435,977	290,651	275,086	581,318	-
Other receivables	-	-	-	365	221
Due from other governmental agencies	178,937	76,037	-	152,076	-
Due from other funds	168,699	19,210	187,019	-	-
Total assets	\$ 1,110,474	\$ 2,222,360	\$ 5,625,408	\$ 1,905,127	\$ 33,373
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 51,785	\$ 41,946	\$ 127,955	\$ 41,356	\$ 1,203
Retainage payable	-	-	44,815	-	-
Other payables	37,415	-	-	-	-
Deferred revenue	-	-	-	-	-
Due to other funds	76,405	-	7,841	21,200	-
Total liabilities	\$ 165,605	\$ 41,946	\$ 180,611	\$ 62,556	\$ 1,203
FUND BALANCES					
Reserved for debt retirement	\$ -	\$ -	\$ 1,199,330	\$ -	\$ -
Unreserved:					
Designated for emergency cleanup	-	-	277,716	-	-
Designated for equipment repairs	26,959	-	824,559	-	-
Designated for landfill closure and postclosure costs	-	-	706,087	-	-
Undesignated	917,910	2,180,414	2,437,105	1,842,571	32,170
Total fund balances	\$ 944,869	\$ 2,180,414	\$ 5,444,797	\$ 1,842,571	\$ 32,170
Total liabilities and fund balances	\$ 1,110,474	\$ 2,222,360	\$ 5,625,408	\$ 1,905,127	\$ 33,373

Legros Memorial Airport Fund	Industrial District No. I Maintenance Fund	Industrial District No. II Maintenance Fund	Cooperative Extension Facility Maintenance Fund	Totals	
				1999	1998
\$ 4,800	\$ 188,060	\$ 399	\$ 8,778	\$ 934,411	\$ 1,025,594
55,000	700,000	8,000	475,000	8,863,500	8,488,500
360	7,763	40	7,544	188,979	130,688
-	-	-	289,964	1,872,996	1,794,528
-	-	-	-	586	-
-	-	-	-	407,050	302,139
-	-	468	-	375,396	226,809
<u>\$ 60,160</u>	<u>\$ 895,823</u>	<u>\$ 8,907</u>	<u>\$ 781,286</u>	<u>\$12,642,918</u>	<u>\$11,968,258</u>
\$ -	\$ 874	\$ -	\$ 12,131	\$ 277,250	\$ 544,537
-	-	-	-	44,815	2,329
-	-	-	-	37,415	37,415
-	-	-	-	-	15,762
-	468	-	-	105,914	189,346
<u>\$ -</u>	<u>\$ 1,342</u>	<u>\$ -</u>	<u>\$ 12,131</u>	<u>\$ 465,394</u>	<u>\$ 789,389</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,199,330	\$ 1,140,964
-	-	-	-	277,716	264,443
-	-	-	-	851,518	769,819
-	-	-	-	706,087	513,955
<u>60,160</u>	<u>894,481</u>	<u>8,907</u>	<u>769,155</u>	<u>9,142,873</u>	<u>8,489,688</u>
<u>\$ 60,160</u>	<u>\$ 894,481</u>	<u>\$ 8,907</u>	<u>\$ 769,155</u>	<u>\$12,177,524</u>	<u>\$11,178,869</u>
<u>\$ 60,160</u>	<u>\$ 895,823</u>	<u>\$ 8,907</u>	<u>\$ 781,286</u>	<u>\$12,642,918</u>	<u>\$11,968,258</u>

ACADIA PARISH POLICE JURY
ALL SPECIAL REVENUE FUNDS

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

	<u>Parish Road Fund</u>	<u>Health Unit Maintenance Fund</u>	<u>Sales Tax Fund</u>	<u>Library Maintenance Fund</u>	<u>Multi- purpose Facility Fund</u>
Revenues:					
Taxes	\$ 425,766	\$ 283,844	\$ 5,610,253	\$ 567,703	\$ -
Intergovernmental	723,625	76,037	-	221,276	-
Charges for services	-	-	-	7,349	17,527
Licenses and permits	6,099	-	-	-	-
Fines and charges	-	-	-	1,191	-
Interest	9,950	91,356	244,797	66,198	763
Building lease	-	-	-	-	-
Miscellaneous	72,762	-	30,530	11,317	1,160
Total revenues	<u>\$ 1,238,202</u>	<u>\$ 451,237</u>	<u>\$ 5,885,580</u>	<u>\$ 875,034</u>	<u>\$ 19,450</u>
Expenditures:					
Current:					
Public works	\$ 1,562,446	\$ -	\$ -	\$ -	\$ -
Economic development and assistance	-	-	-	-	-
Health and welfare	-	300,311	2,686,052	-	-
Culture - recreation	-	-	-	774,054	66,158
Capital outlay	15,979	12,570	5,309	35,586	-
Total expenditures	<u>\$ 1,578,425</u>	<u>\$ 312,881</u>	<u>\$ 2,691,361</u>	<u>\$ 809,640</u>	<u>\$ 66,158</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (340,223)</u>	<u>\$ 138,356</u>	<u>\$ 3,194,219</u>	<u>\$ 65,394</u>	<u>\$ (46,708)</u>
Other financing sources (uses):					
Operating transfers in	\$ 408,000	\$ -	\$ 260,000	\$ -	\$ 61,330
Operating transfers out	-	-	(2,891,751)	-	-
Proceeds from sale of equipment	3,000	-	-	-	-
Total other financing sources (uses)	<u>\$ 411,000</u>	<u>\$ -</u>	<u>\$ (2,631,751)</u>	<u>\$ -</u>	<u>\$ 61,330</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 70,777	\$ 138,356	\$ 562,468	\$ 65,394	\$ 14,622
Fund balances, beginning	<u>874,092</u>	<u>2,042,058</u>	<u>4,882,329</u>	<u>1,777,177</u>	<u>17,548</u>
Fund balances, ending	<u>\$ 944,869</u>	<u>\$ 2,180,414</u>	<u>\$ 5,444,797</u>	<u>\$ 1,842,571</u>	<u>\$ 32,170</u>

Legros Memorial Airport Fund	Industrial District No. I Maintenance Fund	Industrial District No. II Maintenance Fund	Cooperative Extension Facility Maintenance Fund	Totals	
				1999	1998
\$ -	\$ -	\$ -	\$ 283,156	\$ 7,170,722	\$ 7,240,141
-	-	-	-	1,020,938	945,985
-	4,318	-	-	29,194	33,963
-	-	-	-	6,099	3,535
-	-	-	-	1,191	1,188
2,768	40,334	562	21,948	478,676	454,027
-	117,000	-	-	117,000	117,000
-	1,214	-	-	116,983	141,894
<u>\$ 2,768</u>	<u>\$ 162,866</u>	<u>\$ 562</u>	<u>\$ 305,104</u>	<u>\$ 8,940,803</u>	<u>\$ 8,937,733</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,562,446	\$ 1,594,599
-	169,664	-	46,737	216,401	147,966
-	-	-	-	2,986,363	2,272,220
-	-	-	-	840,212	809,420
-	-	-	21,861	91,305	591,835
<u>\$ -</u>	<u>\$ 169,664</u>	<u>\$ -</u>	<u>\$ 68,598</u>	<u>\$ 5,696,727</u>	<u>\$ 5,416,040</u>
<u>\$ 2,768</u>	<u>\$ (6,798)</u>	<u>\$ 562</u>	<u>\$ 236,506</u>	<u>\$ 3,244,076</u>	<u>\$ 3,521,693</u>
\$ -	\$ -	\$ -	\$ -	\$ 729,330	\$ 603,088
-	-	-	(86,000)	(2,977,751)	(3,139,760)
-	-	-	-	3,000	9,114
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (86,000)</u>	<u>\$ (2,245,421)</u>	<u>\$ (2,527,558)</u>
\$ 2,768	\$ (6,798)	\$ 562	\$ 150,506	\$ 998,655	\$ 994,135
<u>57,392</u>	<u>901,279</u>	<u>8,345</u>	<u>618,649</u>	<u>11,178,869</u>	<u>10,184,734</u>
<u>\$ 60,160</u>	<u>\$ 894,481</u>	<u>\$ 8,907</u>	<u>\$ 769,155</u>	<u>\$12,177,524</u>	<u>\$11,178,869</u>

ACADIA PARISH POLICE JURY
SPECIAL REVENUE FUNDS
PARISH ROAD FUND

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

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Revenues:				
Taxes:				
Ad valorem	\$ 392,000	\$ 425,766	\$ 33,766	\$ 392,685
Intergovernmental:				
State transportation funds	545,900	609,569	63,669	670,305
State revenue sharing	85,047	114,056	29,009	84,851
Licenses and permits	6,095	6,099	4	3,535
Interest	9,700	9,950	250	14,894
Miscellaneous	57,000	72,762	15,762	16,681
Total revenues	<u>\$ 1,095,742</u>	<u>\$ 1,238,202</u>	<u>\$ 142,460</u>	<u>\$ 1,182,951</u>
Expenditures:				
Current:				
Public works	\$ 1,585,099	\$ 1,562,446	\$ 22,653	\$ 1,594,599
Capital outlay	15,979	15,979	-	-
Total expenditures	<u>\$ 1,601,078</u>	<u>\$ 1,578,425</u>	<u>\$ 22,653</u>	<u>\$ 1,594,599</u>
Deficiency of revenues over expenditures	<u>\$ (505,336)</u>	<u>\$ (340,223)</u>	<u>\$ 165,113</u>	<u>\$ (411,648)</u>
Other financing sources (uses):				
Operating transfers in	\$ 647,500	\$ 408,000	\$ (239,500)	\$ 518,500
Operating transfers out	-	-	-	(115,000)
Proceeds from sale of equipment	3,000	3,000	-	9,114
Total other financing sources (uses)	<u>\$ 650,500</u>	<u>\$ 411,000</u>	<u>\$ (239,500)</u>	<u>\$ 412,614</u>
Excess of revenues and other financing sources over expenditures and other financing uses	\$ 145,164	\$ 70,777	\$ (74,387)	\$ 966
Fund balances, beginning	<u>442,527</u>	<u>874,092</u>	<u>431,565</u>	<u>873,126</u>
Fund balances, ending	<u>\$ 587,691</u>	<u>\$ 944,869</u>	<u>\$ 357,178</u>	<u>\$ 874,092</u>

ACADIA PARISH POLICE JURY
SPECIAL REVENUE FUNDS
SALES TAX FUND

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

	<u>1999</u>		Variance-	<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	Favorable	<u>Actual</u>
			(Unfavorable)	
Revenues:				
Taxes:				
Sales	\$ 5,848,352	\$ 5,610,253	\$ (238,099)	\$ 5,799,660
Interest	190,062	244,797	54,735	206,113
Miscellaneous	30,530	30,530	-	26,726
Total revenues	<u>\$ 6,068,944</u>	<u>\$ 5,885,580</u>	<u>\$ (183,364)</u>	<u>\$ 6,032,499</u>
Expenditures:				
Current:				
Health and welfare	\$ 2,608,972	\$ 2,686,052	\$ (77,080)	\$ 2,035,778
Capital outlay	5,309	5,309	-	272,508
Total expenditures	<u>\$ 2,614,281</u>	<u>\$ 2,691,361</u>	<u>\$ (77,080)</u>	<u>\$ 2,308,286</u>
Excess of revenues over expenditures	<u>\$ 3,454,663</u>	<u>\$ 3,194,219</u>	<u>\$ (260,444)</u>	<u>\$ 3,724,213</u>
Other financing sources (uses):				
Operating transfers in	\$ 260,000	\$ 260,000	\$ -	\$ 77,088
Operating transfers out	<u>(3,002,600)</u>	<u>(2,891,751)</u>	<u>110,849</u>	<u>(2,938,760)</u>
Total other financing sources (uses)	<u>\$ (2,742,600)</u>	<u>\$ (2,631,751)</u>	<u>\$ 110,849</u>	<u>\$ (2,861,672)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	\$ 712,063	\$ 562,468	\$ (149,595)	\$ 862,541
Fund balances, beginning	<u>3,499,651</u>	<u>4,882,329</u>	<u>1,382,678</u>	<u>4,019,788</u>
Fund balances, ending	<u>\$ 4,211,714</u>	<u>\$ 5,444,797</u>	<u>\$ 1,233,083</u>	<u>\$ 4,882,329</u>

ACADIA PARISH POLICE JURY
SPECIAL REVENUE FUNDS
LIBRARY MAINTENANCE FUND

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

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Revenues:				
Taxes:				
Ad valorem	\$ 502,994	\$ 567,703	\$ 64,709	\$ 523,944
Intergovernmental:				
State revenue sharing	113,395	152,077	38,682	113,131
State aid grant	69,199	69,199	-	21,133
Charges for services	7,349	7,349	-	4,315
Fines and charges	1,192	1,191	(1)	1,188
Interest	85,000	66,198	(18,802)	78,684
Miscellaneous	9,317	11,317	2,000	96,166
Total revenues	<u>\$ 788,446</u>	<u>\$ 875,034</u>	<u>\$ 86,588</u>	<u>\$ 838,561</u>
Expenditures:				
Current:				
Culture - recreation	\$ 773,516	\$ 774,054	\$ (538)	\$ 771,783
Capital outlay	35,586	35,586	-	262,181
Total expenditures	<u>\$ 809,102</u>	<u>\$ 809,640</u>	<u>\$ (538)</u>	<u>\$ 1,033,964</u>
Excess (deficiency) of revenues over expenditures	\$ (20,656)	\$ 65,394	\$ 86,050	\$ (195,403)
Fund balances, beginning	<u>1,673,504</u>	<u>1,777,177</u>	<u>103,673</u>	<u>1,972,580</u>
Fund balances, ending	<u>\$ 1,652,848</u>	<u>\$ 1,842,571</u>	<u>\$ 189,723</u>	<u>\$ 1,777,177</u>

ACADIA PARISH POLICE JURY
 SPECIAL REVENUE FUNDS
 MULTIPURPOSE FACILITY FUND

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

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999			1998
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
Revenues:				
Charges for services	\$ 17,528	\$ 17,527	\$ (1)	\$ 27,194
Interest	763	763	-	558
Miscellaneous	1,160	1,160	-	2,321
Total revenues	<u>\$ 19,451</u>	<u>\$ 19,450</u>	<u>\$ (1)</u>	<u>\$ 30,073</u>
Expenditures:				
Current:				
Culture - recreation	\$ 66,726	\$ 66,158	\$ 568	\$ 37,637
Capital outlay	-	-	-	1,068
Total expenditures	<u>\$ 66,726</u>	<u>\$ 66,158</u>	<u>\$ 568</u>	<u>\$ 38,705</u>
Deficiency of revenues over expenditures	\$ (47,275)	\$ (46,708)	\$ 567	\$ (8,632)
Other financing sources:				
Operating transfers in	<u>61,330</u>	<u>61,330</u>	<u>-</u>	<u>7,500</u>
Excess (deficiency) of revenues and other financing sources over expenditures	\$ 14,055	\$ 14,622	\$ 567	\$ (1,132)
Fund balances, beginning	<u>18,644</u>	<u>17,548</u>	<u>(1,096)</u>	<u>18,680</u>
Fund balances, ending	<u>\$ 32,699</u>	<u>\$ 32,170</u>	<u>\$ (529)</u>	<u>\$ 17,548</u>

ACADIA PARISH POLICE JURY
SPECIAL REVENUE FUNDS
LEGROS MEMORIAL AIRPORT FUND

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

	<u>1999</u>			<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
Revenues:				
Interest	\$ 2,750	\$ 2,768	\$ 18	\$ 2,717
Fund balances, beginning	<u>57,264</u>	<u>57,392</u>	<u>128</u>	<u>54,675</u>
Fund balances, ending	<u>\$ 60,014</u>	<u>\$ 60,160</u>	<u>\$ 146</u>	<u>\$ 57,392</u>

ACADIA PARISH POLICE JURY
SPECIAL REVENUE FUNDS
INDUSTRIAL DISTRICT NO. 1 MAINTENANCE FUND

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

With Comparative Actual Amounts for Year Ended December 31, 1998

	<u>1999</u>			<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
Revenues:				
Charges for services	\$ 4,500	\$ 4,318	\$ (182)	\$ 2,454
Interest	42,152	40,334	(1,818)	42,305
Building lease	117,000	117,000	-	117,000
Miscellaneous	1,214	1,214	-	-
Total revenues	<u>\$ 164,866</u>	<u>\$ 162,866</u>	<u>\$ (2,000)</u>	<u>\$ 161,759</u>
Expenditures:				
Current:				
Economic development and assistance	<u>170,080</u>	<u>169,664</u>	<u>416</u>	<u>108,730</u>
Excess (deficiency) of revenues over expenditures	\$ (5,214)	\$ (6,798)	\$ (1,584)	\$ 53,029
Fund balances, beginning	<u>895,095</u>	<u>901,279</u>	<u>6,184</u>	<u>848,250</u>
Fund balances, ending	<u>\$ 889,881</u>	<u>\$ 894,481</u>	<u>\$ 4,600</u>	<u>\$ 901,279</u>

ACADIA PARISH POLICE JURY
 SPECIAL REVENUE FUNDS
 INDUSTRIAL DISTRICT NO. II MAINTENANCE FUND

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

With Comparative Actual Amounts for Year Ended December 31, 1998

	<u>1999</u>		<u>Variance- Favorable (Unfavorable)</u>	<u>1998</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Revenues:				
Interest	\$ 189	\$ 562	\$ 373	\$ 205
Fund balances, beginning	<u>-</u>	<u>8,345</u>	<u>8,345</u>	<u>8,140</u>
Fund balances, endings	<u>\$ 189</u>	<u>\$ 8,907</u>	<u>\$ 8,718</u>	<u>\$ 8,345</u>

ACADIA PARISH POLICE JURY
SPECIAL REVENUE FUNDS
COOPERATIVE EXTENSION FACILITY MAINTENANCE FUND

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

With Comparative Actual Amounts for Year Ended December 31, 1998

	<u>1999</u>		Variance-	<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	Favorable	<u>Actual</u>
			(Unfavorable)	
Revenues:				
Taxes:				
Ad valorem	\$ 258,793	\$ 283,156	\$ 24,363	\$ 261,880
Interest	20,318	21,948	1,630	16,482
Total revenues	<u>\$ 279,111</u>	<u>\$ 305,104</u>	<u>\$ 25,993</u>	<u>\$ 278,362</u>
Expenditures:				
Current:				
Economic development and assistance	\$ 37,772	\$ 46,737	\$ (8,965)	\$ 39,236
Capital outlay	21,861	21,861	-	27,519
Total expenditures	<u>\$ 59,633</u>	<u>\$ 68,598</u>	<u>\$ (8,965)</u>	<u>\$ 66,755</u>
Excess of revenues over expenditures	\$ 219,478	\$ 236,506	\$ 17,028	\$ 211,607
Other financing uses:				
Operating transfers out	<u>(86,000)</u>	<u>(86,000)</u>	-	<u>(86,000)</u>
Excess of revenues over expenditures and other financing uses	\$ 133,478	\$ 150,506	\$ 17,028	\$ 125,607
Fund balances, beginning	<u>567,563</u>	<u>618,649</u>	<u>51,086</u>	<u>493,042</u>
Fund balances, ending	<u>\$ 701,041</u>	<u>\$ 769,155</u>	<u>\$ 68,114</u>	<u>\$ 618,649</u>

CAPITAL PROJECTS FUNDS

To account for the financial resources to be used for the acquisition or construction of major capital facilities.

PARISH ROAD CONSTRUCTION FUND - to account for constructing and improving roads within Acadia Parish.

LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT (L.C.D.B.G.) FY 1997 - STREETS FUND - to account for the collection and disbursement of federal funds used for road improvements.

LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT (L.C.D.B.G.) FY 1997 - FIRE FUND - to account for the collection and disbursement of federal funds used for the acquisition of fire equipment and repairs to fire facilities.

PREMIERE LANE SPECIAL ASSESSMENT FUND - to account for the cost of constructing street paving improvements on roads within Acadia Parish.

TOURIST COMMISSION CONSTRUCTION FUND - to account for a portion of the cost of constructing a public building for use by the Acadia Parish Convention and Visitors Commission.

ACADIA PARISH POLICE JURY
ALL CAPITAL PROJECTS FUNDS

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

	Parish Road Construction Fund	L.C.D.B.G. FY 1997 - Streets Fund	L.C.D.B.G. FY 1997 - Fire Fund
ASSETS			
Cash and cash equivalents	\$ 562,976	\$ -	\$ -
Investments	325,000	-	-
Accrued interest receivable	5,311	-	-
Due from other funds	2,209	-	-
Total assets	\$ 895,496	\$ -	\$ -
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 42,824	\$ -	\$ -
Retainage payable	6,900	-	31,355
Due to other funds	104,958	-	-
Total liabilities	\$ 154,682	\$ -	\$ 31,355
FUND BALANCES			
Unreserved - undesignated	740,814	-	(31,355)
Total liabilities and fund balances	\$ 895,496	\$ -	\$ -

Premiere Lane Special Assessment Fund	Tourist Commission Construction Fund	Totals	
		1999	1998
\$ 21,695	\$ 195,890	\$ 780,561	\$ 314,787
-	-	325,000	1,400,000
-	-	5,311	179,357
-	-	2,209	2,209
<u>\$ 21,695</u>	<u>\$ 195,890</u>	<u>\$1,113,081</u>	<u>\$1,896,353</u>
\$ -	\$ 58,350	\$ 101,174	\$ 281,252
12,662	17,999	68,916	293,738
<u>24,088</u>	<u>-</u>	<u>129,046</u>	<u>4,958</u>
\$ 36,750	\$ 76,349	\$ 299,136	\$ 579,948
<u>(15,055)</u>	<u>119,541</u>	<u>813,945</u>	<u>1,316,405</u>
<u>\$ 21,695</u>	<u>\$ 195,890</u>	<u>\$1,113,081</u>	<u>\$1,896,353</u>

ACADIA PARISH POLICE JURY
ALL CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

Year Ended December 31, 1999

With Comparative Totals for Year Ended December 31, 1998

	Parish Road Construction Fund	L.C.D.B.G. FY 1997 - Streets Fund	L.C.D.B.G. FY 1997 - Fire Fund
Revenues:			
Intergovernmental:			
Economic development infrastructure grant	\$ -	\$ 37,933	\$ 385,231
Rural development block grant	45,967	-	-
Interest	42,436	-	-
Total revenues	<u>\$ 88,403</u>	<u>\$ 37,933</u>	<u>\$ 385,231</u>
Expenditures:			
Capital outlay	<u>1,105,464</u>	<u>37,933</u>	<u>416,586</u>
Deficiency of revenues over expenditures	<u>\$ (1,017,061)</u>	<u>\$ -</u>	<u>\$ (31,355)</u>
Other financing sources (uses):			
Operating transfers in	\$ 1,050,000	\$ -	\$ -
Operating transfers out	(608,530)	-	-
Proceeds from sale of bonds	-	-	-
Total other financing sources (uses)	<u>\$ 441,470</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (575,591)	\$ -	\$ (31,355)
Fund balances, beginning	<u>1,316,405</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 740,814</u>	<u>\$ -</u>	<u>\$ (31,355)</u>

Premiere Lane Special Assessment Fund	Tourist Commission Construction Fund	Totals	
		1999	1998
\$ -	\$ -	\$ 423,164	\$ 222,210
-	-	45,967	-
-	-	42,436	148,042
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 511,567</u>	<u>\$ 370,252</u>
<u>148,436</u>	<u>120,459</u>	<u>1,828,878</u>	<u>5,493,178</u>
<u>\$ (148,436)</u>	<u>\$ (120,459)</u>	<u>\$ (1,317,311)</u>	<u>\$ (5,122,926)</u>
\$ -	\$ -	\$ 1,050,000	\$ 700,000
-	-	(608,530)	(739,218)
<u>133,381</u>	<u>240,000</u>	<u>373,381</u>	<u>800,000</u>
<u>\$ 133,381</u>	<u>\$ 240,000</u>	<u>\$ 814,851</u>	<u>\$ 760,782</u>
\$ (15,055)	\$ 119,541	\$ (502,460)	\$ (4,362,144)
<u>-</u>	<u>-</u>	<u>1,316,405</u>	<u>5,678,549</u>
<u>\$ (15,055)</u>	<u>\$ 119,541</u>	<u>\$ 813,945</u>	<u>\$ 1,316,405</u>

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DEBT SERVICE FUNDS

To account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

SALES TAX ROAD BOND SINKING FUND - to accumulate monies for the payment of the Sales Tax Road Bonds, Series 1996 issued in the amount of \$5,600,000. The bonds were issued for the purpose of constructing and improving roads within Acadia Parish. The bond issue is financed by sales and use tax revenues.

LIBRARY FUND - to accumulate monies for the payment of the Public Improvement Library Bonds, Series 1975 issued in the amount of \$1,300,000. The bonds were issued for the purpose of constructing and improving public libraries within Acadia Parish. The bond issue is financed by ad valorem tax revenues.

SALES TAX FUND - to accumulate monies for the payment of the Public Improvement Sales Tax Refunding Bonds, Series ST-1996 issued in the amount of \$2,175,000. The bond issue is financed by sales and use tax revenues.

ACADIAN ACRES SUBDIVISION FUND - to accumulate monies for the payment of the Paving Certificates, Series 1988 issued in the amount of \$121,231. The certificates were issued for the purpose of constructing street paving improvements in Acadian Acres Subdivision. The certificates are financed by assessments levied on property owners within the subdivision.

PROJECT B-89 FUND - to accumulate monies for the payment of the Paving Certificates, Series 1990 issued in the amount of \$59,391. The certificates were issued for the purpose of constructing street paving improvements on roads within Acadia Parish. The certificates are financed by assessments levied on property owners within the designated area.

CERTIFICATES OF INDEBTEDNESS, SERIES 1992 FUND - to accumulate monies for the payment of the Certificates of Indebtedness, Series 1992 issued in the amount of \$35,000. The certificates were issued for the purpose of purchasing computer equipment. The certificates are financed by excess annual revenues.

CERTIFICATES OF INDEBTEDNESS, SERIES 1994 FUND - to accumulate monies for the payment of the Certificates of Indebtedness, Series 1994 issued in the amount of \$650,000. The certificates were issued for the purpose of constructing a public building to house the Acadia Parish Cooperative Extension Service. The certificates are financed by ad valorem tax revenues.

CERTIFICATES OF INDEBTEDNESS, SERIES 1997 FUND - to accumulate monies for the payment of the Certificates of Indebtedness, Series 1997 issued in the amount of \$7,000,000. The certificates were issued for the purpose of repairing, constructing, and improving roads and bridges in the unincorporated areas of Acadia Parish. The certificates are financed by sales and use tax revenues.

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DEBT SERVICE FUNDS (CONTINUED)

PAVING CERTIFICATES, SERIES 1999 FUND - to accumulate monies for the payment of the Paving Certificates, Series 1999 issued in the amount of \$133,381. The certificates were issued for the purpose of constructing street paving improvements on roads within Acadia Parish. The certificates are financed by assessments levied on property owners within the designated area.

EXCESS REVENUE DEBT SINKING FUND - to accumulate monies for the payment of the Certificates of Indebtedness, Series 1999 issued in the amount of \$240,000. The certificates were issued for the purpose of constructing a public building for use by the Acadia Parish Convention and Visitors Commission. The certificates are financed by excess annual revenues.

ACADIA PARISH POLICE JURY
ALL DEBT SERVICE FUNDS

COMBINING BALANCE SHEET
December 31, 1999

With Comparative Totals for December 31, 1998

ASSETS	Sales Tax Road Bond Sinking Fund	Library Fund	Sales Tax Fund	Acadian Acres Subdivision Fund	Project B-89 Fund
Cash and cash equivalents	\$ 250,145	\$ 6,852	\$ 29,978	\$ 2,141	\$ 9,039
Investments	-	85,000	483,000	-	-
Accrued interest receivable	784	2,719	19,824	-	3
Taxes receivable	-	15,208	-	-	-
Special assessments receivable	-	-	-	1,908	1,886
Due from other funds	-	-	-	-	50
Total assets	<u>\$ 250,929</u>	<u>\$ 109,779</u>	<u>\$ 532,802</u>	<u>\$ 4,049</u>	<u>\$ 10,978</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ 423	\$ -	\$ -	\$ -
Interest payable	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Due to other funds	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>2,440</u>	<u>-</u>
Total liabilities	<u>\$ 125,000</u>	<u>\$ 423</u>	<u>\$ -</u>	<u>\$ 2,440</u>	<u>\$ -</u>
FUND BALANCES					
Reserved for debt retirement	\$ 125,929	\$ 100,000	\$ 532,802	\$ -	\$ 6,599
Reserved for street improvements	-	-	-	1,609	4,379
Reserved for computer equipment	-	-	-	-	-
Reserved for capital improvements	<u>-</u>	<u>9,356</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 125,929</u>	<u>\$ 109,356</u>	<u>\$ 532,802</u>	<u>\$ 1,609</u>	<u>\$ 10,978</u>
Total liabilities and fund balances	<u>\$ 250,929</u>	<u>\$ 109,779</u>	<u>\$ 532,802</u>	<u>\$ 4,049</u>	<u>\$ 10,978</u>

Certifi- cates of Indebted- ness, Series 1992 Fund	Certifi- cates of Indebted- ness, Series 1994 Fund	Certifi- cates of Indebted- ness, Series 1997 Fund	Paving Certifi- cates, Series 1999 Fund	Excess Revenue Debt Sinking Fund	Totals	
					1999	1998
\$ 1,917	\$ 6,964	\$ 192,192	\$ 1,314	\$ 233	\$ 500,775	\$ 318,781
-	-	630,000	-	-	1,198,000	1,353,000
3	12	6,883	-	-	30,228	28,328
-	-	-	-	-	15,208	125,759
-	-	-	133,381	-	137,175	10,923
-	-	4,958	24,088	-	29,096	5,008
<u>\$ 1,920</u>	<u>\$ 6,976</u>	<u>\$ 834,033</u>	<u>\$ 158,783</u>	<u>\$ 233</u>	<u>\$1,910,482</u>	<u>\$1,841,799</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 423	\$ 11,671
-	-	-	389	-	389	-
-	-	-	158,394	-	158,394	2,881
-	-	410	-	-	127,850	2,850
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 410</u>	<u>\$ 158,783</u>	<u>\$ -</u>	<u>\$ 287,056</u>	<u>\$ 17,402</u>
\$ -	\$ 6,976	\$ 833,623	\$ -	\$ 233	\$1,606,162	\$1,818,195
-	-	-	-	-	5,988	4,316
1,920	-	-	-	-	1,920	1,886
-	-	-	-	-	9,356	-
<u>\$ 1,920</u>	<u>\$ 6,976</u>	<u>\$ 833,623</u>	<u>\$ -</u>	<u>\$ 233</u>	<u>\$1,623,426</u>	<u>\$1,824,397</u>
<u>\$ 1,920</u>	<u>\$ 6,976</u>	<u>\$ 834,033</u>	<u>\$ 158,783</u>	<u>\$ 233</u>	<u>\$1,910,482</u>	<u>\$1,841,799</u>

ACADIA PARISH POLICE JURY
ALL DEBT SERVICE FUNDS

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

	Sales Tax Road Bond Sinking Fund	Library Fund	Sales Tax Fund	Acadian Acres Subdivision Fund	Project B-89 Fund
Revenues:					
Taxes:					
Ad valorem	\$ -	\$ 11,950	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	2,626
Interest	3,765	4,680	25,574	28	755
Miscellaneous	-	-	-	-	-
Total revenues	<u>\$ 3,765</u>	<u>\$ 16,630</u>	<u>\$ 25,574</u>	<u>\$ 28</u>	<u>\$ 3,381</u>
Expenditures:					
Current:					
General government	\$ 200	\$ 925	\$ -	\$ 1,228	\$ -
Debt service:					
Principal retirement	270,000	95,000	340,000	-	-
Interest coupons paid	286,730	9,440	82,487	-	-
Paying agent and trustee fees	1,000	100	-	-	509
Total expenditures	<u>\$ 557,930</u>	<u>\$ 105,465</u>	<u>\$ 422,487</u>	<u>\$ 1,228</u>	<u>\$ 509</u>
Excess (deficiency) of revenues over expenditures	\$(554,165)	\$(88,835)	\$(396,913)	\$(1,200)	\$ 2,872
Other financing sources:					
Operating transfers in	<u>558,530</u>	<u>-</u>	<u>424,600</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	\$ 4,365	\$(88,835)	\$ 27,687	\$(1,200)	\$ 2,872
Fund balances, beginning	<u>121,564</u>	<u>198,191</u>	<u>505,115</u>	<u>2,809</u>	<u>8,106</u>
Fund balances, ending	<u>\$ 125,929</u>	<u>\$ 109,356</u>	<u>\$ 532,802</u>	<u>\$ 1,609</u>	<u>\$ 10,978</u>

Certifi- cates of Indebted- ness, Series 1992 Fund	Certifi- cates of Indebted- ness, Series 1994 Fund	Certifi- cates of Indebted- ness, Series 1997 Fund	Paving Certifi- cates, Series 1999 Fund	Excess Revenue Debt Sinking Fund	Totals	
					1999	1998
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,950	\$ 225,781
-	-	-	-	-	2,626	3,816
34	222	26,715	-	233	62,006	56,124
-	-	-	-	-	-	153
<u>\$ 34</u>	<u>\$ 222</u>	<u>\$ 26,715</u>	<u>\$ -</u>	<u>\$ 233</u>	<u>\$ 76,582</u>	<u>\$ 285,874</u>
\$ -	\$ 200	\$ -	\$ -	\$ -	\$ 2,553	\$ 6,353
-	65,000	630,000	-	-	1,400,000	1,663,721
-	21,131	339,743	-	-	739,531	822,504
-	-	2,141	-	-	3,750	6,844
<u>\$ -</u>	<u>\$ 86,331</u>	<u>\$ 971,884</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,145,834</u>	<u>\$ 2,499,422</u>
\$ 34	\$ (86,109)	\$ (945,169)	\$ -	\$ 233	\$ (2,069,252)	\$ (2,213,548)
-	86,000	799,151	-	-	1,868,281	2,588,368
\$ 34	\$ (109)	\$ (146,018)	\$ -	\$ 233	\$ (200,971)	\$ 374,820
1,886	7,085	979,641	-	-	1,824,397	1,449,577
<u>\$ 1,920</u>	<u>\$ 6,976</u>	<u>\$ 833,623</u>	<u>\$ -</u>	<u>\$ 233</u>	<u>\$ 1,623,426</u>	<u>\$ 1,824,397</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets used in governmental fund type operations.

ACADIA PARISH POLICE JURY
GENERAL FIXED ASSETS ACCOUNT GROUP

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

	Balance, December 31, 1998	Additions	Reductions	Balance, December 31, 1999
General fixed assets, at cost:				
Land	\$1,122,363	\$ -	\$ -	\$1,122,363
Buildings	4,209,530	5,793	-	4,215,323
Equipment	<u>4,047,036</u>	<u>161,301</u>	<u>(206,374)</u>	<u>4,001,963</u>
Total general fixed assets	<u>\$9,378,929</u>	<u>\$ 167,094</u>	<u>\$ (206,374)</u>	<u>\$9,339,649</u>
Investment in general fixed assets	<u>\$9,378,929</u>	<u>\$ 167,094</u>	<u>\$ (206,374)</u>	<u>\$9,339,649</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for general long-term debt and liabilities expected to be financed with resources to be provided in future periods from governmental funds.

ACADIA PARISH POLICE JURY
GENERAL LONG-TERM DEBT ACCOUNT GROUP

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

	<u>Sales Tax Road Bond Sinking Fund</u>	<u>Library Fund</u>	<u>Sales Tax Fund</u>	<u>Acadian Acres Sub- division Fund</u>	<u>Project B-89 Fund</u>
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT					
Amount available in debt service funds for debt retirement	\$ 125,929	\$ 100,000	\$ 532,802	\$ -	\$ 6,599
Amount available in special revenue funds for debt retirement	654,060	-	545,270	-	-
Amount available in special revenue fund for landfill closure and postclosure costs	-	-	-	-	-
Total amount available	<u>\$ 779,989</u>	<u>\$ 100,000</u>	<u>\$1,078,072</u>	<u>\$ -</u>	<u>\$ 6,599</u>
Amount to be provided from:					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	4,055,011	-	706,928	-	-
Excess annual revenues	-	-	-	-	-
General government resources	-	-	-	-	-
Special assessments	-	-	-	-	-
Total amount to be provided	<u>\$4,055,011</u>	<u>\$ -</u>	<u>\$ 706,928</u>	<u>\$ -</u>	<u>\$ -</u>
Total amount available and to be provided for the payment of general long-term debt	<u>\$4,835,000</u>	<u>\$ 100,000</u>	<u>\$1,785,000</u>	<u>\$ -</u>	<u>\$ 6,599</u>
GENERAL LONG-TERM DEBT PAYABLE					
Bonds payable	\$4,835,000	\$ 100,000	\$1,785,000	\$ -	\$ 6,599
Compensated absences payable	-	-	-	-	-
Landfill closure and post-closure costs payable	-	-	-	-	-
Total general long-term debt payable	<u>\$4,835,000</u>	<u>\$ 100,000</u>	<u>\$1,785,000</u>	<u>\$ -</u>	<u>\$ 6,599</u>

Certifi- cates of Indebted- ness, Series 1994 Fund	Certifi- cates of Indebted- ness, Series 1997 Fund	Paving Certi- ficates Series 1999 Fund	Excess Revenue Debt Sinking Fund	Compen- sated Absences	Landfill Closure and Post- closure Costs	Totals	
						1999	1998
\$ 6,976	\$ 833,623	\$ -	\$ 233	\$ -	\$ -	\$ 1,606,162	\$ 1,815,004
-	-	-	-	-	-	1,199,330	1,140,964
-	-	-	-	-	706,087	706,087	513,955
<u>\$ 6,976</u>	<u>\$ 833,623</u>	<u>\$ -</u>	<u>\$ 233</u>	<u>\$ -</u>	<u>\$ 706,087</u>	<u>\$ 3,511,579</u>	<u>\$ 3,469,923</u>
\$363,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 363,024	\$ 427,915
-	5,526,377	-	-	-	1,267,788	11,556,104	12,770,627
-	-	-	239,767	-	-	239,767	-
-	-	-	-	74,166	-	74,166	66,968
-	-	133,381	-	-	-	133,381	-
<u>\$363,024</u>	<u>\$5,526,377</u>	<u>\$133,381</u>	<u>\$239,767</u>	<u>\$ 74,166</u>	<u>\$1,267,788</u>	<u>\$12,366,442</u>	<u>\$13,265,510</u>
<u>\$370,000</u>	<u>\$6,360,000</u>	<u>\$133,381</u>	<u>\$240,000</u>	<u>\$ 74,166</u>	<u>\$1,973,875</u>	<u>\$15,878,021</u>	<u>\$16,735,433</u>
\$370,000	\$6,360,000	\$133,381	\$240,000	\$ -	\$ -	\$13,829,980	\$14,856,599
-	-	-	-	74,166	-	74,166	66,968
-	-	-	-	-	1,973,875	1,973,875	1,811,866
<u>\$370,000</u>	<u>\$6,360,000</u>	<u>\$133,381</u>	<u>\$240,000</u>	<u>\$ 74,166</u>	<u>\$1,973,875</u>	<u>\$15,878,021</u>	<u>\$16,735,433</u>

ACADIA PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO JURORS
Year Ended December 31, 1999

Glen Bihm, President	\$ 12,600
Cecelia Broussard	11,400
Claude J. Courville	11,400
John W. Humble, Sr.	11,400
Joseph C. Johnson	11,400
Charles Labbe	11,400
Catherine Lacombe	11,400
Thomas D. Petitjean	11,400
Total	<u>\$92,400</u>

The Police Jurors receive monthly compensation of \$950 and the President of the Police Jury receives \$1,050 for monthly and special meetings attended.

ACADIA PARISH POLICE JURY

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

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Housing and Urban Development:			
Pass-Through Program From:			
Louisiana Office of Community Development:			
Community Development Block Grants/ State's Program:			
Fire Grant	14.228	107-800256	\$ 416,586
Streets Grant	14.228	107-800257	37,933
Louisiana Department of Community Services:			
Emergency Shelter Grants Program:			
Emergency Shelter Grant 1997-1999	14.231	524264	6,366
Emergency Shelter Grant 1998-2000	14.231	536129	<u>8,805</u>
Total U.S. Department of Housing and Urban Development			\$ 469,690
U.S. Department of Justice:			
Local Law Enforcement Block Grants Program	16.592	-	<u>16,185</u>
Total expenditures of federal awards			<u>\$ 485,875</u>

Note 1. Basis of Presentation

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

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

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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

The Honorable Glen Bihm, President
Acadia Parish Police Jury
Crowley, Louisiana

We have audited the general-purpose financial statements of Acadia Parish Police Jury, oversight unit, as of and for the year ended December 31, 1999, and have issued our report thereon dated July 7, 2000. 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 Acadia Parish Police Jury, oversight unit'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 an instance of noncompliance that is required to be reported under *Government Auditing Standards*, which is described in the accompanying schedule of findings and questioned costs as item #1999-3.

Eugene C. Gilder, CPA*
Donald W. Kelley, CPA*
Herbert Lemone II, CPA*
Frank A. Stagno, CPA*
Scott J. Broussard, CPA*
L. Charles Abshire, CPA*
Kenneth R. Dugas, CPA*
P. John Blanchet III, CPA*
Stephen L. Lambousy, CPA*
Craig C. Bahineaux, CPA*
Peter C. Borrillo, CPA*
George J. Trappey III, CPA*
Gregory B. Milton, CPA*
S. Scott Suleau, CPA*
Patrick D. McCarthy, CPA*
Mathew B. Wyatt, CPA*
Troy J. Breaux, CPA*
Feyella T. Dupre', CPA*

Retired:

Salmy L. Broussard, CPA 1980
Leon E. Poche', CPA 1984
James B. Breaux, CPA 1987
Erma R. Walton, CPA 1988
George A. Lewis, CPA* 1992
Geraldine J. Wimberly, CPA* 1995
Rodney L. Savoy, CPA* 1996
Larry G. Broussard, CPA* 1996
Lawrence A. Cramer, CPA* 1999
Michael P. Crochet, CPA* 1999

*Members of American Institute of
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Society of Louisiana Certified
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The Honorable Glen Bihm, President
Acadia Parish Police Jury

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Acadia Parish Police Jury, oversight unit'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 Acadia Parish Police Jury, oversight unit's, ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings and questioned costs as item #1999-1 and #1999-2.

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

This report is intended for the information of management, federal awarding agencies, and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

BROUSSARD, ROCHE, LEWIS & BREAUX, L.L.P.

Crowley, Louisiana
July 7, 2000



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

CERTIFIED PUBLIC ACCOUNTANTS

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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

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Eunice, LA
(337) 457-0071

The Honorable Glen Bihm, President
Acadia Parish Police Jury
Crowley, Louisiana

Compliance

We have audited the compliance of Acadia 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. Acadia 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 Acadia Parish Police Jury's management. Our responsibility is to express an opinion on Acadia 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 Acadia Parish Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Acadia Parish Police Jury's compliance with those requirements.

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

Eugene C. Gilder, CPA*
Donald W. Kelley, CPA*
Herles Lemone II, CPA*
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E. Charles Abshire, CPA*
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Michael P. Crochet, CPA* 1999

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Society of Louisiana Certified
Public Accountants*

The Honorable Glen Bihm, President
Acadia Parish Police Jury

Internal Control Over Compliance

The management of Acadia 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 Acadia Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

This report is intended for the information of management, federal awarding agencies, and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

BROUSSARD, ROCHE, LEWIS & BREAUX, L.L.P.

Crowley, Louisiana
July 7, 2000

ACADIA PARISH POLICE JURY

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

We have audited the general-purpose financial statements of Acadia Parish Police Jury as of and for the year ended December 31, 1999, and have issued our report thereon dated July 7, 2000. 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. Our audit of the general-purpose financial statements as of December 31, 1999, resulted in a qualified opinion.

Section I. Summary of Auditor's Reports

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

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Compliance

Compliance Material to Financial Statements Yes No

b. Federal Awards

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Type of Opinion on Compliance Unqualified Qualified
For Major Programs Disclaimer Adverse

Are these findings required to be reported in accordance with Circular A-133, Section .510 (a)? Yes No

c. Identification of Major Programs:

CDEFA NumberName of Federal Program

14.228

Community Development Block Grants/State's Program

Dollar threshold used to distinguish between Type A and Type B Programs: \$300,000

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133?

Yes No

ACADIA PARISH POLICE JURY

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

Section II. Financial Statement Findings

#1999-1 - Segregation of Duties

Finding: While reviewing the internal control structure, we noted inadequate segregation of duties exists within the receipts function. One person receives collections, prepares deposits, records activity in the general ledger, and reconciles bank accounts.

Cause: Inadequate segregation of duties exists due to the limited number of personnel performing the administrative functions. Due to the lack of resources, the Police Jury is unable to implement a segregated system of internal control.

Recommendation and response: Management is aware of and has evaluated this inadequacy and concluded the related costs versus benefits to be achieved do not justify the additional personnel it would require to establish an adequate segregation. We are in agreement with the Police Jury that it would not be cost beneficial or possible with the limited resources available to create a segregated accounting environment.

#1999-2 - Unsecured Deposits

Finding: While performing our audit, we noted the deposits of the Police Jury were in excess of the combined Federal Depository Insurance Corporation (FDIC) coverage and securities pledged by the respective financial institutions at December 31, 1999.

Cause: Management does not adequately monitor its deposit balances and relating coverage.

Recommendation: We recommend that management monitor the Police Jury's deposit balances and corresponding coverage on a monthly basis to ensure adequate coverage in order to minimize financial risk.

Response: The Police Jury will more closely monitor coverage on its deposit accounts.

#1999-3 - State Audit Law

Finding: The Police Jury did not file its annual report within six months of year-end as required by state law.

ACADIA PARISH POLICE JURY

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

Section II. Financial Statement Findings (continued)

#1999-3 - State Audit Law (continued)

Cause: The accounting records were not made available on a timely basis in order to meet the state law deadline for filing annual reports.

Recommendation and response: We recommend and the Police Jury agrees that accounting records should be made available in a more timely manner to allow the report to be filed within six months.

Section III. Federal Award Findings and Questioned Costs

U.S. Department of Housing and Urban Development

Community Development Block Grants/State's Program - CFDA # 14.228

#1999-1 - Segregation of Duties

The reportable condition described at #1999-1 in Section II also applies to this federal award program.

#1999-2 - Unsecured Deposits

The reportable condition described at #1999-2 in Section II also applies to this federal award program.

ACADIA PARISH POLICE JURY
SCHEDULE OF PRIOR YEAR FINDINGS
Year Ended December 31, 1999

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

#1998-1 - Segregation of Duties

This finding is also included in the audit report for the year ended December 31, 1999, and is described at #1999-1 in the schedule of findings and questioned costs; however, the Police Jury has segregated as much as it can based on available resources.

Section II. Internal Control and Compliance Material to Federal Awards

There were no findings relating to reportable conditions, material weaknesses, or instances of noncompliance, including questioned costs, related to federal awards for the year ended December 31, 1998.

Section III. Management Letter

There were no matters reported in a separate management letter for the year ended December 31, 1998.



Acadia Parish Police Jury

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EMAIL: appjadm@iamerica.net

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GLEN BIHM
President
00 AUG 30 AM 9:06
JOHN W. HUMBLE, SR.
Vice-President
KATRY MARTIN
Secretary-Treasurer

ACADIA PARISH POLICE JURY

MANAGEMENT'S CORRECTIVE ACTION PLAN

Year Ended December 31, 1999

DISTRICT 1

JOSEPH CHARLES JOHNSON
P.O. Box 2372
Crowley, LA 70526
(318) 788-1228

DISTRICT 2

CATHERINE R. LACOMBE
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Egan, LA 70531-0155
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DISTRICT 3

JOHN W. HUMBLE, SR.
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DISTRICT 4

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DISTRICT 5

T.D. "TOMMY" PETITJEAN
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DISTRICT 6

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Church Point, LA 70525
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DISTRICT 7

GLEN BIHM
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Eunice, LA 70535
(318) 457-4353

DISTRICT 8

CLAUDE "JIMMY" COURVILLE
2754 Fournierat
Eunice, LA 70535
(318) 457-9724
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Section I. Internal Control and Compliance Material to the Financial Statements

#1999-1 - Segregation of Duties

Management has evaluated this inadequacy and determined that the related costs versus benefits to be achieved do not justify the additional costs personnel it would require to establish an adequate segregation of duties.

#1999-2 - Unsecured Deposits

Management will more closely monitor coverage on its deposit accounts.

#1999-3 - State Audit Law

The Police Jury will make accounting records available in a more timely manner to allow the report to be filed within six months as required by state law.

Section II. Internal Control and Compliance Material to Federal Awards

U.S. Department of Housing and Urban Development

Community Development Block Grants/State's Program - CFDA # 14.228

#1999-1 - Segregation of Duties

Management's response described in Section I also applies to this federal award program.

#1999-2 - Unsecured Deposits

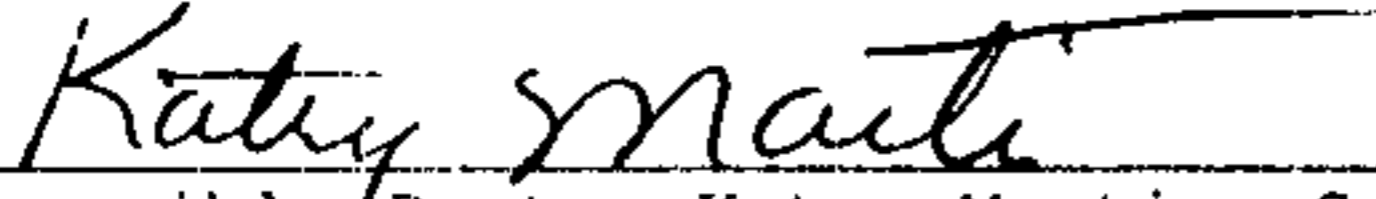
Management's response described in Section I also applies to this federal award program.

ACADIA PARISH POLICE JURY

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

Section III. Management Letter

There were no matters reported in a separate management letter for the year ended December 31, 1999.



Responsible Party: Katry Martin, Secretary-Treasurer