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VERMILION PARISH POLICE JURY

FINANCIAL REPORT

DECEMBER 30, 2012

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Release Date 7/16/13

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**INDEPENDENT AUDITORS' REPORT**

**Vermilion Parish Police Jury**  
Bossier City, Louisiana

We have audited the general purpose financial statements of Vermilion Parish Police Jury as of and for the year ended December 31, 2002, as listed in the table of contents. These general purpose financial statements are the responsibility of the Jury's elected officials. Our responsibility is to report an opinion on these financial statements based on our audit.

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

The general purpose financial statements do not include financial data of various governmental agencies (component units), which should be included in order to conform to generally accepted accounting principles. The effects of the omission of these governmental agencies on assets, liabilities and fund equity at December 31, 2002 and the effects of revenues over expenditures for the year then ended on the general purpose financial statements cannot be determined.

In our opinion, except for the effect of the omission of the financial statements of component units as explained in the third paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Vermilion Parish Police Jury at December 31, 2002, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

**Vermilion Parish Police Jury**

In accordance with Government Auditing Standards, we have also issued a report dated June 4, 2009, on our consideration of the Vermilion Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Vermilion Parish Police Jury. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-110, Audit of States, Local Governments, and Non-Profit Organizations, and is also 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.

*Brunswick, Polk, Lewis & Brunner L.L.P.*

**Abbeville, Louisiana**

**June 4, 2009**

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

VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 2002

| ASSETS   | Governmental Fund Types |                      |                     |                     | Primary Fund Type |
|--|-------------------------|----------------------|---------------------|---------------------|-------------------|
|  | General                 | Special Revenue      | Debt Service        | Capital Projects    | Treaty and Agency |
| Cash   | \$ 285,478              | \$ 1,687,388         | \$ 43,686           | \$ 273,895          | \$ 788,824        |
| Investments  | -                       | 17,137,115           | 5,711,880           | 1,800,880           | -                 |
| Receivables (net of allowance for uncollectibles)              |                         |                      |                     |                     |                   |
| Accounts receivable  | 46,116                  | 34,289               | -                   | 341,758             | -                 |
| Ad valorem taxes   | 258,151                 | 1,121,346            | 285,734             | -                   | -                 |
| Assessed interest  | -                       | 38,594               | 1,503               | 1,824               | -                 |
| Other  | -                       | -                    | -                   | -                   | 26,121            |
| Due from other funds   | 140                     | 728,087              | 91,581              | -                   | 11,340            |
| Due from component units / primary government                  | 155                     | 476                  | -                   | -                   | -                 |
| Due from other governmental agencies                           | 392,365                 | 3,028,160            | 253,121             | -                   | -                 |
| Land   | -                       | -                    | -                   | -                   | -                 |
| Buildings and improvements                                     | -                       | -                    | -                   | -                   | -                 |
| Machinery and equipment  | -                       | -                    | -                   | -                   | -                 |
| Books  | -                       | -                    | -                   | -                   | -                 |
| Construction in progress                                       | -                       | -                    | -                   | -                   | -                 |
| Amount available in debt service funds                         | -                       | -                    | -                   | -                   | -                 |
| Amount to be provided for retirement of general long-term debt | -                       | -                    | -                   | -                   | -                 |
| <b>Total assets</b>  | <b>\$ 647,186</b>       | <b>\$ 16,860,456</b> | <b>\$ 4,295,172</b> | <b>\$ 4,113,719</b> | <b>\$ 401,085</b> |

Exhibit A

| Account Groups             |                              | Totals<br>(Miscellaneous<br>Only) |                    | Totals<br>Miscellaneous Only |                      |
|----------------------------|------------------------------|-----------------------------------|--------------------|------------------------------|----------------------|
| General<br>Fixed<br>Assets | General<br>Long-Term<br>Debt | Primary<br>Government             | Component<br>Units | Reporting Entity             |                      |
|                            |                              |                                   |                    | 2002                         | 2001                 |
| \$ -                       | \$ -                         | \$ 1,601,485                      | \$ 51,768          | \$ 1,685,174                 | \$ 3,604,836         |
| -                          | -                            | 24,688,715                        | (3,073)            | 24,761,784                   | 18,711,582           |
| -                          | -                            | 583,184                           | -                  | 583,184                      | 81,680               |
| -                          | -                            | 1,578,873                         | -                  | 1,578,873                    | 1,521,144            |
| -                          | -                            | 34,053                            | -                  | 34,053                       | (311,689)            |
| -                          | -                            | 28,123                            | 188                | 28,231                       | 188                  |
| -                          | -                            | 787,118                           | -                  | 787,118                      | 473,407              |
| -                          | -                            | 655                               | -                  | 655                          | 1,084                |
| -                          | -                            | 3,665,889                         | 73,600             | 3,739,489                    | 3,658,887            |
| 1,194,813                  | -                            | 1,194,813                         | -                  | 1,194,813                    | 1,174,813            |
| 13,990,180                 | -                            | 13,990,180                        | -                  | 13,993,188                   | (2,648,072)          |
| 12,509,887                 | -                            | 12,509,887                        | -                  | 12,509,887                   | (31,408,367)         |
| 2,889,710                  | -                            | 2,889,710                         | -                  | 2,889,739                    | 3,783,084            |
| 2,300,640                  | -                            | 2,300,640                         | -                  | 2,300,640                    | 598,325              |
| -                          | 3,745,198                    | 3,745,198                         | -                  | 3,745,198                    | 4,344,335            |
| -                          | 2,543,402                    | 2,543,402                         | -                  | 2,543,402                    | 1,328,018            |
| <u>\$ 10,118,218</u>       | <u>\$ 11,308,800</u>         | <u>\$ 81,308,847</u>              | <u>\$ 118,345</u>  | <u>\$ 81,468,182</u>         | <u>\$ 78,478,954</u> |



**VERMILION PARISH POLICE RURY  
ABBEVILLE, LOUISIANA**

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 2000**

| LIABILITIES AND FUND<br>EQUITY                 | Governmental Fund Types |                      |                     |                     | Fiduciary<br>Fund Type |
|--|-------------------------|----------------------|---------------------|---------------------|------------------------|
|  | General                 | Special<br>Revenue   | Debt<br>Service     | Capital<br>Projects | Trust and<br>Agency    |
| <b>LIABILITIES</b>                             |                         |                      |                     |                     |                        |
| Accounts payable                               | \$ 159,112              | \$ 386,308           | \$ 25,073           | \$ 408,077          | \$ -                   |
| Retainage payable                              | -                       | 52,942               | -                   | 108,715             | -                      |
| Other payables                                 | 141,898                 | -                    | -                   | -                   | 304,083                |
| Due to other funds                             | 17,279                  | 379,839              | -                   | -                   | 200,000                |
| Due to primary government /<br>component units | -                       | -                    | -                   | -                   | -                      |
| Due to other governmental<br>agencies          | 45,372                  | 13,632               | -                   | -                   | -                      |
| Deferred revenue                               | -                       | 960,898              | -                   | -                   | -                      |
| Annual closure and<br>postclosure costs        | -                       | -                    | -                   | -                   | -                      |
| Bonds payable                                  | -                       | -                    | -                   | -                   | -                      |
| <b>Total liabilities</b>                       | <b>\$ 363,841</b>       | <b>\$ 1,803,809</b>  | <b>\$ 25,073</b>    | <b>\$ 408,812</b>   | <b>\$ 404,083</b>      |
| <b>FUND EQUITY</b>                             |                         |                      |                     |                     |                        |
| Investments in general                         |                         |                      |                     |                     |                        |
| Fixed assets                                   | \$ -                    | \$ -                 | \$ -                | \$ -                | \$ -                   |
| Fund balances -                                |                         |                      |                     |                     |                        |
| Reserved for:                                  |                         |                      |                     |                     |                        |
| Debt service                                   | -                       | -                    | 9,545,088           | -                   | -                      |
| Road improvements                              | -                       | -                    | 311,831             | -                   | -                      |
| Public works                                   | -                       | -                    | 315,873             | -                   | -                      |
| Library construction                           | -                       | -                    | -                   | 897,887             | -                      |
| Unreserved:                                    |                         |                      |                     |                     |                        |
| Designated for:                                |                         |                      |                     |                     |                        |
| Incomplete contracts                           | -                       | -                    | -                   | 2,819,882           | -                      |
| Undesignated                                   | 681,293                 | 24,987,491           | -                   | -                   | -                      |
| <b>Total fund equity</b>                       | <b>\$ 681,293</b>       | <b>\$ 24,987,491</b> | <b>\$ 4,272,794</b> | <b>\$ 3,716,669</b> | <b>\$ -</b>            |
| <b>Total liabilities and<br/>fund equity</b>   | <b>\$ 987,196</b>       | <b>\$ 26,586,498</b> | <b>\$ 4,297,777</b> | <b>\$ 4,317,781</b> | <b>\$ 404,083</b>      |

See Notes to Financial Statements.

Exhibit A (continued)

| Account Groups             |                              | Totals<br>(Interimstatement<br>Daily) |                    | Totals<br>(Interimstatement Daily) |                      |
|----------------------------|------------------------------|---------------------------------------|--------------------|------------------------------------|----------------------|
| General<br>Fixed<br>Assets | General<br>Long-Term<br>Debt | Primary<br>Government                 | Component<br>Units | Reporting Entity                   |                      |
|                            |                              |                                       |                    | 2002                               | 2001                 |
| \$ -                       | \$ -                         | \$ 1,110,360                          | \$ 3,657           | \$ 1,114,047                       | \$ 448,651           |
| -                          | -                            | 233,477                               | -                  | 233,477                            | 12,405               |
| -                          | -                            | 341,843                               | -                  | 341,843                            | 182,311              |
| -                          | -                            | 397,118                               | -                  | 397,118                            | 478,459              |
| -                          | -                            | -                                     | 631                | 631                                | 3,888                |
| -                          | -                            | 69,194                                | -                  | 69,194                             | 73,496               |
| -                          | -                            | 260,493                               | -                  | 260,493                            | -                    |
| -                          | 1,708,880                    | 1,708,880                             | -                  | 1,708,880                          | 1,613,330            |
| -                          | 9,600,000                    | 9,600,000                             | -                  | 9,600,000                          | 18,650,000           |
| <u>\$ -</u>                | <u>\$ 11,308,880</u>         | <u>\$ 14,581,728</u>                  | <u>\$ -2,682</u>   | <u>\$ 14,987,888</u>               | <u>\$ 13,445,376</u> |
|                            |                              |                                       |                    |                                    |                      |
| \$ 31,214,258              | \$ -                         | \$ 31,214,258                         | \$ -               | \$ 31,214,258                      | \$ 39,397,541        |
| -                          | -                            | 3,745,188                             | -                  | 3,745,188                          | 4,944,331            |
| -                          | -                            | 311,505                               | -                  | 311,505                            | 482,874              |
| -                          | -                            | 213,079                               | -                  | 213,079                            | -                    |
| -                          | -                            | 697,087                               | -                  | 697,087                            | 1,384,953            |
| -                          | -                            | 1,818,882                             | -                  | 1,818,882                          | 4,214,675            |
| -                          | -                            | 21,698,696                            | 133,297            | 21,731,993                         | 35,671,893           |
| <u>\$ 31,214,258</u>       | <u>\$ -</u>                  | <u>\$ 44,884,127</u>                  | <u>\$ 133,297</u>  | <u>\$ 44,628,384</u>               | <u>\$ 46,479,378</u> |
|                            |                              |                                       |                    |                                    |                      |
| <u>\$ 31,214,258</u>       | <u>\$ 11,308,880</u>         | <u>\$ 81,326,847</u>                  | <u>\$ 138,543</u>  | <u>\$ 81,446,182</u>               | <u>\$ 79,879,954</u> |

VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 2002

|   | Governmental Fund Types |                       |                       |                       |
|---|-------------------------|-----------------------|-----------------------|-----------------------|
|   | General                 | Special<br>Revenue    | Debt<br>Service       | Capital<br>Projects   |
| <b>Revenues:</b>  |                         |                       |                       |                       |
| Taxes   | \$ 758,114              | \$ 10,861,511         | \$ 340,515            | \$ -                  |
| Licenses and permits                                    | 293,918                 | -                     | -                     | -                     |
| Intergovernmental                                       | 1,418,088               | 1,777,234             | -                     | 1,011,508             |
| Charges for services                                    | 168,388                 | 881,205               | -                     | -                     |
| Fines and forfeitures                                   | -                       | 7,231                 | -                     | -                     |
| Interest  | 3,490                   | 621,282               | 80,888                | 90,888                |
| Miscellaneous   | 87,512                  | 1,765                 | -                     | -                     |
| Proceeds from issuance of debt                          | -                       | -                     | -                     | -                     |
| <b>Total revenues</b>                                   | <u>\$ 2,698,506</u>     | <u>\$ 15,052,186</u>  | <u>\$ 421,403</u>     | <u>\$ 1,102,440</u>   |
| <b>Expenditures:</b>                                    |                         |                       |                       |                       |
| General government                                      | \$ 2,119,347            | \$ 582,658            | \$ -                  | \$ -                  |
| Public safety   | 809,948                 | 1,847,874             | -                     | -                     |
| Public works  | 450,250                 | 5,681,984             | -                     | 2,699,704             |
| Health and welfare                                      | 118,668                 | 1,291,756             | -                     | -                     |
| Urban redevelopment and housing                         | -                       | 588                   | -                     | -                     |
| Sanitation, sewerage and waste disposal                 | -                       | 1,598,386             | -                     | -                     |
| Culture and recreation                                  | 48,836                  | 1,028,247             | -                     | -                     |
| Conservation of natural resources                       | -                       | 74,238                | -                     | -                     |
| Debt service  | -                       | -                     | 1,718,613             | -                     |
| <b>Total expenditures</b>                               | <u>\$ 3,537,051</u>     | <u>\$ 13,096,948</u>  | <u>\$ 1,718,613</u>   | <u>\$ 2,699,704</u>   |
| <b>Excess (deficiency) of revenue over expenditures</b> | <u>\$ (838,545)</u>     | <u>\$ 655,238</u>     | <u>\$ (1,297,210)</u> | <u>\$ (1,597,264)</u> |
| <b>Other financing sources (uses):</b>                  |                         |                       |                       |                       |
| Proceeds from sale of property                          | \$ -                    | \$ 48,647             | \$ -                  | \$ -                  |
| Proceeds from the issuance of bonds                     | -                       | -                     | 1,000,000             | -                     |
| Payments to refund bonds                                | -                       | -                     | (1,288,164)           | -                     |
| Transfers from other funds                              | 1,112,218               | 3,713,543             | 587,237               | -                     |
| Transfers to other funds                                | (69,885)                | (9,598,571)           | (87,882)              | -                     |
| Transfers from primary government                       | -                       | -                     | -                     | -                     |
| Transfers to component units                            | (158,000)               | -                     | -                     | -                     |
| <b>Total other financing sources (uses)</b>             | <u>\$ 884,333</u>       | <u>\$ (1,536,424)</u> | <u>\$ 228,991</u>     | <u>\$ -</u>           |

Exhibit B

| Totals<br>(Monetaryden Units) |                     | Totals<br>(Monetaryden Units) |                      |
|-------------------------------|---------------------|-------------------------------|----------------------|
| Primary<br>Government         | Component<br>Units  | Reporting Entity              |                      |
|                               |                     | 2002                          | 2003                 |
| \$ 12,144,151                 | \$ 33,183           | \$ 12,147,344                 | \$ 12,075,786        |
| 251,918                       | -                   | 252,518                       | 258,408              |
| 8,186,823                     | 280,884             | 8,347,717                     | 8,074,219            |
| 1,081,640                     | -                   | 1,060,640                     | 928,182              |
| 7,120                         | 340,780             | 148,176                       | 196,328              |
| 887,772                       | 1,812               | 889,887                       | 1,488,173            |
| 96,217                        | 284                 | 96,501                        | 413,358              |
| -                             | -                   | -                             | -                    |
| <u>\$ 20,347,347</u>          | <u>\$ 526,651</u>   | <u>\$ 20,619,266</u>          | <u>\$ 20,666,481</u> |
|                               |                     |                               |                      |
| \$ 2,424,805                  | \$ 540,500          | \$ 2,470,306                  | \$ 4,097,735         |
| 3,651,837                     | -                   | 3,651,837                     | 5,818,888            |
| 8,645,337                     | -                   | 8,645,337                     | 5,707,756            |
| 1,508,434                     | -                   | 1,508,434                     | 2,436,578            |
| 808                           | -                   | 808                           | 839,741              |
| 5,000,006                     | -                   | 5,000,006                     | 3,415,594            |
| 1,668,585                     | 23,556              | 1,692,516                     | 1,074,100            |
| 84,238                        | -                   | 84,238                        | 37,666               |
| <u>1,718,612</u>              | <u>-</u>            | <u>1,718,612</u>              | <u>1,695,716</u>     |
| <u>\$ 20,279,886</u>          | <u>\$ 871,056</u>   | <u>\$ 23,841,392</u>          | <u>\$ 20,132,686</u> |
|                               |                     |                               |                      |
| <u>\$ (2,817,809)</u>         | <u>\$ (284,385)</u> | <u>\$ (3,067,041)</u>         | <u>\$ 835,895</u>    |
|                               |                     |                               |                      |
| \$ 40,647                     | \$ -                | \$ 40,647                     | \$ 49,344            |
| 2,320,800                     | -                   | 2,320,800                     | -                    |
| (2,280,364)                   | -                   | (2,280,364)                   | -                    |
| 5,287,818                     | -                   | 5,287,818                     | 5,560,589            |
| (3,297,818)                   | -                   | (3,297,818)                   | (2,540,589)          |
| -                             | 250,000             | 250,000                       | 250,000              |
| <u>(250,000)</u>              | <u>-</u>            | <u>(250,000)</u>              | <u>(250,000)</u>     |
| <u>\$ (379,817)</u>           | <u>\$ 250,000</u>   | <u>\$ 70,183</u>              | <u>\$ 49,344</u>     |

VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 2002

|   | Governmental Fund Types |                      |                     |                     |
|---|-------------------------|----------------------|---------------------|---------------------|
|   | General                 | Special<br>Revenue   | Debt<br>Service     | Capital<br>Projects |
| Excess (deficiency) of revenues over<br>expenditures and other sources (uses) | \$ (61,411)             | \$ (188,150)         | \$ (568,100)        | \$ (1,365,661)      |
| Fund balances, beginning  | <u>666,668</u>          | <u>23,871,590</u>    | <u>4,827,503</u>    | <u>3,112,830</u>    |
| Fund balances, ending   | <u>\$ 605,257</u>       | <u>\$ 24,683,440</u> | <u>\$ 4,259,403</u> | <u>\$ 1,747,169</u> |

See Notes to Financial Statements.

Exhibit B (continued)

| Totals<br>(Memorandum<br>Only) |                    | Totals<br>(Memorandum Only) |                      |
|--------------------------------|--------------------|-----------------------------|----------------------|
| Primary<br>Governments         | Component<br>Units | Reporting Entity            |                      |
|                                |                    | 2002                        | 2001                 |
| \$ (1,161,326)                 | \$ 5,415           | \$ (3,096,710)              | \$ 805,209           |
| <u>36,681,180</u>              | <u>129,640</u>     | <u>36,620,300</u>           | <u>35,818,568</u>    |
| <u>\$ 31,589,854</u>           | <u>\$ 135,055</u>  | <u>\$ 33,523,590</u>        | <u>\$ 36,623,777</u> |

**VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUREAU (GAAP BASIS) AND ACTUAL -  
GENERAL AND SPECIAL REVENUE FUND TYPES**

Year Ended December 31, 2002

|   | <u>General Fund</u>   |                     | <u>Variance -</u>    |
|---|-----------------------|---------------------|----------------------|
|   | <u>Budget</u>         | <u>Actual</u>       | <u>Favorable -</u>   |
|   |                       |                     | <u>(Unfavorable)</u> |
| <b>Revenues:</b>  |                       |                     |                      |
| Taxes   | \$ 114,011            | \$ 108,114          | \$ 5,897             |
| Licenses and permits  | 210,325               | 203,618             | 6,707                |
| Intergovernmental   | 1,048,117             | 1,438,088           | (389,971)            |
| Charges for services  | 160,813               | 168,188             | (7,375)              |
| Fines and forfeitures   | -                     | -                   | -                    |
| Interest  | 12,000                | 3,193               | (8,807)              |
| Miscellaneous   | 75,118                | 82,312              | (7,194)              |
| <b>Total revenues</b>   | <b>\$ 2,300,384</b>   | <b>\$ 2,698,303</b> | <b>\$ 397,919</b>    |
| <b>Expenditures:</b>  |                       |                     |                      |
| General government  | \$ 2,804,970          | \$ 2,338,347        | \$ 466,623           |
| Public safety   | 609,349               | 303,148             | 306,201              |
| Public works  | 800,500               | 453,152             | (347,348)            |
| Health and welfare  | 206,441               | 218,668             | (12,227)             |
| Urban redevelopment and housing   | -                     | -                   | -                    |
| Solidification, sewerage and waste disposal                                       | -                     | -                   | -                    |
| Culture and recreation  | 77,880                | 48,634              | 29,246               |
| Conservation of natural resources   | -                     | -                   | -                    |
| <b>Total expenditures</b>   | <b>\$ 3,498,690</b>   | <b>\$ 3,152,839</b> | <b>\$ 345,851</b>    |
| <b>Excess (Deficiency) of revenues over expenditures</b>                          | <b>\$ (1,198,306)</b> | <b>\$ 545,464</b>   | <b>\$ 1,743,770</b>  |
| <b>Other financing sources (uses):</b>  |                       |                     |                      |
| Proceeds from sale of property  | \$ -                  | \$ -                | \$ -                 |
| Transfers from other funds  | 1,500,000             | 1,112,218           | (387,782)            |
| Transfers to other funds  | (94,700)              | (60,883)            | (33,817)             |
| Transfers to component units  | (230,000)             | (230,000)           | -                    |
| <b>Total other financing sources (uses)</b>                                       | <b>\$ 1,175,300</b>   | <b>\$ 821,335</b>   | <b>\$ 353,965</b>    |
| <b>Excess (Deficiency) of revenues over expenditures and other sources (uses)</b> | <b>\$ 26,326</b>      | <b>\$ 134,119</b>   | <b>\$ (107,793)</b>  |
| <b>Fund balances, beginning</b>   | <b>684,682</b>        | <b>684,682</b>      | <b>-</b>             |
| <b>Fund balances, ending</b>  | <b>\$ 711,008</b>     | <b>\$ 818,801</b>   | <b>\$ (107,793)</b>  |

See Notes to Financial Statements.

| Special Revenue Funds |                      |  |                      |                      |                     |
|-----------------------|----------------------|--|----------------------|----------------------|---------------------|
| Budget                | Actual               | Variance -<br>Favorable<br>(Unfavorable) | Total<br>Budget      | Total<br>Actual      | Total<br>Variance   |
| \$ 10,151,566         | \$ 10,862,112        | \$ 710,546                               | \$ 10,887,217        | \$ 11,608,836        | \$ 721,619          |
| -                     | -                    | -  | 235,523              | 235,810              | 283                 |
| 1,586,088             | 1,717,244            | 1,311,226                                | 1,982,139            | 1,775,312            | 1,583,187           |
| 814,271               | 852,215              | 37,944                                   | 880,680              | 1,041,843            | 161,163             |
| 6,588                 | 7,231                | 643                                      | 6,588                | 7,231                | 643                 |
| 882,478               | 411,232              | (471,246)                                | 884,678              | 415,445              | (469,233)           |
| 8,268                 | 8,785                | 517                                      | 84,611               | 96,217               | 11,606              |
| <u>\$ 13,482,150</u>  | <u>\$ 15,850,186</u> | <u>\$ 2,368,036</u>                      | <u>\$ 15,681,511</u> | <u>\$ 16,620,884</u> | <u>\$ 1,939,373</u> |
| \$ 755,188            | \$ 583,458           | \$ 171,730                               | \$ 1,298,338         | \$ 1,824,883         | \$ 526,545          |
| 1,174,588             | 1,547,694            | (373,106)                                | 1,684,117            | 2,081,122            | 397,005             |
| 3,117,856             | 3,482,584            | (364,728)                                | 3,417,356            | 3,946,216            | (528,860)           |
| 1,119,642             | 1,281,756            | (162,114)                                | 1,428,100            | 1,588,424            | 160,324             |
| -                     | 308                  | (308)                                    | -                    | 308                  | (308)               |
| 4,837,137             | 3,368,308            | (1,468,829)                              | 4,832,137            | 2,368,308            | (2,463,829)         |
| 1,666,835             | 1,628,947            | 37,888                                   | 1,113,835            | 1,068,583            | 45,252              |
| <u>32,232</u>         | <u>24,228</u>        | <u>8,004</u>                             | <u>32,232</u>        | <u>24,228</u>        | <u>8,004</u>        |
| <u>\$ 14,981,147</u>  | <u>\$ 13,298,589</u> | <u>\$ 1,682,558</u>                      | <u>\$ 18,889,657</u> | <u>\$ 18,872,948</u> | <u>\$ 1,016,709</u> |
| <u>\$ 11,208,836</u>  | <u>\$ 688,219</u>    | <u>\$ 1,050,617</u>                      | <u>\$ 12,278,897</u> | <u>\$ 122,438</u>    | <u>\$ 1,216,459</u> |
| \$ 1,080              | \$ 40,647            | \$ 39,567                                | \$ 1,080             | \$ 40,647            | \$ 39,567           |
| 4,841,781             | 3,717,862            | (1,123,919)                              | 5,943,781            | 4,829,781            | (1,114,000)         |
| (5,489,882)           | (5,348,371)          | 141,511                                  | (5,943,781)          | (5,359,358)          | 584,423             |
| <u>-</u>              | <u>-</u>             | <u>-</u>                                 | <u>(250,000)</u>     | <u>(250,000)</u>     | <u>-</u>            |
| <u>\$ 11,444,580</u>  | <u>\$ 1,110,541</u>  | <u>\$ 1,033,039</u>                      | <u>\$ 1,245,080</u>  | <u>\$ 129,733</u>    | <u>\$ 1,115,347</u> |
| \$ 1,633,126          | \$ 880,111           | \$ 753,015                               | \$ 1,627,087         | \$ 841,384           | \$ 785,703          |
| <u>15,877,582</u>     | <u>15,877,582</u>    | <u>-</u>                                 | <u>16,541,566</u>    | <u>16,541,566</u>    | <u>-</u>            |
| <u>\$ 21,224,166</u>  | <u>\$ 26,897,641</u> | <u>\$ 5,673,475</u>                      | <u>\$ 21,913,162</u> | <u>\$ 22,600,696</u> | <u>\$ 6,687,534</u> |



VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

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

**Reporting entity:**

The financial reporting entity consists of (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationships with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**Primary government:**

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

**Individual component units**

**Related component unit :**

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

## NOTES TO FINANCIAL STATEMENTS

### Discretely presented component units:-

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

Consolidated Gravity Drainage District No. 1  
Consolidated Gravity Drainage District No. 2-A  
Coveler Basin Gravity Drainage District No. 1  
Coveler Dam Joint-Gravity Drainage District  
Coveler Runway Gravity Drainage District  
Gravity Drainage District No. 2  
Gutprich Sub-Drainage District No. 8  
John Maxson Gravity Drainage District No. 1  
Patrie Gragg-Gravity Drainage District No. 2  
Savannah Wood Gravity Drainage District No. 2  
South Bayou Tiger-Gravity Drainage District  
Watersworks District No. 1  
Polun Island Watersworks District

In addition, although the Vermilion Parish Library has a separate Board, the Police Jury has integrated the structure to indicate that the Library is not a legally separate entity with the right to sue and be sued. Therefore, the Library has not been regarded as a component unit. The component units included in these financial statements are described below.

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

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

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

## NOTES TO FINANCIAL STATEMENTS

### Fund accounting:

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

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

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

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities provided to other departments or agencies primarily within the Police Jury are accounted for in internal service funds.

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

### Basis of accounting:

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

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

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

## NOTES TO FINANCIAL STATEMENTS

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

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

Franchise fees, licenses and permits, and court fees are recognized when received because they are an objectively determinable.

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

### Budgets

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

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

### Cash and investments

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

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

### Short-term (interfund) receivables/payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from/other funds" or "due to/other funds" on the balance sheet; or, if a component unit is involved, as "due from component unit/primary government" or "due to component unit/primary government."

## NOTES TO FINANCIAL STATEMENTS

### Fixed assets:

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All fixed assets are stated at historical cost or estimated historical cost if actual is not available. Depreciated fixed assets are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

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

### Compensated absences:

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

Employees of the Police Jury receive one-day of sick leave each month. A total of 144 days can be accumulated. All accumulated sick leave lapses upon termination of employment or retirement.

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

Due to uncertainty of actual amounts, which will be paid for vacation and sick leave, no accruals have been made at December 31, 1992 for such amounts.

### Long-term obligations:

Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

### Fund equity:

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

## NOTES TO FINANCIAL STATEMENTS

### Interfund transactions:

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

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

### Nonrecognition only - total columns:

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

### Note 2. Ad Valorem Taxes

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

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

|  | Levied billings |      |
|--|-----------------|------|
|  | 2002            | 2001 |
| <b>Parishwide taxes:</b>                   |                 |      |
| Parish tax (except Abbeville and Kaplan)   | 3.65            | 3.65 |
| Parish tax (Abbeville and Kaplan)          | 1.83            | 1.83 |
| Parishwide public improvement              | 3.29            | 3.29 |
| Library                                    | 4.27            | 4.27 |
| Health unit                                | 2.96            | 2.96 |
| Library Bonds                              | 3.80            | 3.80 |
| <b>District taxes:</b>                     |                 |      |
| Road District No. 1 - Maintenance          | 5.62            | 5.62 |
| Sub Road District No. 1 of 2 - Maintenance | 5.86            | 5.86 |
| Sub Road District No. 2 of 2 - Maintenance | 6.43            | 6.43 |
| Sub Road District No. 3 of 2 - Maintenance | 4.98            | 4.98 |
| Sub Road District No. 4 of 2 - Maintenance | 8.26            | 8.26 |
| Sub Road District No. 5 of 2 - Maintenance | 5.83            | 5.83 |
| Road District No. 3 - Maintenance          | 5.47            | 5.47 |
| Road District No. 4-A - Maintenance        | 5.89            | 5.89 |
| Road District No. 8 - Maintenance          | 6.14            | 6.14 |
| Road District No. 7 - Maintenance          | 6.80            | 6.80 |
| Ward 8 Police Precinct                     | .81             | .81  |

## NOTES TO FINANCIAL STATEMENTS

Total taxes levied amounted to \$4,368,888 and \$4,365,867 for 2002 and 2001, respectively.

### **Note 3. Dedication of Proceeds and Flow of Funds**

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

#### **1976 one-half cent sales and use tax**

Proceeds of this tax (2002 collections \$1,653,116; 2001 collections \$1,649,785) are dedicated for the purpose of constructing, acquiring, improving and/or maintaining garbage and waste disposal facilities; constructing, acquiring, improving and/or maintaining fire department facilities and equipment; constructing, acquiring, improving and/or maintaining mosquito control and abatement facilities; and purchasing and acquiring the necessary land, equipment and furnishings for any of the aforementioned public works improvements and facilities, or for any one or more of said purposes.

#### **1978 one-half cent sales and use tax**

Proceeds of this tax (2002 collections \$1,653,116; 2001 collections \$1,649,785) are dedicated for the purpose of providing additional revenues for constructing, operating, improving and maintaining public buildings and structures, including, but not limited to, public buildings for the housing of the Parish jail and law enforcement facilities, health unit facilities, Cooperative Extension Service facilities; and constructing, improving and maintaining the road system of the Parish.

Proceeds of the tax are pledged and dedicated to the retirement of Public Improvement Bonds with an outstanding principal balance of \$374,000 at December 31, 2002.

#### **1994 one-half cent sales and use tax**

Proceeds of this tax (2002 collections \$2,511,150; 2001 collections \$1,889,189) are dedicated for the purpose of supplementing other sales tax revenues being collected in the Parish; and constructing, acquiring, improving, maintaining and operating solid waste collection and disposal facilities in the Parish, including the cost of a recycling program.

Proceeds of the tax are pledged and dedicated to the retirement of Public Improvement Bonds with an outstanding principal balance of \$1,511,000 at December 31, 2002.

### **Series 2002 Certificate of Indebtedness**

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

Interest and/or premiums of the Parish debt instruments, necessary and bond charges in each of the fiscal years during which the certificates are outstanding are pledged and dedicated to the retirement of the Public Improvement Bonds with an outstanding principal balance of \$2,510,000 at December 31, 2002.

### **1995 General Obligation Bonds**

Proceeds of this bond issue are dedicated for the purpose of constructing, acquiring and improving public library buildings within the parish. A three mill ad valorem tax is dedicated to the retirement of the general obligation bonds with an outstanding balance of \$3,360,000 at December 31, 2002.

## NOTES TO FINANCIAL STATEMENTS

### Note 4. Legal Compliance - Budgets

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

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

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

### Note 5. Deposits and Investments

At year end, the carrying amount of cash and investments (certificates of deposit) was \$18,385,961 and the bank balance was \$22,034,177. Of the bank balance, \$625,792 was covered by federal depository insurance and the remaining \$21,408,385 was covered by collateral held by the custodial bank in the bank's name (Category III). Cash on hand and with paying agents aggregated \$6,375.



# NOTES TO FINANCIAL STATEMENTS

## Note 6. Due From/To Other Governmental Agencies

Amounts due receivable to other governmental agencies consisted of the following as December 31, 2002:

|  | Due From            | Due To           |
|--|---------------------|------------------|
| <b>Primary Government:</b>                               |                     |                  |
| Vermilion Parish School Board -                          |                     |                  |
| Sales and use taxes collected but not remitted           | \$ 420,642          | \$ -             |
| Vermilion Parish Sheriff's Department -                  |                     |                  |
| Ad valorem taxes and occupational license fees collected | 1,890,398           | -                |
| Expense reimbursement                                    | -                   | 5,093            |
| Vermilion Parish Clerk of Court -                        |                     |                  |
| Court cost reimbursement                                 | 9,304               | -                |
| Court attendance   | -                   | 31,677           |
| Federal funds  | 1,293,411           | 1,233            |
| State of Louisiana -                                     |                     |                  |
| State revenue sharing                                    | 307,663             | -                |
| Other  | 384,443             | 14,343           |
| Local governmental agencies                              | <u>-</u>            | <u>32,087</u>    |
|  | <b>\$ 3,195,858</b> | <b>\$ 46,133</b> |
| <b>Component Units:</b>                                  |                     |                  |
| Vermilion Parish School Board -                          |                     |                  |
| Sales and use taxes collected but not remitted           | \$ 1,519            | \$ -             |
| Local governmental agencies                              | <u>71,088</u>       | <u>-</u>         |
|  | <b>\$ 72,607</b>    | <b>\$ -</b>      |

## Note 7. Fixed Assets

A summary of changes in the general fixed assets for the year ended December 31, 2002 is as follows:

|                            | Balance<br>12/31/01 | Additions          | Exclusions        | Balance<br>12/31/02 |
|----------------------------|---------------------|--------------------|-------------------|---------------------|
| <b>Police Jury:</b>        |                     |                    |                   |                     |
| Land                       | \$ 877,813          | \$ 20,000          | \$ -              | \$ 897,813          |
| Buildings and improvements | 12,823,934          | 38,992             | -                 | 12,862,926          |
| Furniture and equipment    | 11,832,973          | 858,212            | 381,360           | 12,309,827          |
| <b>Library:</b>            |                     |                    |                   |                     |
| Land                       | 297,000             | -                  | -                 | 297,000             |
| Buildings and improvements | 826,836             | 1,504,114          | -                 | 1,330,950           |
| Furniture and equipment    | 305,382             | 78,040             | 38,433            | 344,989             |
| Construction in progress   | 230,205             | 1,682,666          | 11,228            | 1,901,643           |
| Library books              | 2,785,884           | 248,500            | 140,852           | 2,893,532           |
| <b>Total</b>               | <b>\$23,020,812</b> | <b>\$2,659,512</b> | <b>\$ 460,643</b> | <b>\$25,219,681</b> |

# NOTES TO FINANCIAL STATEMENTS

## Note 3. Long-term Debt

The following is a summary of general long-term debt transactions of Vermilion Parish Police Jury for the year ended December 31, 2002:

|                                | Balance<br>01/01/02 | Additions        | Reductions       | Balance<br>12/31/02 |
|--------------------------------|---------------------|------------------|------------------|---------------------|
| Sales tax revenue debt         | \$ 2,455,000        | \$ -             | \$ 593,000       | \$ 1,862,000        |
| Public improvement bonds       | 2,650,000           | 2,320,000        | 2,620,000        | 2,350,000           |
| General obligation bonds       | 5,375,000           | -                | 190,000          | 5,185,000           |
| Closure and post-closure costs | <u>1,615,350</u>    | <u>81,650</u>    | <u>-</u>         | <u>1,766,990</u>    |
|                                | <b>11,275,350</b>   | <b>2,401,650</b> | <b>1,373,000</b> | <b>11,303,990</b>   |

Bonds outstanding at December 31, 2002 are as follows:

|  | Final<br>Issue<br>Date | Maturity<br>Date | Interest<br>Rates | Balance<br>Outstanding |
|--|------------------------|------------------|-------------------|------------------------|
| Sales tax revenue bonds secured by -               |                        |                  |                   |                        |
| 1978 tax   | 10/01/93               | 07/01/03         | 2.80 - 3.00       | \$ 375,000             |
| 1994 tax   | 06/01/94               | 06/01/09         | 5.00 - 6.00       | 1,525,000              |
| Series 2002 refunding certificates of indebtedness | 10/01/02               | 10/01/07         | 3.00              | 2,520,000              |
| Series 1999 library general obligation bond        | 12/01/99               | 03/01/19         | 5.50 - 7.00       | <u>3,180,000</u>       |
|  |                        |                  |                   | <b>1,860,000</b>       |

The annual debt service requirements to maturity of all bonds outstanding at December 31, 2002, including interest payments of \$ 3,140,471, follows:

|                |                      |
|----------------|----------------------|
| 2003           | \$ 1,615,835         |
| 2004           | 1,263,714            |
| 2005           | 1,209,120            |
| 2006           | 1,248,066            |
| 2007           | 1,241,216            |
| 2008           | 741,839              |
| 2009           | 744,473              |
| 2010           | 483,913              |
| 2011           | 483,913              |
| 2012 and after | <u>3,861,582</u>     |
|                | <b>\$ 12,491,857</b> |

# NOTES TO FINANCIAL STATEMENTS

## Note 8. Interfund Receivables, Payables

|  | Interfund<br>Receivables | Interfund<br>Payables |
|--|--------------------------|-----------------------|
| Due to/from other funds -                          |                          |                       |
| General Fund                                       | \$ 180                   | \$ 17,379             |
| Special revenue funds -                            |                          |                       |
| Parishwide Public Improvement Maintenance          | 251,089                  | 66,480                |
| 1976 Sales Tax                                     | 36,888                   | 14,061                |
| 1978 Sales Tax                                     | 148                      | 34,353                |
| 1994 Sales Tax                                     | 1,481                    | 462,686               |
| Library  | -                        | 819                   |
| Health Unit  | 1,353                    | 1,316                 |
| Royalty Fund                                       | 344,088                  | -                     |
| Civil Defense                                      | 9,121                    | 314                   |
| Ward & Cemetery                                    | 1,380                    | -                     |
| Due to/from funds -                                |                          |                       |
| 1978 Sales Tax Bonds                               | 31,000                   | -                     |
| 1994 Sales Tax Bonds                               | 21,548                   | -                     |
| Payable to fund -                                  |                          |                       |
| Payroll  | 10,308                   | 389,895               |
|  | <u>\$ 797,118</u>        | <u>\$ 797,118</u>     |
| Primary government (due from/to component units) - |                          |                       |
| General Fund                                       | \$ 159                   | \$ -                  |
| Royalty Fund                                       | 476                      | -                     |
| Component units (due from/to primary government) - |                          |                       |
| Criminal Court                                     | -                        | 611                   |
|  | <u>\$ 635</u>            | <u>\$ 611</u>         |

## Note 15. Defined Benefit Pension Plan

Substantially, all employees of Vermilion Parish Police Jury participate in the Parishwide Employees' Retirement System (PERS) of Louisiana, a multiple-employer public-employee retirement system controlled and administered by separate Board of Trustees. The System is divided into two separate and distinct plans, Plan A and Plan B. The Police Jury also participates in other State retirement systems. The contributions to those systems are immaterial to the Jury's total retirement contributions, and therefore, no further information on the other systems is provided.

All permanent Police Jury employees who work at least 20 hours a week, not participating in another public funded retirement system, and are under 60 years of age at time of employment shall become members of the plan. Members of the plan may retire with thirty years of creditable service regardless of age, with twenty-five years of service at age 55, or within years of service at age 60. Benefit rates are 1% of final compensation (average monthly earnings during the highest 36 consecutive months, or joined months if service was interrupted) plus \$2,000 per month for each year of service credited prior to January 1, 1980, and 2% of final compensation for each year of service after January 1, 1980.

## NOTES TO FINANCIAL STATEMENTS

Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate without least the amount of creditable service stated previously, and who do not withdraw their employee contributions, may return 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.

Plan members are required to contribute 5.65% of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The current employer contribution rate is 7.13% 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, 2001, 2000, and 1999, were \$281,689, \$288,248, and \$283,227 respectively, equal to the required contributions for each year. Contributions to the System also include 1/2 of 3% of the amount of the tax shown to be collectible by the tax roll of the parish and allocated ratably based upon covered salaries between Plan A and Plan B. The Jury is a member of Plan A.

The Parochial Employees' Retirement System issues a publicly available report that includes financial statements and required supplemental information. The report may be obtained by writing to Parochial Employees' Retirement System, P.O. Box 14619, Baton Rouge, Louisiana 70804-4619.

### Note 11. Plan Employment Health Care Benefits

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

### Note 12. Contingent Liabilities

As December 31, 2002, Vermilion Parish Police Jury is either a defendant or co-defendant in several lawsuits. In most cases, attorneys for the Police Jury are of the opinion that either the loss potential to the Jury is minimal, if at all, or awards to plaintiffs, if any, will be within the limits of insurance coverage. All other suits are still in the discovery stage and, therefore, no evaluation of the claims could be made.

The Jury also owns and operates a parish landfill. As of December 31, 2002, the Jury was not aware of any environmental liabilities with respect to the landfill, nor already recognized in the financial statements. Nor was the Jury aware of any environmental issues regarding any other properties or holdings of the parish.

## NOTES TO FINANCIAL STATEMENTS

### Item 13. Compensation of Elected Officials

A detail of compensation paid to individual elected officials for the year ended December 31, 2002 and 2001 are as follows:

|                      | 2002                | 2001                |
|----------------------|---------------------|---------------------|
| <i>Jury members:</i> |                     |                     |
| Albion, Pervis       | \$ 14,400           | \$ 14,400           |
| Benson, Terry        | 14,400              | 14,400              |
| Brysonard, Mike      | 14,400              | 14,400              |
| Brysonard, Ernie L.  | 14,400              | 14,400              |
| Dehan, Kenneth       | 14,400              | 14,400              |
| Dehan, Carroll       | 14,400              | 14,400              |
| Paulk, Robert E.     | 14,400              | 14,400              |
| Harber, Luther       | 14,400              | 14,400              |
| Hardy, Louis Joe     | 14,400              | 14,400              |
| Mason, Pervis        | 14,400              | 14,400              |
| Porter, Mark         | 14,400              | 14,400              |
| Propp, T.L., Jr.     | 14,400              | 14,400              |
| Rimes, Fred, Jr.     | 14,400              | 14,400              |
| Trotter, Roder       | 14,400              | 14,400              |
|                      | <u>\$ 1,400,400</u> | <u>\$ 1,400,400</u> |

### Item 14. Closure and Post Closure Care Costs

The Vermilion Parish Police Jury landfill began operations in 1976. State and federal laws and regulations require the Jury to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The estimated closure and post closure costs at December 31, 2002, are \$1,798,608. The total estimated remaining closure and post closure costs to be recognized is \$1,493,208. The Jury also owns adjacent property which has been approved for the relocation of their landfill operations after the present site is closed; that property is not yet permitted and therefore, an estimate of closure and post closure costs is not currently required.

Although closure and post closure care costs will be paid only once or after the date that the landfill stops accepting waste, generally accepted accounting principles require the Jury to report a portion of these costs as a liability in its general long-term debt account group based on landfill capacity used. At December 31, 2002, capacity used was estimated at 1,280,000 cubic yards, while total capacity was estimated at 2,400,000 cubic yards. The Police Jury expects to close the landfill in twelve to fourteen years. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

The closure and post closure costs discussed above are expected to be fully covered by the one-half cent sales tax passed in 1993.

## NOTES TO FINANCIAL STATEMENTS

### Note 15. Risk Management

Verillion Parish Police Jury is exposed to various risks of loss related to theft, death of, damage to and destruction of assets, events and conditions, and natural disasters for which the Jury carries commercial insurance.

### Note 16. Wireless 911 Service Status

In accordance with LRS 50-5411 as signed by the Legislative Auditor Memorandum dated March 21, 2008, following his summary of revenues derived from wireless service charges, how such funds were expended, and the progress of Phase I implementation.

As of December 31, 2002:

|   |                       |
|---|-----------------------|
| Total funds received from wireless service charges  | <u>\$ 168,792</u>     |
| Expenditures made solely for wireless 911   | <u>\$ 1,110</u>       |
| Expenditures made solely for wireless 911   | <u>\$ _____</u>       |
| Percentage of balance of expenditures attributable to wireless 911 (total balance of expenditures multiplied by the percentage of wireless calls received by the District as to the total number of calls received) | 94% <u>\$ 158,682</u> |

#### Status of Phase I implementation:

Pace – implemented  
 Commercial Wireless – not implemented  
 Sun Coast – not implemented  
 Sprint PCS – not implemented  
 Cellular Wireless – implemented  
 Nextel – implemented  
 T-Mobile – not implemented  
 Verizon Wireless – not implemented  
 Louisiana Wireless – not implemented  
 Voice Stream – not implemented  
 AT&T Wireless – implemented  
 T-Mobile – not implemented  
 Tritel Communications – not implemented  
 Univox Telecom – not implemented  
 Verio East – not implemented  
 Xcellex – not implemented

### Note 17. Long Term Debt Refunding

During 2002, the Jury refunded the series 1993 certificates of indebtedness. These bonds were retired through the issuance of new series 2002 certificates of indebtedness. This refunding was undertaken to reduce total debt service payments over the next five years by \$185,762, and to obtain an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$87,293.

## NOTES TO FINANCIAL STATEMENTS

### Note 18. Parish Government Building Lease

During 2001, the Jury purchased the Hibernia Bank building in Abbeville to serve as a new parish government office building. In order to facilitate the transaction, the Jury entered into an agreement with Hibernia Bank in which Hibernia would sell the building for a total sales price of \$800,000, with the Jury paying \$525,000 in cash and the remaining balance representing a promissory note from Hibernia for a lease of space within the building in which Hibernia would continue to maintain their branch. The total amount credited against the purchase price amounted to \$375,000, and represents payment for the 20-year promissory term of the lease.

The lease has an initial term which commenced in December 2001, and shall continue for twelve months unless otherwise extended by the lessee. Lessee has the option to terminate the initial term on the last day of the calendar month in which lessee notifies the Jury that they are ready to occupy the leased premises as modified by lessee's initial alterations. During the initial term, gross rent of \$1,065 per month shall be paid to the Jury. If the initial term is renewed (up to 4 additional months), rent shall be \$1,320 per month. In December 2002, the lessee exercised their option to extend the initial term of the lease as stipulated in the lease agreement.

After the initial term is complete, the promissory term of the lease shall commence and shall terminate twenty (20) years thereafter, unless extended by lessee. Rent during any extended promissory term shall be tied to the initial promissory term monthly rental adjusted for changes in the "Consumer Price Index."

### Note 19. Intergovernmental Transfer Program

During 2001, the Jury entered into cooperative endeavor agreements with the State of Louisiana and the Vermilion Parish Hospital District #3 Abbeville-Cadeau Memorial Grant Home whereby the hospital district would receive from the State Department of Health and Hospitals certain Medicaid Reimbursement Pool payments. The district would retain a 1% administrative fee and forward the remaining funds to the Jury (Jury's primary governmental agency). Upon receipt of the funds, the Jury immediately advances the entire amount received to the State Department of Treasury to provide funding of the State's Medicaid Trust Fund for the Elderly.

All funds received and disbursed are accounted for within an agency fund titled the "Intergovernmental Transfer Fund."

### Note 20. Reclassifications

Certain reclassifications have been made in the financial statements as December 31, 2001, in order to be consistent with reporting in the current year. These reclassifications had no effect on previously reported fund balances, retained earnings, income of revenues over expenditures or net income.

#### GENERAL FUND

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



**WINDLON PARKER POLICE DEPT  
ABBEVILLE, LOUISIANA  
GENERAL FUND**

Exhibit D-1

**BALANCE SHEETS  
December 31, 2002 and 2001**

|   | <u>2002</u>         | <u>2001</u>       |
|---|---------------------|-------------------|
| <b>ASSETS</b>                             |                     |                   |
| Cash                                      | \$ 289,679          | \$ 121,333        |
| Accounts receivable                       | 48,136              | 31,384            |
| Ad valorem taxes receivable               | 369,815             | 381,624           |
| Allowance for uncollectible taxes         | (31,262)            | (18,760)          |
| Due from other funds                      | 180                 | 31,384            |
| Due from other governmental agencies      | 752,384             | 341,028           |
| Due from component units                  | 121                 | -                 |
|   | <u>1,467,066</u>    | <u>857,779</u>    |
| <b>Total assets</b>                       | <u>\$ 1,467,066</u> | <u>\$ 857,779</u> |
| <b>LIABILITIES AND FUND BALANCE</b>       |                     |                   |
| <b>LIABILITIES</b>                        |                     |                   |
| Accounts payable                          | \$ 129,132          | \$ 129,112        |
| Other payables                            | 141,358             | -                 |
| Due to other funds                        | 77,279              | 48,427            |
| Due to component units                    | -                   | 2,572             |
| Due to other governmental agencies        | 43,573              | -                 |
|   | <u>\$ 381,241</u>   | <u>\$ 180,111</u> |
| <b>Total liabilities</b>                  | <u>\$ 381,241</u>   | <u>\$ 180,111</u> |
| <b>FUND BALANCE</b>                       |                     |                   |
| Unreserved - undesignated                 | \$ 681,231          | \$ 644,668        |
|   | <u>\$ 681,231</u>   | <u>\$ 644,668</u> |
| <b>Total liabilities and fund balance</b> | <u>\$ 1,062,472</u> | <u>\$ 824,779</u> |

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA  
GENERAL FUND

Exhibit D-2

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
For The Year Ended December 31, 2002

With Comparative Actual Amounts for Year Ended December 31, 2001

|                                      | 2002                |                     | Variance -<br>Favorable<br>(Unfavorable) | 2001<br>Actual      |
|--------------------------------------|---------------------|---------------------|--|---------------------|
|                                      | Budget              | Actual              |  |                     |
| <b>Revenues:</b>                     |                     |                     |  |                     |
| <b>Taxes -</b>                       |                     |                     |  |                     |
| Ad valorem                           | \$ 606,878          | \$ 596,199          | \$ (10,679)                              | \$ 592,687          |
| 3% fire insurance return             | 108,173             | 120,804             | 12,631                                   | 108,173             |
| Beer tax                             | 7,880               | 11,808              | 4,928                                    | 10,680              |
| Franchise fee                        | 12,880              | 14,905              | 2,925                                    | 11,160              |
| <b>Licenses and permits -</b>        |                     |                     |  |                     |
| Occupational licenses                | 199,880             | 201,499             | 1,619                                    | 187,484             |
| Other                                | 40,521              | 51,415              | 10,894                                   | 31,954              |
| <b>Intergovernmental -</b>           |                     |                     |  |                     |
| Grants revenue                       | 125,815             | 488,397             | 362,582                                  | 666,862             |
| State revenue sharing                | 119,889             | 121,194             | (1,211)                                  | 119,889             |
| State shared revenues -              |                     |                     |  |                     |
| Severance tax                        | 150,080             | 798,182             | 648                                      | 711,679             |
| Contributions from local governments | 87,283              | 75,615              | (11,668)                                 | 81,577              |
| <b>Charges for services -</b>        |                     |                     |  |                     |
| Administrative charges               | 164,380             | 180,496             | 1,611                                    | 164,380             |
| Other                                | 1,008               | 810                 | (198)                                    | 1,280               |
| <b>Interest</b>                      | 11,000              | 3,791               | (7,209)                                  | 10,544              |
| <b>Miscellaneous -</b>               |                     |                     |  |                     |
| Rents and royalties                  | 71,000              | 10,031              | (60,969)                                 | 131,287             |
| Other                                | 712                 | 37,477              | 36,764                                   | 31,275              |
| <b>Total revenues</b>                | <u>\$ 2,306,210</u> | <u>\$ 2,608,201</u> | <u>\$ 301,991</u>                        | <u>\$ 2,889,151</u> |
| <b>Expenditures:</b>                 |                     |                     |  |                     |
| <b>General government -</b>          |                     |                     |  |                     |
| Legislative                          | \$ 864,278          | \$ 429,847          | \$ 434,431                               | \$ 846,121          |
| Judicial                             | 861,567             | 799,761             | 112,806                                  | 841,518             |
| Executive                            | 89,812              | 111,783             | (11,971)                                 | 87,736              |
| City/ward court                      | 503,154             | 529,034             | (25,879)                                 | 493,829             |
| Financial administration             | 532,567             | 476,969             | 55,598                                   | 461,134             |
| Public safety                        | 689,549             | 850,548             | (160,999)                                | 682,447             |
| Public works                         | 180,500             | 455,252             | (112,752)                                | 181,454             |
| Health and welfare                   | 286,441             | 210,668             | 75,773                                   | 173,119             |
| Culture and recreation               | 21,000              | 46,636              | (25,636)                                 | 74,284              |
| <b>Total expenditures</b>            | <u>\$ 5,476,658</u> | <u>\$ 3,852,811</u> | <u>\$ 1,623,847</u>                      | <u>\$ 3,833,688</u> |

VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA  
GENERAL FUND

Exhibit D-2

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (PLANS BASIS) AND ACTUAL  
For The Year Ended December 31, 2002

With Comparative Actual Amounts For Year Ended December 31, 2001

|  | 2002         |              | Variance :<br>Favorable<br>(Unfavorable) | 2001<br>Actual |
|--|--------------|--------------|--|----------------|
|  | Budget       | Actual       |  |                |
| Excess(deficiency) of revenues over expenditures                           | \$ 1,146,171 | \$ (862,644) | \$ 366,329                               | \$ (862,644)   |
| Other financing sources (uses) :   |              |              |  |                |
| Transfers from other funds   | \$ 1,500,000 | \$ 1,112,278 | \$ (387,722)                             | \$ 1,250,000   |
| Transfers to other funds   | (54,700)     | (60,983)     | 6,283                                    | (140,397)      |
| Transfers to component units   | (250,000)    | (250,000)    | -  | (250,000)      |
| Total other financing sources (uses)                                       | \$ 1,195,300 | \$ 801,295   | \$ (394,005)                             | \$ 859,603     |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ 26,329    | \$ (61,400)  | \$ (87,729)                              | \$ 26,799      |
| Fund balance, beginning  | 664,668      | 664,668      | -  | 639,668        |
| Fund balance, ending   | \$ 690,997   | \$ 603,268   | \$ (87,729)                              | \$ 666,367     |

See Notes to Financial Statements.

## **SPECIAL REVENUE FUNDS**

**Parishwide Public Improvement Maintenance Fund** - To account for expenditures in connection with maintenance and upkeep of parish roads, bridges and levees. Major means of financing is provided by ad valorem taxes, state revenue sharing, the State of Louisiana Parish Transportation Fund and transfers from other revenue sources of the Police Jury. During 2002 some hurricane Lili expenditures and the related FEMA assistance were accounted for in this fund.

**1976 Sales Tax Fund** - To account for funds derived from a 1976 special one-half cent sales and use tax dedicated for the maintenance of solid waste disposal, law protection, mosquito control and public works facilities. During 2002 some hurricane Lili expenditures and the related FEMA assistance were accounted for in this fund.

**1978 Sales Tax Fund** - To account for funds derived from a 1978 special one-half cent sales and use tax dedicated for the maintenance of law enforcement facilities, health unit facilities, cooperative extension service facilities, other public buildings and public roads. During 2002 some hurricane Lili expenditures and the related FEMA assistance were accounted for in this fund.

**1994 Sales Tax Fund** - To account for funds derived from a 1994 special one-half cent sales and use tax dedicated for the construction, acquisition, improvements, maintenance and operation of solid waste collection and disposal facilities. During 2002 some hurricane Lili expenditures and the related FEMA assistance were accounted for in this fund.

**Ward 8 Public Cemetery Fund** - To account for the maintenance of public cemeteries in Ward 8 of Vermilion Parish. Major means of financing is provided by ad valorem taxes and state revenue sharing.

**Health Unit Fund** - To account for the maintenance of a health unit which provides health and welfare services to the citizens of the parish. Major means of financing is provided by ad valorem taxes, state revenue sharing and income earnings on investments. During 2002 some hurricane Lili expenditures and the related FEMA assistance were accounted for in this fund.

**Royalty Road Fund** - To account for funds received from the State of Louisiana Royalty Road Fund. These funds are derived from one-twelfth of the royalties from mineral leases on state-owned lands where production occurred. Expenditures may be made for any lawful purpose.

**Public Library Fund** - To account for the maintenance of the main library and the branch libraries which provide services to citizens within the parish. Major means of financing is provided by ad valorem taxes and state revenue sharing.

**Civil Defense Fund** - To account for the civil defense operations in the parish. Means of financing is provided by grants from the State of Louisiana Office of Emergency Preparedness and transfers from other revenue sources of the Police Jury. During 2002 some hurricane Lili expenditures and the related FEMA assistance were accounted for in this fund.

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

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## **SPECIAL REVENUE FUNDS (CONTINUED)**

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

**Final State Fund** - To account for the administration of grant funds received from the U. S. Department of Health and Human Services to provide health, educational, nutritional, social and other services primarily to economically disadvantaged preschool children. This fund was closed at the end of 2001.

**Child Care-Food Program** - To account for the administration of grant funds received from the U. S. Department of Agriculture to provide a food service program for children in nonresident child care institutions. This fund was closed at the end of 2004.

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

**Office of Community Services Fund** - To account for the administration of grant funds received from the U. S. Department of Housing and Urban Development to provide rental assistance to low income persons and to provide temporary shelter for the homeless. The fund also accounts for grants received from the U. S. Department of Agriculture to distribute commodities to eligible persons and to provide lunches during summer months to economically disadvantaged children. This fund was closed at the end of 2002.

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

**TERRELLTON PARISH POLICE JURY  
ABBEVILLE, LOUISIANA  
SPECIAL REVENUE FUNDS**

**COMBINED BALANCE SHEET  
December 31, 2001  
With Comparative Totals for December 31, 2000**

|                                      | Parishwide<br>Public<br>Improvement<br>Maintenance<br>Fund | 1976<br>Sales<br>Tax<br>Fund | 1978<br>Sales<br>Tax<br>Fund | 1994<br>Sales<br>Tax<br>Fund |
|--------------------------------------|--|------------------------------|------------------------------|------------------------------|
| Cash                                 | \$ 14,550  | \$ 379,273                   | \$ 465,355                   | \$ 593,158                   |
| Investments, at cost                 | -  | 4,722,903                    | 1,206,132                    | 3,998,088                    |
| Accrued interest receivable          | -  | 9,871                        | 2,462                        | 4,582                        |
| All refunds taxes receivable         | 294,299  | -                            | -                            | -                            |
| Allowance for uncollectible taxes    | (28,598)   | -                            | -                            | -                            |
| Accounts receivable                  | -  | -                            | -                            | 7,808                        |
| Due from other funds                 | 593,008  | 76,608                       | 358                          | 1,981                        |
| Due from component units             | -  | -                            | -                            | -                            |
| Due from other governmental agencies | 526,241  | 735,799                      | 206,881                      | 1,674,244                    |
| <b>Total assets</b>                  | <b>\$ 947,678</b>  | <b>\$ 5,465,353</b>          | <b>\$ 1,671,616</b>          | <b>\$ 7,271,621</b>          |

**LIABILITIES AND FUND BALANCES**

|  |                   |                     |                     |                     |
|--|-------------------|---------------------|---------------------|---------------------|
| <b>LIABILITIES</b>                         |                   |                     |                     |                     |
| Accounts payable                           | \$ 33,577         | \$ 112,897          | \$ 8,403            | \$ 307,821          |
| Refundable payable                         | -                 | -                   | -                   | 82,742              |
| Deferred revenue                           | 17,212            | -                   | -                   | 110,406             |
| Due to other funds                         | 68,480            | 14,060              | 34,263              | 462,688             |
| Due to other governmental agencies         | -                 | 7,048               | -                   | -                   |
| <b>Total liabilities</b>                   | <b>\$ 119,269</b> | <b>\$ 134,006</b>   | <b>\$ 42,666</b>    | <b>\$ 1,348,673</b> |
| <b>FUND BALANCES</b>                       |                   |                     |                     |                     |
| Unassigned - undesignated                  | \$18,388          | 3,331,149           | 1,629,013           | 3,824,898           |
| <b>Total liabilities and fund balances</b> | <b>\$ 947,678</b> | <b>\$ 5,465,353</b> | <b>\$ 1,671,616</b> | <b>\$ 7,271,621</b> |

Exhibit E-3

| West II<br>Public<br>Community<br>Fund | Health<br>Unit<br>Fund | Roadway<br>Road<br>Fund | Public<br>Library<br>Fund | Civil<br>Defense<br>Fund |
|--|------------------------|-------------------------|---------------------------|--------------------------|
| \$ 18,408                              | \$ 100,137             | \$ 686,314              | \$ 176,716                | \$ 39,661                |
| 51,880                                 | 2,510,880              | 1,988,008               | 274,878                   | -                        |
| -                                      | 4,038                  | 3,557                   | 3,888                     | -                        |
| 6,208                                  | 201,446                | -                       | 318,340                   | -                        |
| (886)                                  | (34,473)               | -                       | (48,318)                  | -                        |
| -                                      | -                      | -                       | -                         | -                        |
| 1,380                                  | 1,321                  | 143,998                 | -                         | 8,121                    |
| -                                      | -                      | 478                     | -                         | -                        |
| 11,176                                 | 244,783                | 248,084                 | 442,868                   | -                        |
| <u>\$ 85,127</u>                       | <u>\$ 3,040,312</u>    | <u>\$ 4,096,108</u>     | <u>\$ 1,196,872</u>       | <u>\$ 48,782</u>         |
| \$ -                                   | \$ 2,898               | \$ 40,528               | \$ 13,821                 | \$ 4,306                 |
| -                                      | -                      | -                       | -                         | -                        |
| -                                      | -                      | -                       | -                         | -                        |
| -                                      | 1,316                  | -                       | 919                       | 114                      |
| -                                      | 18,776                 | -                       | -                         | -                        |
| \$ -                                   | \$ 28,884              | \$ 40,528               | \$ 14,740                 | \$ 4,420                 |
| <u>85,127</u>                          | <u>3,069,196</u>       | <u>4,136,636</u>        | <u>1,211,612</u>          | <u>49,202</u>            |
| <u>\$ 85,127</u>                       | <u>\$ 3,068,312</u>    | <u>\$ 4,096,108</u>     | <u>\$ 1,196,872</u>       | <u>\$ 48,782</u>         |



VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA  
SPECIAL REVENUE FUNDS

COMBINED BALANCE SHEET

December 31, 2000

With Comparative Totals for December 31, 1999

|                                      | Road<br>Division<br>No. 1<br>Maintenance<br>Fund | Maintenance<br>of Road<br>Division<br>Fund | Road start<br>Fund |
|--------------------------------------|--|--|--------------------|
| Cash                                 | \$ 38,283  | \$ 33,233                                  |                    |
| Investments, at cost                 | 184,098  | 1,283,358                                  |                    |
| Accounts interest receivable         | -  | -  |                    |
| Advances from receivables            | 40,056   | 453,548                                    |                    |
| Allowance for uncollectible taxes    | (2,525)  | (58,802)                                   |                    |
| Accounts receivables                 | -  | -  |                    |
| Due from other funds                 | -  | -  |                    |
| Due from component units             | -  | -  |                    |
| Due from other governmental agencies | 71,819   | 478,264                                    |                    |
| Total assets                         | \$ 258,555                                       | \$ 2,195,587                               |                    |
| LIABILITIES AND FUND BALANCES        |  |  |                    |
| LIABILITIES                          |  |  |                    |
| Accounts payable                     | \$ 12,887  | \$ 12,824                                  |                    |
| Retainage payable                    | -  | -  |                    |
| Deferred revenue                     | -  | -  |                    |
| Due to other funds                   | -  | -  |                    |
| Due to other governmental agencies   | -  | -  |                    |
| Total liabilities                    | \$ 12,887  | \$ 12,824                                  |                    |
| FUND BALANCES                        |  |  |                    |
| Unreserved - undesignated            | 227,878  | 2,182,663                                  |                    |
| Total liabilities and fund balances  | \$ 240,765                                       | \$ 2,195,487                               |                    |

FUND CLOSURE

See Notes to Financial Statements.

| Child Care<br>Food<br>Program<br>Fund | Economic<br>Development<br>Fund | Office of<br>Community<br>Services<br>Fund | Communication<br>District<br>Fund | Totals               |                      |
|---------------------------------------|---------------------------------|--|-----------------------------------|----------------------|----------------------|
|                                       |                                 |  |                                   | 2007                 | 2001                 |
| FUND<br>CLOSED                        | \$ 2,304                        | \$ -                                       | \$ 187,099                        | \$ 2,007,308         | \$ 2,897,132         |
|                                       | -                               | -  | 130,000                           | 17,137,115           | 18,236,237           |
|                                       | -                               | -  | -                                 | 30,296               | 146,140              |
|                                       | -                               | -  | -                                 | 1,275,889            | 1,471,342            |
|                                       | -                               | -  | -                                 | (331,268)            | (92,633)             |
|                                       | -                               | -  | 66,465                            | 14,299               | 56,014               |
|                                       | -                               | -  | -                                 | 333,887              | 378,842              |
|                                       | -                               | -  | -                                 | 436                  | 412                  |
|                                       | -                               | -  | -                                 | 5,830,261            | 2,342,167            |
|                                       | <u>\$ 2,304</u>                 | <u>\$ -</u>                                | <u>\$ 384,064</u>                 | <u>\$ 26,850,450</u> | <u>\$ 26,455,366</u> |
|                                       |                                 |  |                                   |                      |                      |
|                                       | \$ -                            | \$ -                                       | \$ 19,945                         | \$ 386,188           | \$ 267,843           |
| -                                     | -                               | -  | 31,742                            | 12,465               |                      |
| -                                     | -                               | -  | 560,698                           | -                    |                      |
| -                                     | -                               | -  | 578,838                           | 234,030              |                      |
| <u>-</u>                              | <u>-</u>                        | <u>-</u>                                   | <u>23,623</u>                     | <u>71,496</u>        |                      |
| \$ -                                  | \$ -                            | \$ 19,945                                  | \$ 1,003,068                      | \$ 981,734           |                      |
| <u>2,304</u>                          | <u>-</u>                        | <u>368,019</u>                             | <u>24,997,641</u>                 | <u>25,877,592</u>    |                      |
| <u>\$ 2,304</u>                       | <u>\$ -</u>                     | <u>\$ 384,064</u>                          | <u>\$ 26,850,450</u>              | <u>\$ 26,455,366</u> |                      |

TERRILLON PARISH POLICE JURY  
ABBEVILLE, LOUISIANA  
SPECIAL REVENUE FUNDS  
MAINTENANCE OF ROAD DISTRICT FUNDS

COMBINED BALANCE SHEET  
For The Year Ended December 31, 2002

With Comparative Actual Amounts for Year Ended December 31, 2001

|  | Sub-Road<br>District #1<br>of Road<br>District #2 | Sub-Road<br>District #2<br>of Road<br>District #2 | Sub-Road<br>District #3<br>of Road<br>District #2 | Sub-Road<br>District #4<br>of Road<br>District #2 |
|--|---|---|---|---|
| <b>ASSETS</b>                              |   |   |   |   |
| Cash                                       | \$ 9,804  | \$ 1,819  | \$ 5,760  | \$ 379  |
| Investments, at cost                       | 196,800   | 31,350  | 110,700   | 360,800   |
| Ad valorem taxes receivable                | 58,005  | 28,910  | 17,847  | 58,562  |
| Allowance for uncollectible taxes          | (19,603)  | (2,273)   | (2,815)   | (9,348)   |
| Due from other governmental agencies       | 129,456   | 32,288  | 31,888  | 205,279   |
| <b>Total assets</b>                        | <b>\$ 394,462</b>                                 | <b>\$ 73,697</b>                                  | <b>\$ 154,492</b>                                 | <b>\$ 315,449</b>                                 |
| Accounts payable                           | \$ 4,661  | \$ -  | \$ 1,434  | \$ 19,214   |
| Retainage payable                          | -   | -   | -   | -   |
| <b>Total liabilities</b>                   | <b>\$ 4,661</b>                                   | <b>\$ -</b>                                       | <b>\$ 1,434</b>                                   | <b>\$ 19,214</b>                                  |
| Unreserved - undesignated                  | 389,801   | 73,697  | 153,058   | 296,235   |
| <b>Total liabilities and fund balances</b> | <b>\$ 394,462</b>                                 | <b>\$ 73,697</b>                                  | <b>\$ 154,492</b>                                 | <b>\$ 315,449</b>                                 |

See Notes to Financial Statements.

Exhibit B-2

| Sub Road<br>District #3<br>of Road<br>District #2 | Road<br>District #4-A | Road<br>District #5 | Road<br>District #7 | 2001                | 2000                |
|---|-----------------------|---------------------|---------------------|---------------------|---------------------|
| \$ 9,694  | \$ 1,849              | \$ 2,352            | \$ 2,979            | \$ 33,219           | \$ 71,293           |
| 85,800  | 174,100               | 18,708              | 248,000             | 1,185,150           | 1,864,590           |
| 25,827  | 51,165                | 28,243              | 150,769             | 431,340             | 482,791             |
| (1,847)   | (3,049)               | (2,728)             | (14,080)            | (10,800)            | (26,591)            |
| 94,281  | 45,840                | 23,190              | 164,550             | 495,269             | 514,882             |
| <u>\$ 171,271</u>                                 | <u>\$ 248,999</u>     | <u>\$ 43,431</u>    | <u>\$ 311,784</u>   | <u>\$ 2,195,287</u> | <u>\$ 2,982,683</u> |
| \$ 4,586  | \$ 1,611              | \$ -                | \$ 1,976            | \$ 32,934           | \$ 28,646           |
| -   | -                     | -                   | -                   | -                   | (2,489)             |
| \$ 4,586  | \$ 1,611              | \$ -                | \$ 1,976            | \$ 32,934           | \$ 42,051           |
| <u>186,796</u>                                    | <u>267,611</u>        | <u>43,431</u>       | <u>309,808</u>      | <u>2,182,683</u>    | <u>2,020,694</u>    |
| <u>\$ 171,271</u>                                 | <u>\$ 248,999</u>     | <u>\$ 43,431</u>    | <u>\$ 311,784</u>   | <u>\$ 2,195,287</u> | <u>\$ 2,082,693</u> |

VERMILION PARISH POLICE JURY  
ARDEWILLE, LOUISIANA  
SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES

For The Year Ended December 31, 2002

With Comparative Actual Amounts for Year Ended December 31, 2001

|   | Parishwide<br>Police<br>Improvement<br>Maintenance<br>Fund | 1978<br>Sales<br>Tax<br>Fund | 1978<br>Sales<br>Tax<br>Fund | 1998<br>Sales<br>Tax<br>Fund |
|---|--|------------------------------|------------------------------|------------------------------|
| <b>Revenues:</b>  |  |                              |                              |                              |
| Taxes   | \$ 378,248   | \$ 2,653,150                 | \$ 2,653,150                 | \$ 2,653,150                 |
| Intergovernmental   | 850,830  | 240,128                      | 188                          | 1,524,822                    |
| Charges for services  | -  | -                            | -                            | 378,128                      |
| Fines and forfeitures   | -  | -                            | -                            | -                            |
| Interest  | 2,881  | 95,744                       | 41,893                       | 118,214                      |
| Miscellaneous   | -  | -                            | -                            | -                            |
| <b>Total revenues</b>   | <b>\$ 1,231,959</b>  | <b>\$ 2,995,022</b>          | <b>\$ 2,695,231</b>          | <b>\$ 4,687,222</b>          |
| <b>Expenditures:</b>  |  |                              |                              |                              |
| General government  | \$ 64,153  | \$ 41,304                    | \$ 40,304                    | \$ 41,504                    |
| Police salary   | -  | 734,843                      | 134,630                      | -                            |
| Police works  | 4,071,887  | 181,632                      | -                            | -                            |
| Health and welfare  | -  | 366,387                      | -                            | -                            |
| Urban redevelopment and housing   | -  | -                            | -                            | -                            |
| Sanitation, sewerage and waste disposal   | -  | -                            | -                            | 1,280,366                    |
| Culture and recreation  | -  | -                            | -                            | -                            |
| Conservation of natural resources   | -  | -                            | 34,258                       | -                            |
| <b>Total expenditures</b>   | <b>\$ 4,136,040</b>  | <b>\$ 1,624,265</b>          | <b>\$ 480,492</b>            | <b>\$ 2,341,870</b>          |
| <b>Excess (deficiency) of revenues over expenditures</b>                          | <b>\$ (2,904,081)</b>                                      | <b>\$ 1,370,757</b>          | <b>\$ 2,214,739</b>          | <b>\$ 2,345,352</b>          |
| <b>Other financing sources (uses):</b>  |  |                              |                              |                              |
| Proceeds from sale of property  | \$ 31,291  | \$ -                         | \$ 1,838                     | \$ -                         |
| Transfers from other funds  | 2,879,116  | -                            | 4,715                        | 334,304                      |
| Transfers to other funds  | -  | (280,800)                    | (2,199,452)                  | (270,764)                    |
| <b>Total other financing sources (uses)</b>                                       | <b>\$ 2,879,913</b>  | <b>\$ (70,800)</b>           | <b>\$ (2,197,619)</b>        | <b>\$ 63,540</b>             |
| <b>Excess (deficiency) of revenues over expenditures and other sources (uses)</b> | <b>\$ 154,116</b>  | <b>\$ 801,957</b>            | <b>\$ 1,017,120</b>          | <b>\$ 2,408,892</b>          |
| <b>Fund balances, beginning</b>   | <b>554,300</b>   | <b>4,723,382</b>             | <b>2,995,815</b>             | <b>6,036,130</b>             |
| <b>Fund balances, ending</b>  | <b>\$ 618,389</b>  | <b>\$ 5,323,149</b>          | <b>\$ 3,870,221</b>          | <b>\$ 8,445,022</b>          |

Exhibit E-3

| Ward 8<br>Public<br>Community<br>Fund | Health<br>Unit<br>Fund | Road<br>Fund        | Public<br>Library<br>Fund | Civil<br>Defense<br>Fund | Road<br>District<br>No. 1<br>Maintenance<br>Fund |
|---------------------------------------|------------------------|---------------------|---------------------------|--------------------------|--|
| \$ 18,993                             | \$ 460,380             | \$ -                | \$ 731,580                | \$ -                     | \$ 112,067                                       |
| 1,729                                 | 45,484                 | 800,893             | 189,297                   | 34,360                   | 8,028  |
| -                                     | 19,461                 | -                   | 8,467                     | -                        | -  |
| -                                     | -                      | -                   | 7,231                     | -                        | -  |
| 1,179                                 | 18,549                 | 70,176              | 11,828                    | -                        | 3,043  |
| -                                     | -                      | -                   | 8,805                     | 885                      | -  |
| <u>\$ 20,848</u>                      | <u>\$ 581,884</u>      | <u>\$ 871,066</u>   | <u>\$ 962,508</u>         | <u>\$ 35,245</u>         | <u>\$ 123,138</u>                                |
| \$ 2,816                              | \$ 46,773              | \$ 305,819          | \$ 28,942                 | \$ -                     | \$ 12,549  |
| -                                     | -                      | -                   | -                         | 91,748                   | -  |
| 12,418                                | -                      | 344,884             | -                         | -                        | 88,312   |
| -                                     | 581,889                | -                   | -                         | -                        | -  |
| -                                     | -                      | -                   | -                         | -                        | -  |
| -                                     | -                      | -                   | -                         | -                        | -  |
| -                                     | -                      | -                   | 1,659,947                 | -                        | -  |
| -                                     | -                      | -                   | -                         | -                        | -  |
| <u>\$ 15,282</u>                      | <u>\$ 628,112</u>      | <u>\$ 749,743</u>   | <u>\$ 1,659,947</u>       | <u>\$ 91,748</u>         | <u>\$ 101,791</u>                                |
| \$ 8,766                              | \$ 686,370             | \$ 134,733          | \$ 188,476                | \$ 66,580                | \$ 31,395  |
| \$ -                                  | \$ -                   | \$ -                | \$ 1,800                  | \$ -                     | \$ -   |
| -                                     | -                      | 28,652              | -                         | 54,798                   | -  |
| -                                     | -                      | 1,880,000           | -                         | -                        | (24,414)   |
| <u>\$ -</u>                           | <u>\$ -</u>            | <u>\$ 1,943,385</u> | <u>\$ 1,800</u>           | <u>\$ 54,798</u>         | <u>\$ (24,414)</u>                               |
| \$ 4,768                              | \$ 189,318             | \$ 1817,079         | \$ 871,028                | \$ 11,808                | \$ 13,028  |
| 83,361                                | 3,658,892              | 4,473,888           | 1,268,361                 | 48,162                   | 248,297  |
| <u>\$ 88,127</u>                      | <u>\$ 3,848,210</u>    | <u>\$ 6,690,967</u> | <u>\$ 1,881,533</u>       | <u>\$ 60,152</u>         | <u>\$ 261,325</u>                                |

VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA  
SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
For The Year Ended December 31, 2002  
With Comparative Actual Amounts for Year Ended December 31, 2001

|  | Maintenance<br>of Road<br>District<br>Fund | Head Start<br>Fund | Child Care<br>Food<br>Program<br>Fund | Economic<br>Development<br>Fund |
|--|--|--------------------|---------------------------------------|---------------------------------|
| <b>Revenues:</b>   |  |                    |                                       |                                 |
| Taxes  | \$ 839,809                                 |                    |                                       | \$ -                            |
| Intergovernmental  | 90,464                                     |                    |                                       | -                               |
| Charges for services   | -  |                    |                                       | -                               |
| Fines and forfeitures  | -  |                    |                                       | -                               |
| Interest   | 35,827                                     |                    |                                       | 23                              |
| Miscellaneous  | 238  |                    |                                       | -                               |
| <b>Total revenues</b>  | <b>\$ 1,076,468</b>                        |                    |                                       | <b>\$ 23</b>                    |
| <b>Expenditures:</b>   |  |                    |                                       |                                 |
| General government   | \$ 108,810                                 |                    |                                       | \$ -                            |
| Public safety  | -  |                    |                                       | -                               |
| Public works   | 812,813                                    |                    |                                       | -                               |
| Health and welfare   | -  |                    |                                       | -                               |
| Urban redevelopment and housing  | -  |                    |                                       | -                               |
| Sanitation, sewerage and waste disposal                                    | -  |                    |                                       | -                               |
| Culture and recreation   | -  |                    |                                       | -                               |
| Conservation of natural resources  | -  |                    |                                       | -                               |
| <b>Total expenditures</b>  | <b>\$ 921,623</b>                          |                    |                                       | <b>\$ -</b>                     |
| Excess (deficiency) of revenues over expenditures                          | \$ 154,845                                 |                    |                                       | \$ 23                           |
| <b>Other financing sources (uses):</b>                                     |  |                    |                                       |                                 |
| Proceeds from sale of property   | \$ -                                       |                    |                                       | \$ -                            |
| Transfers from other funds   | -  |                    |                                       | -                               |
| Transfers to other funds   | (214,798)                                  |                    |                                       | -                               |
| <b>Total other financing sources (uses)</b>                                | <b>\$ (214,798)</b>                        |                    |                                       | <b>\$ -</b>                     |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ (59,953)                                |                    |                                       | \$ 23                           |
| Fund balances, beginning   | 1,029,544                                  |                    |                                       | 1,281                           |
| Fund balances, ending  | <u>\$ 1,162,583</u>                        |                    |                                       | <u>\$ 1,304</u>                 |

See Notes to Financial Statements.

Exhibit E-3 (continued)

| Office of<br>Community<br>Services<br>Fund | Communication<br>District<br>Fund | Totals                |                       |
|--|-----------------------------------|-----------------------|-----------------------|
|  |                                   | 2002                  | 2001                  |
| \$ -                                       | \$ -                              | \$ 10,862,022         | \$ 11,561,087         |
| -  | -                                 | 3,737,264             | 4,176,523             |
| -  | 474,188                           | 881,293               | 782,647               |
| -  | -                                 | 7,231                 | 1,085                 |
| 667  | 4,295                             | 433,251               | 541,356               |
| 781  | -                                 | 8,783                 | 264,678               |
| <u>\$ 1,458</u>                            | <u>\$ 478,684</u>                 | <u>\$ 15,876,199</u>  | <u>\$ 17,686,338</u>  |
| \$ -                                       | \$ -                              | \$ 583,458            | \$ 753,670            |
| -  | 396,757                           | 1,547,874             | 1,166,408             |
| -  | -                                 | 3,492,884             | 4,067,352             |
| -  | -                                 | 1,397,536             | 1,263,603             |
| 366  | -                                 | 366                   | 893,743               |
| -  | -                                 | 3,385,386             | 3,413,394             |
| -  | -                                 | 1,830,947             | 977,612               |
| -  | -                                 | 34,278                | 83,698                |
| <u>\$ 366</u>                              | <u>\$ 396,757</u>                 | <u>\$ 15,295,889</u>  | <u>\$ 14,683,386</u>  |
| \$ 1,823                                   | \$ 81,757                         | \$ 680,235            | \$ 3,327,432          |
| \$ -                                       | \$ -                              | \$ 46,647             | \$ 48,344             |
| 6,286                                      | -                                 | 3,737,563             | 3,644,484             |
| <u>(12,218)</u>                            | <u>-</u>                          | <u>(3,268,271)</u>    | <u>(5,166,217)</u>    |
| <u>\$ (5,833)</u>                          | <u>\$ -</u>                       | <u>\$ (1,530,381)</u> | <u>\$ (1,496,412)</u> |
| \$ (4,785)                                 | \$ 81,757                         | \$ (380,131)          | \$ 1,768,819          |
| 4,785                                      | 286,322                           | 25,877,582            | 24,116,772            |
| <u>\$ -</u>                                | <u>\$ 368,079</u>                 | <u>\$ 24,497,451</u>  | <u>\$ 25,877,582</u>  |



VERMILION PARISH POLICE JURY  
ADDENDUM, LOUISIANA  
SPECIAL REVENUE FUNDS

Exhibit B-4

PARISH/YES PUBLIC IMPROVEMENT MAINTENANCE FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
(BUDGET (GAAP BASIS) AND ACTUAL  
For The Year Ended December 31, 2002  
With Comparative Actual Amounts for Year Ended December 31, 2001

|   | 2002                  |                     | Variance -                | 2001                  |
|---|-----------------------|---------------------|---------------------------|-----------------------|
|   | Budget                | Actual              | Forecast<br>(Unfavorable) | Actual                |
| <b>Revenues:</b>  |                       |                     |                           |                       |
| Taxes -   |                       |                     |                           |                       |
| Ad valorem  | \$ 292,308            | \$ 278,284          | \$ (14,024)               | \$ 278,478            |
| Intergovernmental -   |                       |                     |                           |                       |
| Parish transportation fund  | 384,608               | 403,811             | 19,203                    | 412,278               |
| State revenue sharing   | 74,308                | 78,013              | 4,809                     | 74,688                |
| Grant revenue   | -                     | 328,143             | 328,143                   | 64,152                |
| Other   | 100                   | 18,610              | 18,510                    | 23,648                |
| Interest  | 8,800                 | 2,681               | (6,119)                   | 7,000                 |
| <b>Total revenues</b>   | <b>\$ 1,058,114</b>   | <b>\$ 1,483,289</b> | <b>\$ 324,711</b>         | <b>\$ 1,158,136</b>   |
| <b>Expenditures:</b>  |                       |                     |                           |                       |
| General government -  |                       |                     |                           |                       |
| Financial administration  | \$ 40,399             | \$ 64,123           | \$ (23,724)               | \$ 61,881             |
| Public works  | 4,078,458             | 4,071,887           | (6,571)                   | 3,674,083             |
| <b>Total expenditures</b>   | <b>\$ 4,078,658</b>   | <b>\$ 4,136,010</b> | <b>\$ (57,351)</b>        | <b>\$ 3,735,964</b>   |
| <b>Excess (deficiency) of revenues over expenditures</b>                          | <b>\$ (1,020,544)</b> | <b>\$ (652,721)</b> | <b>\$ (368,817)</b>       | <b>\$ (2,375,668)</b> |
| <b>Other financing sources (uses) -</b>   |                       |                     |                           |                       |
| Proceeds from sale of property  | \$ -                  | \$ 33,393           | \$ 33,393                 | \$ 19,693             |
| Transfers from other funds  | 2,118,692             | 2,858,118           | (699,426)                 | 2,488,908             |
| <b>Total other financing sources (uses)</b>                                       | <b>\$ 2,118,692</b>   | <b>\$ 2,891,511</b> | <b>\$ (565,752)</b>       | <b>\$ 2,508,601</b>   |
| <b>Excess (deficiency) of revenues over expenditures and other sources (uses)</b> | <b>\$ (901,852)</b>   | <b>\$ (261,210)</b> | <b>\$ (334,569)</b>       | <b>\$ (1,163,027)</b> |
| <b>Fund balances, beginning</b>   | <b>636,200</b>        | <b>636,200</b>      | <b>-</b>                  | <b>731,178</b>        |
| <b>Fund balances, ending</b>  | <b>\$ (265,652)</b>   | <b>\$ (261,210)</b> | <b>\$ (4,442)</b>         | <b>\$ (431,849)</b>   |

See Notes to Financial Statements.

**VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA  
SPECIAL REVENUE FUNDS  
10% SALES TAX FUND**

Table B-5

**STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
For The Year Ended December 31, 2001**

With Comparative Actual Amounts for Year Ended December 31, 2000

|   | 2001                |                     | Variance -                 | 2000                |
|---|---------------------|---------------------|----------------------------|---------------------|
|   | Budget              | Actual              | Favorable<br>(Unfavorable) | Actual              |
| <b>Revenues:</b>  |                     |                     |                            |                     |
| Taxes - sales and use   | \$ 2,448,000        | \$ 2,603,138        | \$ 155,138                 | \$ 2,689,791        |
| Grant revenue   | 98,380              | 343,138             | 244,757                    | 43,338              |
| Interest  | 128,000             | 95,764              | (32,236)                   | 187,128             |
| Miscellaneous   | -                   | -                   | -                          | 280                 |
| <b>Total revenues</b>   | <b>\$ 2,774,380</b> | <b>\$ 2,999,039</b> | <b>\$ 213,640</b>          | <b>\$ 3,121,498</b> |
| <b>Expenditures:</b>  |                     |                     |                            |                     |
| General government -  |                     |                     |                            |                     |
| Financial administration  | \$ -                | \$ 40,304           | \$ (40,304)                | \$ 48,973           |
| Public safety -   |                     |                     |                            |                     |
| Fire protection   | 618,836             | 714,840             | (96,004)                   | 453,793             |
| Public works -  |                     |                     |                            |                     |
| Administration  | 388,460             | 340,632             | 47,828                     | 150,128             |
| Health and welfare  | 679,442             | 706,262             | (26,820)                   | 605,127             |
| <b>Total expenditures</b>   | <b>\$ 1,675,641</b> | <b>\$ 1,614,945</b> | <b>\$ 60,696</b>           | <b>\$ 1,462,630</b> |
| <b>Excess of revenues over expenditures</b>                                       | <b>\$ 1,098,739</b> | <b>\$ 1,375,737</b> | <b>\$ 276,997</b>          | <b>\$ 1,658,867</b> |
| <b>Other financing sources (uses) -</b>   |                     |                     |                            |                     |
| Proceeds from sale of property  | \$ -                | \$ -                | \$ -                       | \$ 300              |
| Transfers from other funds  | -                   | -                   | -                          | -                   |
| Transfers to other funds  | (750,000)           | (750,000)           | -                          | (750,000)           |
| <b>Total other financing sources (uses)</b>                                       | <b>\$ (750,000)</b> | <b>\$ (750,000)</b> | <b>\$ -</b>                | <b>\$ (749,700)</b> |
| <b>Excess (deficiency) of revenues over expenditures and other sources (uses)</b> | <b>\$ 348,739</b>   | <b>\$ 625,737</b>   | <b>\$ 276,997</b>          | <b>\$ 909,167</b>   |
| <b>Fund balances, beginning</b>   | <b>4,711,381</b>    | <b>4,711,381</b>    | <b>-</b>                   | <b>5,615,316</b>    |
| <b>Fund balances, ending</b>  | <b>\$ 5,273,801</b> | <b>\$ 5,331,949</b> | <b>\$ 58,147</b>           | <b>\$ 6,524,683</b> |

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA  
SPECIAL REVENUE FUNDS  
2000 SALES TAX FUND

Exhibit E-6

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
For The Year Ended December 31, 2000

With Comparative Actual Amounts for Year Ended December 31, 1999

|   | 2000                  |                       | Variance -                 | 2000                  |
|---|-----------------------|-----------------------|----------------------------|-----------------------|
|   | Budget                | Actual                | Favorable<br>(Unfavorable) | Actual                |
| <b>Revenues:</b>  |                       |                       |                            |                       |
| Taxes - sales and use   | \$ 2,280,000          | \$ 2,653,150          | \$ 373,150                 | \$ 2,685,788          |
| Grants  | -                     | 168                   | 168                        | -                     |
| Interest  | 150,000               | 41,881                | (108,119)                  | 151,725               |
| <b>Total revenues</b>   | <u>\$ 2,430,000</u>   | <u>\$ 2,695,210</u>   | <u>\$ 265,210</u>          | <u>\$ 2,841,513</u>   |
| <b>Expenditures:</b>  |                       |                       |                            |                       |
| General government -  |                       |                       |                            |                       |
| Financial administration  | \$ -                  | \$ 41,584             | \$ (41,584)                | \$ 41,593             |
| Public safety -   |                       |                       |                            |                       |
| Police  | 150,000               | 154,850               | (4,850)                    | 164,883               |
| Conservation of natural resources   | 37,229                | 24,228                | 2,001                      | 81,088                |
| <b>Total expenditures</b>   | <u>\$ 387,229</u>     | <u>\$ 480,662</u>     | <u>\$ (43,170)</u>         | <u>\$ 431,564</u>     |
| <b>Excess of revenues over expenditures</b>                                       | <u>\$ 2,042,761</u>   | <u>\$ 2,264,788</u>   | <u>\$ 222,027</u>          | <u>\$ 2,409,479</u>   |
| <b>Other financing sources (uses):</b>  |                       |                       |                            |                       |
| Proceeds from sale of property  | \$ -                  | \$ 1,850              | \$ (1,850)                 | \$ -                  |
| Transfers from other funds  | -                     | 4,715                 | 4,715                      | 15,580                |
| Transfers to other funds  | (2,500,000)           | (2,766,451)           | 103,447                    | (2,646,381)           |
| <b>Total other financing sources (uses)</b>                                       | <u>\$ (2,500,000)</u> | <u>\$ (2,764,601)</u> | <u>\$ 186,412</u>          | <u>\$ (2,631,801)</u> |
| <b>Excess (deficiency) of revenues over expenditures and other sources (uses)</b> | <u>\$ (457,237)</u>   | <u>\$ (499,873)</u>   | <u>\$ 328,447</u>          | <u>\$ (1,832,562)</u> |
| <b>Fund balances, beginning</b>   | <u>2,895,813</u>      | <u>2,895,813</u>      | <u>-</u>                   | <u>4,818,175</u>      |
| <b>Fund balances, ending</b>  | <u>\$ 2,438,576</u>   | <u>\$ 2,395,940</u>   | <u>\$ 328,447</u>          | <u>\$ 2,985,613</u>   |

See Notes to Financial Statements.

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

Exhibit E-7

**STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
For The Year Ended December 31, 2001  
With Comparative Actual Amounts for Year Ended December 31, 2000**

|   | <u>2001</u>           |                     | <u>Variance -<br/>Favorable<br/>(Unfavorable)</u> | <u>2000<br/>Actual</u> |
|---|-----------------------|---------------------|---|------------------------|
|   | <u>Budget</u>         | <u>Actual</u>       |   |                        |
| <b>Revenues:</b>  |                       |                     |   |                        |
| Taxes - sales and use   | \$ 2,340,000          | \$ 2,631,120        | \$ 313,150  | \$ 2,889,789           |
| Charges for services -  |                       |                     |   |                        |
| Garbage collection fees   | 150,000               | 379,120             | 229,120   | 507,777                |
| Grant revenue   | -                     | 1,524,822           | 1,524,822   | 60,076                 |
| Interest  | 300,000               | 130,224             | (169,776)   | 234,624                |
| Miscellaneous   | -                     | -                   | -   | 483                    |
| <b>Total revenues</b>   | <b>\$ 2,870,000</b>   | <b>\$ 4,665,332</b> | <b>\$ 1,798,222</b>                               | <b>\$ 3,693,114</b>    |
| <b>Expenditures:</b>  |                       |                     |   |                        |
| General government -  |                       |                     |   |                        |
| Financial administration  | \$ -                  | \$ 41,584           | \$ (41,584)                                       | \$ 41,973              |
| Sanitation, sewerage and waste disposal   | 4,832,132             | 5,380,586           | (548,454)   | 3,613,584              |
| <b>Total expenditures</b>   | <b>\$ 4,832,132</b>   | <b>\$ 5,422,170</b> | <b>\$ (589,658)</b>                               | <b>\$ 3,655,557</b>    |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b>  | <b>\$ (1,851,632)</b> | <b>\$ (157,488)</b> | <b>\$ 1,303,149</b>                               | <b>\$ 31,547</b>       |
| <b>Other financing sources (uses):</b>  |                       |                     |   |                        |
| Proceeds from sale of property  | \$ -                  | \$ -                | \$ -  | \$ 24                  |
| Transfers from other funds  | 350,000               | 754,094             | 4,094   | 797,333                |
| Transfers to other funds  | -                     | (276,780)           | (276,780)   | (298,763)              |
| <b>Total other financing sources (uses)</b>   | <b>\$ 350,000</b>     | <b>\$ 477,314</b>   | <b>\$ (126,682)</b>                               | <b>\$ 497,612</b>      |
| <b>Excess (deficiency) of revenues<br/>over expenditures and other financing<br/>sources (uses)</b> | <b>\$ (1,231,632)</b> | <b>\$ (19,180)</b>  | <b>\$ 1,048,472</b>                               | <b>\$ 589,182</b>      |
| <b>Fund balances, beginning</b>   | <b>6,816,130</b>      | <b>6,036,138</b>    | <b>-</b>  | <b>3,498,268</b>       |
| <b>Fund balances, ending</b>  | <b>\$ 4,784,478</b>   | <b>\$ 5,824,958</b> | <b>\$ 1,040,472</b>                               | <b>\$ 4,098,138</b>    |

See Notes to Financial Statements.

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

Exhibit B-8

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (SIAP BASED) AND ACTUAL  
 For The Year Ended December 31, 2003  
 With Comparative Actual Amounts for Year Ended December 31, 2004

|  | 2003             |                  | Variance -                 | 2004             |
|--|------------------|------------------|----------------------------|------------------|
|  | Budget           | Actual           | Favorable<br>(Unfavorable) | Actual           |
| <b>Revenues:</b>   |                  |                  |                            |                  |
| Taxes -  |                  |                  |                            |                  |
| Ad valorem   | \$ 13,265        | \$ 16,931        | \$ (3,666)                 | \$ 17,139        |
| Intergovernmental -  |                  |                  |                            |                  |
| State revenue sharing  | 1,979            | 1,723            | 256                        | 1,696            |
| Insurance  | 1,008            | 1,373            | 365                        | 1,964            |
| <b>Total revenues</b>  | <u>\$ 16,252</u> | <u>\$ 19,997</u> | <u>\$ (3,741)</u>          | <u>\$ 20,809</u> |
| <b>Expenditures:</b>   |                  |                  |                            |                  |
| General government -   |                  |                  |                            |                  |
| Financial administration                                     | \$ 2,871         | \$ 2,856         | \$ (15)                    | \$ 2,400         |
| Public works   | 12,436           | 12,426           | 10                         | 9,479            |
| <b>Total expenditures</b>                                    | <u>\$ 15,307</u> | <u>\$ 15,282</u> | <u>\$ (25)</u>             | <u>\$ 11,879</u> |
| <b>Excess (Deficiency) of revenues<br/>over expenditures</b> | <u>\$ 9,945</u>  | <u>\$ 4,715</u>  | <u>\$ (5,230)</u>          | <u>\$ 8,930</u>  |
| Fund balances, beginning                                     | 83,361           | 83,361           | -                          | 74,906           |
| Fund balances, ending  | <u>\$ 93,306</u> | <u>\$ 88,076</u> | <u>\$ (5,230)</u>          | <u>\$ 83,836</u> |

See Notes to Financial Statements.

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

Exhibit B-9

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
For The Year Ended December 31, 2002  
With Comparative Actual Amounts For Year Ended December 31, 2001

|  | 2002                |                     | Variance -                   | 2001                |
|--|---------------------|---------------------|------------------------------|---------------------|
|  | Budget              | Actual              | Favorable -<br>(Unfavorable) | Actual              |
| <b>Revenues:</b>   |                     |                     |                              |                     |
| <b>Taxes:</b>  |                     |                     |                              |                     |
| Ad valorem   | \$ 471,848          | \$ 463,188          | \$ (8,660)                   | \$ 463,797          |
| Intergovernmental -                                      |                     |                     |                              |                     |
| State revenue sharing                                    | 40,834              | 43,179              | 2,344                        | 41,234              |
| Charges for services                                     | 11,580              | 18,463              | 6,883                        | 30,370              |
| License  | 80,880              | 73,548              | (7,332)                      | 111,288             |
| <b>Total revenues</b>                                    | <u>\$ 605,122</u>   | <u>\$ 598,378</u>   | <u>\$ (6,744)</u>            | <u>\$ 646,689</u>   |
| <b>Expenditures:</b>                                     |                     |                     |                              |                     |
| General government -                                     |                     |                     |                              |                     |
| Financial administration                                 | \$ 39,879           | \$ 48,775           | \$ (8,896)                   | \$ 33,884           |
| Health and welfare                                       | 546,120             | 591,489             | (45,369)                     | 588,843             |
| <b>Total expenditures</b>                                | <u>\$ 585,999</u>   | <u>\$ 640,264</u>   | <u>\$ (54,265)</u>           | <u>\$ 622,727</u>   |
| <b>Excess (deficiency) of revenues over expenditures</b> | <u>\$ 19,123</u>    | <u>\$ (41,886)</u>  | <u>\$ (61,009)</u>           | <u>\$ 23,962</u>    |
| <b>Fund balances, beginning</b>                          | <u>1,058,958</u>    | <u>1,058,958</u>    | <u>-</u>                     | <u>1,058,958</u>    |
| <b>Fund balances, ending</b>                             | <u>\$ 1,078,081</u> | <u>\$ 1,017,072</u> | <u>\$ (61,009)</u>           | <u>\$ 1,082,920</u> |

See Notes to Financial Statements.

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

Exhibit E-10

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
For The Year Ended December 31, 2001  
With Comparative Actual Amounts for Year Ended December 31, 2000

|   | 2001                  |                     | Variance -                 | 2001                |
|---|-----------------------|---------------------|----------------------------|---------------------|
|   | Budget                | Actual              | Favorable<br>(Unfavorable) | Actual              |
| <b>Revenues:</b>  |                       |                     |                            |                     |
| Intragovernmental -   |                       |                     |                            |                     |
| State royalty road funds  | \$ 645,308            | \$ 681,899          | \$ 36,591                  | \$ 1,448,618        |
| Interest  | 248,000               | 71,176              | (256,824)                  | 195,665             |
| <b>Total revenues</b>   | <u>\$ 893,308</u>     | <u>\$ 753,075</u>   | <u>\$ (140,233)</u>        | <u>\$ 1,644,283</u> |
| <b>Expenditures:</b>  |                       |                     |                            |                     |
| General government  | \$ 452,724            | \$ 281,809          | \$ 170,915                 | \$ 394,287          |
| Public works  | 475,180               | 544,884             | (69,704)                   | 518,557             |
| <b>Total expenditures</b>   | <u>\$ 927,904</u>     | <u>\$ 826,693</u>   | <u>\$ 101,211</u>          | <u>\$ 912,844</u>   |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b>                              | <u>\$ (34,596)</u>    | <u>\$ (73,618)</u>  | <u>\$ 39,022</u>           | <u>\$ 734,439</u>   |
| <b>Other financing sources (uses):</b>  |                       |                     |                            |                     |
| Proceeds from sale of property  | \$ -                  | \$ -                | \$ -                       | \$ 28,428           |
| Transfers from other funds  | -                     | 58,602              | 58,602                     | 305,287             |
| Transfers to other funds  | (1,000,000)           | (588,088)           | 411,912                    | (178,000)           |
| <b>Total other financing sources (uses)</b>   | <u>\$ (1,000,000)</u> | <u>\$ (529,486)</u> | <u>\$ 471,412</u>          | <u>\$ (14,285)</u>  |
| <b>Excess (deficiency) of revenues<br/>over expenditures and other sources<br/>(uses)</b> | <u>\$ (1,034,600)</u> | <u>\$ (600,103)</u> | <u>\$ 434,497</u>          | <u>\$ 720,154</u>   |
| <b>Fund balances, beginning</b>   | <u>4,472,886</u>      | <u>4,672,886</u>    | <u>-</u>                   | <u>3,758,718</u>    |
| <b>Fund balances, ending</b>  | <u>\$ 3,438,286</u>   | <u>\$ 4,072,783</u> | <u>\$ 634,497</u>          | <u>\$ 4,478,872</u> |

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY  
 ADDOVILLE, LOUISIANA  
 SPECIAL REVENUE FUND  
 PUBLIC LIBRARY FUND

Table B-11

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

For The Year Ended December 31, 2002

With Comparative Actual Amounts for Year Ended December 31, 2001

|   | 2002                |                     | Variance -                 | 2001                |
|---|---------------------|---------------------|----------------------------|---------------------|
|   | Budget              | Actual              | Favorable<br>(Unfavorable) | Actual              |
| <b>Revenues:</b>  |                     |                     |                            |                     |
| Taxes - Ad valorem  | \$ 788,146          | \$ 772,298          | \$ (15,848)                | \$ 772,298          |
| Intergovernmental -   |                     |                     |                            |                     |
| State revenue sharing   | 122,879             | 124,869             | 1,990                      | 128,587             |
| Other grant revenue   | 18,440              | 18,441              | -                          | 18,782              |
| State aid grants  | 13,887              | 15,887              | -                          | 20,617              |
| Charges for services  | 8,508               | 9,887               | 887                        | 9,623               |
| Fees and forfeitures  | 6,508               | 7,221               | 713                        | 7,003               |
| Interest  | 12,347              | 11,509              | (837)                      | 27,986              |
| Miscellaneous   | 8,908               | 6,883               | (2,025)                    | (7,118)             |
| <b>Total revenues</b>   | <b>\$ 978,155</b>   | <b>\$ 962,588</b>   | <b>\$ (15,567)</b>         | <b>\$ 988,987</b>   |
| <b>Expenditures:</b>  |                     |                     |                            |                     |
| General government -  |                     |                     |                            |                     |
| Financial administration  | \$ 4,008            | \$ 29,882           | \$ (25,882)                | \$ 38,329           |
| Culture and recreation  | 1,096,838           | 1,820,847           | 45,882                     | 977,273             |
| <b>Total expenditures</b>   | <b>\$ 1,076,828</b> | <b>\$ 1,850,829</b> | <b>\$ 18,851</b>           | <b>\$ 1,085,583</b> |
| <b>Excess (deficiency) of revenues over expenditures</b>  | <b>\$ (93,473)</b>  | <b>\$ (88,429)</b>  | <b>\$ 5,044</b>            | <b>\$ (16,533)</b>  |
| <b>Other financing sources (uses) :</b>   |                     |                     |                            |                     |
| Proceeds from sale of property  | \$ 1,088            | \$ 1,888            | \$ -                       | \$ 1,888            |
| <b>Total other financing sources (uses)</b>   | <b>\$ 1,088</b>     | <b>\$ 1,888</b>     | <b>\$ -</b>                | <b>\$ 1,888</b>     |
| <b>Excess (deficiency) of revenues over expenditures and other sources (uses) (outside forward)</b> | <b>\$ (92,473)</b>  | <b>\$ (87,429)</b>  | <b>\$ 5,044</b>            | <b>\$ (15,813)</b>  |



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

Exhibit B-11 (continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 For The Year Ended December 31, 2002

With Comparative Actual Accounts for Year Ended December 31, 2001

|  | 2002                |                     | Balance -<br>Favorable<br>(Unfavorable) | 2001<br>Actual      |
|--|---------------------|---------------------|---|---------------------|
|  | Budget              | Actual              |   |                     |
| Excess (deficiency) of revenues over<br>expenditures and other sources (uses)<br>(amounts forwarded) | \$ (81,431)         | \$ (85,409)         | \$ 3,944                                | \$ (15,615)         |
| Fund balance, beginning  | <u>1,268,961</u>    | <u>1,268,961</u>    | <u>-</u>                                | <u>1,284,576</u>    |
| Fund balance, ending   | <u>\$ 1,177,489</u> | <u>\$ 1,183,552</u> | <u>\$ 3,944</u>                         | <u>\$ 1,268,961</u> |

See Notes to Financial Statements.

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

Exhibit E-12

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
For The Year Ended December 31, 2002

With Comparative Actual Amounts for Year Ended December 31, 2001

|   | 2002             |                  | Variance -<br>Favorable<br>(Unfavorable) | 2001             |
|---|------------------|------------------|--|------------------|
|   | Budget           | Actual           | (Unfavorable)                            | Actual           |
| <b>Revenues:</b>  |                  |                  |  |                  |
| Intergovernmental -   |                  |                  |  |                  |
| Grant revenue   | \$ 12,540        | \$ 34,368        | \$ 21,828                                | \$ 18,173        |
| Miscellaneous   | -                | 889              | 889                                      | 2,796            |
| <b>Total revenues</b>   | <u>\$ 12,540</u> | <u>\$ 35,257</u> | <u>\$ 22,717</u>                         | <u>\$ 20,969</u> |
| <b>Expenditures:</b>  |                  |                  |  |                  |
| Public safety   | \$ 68,340        | \$ 91,749        | \$ 23,409                                | \$ 91,698        |
| <b>Excess (deficiency) of revenues over expenditures</b>                                    | \$ (55,800)      | \$ (56,492)      | \$ 692                                   | \$ (70,729)      |
| <b>Other financing sources:</b>   |                  |                  |  |                  |
| Transfer from other funds   | 54,700           | 54,700           | -  | 43,268           |
| <b>Excess (deficiency) of revenues over expenditures and other financing sources (uses)</b> | \$ (1,100)       | \$ (1,792)       | \$ 692                                   | \$ 2,738         |
| <b>Fund balances, beginning</b>   | <u>46,162</u>    | <u>46,162</u>    | <u>-</u>                                 | <u>39,424</u>    |
| <b>Fund balances, ending</b>  | <u>\$ 45,062</u> | <u>\$ 44,370</u> | <u>\$ 692</u>                            | <u>\$ 42,162</u> |

See Notes to Financial Statements.

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

Exhibit E-13

STATEMENTS OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
For The Year Ended December 31, 2001  
With Comparative Actual Amount for Year Ended December 31, 2000

|   | 2001              |                   | Variance -                 | 2000              |
|---|-------------------|-------------------|----------------------------|-------------------|
|   | Budget            | Actual            | Favorable<br>(Unfavorable) | Actual            |
| <b>Revenues:</b>  |                   |                   |                            |                   |
| Taxes -   |                   |                   |                            |                   |
| Ad valorem  | \$ 114,148        | \$ 112,867        | \$ (2,875)                 | \$ 113,418        |
| Intergovernmental -   |                   |                   |                            |                   |
| State revenue sharing   | 3,795             | 8,838             | 230                        | 3,716             |
| Interest  | 4,508             | 3,881             | (1,419)                    | 4,906             |
| <b>Total revenues</b>   | <b>\$ 122,451</b> | <b>\$ 125,586</b> | <b>\$ (3,258)</b>          | <b>\$ 122,039</b> |
| <b>Expenditures:</b>  |                   |                   |                            |                   |
| General government -  |                   |                   |                            |                   |
| Financial administration  | \$ 8,402          | \$ 12,969         | \$ (4,567)                 | \$ 11,507         |
| Public works  | 87,608            | 89,222            | (1,622)                    | 75,728            |
| <b>Total expenditures</b>   | <b>\$ 96,010</b>  | <b>\$ 102,191</b> | <b>\$ (5,389)</b>          | <b>\$ 87,235</b>  |
| <b>Excess (deficiency)-of revenues over expenditures</b>                                    | <b>\$ 26,441</b>  | <b>\$ 23,395</b>  | <b>\$ (9,848)</b>          | <b>\$ 34,804</b>  |
| <b>Other financing (use) -</b>  |                   |                   |                            |                   |
| Transfers to other funds  | (26,452)          | (24,614)          | 36                         | (21,872)          |
| <b>Excess (deficiency)-of revenues over expenditures and other financing (source) (use)</b> | <b>\$ 9,989</b>   | <b>\$ (1,219)</b> | <b>\$ (9,822)</b>          | <b>\$ 14,932</b>  |
| <b>Fund balances, beginning</b>   | <b>240,907</b>    | <b>240,987</b>    | <b>-</b>                   | <b>228,774</b>    |
| <b>Fund balances, ending</b>  | <b>\$ 250,896</b> | <b>\$ 237,768</b> | <b>\$ (5,032)</b>          | <b>\$ 243,706</b> |

See Notes to Financial Statements.

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

Exhibit E-14

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

For The Year Ended December 31, 2002

With Comparative Actual Amounts for Year Ended December 31, 2001

|   | 2002                |                     | Variance -<br>Favorable<br>(Unfavorable) | 2001<br>Actual      |
|---|---------------------|---------------------|--|---------------------|
|   | Budget              | Actual              |  |                     |
| <b>Revenues:</b>  |                     |                     |  |                     |
| Taxes - ad valorem  | \$ 987,658          | \$ 929,989          | \$ (57,669)                              | \$ 951,541          |
| Intergovernmental -   |                     |                     |  |                     |
| State revenue sharing   | 88,168              | 80,884              | 2,086                                    | 81,313              |
| Interest  | 38,008              | 26,827              | (11,179)                                 | 47,788              |
| Miscellaneous   | -                   | 224                 | 224                                      | 3,452               |
| <b>Total revenues</b>   | <u>\$ 1,113,834</u> | <u>\$ 1,038,924</u> | <u>\$ (74,910)</u>                       | <u>\$ 1,084,114</u> |
| <b>Expenditures:</b>  |                     |                     |  |                     |
| General government -  |                     |                     |  |                     |
| Financial administration  | \$ 72,713           | \$ 186,822          | \$ (114,109)                             | \$ 183,158          |
| Public works  | 549,608             | 602,243             | (52,635)                                 | 548,378             |
| <b>Total expenditures</b>   | <u>\$ 622,321</u>   | <u>\$ 789,065</u>   | <u>\$ (166,744)</u>                      | <u>\$ 731,536</u>   |
| <b>Excess (deficiency) of revenues over expenditures</b>                                    | <u>\$ 491,513</u>   | <u>\$ 249,859</u>   | <u>\$ (241,654)</u>                      | <u>\$ 352,578</u>   |
| <b>Other financing uses:</b>  |                     |                     |  |                     |
| Transfers to other funds  | (214,662)           | (214,708)           | (46)                                     | (209,038)           |
| <b>Excess (deficiency) of revenues over expenditures and other financing sources (uses)</b> | <u>\$ 276,851</u>   | <u>\$ 34,151</u>    | <u>\$ (242,700)</u>                      | <u>\$ 535,540</u>   |
| <b>Fund balances, beginning</b>   | <u>2,028,644</u>    | <u>2,028,644</u>    | <u>-</u>                                 | <u>1,782,182</u>    |
| <b>Fund balances, ending</b>  | <u>\$ 2,305,495</u> | <u>\$ 2,362,795</u> | <u>\$ (12,700)</u>                       | <u>\$ 2,028,644</u> |

See Notes to Financial Statements.

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

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

For The Year Ended December 31, 2002

With Comparative Actual Amounts for Year Ended December 31, 2001

|   | Sub Road<br>District # 1<br>of Road<br>District # 2 | Sub Road<br>District # 2<br>of Road<br>District # 2<br>and # 3 | Sub Road<br>District # 3<br>of Road<br>District # 2 | Sub Road<br>District # 4<br>of Road<br>District # 2 |
|---|---|--|---|---|
| <b>Revenues:</b>  |   |  |   |   |
| Taxes and salaries  | \$ 204,498  | \$ 47,442  | \$ 57,842   | \$ 171,884  |
| Intergovernmental -   |   |  |   |   |
| State revenue sharing   | 28,118  | 6,848  | 18,291  | -   |
| Interest  | 3,774   | 812  | 2,927   | 6,612   |
| Miscellaneous   | 224   | -  | -   | -   |
| <b>Total revenues</b>   | <b>\$ 237,606</b>                                   | <b>\$ 55,102</b>   | <b>\$ 79,060</b>                                    | <b>\$ 178,496</b>                                   |
| <b>Expenditures:</b>  |   |  |   |   |
| General government -  |   |  |   |   |
| Financial administration  | \$ 22,393   | \$ 4,684   | \$ 6,215  | \$ 18,526   |
| Public works  | 95,918  | 33,731   | 36,299  | 73,453  |
| <b>Total expenditures</b>   | <b>\$ 118,311</b>                                   | <b>\$ 40,415</b>   | <b>\$ 42,514</b>                                    | <b>\$ 91,979</b>                                    |
| <b>Excess (deficiency) of revenues over expenditures</b>                                    | <b>\$ 119,295</b>                                   | <b>\$ 14,687</b>   | <b>\$ 36,546</b>                                    | <b>\$ 87,517</b>                                    |
| <b>Other financing uses:</b>  |   |  |   |   |
| Tuition to other funds  | <u>445,104</u>                                      | <u>(8,262)</u>   | <u>(12,841)</u>                                     | <u>(33,086)</u>                                     |
| <b>Excess / deficiency of revenues over expenditures and other financing sources (uses)</b> | <b>\$ 74,191</b>                                    | <b>\$ 6,225</b>  | <b>\$ 23,705</b>                                    | <b>\$ 54,431</b>                                    |
| <b>Fund balances, beginning</b>   | <b>312,317</b>                                      | <b>68,803</b>  | <b>176,494</b>                                      | <b>448,143</b>                                      |
| <b>Fund balances, ending</b>  | <b>\$ 386,508</b>                                   | <b>\$ 75,028</b>   | <b>\$ 200,200</b>                                   | <b>\$ 502,574</b>                                   |

See Notes to Financial Statements.

Exhibit E-14 (continued)

| Sub Road<br>District # 5<br>of Road<br>District # 2 | Road<br>District # 5a | Road<br>District # 5b | Road<br>District # 7 |
|---|-----------------------|-----------------------|----------------------|
| \$ 75,521   | \$ 83,698             | \$ 49,376             | \$ 238,736           |
| 23,713  | 4,674                 | 3,809                 | 8,811                |
| 1,983   | 3,412                 | 634                   | 7,003                |
| -   | -                     | -                     | -                    |
| <u>\$ 100,217</u>                                   | <u>\$ 131,784</u>     | <u>\$ 53,819</u>      | <u>\$ 254,550</u>    |
| <br>  |                       |                       |                      |
| \$ 8,584  | \$ 18,338             | \$ 3,728              | \$ 29,474            |
| <u>47,833</u>                                       | <u>35,849</u>         | <u>98,434</u>         | <u>239,089</u>       |
| <br>  |                       |                       |                      |
| <u>\$ 56,299</u>                                    | <u>\$ 48,355</u>      | <u>\$ 58,188</u>      | <u>\$ 268,774</u>    |
| <br>  |                       |                       |                      |
| \$ 44,328   | \$ 35,349             | \$ 1290               | \$ 6,186             |
| <br>  |                       |                       |                      |
| <u>(26,547)</u>                                     | <u>(20,496)</u>       | <u>(11,780)</u>       | <u>(28,488)</u>      |
| <br>  |                       |                       |                      |
| \$ 24,983   | \$ 34,899             | \$ 112,687            | \$ 193,322           |
| <u>141,783</u>                                      | <u>213,864</u>        | <u>75,688</u>         | <u>583,128</u>       |
| <br>  |                       |                       |                      |
| <u>\$ 166,766</u>                                   | <u>\$ 248,763</u>     | <u>\$ 63,611</u>      | <u>\$ 589,828</u>    |

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

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASED) AND ACTUAL  
For The Year Ended December 31, 2002

|  | Compared Grant                            |   |  |  |
|--|---|---|--|--|
|  | Budget<br>07/01/01<br>Through<br>06/30/02 | Actual<br>07/01/01<br>Through<br>12/31/01 | Actual<br>8/1/01/02<br>Through<br>06/30/02 | Variance<br>Favorable<br>(Unfavorable) |
| Revenues:  |   |   |  |  |
| Intergovernmental -  |   |   |  |  |
| Federal grant - Headstart  |   | \$ 813,267                                | \$ 813,267                                 | \$ 813,267                             |
| Federal grant - FEMA   |   | 644                                       | 644  | 644                                    |
| Miscellaneous -  |   |   |  |  |
| In-kind services   |   | 218,259                                   | 218,259                                    | 218,259                                |
| Miscellaneous  |   | -   | -  | -                                      |
| Total revenues   |   | <u>\$ 1,032,170</u>                       | <u>\$ 1,032,179</u>                        | <u>\$ 1,032,179</u>                    |
| Expenditures:  |   |   |  |  |
| Health and welfare -   |   |   |  |  |
| Administration   |   | \$ 79,453                                 | \$ 79,453                                  | \$ 79,453                              |
| Operation  |   | 734,899                                   | 734,899                                    | (734,899)                              |
| In-kind services   |   | 218,259                                   | 218,259                                    | (218,259)                              |
| Total expenditures   |   | <u>\$ 1,028,602</u>                       | <u>\$ 1,028,602</u>                        | <u>\$ (1,028,602)</u>                  |
| Excess (deficiency) of revenues<br>over expenditures                                       |   | <u>\$ 3,568</u>                           | <u>\$ 3,562</u>                            | <u>\$ 3,562</u>                        |
| Other financing sources (uses):  |   |   |  |  |
| Transfers from other funds   |   | \$ 9,606                                  | \$ 9,606                                   | \$ 9,606                               |
| Transfers to other funds   |   | (13,669)                                  | (13,669)                                   | (13,669)                               |
| Total other financing sources<br>(uses)  |   | <u>\$ (3,563)</u>                         | <u>\$ (3,563)</u>                          | <u>\$ (3,563)</u>                      |
| Excess (deficiency) of revenues<br>over expenditures and other<br>financing sources (uses) |   | <u>\$ -</u>                               | <u>\$ -</u>                                | <u>\$ -</u>                            |
| Fund balances, beginning   |   | -   | -  | -                                      |
| Residual equity transfer   |   | -   | -  | -                                      |
| Fund balances, ending  |   | <u>\$ -</u>                               | <u>\$ -</u>                                | <u>\$ -</u>                            |

See Notes to Financial Statements.

Exhibit E-12

| Total<br>Current<br>Year<br>Actual | Actual<br>06/01/01<br>Through<br>06/30/01 | Actual<br>07/01/01<br>Through<br>12/31/01 | Total<br>Fiscal<br>Year<br>Actual |
|------------------------------------|---|---|-----------------------------------|
| FUND<br>CLOSED                     | \$ 413,367<br>000                         | \$ 413,367<br>000                         | \$ 1,028,334<br>1,288             |
|                                    | 218,239                                   | 218,239                                   | 436,318                           |
|                                    | <u>          </u>                         | <u>          </u>                         | <u>          </u>                 |
|                                    | <u>\$ 1,028,179</u>                       | <u>\$ 1,032,179</u>                       | <u>\$ 2,064,340</u>               |
|                                    | \$ 75,453                                 | \$ 75,453                                 | \$ 150,906                        |
|                                    | 734,899                                   | 734,899                                   | 1,469,790                         |
|                                    | 218,239                                   | 218,239                                   | 436,318                           |
|                                    | <u>          </u>                         | <u>          </u>                         | <u>          </u>                 |
|                                    | <u>\$ 1,028,600</u>                       | <u>\$ 1,028,600</u>                       | <u>\$ 2,017,214</u>               |
|                                    | \$ 3,360                                  | \$ 3,360                                  | \$ 7,036                          |
|                                    | <u>          </u>                         | <u>          </u>                         | <u>          </u>                 |
|                                    | <u>\$ 3,606</u>                           | <u>\$ 3,606</u>                           | <u>\$ 79,211</u>                  |
|                                    | (13,349)                                  | (13,349)                                  | (26,338)                          |
|                                    | <u>          </u>                         | <u>          </u>                         | <u>          </u>                 |
|                                    | <u>\$ (3,563)</u>                         | <u>\$ (3,563)</u>                         | <u>\$ (7,126)</u>                 |
|                                    | \$ -                                      | \$ -                                      | \$ -                              |
|                                    | <u>          </u>                         | <u>          </u>                         | <u>          </u>                 |
|                                    | <u>\$ -</u>                               | <u>\$ -</u>                               | <u>\$ -</u>                       |



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

Exhibit B-16

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

For The Year Ended December 31, 2002

With Comparative Actual Accounts for Year Ended December 31, 2001

|  | 2002   |        |   |
|--|--------|--------|---|
|  | Budget | Actual | Variance:<br>Favorable<br>(Unfavorable) |
|  |        |        | 2001<br>Actual                          |
| Revenues:  |        |        |   |
| Intergovernmental -  |        |        |   |
| Federal grant  |        |        | \$ 75,000                               |
| Expenditures:  |        |        |   |
| Health and welfare:  |        |        |   |
| Administration   |        |        | \$ 5,975                                |
| Operation  |        |        | 89,447                                  |
| Total expenditures   |        |        | \$ 95,422                               |
| Excess (deficiency) of revenues<br>over expenditures                                       |        |        | \$ (20,422)                             |
| Other financing sources (uses):  |        |        |   |
| Transfer from other funds  |        |        | \$ 15,169                               |
| Excess (deficiency) of revenues<br>over expenditures and other<br>financing sources (uses) |        |        | \$ 3,787                                |
| Fund balances, beginning   |        |        | 13,787                                  |
| Fund balances, ending  |        |        | \$ -                                    |

FUND CLOSING

See Notes to Financial Statements.

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

Exhibit B-17

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

For The Year Ended December 31, 2002

With Comparative Actual Amounts for Year Ended December 31, 2001

|  | 2002     |          |  | 2001<br>Actual |
|--|----------|----------|--|----------------|
|  | Budget   | Actual   | Variance -<br>Favorable<br>(Unfavorable) |                |
| Revenues:  |          |          |  |                |
| Interest   | \$ 23    | \$ 23    | \$ -                                     | \$ 35          |
| Other  | -        | -        | -  | 1,800          |
| Total Revenues                                       | \$ 23    | \$ 23    | \$ -                                     | \$ 1,835       |
| Expenditures:  |          |          |  |                |
| Culture and recreation                               | \$ -     | \$ -     | \$ -                                     | \$ 332         |
| Excess (deficiency) of revenues<br>over expenditures | \$ 23    | \$ 23    | \$ -                                     | \$ 1,503       |
| Fund balance, beginning                              | 2,281    | 2,281    | -  | 1,283          |
| Fund balance, ending                                 | \$ 2,304 | \$ 2,304 | \$ -                                     | \$ 2,786       |

See Notes to Financial Statements.

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

Exhibit B-18

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

For The Year Ended December 31, 2002

With Comparative Actual Amounts for Year Ended December 31, 2001

|   | 2002            |                   | Variance -<br>Favorable<br>(Unfavorable) | 2001<br>Actual     |
|---|-----------------|-------------------|--|--------------------|
|   | Budget          | Actual            |  |                    |
| <b>Revenues:</b>  |                 |                   |  |                    |
| Intergovernmental -   |                 |                   |  |                    |
| Federal grants:   |                 |                   |  |                    |
| HUD Section 8   | \$ -            | \$ -              | \$ -                                     | \$ 826,669         |
| Emergency shelter grants program  | -               | -                 | -  | 21,119             |
| Interest  | -               | 647               | 647                                      | 1,831              |
| Miscellaneous -   |                 |                   |  |                    |
| Referral revenue  | -               | 791               | 791                                      | 1,122              |
| <b>Total revenues</b>   | <u>\$ -</u>     | <u>\$ 1,438</u>   | <u>\$ 1,438</u>                          | <u>\$ 849,539</u>  |
| <b>Expenditures:</b>  |                 |                   |  |                    |
| Urban redevelopment and housing   | \$ -            | \$ 366            | \$ (366)                                 | \$ 851,346         |
| Health and welfare  | -               | -                 | -  | 4,335              |
| <b>Total expenditures</b>   | <u>\$ -</u>     | <u>\$ 366</u>     | <u>\$ (366)</u>                          | <u>\$ 855,681</u>  |
| <b>Excess (deficiency) of revenues over expenditures</b>                                    | <u>\$ -</u>     | <u>\$ 1,072</u>   | <u>\$ 1,072</u>                          | <u>\$ (13,279)</u> |
| <b>Other financing sources (uses):</b>  |                 |                   |  |                    |
| Transfers from other funds  | \$ -            | \$ 4,786          | \$ 4,786                                 | \$ 189,322         |
| Transfers to other funds  | -               | (13,279)          | (13,279)                                 | -                  |
| <b>Total other financing sources (uses)</b>   | <u>\$ -</u>     | <u>\$ (3,503)</u> | <u>\$ (3,503)</u>                        | <u>\$ 189,322</u>  |
| <b>Excess (deficiency) of revenues over expenditures and other financing sources (uses)</b> | <u>\$ -</u>     | <u>\$ (4,786)</u> | <u>\$ (4,786)</u>                        | <u>\$ 96,283</u>   |
| <b>Fund balances, beginning</b>   | <u>4,786</u>    | <u>4,786</u>      | <u>-</u>                                 | <u>391,504</u>     |
| <b>Fund balances, ending</b>  | <u>\$ 4,786</u> | <u>\$ -</u>       | <u>\$ (4,786)</u>                        | <u>\$ 4,786</u>    |

(See Notes to Financial Statements.)

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

Exhibit E-19

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (PLAN) BASED AND ACTUAL

For The Year Ended December 31, 2003

With Comparative Actual Amounts for Year Ended December 31, 2001

|  | 2003       |            | Variance -<br>Favorable<br>(Unfavorable) | 2001<br>Actual |
|--|------------|------------|--|----------------|
|  | Budget     | Actual     |  |                |
| Revenues:  |            |            |  |                |
| Charges for services                                 | \$ 438,277 | \$ 454,198 | \$ 26,922                                | \$ 384,340     |
| Interest   | 5,360      | 4,295      | (1,065)                                  | 7,128          |
| Total revenues                                       | \$ 439,637 | \$ 458,493 | \$ 18,857                                | \$ 401,468     |
| Expenditures   |            |            |  |                |
| Public safety  | \$ 347,364 | \$ 356,737 | \$ 9,373                                 | \$ 348,210     |
| Excess (deficiency) of revenues<br>over expenditures | \$ 92,273  | \$ 101,757 | \$ 9,484                                 | \$ 53,258      |
| Fund balances, beginning                             | 286,322    | 286,322    | -  | 233,994        |
| Fund balances, ending                                | \$ 378,595 | \$ 388,079 | \$ 9,484                                 | \$ 287,252     |

See Notes to Financial Statements.

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#### DEBT SERVICE FUNDS

**1993 Sales Tax Refunding Bonds** - To accumulate monies for repayment of \$7,835,000 of bonds which were issued in 1993 to refund the 1974 Sales Tax (Public Improvement Bonds). Payments are due in various annual amounts through 2033, with interest accruing at various rates, ranging from 7.8% to 9.0%. These bonds are financed by a dedication of proceeds of a 1.07% (1993) sales and use tax.

**1994 Sales Tax Bonds** - To accumulate monies for repayment of \$2,310,000 of public improvement bonds. Payments are due in various annual amounts through 2009, with interest accruing at various rates, ranging from 5.00% to 8.00%. These bonds are financed by a dedication of proceeds of a 1.07% (1994) sales and use tax.

**2002 Refunding Certificate of Indebtedness (Formerly 1997 Certificate of Indebtedness)** - To accumulate monies for repayment of \$1,320,000 of refunding bonds, which were issued in 2002 to refund the 1997 capital road improvement bonds. Payments are due in various annual amounts through 2007, with interest accruing at 5.85%.

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

VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA  
DEBT SERVICE FUNDS

COMBINED BALANCE SHEET

December 31, 2002

With Comparative Totals for December 31, 2001

|  | 2002 Sales Tax Refunding Bonds |                   |                   |
|--|--------------------------------|-------------------|-------------------|
|  | Total                          | Sinking Fund      | Reserve Fund      |
| <b>ASSETS</b>                              |                                |                   |                   |
| Cash                                       | \$ 9,000                       | \$ 9,000          | \$ -              |
| Investments, at cost                       | 346,000                        | 335,000           | 311,000           |
| Ad valorem taxes receivable                | -                              | -                 | -                 |
| Allowance for uncollectible taxes          | -                              | -                 | -                 |
| Due from other governmental agencies       | -                              | -                 | -                 |
| Accrued interest receivable                | 1,100                          | -                 | 1,100             |
| Due from other funds                       | 33,000                         | 33,000            | -                 |
| <b>Total assets</b>                        | <b>\$ 389,000</b>              | <b>\$ 377,000</b> | <b>\$ 312,100</b> |
| <b>LIABILITIES AND FUND BALANCES</b>       |                                |                   |                   |
| <b>Liabilities:</b>                        |                                |                   |                   |
| Accounts payable                           | \$ -                           | \$ -              | \$ -              |
| <b>Fund balances:</b>                      |                                |                   |                   |
| Reserved for debt service                  | \$ 375,000                     | \$ 375,000        | \$ 87,100         |
| Reserved for public works                  | 215,015                        | -                 | 215,000           |
| Reserved for road improvements             | -                              | -                 | -                 |
| <b>Total fund balances</b>                 | <b>\$ 590,015</b>              | <b>\$ 375,000</b> | <b>\$ 302,100</b> |
| <b>Total liabilities and fund balances</b> | <b>\$ 590,015</b>              | <b>\$ 375,000</b> | <b>\$ 302,100</b> |

Exhibit P-1

| 1994 Sales Tax Bond |                   |                   | 1999 General<br>Obligation<br>Bonds<br>Library | 2002 Refunding<br>Certificates of<br>Indebtedness |
|---------------------|-------------------|-------------------|--|---|
| Total               | Sinking<br>Fund   | Reserve<br>Fund   |  |   |
| \$ 148              | \$ 148            | \$ -              | \$ 148   | \$ 33,876   |
| 432,800             | 152,008           | 276,008           | 141,480  | 2,632,800   |
| -                   | -                 | -                 | 235,474  | -   |
| -                   | -                 | -                 | (33,876)                                       | -   |
| -                   | -                 | -                 | 253,101  | -   |
| 1,825               | -                 | 1,825             | -  | 1,318   |
| <u>32,588</u>       | <u>32,588</u>     | <u>-</u>          | <u>-</u>                                       | <u>-</u>  |
| <u>\$ 445,781</u>   | <u>\$ 174,736</u> | <u>\$ 271,023</u> | <u>\$ 684,413</u>                              | <u>\$ 2,637,894</u>                               |
| <br>                |                   |                   |  |   |
| <u>\$ -</u>         | <u>\$ -</u>       | <u>\$ -</u>       | <u>\$ -</u>                                    | <u>\$ 35,873</u>                                  |
| <br>                |                   |                   |  |   |
| \$ 445,781          | \$ 174,736        | \$ 271,023        | \$ 684,413                                     | \$ 2,630,800                                      |
| -                   | -                 | -                 | -  | -   |
| <u>-</u>            | <u>-</u>          | <u>-</u>          | <u>-</u>                                       | <u>311,831</u>                                    |
| <u>\$ 445,781</u>   | <u>\$ 174,736</u> | <u>\$ 271,023</u> | <u>\$ 684,413</u>                              | <u>\$ 2,631,831</u>                               |
| <br>                |                   |                   |  |   |
| <u>\$ 445,781</u>   | <u>\$ 174,736</u> | <u>\$ 271,023</u> | <u>\$ 684,413</u>                              | <u>\$ 2,637,894</u>                               |



VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA  
DEBT SERVICE FUNDS

Exhibit F-1 (continued)

COMBINED BALANCE SHEET  
December 31, 2002  
With Comparative Totals for December 31, 2001

|  | Totals              |                     |
|--|---------------------|---------------------|
|  | 2002                | 2001                |
| <b>ASSETS</b>                              |                     |                     |
| Cash                                       | \$ 43,698           | \$ 18,714           |
| Investments, at cost                       | 1,793,600           | 4,248,288           |
| Net valuation assets receivable            | 298,414             | 294,493             |
| Allowance for uncollectible items          | (28,478)            | (371,174)           |
| Due from other governmental agencies       | 293,121             | 294,486             |
| Accrued interest receivable                | 3,316               | 3,114               |
| Due from other funds                       | 55,891              | 59,322              |
| <b>Total assets</b>                        | <b>\$ 4,397,277</b> | <b>\$ 4,837,343</b> |
| <b>LIABILITIES AND FUND BALANCES</b>       |                     |                     |
| <b>Liabilities:</b>                        |                     |                     |
| Accounts payable                           | \$ 25,072           | \$ -                |
| <b>Fund balances:</b>                      |                     |                     |
| Reserved for debt service                  | \$ 3,748,198        | \$ 4,344,331        |
| Reserved for public works                  | 315,075             | -                   |
| Reserved for road improvements             | 311,831             | 492,974             |
| <b>Total fund balances</b>                 | <b>\$ 4,375,204</b> | <b>\$ 4,837,305</b> |
| <b>Total liabilities and fund balances</b> | <b>\$ 4,397,277</b> | <b>\$ 4,837,305</b> |

See Notes to Financial Statements.

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VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA  
ALL DEBT SERVICE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES

For the Year Ended December 31, 2002

With Comparative Totals For December 31, 2001

|  | 1901 Sales Tax Refunding Bonds |                     |                   |
|--|--------------------------------|---------------------|-------------------|
|  | Total                          | Refunding Fund      | Reserve Fund      |
| <b>Revenues:</b>   |                                |                     |                   |
| Taxes - Ad Valorem   | \$ -                           | \$ -                | \$ -              |
| Interest   | <u>11,502</u>                  | <u>5,616</u>        | <u>5,886</u>      |
| Total revenues   | <u>\$ 11,502</u>               | <u>\$ 5,616</u>     | <u>\$ 5,886</u>   |
| <b>Expenditures:</b>   |                                |                     |                   |
| Debt service:  |                                |                     |                   |
| Principal retirement   | \$ 390,000                     | \$ 390,000          | \$ -              |
| Interest and fiscal charges  | <u>36,481</u>                  | <u>36,481</u>       | <u>-</u>          |
| Refunding charges  | <u>-</u>                       | <u>-</u>            | <u>-</u>          |
| Total expenditures   | <u>\$ 396,481</u>              | <u>\$ 396,481</u>   | <u>\$ -</u>       |
| Excess (deficiency) of revenues over expenditures                                  | <u>\$ (384,979)</u>            | <u>\$ (390,865)</u> | <u>\$ 5,886</u>   |
| <b>Other financing sources (uses):</b>   |                                |                     |                   |
| Proceeds from the issuance of refunding bonds                                      | \$ -                           | \$ -                | \$ -              |
| Payment to refund bonds  | <u>-</u>                       | <u>-</u>            | <u>-</u>          |
| Transfers from other funds   | <u>296,433</u>                 | <u>296,433</u>      | <u>-</u>          |
| Transfers to other funds   | <u>(4,710)</u>                 | <u>-</u>            | <u>(4,710)</u>    |
| Total other financing sources (uses):  | <u>\$ 291,723</u>              | <u>\$ 296,433</u>   | <u>\$ (4,710)</u> |
| Excess (deficiency) of revenues and other sources over expenditures and other uses | <u>\$ (93,256)</u>             | <u>\$ (94,432)</u>  | <u>\$ 1,176</u>   |
| Fund balances, beginning   | <u>683,237</u>                 | <u>372,337</u>      | <u>311,899</u>    |
| Fund balances, ending  | <u>\$ 589,981</u>              | <u>\$ 277,905</u>   | <u>\$ 313,075</u> |

Exhibit P-2

| 1994 Sales Tax Bonds |                 |                 | 1999 General<br>Obligation<br>Bonds | 2002 Refunding<br>Certificates of<br>Indebtedness |
|----------------------|-----------------|-----------------|-------------------------------------|---|
| Total                | Sinking<br>Fund | Reserve<br>Fund | Library                             |   |
| \$ -                 | \$ -            | \$ -            | \$ 340,515                          | \$ -  |
| <u>7,631</u>         | <u>2,532</u>    | <u>5,099</u>    | <u>5,179</u>                        | <u>57,886</u>                                     |
| \$ 7,631             | \$ 2,532        | \$ 5,099        | \$ 345,694                          | \$ 57,886   |
| \$ 151,080           | \$ 151,080      | \$ -            | \$ 190,000                          | \$ 185,000  |
| <u>91,225</u>        | <u>91,225</u>   | <u>-</u>        | <u>334,896</u>                      | <u>129,820</u>                                    |
| <u>-</u>             | <u>-</u>        | <u>-</u>        | <u>-</u>                            | <u>25,173</u>                                     |
| \$ 161,225           | \$ 161,225      | \$ -            | \$ 524,896                          | \$ 314,873  |
| \$ (328,594)         | \$ (264,713)    | \$ 3,179        | \$ 31,899                           | \$ (482,217)                                      |
| \$ -                 | \$ -            | \$ -            | \$ -                                | \$ 2,350,800                                      |
| <u>-</u>             | <u>-</u>        | <u>-</u>        | <u>-</u>                            | <u>(2,290,664)</u>                                |
| <u>276,784</u>       | <u>276,784</u>  | <u>-</u>        | <u>-</u>                            | <u>-</u>  |
| <u>(4,094)</u>       | <u>-</u>        | <u>(4,094)</u>  | <u>-</u>                            | <u>(18,632)</u>                                   |
| \$ 266,690           | \$ 276,784      | \$ (4,094)      | \$ -                                | \$ (28,632)                                       |
| \$ 3,096             | \$ 6,070        | \$ 1,023        | \$ 31,993                           | \$ (311,843)                                      |
| <u>438,685</u>       | <u>168,685</u>  | <u>276,000</u>  | <u>572,679</u>                      | <u>3,142,876</u>                                  |
| \$ 645,781           | \$ 174,756      | \$ 277,023      | \$ 604,672                          | \$ 3,631,833                                      |

VERMILION PARISH POLICE JURY  
 ABBEVILLE, LOUISIANA  
 ALL DEBT SERVICE FUNDS

(Exhibit P-2) (continued)

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 For the Year Ended December 31, 2002  
 With Comparative Totals for December 31, 2001

|  | Totals                |                     |
|--|-----------------------|---------------------|
|  | 2002                  | 2001                |
| Revenue:   |                       |                     |
| Taxes - Ad Valorem   | \$ 943,515            | \$ 941,878          |
| Interest   | <u>80,000</u>         | <u>207,158</u>      |
| Total revenue  | <u>\$ 1,023,515</u>   | <u>\$ 1,149,036</u> |
| Expenditures:  |                       |                     |
| Debt service:  |                       |                     |
| Principal retirement   | \$ 1,170,000          | \$ 1,075,000        |
| Interest and fiscal charges  | <u>983,440</u>        | <u>617,718</u>      |
| Refinancing charges  | <u>25,711</u>         | <u>-</u>            |
| Total expenditures   | <u>\$ 2,179,151</u>   | <u>\$ 1,692,718</u> |
| Excess (deficiency) of revenues over expenditures                                  | <u>\$ (1,094,712)</u> | <u>\$ (543,682)</u> |
| Other financing sources (uses):  |                       |                     |
| Proceeds from the issuance of refunding bonds                                      | \$ 2,306,000          | \$ -                |
| Payments to refund bonds   | <u>(2,296,164)</u>    | <u>-</u>            |
| Transfers from other funds   | <u>947,207</u>        | <u>688,178</u>      |
| Transfers to other funds   | <u>(157,492)</u>      | <u>(124,740)</u>    |
| Total other financing sources (uses):  | <u>\$ 209,551</u>     | <u>\$ (35,562)</u>  |
| Excess (deficiency) of revenues and other sources over expenditures and other uses | <u>\$ (885,161)</u>   | <u>\$ (579,244)</u> |
| Fund balances, beginning   | <u>4,837,305</u>      | <u>3,348,421</u>    |
| Fund balances, ending  | <u>\$ 3,952,144</u>   | <u>\$ 2,769,177</u> |

See Notes to Financial Statements.

#### CAPITAL PROJECTS FUNDS

- 1889 Library Construction Fund** - To account for costs associated with the purchase, construction and improvements made with respect to the parish library facilities. These cost are financed through a 1989 General Obligation Bond issue.
- LCDBG Waterworks North Vermilion Area V** - To account for costs associated with the purchase, construction and improvements made to a rural area water distribution system within the parish. Specifically, the area located in Area V of Vermilion Parish.
- LCDBG Waterworks North Vermilion Area VI** - To account for costs associated with the purchase, construction and improvements made to a rural area water distribution system within the parish. Specifically, the area known as Area VI of Vermilion Parish.

**TERREBONNE PARISH POLICE JURY  
ABBEVILLE, LOUISIANA  
CAPITAL PROJECTS FUND**

**COMBINED BALANCE SHEET  
December 31, 2003  
With Comparative Totals for December 31, 2002**

|  | 1999 Library<br>Construction<br>Fund | LCBOG<br>Waterworks<br>North Vermilion<br>Area V | LCBOG<br>Waterworks<br>North Vermilion<br>Area V1 |
|--|--------------------------------------|--|---|
| <b>ASSETS</b>                              |                                      |  |   |
| Cash                                       | \$ 271,098                           | \$ -   | \$ -  |
| Investments, at cost                       | 1,888,008                            | -  | -   |
| Accounts receivables                       | -                                    | 137,114  | 105,645   |
| Accrued interest receivable                | 1,224                                | -  | -   |
| <b>Total assets</b>                        | <b><u>\$ 4,009,000</u></b>           | <b><u>\$ 137,114</u></b>                         | <b><u>\$ 105,645</u></b>                          |
| <b>LIABILITIES AND FUND BALANCES</b>       |                                      |  |   |
| <b>Liabilities</b>                         |                                      |  |   |
| Accounts payable                           | \$ 286,344                           | \$ 79,235  | \$ 94,891   |
| Retainage payable                          | 91,692                               | 51,879   | 31,184  |
| <b>Total liabilities</b>                   | <b><u>\$ 358,000</u></b>             | <b><u>\$ 131,114</u></b>                         | <b><u>\$ 105,645</u></b>                          |
| <b>Fund balances:</b>                      |                                      |  |   |
| Reserved for library construction          | \$ 897,087                           | \$ -   | \$ -  |
| Designated for incomplete contracts        | 2,318,882                            | -  | -   |
| <b>Total fund balances</b>                 | <b><u>\$ 3,716,988</u></b>           | <b><u>\$ -</u></b>                               | <b><u>\$ -</u></b>                                |
| <b>Total liabilities and fund balances</b> | <b><u>\$ 4,009,000</u></b>           | <b><u>\$ 131,114</u></b>                         | <b><u>\$ 105,645</u></b>                          |

See Notes to Financial Statements.

Exhibit G-1

| Totals              |                     |
|---------------------|---------------------|
| 2000                | 2001                |
| \$ 273,894          | \$ 158,762          |
| 1,880,880           | 3,190,200           |
| 241,799             | -                   |
| <u>1,824</u>        | <u>6,432</u>        |
| <u>\$ 4,317,781</u> | <u>\$ 3,315,394</u> |
|                     |                     |
| \$ 480,077          | \$ 41,764           |
| <u>286,703</u>      | <u>-</u>            |
| <u>\$ 688,312</u>   | <u>\$ 41,764</u>    |
|                     |                     |
| \$ 887,087          | \$ 1,381,893        |
| <u>2,818,882</u>    | <u>4,176,679</u>    |
| <u>\$ 3,716,969</u> | <u>\$ 5,511,628</u> |
|                     |                     |
| <u>\$ 4,317,781</u> | <u>\$ 3,315,394</u> |



VERMILION PARISH POLICE JURY  
ADDERVILLE, LOUISIANA  
CAPITAL PROJECTS FUND

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
For the Year Ended December 31, 2002  
With Comparative Totals for December 30, 2001

|   | 1999 Library<br>Construction<br>Fund | LCDBG<br>Wastewater<br>North Vermilion<br>Area V | LCDBG<br>Wastewater<br>North Vermilion<br>Area VI |
|---|--------------------------------------|--|---|
| <b>Revenues:</b>  |                                      |  |   |
| Intergovernmental -   |                                      |  |   |
| Grant revenue   | \$ -                                 | \$ 585,485                                       | \$ 585,002  |
| Interest  | \$1,810                              | -  | -   |
| <b>Total revenues</b>   | <u>\$ 1,810</u>                      | <u>\$ 585,485</u>                                | <u>\$ 585,002</u>                                 |
| <b>Expenditures:</b>  |                                      |  |   |
| Public works  | \$ 1,697,400                         | \$ 585,485                                       | \$ 585,002  |
| <b>Excess (deficiency) of revenues over expenditures</b>                                  | <u>\$ (1,695,590)</u>                | <u>\$ -</u>                                      | <u>\$ -</u>                                       |
| <b>Other financing sources (uses) :</b>   |                                      |  |   |
| Transfers to other funds  | \$ -                                 | \$ -   | \$ -  |
| <b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b> | <u>\$ (1,695,590)</u>                | <u>\$ -</u>                                      | <u>\$ -</u>                                       |
| Fund balances, beginning  | <u>\$ 5,312,600</u>                  | <u>\$ -</u>                                      | <u>\$ -</u>                                       |
| Fund balances, ending   | <u>\$ 3,617,010</u>                  | <u>\$ -</u>                                      | <u>\$ -</u>                                       |

See Notes to Financial Statements.

Exhibit G-1

| Totals                |                     |
|-----------------------|---------------------|
| 2002                  | 2001                |
| \$ 1,001,300          | \$ -                |
| <u>91,958</u>         | <u>247,580</u>      |
| \$ 1,103,448          | \$ 247,580          |
| <br>\$ 1,688,100      | <u>638,340</u>      |
| <u>\$ (1,593,665)</u> | <u>\$ (281,150)</u> |
| <br>\$ -              | <u>\$ (1,298)</u>   |
| <br>\$ (1,593,665)    | \$ (284,388)        |
| <u>3,312,458</u>      | <u>1,797,018</u>    |
| <u>\$ 3,718,968</u>   | <u>\$ 1,512,630</u> |

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**FIDUCIARY FUND-TYPE  
(AGENCY FUNDS)**

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

**Intergovernmental Transfer Fund** - To account for Medicaid funds received from the Vermilion Parish Hospital District #1 d/b/a Chalpin Memorial Guest House and the remittance of said funds to the State Department of Treasury to provide funding of the State's Medicaid Trust Fund for the Elderly.

VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA  
AGENCY FUNDS

Exhibit B-1

COMBINED BALANCE SHEET

December 31, 2002

With Comparative Totals for December 31, 2001

|                          | Payroll<br>Fund   | Inter -<br>Governmental<br>Transfer<br>Fund | Totals            |                   |
|--------------------------|-------------------|---|-------------------|-------------------|
|                          |                   |   | 2002              | 2001              |
| <b>Assets</b>            |                   |   |                   |                   |
| Cash                     | \$ 358,624        | \$ -  | \$ 358,624        | \$ 367,944        |
| Other investments        | 29,121            | -   | 29,121            | -                 |
| Due from other funds     | 13,340            | -   | 13,340            | 14,268            |
| Due from component units | -                 | -   | -                 | -                 |
| <b>Total assets</b>      | <b>\$ 401,085</b> | <b>\$ -</b>                                 | <b>\$ 401,085</b> | <b>\$ 382,212</b> |
| <b>Liabilities</b>       |                   |   |                   |                   |
| Due to other funds       | \$ 300,000        | \$ -  | \$ 300,000        | \$ 280,000        |
| Other payables           | 201,085           | -   | 201,085           | 182,212           |
| <b>Total liabilities</b> | <b>\$ 401,085</b> | <b>\$ -</b>                                 | <b>\$ 401,085</b> | <b>\$ 382,212</b> |

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA  
AGENCY FUNDS

Exhibit H-2

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
For the Year Ended December 31, 2002

| Assets                   | Payroll Fund        |                      |                      |                       |
|--------------------------|---------------------|----------------------|----------------------|-----------------------|
|                          | Balance<br>5/1/2002 | Additions            | Deductions           | Balance<br>12/31/2002 |
| Cash                     | \$ 367,944          | \$ 8,583,719         | \$ 8,399,655         | \$ 352,008            |
| Other receivables        | -                   | 29,171               | -                    | 29,171                |
| Due from other funds     | 14,569              | 1,821,479            | 3,822,408            | (1,981)               |
| Due from component units | -                   | 398,489              | 398,489              | -                     |
| <b>Total assets</b>      | <b>\$ 382,513</b>   | <b>\$ 10,833,678</b> | <b>\$ 12,620,552</b> | <b>\$ 401,082</b>     |
| <b>Liabilities</b>       |                     |                      |                      |                       |
| Due to other funds       | \$ 300,000          | \$ -                 | \$ -                 | \$ 300,000            |
| Other payables           | 82,513              | 4,538,588            | 4,340,708            | 201,082               |
| <b>Total liabilities</b> | <b>\$ 382,513</b>   | <b>\$ 4,538,588</b>  | <b>\$ 4,340,708</b>  | <b>\$ 401,082</b>     |

  

| Assets                             | Intergovernmental Transfer Fund |                       |                       |                       |
|------------------------------------|---------------------------------|-----------------------|-----------------------|-----------------------|
|                                    | Balance<br>1/1/2003             | Additions             | Deductions            | Balance<br>12/31/2002 |
| Cash                               | \$ -                            | \$ 102,619,362        | \$ 102,619,362        | \$ -                  |
| <b>Total assets</b>                | <b>\$ -</b>                     | <b>\$ 102,619,362</b> | <b>\$ 102,619,362</b> | <b>\$ -</b>           |
| <b>Liabilities</b>                 |                                 |                       |                       |                       |
| Due to other governmental agencies | \$ -                            | \$ 102,619,362        | \$ 102,619,362        | \$ -                  |
| <b>Total liabilities</b>           | <b>\$ -</b>                     | <b>\$ 102,619,362</b> | <b>\$ 102,619,362</b> | <b>\$ -</b>           |

See Notes to Financial Statements.

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**GENERAL FIXED ASSETS ACCOUNT GROUP**

*To account for the fixed assets of the Police Jury*



VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA

Schedule 1-1

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
For the Year Ended December 31, 2002

|                                    | Balance<br>1/1/2002  | 2002                |                   | Balance<br>12/31/2002 |
|------------------------------------|----------------------|---------------------|-------------------|-----------------------|
|                                    |                      | Additions           | Deductions        |                       |
| <b>General fixed assets</b>        |                      |                     |                   |                       |
| Police Jury -                      |                      |                     |                   |                       |
| Land                               | \$ 877,813           | \$ 20,000           | \$ -              | \$ 897,813            |
| Buildings and improvements         | 12,832,536           | 39,292              | -                 | 12,871,828            |
| Furniture and equipment            | 11,832,875           | 899,212             | 355,360           | 12,456,627            |
| Total police jury                  | <u>\$ 24,813,314</u> | <u>\$ 958,504</u>   | <u>\$ 355,360</u> | <u>\$ 25,507,158</u>  |
| Library -                          |                      |                     |                   |                       |
| Land                               | \$ 297,000           | \$ -                | \$ -              | \$ 297,000            |
| Buildings and improvements         | 626,936              | 3,384,118           | -                 | 3,981,052             |
| Furniture and equipment            | 585,282              | 26,080              | 18,413            | 496,969               |
| Library books                      | 2,785,884            | 248,503             | 140,832           | 2,893,555             |
| Construction in process            | 590,281              | 3,683,646           | 33,238            | 2,250,649             |
| Total library                      | <u>\$ 4,369,277</u>  | <u>\$ 3,263,346</u> | <u>\$ 212,483</u> | <u>\$ 3,817,099</u>   |
| Total general fixed assets         | <u>\$ 29,282,591</u> | <u>\$ 4,184,578</u> | <u>\$ 567,843</u> | <u>\$ 33,314,358</u>  |
| Investment in general fixed assets | <u>\$ 29,282,591</u> | <u>\$ 4,184,578</u> | <u>\$ 567,843</u> | <u>\$ 33,314,358</u>  |

#### GENERAL LONG-TERM DEBT ACCOUNT GROUP

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

VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA

STATEMENT OF GENERAL LONG-TERM DEBT  
December 31, 2002  
With Comparative Totals for December 31, 2001

|   | 1991<br>Sales Tax<br>Refunding<br>Funds | 2001<br>Refunding<br>Certificate of<br>Indebtedness | 1999<br>General<br>Obligation<br>Library Bonds |
|---|---|---|--|
| <b>AMOUNT AVAILABLE AND TO BE PROVIDED<br/>FOR RETIREMENT OF LONG-TERM DEBT</b> |   |   |  |
| Amount available in debt service funds for<br>debt retirement                   | \$ 375,000                              | \$ 2,320,000  | \$ 404,417                                     |
| Amount to be provided for retirement of<br>general long-term debt               | <u>-</u>                                | <u>-</u>  | <u>4,770,583</u>                               |
| Total available and to be provided  | <u>\$ 375,000</u>                       | <u>\$ 2,320,000</u>                                 | <u>\$ 5,148,000</u>                            |
| <b>GENERAL LONG-TERM DEBT PAYABLE</b>   |   |   |  |
| Accrued closure and paydown costs   | \$ -                                    | \$ -  | \$ -   |
| Bonds payable:  |   |   |  |
| Due within one year   | 575,000                                 | 445,000   | 500,000  |
| Due after one year  | <u>-</u>                                | <u>1,875,000</u>                                    | <u>2,150,000</u>                               |
| Total general long-term debt  | <u>\$ 575,000</u>                       | <u>\$ 2,320,000</u>                                 | <u>\$ 2,150,000</u>                            |

Schedule 1-1

| 1994<br>Sales<br>Tax<br>Books | Accrued<br>Closing and<br>Postclosure<br>Costs | Total                |                      |
|-------------------------------|--|----------------------|----------------------|
|                               |  | 2001                 | 2002                 |
| \$ 445,781                    | \$ -   | \$ 3,745,058         | \$ 4,344,301         |
| <u>1,079,119</u>              | <u>1,708,808</u>                               | <u>7,965,602</u>     | <u>7,928,018</u>     |
| <u>\$ 1,525,000</u>           | <u>\$ 1,708,808</u>                            | <u>\$ 11,708,800</u> | <u>\$ 12,278,328</u> |
|                               |  |                      |                      |
| \$ -                          | \$ 1,708,808                                   | \$ 1,708,800         | \$ 1,615,158         |
| 185,000                       | -  | 1,205,800            | 1,118,000            |
| <u>1,340,000</u>              | <u>-</u>                                       | <u>5,395,800</u>     | <u>5,340,000</u>     |
| <u>\$ 1,325,000</u>           | <u>\$ 1,708,808</u>                            | <u>\$ 11,208,800</u> | <u>\$ 12,278,328</u> |

VIRADILLION PARKER POLICE JURY  
ADRIENVILLE, LOUISIANA

Schedule 1-2

SCHEDULE OF CHARGES IN GENERAL LONG-TERM DEBT  
Year Ended December 31, 2002

|  | Balance<br>1/1/0002 | Long-Term<br>Debt Issues/<br>Charges and<br>Premiums<br>Cost Accounted | Long-Term<br>Debt<br>Retired | Debt<br>Service<br>Funds<br>Operations | Balance<br>12/31/0002 |
|--|---------------------|--|------------------------------|--|-----------------------|
| Amount available to debt service funds   | \$ 4,394,170        | \$ -   | \$ -                         | \$ 696,116                             | \$ 4,990,286          |
| Amount to be provided for retirement of long-term<br>debt from:<br>Sales taxes | <u>7,954,928</u>    | <u>95,485</u>  | <u>(7,655,000)</u>           | <u>298,131</u>                         | <u>7,990,402</u>      |
| Total available and to be provided   | \$ 12,349,098       | \$ 95,485  | \$ (7,655,000)               | \$ -                                   | \$ 11,990,688         |
| General long-term debt payable   | <u>12,349,098</u>   | <u>95,485</u>  | <u>(7,655,000)</u>           | <u>-</u>                               | <u>11,990,688</u>     |

#### COMPONENT UNITS

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

**Tourist Commission/Panel** - Established in 1983 to account the operations of the Venetian Parish Tourist Commission which was organized to encourage the development of tourism in Venetian Parish. The primary source of revenue is a 2% hotel/motel tax levied for the occupancy of hotel rooms, motel rooms and overnight camping facilities.

VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA  
ALL COMPONENT UNITS

Exhibit K-1

COMBINING BALANCE SHEET  
December 31, 2002  
With Comparative Totals for December 31, 2001

|  | Criminal<br>Court<br>Fund | Tourist<br>Commission<br>Fund | Totals            |                   |
|--|---------------------------|-------------------------------|-------------------|-------------------|
|  |                           |                               | 2002              | 2001              |
| <b>ASSETS</b>  |                           |                               |                   |                   |
| <b>CURRENT ASSETS</b>                                    |                           |                               |                   |                   |
| Cash   | \$ 26,240                 | \$ 26,524                     | \$ 52,760         | \$ 40,860         |
| Investments  | -                         | 13,873                        | 13,873            | 12,749            |
| Accounts receivable                                      | -                         | -                             | -                 | 2,600             |
| Due from other governmental agencies                     | 71,088                    | 2,533                         | 73,621            | 79,128            |
| Due from primary government                              | -                         | -                             | -                 | 2,372             |
| Security deposits  | -                         | 180                           | 180               | 300               |
| <b>Total assets</b>                                      | <b>\$ 97,328</b>          | <b>\$ 42,712</b>              | <b>\$ 139,243</b> | <b>\$ 136,009</b> |
| <b>LIABILITIES AND FUND EQUITY</b>                       |                           |                               |                   |                   |
| <b>CURRENT LIABILITIES (payable from current assets)</b> |                           |                               |                   |                   |
| Accounts payable   | \$ 3,657                  | \$ -                          | \$ 3,657          | \$ 5,812          |
| Due to primary government                                | 433                       | -                             | 433               | 432               |
| <b>Total liabilities</b>                                 | <b>\$ 4,090</b>           | <b>\$ -</b>                   | <b>\$ 4,090</b>   | <b>\$ 6,244</b>   |
| <b>FUND EQUITY</b>                                       |                           |                               |                   |                   |
| Fund balances -<br>unreserved and undesignated           | \$ 93,238                 | \$ 42,712                     | \$ 135,297        | \$ 129,765        |
| <b>Total liabilities and fund equity</b>                 | <b>\$ 97,328</b>          | <b>\$ 42,712</b>              | <b>\$ 139,243</b> | <b>\$ 136,009</b> |

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA  
COMPONENT UNITS  
CRIMINAL COURT

Exhibit K-1

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES**

For The Year Ended December 31, 2002

With Comparative Actual Amounts for Year Ended December 31, 2001

|   | Criminal<br>Court<br>Fund | Tourist<br>Commission<br>Fund | Totals              |                     |
|---|---------------------------|-------------------------------|---------------------|---------------------|
|   |                           |                               | 2002                | 2001                |
| <b>Revenues:</b>  |                           |                               |                     |                     |
| Taxes   | \$ -                      | \$ 23,850                     | \$ 23,850           | \$ 24,478           |
| Intergovernmental   | 160,894                   | -                             | 160,894             | 163,578             |
| Fines and forfeitures   | 140,963                   | -                             | 140,963             | 189,290             |
| Interest  | 769                       | 606                           | 1,375               | 2,178               |
| Miscellaneous   | -                         | 284                           | 284                 | 148                 |
| <b>Total revenues</b>   | <b>\$ 302,566</b>         | <b>\$ 24,690</b>              | <b>\$ 327,256</b>   | <b>\$ 379,672</b>   |
| <b>Expenditures:</b>  |                           |                               |                     |                     |
| General government -  |                           |                               |                     |                     |
| Judicial  | \$ 545,501                | -                             | \$ 545,501          | \$ 510,560          |
| Culture and recreation  | -                         | 25,931                        | 25,931              | 22,896              |
| <b>Total expenditures</b>   | <b>\$ 545,501</b>         | <b>\$ 25,931</b>              | <b>\$ 571,432</b>   | <b>\$ 533,456</b>   |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b>                                      | <b>\$ (242,935)</b>       | <b>\$ (1,451)</b>             | <b>\$ (244,386)</b> | <b>\$ (175,695)</b> |
| <b>Other financing sources (uses):</b>  |                           |                               |                     |                     |
| Transfers from primary<br>government  | 250,000                   | -                             | 250,000             | 200,000             |
| <b>Excess (deficiency) of revenues<br/>and other sources over<br/>expenditures and other uses</b> | <b>\$ 7,065</b>           | <b>\$ (1,451)</b>             | <b>\$ 5,614</b>     | <b>\$ 24,805</b>    |
| <b>Fund balances, beginning</b>   | <b>82,978</b>             | <b>41,664</b>                 | <b>124,642</b>      | <b>102,317</b>      |
| <b>Fund balances, ending</b>  | <b>\$ 89,643</b>          | <b>\$ 40,213</b>              | <b>\$ 129,857</b>   | <b>\$ 127,122</b>   |

See Notes to Financial Statements.



VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA  
COMPONENT UNITS  
CRIMINAL COURT

Exhibit E-3

**STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
For The Year Ended December 31, 2002  
With Comparative Actual Amounts for Year Ended December 31, 2001**

|   | <u>2002</u>         |                     | <u>Variance -</u>    |                     |
|---|---------------------|---------------------|----------------------|---------------------|
|   | <u>Budget</u>       | <u>Actual</u>       | <u>Favorable -</u>   | <u>2001</u>         |
|   |                     |                     | <u>(Unfavorable)</u> | <u>Actual</u>       |
| <b>Revenues:</b>  |                     |                     |                      |                     |
| <b>Intergovernmental -</b>  |                     |                     |                      |                     |
| State grant revenues  | \$ 25,000           | \$ 25,000           | \$ -                 | \$ 25,000           |
| Contribution from local government  | 144,168             | 135,894             | (8,274)              | 144,498             |
| <b>Fees and Refundable Incomes</b>  | 168,000             | 140,083             | (27,917)             | 169,291             |
|   | <u>1,000</u>        | <u>795</u>          | <u>(205)</u>         | <u>818</u>          |
| <b>Total revenues</b>   | <u>\$ 318,168</u>   | <u>\$ 300,983</u>   | <u>\$ (17,185)</u>   | <u>\$ 351,791</u>   |
| <b>Expenditures:</b>  |                     |                     |                      |                     |
| <b>General government -</b>   |                     |                     |                      |                     |
| <b>Subtotal</b>   | <u>\$ 379,815</u>   | <u>\$ 349,500</u>   | <u>\$ 30,314</u>     | <u>\$ 531,563</u>   |
| <b>Excess (deficiency) of revenues over expenditures</b>                                  | <u>\$ (259,747)</u> | <u>\$ (248,517)</u> | <u>\$ 11,230</u>     | <u>\$ (179,772)</u> |
| <b>Other financing sources (uses):</b>  |                     |                     |                      |                     |
| <b>Transfer from primary government</b>   | <u>250,000</u>      | <u>250,000</u>      | <u>-</u>             | <u>(250,000)</u>    |
| <b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b> | <u>\$ (1,747)</u>   | <u>\$ 7,883</u>     | <u>\$ 10,034</u>     | <u>\$ 28,222</u>    |
| <b>Fund balances, beginning</b>   | <u>81,978</u>       | <u>81,978</u>       | <u>-</u>             | <u>65,756</u>       |
| <b>Fund balances, ending</b>  | <u>\$ 80,231</u>    | <u>\$ 89,861</u>    | <u>\$ 10,034</u>     | <u>\$ 95,878</u>    |

See Notes to Financial Statements.

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

Exhibit E-6

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND-BALANCE  
 For The Years Ended December 31, 2002 and 2001

|   | <u>2002</u>      | <u>2001</u>      |
|---|------------------|------------------|
| <b>Revenues:</b>                                    |                  |                  |
| Taxes -   |                  |                  |
| Hotel/motel   | \$ 20,000        | \$ 24,070        |
| Interest  | 606              | 1,400            |
| Miscellaneous                                       | <u>281</u>       | <u>188</u>       |
| Total Taxes Revenue                                 | \$ 20,887        | \$ 25,658        |
| <b>Expenditures:</b>                                |                  |                  |
| Culture and recreation                              | <u>\$ 22,531</u> | <u>\$ 22,004</u> |
| Excess / (deficiency) of revenues over expenditures | \$ (1,644)       | \$ 3,654         |
| Fund balance, beginning                             | <u>41,664</u>    | <u>38,781</u>    |
| Fund balance, ending                                | <u>\$ 40,020</u> | <u>\$ 42,435</u> |

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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**

**Vermilion Parish Police Jury  
 Abbeville, Louisiana**

We have audited the general purpose financial statements of the Vermilion Parish Police Jury as of and for the year ended December 31, 2002, and have issued our report thereon dated June 4, 2003. That report was qualified because of the omission of certain component units. We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*.

**Compliance**

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

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item #02-01.

*Memphis Parish Police Jury*

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

This report is intended for the information of the Jury, management, federal funding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Benjamin B. Behi, Lewis & Rouse, L.L.P.*

Memphis, Louisiana  
June 9, 2003



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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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**Vermilion Parish Police Jury**  
Abbeville, Louisiana

**Compliance**

We have audited the compliance of Vermilion Parish Police Jury with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement*, that are applicable to each of its major federal programs for the year ended December 31, 2003. The Jury's major federal programs are identified in the summary of significant results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Jury's management. Our responsibility is to express an opinion on the Jury's compliance based on our audit.

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

In our opinion, Vermilion Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2003.

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James H. Brown, CPA 1987  
Rene B. Watson, CPA 1988  
Gregory A. Lewis, CPA 1988  
Candace L. Winklerby, CPA 1990  
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Certified Public Accountants  
Member of Louisiana Institute of  
Public Accountants

Vermilion Parish Police Jury

### Internal Control Over Compliance

The management of Vermilion Parish Police Jury, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-115.

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 the Jury, management, federally-awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Bruce A. D. Locke, Lewis & Bruce LLP

Abbeville, Louisiana  
June 4, 2003

**VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year ended December 31, 2002**

**A. Summary of Auditors' Results**

The following summarizes the auditors' results in accordance with OMB Circular A-113.

1. A qualified opinion was issued on the general purpose financial statements of the Vermilion Parish Police Jury as of and for the year ended December 31, 2002;
2. One reportable condition in internal controls was disclosed by the audit of the financial statements and is considered to be a material weakness;
3. The audit disclosed instances of noncompliance that are required to be reported under Government Auditing Standards that are considered material to the financial statements of the Vermilion Parish Police Jury;
4. No reportable conditions in internal control over major programs was disclosed by the audit;
5. An unqualified opinion was issued on compliance for each major program;
6. Audit findings relative to the major federal-aided programs for the Vermilion Parish Police Jury are reported in Part C of this schedule;
7. The following programs were considered major programs for the year ended December 31, 2002:
  - Public Assistance Grant (CFDA # 10.544)
  - Community Development Block Grant (CFDA # 14.228)
8. \$100,000 was the threshold used to distinguish Type A from Type B programs; and
9. Vermilion Parish Police Jury did not qualify as a low-risk auditee.



VERMILION PARISH POLICE JURY  
ARREVILLE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2002

B. Findings in Accordance with Government Auditing Standards

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

BB-01 Internal Control - Health Insurance Enrollment and Monthly Billing Statements

**Finding:** The present system of submitting tracking, monitoring and following up on change requests for changes in coverage or enrollment of health insurance participants is inefficient and ineffective. During our auditing procedures, it was discovered that an overpayment of the health insurance premium during the past 2002 had occurred. This overpayment resulted for various reasons, including changes to participant enrollment not being properly made, credits not being received for participants with changes in coverage and payment by the Jury of insurance premiums.

**Recommendation:** It is our recommendation that the Jury design and implement a system to track, monitor and follow up on change requests to the health insurer for changes in coverage and enrollment. These change requests should be forwarded to the insurance company prior to their month due for the month. A log should be kept and each change request listed. Each record within the log should detail the insured name, description of the change requested, date requested or sent to insurance company, date credit received, statement and if follow up was required, date of follow up along with the result. If credit is not received on the subsequent billing statement and the request was submitted to the insurance company timely, an immediate follow up on the request should be done.

It is further recommended that the Jury begin paying the premium billed on the monthly statement as opposed to internally generated reports. When the insurance company issues credit for changes they simply deduct from the next month's bill and payment of differing amounts will complicate the tracking of insurance of proper credit considerably.

**Response:** Concur with finding.

**Corrective Action:** The administrative office is currently developing a system to track the monthly health insurance premium payments and changes. A flowchart is being developed at this time which will allow the identification of and give details for any change in status and recognize the disposition of the change. The administrative staff involved in the review or payment of the premium statement will be schooled in the tracking and monitoring of the changes from now on forth.

C. Findings and Questioned Costs for Federal Awards

There were no findings related to the major programs that are required to be reported in accordance with OMB Circular A-110.

**VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended December 31, 2002**

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

**#90-00 Reportable Condition: General Fixed Assets**

**Finding:** During our audit of procedures involving general fixed assets, it was determined that completed findings for a significant portion of the general fixed assets as of December 31, 2002, were not available until June 2003. Upon obtaining the listing, all items appeared to be properly accounted for; however, an inventory of these items was not done until late May and early June 2003.

**Cause:** An inventory of all general fixed assets was not done near the end of the fiscal year.

**Recommendation:** It is our recommendation that the Jury ensure that an inventory be taken of all general fixed assets as close to year-end as reasonably possible. This inventory should then be compared to Jury records to determine that the inventory list represents actual items on-hand. This would ensure that all general fixed assets of the Jury are on hand at the end of the year and properly accounted for. Any items not accounted for should be followed up on and the reason for discrepancy, if any, determined. By performing the inventory in a timely manner, discrepancies can be more easily resolved, should they arise.

**Response:** The current Police Jury procedures call for the fixed asset list to be reviewed and updated, as needed, as close to the end of the year as possible.

**Corrective Action:** The Police Jury Administrative Office will meet with the Department Heads and Staff to discuss the development of additional procedures and timetables for maintaining the general fixed asset list.

**Current Status:** During our auditing procedures over general fixed assets we noted that physical inventories of fixed assets were done prior to our beginning field work and updated inventory findings of were readily available when requested. Our audit did uncover these inventory reports as well as no significant exceptions in the current year.

**II. Internal Control and Compliance Material in Federal Awards**

**U.S. Department of Health and Human Services**

**Head Start - CFDA 93.608**

**#01-01 Compliance: Reporting**

**Finding:** During our review of the financial status reports it was noted that the reports for the period ending June 30, 2004 and the final report for September 30, 2003 were not filed in a timely manner. The June 30 financial status report was filed on January 5, 2005. However, as of the date of this report the financial status report for September 30, 2004 (final report) remains to be filed.

VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended December 31, 2002

**Cause:** The Jury relinquished the program in the St. Mary Head Start effective July 1, 2001. Jury personnel remaining were not familiar with the reporting requirements of the Headstart program.

**Recommendation:** It is our recommendation that the final financial status report for the Headstart program year ending June 30, 2003 be filed as required for the period July 1, to September 30, 2001 representing activity for the unliquidated disbursements at June 30, 2001, which were paid in the third quarter of 2001.

**Response:** When the St. Mary Community Action Agency assumed the sponsorship of the Vermilion Head Start Program, all administrative responsibilities to the new sponsoring agency. It was agreed at the time that the run-out of the 2000-2001 Program would be handled by St. Mary Community Action Agency with all paperwork signed by the Vermilion Parish Police Jury.

However, all status forms were completed and forwarded.

**Corrective Action:** The Vermilion Parish Police Jury Administrative Office will acquire the appropriate forms and complete the final financial status report for the program year ending June 30, 2001.

Since the Police Jury is no longer the sponsoring agency for the Headstart Program in Vermilion Parish, no further corrective action will be necessary since this report will close-out the program year.

**Current Status:** The final financial status report for the Headstart program was filed in 2002 as required.

**Section 8 Tenant Based Choice - CPDA #14837, 14838**

**#91-45 Reportable Condition: Allowable Costs - Incorrect computation of housing assistance and utility assistance payments.**

**Finding:** During our testing of individual files it was noted that some of the housing assistance payments (HAP) were incorrectly computed in accordance with HUD Notice FH 99-15 "Manner Rule" (issued 5/11/99). In particular it was noted that line 12, of Form 50234 always contained the current voucher payment standard even when the lease was a new lease, new administration, etc. According to the "manner rule" as set forth in FH 99-15, the HAP payment should be the lesser of: (1) The payment standard minus the total tenant payments; or (2) the gross rent minus the total tenant payment when it is a new admission, move or any new lease or HAP contract. The housing authority appeared to have at times used the standard payment amount even when this amount resulted in a higher HAP. As a result, the tenant paid for a smaller amount of the total rent than would otherwise be required, with the Section 8 finding absorbing the difference.

At December 31, 2001, total unallowable costs associated with the error cited above was computed to be approximately \$31,000 for the period January 1 to June 30, 2001. In addition the 2000 questioned costs of \$37,110 was to be handled on the 2001 year end settlement. In the second half of the year 2000, the Jury obtained the services of a consultant to administer the Section 8 program. During the second half of the year all of the tenant files were reviewed and the assistance payments corrected. Through subsequent discussions with HUD officials it was determined that HUD would forgive those questioned costs in 2000. HUD officials made this determination in light of the fact that the program was being taken over by the Bremond Housing Authority and that the Jury had made a good faith effort to correct the error.

VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended December 31, 2002

**Section 8 Tenant Based Cluster - CPTA 816.017, 04.002**

**001-05 Reportable Condition: Allowable Costs - Incorrect computation of housing assistance and utility assistance payments. (continued)**

**Cause:** Personnel did not appear to be properly trained in application of the "margin rule" and how housing assistance payments were to be computed using the "revised" Form 5000H since the merger of the certificate and voucher programs.

**Recommendation:** Since the Jury relinquished the program to the Broadband Housing Authority effective January 1, 2003, and the questioned costs were subsequently forgiven by HUD, no further action is required on behalf of the Jury.

**Response:** The Vermilion Parish Police Jury hired a consultant to take over the administration of the Section 8 Program until December 31, 2002, at which time the Police Jury would relinquish sponsorship of the Section 8 Program and the Program was transferred to the Broadband Housing Authority to the HUD administration. Corrective actions were addressed to bring the Program in line with HUD directives.

**Corrective Action:** N/A

**Current Status -** Finding no longer applicable.

**001-04 Compliance: Reporting - Year-end Settlement Statement**

**Finding:** During our examination of the Year End Settlement Form submitted to HUD (Form HUD-52611), it was noted that the report was not filed by the deadline as required by HUD. This report was filed in May 2003.

**Cause:** The Jury relinquished the program to the Broadband Housing Authority effective January 1, 2003. Remaining Jury personnel were not familiar with the reporting requirements of the Section 8 program.

**Recommendation:** Since the Jury relinquished the program to the Broadband Housing Authority effective January 1, 2003, and the year-end settlement report has been filed, no further action is required on behalf of the Jury.

**Response:** The Vermilion Parish Police Jury assumed that the consultant had advised the Jury of all necessary reporting procedures to be taken to close-out the sponsorship of the Program effective December 31, 2002. When informed that the year-end settlement form had not been submitted, due diligence was made to have the form completed and submitted to HUD along with the required refund of unmet allocation.

**Corrective Action:** N/A

**Current Status -** Finding no longer applicable.

VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended December 31, 2002

III. Management Letter

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

VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended December 31, 2001

| <u>Federal Grantor/Pass-Through-Grantor Program<br/>or Cluster Title</u>   | <u>CDDA Number</u> | <u>Expenditures</u> |
|--|--------------------|---------------------|
| <b>U.S. Department of HUD</b>  |                    |                     |
| Passed Through State Department of Administration<br>Community Development Block Grant / State Program             | 14.231             | \$ 1,011,501        |
| <b>U.S. Department of Transportation and Development</b>   |                    |                     |
| Passed Through State Department of Transportation and Development<br>Public Transportation for Non-Urbanized Areas | 20.909             | \$ 100,386          |
| <b>Federal Emergency Management Agency</b>   |                    |                     |
| Passed Through State Office of Emergency<br>Preparedness   |                    |                     |
| Public Assistance Grants   | 83.544             | \$ 1,017,004        |
| Territorial/Consequence Management Preparedness Assistance   | 83.552             | 7,380               |
| Total Federal Awards   |                    | <u>\$ 2,036,271</u> |

VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended December 31, 2002

Note 1. Basis of Presentation

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



## VERMILION PARISH POLICE JURY

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### MEMBERS

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SPRING LA 70582

COUNCIL 2  
HARVEY LAGAN  
1004 LA VERGNE  
ABBEVILLE LA 70510

COUNCIL 3  
MICHAEL BRICKENBERRY  
100 N. STATE  
ABBEVILLE LA 70510

COUNCIL 4  
TERRY WILLIAMS  
1000 COUNTRY CLUB  
ABBEVILLE LA 70510

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COUNCIL 16  
LARRY L. HANCOCK  
100 BARRIS  
ABBEVILLE LA 70510

### MANAGEMENT'S CORRECTIVE ACTION PLAN Year Ended December 31, 2002

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

##### A. Summary of Auditors' Results

The following summarizes the auditors' results in accordance with CBAD Circular A-135.

1. A qualified opinion was issued on the general purpose financial statements of the Vermilion Parish Police Jury as of and for the year ended December 31, 2002;
2. One reportable condition in internal controls was identified by the audit of the financial statements and is considered to be a material weakness;
3. The audit disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards, that are considered material to the financial statements of the Vermilion Parish Police Jury;
4. No reportable condition in internal control over major programs was disclosed by the audit;
5. An unqualified opinion was issued on compliance for each major program;
6. Audit findings relative to the major federal award programs for the Vermilion Parish Police Jury are reported in Part C of this schedule;
7. The following programs were considered major programs for the year ended December 31, 2002:
  - Public Assistance Grant (CFDA # 93.544)
  - Community Development Block Grant (CFDA # 94.228)
8. \$300,000 was the threshold used to distinguish Type A from Type B programs; and
9. Vermilion Parish Police Jury did not qualify as a low-risk entity.



VERMILION PARISH POLICE JURY

MANAGEMENT'S CORRECTIVE ACTION PLAN  
Year ended December 31, 2002

Section I – Internal Control and Compliance Material to the Financial Statements (continued)

B. Findings in Accordance with Government Auditing Standards

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

**Finding:** The present system of submitting, tracking, monitoring and following up on change requests for changes in coverage or enrollment of health insurance participants is inefficient and ineffective. During our auditing procedures it was discovered that an overpayment of the health insurance premiums during the year 2002 had occurred. This overpayment resulted for various reasons, including changes in participant enrollment not being properly made, credits not being received for participants with changes in coverage and payments by the jury of incorrect premiums.

**Recommendation:** It is our recommendation that the jury design and implement a system to track, monitor and follow up on change requests to the health insurer for changes in coverage and enrollment. These change requests should be forwarded to the insurance company prior to their rated date for the month. A log should be kept and each change request listed. Each record within the log should detail the insured name, description of the change requested, date requested or sent to insurance company, date credit received, comments and if follow up was required, date of follow up along with the result. If credit is not received on the subsequent billing statement and the request was submitted to the insurance company timely, an immediate follow up on the request should be done.

It is also recommended that the jury begin paying the premium billed on the monthly statement as opposed to internally generated reports. When the insurance company issues credit for changes they simply deduct from the next month's bill and payment of differing amounts will complicate the tracking of instances of proper credit consideration.

**Response:** Concur with finding.

**Corrective Action:** The administrative office is currently developing a system to track the monthly health insurance premium payments and changes. A form log is being developed at this time which will allow the identification of and give details for any change in status and recognize the disposition of the change. The administrative staff involved in the review or payment of the premium statement will be scheduled in the tracking and monitoring of the changes from start to finish.

C. Findings and Questioned Costs for Federal Awards

There were no findings that were related to the major programs and were required to be reported in accordance with OMB Circular A-110.

Section III – Management Letter

The audit report did not include a management letter.

*Michael J. Bertrand*

Responsible party: Michael J. Bertrand, Secretary-Treasurer