#### EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION

STATEMENT OF GENERAL LONG-TERM DEBT

### JUNE 30, 1996

Evangeline Parish Police Jury Maintenance Facility Total

Amount Available And To Be Provided

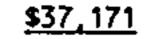
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For The Retirement Of General Long-Term Debt

Amount to be Provided From General Revenue For Retirement of Note Principal to Evangeline Parish Police Jury

<u>\$37,171</u>



Total Available and to be Provided	<u>\$37,171</u>	<u>\$37,171</u>
<u>General Long-Term Debt Payable</u>		
\$100,000 Principal of note to Evangeline		
Parish Police Jury, 10 Year Maturity,		
5% Interest Rate, Dated January 6, 1989,		
to Mature February 6, 1999	<u>\$37,171</u>	<u>\$37,171</u>
Total General Long-Term Debt Payable	<u>\$37, 171</u>	<u>\$37,171</u>

# MICHAEL W. JOHNSON

Certified Public Accountant

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MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

MEMBER SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable President and Commission Members Evangeline Parish Solid Waste Disposal Commission Ville Platte, Louisiana

I have audited the accompanying general purpose financial statements of Evangeline Parish Solid Waste Disposal Commission, a component unit of Evangeline Parish Police Jury for the year ended June 30, 1996, and have issued my report thereon dated December 5, 1996.

I conducted my audit in accordance with generally accepted auditing standards, <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Evangeline Parish Solid Waste Disposal Commission is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become

inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

This report is intended for the information of the management, the Commission members, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Wichael W. Johnson

Michael W. Johnson Certified Public Accountant

Eunice, Louisiana December 5, 1996

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## NDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the President and Commission Members Evangeline Parish Solid Waste Disposal Commission Ville Platte, Louisiana

I have audited the general purpose financial statements of the Evangeline Parish Solid Waste Disposal Commission, a component unit of the Evangeline Parish Police Jury, as of and for the year ended June 30, 1996, and have issued my report thereon dated December 5, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Evangeline Parish Solid Waste Disposal Commission is the responsibility of the Evangeline Parish Solid Waste Disposal Commission's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Evangeline Parish Solid Waste Disposal Commission's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under <u>Government Auditing Stan-</u> <u>dards</u>.

This report is intended for the information of management, the commission members, and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

Michael W. Johnson

Michael W. Johnson Certified Public Accountant

Eunice, Louisiana December 5, 1996

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#### NOTE B - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

			Improvements Other Than		
	<u>Total</u>	Land	Buildings	<u>Buildings</u>	Equipment
<u>General Fixed Assets</u> Beginning of Year	\$924,104	\$54,385	\$344,819	\$207,367	\$317,533
Additions					
Improvements	1,084			1,084	
Equipment	44,355			<u> </u>	44_355
Total Additions	<u>\$ 45,439</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 1,084</u>	<u>\$ 44,355</u>
Total Beginning Balance an	d				
Additions	\$969,543	\$54,385	\$344,819	\$208,451	<b>\$361,888</b>

Deductions	-0-	-0		0	-0
<u>General Fixed Assets</u> End of Year	<u>\$969,543</u>	<u>\$54,385</u>	<u>\$344,819</u>	<u>\$208,451</u>	<u>\$361,888</u>

#### NOTE C - CHANGES IN LONG-TERM DEBT

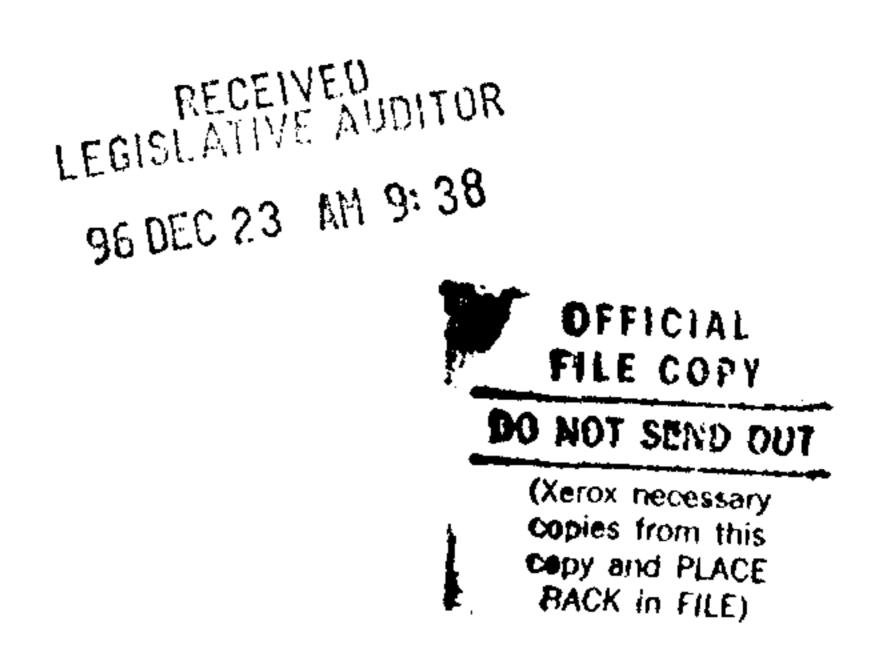
Certificates of Indebtedness, Series 1990	General <u>Obligation</u>
•	6126 000
Balance July 1, 1996	\$126,000
Payments During Year	126,000
Balance, June 30, 1996	<u>\$0-</u>
Note to Evangeline Parish Police Jury	
Balance, July 1, 1996	\$ 47,078

Payments During Year	9,907
Balance, June 30, 1996	<u>\$ 37,171</u>

Certificates of Indebtedness, Series 1990 is comprised of the following outstanding issues at June 30, 1996:

\$126,000 of Certificates of Indebtedness, Series 1990, of the Evangeline Parish Solid Waste Disposal Commission District, State of Louisiana dated January 15, 1990, bearing interest at the rate of 7 3/4% per annum payable semi-annually. This

# certificate was paid out in fiscal year June 30, 1996.



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### EVANGELINE PARISH SOLID WASTE

DISPOSAL COMMISSION, STATE OF LOUISIANA

ANNUAL FINANCIAL REPORT

JUNE 30, 1996

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

Pelease Date JAN 2.9 1997

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MEMBER SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

#### INDEPENDENT AUDITORS' REPORT

To the President and Commission Members Evangeline Parish Solid Waste Disposal Commission Ville Platte, Louisiana

I have audited the accompanying general purpose financial statements of the Evangeline Parish Solid Waste Disposal Commission, a component unit of the Evangeline Parish Police Jury, as of and for the year ended June 30, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the Evangeline Parish Solid Waste Disposal Commission's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement tation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Evangeline Parish Solid Waste Disposal Commission, as of June 30, 1996, and the results of its operations in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combin-ing and individual fund and account group financial statements and

schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Evangeline Parish Solid Waste Disposal Commission. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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Michael W. Jakason

Michael W. Johnson Certified Public Accountant

Eunice, Louisiana December 5, 1996

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## COMPONENT UNIT FINANCIAL STATEMENTS

(Combined Statements - Overview)

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### EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION

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#### COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

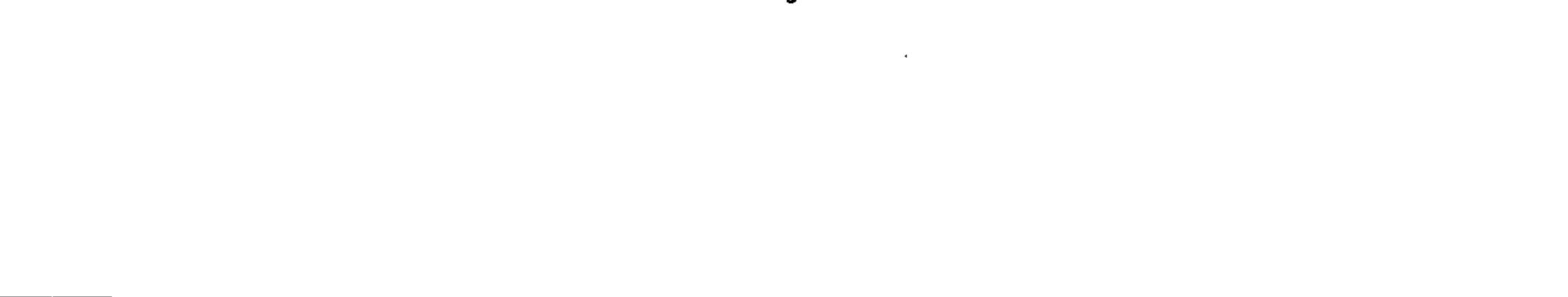
#### JUNE 30, 1996

#### GOVERNMENTAL FUND

		•	
	<u> </u>	ACCOUNT	GROUPS
	GENERAL	GENERAL FIXED	LONG-TERM DEBT
<u>ASSETS</u>			
Cash on Deposit	\$310,556	\$	\$
Accrued Interest	389		
Security Deposits	375		
Fixed Assets		969,543	
Amount to be Provided From General Fund		·	
Fund For Retirement of Note Principal			
to Evangeline Parish Police Jury		<u> </u>	37,171
TOTAL ASSETS	<u>\$311,320</u>	<u>\$969,543</u>	<u>\$37,171</u>

#### LIABILITIES AND FUND EQUITY Liabilities: Accounts Payable \$128,596 \$ \$ Evangeline Parish Police Jury 37,171 TOTAL LIABILITIES <u>\$128,596</u> <u>\$ -0-</u> <u>\$37,171</u> Fund Equity: Investments in General Fixed Assets \$969,543 \$ \$ Fund Balance: Unreserved-Undesignated 182,724 Total Fund Balance <u>\$ -0-</u> \$182,724 <u>\$ -0-</u> Total Fund Equity <u>\$182,724</u> <u>\$969,543</u> <u>\$ -0-</u> TOTAL LIABILITIES AND FUND EQUITY <u>\$311,320</u> <u>\$969,543</u> <u>\$37,171</u>

The accompanying notes are an integral part of this statement.



## EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPE FOR THE YEAR ENDED JUNE 30, 1996

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REVENUES:	<u>GENERAL</u>
Taxes Site Charges Rent Interest Miscellaneous Total Revenues	\$1,656,406 11,995 9,564 9,289 <u>4,755</u> <u>\$1,692,009</u>
<u>EXPENDITURES:</u> Current Operating	\$1,537,471

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Capital Outlay Debt Service Total Expenditures	45,439 <u>142,883</u> \$1,725,793
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$( 33,784)
FUND BALANCE, BEGINNING OF YEAR	<u>216,508</u>
FUND BALANCE, END OF YEAR	<u>\$ 182,724</u>

# The accompanying notes are an integral part of this statement.

## EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL-GENERAL FUND FOR THE YEAR ENDED JUNE 30, 1996

	<u>Budget</u>	<u>Actual</u>
<u>REVENUES:</u>		
Taxes	\$1,640,000	\$1,656,406
Site Charges	12,700	11,995
Rent	10,400	9,564
Interest	7,200	9,289
Miscellaneous	2,200	4,755
Total Revenues	\$1,672,500	\$1,692,009

EXPENI	)ITUR	ES:

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Current Operating Debt Service Capital Outlay	\$1,526,305 144,500 <u>42,600</u>	\$1,537,471 142,883 45,439
Total Expenditures	\$1,713,405	\$1,725,793
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$( 40,905)</u>	\$( 33,784)
FUND BALANCE, BEGINNING OF YEAR		216,508
FUND BALANCE, END OF YEAR		<u>\$ 182,724</u>

# The accompanying notes are an integral part of this statement.

In planning and performing our audit of the general purpose financial statements of the Evangeline Parish Solid Waste Disposal Commission, for the year ended June 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

- Finding: The segregation of duties is inadequate to provide effective internal control.
- Cause: The condition is due to economic and space limitations.

Recommendation: No action is recommended.

Management's Response: We concur in the finding.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe none of the reportable conditions described above is a

## material weakness.

### 3. Fixed Assets and Long-Term Liabilities

Fixed Assets used in governmental fund operations (General Fixed Assets) are accounted for in the general fixed assets account group, rather than in governmental funds. Public Domain ("Infrastructure") general fixed assets consisting of certain improvements other than buildings, including dumpster site improvements and ramps and facilities at dumpster sites, and leasehold improvements to the commission office, are capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the governmental fund.

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

- 4. <u>Budgets and Budgetary Accounting</u> The Commission follows these procedures in establishing the budgetary data reflected in these financial statements:
  - a. The Commission manager meets with the Budget and Finance Committee to draw up the budget, before the beginning of the new year. At the Budget Committee meeting they recommend that the commission accept the budget presented to them. If there are no objections, it is then moved and seconded that they accept the recommendations of the Budget and Finance Committee. The Commission voted to accept the budget as presented at their June 11, 1995 meeting.
  - b. All Budgetary appropriations lapse at the end of each fiscal year.

Note Payable to the Evangeline Parish Police Jury is comprised of the following at June 30, 1996:

Note Payable dated January 6, 1989, for the amount of \$100,000, maturing at February 6, 1999 and bearing interest at the rate of 5% per annum. The balance outstanding at June 30, 1996 is \$37,171. The note is secured by collateral of a 5.377 acre tract of land with buildings and improvements.

The annual requirements to amortize debt outstanding as of June 30, are as follows:

## ANNUAL REQUIREMENTS TO AMORTIZE NOTES PAYABLE TO EVANGELINE PARISH POLICE JURY JUNE 30, 1996

Year Ending <u>June 30,</u>	General <u>Obligation</u>
1997	\$10,373
1998	10,901
1999	<u>15,897</u>
	<u>\$37,171</u>

#### NOTE D - RETIREMENT COMMITMENTS

As of January 1, 1991, all eligible employees of the Solid Waste Commission became members of the State Parochial Employees Retirement System. Contributions to the system are made by both employees and the commission as a percentage of salaries. Future deficits in the system will be financed by the state and the commission will have no further liability to the system, except current contributions. Data concerning the actual status of the system is not available. The Commission contributed \$12,518 on wages of \$163,604 during the fiscal year ended June 30, 1996.

## NOTE E - SCHEDULE OF COMPENSATION PAID TO COMMISSIONERS:

	Travel	<u>Salary</u>	<u>Total</u>
NAME OF COMMISSIONER			
Al Ardoin	<b>\$</b> 193	\$ 2,400	\$ 2,593
Luther Dardeau	31	400	431
Curley Dossman		2,400	2,400
Howard Dupre		2,400	2,400
Leon Estes	560	2,400	2,960
Dillard Fontenot	218	2,400	2,618
Roy Fontenot		2,400	2,400
Gloria Frank		2,400	2,400
Edward Johnson	385	2,400	2,785
John Deshotel	482	2,400	2,882
Lionel Manuel	128	2,400	2,528
Carol O'Connor	24	600	624
Verbis Fontenot	127	-0-	127
J. Dowell Deshotel	122	2,000	2,122
Roy L. Johnson	146	2,000	2,146
Jake Dupuis	26	400	426
Total	<u>\$2,442</u>	<u>\$29,400</u>	<u>\$31,842</u>

### NOTE F - CASH

The Evangeline Parish Solid Waste Disposal Commission's cash deposits with Citizens's Bank of Ville Platte, LA totaled \$310,556 per bank confirmation on the balance sheet date of June 30, 1996. These deposits were fully insured and collateralized at that date as follows:

FDIC Insurance	\$100,000
Cash Collateralized	245,000
Total Insurance and	
Collateral	<u>\$345,000</u>

NOTE G - LITIGATION

The Commission does not have any pending or threatened litigation as of June 30, 1996.

## GENERAL FUND

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

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## EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION GENERAL FUND SCHEDULE OF OPERATING EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL FOR THE YEAR ENDED JUNE 30, 1996, WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 1996

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	<u>Budget</u>	<u>Actual</u>
<u>General and Administrative</u>	* ***	
Salaries and Wages	\$ 50,100	\$ 48,928
Commissioner Salaries	28,800	29,400
Advertising	1,500	1,113
Truck Allowance	6,800	6,750
Dues, Subscriptions and Registrations	2,600	2,293
Fringe Benefits	10,000	9,111
Legal and Accounting	15,000	14,395
Office Supplies	5,500	7,555
Professional Fees	4,300	2,345
Repairs and Maintenance	7,500	10,772
Operating Supplies	10,000	10,836
Telephone	10,000	9,828
Travel	11,000	10,726
Utilities	5,200	4,996
Insurance	61,000	49,315
Meals - Entertainment	2,500	2,330
Miscellaneous	3,000	3,345
Recycling Expense	10,000	11,476
Service Contract - Residential	766,000	766,341
Service Contract - Commercial	56,000	56,092
Closing of Dump Sites and Landfills	17,000	18,100
White Good Removal	4,800	-0-
Debt Service	144,500	142,883
Capital Outlay	3,000	1,084
Contingency-Landfill Escrow	45,000	50,300
Total	\$1,281,100	<u>\$1.270.314</u>
<u>Ville Platte Site</u>		
Wages	\$ 36,000	\$ 52,236
Fringe Benefits	8,000	7,570
Service Contract - Collection and	• , • • •	, <b>,</b>
Roll-offs	67,000	60,435
Repairs and Maintenance	17,200	22,715
Operating Supplies	3,500	2,546
Tire Disposal	3,500	2,345
Telephone	1,300	788
Utilities	1,000	572
Capital Outlay	20,000	-0-
Total	\$ 157,500	<u>\$ 149,207</u>
IULAL	<u>v 107,000</u>	<u>Y</u>

## (Continued)

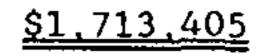
## EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION GENERAL FUND SCHEDULE OF OPERATING EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL FOR THE YEAR ENDED JUNE 30, 1996

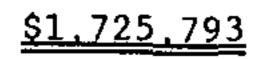
(Continued)

	<u>Budget</u>	<u>Actual</u>
<u>Bașile Site:</u>		
Wages	\$ 24,500	\$ 24,358
Fringe Benefits	3,700	3,285
Service Contract-Collection and		5,205
Roll-Offs	7,500	7,015
Repairs and Maintenance	800	1,105
Operating Supplies	1,500	2,295
Telephone	750	557
Utilities	900	740
Total	\$ 39,650	\$ 39,355
	<u>v                                    </u>	<u>v</u>
<u>Pine Prairie Site</u>		
Salaries and Wages	\$ 23,600	\$ 23,906
Fringe Benefits	3,820	3,563
Service Contract-Collection	``````````````````````````````````````	<b>,</b> -
and Roll-Offs	20,000	22,410
Repairs and Maintenance	3,500	. 85
Operating Supplies	1,700	2,336
Telephone	750	557
Utilities	900	
Total	<u>\$ 54,270</u>	\$ 53,516
<u>Limb Crew</u>		
Wages	¢ 50.000	6 20 1/F
	\$ 50,900 15,000	\$ 38,165
Truck, Gas and Maintenance	15,000	19,487
Fringe Benefits Operating Supplies	7,000	5,317
Operating Supplies Chipper Repairs and Maintenance	5,400	8,412
Telephone	3,500	17,633
Capital Outlay	1,550	1,506
Total	<u> </u>	<u>39,797</u>
IVCAL	<u>3 30, 770</u>	<u>\$ 130,317</u>
<u>Roll-Off Service</u>		
Salaries & Wages	\$ 37,635	\$ 35,782
Fringe Benefits	5,700	5,342
Repairs and Maintenance	7,700	11,802
Shop Expense	2,200	7,778
Truck, Fuel, Oil and Tires	23,900	16,991
Telephone	800	831
Capital Outlay	4,600	4,558
Total	<u>\$ 82,535</u>	\$ 83,084

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## Total Operating Expenditures





## GENERAL LONG TERM DEBT ACCOUNT GROUP

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To account for unmatured principal amounts on General Long-Term debt expected to be financed from governmental type funds. Payment of maturing obligations including interest, are accounted for in the General Fund.

#### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are presented in conformity with generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies affecting their presentation.

1. <u>Reporting Entity</u>

This report includes all of the funds and account groups of the Commission. It includes all activities considered to be part of (controlled by or dependent on) the Commission.

2. <u>Basis of Accounting</u>

The accounts of the Evangeline Parish Solid Waste Disposal Commission are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Sales taxes are recognized as revenue when in the hands of intermediary collecting governments.

Expenditures are recognized when the related fund liability is incurred.

### GOVERNMENTAL FUNDS

General Fund - The General Fund is the General Operating Fund of the Commission. It is used to account for all Financial Resources except those required to be accounted for in another fund. The principal revenue of the commission comes from proceeds of a 1% sales and use tax election held on November 6, 1984.