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VERMILION PARISH POLICE JURIS

FINANCIAL REPORT

DECEMBER 31, 2002

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Release Date 7/14/03

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INDEPENDENT AUDITORS' REPORT

Vermilion Parish Police Jury
Abbeville, 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 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-expenses for the year then ended on the general purpose financial statements cannot be determined.

In our opinion, except for the effects 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.

Terrebonne Parish Police Jury

In accordance with Government Auditing Standards, we have also issued a report dated January 1, 2001, on our consideration of the Terrebonne 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 continuing, individual financial statement 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 Terrebonne Parish Police Jury. The accompanying schedules of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular 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.

Branford, Parker, Lewis & Branton, L.L.P.

Abbeville, Louisiana
January 4, 2001

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

**VERMELION PARISH POLICE JURY
ADMETTEVILLE, LOUISIANA**

**COMBINED BALANCE SHEET:
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1992**

ASSETS	Governmental Fund Total				Primary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	
Cash	\$ 289,579	\$ 2,897,288	\$ 43,876	\$ 273,876	\$ 3,333,631
Investments	-	\$1,151,013	\$1,111,000	\$1,000,000	-
Receivables (net of allowances for uncollectibles):					
Accounts receivable	46,125	54,286	-	241,759	-
Ad valorem taxes	258,551	1,151,286	289,776	-	-
Assessed interest	-	38,286	1,000	1,804	-
Other	-	-	-	-	29,121
Due from other funds	159	729,091	33,381	-	33,340
Due from component units / primary government	153	406	-	-	-
Due from other governmental agencies	392,361	3,078,263	253,120	-	-
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	-	-	-	-	-
 Total assets	\$ 367,056	\$ 3,258,045	\$ 429,277	\$ 431,759	\$ 403,085

Account Category	Total (Minuscule Only)			Total Minuscule Only	
	General Fixed Assets	General Long-Term Debt	Primary Government	Reporting Entity	
				2002	2003
\$	\$	\$	\$ 3,603,493	\$ 32,768	\$ 3,635,254
			34,688,713	10,073	34,701,788
					10,711,283
			343,184	-	343,184
			1,370,473	-	1,370,473
			36,000	-	36,000
			29,123	100	29,221
			791,113	-	791,113
			650	-	651
			5,660,889	70,600	5,729,480
1,194,813			1,194,813	-	1,194,813
12,990,180			12,990,180	-	12,990,180
12,990,887			12,990,887	-	12,990,887
2,895,718			2,895,718	-	2,895,718
2,302,640			2,302,640	-	2,302,640
			3,748,798	3,748,798	4,544,350
			7,340,602	7,340,602	7,306,048
\$ 30,318,238	\$ 11,304,893	\$ 10,306,817	\$ 1,183,343	\$ 10,486,192	\$ 26,479,154

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2003

LIABILITIES AND FUND EQUITY	Governmental Fund Types					Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	
LIABILITIES						
Accounts payable	\$ 116,012	\$ 336,708	\$ 25,073	\$ 400,017	\$	\$
Estimated payable	-	52,942	-	206,115	-	-
Other payable	141,033	-	-	-	-	301,065
Due to other funds	17,279	379,000	-	-	-	300,000
Due to primary government / component units	-	-	-	-	-	-
Due to other governmental agencies	45,570	13,612	-	-	-	-
Deferred revenue	-	360,000	-	-	-	-
Accrued salaries and personnel costs	-	-	-	-	-	-
Bank payable	-	-	-	-	-	-
Total liabilities	\$ 343,841	\$ 1,303,000	\$ 25,073	\$ 400,812	\$ 301,065	
FUND EQUITY						
Investment in general fund assets	-	-	-	-	-	-
Fund balances -						
Reserved for:						
Debt service	-	-	3,745,000	-	-	-
Road improvements	-	-	311,001	-	-	-
Public works	-	-	315,070	-	-	-
Library construction	-	-	-	307,007	-	-
Unreserved:						
Designated for incomplete contracts	-	-	-	2,019,002	-	-
Undesignated	<u>\$ 613,200</u>	<u>\$ 24,997,601</u>	<u>\$ 6,277,204</u>	<u>\$ 2,716,809</u>	<u>\$</u>	<u>-</u>
Total fund equity	\$ 613,200	\$ 24,997,601	\$ 6,277,204	\$ 2,716,809	\$	
Total liabilities and fund equity	\$ 343,841	\$ 24,997,601	\$ 6,277,204	\$ 2,716,809	\$ 301,065	

See Notes to Financial Statements.

Account Groups		Total Discretionary Only			Total Discretionary Only		
		General Fixed Assets	General Long-Term Debt	Primary Government	Component Units	Reporting Entity	2002
\$	\$	\$	\$	\$	\$	\$	\$
		1,710,880	3,657	1,710,847	446,651		
		233,477	-	233,477	12,409		
		343,843	-	343,843	182,313		
		597,118	-	597,118	476,459		
		-	-	631	631		3,000
		-	69,984	-	69,984		73,496
		-	380,493	-	380,493		-
		1,768,880	1,768,880	-	1,768,880		1,615,210
		9,480,880	9,480,880	-	9,480,880		10,855,000
		<u>\$ 31,258,880</u>	<u>\$ 11,938,778</u>	<u>\$ 0</u>	<u>\$ 10,987,880</u>	<u>\$ 10,445,778</u>	
\$	\$	\$ 31,258,880	\$ 11,938,778	\$ 0	\$ 10,987,880	\$ 10,445,778	
\$ 31,258,880	\$ 0	\$ 31,258,880	\$ 0	\$ 31,258,880	\$ 30,997,541		
		1,745,198	-	1,745,198	4,344,031		
		303,921	-	303,921	452,374		
		203,679	-	203,679	-		
		597,087	-	597,087	1,085,923		
		-	2,016,882	-	2,016,882		4,034,675
		21,088,000	103,271	21,291,271	30,871,882		
		<u>\$ 31,258,880</u>	<u>\$ 11,938,778</u>	<u>\$ 0</u>	<u>\$ 10,987,880</u>	<u>\$ 10,445,778</u>	
\$	\$	<u>\$ 31,258,880</u>	<u>\$ 11,938,778</u>	<u>\$ 0</u>	<u>\$ 10,987,880</u>	<u>\$ 10,445,778</u>	
\$ 31,258,880	\$ 0	\$ 31,258,880	\$ 0	\$ 31,258,880	\$ 30,997,541		

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

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

	Governmental Fund Types			
	General	Special Assess.	Debt Service	Capital Projects
Revenues:				
Taxes:	\$ 798,114	\$ 10,862,537	\$ 240,215	\$ -
Licenses and permits	273,218	-	-	-
Intergovernmental	1,458,000	1,237,204	-	1,237,204
Charges for services	168,388	882,253	-	-
Fines and forfeitures	-	7,201	-	-
Interest	3,190	422,293	80,388	90,319
Miscellaneous	67,512	6,762	-	-
Proceeds from issuance of debt	-	-	-	-
Total revenues:	\$ 2,469,303	\$ 15,200,159	\$ 311,811	\$ 110,319
Expenditures:				
General government	\$ 2,239,347	\$ 581,458	\$ -	\$ -
Public safety	309,948	1,867,974	-	-
Public works	450,212	1,482,364	-	1,482,364
Health and welfare	310,668	1,291,756	-	-
Urban redevelopment and housing	-	388	-	-
Statistics, census and waste disposal	-	5,386,386	-	-
Culture and recreation	46,034	1,028,947	-	-
Conservation of natural resources	-	54,258	-	-
Debt service	-	-	1,731,811	-
Total expenditures:	\$ 3,332,831	\$ 13,299,909	\$ 1,731,811	\$ 1,489,381
Excess (deficiency) of revenues over expenditures:	\$ (862,548)	\$ 668,250	\$ (1,284,701)	\$ (1,289,681)
Other financing sources (uses):				
Proceeds from sale of property	\$ -	\$ 48,640	\$ -	\$ -
Proceeds from the issuance of bonds	-	-	2,000,000	-
Payments in refund bonds	-	-	(1,296,144)	-
Transfers from other funds	1,112,218	3,717,563	587,291	-
Transfers to other funds	(55,985)	(8,286,575)	(87,487)	-
Transfers from primary government	-	-	-	-
Transfers to component units	415,000	-	-	-
Total other financing sources (uses):	\$ 808,215	\$ (1,286,567)	\$ 129,411	\$ -

Total (Monetary Unit)		Total (Monetary Unit)	
Primary Government	Component Units	Reporting Entity	2002
			2001
\$ (1,144,151)	\$ 21,181	\$ (12,167,344)	\$ (11,875,798)
150,518	-	150,518	150,408
8,188,820	380,894	8,569,717	8,874,213
1,061,643	-	1,061,643	928,143
7,250	340,893	148,798	150,326
390,173	1,302	399,087	3,488,173
16,217	284	96,204	413,348
<u>\$ (28,340,347)</u>	<u>\$ 306,651</u>	<u>\$ (20,616,299)</u>	<u>\$ (20,058,491)</u>
\$ 2,904,805	\$ 540,500	\$ 3,470,306	\$ 4,000,755
2,081,332	-	2,081,332	1,818,888
8,845,117	-	8,845,117	5,900,756
1,500,424	-	1,500,424	2,458,879
306	-	306	230,741
3,000,306	-	3,000,306	3,413,294
1,066,980	23,000	1,082,980	1,074,900
30,218	-	30,218	30,218
<u>\$ 11,270,836</u>	<u>\$ 470,098</u>	<u>\$ 23,841,393</u>	<u>\$ 20,182,886</u>
<u>\$ (1,617,809)</u>	<u>\$ (264,187)</u>	<u>\$ (15,987,094)</u>	<u>\$ 330,099</u>
\$ 40,647	\$ -	\$ 40,647	\$ 40,344
2,000,000	-	2,000,000	-
(2,290,344)	-	(2,290,344)	-
5,397,811	-	5,397,811	5,380,589
(5,397,811)	-	(5,397,811)	(5,380,589)
	200,000	200,000	200,000
<u>\$ 200,000</u>	<u>-</u>	<u>\$ 200,000</u>	<u>(\$200,000)</u>
<u>\$ (379,817)</u>	<u>\$ 250,000</u>	<u>\$ 70,003</u>	<u>\$ 49,344</u>

VERMELION PARISH POLICE JURY
AUXERRE, 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 Revenue	Debt Service	Capital Projects
Excess (deficiency) of revenues over expenditure and other source (uses)	\$ 161,413	\$ (886,150)	\$ (261,180)	\$ (1,295,661)
Fund balances, beginning	<u>400,000</u>	<u>23,871,592</u>	<u>4,871,309</u>	<u>3,112,810</u>
Fund balances, ending	<u>\$ 401,213</u>	<u>\$ 24,997,443</u>	<u>\$ 4,771,304</u>	<u>\$ 3,718,569</u>

See Notes to Financial Statements.

Exhibit B (continued)

Total (Memorandum Only)		Total (Memorandum Only)	
Primary Government	Component Units	Reporting Basis	Reporting Basis
		2001	2000
\$ (1,181,206)	1 5,615	\$ (3,096,710)	1 805,239
<u>36,892,193</u>	<u>129,642</u>	<u>36,870,837</u>	<u>35,818,588</u>
\$ 33,709,886	1 113,237	\$ 33,770,126	1 36,621,827

VERMILION PARISH POLICE JURY
ABELVILLE, LOUISIANA

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

Year Ended December 31, 2002

	General Fund		Variances - Revenues (Unaudited)
	Budget	Actual	
Revenues:			
Taxes:			
General	\$ 154,641	\$ 158,114	\$ 4,473
Licenses and permits	255,325	253,211	(2,114)
Intergovernmental	1,068,177	1,058,058	(91,119)
Charges for services	165,819	168,388	2,569
Fines and forfeitures	-	-	-
Interest	12,000	3,199	(8,801)
Miscellaneous	15,111	10,212	(4,899)
Total revenues	<u>\$ 1,390,390</u>	<u>\$ 1,365,305</u>	<u>\$ (25,085)</u>
Expenditures:			
General government	\$ 2,304,970	\$ 2,358,347	\$ 153,377
Public safety	809,249	383,348	(425,891)
Public works	300,500	453,150	(152,650)
Health and welfare	206,941	218,668	(11,727)
Urban redevelopment and housing	-	-	-
Sanitation, sewage and waste disposal	-	-	-
Culture and recreation	17,000	46,056	(29,056)
Conservation of natural resources	-	-	-
Total expenditures	<u>\$ 2,918,960</u>	<u>\$ 3,112,311</u>	<u>\$ (193,351)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (1,528,571)</u>	<u>\$ (457,006)</u>	<u>\$ (386,321)</u>
Other financing sources (uses):			
Proceeds from sale of property	\$ -	\$ -	\$ -
Transfers from other funds	1,200,000	1,112,218	(87,782)
Transfers to other funds	(24,700)	(60,850)	(36,150)
Transfers to component units	(250,000)	(250,000)	-
Total other financing sources (uses)	<u>\$ 1,185,300</u>	<u>\$ 80,318</u>	<u>\$ (104,982)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 26,729</u>	<u>\$ (34,418)</u>	<u>\$ (51,207)</u>
Fund balances, beginning	<u>\$ 664,860</u>	<u>\$ 664,860</u>	<u>-</u>
Fund balances, ending	<u>\$ 638,071</u>	<u>\$ 630,231</u>	<u>\$ (81,240)</u>

(See Notes to Financial Statements.)

Special Revenue Funds					
		Variance - Favorable (Redeemable)	Total Budget	Total Actual	Total Variance
Budget	Actual				
\$ 10,023,586	\$ 10,042,312	\$ 78,726	\$ 10,087,217	\$ 10,068,436	\$ 213,809
1,256,000	1,117,234	2,238,766	1,981,133	2,053,810	16,886
834,771	892,255	71,474	880,680	875,332	1,347,871
4,588	7,231	753	6,280	7,231	753
882,478	421,232	470,218	984,876	425,445	1679,029
1,500	8,705	1,050	84,813	94,277	11,464
\$ 10,382,151	\$ 10,380,186	\$ 2,967,978	\$ 10,568,216	\$ 10,030,434	\$ 2,537,804
 \$ 763,188	 \$ 381,698	 \$ 117,893	 \$ 3,298,348	 \$ 3,034,885	 \$ 263,259
1,174,388	1,241,574	(673,886)	1,984,217	2,051,820	167,583
5,217,898	5,082,364	275,534	5,417,295	5,046,226	(371,069)
1,219,882	1,281,776	(73,894)	1,428,303	1,388,424	42,211
-	306	(899)	-	306	(899)
4,032,183	8,398,308	4443,134	8,852,352	8,368,306	(484,046)
1,866,380	1,028,947	41,881	1,123,893	1,088,945	35,947
57,239	54,158	2,881	52,259	54,258	2,971
\$ 14,251,141	\$ 13,299,519	\$ (751,621)	\$ 10,568,216	\$ 10,030,434	\$ (531,211)
 \$ 11,209,930	 \$ 438,318	 \$ 1,029,136	 \$ 1,078,897	 \$ 1,032,434	 \$ 1,145,561
 \$ 1,080	 \$ 40,647	 \$ 38,647	 \$ 1,080	 \$ 40,647	 \$ 29,567
4,040,791	3,117,983	(926,288)	5,240,791	4,820,791	(414,000)
(5,409,882)	(3,246,371)	233,511	(5,241,791)	(5,109,339)	294,254
-	-	-	(520,882)	(520,882)	-
\$ 11,044,280	\$ 11,110,261	\$ (66,981)	\$ 1,040,881	\$ (206,121)	\$ 1,198,120
 \$ 1,659,226	 \$ (890,311)	 \$ 1,170,695	 \$ 1,021,047	 \$ (941,364)	 \$ 1,088,313
25,871,581	25,877,581	-	26,541,260	26,347,260	-
\$ 21,224,346	\$ 21,227,341	\$ 1,170,695	\$ 21,903,163	\$ 21,600,896	\$ 1,302,313

VERNONVILLE PARISH POLICE JURY
ARROWVILLE, 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 Vernonville Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Police Jury's accounting policies are described below.

Reporting entity:

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

Vernonville Parish Police Jury - Vernonville Parish Police Jury is the governing authority for Vernonville 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:

Mixed component units:

Communication District - The voters of Vernonville Parish approved the establishment of a 911 Communication District in 1993. The District is funded primarily by fees added to consumers' telephone bills. The Vernonville 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

Discriminately presented component units:-

The component units 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 detailed below, which would be required to be included, based on current standards, have 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
Coulis Basin Gravity Drainage District No. 1
Coulis Des Jardins Gravity Drainage District
Coulis Klossey Gravity Drainage District
Gravity Drainage District No. 1
Kosciusko Sub-Drainage District No. 3
Le Massurier Gravity Drainage District No. 1
Prairie Gregg Gravity Drainage District No. 2
Sereaux Wind Gravity Drainage District No. 1
South Bayou Tiger Gravity Drainage District
Waterworks District No. 1
Pecan Island Waterworks 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.

Pelham Judicial District Criminal Court - The Criminal Court Fund accounts for the operations of the district court. Funding is provided by fees, forfeits and taxation 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 management unit.

Vermilion Parish Tourism Commission - The Vermilion Parish Tourism Commission was established in 1990 to encourage the development of tourism in Vermilion Parish. The primary source of revenue is a 1% 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 excluded because control and/or financial responsibility by Vermilion Parish Police Jury is considered remote or due to the fact that such entities are governed by separately elected governmental officials. In particular, the three hospital districts in the Parish are considered legally independent special purpose governments as they meet the requirements specified in Governmental Accounting Standard Board Statement No. 14. These 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 make financial charges without approval by the Police Jury; and (3) incur bonded debt without the approval of the Police Jury, other than material 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 unearned revenues (general revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

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

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

Basic 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 used) 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. 25, 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, 1999 be applied to proprietary activities unless they (FASB Statements and Interpretations, APB Opinions, and ARBs) conflict with or contravene GASB pronouncements.

GASB Statement No. 25 also states that for proprietary activities transportation may elect to apply all FASB Statements and Interpretations issued after November 30, 1999, except to those that conflict with or contravene GASB pronouncements. Proprietary activities under the control of the Vermilion Parish Police Jury will subject to apply FASB Statements and Interpretations issued after November 30, 1999, 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 measurable in amount (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 immediately thereafter to be used to pay liabilities of the current period. Sales taxes are considered "measurable" when in the hands of the Sales Tax Collector and are recognized as revenue at that time. The Police Jury considers property taxes as "available" in the year for which budgeted, that is, in the year in which such taxes are billed. Impoundments are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

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

Franchise fees, licenses and permits, and court fees are recognized when received because they are not 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 laps at fiscal year end.

Commitments represent obligations 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.

Revenues (unclassified receivables/payables):

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These transactions and payables are classified as "the from-other funds" or "the to-other funds" on the balance sheet; or, if a component unit is involved as "the from-component-unit/primary government" or "the 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 original cost is not available. Deemed fixed assets are stated at their estimated fair value on the day deemed. Estimated amounts are immaterial in relation to total fixed assets.

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

Compensated absences:

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

Employees of the Police Jury accrue one-day of sick leave each month. A total of 144 days can be accumulated. All accumulated sick leave days 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 reorganization of payroll expenses, which will be paid for vacation and sick leave, no accruals have been made at December 31, 2002 for such absences.

Long-term obligations:

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

Fixed equity:

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use. Designated fund balances represent inactive 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 reinbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the transferring fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reinbursements, are reported as transfers. Noncontrolling or nonmajority permanent interests of equity are reported as related equity transfers. All other interfund transfers are reported as operating transfers. Transfers between the primary government and directly presented components units are reported separately from other operating transfers.

Nonoperating only - total columns:

Total columns on the general purpose financial statements are captioned "nonoperating 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. Data is made data-comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2. Ad Valorem Taxes

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

The taxes are based on assessed values determined by the Tax Assessor of Vermillion Parish and are collected by the Sheriff. The taxes are limited to the Parish duty rate of deduction for Parish Fund contributions. The following is a summary of ad valorem taxes levied:

	Locality Billing	
	2002	2003
Parishwide taxes:		
Parish tax (passage Altimire and Kaplan)	3.65	3.65
Parish tax (Altomire and Kaplan)	1.81	1.81
Parishwide public improvement	3.20	3.29
Library	4.21	4.21
Health and	2.96	2.96
Library Bonds	3.00	3.00
Delinquent taxes:		
Road District No. 1 - Maintenance	3.62	3.62
Sub Road District No. 1 of 2 - Maintenance	3.06	3.06
Sub Road District No. 2 of 2 - Maintenance	4.41	4.41
Sub Road District No. 3 of 2 - Maintenance	4.99	4.99
Sub Road District No. 4 of 2 - Maintenance	4.26	4.26
Sub Road District No. 5 of 2 - Maintenance	3.83	3.83
Road District No. 3 - Maintenance	3.41	3.47
Road District No. 4 of 4 - Maintenance	3.99	3.99
Road District No. 5 - Maintenance	6.34	6.14
Road District No. 7 - Maintenance	6.80	6.00
Ward 8 Public Cemetery	.03	.03

NOTES TO FINANCIAL STATEMENTS

Total taxes levied amounted to \$4,262,000 and \$4,365,000 for 2002 and 2001, respectively.

Note 1. 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 \$3,473,150; 2001 collections \$2,889,785) are dedicated for the purpose of constructing, acquiring, improving and/or maintaining perhaps and waste disposal facilities; constructing, acquiring, improving and/or maintaining fire department facilities and equipment; constructing, acquiring, improving and/or maintaining mosquito control and abatement facilities; and purchasing and acquiring the necessary land, equipment and furnishings for any of the aforesaid public works improvements and facilities; or for any use or uses of said purposes.

1978 one-half cent sales and use tax

Proceeds of this tax (2002 collections \$1,423,150; 2001 collections \$2,000,785) 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, Comprehensive Education 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 \$575,000 at December 31, 2002.

1994 one-half cent sales and use tax

Proceeds of this tax (2002 collections \$2,213,150; 2001 collections \$2,319,150) 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 \$1,523,000 at December 31, 2002.

Series 2002 Certificates of Indebtedness

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

Future annual revenues of the Parish observatory, necessary and usual charges in each of the fiscal years during which the certificates are outstanding are pledged and dedicated to the retirement of the Public Improvement Bonds with an outstanding principal balance of \$2,359,000 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 five mill ad valorem tax is dedicated to the retirement of the general obligation bonds with an outstanding balance of \$18,350,000 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 adjustments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from increases in revenue amounts estimated require the approval of the Police Jury.
6. These 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 \$20,000,001 and the bank balance was \$28,014,171. Of the bank balance, \$410,779 was covered by federal depositary insurance and the remaining \$27,593,392 was covered by collateral held by the restricted bank in the bank's name (Casper III). Cash on hand and with paying agents aggregated \$6,179.

NOTES TO FINANCIAL STATEMENTS

NOTE 6. Due From To Other Governmental Agencies

Accounts due from/to other governmental agencies consisted of the following at December 31, 2002:

	Due From	Due To
Primary Government:		
Verizon Parish School Board -		
Sales and use taxes collected but not remitted	\$ 426,640	\$ -
Verizon Parish Sheriff's Department -		
AD valorem taxes and occupational license fees collected	1,090,378	-
Expense reimbursement	-	9,093
Verizon Parish Clerk of Court -		
Court costs remitted	8,354	-
Court attendance	-	31,471
Federal Bank	3,280,411	1,200
State of Louisiana -		
State revenue sharing	303,660	-
Other	194,440	34,340
Local governmental agencies	-	31,201
	<u>\$1,140,238</u>	<u>\$ 60,184</u>
Component Units:		
Verizon Parish School Board -		
Sales and use taxes collected but not remitted	\$ 1,240	\$ -
Local governmental agencies	70,040	-
	<u>\$ 71,280</u>	<u>\$ -</u>

NOTE 7. Fixed Assets

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

	Balance (12/31/02)	Additions	Deletions	Balance (12/31/03)
Police-Body:				
Land	\$ 877,813	\$ 28,000	\$ -	\$ 895,813
Buildings and improvements	15,031,956	18,992	-	15,042,948
Furniture and equipment	11,531,973	459,212	385,290	11,605,895
Library:				
Land	291,000	-	-	291,000
Buildings and improvements	626,000	1,824,116	-	1,950,000
Furniture and equipment	505,362	76,000	34,410	546,952
Construction in process	330,265	1,625,656	31,228	1,924,693
Library books	2,753,844	248,503	140,001	2,862,346
Total	323,297,241	14,184,172	347,421	330,154,252

NOTES TO FINANCIAL STATEMENTS

Note 8. Long-term Debt

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

	Balance 01/01/02	Additions	Reductions	Balance 12/31/02
Sales tax revenue debt	\$ 2,455,000	\$ -	\$ 375,000	\$ 1,880,000
Public improvement bonds	2,650,000	1,000,000	2,650,000	1,000,000
General obligation bonds	3,170,000	-	1,000,000	1,170,000
Interest and post-closeout costs	1,615,330	53,630	-	1,700,000
	8,120,330	1,053,630	4,025,000	11,150,000

Bonds outstanding at December 31, 2002 are as follows:

	First Issue Date	Maturity Date	Interest Rate	Balance Outstanding
Sales tax revenue bonds issued by:				
1978 tax	10/01/69	07/01/05	2.80 - 3.00	\$ 375,000
1994 tax	06/01/94	06/01/09	5.80 - 6.00	1,525,000
Series 2002 refunding certificates of indebtedness	10/01/02	10/01/07	3.05	2,250,000
Series 1999 library general obligation bonds	12/01/99	03/01/19	5.50 - 1.00	3,350,000
				8,050,000

The annual debt service requirements to maturity of all bonds outstanding at December 31, 2002, including interest payments of \$ 1,340,571, follow:

2003	\$ 1,615,330
2004	1,265,714
2005	1,209,120
2006	1,246,000
2007	1,241,216
2008	741,809
2009	744,473
2010	483,003
2011	481,903
2012 and after	<u>1,061,330</u>
	<u>11,150,000</u>

NOTES TO FINANCIAL STATEMENTS

Note 9. Inferred Receivables, Payables

	Inferred Receivable	Inferred Payable
Due from/to other funds -		
General Fund	3 180	3 13,279
Special revenue funds -		
Parishes/ Public Improvement Maintenance	253,089	66,480
1973 Sales Tax	34,489	14,581
1974 Sales Tax	168	34,265
1984 Sales Tax	1,481	462,086
Library		819
Health Unit	1,522	1,216
Royalty Road	164,000	
Civil Defense	9,121	311
Wind & Cemetery	1,398	
Debt service funds -		
1973 Sales Tax Bonds	33,000	
1984 Sales Tax Bonds	23,589	
Pension fund -		
Payroll	<u>10,128</u>	<u>200,000</u>
	<u>5 200,118</u>	<u>5 300,118</u>
Primary government (less from/to component units) -		
General Fund	5 159	5
Royalty Road	476	-
Component units (less from/to primary government) -		
Criminal Court	<u>5 626</u>	<u>5 626</u>

Note 10. Defined Benefit Pension Plans

Substantially, all employees of Vermilion Parish Police Jury participates in the Parochial Employee Retirement System (PARS) of Louisiana, a multiple-employee public-employee retirement system controlled and administered by an impartial 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 these systems are immaterial to the Jury's total retirement contributions, and therefore, no further information on the other systems is provided.

All permanent Police Jury employees who work at least 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 with ten years of service at age 60. Benefits are 1% of final compensation/average monthly earnings during the highest 36 consecutive months, or prorata months of service (if service was interrupted) plus \$2.00 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 within less than the number of months of continuous service stated previously, and who do not contribute their employee contributions, may retire at the age specified previously and receive the benefits 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 8.50% of their annual earned salary and the Police Jury is required to contribute at an actuarially determined rate. The current employer contributions are 7.73% of annual earned 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, 1992, 2001, and 2002, were \$382,588, \$388,518, and \$383,221 respectively, equal to the required contributions for each year. Contributions to the System also include 1% of 7% of the excess of the tax above the deductible by the tax rate of the parish and allocated monthly based upon current 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 70894-4619.

Note 11. Post Employment Health Care Benefits

The Terrebonne 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 these 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 receive the Jury for their positions, but the active employee premiums are paid jointly by the employee and the Police Jury. The Police Jury recognizes the cost of providing these benefits for active employees (Police Jury's portion of premiums) as expenditures when paid during the year.

Note 12. Contingent Liabilities

At December 31, 2002, Terrebonne 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 amounts 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

Note 13. Compensation of Elected Officials

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

Jury members:	2002	2001
Allison, Marvin	\$ 14,400	\$ 14,400
Bessard, Terry	14,400	14,400
Brouard, M. Miss	14,400	14,400
Brouard, Ronald L.	14,400	14,400
Dohar, Kenneth	14,400	14,400
Dohar, Carroll	14,400	14,400
Faulk, Robert J.	14,400	14,400
Herder, Luther	14,400	14,400
Hirsh, Louis Joe	14,400	14,400
Mason, Marvin	14,400	14,400
Poeke, Mark	14,400	14,400
Prigian, T.J., Jr.	14,400	14,400
Simone, Edward, Jr.	14,400	14,400
Tubbs, Elmer	14,400	14,400
	<hr/> <u>160,400</u>	<hr/> <u>160,400</u>

Note 14. Closure and Post Closure Cost-Codes

The Vermillion Parish Police Jury landfill began operations in 1974. 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 \$1,798,600. The total estimated remaining closure and post closure costs to be recognized is \$1,493,200. The Jury also owns adjacent property which has been approved for the reduction of their landfill operations after the permitted 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 costs will be paid only soon 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 ledger as soon as possible 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 cost rates imposed in 1991.

NOTES TO FINANCIAL STATEMENTS

Note 15. Risk Management

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

Note 16. Wireless 911 Service Status

In accordance with LRS 30:911.1 (enacted by the Legislative Auditor Commission dated March 21, 2008), following is a summary of revenues derived from wireless service charges, how much funds were expended, and the progress of Phase 1 implementation.

As of December 31, 2008:

Total funds received from wireless service charges:	<u>\$ 186,729</u>
Expenditures made solely for wireless 911:	<u>\$ 3,110</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 to the total number of calls received):	34% <u>\$ 64,881</u>

Status of Phase 1 implementation:

Phase 1 implemented:
Commercial Wireless - not implemented
State Center - not implemented
System PCS - not implemented
Cingular Wireless - implemented
Nextel - implemented
Tracfone - not implemented
Verizon Wireless - not implemented
Louisiana Universal - not implemented
Voice Stream - not implemented
AT&T Wireless - implemented
T Mobile - not implemented
Time Communications - not implemented
Univision Telecommunications - not implemented
Verizon Broadband - not implemented
Xpedite - not implemented

Note 17. Long Term Debt Refunding

During 2002, the Jury refinanced the series 1997 certificates of indebtedness. These bonds were retired through the issuance of new series 2002 certificates of indebtedness. This refinancing was undertaken to reduce total debt service payments over the next three years by \$105,782, and to obtain an economic gain (difference between the present value of the debt service payments of the refunded and refinancing bonds) of \$87,590.

NOTES TO FINANCIAL STATEMENTS

Note 18. Parish Government Building Lease

During 2001, the Jury purchased the Hibbertia 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 Hibbertia Bank in which Hibbertia would sell the building for a total sales price of \$800,000, with the Jury paying \$225,000 in cash and the remaining balance representing a prepayment from Hibbertia for a lease of space within the building in which Hibbertia would continue to maintain their branch. The total amount paid in against the purchase price amounted to \$775,000, and represents payment for the 20-year permanent 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通知 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 \$3,000 per month shall be paid to the Jury. If the initial term is renewed (up to 4 additional months), rent shall be \$3,300 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 permanent term of the lease shall commence and shall terminate twenty (20) years thereafter, unless extended by lessee. Rents during any extended permanent term shall be tied to the initial permanent term monthly rental adjusted for changes in the "Consumer Price Index."

Note 19. Intergovernmental Transfer Program

During 2001, the Jury entered into a cooperative revenue agreement with the State of Louisiana and the Vermilion Parish Hospital District #3 (the "Garrison Memorial Hospital") whereby the hospital district would receive from the State Department of Health and Hospitals certain Medicaid Disbursement Fund 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 "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 or revenues over expenditures or net assets.

GENERAL FUND

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

VERMELION PARISH POLICE-PRTY
ABBEVILLE, LOUISIANA
GENERAL FUND

Exhibit D-8

BALANCE SHEETS
December 31, 2000 and 2001

	2001	2000
ASSETS		
Cash	\$ 289,819	\$ 121,203
Accounts receivable	46,015	32,984
Adv. voluntary taxes receivable	269,815	383,404
Allowance for uncollectible taxes	(11,241)	(18,760)
Due from other funds	180	31,684
Due from other governmental agencies	290,000	241,029
Due from component units	103	-
Total assets	\$ 647,056	\$ 631,779
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 129,133	\$ 124,113
Other payables	141,398	-
Due to other funds	77,209	48,427
Due to component units	-	2,972
Due to other governmental agencies	45,571	-
Total liabilities	\$ 362,001	\$ 182,111
FUND BALANCE		
Unreserved - undesignated	\$ 285,055	\$ 450,668
Total liabilities and fund balance	\$ 647,056	\$ 631,779

See Notes to Financial Statements.

**VERMILION PARISH POLICE FORTY
MONTEVILLE, LOUISIANA
GENERAL FUND**

Exhibit B-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 - Favorable (Unfavorable)	2001 Actual
	Budget	Actual		
Revenues:				
Taxes -				
Ad valorem	\$ 406,038	\$ 390,599	\$ (16,239)	\$ 392,487
2% fire insurance others	100,073	100,004	1231	100,173
State tax	7,000	11,828	4,828	10,400
Franchise fees	12,000	14,905	2,905	21,165
Licenses and permits -				
Occupational licenses	190,000	202,499	12,499	187,684
Other	40,221	31,415	(8,806)	21,204
Intergovernmental -				
Grant revenue	125,000	488,397	363,397	966,913
State revenue sharing	125,000	125,184	(184)	126,000
State shared revenue -				
Statute 501	150,000	790,382	640,382	731,679
Contributions from local governments	87,283	70,823	(16,459)	91,273
Charges for services -				
Administrative charges	164,363	168,496	4,133	164,363
Other	1,000	892	(108)	1,202
Interest	12,000	9,193	(2,807)	10,554
Miscellaneous -				
Bonds and royalties	75,000	58,031	(17,969)	101,247
Other	713	20,477	19,764	31,075
Total revenues	\$ 2,388,289	\$ 188,304	\$ 180,986	\$ 2,088,151
Expenditures:				
General government -				
Legislative	\$ 364,279	\$ 420,947	\$ 56,668	\$ 364,279
Judicial	905,367	795,363	(110,004)	841,218
Executive	99,312	110,763	(11,451)	87,756
City/Ward courts	503,154	529,304	(26,150)	480,829
Financial administration	202,347	476,369	274,022	461,234
Public safety	689,349	820,949	131,599	662,417
Public works	186,200	455,253	(269,053)	181,464
Health and welfare	206,441	210,448	4,007	170,339
Culture and recreation	21,000	46,036	25,036	34,354
Total expenditures	\$ 1,979,489	\$ 1,552,811	\$ 176,600	\$ 1,801,055

VERMILION PARISH POLICE JURY
JENNEVILLE, LOUISIANA
GENERAL FUND

Exhibit D-2

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

	2002		Variances Favorable (Unfavorable)	2001 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$ (1,118,171)	\$ (962,660)	\$ 156,511	\$ (962,660)
Other financing sources/(uses):				
Transfers from other funds	\$ 1,000,000	\$ 1,112,278	\$ (112,278)	\$ 1,259,000
Transfers to other funds	(54,700)	(60,000)	(5,295)	(145,000)
Transfers to component units	(276,800)	(240,000)	-	(366,800)
Total other financing sources/(uses)	\$ 1,175,500	\$ 891,278	\$ (284,222)	\$ 897,200
Excess (deficiency) of revenues over expenditures and other sources/(uses)	\$ 26,329	\$ 45,610	\$ (19,281)	\$ 24,700
Fund balance, beginning	400,000	400,000	-	400,000
Fund balance, ending	\$ 426,329	\$ 445,610	\$ (19,281)	\$ 404,700

See Notes to Financial Statements.

SPECIAL REVENUE FUNDS

Parishes Public Improvement Maintenance Fund - To account for expenditures in connection with maintenance and upkeep of parish roads, bridges and levees. Major source 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, fire 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 units 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, improvement, 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 source 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 source of financing is provided by ad valorem taxes, state revenue sharing and losses 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-tenth of the royalties from mineral leases on state owned lands where production occurred. Expenditures may be made for any lawful purpose.

Public Library Fund - To account for the maintenance of the main library and the branch libraries which provide services to citizens within the parish. Major source 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. Major source of financing is provided by a grant from the State of Louisiana Office of Emergency Preparedness and transfers from other revenue sources of the Police Jury. 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 source of financing is provided by ad valorem taxes and state revenue sharing.

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SPECIAL REVENUE FUNDS (CONTINUED)

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

Flood Relief 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 Fund Program - To account for the administration of grant funds received from the U.S. Department of Agriculture to provide a food service program for children in nonresidential child care institutions. This fund was closed at the end of 2001.

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 incents 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.

**TERREBONNE PARISH POLICE JURY
ABBIEVILLE, LOUISIANA
SPECIAL REVENUE FUNDS**

**COMPARATIVE BALANCE SHEET
December 31, 2001
With Comparative Totals for December 31, 1999**

	1999 Public Improvement Maintenance Fund	1999 Sales Tax Fund	1999 Sales Tax Fund	1999 Sales Tax Fund
Cash	\$ 14,580	\$ 379,300	\$ 495,300	\$ 583,148
Investments, at cost	-	4,722,900	1,206,051	3,998,668
Accrued interest receivable	-	9,871	2,462	4,482
Advances from local government	154,395	-	-	-
Allowance for uncollectible taxes	(86,580)	-	-	-
Accounts receivable	-	-	-	1,108
Due from other funds	353,000	34,000	368	1,481
Due from component units	-	-	-	-
Due from other governmental agencies	104,241	376,300	206,831	2,314,241
 Total assets	 <u>\$ 941,671</u>	 <u>\$ 3,465,131</u>	 <u>\$ 1,913,812</u>	 <u>\$ 7,211,621</u>

LIABILITIES AND FUND BALANCES

LIABILITIES	1999 Accounts payable	1999 Bonds payable	1999 Deferred revenue	1999 Due to other funds	1999 Due to other governmental agencies
	\$ 33,837	\$ 113,997	\$ 8,800	\$ 307,831	
Accrued interest payable	-	-	-	10,942	
Deferred revenue	39,212	-	-	323,426	
Due to other funds	68,480	14,000	34,261	442,658	
Due to other governmental agencies	-	1,048	-	-	
 Total liabilities	 <u>\$ 137,529</u>	 <u>\$ 154,006</u>	 <u>\$ 43,061</u>	 <u>\$ 1,348,679</u>	

FUND BALANCES	1999 Unreserved - undesignated	1999 Total liabilities and fund balances	1999 Total liabilities and fund balances	1999 Total liabilities and fund balances
	\$ 316,148	\$ 941,671	\$ 1,913,812	\$ 3,224,691
Total liabilities and fund balances	<u>\$ 316,148</u>	<u>\$ 941,671</u>	<u>\$ 1,913,812</u>	<u>\$ 3,224,691</u>

Exhibit E-1

	World Bank Public Expenditure Fund		Health Fund		Poverty Fund		Public Literacy Fund		Civil Defence Fund
\$	18,458	\$	360,337	\$	486,314	\$	176,116	\$	26,661
	51,680		2510,000		1,980,000		174,878		-
	-		4,393		8,393		3,038		-
	6,210		261,446		-		118,340		-
	(886)		(24,472)		-		(46,816)		-
	-		-		-		-		-
	1,380		1,321		342,946		-		8,121
	-		-		479		-		-
	31,124		246,762		266,064		462,946		-
\$	<u>88,127</u>	\$	<u>3,040,332</u>	\$	<u>4,096,309</u>	\$	<u>1,196,872</u>	\$	<u>46,712</u>
\$	-	\$	2,000	\$	40,529	\$	13,621	\$	4,398
	-		-		-		-		-
	-		-		-		-		-
	-		1,316		-		918		114
	-		(6,374)		-		-		-
\$	-	\$	20,000	\$	40,529	\$	14,543	\$	4,420
	<u>88,127</u>		<u>3,040,332</u>		<u>4,096,309</u>		<u>1,196,872</u>		<u>46,712</u>
\$	<u>88,127</u>	\$	<u>3,040,332</u>	\$	<u>4,096,309</u>	\$	<u>1,196,872</u>	\$	<u>46,712</u>

VERMILION PARISH POLICE PUY
ABBEVILLE, LOUISIANA
SPECIAL REVENUE FUNDS

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

	Road District No. 1 Maintenance Fund	Maintenance of Road District Fund	Road user Fund	
Cash	\$ 38,283	\$ 33,239		
Investments, in trust	184,000	1,863,566		
Accrued interest receivable	-	-		F
All accounts loans receivable	41,056	431,548		U
Allowance for uncollectible loans	(5,000)	(58,802)		N
Accounts receivable	-	-		D
Due from other funds	-	-		
Due from component units	-	-		
Due from other governmental agencies	21,319	476,264		
Total assets	\$ 258,622	\$ 2,199,387		
LIABILITIES AND FUND BALANCES				C L O S E D
LIABILITIES				
Accounts payable	\$ 12,687	\$ 12,624		
Salaries payable	-	-		
Deferred revenue	-	-		
Due to other funds	-	-		
Due to other governmental agencies	-	-		
Total liabilities	\$ 12,687	\$ 12,624		
FUND BALANCES				
Unreserved - undesignated	112,478	1,862,666		
Total liabilities and fund balances	\$ 258,622	\$ 2,199,387		

See Notes to Financial Statements.

Child Care Food Program Fund	Economic Development Fund		Office of Community Services Fund		Communication Disaster Fund		Total	
	2002	2001	2002	2001	2002	2001	2002	2001
FUND	\$ 2,304	\$ -	\$ 1	\$ 181,593	\$ 2,667,308	\$ 2,897,122		
	-	-	-	150,000	17,337,111	18,256,232		
	-	-	-	-	30,295	148,140		
	-	-	-	-	1,215,889	1,471,345		
	-	-	-	-	(211,501)	(20,885)		
	-	-	-	65,455	14,299	56,014		
	-	-	-	-	735,387	776,840		
	-	-	-	-	416	412		
	-	-	-	-	5,830,201	2,347,167		
	<u>\$ 2,304</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 181,593</u>	<u>\$ 26,800,420</u>	<u>\$ 26,459,366</u>		
CLOSED	\$ -	\$ -	\$ 1	\$ 181,593	\$ 266,7308	\$ 247,545		
	-	-	-	-	31,792	12,405		
	-	-	-	-	560,598	-		
	-	-	-	-	575,379	236,030		
	-	-	-	-	23,621	31,496		
	\$ -	\$ -	\$ 1	\$ 181,593	\$ 1,881,089	\$ 191,714		
	<u>\$ 2,304</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 181,593</u>	<u>\$ 24,891,841</u>	<u>\$ 23,877,362</u>		
	<u>\$ 2,304</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 181,593</u>	<u>\$ 26,800,420</u>	<u>\$ 26,459,366</u>		

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

COMBINING BALANCE SHEET
For The Year Ended December 31, 2002
With Comparative Actual Amounts for Year Ended December 31, 2001

	Sub-Road District #1 of Road District #5	Sub-Road District #2 and Road District #6	Sub-Road District #3 of Road District #7	Sub-Road District #4 of Road District #8
ASSETS:				
Cash	\$ 9,891	\$ 3,895	\$ 3,780	\$ 379
Investments, at cost	196,888	23,158	120,768	145,888
Ad valorem taxes receivable	66,005	28,048	17,947	58,962
Allowance for uncollectible taxes	(13,003)	(5,270)	(3,837)	(3,366)
Due from other governmental agencies	129,466	32,288	21,083	103,279
Total assets	\$ 391,440	\$ 73,687	\$ 194,497	\$ 118,945
Accounts payable	\$ 4,911	\$ -	\$ 1,434	\$ 10,314
Reserve payable	-	-	-	-
Total liabilities	\$ 4,911	\$ -	\$ 1,434	\$ 10,314
Unreserved - undesignated	386,529	73,687	191,063	889,631
Total liabilities and fund balances	\$ 391,440	\$ 73,687	\$ 194,497	\$ 118,945

(See Notes to Financial Statements.)

Sub Road District #3 of Road District #2	Road District #4-A	Road District #5	Road District #1	2001	2000
\$ 9,694	\$ 1,849	\$ 3,350	\$ 3,779	\$ 39,235	\$ 31,293
85,880	174,160	18,798	264,080	1,285,330	1,064,250
25,817	51,165	28,915	150,769	414,240	401,751
(1,947)	(3,049)	(6,770)	(14,003)	(59,897)	(69,071)
<u>34,291</u>	<u>46,940</u>	<u>21,910</u>	<u>364,236</u>	<u>476,286</u>	<u>214,962</u>
<u>\$ 171,272</u>	<u>\$ 246,994</u>	<u>\$ 63,631</u>	<u>\$ 311,794</u>	<u>\$ 2,095,397</u>	<u>\$ 1,282,483</u>
<u>\$ 4,506</u>	<u>\$ 1,613</u>	<u>\$ -</u>	<u>\$ 1,976</u>	<u>\$ 12,834</u>	<u>\$ 26,546</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,491)</u>
<u>\$ 4,506</u>	<u>\$ 1,613</u>	<u>\$ -</u>	<u>\$ 1,976</u>	<u>\$ 12,834</u>	<u>\$ 43,055</u>
<u>166,786</u>	<u>267,663</u>	<u>63,631</u>	<u>364,236</u>	<u>2,095,397</u>	<u>2,026,494</u>
<u><u>\$ 171,272</u></u>	<u><u>\$ 246,994</u></u>	<u><u>\$ 63,631</u></u>	<u><u>\$ 311,794</u></u>	<u><u>\$ 2,095,397</u></u>	<u><u>\$ 1,282,483</u></u>

**VERMILION PARISH POLICE JURY
ADDVILLE, LOUISIANA
SPECIAL REVENUE FUNDS**

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

	Parishwide			
	Public Funds	1979 Sales	1979 Sales	
Revenues:				
Taxes	\$ 276,238	\$ 2,603,150	\$ 2,615,930	\$ 2,653,150
Intergovernmental	831,303	243,128	168	1,524,822
Charges for services	-	-	-	129,128
Fines and forfeitures	-	-	-	-
Interest	2,381	95,164	41,380	110,214
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 1,103,222</u>	<u>\$ 2,942,812</u>	<u>\$ 2,655,118</u>	<u>\$ 4,287,322</u>
Expenditures:				
General government	\$ 64,125	\$ 41,204	\$ 40,304	\$ 41,564
Public safety	-	704,840	116,000	-
Public works	4,071,387	161,651	-	-
Health and welfare	-	359,387	-	-
Urban redevelopment and housing	-	-	-	-
Sanitation, sewage and waste disposal	-	-	-	1,266,000
Culture and recreation	-	-	-	-
Conservation of natural resources	-	-	14,200	-
Total expenditures	<u>\$ 4,135,412</u>	<u>\$ 1,054,361</u>	<u>\$ 400,601</u>	<u>\$ 3,546,918</u>
Excess (deficiency) of revenues over expenditures:	<u>\$ (3,032,727)</u>	<u>\$ 1,888,451</u>	<u>\$ 1,254,718</u>	<u>\$ 915,404</u>
Other financing sources (uses):				
Proceeds from sale of property	\$ 31,291	\$ -	\$ 1,028	\$ -
Transfers from other funds	2,609,116	-	4,715	344,894
Transfers to other funds	-	(730,000)	(1,196,453)	(230,784)
Total other financing sources (uses)	<u>\$ 2,639,407</u>	<u>\$ (730,000)</u>	<u>\$ (1,196,453)</u>	<u>\$ 344,894</u>
Excess (deficiency) of revenues over expenditures and other sources (uses):	<u>\$ 154,198</u>	<u>\$ 857,757</u>	<u>\$ (1,175,865)</u>	<u>\$ (181,180)</u>
Fund balance, beginning	<u>\$ 656,300</u>	<u>\$ 4,731,392</u>	<u>\$ 2,995,815</u>	<u>\$ 4,016,150</u>
Fund balance, ending	<u>\$ 810,498</u>	<u>\$ 3,881,149</u>	<u>\$ 1,810,321</u>	<u>\$ 3,854,956</u>

Ward 8 Public Cemetery Fund	Health Unit Fund	Royalty Road Fund	Public Library Fund	Child Defense Fund	Road District No. 1 Maintenance Fund
\$ 16,992	\$ 463,380	\$ -	\$ 771,240	\$ -	\$ 112,063
1,723	45,484	300,000	180,291	34,360	8,038
-	29,463	-	8,461	-	-
-	-	-	7,221	-	-
1,373	26,349	70,176	31,326	-	3,060
-	-	-	4,805	885	-
<u>\$ 26,046</u>	<u>\$ 391,884</u>	<u>\$ 370,065</u>	<u>\$ 981,206</u>	<u>\$ 35,245</u>	<u>\$ 123,179</u>
 \$ 2,826	 \$ 66,773	 \$ 300,899	 \$ 29,942	 \$ -	 \$ 12,269
-	-	-	-	81,740	-
12,416	-	344,884	-	-	89,212
-	281,489	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,020,947	-	-
-	-	-	-	-	-
<u>\$ 13,242</u>	<u>\$ 431,112</u>	<u>\$ 340,884</u>	<u>\$ 1,050,947</u>	<u>\$ 81,740</u>	<u>\$ 181,261</u>
 \$ 4,766	 \$ 48,520	 \$ 124,323	 \$ 38,476	 \$ 56,580	 \$ 21,265
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 4,766</u>	<u>\$ 163,236</u>	<u>\$ 187,626</u>	<u>\$ 87,026</u>	<u>\$ 11,806</u>	<u>\$ 41,029</u>
 \$ 3,561	 \$ 3,688,910	 \$ 4,471,888	 \$ 1,268,981	 \$ 48,362	 \$ 248,507
<u>\$ 3,561</u>	<u>\$ 3,688,910</u>	<u>\$ 4,471,888</u>	<u>\$ 1,268,981</u>	<u>\$ 48,362</u>	<u>\$ 248,507</u>

**VERMELION 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 of Road District Fund	Road Dist. Fund	Child Care Fund Program Fund	Economic Development Fund
Revenues:				
Taxes	\$ 109,800			\$ -
Intergovernmental	50,404			-
Charges for services	-			-
Fines and forfeitures	-			-
Interest	36,827			22
Miscellaneous	214			-
Total revenues	<u>\$ 187,031</u>	<u>FUND</u>	<u>FUND</u>	<u>\$ 22</u>
Expenditures:				
General government	\$ 106,812	D	D	\$ -
Public safety	-			-
Public works	812,913			-
Health and welfare	-			-
Urban redevelopment and housing	-			-
Sanitation, drainage and waste disposal	-			-
Culture and recreation	-			-
Conservation of natural resources	-			-
Total expenditures	<u>\$ 920,725</u>	<u>CLOSED</u>	<u>CLOSED</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -133,714</u>	<u>CLOSED</u>	<u>CLOSED</u>	<u>\$ 22</u>
Other financing sources (uses):				
Transfers from sale of property	\$ -			\$ -
Transfers from other funds	-			-
Transfers to other funds	<u>(\$14,790)</u>	<u>CLOSED</u>	<u>CLOSED</u>	<u>\$ -</u>
Total other financing sources (uses)	<u>\$ -14,790</u>	<u>CLOSED</u>	<u>CLOSED</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ -142,014</u>	<u>CLOSED</u>	<u>CLOSED</u>	<u>\$ 22</u>
Fund balance, beginning	<u>2,028,544</u>			<u>2,021</u>
Fund balance, ending	<u>\$ 2,186,660</u>	<u>CLOSED</u>	<u>CLOSED</u>	<u>\$ 2,024</u>

See Notes to Financial Statements.

Table 8-2 (continued)

Office of Community Services Fund	Communication District Fund	Total	
		2002	2001
\$ -	\$ -	\$ 10,962,032	\$ 11,261,061
-	-	1,337,204	4,170,523
-	474,198	881,293	782,017
-	-	7,291	1,065
361	4,295	421,251	941,356
761	-	8,765	284,678
<u>\$ 1,294</u>	<u>\$ 478,494</u>	<u>\$ 11,530,189</u>	<u>\$ 11,486,918</u>
\$ -	\$ -	\$ 285,439	\$ 733,671
-	396,771	1,547,374	1,186,409
-	-	5,863,394	4,987,282
-	-	1,287,756	1,286,681
396	-	396	899,780
-	-	1,000,386	3,413,274
-	-	1,000,947	971,612
-	-	94,298	81,046
<u>\$ 396</u>	<u>\$ 396,771</u>	<u>\$ 11,530,189</u>	<u>\$ 11,486,918</u>
\$ 1,001	\$ 81,797	\$ 830,210	\$ 3,227,232
\$ -	\$ -	\$ 40,547	\$ 40,344
6,286	-	3,717,263	3,684,458
<u>112,210</u>	<u>-</u>	<u>(1,268,371)</u>	<u>(1,166,211)</u>
<u>\$ 15,031</u>	<u>\$ -</u>	<u>\$ 1,902,361</u>	<u>\$ 1,488,415</u>
\$ 16,789	\$ 81,797	\$ (880,151)	\$ 1,768,818
<u>4,780</u>	<u>\$ 81,797</u>	<u>\$ 1,877,582</u>	<u>\$ 1,116,779</u>
<u>\$ -</u>	<u>\$ 168,076</u>	<u>\$ 24,897,441</u>	<u>\$ 21,871,280</u>

VERMILION PARISH POLICE PUY
ANNIEVILLE, LOUISIANA
SPECIAL REVENUE FUNDS
PARISHWIDE PUBLIC IMPROVEMENT MAINTENANCE FUND

Exhibit B-4

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>		Beginning Funds Balances (Unaudited)	2001 Actual
	Budget	Actual		
REVENUE:				
Taxes -				
Ad valorem	\$ 399,308	\$ 376,284	\$ (13,024)	\$ 376,473
Intergovernmental -				
Parish transportation funds	384,000	403,881	19,811	412,178
State revenue sharing	74,308	79,013	4,685	74,488
Other revenue	-	328,160	328,160	344,152
Other	100	18,951	30,821	25,649
Interest	8,800	2,081	(6,720)	7,693
Total revenues	\$ 1,084,318	\$ 1,083,286	\$ 24,711	\$ 1,086,128
Expenditures:				
General government -				
Financial administration	\$ 48,500	\$ 44,125	\$ (10,375)	\$ 61,680
Public works	4,055,450	4,071,887	16,437	3,974,000
Total expenditures	\$ 4,093,950	\$ 4,116,012	\$ 15,042	\$ 3,735,684
Bonus (deficiency) of revenues over expenditures	\$ (2,011,640)	\$ (2,000,727)	\$ 288,371	\$ (2,070,406)
Other financing sources (uses):				
Proceeds from sale of property	\$ -	\$ 31,991	\$ 37,797	\$ 16,697
Transfer from other funds	3,238,000	3,238,114	(399,751)	2,438,008
Total other financing sources (uses)	\$ 3,238,000	\$ 3,270,005	\$ (399,751)	\$ 2,438,008
Bonus (deficiency) of revenues over expenditures and other sources (uses)	\$ 327,348	\$ 194,188	\$ (79,942)	\$ (79,947)
Fund balance, beginning	\$ 436,200	\$ 436,200	\$ -	\$ 336,179
Fund balance, ending	\$ 435,751	\$ 418,188	\$ (79,942)	\$ 336,200

See Notes to Financial Statements.

**VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA
SPECIAL REVENUE FUNDS
1996 SALES TAX FUND**

Exhibit II-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 Favorable (Unfavorable)	2000
	Budget	Actual		
REVENUES:				
Taxes - sales and use	\$ 2,368,000	\$ 2,000,156	\$ (36,156)	\$ 2,388,791
Grant revenue	196,340	193,178	(3,162)	193,178
Interest	129,000	95,744	(33,256)	161,129
Miscellaneous	-	-	-	286
Total revenues:	\$ 2,793,340	\$ 2,093,078	\$ (700,262)	\$ 3,139,946
Expenditures:				
General government -				
Financial administration	-	\$ 40,504	\$ (40,504)	\$ 40,503
Public safety -				
Fire protection	629,836	724,942	(95,106)	452,793
Police works -				
Administration	168,460	161,882	(6,578)	169,228
Health and welfare	470,442	306,367	(164,075)	865,721
Total expenditures:	\$ 1,473,841	\$ 1,414,285	\$ (59,556)	\$ 1,382,621
Excess (deficiency) of revenues over expenditures:	\$ 1,320,499	\$ 1,678,793	\$ 35,317	\$ 1,757,325
Other financing sources (uses):				
Proceeds from sale of property	\$ -	\$ -	\$ -	\$ 200
Transfers from other funds	-	-	-	-
Transfers to other funds	(750,000)	(750,000)	-	(750,000)
Total other financing sources (uses):	\$ (750,000)	\$ (750,000)	\$ -	\$ (750,000)
Excess (deficiency) of revenues over expenditures and other sources (uses):	\$ 570,499	\$ 928,793	\$ 35,317	\$ 1,757,325
Fund balances, beginning:	4,721,381	4,721,381	-	3413,316
Fund balances, ending:	\$ 5,291,881	\$ 5,291,881	\$ 35,317	\$ 4,935,300

See Notes to Financial Statements.

VERMILLION PARISH POLICE JURY
AUBREVILLE, LOUISIANA
SPECIAL REVENUE FUNDS
1998 SALES TAX FUND

Exhibit 3-6

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, 1991

	2002		Variances - Favorable (Unfavorable)	2001 Actual
	Budget	Actual		
Revenues:				
Taxes - sales and use	\$ 2,280,000	\$ 2,651,150	\$ 371,150	\$ 2,685,780
Grants	-	168	168	-
Interest	150,000	41,682	(108,318)	131,722
Total revenues	\$ 2,430,000	\$ 2,693,212	\$ 263,212	\$ 2,817,502
Expenditures:				
General government -				
Financial administration	\$ -	\$ 41,584	\$ (41,584)	\$ 41,273
Public safety -				
Police	330,000	334,880	(4,880)	334,880
Conservation of natural resources	37,237	34,238	3,000	31,000
Total expenditures	\$ 367,237	\$ 406,812	\$ 39,575	\$ 403,884
Excess of revenues over expenditures	\$ 2,062,763	\$ 2,286,398	\$ 223,635	\$ 2,413,618
Other financing sources (uses):				
Proceeds from sale of property	\$ -	\$ 1,850	\$ (1,850)	\$ -
Transfers from other funds	-	4,715	4,715	15,560
Transfers to other funds	(\$ 200,000)	(\$ 200,000)	100,000	(\$ 100,000)
Total other financing sources (uses)	\$ (198,150)	\$ (198,150)	\$ 100,000	\$ (100,000)
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (367,237)	\$ (1,025,898)	\$ 358,661	\$ 1,102,568
Fund balance, beginning	\$ 2,895,613	\$ 2,895,613	-	\$ 4,010,712
Fund balance, ending	\$ 1,528,776	\$ 1,870,515	\$ 341,739	\$ 2,985,613

See Notes to Financial Statements.

VERMELION PARISH POLICE JURY
ABBEVILLE, LOUISIANA
OFFICIAL REVENUE FUND
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, 2002
With Comparative Actual Amounts for Year Ended December 31, 2001

	2002		Variance - Favorable (Unfavorable)	2001
	<u>Budget</u>	<u>Actual</u>		
REVENUE				
Taxes - sales and use	\$ 2,340,000	\$ 2,631,150	\$ 291,150	\$ 2,389,799
Charges for services -				
Garbage collection fees	350,000	379,150	28,150	321,771
General revenue	-	1,524,023	1,524,023	68,279
Interest	300,000	100,234	(199,766)	204,624
Miscellaneous	-	-	-	443
Total revenue	\$ 2,990,000	\$ 4,807,503	\$ 1,797,503	\$ 2,593,424
Expenditures				
General government -				
Financial administration	\$ -	\$ 41,384	\$ (40,384)	\$ 40,993
Sanitation, sewage and waste disposal	4,812,112	5,380,386	568,154	5,001,594
Total expenditures	\$ 4,812,112	\$ 5,381,386	\$ (469,284)	\$ 5,441,587
Excess (deficiency) of revenues				
over expenditures	\$ 1,177,892	\$ 1,426,117	\$ 248,225	\$ 21,827
Other financing sources (uses)				
Proceeds from sale of property	\$ -	\$ -	\$ -	\$ 24
Transfers from other funds	750,000	754,094	4,094	761,200
Transfers to other funds	-	(276,780)	(276,780)	(285,782)
Total other financing sources (uses)	\$ 750,000	\$ 481,308	\$ (265,992)	\$ 497,883
Excess (deficiency) of revenues				
over expenditures and other financing				
sources (uses)	\$ 1,227,892	\$ 1,426,117	\$ 1,048,472	\$ 589,182
Fund balances, beginning	\$ 6,016,130	\$ 6,016,130	-	\$ 4,469,068
Fund balances, ending	\$ 4,794,472	\$ 5,426,047	\$ 1,648,472	\$ 6,016,130

See Notes to Financial Statements

VERMILION PARISH POLICE PUY
ABBEVILLE, LOUISIANA
SPECIAL REVENUE FUNDS
WARD 3 PUBLIC CEMETERY FUND

Exhibit II-a

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		Variances - Reversible (Unreversible)	2001	
	Budget	Actual		Actual	Budget
Revenues:					
Taxes -					
Ad valorem	\$ 15,365	\$ 16,861	\$ (115)	\$ 17,158	
Intergovernmental -					
State revenue sharing	1,372	1,721	149	1,626	
Transfers	1,009	1,201	192	1,364	
Total revenues	<u>\$ 28,047</u>	<u>\$ 29,783</u>	<u>\$ 11</u>	<u>\$ 30,142</u>	
Expenditures:					
General government -					
Financial administration	\$ 2,071	\$ 2,054	\$ (15)	\$ 2,400	
Public works	12,424	12,426	-	8,479	
Total expenditures	<u>\$ 14,497</u>	<u>\$ 14,480</u>	<u>\$ (15)</u>	<u>\$ 11,879</u>	
Excess (Deficiency) of revenues over expenditures	<u>\$ 13,550</u>	<u>\$ 15,303</u>	<u>\$ (753)</u>	<u>\$ 8,263</u>	
Fund balances, beginning	<u>\$3,761</u>	<u>\$3,761</u>	<u>-</u>	<u>\$4,308</u>	
Fund balances, ending	<u>\$ 18,311</u>	<u>\$ 19,064</u>	<u>\$ (753)</u>	<u>\$ 18,261</u>	

See Notes to Financial Statements.

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

Exhibit II-P

**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		Variances - Favorable (Unfavorable)	2001 Actual
	Budget	Actual		
REVENUE				
Taxes:				
Ad valorem	\$ 411,940	\$ 463,180	\$ (51,240)	\$ 462,761
Intergovernmental:				
State revenue sharing	40,834	40,170	(664)	41,234
Charges for services	11,500	10,460	(1,030)	10,370
Interest	80,000	53,540	(26,460)	51,295
Total revenue	<u>\$ 571,274</u>	<u>\$ 507,170</u>	<u>\$ (64,104)</u>	<u>\$ 414,326</u>
Expenditures				
General government:				
Financial administration	\$ 39,879	\$ 48,770	\$ (891)	\$ 31,836
Health and welfare	246,120	257,430	(11,310)	231,561
Total expenditures	<u>\$ 286,000</u>	<u>\$ 306,210</u>	<u>\$ (20,210)</u>	<u>\$ 271,397</u>
Excess (deficiency) of revenues over expenditures	\$ 21,274	\$ 10,959	\$ (71,386)	\$ 81,929
Fund balance, beginning	\$ 1,059,950	\$ 1,059,950	-	\$ 1,059,950
Fund balance, ending	<u>\$ 1,081,123</u>	<u>\$ 1,019,629</u>	<u>\$ (71,386)</u>	<u>\$ 1,059,950</u>

See Notes to Financial Statements.

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

Table 2-10

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 - Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
State royalty road funds	\$ 645,306	\$ 601,890	\$ 143,502	\$ 1,449,618
Interest	380,000	71,176	(308,824)	140,660
Total revenues	\$ 1,025,306	\$ 673,066	\$ (352,242)	\$ 1,589,278
Expenditures:				
General government:				
Public works	\$ 532,734	\$ 281,899	\$ 250,835	\$ 394,287
	477,193	244,894	(162,305)	248,280
Total expenditures	\$ 1,009,927	\$ 726,793	\$ 283,134	\$ 642,568
Excess (deficiency) of revenues over expenditures	\$ (18,599)	\$ 124,273	\$ 208,870	\$ 758,450
Other financing sources (uses):				
Promises from sale of property	\$ -	\$ -	\$ -	\$ 28,428
Transfers from other funds				
Transfers to other funds	(1,000,000)	(580,000)	420,000	(120,000)
Total other financing sources (uses)	\$ (1,000,000)	\$ (541,000)	\$ 438,000	\$ (18,287)
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (1,018,599)	\$ (401,023)	\$ 667,541	\$ 714,170
Fund balance, beginning	\$ 4,472,886	\$ 4,673,886	\$ -	\$ 3,798,718
Fund balance, ending	\$ 3,354,287	\$ 4,272,863	\$ 667,541	\$ 4,671,586

See Notes to Financial Statements.

VERMILLION PARISH POLICE PERTY
 ADDREVILLE, LOUISIANA
 SPECIAL REVENUE FUND
 PUBLIC LIBRARY FUND

Exhibit B-11

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 (SPECIAL (SRAF) BASIS) AND ACTUAL

For The Year Ended December 31, 2002
 With Comparative Actual Amounts for Year Ended December 31, 2001

	2002				2001
	Budget	Actual	Variance - Favorable (Unfavorable)	Actual	
Revenues:					
Taxes - Ad valorem	\$ 788,166	\$ 771,380	\$ (15,786)	\$ 772,296	
Intergovernmental -					
State revenue sharing	122,576	124,989	2,413	118,201	
Other grant revenue	18,440	16,441	-	16,782	
State aid grants	19,887	19,887	-	20,007	
Charges for services	8,208	9,987	987	9,323	
Fines and Forfeitures	4,200	1,201	-	7,003	
Interest	12,347	11,529	(818)	21,286	
Miscellaneous	8,959	6,829	(2,130)	17,181	
Total revenues	\$ 971,357	\$ 902,590	\$ (18,767)	\$ 903,487	
Expenditures:					
General government -					
Financial administration	\$ 4,000	\$ 29,982	\$ (25,982)	\$ 38,029	
Culture and recreation	1,064,400	1,000,047	-64,353	977,271	
Total expenditures	\$ 1,068,400	\$ 1,029,989	\$ 18,589	\$ 1,005,300	
Balance (deficiency) of revenues over expenditures	\$ (93,453)	\$ (81,599)	\$ 11,854	\$ (16,813)	
Other financing source (use):					
Proceeds from sale of property	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	
Total other financing sources (use)	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	
Balance (deficiency) of revenues over expenditures and other sources (use) (Deficits forward)	\$ (92,453)	\$ (82,599)	\$ 11,844	\$ (15,813)	

VERMILION PARISH POLICE TURV
AUBREYVILLE, LOUISIANA
SPECIAL REVENUE FUNDS
PUBLIC LIBRARY FUND

Page 10-11 (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 Amounts For Year Ended December 31, 2001

	2002		Variane - Favorable (Unfavorable)	2001 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures and other changes (net) (amounts forecasted)	\$ (82,973)	\$ (87,479)	\$ 5,504	\$ (15,815)
Fund balance, beginning	<u>1,268,961</u>	<u>1,268,961</u>	<u>-</u>	<u>1,268,961</u>
Fund balance, ending	<u>\$ 1,186,382</u>	<u>\$ 1,186,382</u>	<u>\$ 5,504</u>	<u>\$ 1,268,961</u>

See Notes to Financial Statements.

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

Table 8-12

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 - Reversible (Unreversible)	2001	
	Budget	Actual		Actual	Budget
Revenues:					
Intergovernmental -					
Grant revenue:					
Miscellaneous	\$ 12,540	\$ 34,260	\$ 21,820	\$ 38,171	
			\$ 330	\$ 3,296	
Total revenues	\$ 12,540	\$ 34,260	\$ 22,750	\$ 38,467	
Expenditures:					
Public safety	\$ 49,240	\$ 51,240	\$ (22,000)	\$ 37,498	
			\$ 200	\$ (28,591)	
Excess (deficiency) of revenues over expenditures	\$ (36,700)	\$ (36,980)	\$ 200	\$ (28,591)	
Other financing sources:					
Transfers from other funds	\$ 34,700	\$ 34,700			\$ 41,298
Excess (deficiency) of revenues over expenditures and other financing sources (net)	\$ (2,000)	\$ (1,280)	\$ 200	\$ 6,708	
Fund balance, beginning	\$ 46,162	\$ 46,162			\$ 29,424
Fund balance, ending	\$ 44,162	\$ 44,382	\$ 200	\$ 46,162	

See Notes to Financial Statements.

VERMILION PARISH POLICE-PARTY
AIRVILLE, LOUISIANA
SPECIAL REVENUE FUNDS
ROAD DISTRICT NO. 1 MAINTENANCE FUND

Exhibit E-13

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		Variances - Reversible (Unreversible)	2001 Actual
	Budget	Actual		
Revenues:				
Taxes -				
Ad valorem:				
Intergovernmental -				
State revenue sharing	\$ 114,148	\$ 112,867	\$ (2,281)	\$ 113,418
Interest	3,793	3,638	255	3,714
	4,593	3,885	(1,418)	4,208
Total revenues	\$ 128,432	\$ 120,382	\$ (8,050)	\$ 126,626
Expenditures:				
General government -				
Financial administration	\$ 8,402	\$ 11,069	\$ 16,667	\$ 11,900
Public works	87,600	89,232	11,622	77,728
Total expenditures	\$ 96,002	\$ 100,291	\$ 18,289	\$ 89,627
Excess (deficiency) of revenue over expenditures	\$ 32,430	\$ 20,091	\$ (12,148)	\$ 36,609
Other financing uses:				
Transfers to other funds	(26,432)	(24,614)	16	(21,872)
Excess (deficiency) of revenue over expenditures and other financing uses (net)	\$ 6,000	\$ (1,395)	\$ (9,032)	\$ 14,737
Fund balance, beginning	\$ 240,907	\$ 240,907	-	\$ 236,776
Fund balance, ending	\$ 246,910	\$ 237,512	\$ (9,392)	\$ 246,907

See Notes to Financial Statements.

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

Exhibit B-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 - Favorable (Unfavorable)	2001 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$ 981,658	\$ 959,082	\$ (22,576)	\$ 951,541
Intergovernmental -				
State revenue sharing	88,148	85,884	2,264	83,303
Interest	26,000	26,321	(3,321)	41,798
Miscellaneous	-	224	224	2,482
Total revenues	\$ 1,166,700	\$ 1,070,484	\$ (9,216)	\$ 1,094,214
Expenditures:				
General government -				
Financial administration	\$ 72,713	\$ 156,832	\$ (84,119)	\$ 103,118
Public works	545,000	542,513	(2,487)	546,179
Total expenditures	\$ 617,713	\$ 719,345	\$ (91,632)	\$ 649,718
Excess (deficiency) of revenues over expenditures	\$ (459,999)	\$ (339,719)	\$ (31,279)	\$ 445,496
Other financing used:				
Transfers in other funds	(114,942)	(114,798)	(15)	(209,036)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$ 275,057	\$ 145,913	\$ (31,837)	\$ 236,462
Fund balance, beginning	\$ 2,029,644	\$ 2,029,644	\$ -	\$ 1,785,152
Fund balance, ending	\$ 2,204,415	\$ 2,162,660	\$ (31,837)	\$ 2,029,644

See Notes to Financial Statements.

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

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

	Sub Road		Sub Road		Sub Road	
	District # 1	of Road	District # 2	of Road	District # 3	of Road
	District # 2	and # 3	and # 2	and # 3	and # 2	and # 3
Revenue:						
Taxes : ad valorem Interpretation -	\$ 294,698	\$ 1	47,662	\$ 0	10,862	\$ 1 171,884
State revenue sharing	28,118		6,648		11,291	-
Interest	3,774		812		2,887	4,642
Miscellaneous	224		-		-	-
Total revenue:	\$ 326,600	\$ 1	54,302	\$ 0	14,940	\$ 1 176,526
Expenditures:						
General government -						-
Financial administration	\$ 22,393	\$ 1	4,584	\$ 0	6,235	\$ 1 18,558
Public works	26,818		33,711		34,269	71,800
Total expenditures:	\$ 119,211	\$ 1	48,295	\$ 0	40,504	\$ 1 90,358
Result (deficiency) of revenues over expenditures:	\$ 107,389	\$ 1	14,007	\$ 0	19,436	\$ 1 67,168
Other financing uses:						
Transfers to other funds	45,303		(8,297)		(12,943)	(37,099)
Result (deficiency) of revenues over expenditures and other financing sources (uses):	\$ 62,086	\$ 1	6,709	\$ 0	6,493	\$ 1 30,068
Fund balances, beginning:	\$ 312,517	\$ 1	58,003	\$ 0	116,494	\$ 1 448,145
Fund balances, ending:	\$ 354,603	\$ 1	73,007	\$ 0	201,098	\$ 1 479,271

See Notes in Financial Statements.

Exhibit E-14 (continued)

Total Household District # 5 of Board District # 2		Household District # 4 a		Household District # 6		Household District # 7	
\$	19,221	\$	83,698	\$	49,276	\$	238,736
	13,713		4,674		5,895		8,831
	1,283		3,412		434		7,323
	100,001		100,000		100,000		100,000
	8,364		18,258		5,726		29,474
	47,021		58,869		58,869		239,380
	36,289		48,305		56,168		268,774
	44,259		58,389		1290		6,180
	(25,287)		(20,493)		(11,380)		(25,488)
	24,981		34,999		112,647		171,347
	14,382		21,864		75,658		104,129
	104,384		267,863		45,611		509,888

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

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

<u>Complied With</u>					
Budget	Actual	Actual	<u>Unaudited</u>		
07/01/01	07/01/01	01/31/02	<u>Financial Position (Unaudited)</u>		
Through 06/30/02	Through 12/31/01	Through 01/31/02	Total Open		
Revenues:					
Intergovernmental -					
Federal grant - Headstart	\$ 810,367		\$ 810,367	\$ 810,367	
Federal grant - FEMA	644		644	644	
Miscellaneous -					
In-kind services	218,259		218,259	218,259	
Miscellaneous	-		-	-	
Total revenues	<u>\$ 1,030,178</u>		<u>\$ 1,030,178</u>	<u>\$ 1,030,178</u>	
Expenditures:					
Health and welfare -					
Administration	\$ 79,450		\$ 79,450	\$ 79,450	
Operations	794,898		794,898	(794,898)	
In-kind services	218,259		218,259	(218,259)	
Total expenditures	<u>\$ 1,082,607</u>		<u>\$ 1,082,607</u>	<u>\$ 1,082,607</u>	
Excess (deficiency) of revenues over expenditures	<u>\$ 1,030</u>		<u>\$ 1,030</u>	<u>\$ 1,030</u>	
Other financing sources (uses) :					
Transfers from other funds	\$ 9,000		\$ 9,000	\$ 9,000	
Transfers to other funds	(11,000)		(11,000)	(11,000)	
Total other financing sources (uses)	<u>\$ (2,000)</u>		<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	
Fund balance, beginning	-		-	-	
Restricted equity transfer	-		-	-	
Fund balance, ending	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	

See Notes to Financial Statements.

Total Current Year Animal	Animal 0000001 Through 0000001	Animal 0700001 Through 1231001	Total Price Year Animal
F	\$ 413,367 464	\$ 413,367 464	\$ 826,734 1,288
U	218,239	218,239	436,478
N	-	-	-
D	<u>\$ 1,086,179</u>	<u>\$ 1,086,179</u>	<u>\$ 2,172,352</u>
C	\$ 75,450 754,869	\$ 75,450 754,869	\$ 150,900 1,469,730
L	<u>218,239</u>	<u>218,239</u>	<u>436,478</u>
O	<u>\$ 1,086,607</u>	<u>\$ 1,086,607</u>	<u>\$ 2,173,214</u>
S	\$ 3,250	\$ 3,250	\$ 7,500
E	\$ 0,000 (11,569)	\$ 0,000 (11,569)	\$ 19,211 (26,039)
E	<u>\$ (11,569)</u>	<u>\$ (11,569)</u>	<u>\$ (7,120)</u>
D	\$ -	\$ -	\$ -
D	-	-	-
E	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Exhibit 6-16

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

	2002		2001	
	Budget	Actual	Variances Favorable (Unfavorable)	Actual
Revenues:				
Intra-governmental - Federal grant				<u>3</u> 77,000
Expenditures:				
Health and welfare - Administration				<u>3</u> 5,975
Operations				<u>3</u> 59,447
Total expenditures				<u>3</u> 65,422
 Excess (deficiency) of revenues over expenditures				<u>3</u> (6,372)
 Other financing sources (uses):				
Transfers from other funds				<u>3</u> 15,169
 Excess (deficiency) of revenues over expenditures and other financing sources (uses)				<u>3</u> 8,797
Fund balance, beginning				<u>3</u> (3,797)
Fund balance, ending				<u>3</u> 1

See Notes to Financial Statements.

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

Exhibit B-17

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

	2002		Variance - Favorable (Unfavorable)	2001	
	Budget	Actual		Actual	Actual
Revenues:					
Interest	\$ 21	\$ 21	\$ -	\$ 21	\$ 1,000
Other	-	-	-	-	-
Total Revenues	\$ 21	\$ 21	\$ -	\$ 21	\$ 1,000
Expenditures:					
Salaries and expenses	\$ -	\$ -	\$ -	\$ -	\$ 309
Excess (deficiency) of revenues over expenditures	\$ 21	\$ 21	\$ -	\$ 21	\$ 936
Fund balance, beginning		2,281		2,281	
Fund balance, ending	\$ 2,304	\$ 2,304	\$ -	\$ 2,304	\$ 1,285

See Notes to Financial Statements.

VERGNELEIN PARISH POLICE JURY
ADRIENVILLE, 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		Varancy - Favorable (Unfavorable)	2001 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
Federal grants:				
HUD Section 8 Homeless shelter grants program:	\$ -	\$ -	\$ -	\$ 800,000
Interest:	-	-	-	21,118
Miscellaneous -				
Deferral revenue:	-	791	(791)	1,239
Total revenues:	\$ -	\$ 1,239	\$ (791)	\$ 821,018
Expenditures:				
Urban redevelopment and housing	\$ -	\$ 366	\$ (366)	\$ 800,146
Health and welfare:	-	-	-	4,118
Total expenditures:	\$ -	\$ 366	\$ (366)	\$ 804,272
Excess (deficiency) of revenues over expenditures:				
	\$ -	\$ 1,239	\$ (791)	\$ (2,253)
Other financing sources (uses):				
Transfers from other funds:	\$ -	\$ 4,286	\$ (4,286)	\$ 109,022
Transfers to other funds:	-	(12,286)	(12,286)	-
Total other financing sources (uses):	\$ -	\$ (8,000)	\$ (8,000)	\$ 109,022
Excess (deficiency) of revenues over expenditures and other financing sources (uses):				
	\$ -	\$ (6,761)	\$ (6,761)	\$ 96,239
Fund balances, beginning:				
	\$ 4,180	\$ 4,180	-	\$ 4,180
Fund balances, ending:				
	\$ 4,180	\$ -	\$ (4,180)	\$ 4,180

(See Notes to Financial Statements.)

VERMELION PARISH POLICE JURY
ANNIEVILLE, LOUISIANA
SPECIAL REVENUE FUNDS
COMMUNICATION DISTRICT FUND

Exhibit D-19

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

For The Year Ended December 31, 1982

With Comparative Actual Amounts for Year Ended December 31, 2001

	2002		Variance - Favorable (Unfavorable)	2001 Actual
	Budget	Actual		
Revenue:				
Charges for services	\$ 430,217	\$ 474,196	\$ 43,979	\$ 394,240
Interest	6,360	4,095	(1,265)	1,126
Total revenue	<u>\$ 436,577</u>	<u>\$ 478,291</u>	<u>\$ 41,724</u>	<u>\$ 395,366</u>
Expenditures:				
Public safety	\$ 147,504	\$ 196,717	\$ 49,213	\$ 148,219
Excess (deficiency) of revenues over expenditures	<u>\$ 289,073</u>	<u>\$ 81,574</u>	<u>\$ (18,719)</u>	<u>\$ 52,148</u>
Fund balances, beginning	<u>286,322</u>	<u>286,322</u>	<u>—</u>	<u>233,984</u>
Fund balances, ending	<u>\$ 286,322</u>	<u>\$ 368,079</u>	<u>\$ (18,719)</u>	<u>\$ 386,312</u>

See Notes to Financial Statements.

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DEBT SERVICE FUNDS

1997 Sales Tax Refunding Bonds - To accumulate monies for repayment of \$2,030,000 of bonds which were issued in 1993 to refund the 1974 Sales Tax Public Improvement Bonds. Payments are due in various annual amounts through 2001, with interest accruing at various rates, ranging from 1.8% to 3.0%. These bonds are financed by a dedication of proceeds of a 1.07% (1994) sales and use tax.

1994 Sales Tax Bonds - To accumulate monies for repayment of \$1,010,000 of public improvement bonds. Payments are due in various annual amounts through 2004, with interest accruing at various rates, ranging from 3.00% to 8.00%. These bonds are financed by a dedication of proceeds of a 1.02% (1994) sales and use tax.

2002 Refunding Certificates of Indebtedness (Formerly 1997 Certificates of Indebtedness) - To accumulate monies for repayment of \$1,300,000 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 3.00%.

1999 General Obligation 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 4.12% to 7.00%. These bonds are financed by a dedication of proceeds of a 3 mill property tax.

VERMILION PARISH POLICE JURY
AURINVILLE, LOUISIANA
DEBT SERVICE FUNDS

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

	(1997) Sales Tax Refunding Bonds		
	Total	Staking Fund	Reserved Fund
ASSETS			
Cash	\$ 5,692	\$ 5,692	\$ -
Investments, at cost	246,800	228,800	38,000
Ad valorem taxes receivable	-	-	-
Allowance for uncollectible taxes	-	-	-
Due from other governmental agencies	-	-	-
Assured interest receivable	1,180	-	1,180
Due from other funds	53,600	53,600	-
Total assets	\$ 299,872	\$ 272,892	\$ 36,180
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Fund balances:			
Reserve for debt service	\$ 713,800	\$ 372,892	\$ 341,180
Reserve for public works	215,875	-	215,875
Reserve for road improvements	-	-	-
Total fund balances	\$ 929,675	\$ 372,892	\$ 553,180
Total liabilities and fund balances	\$ 929,675	\$ 372,892	\$ 553,180

Exhibit F-1

1994 Sales Tax Bond			1999 General Obligation Bonds Liberty		2003 Refunding Certificates of Indebtedness	
Total	Working Fund	Reserve Fund				
\$ 422,890	\$ 152,000	\$ 270,000	\$ 180	\$ (41,480)	\$ 2,632,890	
-	-	-	-	231,614	-	
-	-	-	-	(231,614)	-	
-	-	-	-	231,321	-	
1,015	-	1,003	-	-	1,318	
<u>\$ 423,901</u>	<u>\$ 152,998</u>	<u>\$ 271,003</u>	<u>\$ 694,417</u>	<u>\$ 2,633,218</u>		
<u>\$ 423,901</u>	<u>\$ 152,998</u>	<u>\$ 271,003</u>	<u>\$ 694,417</u>	<u>\$ 2,633,218</u>		
<u>\$ 423,901</u>	<u>\$ 152,998</u>	<u>\$ 271,003</u>	<u>\$ 694,417</u>	<u>\$ 2,633,218</u>		
<u>\$ 423,901</u>	<u>\$ 152,998</u>	<u>\$ 271,003</u>	<u>\$ 694,417</u>	<u>\$ 2,633,218</u>		
<u>\$ 423,901</u>	<u>\$ 152,998</u>	<u>\$ 271,003</u>	<u>\$ 694,417</u>	<u>\$ 2,633,218</u>		

VERMILION PARISH POLICE JURY
AURINVILLE, LOUISIANA
DEBT SERVICE FUNDS

Exhibit II-1 (continued)

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

	Total	
	2002	2001
ASSETS		
Cash	\$ 40,696	\$ 39,704
Investments, at cost	1,791,689	4,246,288
Advances from receivables	298,414	294,403
Allowance for uncollectible items	(28,075)	(31,174)
Due from other governmental agencies	253,121	294,406
Accrued interest receivable	3,210	3,114
Due from other funds	55,591	33,302
Total assets	\$ 4,293,777	\$ 4,837,303
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 25,072	\$ -
Fund balances:		
Reserved for debt service	\$ 1,793,156	\$ 4,246,288
Reserved for public works	215,013	-
Reserved for road improvements	211,521	493,974
Total fund balances	\$ 4,227,200	\$ 4,837,303
Total liabilities and fund balances	\$ 4,293,777	\$ 4,837,303

See Notes to Financial Statements.

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VERMILION PARISH POLICE JURY
ABERVILLE, LOUISIANA
A.I.L. DIRECT SERVICE FUND

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

	1991 Sales Tax Refunding Bonds		
	Total	Banking Fund	Reserve Fund
Revenue:			
Taxes - Ad Valorem	\$ -	\$ -	\$ -
Interest:			
Total revenue	<u>\$ 31,201</u>	<u>\$ 5,615</u>	<u>\$ 5,896</u>
Expenditure:			
Data service:			
Principal retirement:	\$ 360,000	\$ 360,000	\$ -
Interest and fiscal charges:	<u>34,401</u>	<u>34,401</u>	<u>-</u>
Refunding charges	-	-	-
Total expenditure	<u>\$ 394,401</u>	<u>\$ 394,401</u>	<u>\$ -</u>
Excess (deficiency) of revenue over expenditure	<u>\$ (363,200)</u>	<u>\$ (390,786)</u>	<u>\$ 5,896</u>
Other financing sources (uses):			
Proceeds from the issuance of refunding bonds	\$ -	\$ -	\$ -
Payments to offset bonds			
Transfers from other funds	<u>296,401</u>	<u>296,401</u>	<u>-</u>
Transfers to other funds	<u>(4,714)</u>	<u>-</u>	<u>14,714</u>
Total other financing sources (uses):	<u>\$ 291,687</u>	<u>\$ 296,401</u>	<u>\$ 14,714</u>
Excess (deficiency) of revenue and other sources over expenditure and other uses	<u>\$ (61,153)</u>	<u>\$ 64,217</u>	<u>\$ 1,890</u>
Fund balances, beginning	<u>\$ 681,201</u>	<u>\$ 212,237</u>	<u>\$ 211,800</u>
Fund balances, ending	<u>\$ 580,001</u>	<u>\$ 277,454</u>	<u>\$ 302,180</u>

Table F-2

1994 Sales Tax Bonds			1999 General Obligation Bonds		2002 Refunding Certificates of Indebtedness	
Total	Scaling Fund	Reserve Fund	Library	Library	Library	Library
\$ -	\$ -	\$ -	\$ 345,215	\$ -	\$ -	\$ -
<u>1,621</u>	<u>2,202</u>	<u>5,217</u>	<u>5,178</u>	<u>5,178</u>	<u>5,178</u>	<u>5,178</u>
\$ 1,621	\$ 2,202	\$ 5,217	\$ 345,215	\$ 5,178	\$ 5,178	\$ 5,178
 \$ 125,000 51,223 -	 \$ 125,000 51,223 -	 \$ - -	 \$ 795,000 214,895 -	 \$ 795,000 214,895 -	 \$ 182,000 129,519 -	 \$ 182,000 129,519 -
\$ 125,000	\$ 125,000	\$ -	\$ 795,000	\$ 795,000	\$ 182,000	\$ 182,000
 (\$125,000) -	 (\$125,000) -	 \$ 5,217	 \$ 31,895	 \$ 31,895	 \$ (482,217)	 \$ (482,217)
\$ -	\$ -	\$ 5,217	\$ 31,895	\$ -	\$ 2,239,800	(\$2,239,800)
 276,754 276,754 -	 276,754 276,754 -	 \$ 4,041	 -	 -	 (\$16,612)	 (\$16,612)
\$ 276,754	\$ 276,754	\$ 4,041	\$ -	\$ -	\$ (16,612)	\$ (16,612)
 \$ 1,023 168,425 -	 \$ 1,023 168,425 -	 \$ 275,000	 \$ 31,895	 \$ 31,895	 \$ (342,978)	 \$ (342,978)
\$ 1,023	\$ 168,425	\$ 275,000	\$ 31,895	\$ 31,895	\$ (342,978)	\$ (342,978)

VERMILION PARISH POLICE PARISH
ABBEVILLE, LOUISIANA
ALL DEBT SERVICE FUNDS

Exhibit F-2 (continued)

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

	Total	
	2002	2001
Revenue:		
Taxes - Ad Valorem	\$ 945,315	\$ 341,875
Interest	80,000	200,125
Total revenue	<u>\$ 1,025,315</u>	<u>\$ 541,975</u>
Expenditures:		
Debt service:		
Principal payment	\$ 1,070,000	\$ 1,075,000
Interest and fiscal charges	903,443	677,718
Refinancing charges	25,711	-
Total expenditures	<u>\$ 1,798,154</u>	<u>\$ 1,772,718</u>
 Excess (deficiency) of revenue over expenditures	<u>\$ (1,794,154)</u>	<u>\$ (241,743)</u>
 Other financing sources (uses):		
Proceeds from issuance of refunding bonds	\$ 2,026,000	\$ -
Payments to refund bonds	(2,286,664)	-
Transfers from other funds	661,237	666,133
Transfers to other funds	121,452	(126,793)
Total other financing sources (uses):	<u>\$ 229,411</u>	<u>\$ 402,333</u>
 Excess (deficiency) of revenue and other sources over expenditures and other uses	<u>\$ (163,743)</u>	<u>\$ (162,006)</u>
 Fund balances, beginning	<u>\$ 4,837,306</u>	<u>\$ 3,345,403</u>
 Fund balances, ending	<u>\$ 4,673,563</u>	<u>\$ 4,083,397</u>

See Notes to Financial Statements.

CAPITAL PROJECTS FUNDS

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

LCOBG 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 known as Area V of Vermilion Parish.

LCOBG 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.

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA
CAPITAL PROJECTS FUND

COMBINING BALANCE SHEET
December 31, 2001
 With Comparative Totals for December 31, 2000

	1999 Library Construction Fund	LCDBG Waterworks North Vermilion Area V	LCDBG Waterworks North Vermilion Area VI
ASSETS			
Cash	\$ 270,098	\$ -	\$ -
Investments, at cost	3,888,009	-	-
Accounts receivable	-	137,114	104,845
Accrued interest receivable	1,924	-	-
Total assets	\$ 4,059,021	\$ 137,114	\$ 104,845
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 268,341	\$ 78,218	\$ 34,881
Reserve payable	50,000	57,475	31,164
Total liabilities	\$ 318,050	\$ 137,114	\$ 104,845
Fund balances			
Reserved for library construction	\$ 897,067	\$ -	\$ -
Designated for incomplete contracts	2,318,882	-	-
Total fund balances	\$ 3,215,949	\$ -	\$ -
Total liabilities and fund balances	\$ 4,059,021	\$ 137,114	\$ 104,845

See Notes to Financial Statements.

Exhibit G-1

		Total
	2002	2003
1	270,000	198,762
2	3,000,000	5,194,200
3	241,759	-
	<u>1,624</u>	<u>6,412</u>
3	<u>4,211,731</u>	<u>5,315,384</u>
1	488,071	41,764
	<u>288,713</u>	<u>-</u>
3	<u>488,312</u>	<u>41,764</u>
1	387,987	1,181,000
	<u>2,000,000</u>	<u>4,106,875</u>
3	<u>3,714,987</u>	<u>5,287,875</u>
3	<u>4,112,731</u>	<u>5,315,384</u>

**VERMELION PARISH POLICE-PENITENTIARY
AUBREVILLE, 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 31, 2001**

	1999 Library Construction Fund	LCB&G Winnemache North Vermilion Area V	LCB&G Winnemache North Vermilion Area VI
Revenues:			
Intergovernmental -			
Grant revenue	\$ -	\$ 366,000	\$ 366,000
Interest	<u>\$ 1,000</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 1,000</u>	<u>\$ 366,000</u>	<u>\$ 366,000</u>
Expenditures:			
Public works	\$ 1,007,000	\$ 364,000	\$ 363,000
Excess (deficiency) of revenues over expenditures	<u>\$ (1,005,000)</u>	<u>\$ -</u>	<u>\$ -</u>
Other financing sources (uses):			
Transfers to other funds	\$ -	\$ -	\$ -
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (1,005,000)</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, beginning	<u>\$ 3,212,000</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, ending	<u>\$ 3,216,000</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to Financial Statements.

Exhibit G-1

Totals	
<u>2002</u>	<u>2001</u>
<u>\$ 1,081,500</u>	<u>\$ -</u>
<u>51,500</u>	<u>247,500</u>
<u>\$ 1,133,000</u>	<u>\$ 247,500</u>
<u>\$ 1,695,100</u>	<u>\$ 38,240</u>
<u>\$ (1,595,600)</u>	<u>\$ (59,150)</u>
<u>\$ -</u>	<u>\$ (1,250)</u>
<u>\$ (1,595,600)</u>	<u>\$ (59,150)</u>
<u>\$ 312,400</u>	<u>\$ 297,050</u>
<u>\$ 3,715,000</u>	<u>\$ 3,202,450</u>

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**FIDUCIARY FUND TYPE
(AGENCY FUNDS)**

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

Intra-governmental Transfer Fund - To account for Medicaid funds received from the Terrebonne Parish Hospital District #3 &/or Chauvin Memorial Care Home 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
AUBREYVILLE, LOUISIANA
AGENCY FUNDS

Exhibit B-1

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

Assets	Inter-Governmental		Totals	
	Payroll Fund	Transfer Fund	2002	2001
Cash	\$ 358,624	\$ -	\$ 358,624	\$ 367,364
Other receivables	29,121	-	29,121	-
Due from other funds	13,349	-	13,349	14,268
Due from component units	-	-	-	-
Total assets	\$ 401,095	\$ -	\$ 401,095	\$ 381,362
 Liabilities				
Due to other funds	\$ 260,000	\$ -	\$ 260,000	\$ 260,000
Other payables	351,095	-	351,095	181,262
Total liabilities	\$ 401,095	\$ -	\$ 401,095	\$ 381,362

See Notes to Financial Statements.

VERMELION PARISH POLICE JURY
JEROMEVILLE, LOUISIANA
AGENCY FINES

Exhibit B-3

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

Assets	Proprietary Fund			
	Balance 1/1/2002	Additions	Deductions	Balance 12/31/2002
Cash	\$ 367,544	\$ 6,595,713	\$ 1,395,000	\$ 393,524
Other receivables	-	29,121	-	29,121
Due from other funds	14,269	1,021,409	1,022,409	13,269
Due from component units	-	598,489	598,489	-
Total assets	\$ 382,213	\$ 10,624,504	\$ 1,615,500	\$ 491,000

Liabilities	Proprietary Fund			
	Balance 1/1/2002	Additions	Deductions	Balance 12/31/2002
Due to other funds	\$ 200,000	\$ -	\$ -	\$ 200,000
Other payables	382,213	4,349,709	4,349,709	281,000
Total liabilities	\$ 382,213	\$ 4,349,709	\$ 4,349,709	\$ 281,000

Assets	Intergovernmental Transfer Fund			
	Balance 1/1/2002	Additions	Deductions	Balance 12/31/2002
Cash	\$ -	\$ 102,418,362	\$ 102,418,362	\$ -
Total assets	\$ -	\$ 102,418,362	\$ 102,418,362	\$ -
Liabilities	Intergovernmental Transfer Fund			
	Balance 1/1/2002	Additions	Deductions	Balance 12/31/2002
Due to other governmental agencies	\$ -	\$ 102,418,362	\$ 102,418,362	\$ -
Total liabilities	\$ -	\$ 102,418,362	\$ 102,418,362	\$ -

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
ABELVILLE, LOUISIANA

Statement 1-1

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

	Balance 10/31/02	2002		Balance 12/31/02
		Additions	Depletions	
General fixed assets				
Police Jury -				
Land	\$ 817,819	\$ 26,000	\$ -	\$ 843,819
Buildings and improvements	12,812,336	39,092	-	12,842,328
Furniture and equipment	11,812,875	895,212	155,360	12,450,527
Total police jury	<u>\$ 32,443,020</u>	<u>\$ 365,304</u>	<u>\$ 155,360</u>	<u>\$ 32,390,166</u>
Library -				
Land	\$ 297,000	\$ -	\$ -	\$ 297,000
Buildings and improvements	626,756	1,394,118	-	1,996,882
Furniture and equipment	365,082	26,000	38,413	450,669
Library books	2,783,884	248,500	140,832	2,999,152
Construction in progress	395,284	1,687,668	35,238	2,302,668
Total library	<u>\$ 4,794,217</u>	<u>\$ 3,321,368</u>	<u>\$ 212,463</u>	<u>\$ 3,812,096</u>
Total general fixed assets	<u>\$ 32,443,020</u>	<u>\$ 3,686,672</u>	<u>\$ 267,813</u>	<u>\$ 32,114,258</u>
Investment in general fixed assets	<u>\$ 32,443,020</u>	<u>\$ 4,194,479</u>	<u>\$ 342,813</u>	<u>\$ 32,114,258</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

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

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

STATEMENT OF GENERAL LONG-TERM DEBT

December 31, 2002

With Comparative Totals for December 31, 2001

	1993 Sales Tax Refunding Bonds	1995 Refunding Certificates of Indebtedness	1999 General Obligation Library Bonds
AMOUNT AVAILABLE AND TO BE PROVIDED FOR RETIREMENT OF LONG-TERM DEBT			
Amount available in debt service funds for debt retirement:	\$ 375,000	\$ 2,339,000	\$ 484,817
Amount to be provided for retirement of general long-term debt	—	—	4,779,580
Total available and to be provided	<u>\$ 375,000</u>	<u>\$ 2,339,000</u>	<u>\$ 4,779,580</u>
GENERAL LONG-TERM DEBT PAYABLE			
Accrued interest and premium/minus costs	\$ —	\$ —	\$ —
Bonds payable:			
Due within one year	575,000	445,000	105,000
Due after one year	—	1,875,000	3,188,000
Total general long-term debt	<u>\$ 575,000</u>	<u>\$ 2,330,000</u>	<u>\$ 3,393,000</u>

Exhibit 1-2

1984 Sales Tax Bonds	Accrued Interest and Postbalance Cost	Total	
		1981	1981
\$ 448,911	\$ -	\$ 3,745,091	\$ 4,194,001
<u>1,075,219</u>	<u>1,795,000</u>	<u>2,255,000</u>	<u>3,025,000</u>
<u>\$ 3,125,000</u>	<u>\$ 1,795,000</u>	<u>\$ 11,200,000</u>	<u>\$ 12,220,000</u>
\$ -	\$ 1,795,000	\$ 1,795,000	\$ 1,795,000
<u>115,000</u>	<u>-</u>	<u>1,285,000</u>	<u>1,110,000</u>
<u>\$ 1,215,000</u>	<u>\$ 1,795,000</u>	<u>\$ 11,200,000</u>	<u>\$ 12,220,000</u>

2007 CEDAR RAPIDS COMMUNITY COLLEGE
ANNUAL FINANCIAL REPORT

Schedule I-2

STATEMENT OF CHANGES IN DEFERRED FINANCIAL ASSETS
Year Ended December 31, 2007

	Long-Term Notes Receivable Chambers and Purchase Options	Long-Term Notes Received Pledged	Bank Services Fees Generated	Interest Received
Amount available for debt service funds	1 4,541,130	1	1	1 10,110
	<hr/> <u>1 4,541,130</u>	<hr/> <u>1</u>	<hr/> <u>1</u>	<hr/> <u>1 10,110</u>
Amounts to be provided for retirement of long-term debt funds		55,450	0 653,800	381,120
Retirement	<hr/> <u>1 13,270,300</u>	<hr/> <u>1 55,450</u>	<hr/> <u>0 653,800</u>	<hr/> <u>1 11,262,650</u>
Total amounts to be provided	<hr/> <u>1 13,270,300</u>	<hr/> <u>1 55,450</u>	<hr/> <u>0 653,800</u>	<hr/> <u>1 11,262,650</u>
General long-term debt payable				

Amounts to be provided for retirement of long-term

debt funds

Retirement

COMPONENT UNITS

Criminal Court Fund : To account for the operations of the criminal court. Means of financing is provided by fees, forfeits and monies from other revenue sources of the Police Jury.

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

VERMILION PARISH POLICE JURY
AUBREYVILLE, LOUISIANA
ALL COMPONENT UNITS

Exhibit K-1

COMBINING BALANCE SHEET
December 31, 2001
With Comparative Totals for December 31, 2000

	Original Cost Fund	Total Commissions Fund	Total	
			2000	2001
ASSETS:				
CURRENT ASSETS				
Cash	\$ 26,248	\$ 36,524	\$ 52,769	\$ 40,863
Investments	-	33,973	13,873	12,945
Accounts receivable	-	-	-	2,602
Due from other governmental agencies	71,089	2,000	73,089	78,128
Due from primary government	-	-	-	2,372
Banking deposits	-	100	100	100
Total assets	\$ 91,300	\$ 42,212	\$ 133,242	\$ 116,000
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES (payable from current assets)				
Accounts payable	\$ 3,627	\$ -	\$ 3,627	\$ 5,812
Due to primary government	400	-	400	412
Total liabilities	\$ 4,028	\$ -	\$ 4,028	\$ 6,224
FUND EQUITY				
Fund balance - unreserved and undesignated	\$ 81,272	\$ 42,212	\$ 123,272	\$ 116,000
Total liabilities and fund equity	\$ 91,300	\$ 42,212	\$ 133,242	\$ 116,000

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 COMPONENT UNITS
 CRIMINAL COURT

Exhibit E-2

COMBINING 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 Court Fund	Trust Commission Fund	Total	
			2002	2001
Revenues:				
Taxes	\$ -	\$ 15,150	\$ 15,150	\$ 24,478
Intergovernmental	160,094	-	160,094	163,278
Fines and forfeitures	140,565	-	140,565	159,290
Interest	708	606	1,315	2,319
Miscellaneous	-	344	344	148
Total revenues	\$ 361,563	\$ 16,095	\$ 377,658	\$ 379,875
Expenditures:				
General government:				
Judicial	\$ 541,581	\$ -	\$ 541,581	\$ 510,565
Other and revenue	-	25,033	25,033	22,398
Total expenditures	\$ 541,581	\$ 25,033	\$ 571,614	\$ 532,963
Excess (deficiency) of revenues over expenditures	\$ (541,581)	\$ (1,638)	\$ (544,220)	\$ (179,895)
Other financing sources (uses):				
Transfers from primary government	120,000	-	120,000	200,000
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 7,017	\$ (1,638)	\$ 5,379	\$ 24,395
Fund balances, beginning	\$ 10,978	\$ 41,064	\$ 51,042	\$ 50,317
Fund balances, ending	\$ 11,045	\$ 41,064	\$ 52,109	\$ 51,712

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ARBREVILLE, 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

	2002		Variance - Favorable (Unfavorable)	2001	
	Budget	Actual		Actual	Budget
Revenues:					
Intergovernmental -					
State government	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	
Contribution from local government	144,158	132,094	(12,064)	136,491	
Fines and Forfeitures	160,000	140,981	(19,019)	159,291	
Interest	1,000	789	(211)	818	
Total revenues	\$ 316,158	\$ 302,864	\$ (13,294)	\$ 316,291	
Expenditures:					
General government -					
Federal	\$ 379,815	\$ 348,580	\$ 31,234	\$ 311,560	
Excess (deficiency) of revenues over expenditures	\$ (23,657)	\$ (45,716)	\$ 16,059	\$ (35,279)	
Other Financing sources (uses):					
Transfers from primary government	250,000	250,000	-	250,000	
Excess (deficiency) of revenues and other resources over expenditures and other uses	\$ (1,797)	\$ 7,867	\$ 10,664	\$ 28,212	
Fund balance, beginning	\$ 81,978	\$ 81,978	-	\$ 81,978	
Fund balance, ending	\$ 81,221	\$ 73,945	\$ 10,074	\$ 10,211	

See Notes to Financial Statements.

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

Table E-4

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

	2002	2001
Revenues:		
Taxes -		
Hotels and Rooms	\$ 20,990	\$ 24,070
Interest	605	(1,451)
Miscellaneous	<u>284</u>	<u>100</u>
Total Sales Revenue	<u>\$ 26,879</u>	<u>\$ 24,070</u>
Expenditures:		
Culture and recreation	<u>\$ 25,535</u>	<u>\$ 22,904</u>
Excess / (Deficiency) of revenues over expenditures	\$ (1,457)	\$ 3,166
Fund balance, beginning	<u>41,064</u>	<u>38,791</u>
Fund balance, ending	<u>\$ 40,607</u>	<u>\$ 41,956</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**

Verizon Parish Police Jury
Abbeville, Louisiana

We have audited the general purpose financial statements of the Verizon 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 these 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 used 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 on Item #02-01.

Verizon 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 conditions described above is a material weakness.

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

Baughman, Beck, Lewis & Franks L.L.P.

Abbeville, Louisiana
June 4, 2003



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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE BY ACCREDITANCE WITH OMB CIRCULAR A-133**

Vermilion Parish Police Jury
Abbeville, Louisiana

Compliance

We have audited the compliance of Vermilion Parish Police Jury with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2001. The Jury's major federal programs are identified in the summary of audited financial section of the accompanying schedule of findings and questionnaire results. 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 present 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, "Audit of State, Local Government 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 noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program material. 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, 2001.

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 conducted 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 the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce at 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 are capable to be material weaknesses.

This report is intended for the information of the Jury, management, federal auditing agencies and peer-review 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.

James A. Koch, March 1999, W.W.

Abbeville, Louisiana
June 4, 2000

VERMILION PARISH POLICE JURY
ABELVILLE, LOUISIANA

SCHEDULE OF FRAUDS 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-133.

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 control was disclosed 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 (CPDA # 16.544);
 - Community Development Block Grant (CPDA # 16.223);
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.

VERMELION PARISH POLICE JURY
ANNVILLE, 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.

03-01: Incorrect 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 year 2002 had occurred. This overpayment resulted for various reasons, including changes in participant enrollment not being properly made, credit not being received for participants with changes in coverage and payment by the party 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 next bill for the month. A log should be kept and each change request listed. Each entry 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 results. If credit is not received on the subsequent billing statement and the request was submitted to the insurance company directly, an immediate follow up on the request should be done.

It is further recommended that the Jury begin paying the premium bill 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 issuance 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 logbook 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 start to finish.

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.

VERMILLION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

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

I. Internal Control and Compliance Material on the Financial Statements

490-40) Reportable Condition: General Fixed Assets

Finding: During our audit of procedures involving general fixed assets, it was determined that completed listings for a significant portion of the general fixed assets as of December 31, 2002, were not available until June 2002. 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 2002.

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

Recommendation: It is my recommendation that the Jury ensure that an inventory be made 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 unaccounted 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 occur.

Response: The current Police Jury procedure calls 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 audit procedures over general fixed assets we noted that physical inventories of fixed assets were done prior to our beginning field work and updated inventory listings of were readily available when requested. Our audit indicates these inventory reports revealed no significant exceptions in the current year.

II. Internal Control and Compliance Material on Federal awards

1.5. Department of Health and Human Services

Head Staff - CFRA, Staff

491-41 Compliance: Reporting

Finding: During our review of the financial status report, it was noted that the report for the period ending June 30, 2001 and the final report for September 30, 2001 were not filed in a timely manner. The June 30 financial status report was filed on January 8, 2002. However, as of the date of this report the financial status report for September 30, 2001 (final report) remains to be filed.

VERMILLION PARISH POLICE JURY
ABBREVILLE, LOUISIANA

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

Case: The Jury anticipated 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, 2002 be filed as required for the period July 1, to September 30, 2001 representing activity for the un-liquidated 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 functions transferred 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, not all status forms were completed and forwarded.

Corrective Action: The Vermilion Parish Police Jury Administrative Office will complete 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 II Tenant Based Charter - CSDA #18,812, 14,821

004-45: Repairable Condition - Allowable Costs - Incorrect computation of housing assistance and utility assistance payments.

Finding: During our review of individual files it was noted that some of the housing assistance payments (HAP) were incorrectly computed in accordance with HUD's Manual PBH 99-15 "Mengel Rule" (issued 8/1/99). In particular it was noted that line (12) of Form 5005B always contained the current voucher payment standard even when the lease was a new lease, new administrative entry. According to the "mengel rule" set forth in PBH 99-15, the HAP payment should be the lesser of: (1) the payment standard minus the total tenant payment; 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 always used the standard payment amount even when the amount resulted in a higher HAP. As a result, the tenant paid a smaller amount of the total rent than would otherwise be required, with the Section II funding absorbing the difference.

At December 31, 2002, total unallowable costs associated with the error cited above was computed to be approximately \$31,200 for the period January 1 to June 30, 2001. In addition the 2000 questioned cost of \$31,135 was to be handled on the 2001 year end settlement. In the second half of the year 2001, the Jury obtained the services of a consultant to administer the Section II 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 these questioned costs in 2001. HUD officials made this determination in light of the fact that the program was being taken over by the Vermilion Housing Authority and that the Jury had made a good faith effort to correct the error.

VERMILLION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 2000

Section 8 Tenant-Based Cluster - CTHA #14,837,14,835

#11-60 Reportable Condition: Allowable Costs - Incorrect computation of housing assistance and utility assistance payments. (Nonfinal)

Cause: Personnel did not appear to be properly trained in application of the "original rule" and how housing assistance payments were to be computed using the "revised" Form 5009 above the merger of the certificate and voucher programs.

Recommendation: Since the Jury relinquished the program to the Beauregard Housing Authority effective January 1, 2002, and the questioned costs were subsequently flagged 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 Beauregard Housing Authority by 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.

#11-61 Compliance: Reporting - Year-end Settlement Statement

Finding: During our examination of the Year End Settlement Form submitted to HUD (Form HUD-52681 L), it was noted that the report was not filed by the deadline as required by HUD. This report was filed in May 2002.

Cause: The Jury relinquished the program to the Beauregard Housing Authority effective January 1, 2002. Remaining Jury personnel were not familiar with the reporting requirements of the Section 8 program.

Recommendation: Since the Jury relinquished the program to the Beauregard Housing Authority effective January 1, 2002, 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 unused allocation.

Corrective Action: N/A

Current Status - Finding no longer applicable.

Schedule L-2
(Continued)

VERMILION PARISH POLICE JURY
ABELVILLE, 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.

VERMELION PARISH POLICE JURY
ABBENVILLE, LOUISIANASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2001

Federal Grants/Pass-Through Grants/Programs At Close Date	CIDA Number	Expenditure
U.S. Department of HHS		
Passes Through State Department of Administration: Community Development Block Grant / State Program	14.211	\$ 1,011,761.
U.S. Department of Transportation and Development		
Passes Through State Department of Transportation and Development: Public Transportation for Non-Urbanized Areas	20.209	\$ 135,286.
Federal Emergency Management Agency		
Passes Through State Office of Emergency Preparedness: Public Assistance Grants Terrorism/Consequence Management Preparedness Assistance	\$2,544 \$3,912	\$ 1,871,004 7,588. _____ \$ 1,878,492.
Total Federal Awards		

VERMILLION PARISH POLICY PARTY
ABBEVILLE, LOUISIANA

NOTE TO SCHEDULE H 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 Policy Party and is presented on the modified accrual basis of accounting.



VERMILION PARISH POLICE JURY

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MANAGEMENT'S CORRECTIVE ACTION PLAN

Year Ended December 31, 2002

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

A. Summary of Auditor's Results

The following summarizes the auditor's results in accordance with OMB Circular A-133.

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 impenable 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 an instance of noncompliance that are required to be reported under Government Audited Financials, but are nonaudited material to the financial statements of the Vermilion Parish Police Jury.
4. No impenable 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 related 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 (CPDA # 83,544)
 - Community Development Block Grant (CPDA # 14,228)
8. \$200,000 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
MANAGEMENT'S CORRECTIVE ACTION PLAN
Year Ended December 31, 2002

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

D. 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 payment by the jury of incorrect premiums.

Recommendation: It is our recommendation that the jury designated 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 cutoff 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 results. 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 listed on the monthly statement as opposed to internally generated reports. When the insurance company issues credit for changes they simply deduct them the next month's bill and payment of differing amounts will complicate the tracking of issuance of proper credit considerably.

Response: Owner with finding.

Corrective Action: The administrative office is currently developing a system to track the monthly health insurance premium payments and changes. A flowlog 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 of payment of the premium amounts will be schooled in the tracking and monitoring of the changes. This is not 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-133.

Section III - Management Letter

The audit report did not include a management letter.

Michael J. Brouard

Responsible party: Michael J. Brouard, Secretary-Treasurer