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ST. LANDRY PARISH POLICE JURY
Opelousas, Louisiana

Financial Report

Year Ended December 31, 1995

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Release Date 8-28-96

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

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Management Letter

The Members of the Police Jury
St. Landry Parish Police Jury
Opelousas, Louisiana

Gentlemen:

In planning and performing our audit of the financial statements of the St. Landry Parish Police Jury for the year ended December 31, 1995, we considered the Entity's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters we previously reported on the Entity's internal control structure in our report dated May 14, 1996. This letter does not affect our report dated May 14, 1996, on the financial statements of the St. Landry Parish Police Jury.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Police Jury personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

Darnall, Sikes, Kolder, Frederick & Rainey

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

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MEMORANDUM

Bid Compliance

Requirement:

In accordance with R.S. 38:2212, Public Bid Law, a public entity shall obtain bids for all purchases of any materials or supplies exceeding the sum of ten thousand (\$10,000) dollars.

Finding:

The Police Jury entered into a contract, via the bid process, with a vendor to provide fuel over a six month period. An instance was noted whereby the vendor charged the Police Jury for fuel in excess of the agreed upon bid price during the contract period.

Recommendation:

The purchasing agent should be made aware of bid quotes to ensure purchase orders are completed using rates obtain from bids. The purchase orders will then be compared to the invoice received to verify the amount charged by the vendor agrees with the bid previously accepted by the Police Jury.

Budget Variance

Requirement:

The Police Jury is required under the Local Budget Act (R.S. 39.1310) to amend adopted budgets for the general and all special revenue funds when:

(1) Total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent or more.

(2) Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more.

Finding:

Certain Special Revenue Funds actual expenditures exceeded the budgeted expenditures by greater than the five percent allowance allowed by law.

Recommendation:

The Police Jury should monitor variances between the budgeted expenditures and actual expenditures and revise the budgeted figures as deemed necessary.

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Independent Auditor's Report

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The Members of the Police Jury
St. Landry Parish
Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1995, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of St. Landry Parish Police Jury. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above include the financial activities of the primary government and five component units for which the Police Jury maintains financial records. Financial activities of other component units that form the reporting entity are not included.

In our opinion, because of the effects of the matters discussed in the preceding paragraph, the general purpose financial statements referred to above do not present fairly, in conformity with generally accepted accounting principles, the financial position or the results of operations of the St. Landry Parish Police Jury as of and for the year ended December 31, 1995.

In accordance with Government Auditing Standards, we have also issued a report dated May 14, 1996, on our consideration of the St. Landry Parish Police Jury's internal control structure and a report dated May 14, 1996, on its compliance with laws and regulations.

MEMBER OF
AMERICAN INSTITUTE OF
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Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying general purpose financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the St. Landry Parish Police Jury. As discussed in the third and fourth paragraphs above, the general purpose financial statements do not present fairly, in conformity with generally accepted accounting principles, the financial position of the St. Landry Parish Police Jury as of December 31, 1995, or the results of its operations for the year then ended. Similarly, we are unable to express, and do not express, an opinion on the accompanying financial information listed as "Supplemental Information" in the table of contents.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Eunice, Louisiana
May 14, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

ST. LANDRY PARISH POLICE JURY

Combined Balance Sheet - All Fund Types, Account Groups, and Discretely Reported Component Units
December 31, 1995

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS				
Cash and interest-bearing deposits	\$ 870,121	\$1,784,936	\$401,528	\$24,733
Receivables	880,182	1,183,193	514,024	42,779
Due from other funds	160,814	13,823	28,581	12,013
Due from component units	30,015	20,534	-	-
Advances to other funds	-	165,675	-	-
Land, buildings, equipment and improvements	-	-	-	-
Other debits:				
Amount available in debt service funds	-	-	-	-
Amount to be provided for general long-term obligations	-	-	-	-
Total assets and other debits	\$1,941,132	\$3,168,161	\$944,133	\$79,525
	=====	=====	=====	=====
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$ 43,268	\$ 163,252	\$ 14,417	\$41,355
Due to other funds	44,170	110,116	51,070	6,989
Due to primary government	-	-	-	-
Advances from other funds	165,675	-	-	-
Due to other governments	-	-	-	-
Deferred revenue	-	-	21,490	-
Special assessments payable	-	-	-	-
Estimated liabilities for claims and judgements	-	-	-	-
Compensated absences	-	-	-	-
Bonds payable	-	-	-	-
Total liabilities	253,113	273,368	86,977	48,344
	=====	=====	=====	=====
Fund equity and other credits:				
Investment in general fixed assets	-	-	-	-
Fund balances -				
Reserved for advances	-	165,675	-	-
Reserved for courthouse security	176	-	-	-
Reserved for prisoner expense and jury and witness fees	99,705	-	-	-
Reserved for judicial expenses	60,091	-	-	-
Reserved for debt service	-	-	857,156	-
Unreserved - undesignated	1,528,047	2,729,118	-	31,181
Total fund equity and other credits	1,688,019	2,894,793	857,156	31,181
	=====	=====	=====	=====
Total liabilities, equity and other credits	\$1,941,132	\$3,168,161	\$944,133	\$79,525
	=====	=====	=====	=====

Fiduciary Fund Type Agency	Account Groups		Total (Memorandum Only) Primary Government	Component Units	Total (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations			
\$3,872	\$ -	\$ -	\$ 3,085,190	\$ 48,813	\$ 3,134,003
2,380	-	-	2,622,558	273,552	2,896,110
-	-	-	215,231	-	215,231
-	-	-	50,549	-	50,549
-	-	-	165,675	-	165,675
-	10,139,897	1,591,704	11,731,601	1,591,704	11,731,601
-	-	857,156	857,156	50,646	907,802
-	-	1,636,117	1,636,117	104,354	1,740,471
<u>\$6,252</u>	<u>\$10,139,897</u>	<u>\$4,084,977</u>	<u>\$20,364,077</u>	<u>\$2,069,069</u>	<u>\$20,841,442</u>
=====	=====	=====	=====	=====	=====
\$ 986	\$ -	\$ -	\$ 263,278	\$179,768	\$ 443,046
2,886	-	-	215,231	-	215,231
-	-	-	-	50,549	50,549
-	-	-	165,675	-	165,675
2,380	-	-	2,380	-	2,380
-	-	-	21,490	324	21,814
-	-	47,076	47,076	-	47,076
-	-	373,138	373,138	-	373,138
-	-	49,059	49,059	-	49,059
-	-	2,024,000	2,024,000	155,000	2,179,000
<u>6,252</u>	<u>-</u>	<u>2,493,273</u>	<u>3,161,327</u>	<u>385,641</u>	<u>3,546,968</u>
-	10,139,897	-	10,139,897	1,591,704	11,731,601
-	-	-	165,675	-	165,675
-	-	-	176	-	176
-	-	-	99,705	-	99,705
-	-	-	60,091	-	60,091
-	-	-	857,156	50,646	907,802
-	-	-	4,288,346	41,078	4,329,424
-	<u>10,139,897</u>	<u>-</u>	<u>15,611,046</u>	<u>1,683,428</u>	<u>17,294,474</u>
<u>\$6,252</u>	<u>\$10,139,897</u>	<u>\$2,493,273</u>	<u>\$18,772,373</u>	<u>\$2,069,069</u>	<u>\$20,841,442</u>
=====	=====	=====	=====	=====	=====

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH POLICE JURY

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
All Governmental Fund Types and Discretely Reported Component Units
Year Ended December 31, 1995

	General	Special Revenue	Debt Service	Capital Projects	Total (Memorandum Only) Primary Government	Component Units	Total (Memorandum Only) Reporting Entity
Revenues:							
Ad valorem taxes	\$ 613,525	\$ 937,525	\$466,953	\$ -	\$2,018,003	\$ 75,367	\$ 2,093,370
Alcohol tax	16,827	-	-	-	16,827	-	16,827
Special assessments	-	-	13,969	-	13,969	-	13,969
Licenses and permits	178,290	-	-	-	178,290	-	178,290
Intergovernmental revenues -							
Federal grants	-	-	-	507,915	507,915	-	5,811,299
State grants:							
Parish transportation funds	-	713,951	-	-	713,951	-	713,951
State revenue sharing (net)	100,305	174,924	-	-	275,229	-	275,229
Severance tax	445,910	-	-	-	445,910	-	445,910
2% fire insurance rebate	245,333	-	-	-	245,333	-	245,333
Video poker	182,292	-	-	-	182,292	-	182,292
Rents and leases	18,218	-	-	-	18,218	-	18,218
Fees, charges and commissions for services	39,139	-	-	-	39,139	-	39,139
Fines and forfeits	301,907	3,366	-	-	305,273	15,170	54,309
Use of money and property	90,717	105,100	7,978	549	204,344	215,668	520,941
Other revenues	319,537	66,136	-	-	385,673	1,119	205,463
Total revenues	<u>2,552,000</u>	<u>2,001,002</u>	<u>488,900</u>	<u>508,464</u>	<u>5,550,366</u>	<u>5,625,029</u>	<u>11,175,395</u>
Expenditures:							
Current -							
General government:							
Legislative	176,880	-	19,875	-	196,755	-	196,755
Judicial	1,136,043	4,350	-	-	1,140,393	207,403	1,347,796
Elections	51,680	-	-	-	51,680	-	51,680
Finance and administrative	127,259	135,008	-	-	262,267	1,015,391	1,277,658
Other	424,813	-	-	-	424,813	-	424,813
Public safety	294,564	201,991	-	-	496,555	67,636	564,191
Public works	4,561	996,529	-	515,277	1,516,367	-	1,516,367
Health and welfare	-	555,343	-	-	555,343	-	556,895
Education	-	-	-	-	-	1,552	4,289,806
Economic development and assistance	29,238	-	-	-	29,238	3,400	32,638
Debt service -							
Principal	-	-	233,259	-	233,259	5,000	238,259
Interest	-	-	123,245	-	123,245	11,551	134,796
Total expenditures	<u>2,245,038</u>	<u>1,893,221</u>	<u>376,379</u>	<u>515,277</u>	<u>5,029,915</u>	<u>5,601,739</u>	<u>10,631,654</u>
Excess (deficiency) of revenues over expenditures	<u>306,962</u>	<u>107,781</u>	<u>112,521</u>	<u>(6,813)</u>	<u>520,451</u>	<u>23,290</u>	<u>543,741</u>

(Continued)

Other financing sources (uses):								
Administrative fees	50,904	(48,786)	-	-	2,118	(2,118)	-	-
Operating transfers in	-	146,744	17,365	-	164,109	-	-	-
Operating transfers out	-	(164,109)	-	-	(164,109)	-	-	-
Total other financing sources (uses)	<u>50,904</u>	<u>(66,151)</u>	<u>17,365</u>	<u>-</u>	<u>2,118</u>	<u>(2,118)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	357,866	41,630	129,886	(6,813)	522,569	21,172	543,741	
Fund balances, beginning	<u>1,330,153</u>	<u>2,853,163</u>	<u>727,270</u>	<u>37,994</u>	<u>4,948,580</u>	<u>70,552</u>	<u>5,019,132</u>	
Fund balances, ending	<u>\$1,688,019</u>	<u>\$2,894,793</u>	<u>\$857,156</u>	<u>\$ 31,181</u>	<u>\$5,471,149</u>	<u>\$ 91,724</u>	<u>\$ 5,562,873</u>	

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH POLICE JURY

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget (GAAP Basis) and Actual -
General and Certain Special Revenue Funds
Year Ended December 31, 1995

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Ad valorem taxes	\$ 510,000	\$ 613,525	\$ 103,525	\$ 829,536	\$ 915,396	\$ 85,860
Alcohol tax	16,000	16,827	827	-	-	-
Licenses and permits	166,200	178,290	12,090	-	-	-
Intergovernmental revenues - State grants:						
Parish transportation funds	-	-	-	752,678	713,951	(38,727)
State revenue sharing (net)	106,000	100,305	(5,695)	179,760	163,836	(15,924)
Severance tax	470,000	445,910	(24,090)	-	-	-
2% fire insurance rebate	203,000	245,333	42,333	-	-	-
Video poker	-	182,292	182,292	-	-	-
Rents and leases	14,000	18,218	4,218	-	-	-
Fees, charges and commissions for services	33,000	39,139	6,139	-	-	-
Fines and forfeits	29,500	301,907	272,407	-	-	-
Use of money and property	10,000	90,717	80,717	26,868	104,881	78,013
Other revenues	503,300	319,537	(183,763)	3,437	56,136	52,699
Total revenues	<u>2,061,000</u>	<u>2,552,000</u>	<u>491,000</u>	<u>1,792,279</u>	<u>1,954,200</u>	<u>161,921</u>
Expenditures:						
Current -						
General government						
Legislative	162,200	176,880	(14,680)	-	-	-
Judicial	1,135,522	1,136,043	(521)	-	-	-
Elections	69,700	51,680	18,020	-	-	-
Finance and administrative	297,107	127,259	169,848	156,140	135,008	21,132
Other	370,455	424,813	(54,358)	-	-	-
Public safety	233,500	294,564	(61,064)	185,000	201,991	(16,991)
Public works	6,750	4,561	2,189	869,101	988,684	(119,583)
Health and welfare	-	-	-	771,389	555,343	216,046
Economic development and assistance	30,000	29,238	762	-	-	-
Total expenditures	<u>2,305,234</u>	<u>2,245,038</u>	<u>60,196</u>	<u>1,981,630</u>	<u>1,881,026</u>	<u>100,604</u>
Excess (deficiency) of revenues over expenditures	<u>(244,234)</u>	<u>306,962</u>	<u>551,196</u>	<u>(189,351)</u>	<u>73,174</u>	<u>262,525</u>
Other financing sources (uses):						
Administrative fees	43,000	50,904	7,904	(29,353)	(47,297)	(17,944)
Operating transfers in	-	-	-	-	135,248	135,248
Operating transfers out	-	-	-	(23,558)	(134,907)	(111,349)
Total other financing sources (uses)	<u>43,000</u>	<u>50,904</u>	<u>7,904</u>	<u>(52,911)</u>	<u>(46,956)</u>	<u>5,955</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(201,234)</u>	<u>357,866</u>	<u>559,100</u>	<u>(242,262)</u>	<u>26,218</u>	<u>268,480</u>
Fund balances, beginning	<u>1,330,153</u>	<u>1,330,153</u>	<u>-</u>	<u>2,853,163</u>	<u>2,853,163</u>	<u>-</u>
Fund balances, ending	<u>\$1,128,919</u>	<u>\$1,688,019</u>	<u>\$ 559,100</u>	<u>\$2,610,901</u>	<u>\$2,879,381</u>	<u>\$ 268,480</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH POLICE JURY

Combining Balance Sheet - Component Units
Year Ended December 31, 1995

	St. Landry Parish Historical Development	Criminal Court	Job Training Partnership Act	Airport Authority	Agricultural Arena Authority	Fire Protection District No. 6	Total
ASSETS							
Cash	\$ 7,077	\$ 5,787	\$ 1,176	\$ 3,296	\$2,173	\$ 29,304	\$ 48,813
Receivables	3,457	18,613	176,599	-	470	74,413	273,552
Equipment	-	-	1,591,704	-	-	-	1,591,704
Amount available in debt service fund	-	-	-	-	-	50,646	50,646
Amount to be provided for general long-term obligations	-	-	-	-	-	104,354	104,354
Total assets	\$10,534	\$ 24,400	\$1,769,479	\$ 3,296	\$2,643	\$258,717	\$2,069,069
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 177,451	\$ -	\$ -	\$ 2,317	\$ 179,768
Due to primary government	-	42,933	-	5,500	176	1,940	50,549
Deferred revenues	-	-	324	-	-	-	324
Bonds payable	-	-	-	-	-	155,000	155,000
Total liabilities	-	42,933	177,775	5,500	176	159,257	385,641
Fund balances (deficit):							
Investment in general fixed assets	-	-	1,591,704	-	-	-	1,591,704
Reserved for debt service	-	-	-	-	-	50,646	50,646
Unreserved, undesignated	10,534	(18,533)	-	(2,204)	2,467	48,814	41,078
Total fund balances (deficit)	10,534	(18,533)	1,591,704	(2,204)	2,467	99,460	1,683,428
Total liabilities and fund balances	\$10,534	\$ 24,400	\$1,769,479	\$ 3,296	\$2,643	\$258,717	\$2,069,069

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH POLICE JURY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Component Units
Year Ended December 31, 1995

	St. Landry Parish Historical Development	Criminal Court	Job Training Partnership Act	Airport Authority	Agricultural Arena Authority	Fire Protection District No. 6	Total
Revenues:							
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,367	\$ 75,367
Intergovernmental revenues - Federal grants	-	-	5,303,384	-	-	-	5,303,384
Fees, charges and commissions for services	-	-	-	15,170	-	-	15,170
Fines and forfeitures	-	215,668	-	-	-	-	215,668
Use of money and property	-	518	-	-	35	566	1,119
Other revenues	10,534	-	-	-	3,787	-	14,321
Total revenues	<u>10,534</u>	<u>216,186</u>	<u>5,303,384</u>	<u>15,170</u>	<u>3,822</u>	<u>75,933</u>	<u>5,625,029</u>
Expenditures:							
General government - Judicial	-	207,403	-	-	-	-	207,403
Finance and administrative	-	-	1,013,578	-	300	1,513	1,015,391
Public safety	-	-	-	19,636	-	48,000	67,636
Health and welfare	-	-	-	-	-	1,552	1,552
Economic development and assistance	-	-	-	-	3,400	-	3,400
Education	-	-	4,289,806	-	-	-	4,289,806
Debt service: Principal	-	-	-	-	-	5,000	5,000
Interest	-	-	-	-	-	11,551	11,551
Total expenditures	<u>-</u>	<u>207,403</u>	<u>5,303,384</u>	<u>19,636</u>	<u>3,700</u>	<u>67,616</u>	<u>5,601,739</u>
Excess (deficiency) of revenues over expenditures	<u>10,534</u>	<u>8,783</u>	<u>-</u>	<u>(4,466)</u>	<u>122</u>	<u>8,317</u>	<u>23,290</u>
Other financing uses:							
Administrative fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(176)</u>	<u>(1,942)</u>	<u>(2,118)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	10,534	8,783	-	(4,466)	(54)	6,375	21,172
Fund balances (deficit), beginning	<u>-</u>	<u>(27,316)</u>	<u>-</u>	<u>2,262</u>	<u>2,521</u>	<u>93,085</u>	<u>70,552</u>
Fund balances (deficit), ending	<u>\$10,534</u> =====	<u>\$(18,533)</u> =====	<u>\$ -</u> =====	<u>\$(2,204)</u> =====	<u>\$2,467</u> =====	<u>\$ 99,460</u> =====	<u>\$ 91,724</u> =====

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies

The St. Landry Parish Police Jury is the governing authority for St. Landry Parish and is a political subdivision of the State of Louisiana. The Police Jury enacts ordinances, sets policy, and establishes programs in such fields as social welfare, transportation, drainage, industrial inducement, and health services under the provisions of Louisiana Revised Statute 33:1236.

A. The Reporting Entity

As required by generally accepted accounting principles, the financial statements should present St. Landry Parish Police Jury (the primary government) and its component units. The financial statements should include component units which are financially accountable to the Police Jury or the nature and significance of their relationship with the Police Jury.

Based on the above criteria, the Police Jury has determined that the following are component units and should be part of the financial reporting entity:

Tourist Commission
Agricultural Arena Authority
Community Action Agency
Job Training Partnership Act
Bayou Mallet and Plaquemine Gravity Drainage District No. 10
Bayou Plaquemine Gravity Drainage District No. 12
Bellevue and Coulee Croche Gravity Drainage District No. 20
Consolidated Gravity Drainage District No. 1 of Ward 3
Coulee Croche Gravity Drainage District No. 22
East St. Landry Consolidated Gravity Drainage District No. 1
Faquetaique Drainage District No. 1
Gravity Drainage District No. 14
Gravity Drainage District No. 1 of Ward 2
Lawtell Gravity Drainage District No. 11
Prairie Basse Gravity Drainage District No. 15
Fire Protection District No. 1
Fire Protection District No. 2
Fire Protection District No. 4
Fire Protection District No. 6
Fire Protection District No. 7
Road District No. 5 Commission
St. Landry Parish Historical Development Commission

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

St. Landry Parish Airport Authority
The First Hospital Service District
Hospital Service District No. 1
Hospital Service District No. 2
Sewerage District No. 1
Solid Waste Disposal Commission
South St. Landry Library District
Eunice Gravity District No. 9

For financial reporting purposes, the Police Jury has chosen to issue financial statements of the St. Landry Parish Police Jury, primary government, and certain component units whose accounting records are maintained by the Police Jury. The component units included are the Agricultural Arena Authority, Job Training Partnership Act, Fire Protection District No. 6, St. Landry Parish Airport Authority, Twenty-Seventh Judicial District Criminal Court Fund, and the St. Landry Parish Historical Development Commission. These component units are discretely presented in a separate column in the combined financial statements. As such, the accompanying financial statements are not in conformity with generally accepted accounting principles.

B. Fund Accounting

The accounts of the Police Jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. 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. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into five generic fund types and two broad categories as follows:

Governmental Funds -

General Fund

The General Fund is the general operating fund of the Police Jury. It is used to account for all financial resources, except those required to be accounted for in other funds.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds

Capital projects funds are used to account for financial resources to be used for, and the payment of costs related to, the acquisition, construction, or renovation of major capital facilities (other than those financed by proprietary funds).

Fiduciary Fund -

Agency Fund

The agency fund is used to account for assets held by the St. Landry Parish Police Jury as an agent for other governmental units.

C. Basis of Accounting

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

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

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

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. Ad valorem taxes and the related state revenue sharing are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Ad valorem taxes are assessed on a calendar year basis, become due on November 15th of each year, and become delinquent on December 31st. The taxes are generally collected in December of the current year and January and February of the ensuing year. Federal and state grants are recorded when the Police Jury is entitled to the funds. Interest income on investments is recorded as it is earned. Substantially all other revenues are recorded when received.

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

The fiduciary fund is accounted for using the modified accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

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

Encumbrance accounting is not used by the Police Jury.

D. Budget and Budgetary Accounting

The St. Landry Parish Police Jury adopts budgets for the General Fund and certain special revenue funds. The Criminal Court Fund is exempt from the Louisiana Local Government Budget Act. A budget was not adopted for the following special revenue funds: Coroner's Operational Fund, Bayou Bouef and Waxia Drainage District Fund, and Sub-Road 1 of Election District 3 of Ward 1-B Maintenance Fund. Budgets are prepared on a modified accrual basis of accounting.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

The proposed budgets are published in the official journal and made available for public inspection.

The budget must be finally adopted by the Police Jury no later than the last day of the preceding year. The budget should be amended when expenditures in any fund exceed appropriations by 5 percent or more or when actual and projected revenues do not meet appropriated revenues by 5 percent or more.

Operating appropriations, to the extent not expended or encumbered, lapse at year-end. Capital appropriations continue in force until the project is completed or deemed abandoned.

Formal budgetary integration is not employed as a part of the accounting system; however, routine budget comparisons are made prior to expending funds.

E. Cash and Interest Bearing Deposits

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

F. Short-Term Interfund Receivables/Payables

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

G. Allowance for Authorized Changes

Allowance for authorized changes are recorded to reflect authorized changes in assessed ad valorem taxes.

H. Inventory

Inventory items are recorded as expenditures when purchased. There are no significant amounts on hand at year-end.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

I. Advances To/From Other Funds

Noncurrent portions of long-term interfund loans receivables are reported as advances and are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources, and therefore, are not available for appropriation.

J. General Long-Term Obligations

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

The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

K. Compensated Absences

Full-time employees of the Police Jury earned annual leave at the rate of 5 to 15 days per year, depending upon length of service. Five days of unused annual leave may be carried over from year to year. Full-time employees of the Police Jury earn sick leave at the rate of 8 days per year. Ninety days of unused sick leave may be carried over from year to year. Accumulated annual and sick leave is forfeited upon separation, accumulated sick leave may be applied to retirement.

L. Fund Equity

Reservations of fund balance represent amounts that are not appropriable or are legally separated for a specific purpose.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

M. Total Columns on Combined Statements - Overview

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

Note 2 Budget Presentation - Reconciliation

Presented below is a schedule of reconciling all special revenue funds to special revenue funds in which budgets were adopted:

Special revenue funds:

Excess of revenues and other financing sources over expenditures and other uses - Page 7	\$ 41,630
Add (deduct) funds not budgeted:	
Coroner's Operational Fund - excess of expenditures over revenues	1,119
Bayou Bouef and Waxia Drainage District Fund - excess revenue over expenditures	(2,255)
Sub-Road District 1 of Election District 3 of Ward 1-B Maintenance - excess of revenues and other financing sources over expenditures and other uses	<u>(14,276)</u>
Excess of revenues and other financing sources over expenditures and other uses - Page 8	<u>\$ 26,218</u> -----

Note 3 Cash and Interest-Bearing Deposits

Under state laws, the Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1995, the Police Jury has cash and interest-bearing deposits (book balances) totaling \$3,134,003.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 3 Cash and Interest-Bearing Deposits (Continued)

These deposits are stated at cost, which approximates market. Under state laws, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 1995, are as follows:

Bank balances	\$3,382,374
	=====

At December 31, 1995, the deposits are secured as follows:

Federal deposit insurance	\$ 898,471
Pledged securities (Category 3)	<u>5,928,141</u>
Total	<u>\$6,826,612</u>

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Police Jury's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

Note 4 Property Taxes

For the year ended December 31, 1995, property taxes were levied on property with assessed valuations totaling \$281,824,260 and were dedicated as follows:

Parishwide taxes:

Parish (within the incorporated Towns of Melville, Sunset, Port Barre, Arnaudville, Washington, Eunice, Grand Coteau, Krotz Springs, and the City of Opelousas)	1.90 mills
Parish (remainder of Parish)	3.81 mills

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 4 Property Taxes (Continued)

Health unit	2.37 mills
Jail Maintenance	.99 mills
Jail Sinking	1.25 mills
District taxes:	
Road district taxes -	
Road District No. 12 of Ward 2 Maintenance	5.12 mills
Road District No. 1 of Ward 3 Maintenance	10.18 mills
Sub-Road District No. 1 of Road District No. 11-A Sinking	10.00 mills
Sub-Road District No. 2 of Road District No. 11-A Sinking	18.50 mills
Sub-Road District No. 1 of Road District No. 11-A Maintenance	10.00 mills
Sub-Road District No. 2 of Road District No. 11-A Maintenance	10.00 mills
Sub-Road District No. 1 of Road District No. 3 of Ward 1 Sinking	29.00 mills
Sub-Road District No. 1 of Road District No. 3 of Ward 1 Maintenance	10.00 mills
Fire Protection District No. 6 Maintenance	5.58 mills
Fire Protection District No. 6 Sinking	2.75 mills

Note 5 Allowance for Authorized Changes

Taxes receivable are shown, net of allowance for authorized changes. This allowance consists of the amount estimated to be uncollectible at the end of the year plus (or minus) the amount of authorized changes to the tax roll.

The allowance set up in each fund type is as follows:

General Fund	\$15,569
Special Revenue Funds	24,042
Debt Service Funds	11,869
Component Units	<u>1,908</u>
	\$53,388
	=====

ST. LANDRY PARISH POLICE JURY
Special Revenue Funds

Combining Balance Sheet
December 31, 1995

	Road and Bridge Maintenance	Health Unit Maintenance	Jail Maintenance	Road District Maintenance	Coroner's Operational	Bayou Bouef and Waxia Drainage District	Total
ASSETS							
Cash	\$199,130	\$1,022,168	\$284,022	\$248,646	\$ 41	\$30,929	\$1,784,936
Receivables	56,971	576,406	238,656	310,930	230	-	1,183,193
Due from other funds	2,436	929	201	10,257	-	-	13,823
Due from component units	-	20,534	-	-	-	-	20,534
Advances to other funds	-	165,675	-	-	-	-	165,675
Total assets	\$258,537	\$1,785,712	\$522,879	\$569,833	\$ 271	\$30,929	\$3,168,161
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 12,101	\$ 122,222	\$ 11,069	\$ 17,860	\$ -	\$ -	\$ 163,252
Due to other funds	34,313	201	40,627	34,840	135	-	110,116
Total liabilities	46,414	122,423	51,696	52,700	135	-	273,368
Fund balances:							
Reserved for advances	-	165,675	-	-	-	-	165,675
Unreserved, undesignated	212,123	1,497,614	471,183	517,133	136	30,929	2,729,118
Total balances	212,123	1,663,289	471,183	517,133	136	30,929	2,894,793
Total liabilities and fund balances	\$258,537	\$1,785,712	\$522,879	\$569,833	\$ 271	\$30,929	\$3,168,161

ST. LANDRY PARISH POLICE JURY
Special Revenue Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Year Ended December 31, 1995

	Road and Bridge Maintenance	Health Unit Maintenance	Jail Maintenance	Road District Maintenance	Coroner's Operational	Bayou Bouef and Waxia Drainage District	Total
Revenues:							
Ad valorem taxes	\$ -	\$ 490,972	\$203,240	\$ 243,313	\$ -	\$ -	\$ 937,525
Intergovernmental revenues -							
State grants:							
Parish transportation funds	713,951	-	-	-	-	-	713,951
State revenue sharing (net)	-	79,110	33,045	62,769	-	-	174,924
Fines and forfeitures	-	-	-	-	3,366	-	3,366
Use of money and property	5,218	71,721	21,165	6,996	-	-	105,100
Other revenues	15,275	76	785	40,000	-	10,000	66,136
Total revenues	<u>734,444</u>	<u>641,879</u>	<u>258,235</u>	<u>353,078</u>	<u>3,366</u>	<u>10,000</u>	<u>2,001,002</u>
Expenditures:							
General government -							
Judicial	-	-	-	-	4,350	-	4,350
Finance and administrative	130,274	-	-	4,734	-	-	135,008
Public safety	-	-	201,991	-	-	-	201,991
Public works	473,891	-	-	514,893	-	7,745	996,529
Health and welfare	-	555,343	-	-	-	-	555,343
Total expenditures	<u>604,165</u>	<u>555,343</u>	<u>201,991</u>	<u>519,627</u>	<u>4,350</u>	<u>7,745</u>	<u>1,893,221</u>
Excess (deficiency) of revenues over expenditures	<u>130,279</u>	<u>86,536</u>	<u>56,244</u>	<u>(166,549)</u>	<u>(984)</u>	<u>2,255</u>	<u>107,781</u>
Other financing sources (uses):							
Administrative fees	-	(21,264)	(9,632)	(17,755)	(135)	-	(48,786)
Operating transfers in	-	-	-	146,744	-	-	146,744
Operating transfers out	(118,153)	-	-	(45,956)	-	-	(164,109)
Total other financing sources (uses)	<u>(118,153)</u>	<u>(21,264)</u>	<u>(9,632)</u>	<u>83,033</u>	<u>(135)</u>	<u>-</u>	<u>(66,151)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	12,126	65,272	46,612	(83,516)	(1,119)	2,255	41,630
Fund balances, beginning	<u>199,997</u>	<u>1,598,017</u>	<u>424,571</u>	<u>600,649</u>	<u>1,255</u>	<u>28,674</u>	<u>2,853,163</u>
Fund balances, ending	<u>\$ 212,123</u> =====	<u>\$1,663,289</u> =====	<u>\$471,183</u> =====	<u>\$ 517,133</u> =====	<u>\$ 136</u> =====	<u>\$30,929</u> =====	<u>\$2,894,793</u> =====

ST. LANDRY PARISH POLICE JURY
 Special Revenue Funds
 Road District Maintenance Funds

Combining Balance Sheet
 December 31, 1995

	Road District 12 of Ward 2 Maintenance	Road District 1 of Ward 3 Maintenance	Sub-Road District 2 of Road District 11-A of Ward 1 Maintenance	Sub-Road District 1 of Road District 3 of Ward 1 Maintenance	Sub-Road District 1 of Election District 3 of Ward 1-B Maintenance	Sub-Road District 1 of Road District 11-A Maintenance	Total
ASSETS							
Cash	\$ 53,688	\$ 50,300	\$ 12,893	\$ 362	\$ 3,796	\$ 127,607	\$ 248,646
Receivables	68,251	106,636	56,209	24,374	11,088	44,372	310,930
Due from other funds	109	789	280	4,079	5,000	-	10,257
Total assets	\$ 122,048	\$ 157,725	\$ 69,382	\$ 28,815	\$ 19,884	\$ 171,979	\$ 569,833
	=====	=====	=====	=====	=====	=====	=====
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 3,365	\$ 4,913	\$ 3,609	\$ 2,709	\$ -	\$ 3,264	\$ 17,860
Due to other funds	5,533	8,762	8,213	7,032	1,354	3,946	34,840
Total liabilities	8,898	13,675	11,822	9,741	1,354	7,210	52,700
Fund balances:							
Unreserved, undesignated	113,150	144,050	57,560	19,074	18,530	164,769	517,133
Total liabilities and fund balances	\$ 122,048	\$ 157,725	\$ 69,382	\$ 28,815	\$ 19,884	\$ 171,979	\$ 569,833
	=====	=====	=====	=====	=====	=====	=====

ST. LANDRY PARISH POLICE JURY
Special Revenue Funds
Road District Maintenance Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 1995

	Road District 12 of Ward 2 Maintenance	Road District 1 of Ward 3 Maintenance	Sub-Road District 2 of Road District 11-A of Ward 1 Maintenance	Sub-Road District 1 of Road District 3 of Ward 1 Maintenance	Sub-Road District 1 of Election District 3 of Ward 1-8 Maintenance	Sub-Road District 1 of Road District 11-A Maintenance	Total
Revenues:							
Ad valorem taxes	\$ 50,822	\$ 74,661	\$ 49,127	\$ 2,631	\$ 22,129	\$ 43,943	\$ 243,313
Intergovernmental revenues - State grants:							
State revenue sharing (net)	16,419	28,425	6,837	-	11,088	-	62,769
Use of money and property	1,966	1,710	844	50	219	2,207	6,996
Other revenues	-	-	-	-	-	40,000	40,000
Total revenues	<u>69,207</u>	<u>104,796</u>	<u>56,808</u>	<u>2,681</u>	<u>33,436</u>	<u>86,150</u>	<u>353,078</u>
Expenditures:							
General government - Finance and administrative Public works	123,722	177,491	103,624	47,430	100	2,399	4,734
Total expenditures	<u>123,722</u>	<u>177,491</u>	<u>103,624</u>	<u>49,765</u>	<u>100</u>	<u>64,925</u>	<u>514,893</u>
Excess (deficiency) of revenues over expenditures	<u>(54,515)</u>	<u>(72,695)</u>	<u>(46,816)</u>	<u>(47,084)</u>	<u>33,336</u>	<u>21,225</u>	<u>(166,549)</u>
Other financing sources (uses):							
Administrative fees	(3,090)	(6,186)	(2,593)	(702)	(1,354)	(3,830)	(17,755)
Operating transfers in	11,064	55,368	22,193	46,623	11,496	-	146,744
Operating transfers out	-	-	-	(11,496)	(29,202)	(5,258)	(45,956)
Total other financing sources (uses)	<u>7,974</u>	<u>49,182</u>	<u>19,600</u>	<u>34,425</u>	<u>(19,060)</u>	<u>(9,088)</u>	<u>83,033</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(46,541)</u>	<u>(23,513)</u>	<u>(27,216)</u>	<u>(12,659)</u>	<u>14,276</u>	<u>12,137</u>	<u>(83,516)</u>
Fund balances, beginning	<u>159,691</u>	<u>167,563</u>	<u>84,776</u>	<u>31,733</u>	<u>4,254</u>	<u>152,632</u>	<u>600,649</u>
Fund balances, ending	<u>\$113,150</u>	<u>\$144,050</u>	<u>\$ 57,560</u>	<u>\$ 19,074</u>	<u>\$ 18,530</u>	<u>\$164,769</u>	<u>\$ 517,133</u>

DEBT SERVICE FUNDS

Jail Tax Sinking Fund

The Jail Tax Sinking Fund accounts for the accumulation of monies for the payment of \$1,500,000 of general obligation bonds issued April 1, 1980 (refunded and reissued April 12, 1993). Proceeds of the bond issue were used to construct a parish jail. Financing is provided by an ad valorem tax levied upon properties located in the parish.

Road District Sinking Funds

The Road District Funds account for the accumulation of monies for the payment of outstanding bond issues of individual road districts of the parish.

Special Assessment Sinking Funds

Special Assessment Funds are used to account for the financing of public improvements or services which primarily benefit the particular taxpayers against whose properties special assessments are levied.

ST. LANDRY PARISH POLICE JURY
Debt Service Funds

Combining Balance Sheet
December 31, 1995

	<u>Jail Tax Sinking</u>	<u>Road District Sinking</u>	<u>Special Assessment Sinking</u>	<u>Total</u>
Cash	\$173,141	\$193,555	\$34,832	\$401,528
Receivables	256,504	206,395	51,125	
Due from other funds	<u>23,606</u>	<u>650</u>	<u>4,325</u>	<u>28,581</u>
Total assets	<u>\$453,251</u>	<u>\$400,600</u>	<u>\$90,282</u>	<u>\$944,133</u>

ASSETS

LIABILITIES AND FUND BALANCES

Liabilities:				
Accounts payable	\$ 7,989	\$ 6,428	\$ -	\$ 14,417
Due to other funds	-	12,784	38,286	51,070
Deferred revenues	-	-	21,490	21,490
Total liabilities	<u>7,989</u>	<u>19,212</u>	<u>59,776</u>	<u>86,977</u>
Fund balances:				
Reserved for debt service	<u>445,262</u>	<u>381,388</u>	<u>30,506</u>	<u>857,156</u>
Total liabilities and fund balances	<u>\$453,251</u>	<u>\$400,600</u>	<u>\$90,282</u>	<u>\$944,133</u>

ST. LANDRY PARISH POLICE JURY
Debt Service Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 1995

	Jail Tax <u>Sinking</u>	Road District <u>Sinking</u>	Special Assessment <u>Sinking</u>	<u>Total</u>
Revenues:				
Ad valorem taxes	\$260,319	\$206,634	\$ -	\$466,953
Special assessments	-	-	13,969	13,969
Use of money and property	<u>3,561</u>	<u>3,756</u>	<u>661</u>	<u>7,978</u>
Total revenues	<u>263,880</u>	<u>210,390</u>	<u>14,630</u>	<u>488,900</u>
Expenditures:				
General government -				
Legislative	8,272	7,629	3,974	19,875
Debt service -				
Principal	85,000	111,000	37,259	233,259
Interest and fiscal charges	<u>49,857</u>	<u>65,170</u>	<u>8,218</u>	<u>123,245</u>
Total expenditures	<u>143,129</u>	<u>183,799</u>	<u>49,451</u>	<u>376,379</u>
Excess (deficiency) of revenues over expenditures	<u>120,751</u>	<u>26,591</u>	<u>(34,821)</u>	<u>112,521</u>
Other financing sources:				
Operating transfers in	-	<u>17,365</u>	-	<u>17,365</u>
Excess (deficiency) of revenues and other financing sources over expenditures	120,751	43,956	(34,821)	129,886
Fund balances, beginning	<u>324,511</u>	<u>337,432</u>	<u>65,327</u>	<u>727,270</u>
Fund balances, ending	<u>\$445,262</u>	<u>\$381,388</u>	<u>\$ 30,506</u>	<u>\$857,156</u>

ST. LANDRY PARISH POLICE JURY
Debt Service Funds
Road District Sinking Funds

Combining Balance Sheet
December 31, 1995

	Road District 11-A of Ward 1 Sinking	Sub-Road District 1 of Election District No. 3 of Ward 1	Sub-Road District 1 of Road District 11-A Sinking	Sub-Road District 2 of Road District 11-A Sinking	Total
ASSETS					
Cash	\$ -	\$ 48,363	\$40,782	\$104,410	\$193,555
Receivables	-	70,684	44,372	91,339	206,395
Due from other funds	-	-	650	-	650
Total assets	\$ -	\$119,047	\$85,804	\$195,749	\$400,600
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 2,201	\$ 1,382	\$ 2,845	\$ 6,428
Due to other funds	-	4,784	8,000	-	12,784
Total liabilities	-	6,985	9,382	2,845	19,212
Fund balances:					
Reserved for debt service	-	112,062	76,422	192,904	381,388
Total liabilities and fund balances	\$ -	\$119,047	\$85,804	\$195,749	\$400,600

ST. LANDRY PARISH POLICE JURY
Debt Service Funds
Road District Sinking Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 1995

	Road District 11-A of Ward 1 Sinking	Sub-Road District 1 of Election District No. 3 of Ward 1	Sub-Road District 1 of Road District 11-A Sinking	Sub-Road District 2 of Road District 11-A Sinking	Total
Revenues:					
Ad valorem taxes	\$ -	\$ 71,804	\$ 43,943	\$ 90,887	\$206,634
Use of money and property	-	1,015	805	1,936	3,756
Total revenues	-	<u>72,819</u>	<u>44,748</u>	<u>92,823</u>	<u>210,390</u>
Expenditures:					
General government -					
Legislative	139	2,789	1,619	3,082	7,629
Debt service -					
Principal	-	30,000	47,000	34,000	111,000
Interest and fiscal charges	-	28,400	14,045	22,725	65,170
Total expenditures	<u>139</u>	<u>61,189</u>	<u>62,664</u>	<u>59,807</u>	<u>183,799</u>
Excess (deficiency) of revenues over expenditures	(139)	11,630	(17,916)	33,016	26,591
Other financing sources:					
Operating transfers in	-	-	17,365	-	17,365
Excess (deficiency) of revenues and other financing sources over expenditures	(139)	11,630	(551)	33,016	43,956
Fund balances, beginning	<u>139</u>	<u>100,432</u>	<u>76,973</u>	<u>159,888</u>	<u>337,432</u>
Fund balances, ending	\$ -	\$112,062	\$ 76,422	\$192,904	\$381,388
	=====	=====	=====	=====	=====

ST. LANDRY PARISH POLICE JURY
Debt Service Funds
Special Assessment Sinking Funds

Combining Balance Sheet
December 31, 1995

	Special Assessments SA 95 A & B Sinking	Special Assessments 1-A Sinking	Special Assessments 2-A Sinking	Special Assessments 2-B Sinking	Special Assessments 3-A Sinking	Special Assessments 93 Sinking	Special Assessments SA1 88 Sinking	Total
ASSETS								
Cash	\$ -	\$ 804	\$ 5,796	\$ 2,228	\$ 17,661	\$ 1,379	\$ 6,964	\$ 34,832
Receivables	-	80	5,178	1,600	22,954	11,388	9,925	51,125
Due from other funds	-	710	2,204	638	-	-	773	4,325
Total assets	\$ -	\$ 1,594	\$ 13,178	\$ 4,466	\$ 40,615	\$ 12,767	\$ 17,662	\$ 90,282
LIABILITIES AND FUND BALANCES								
Liabilities:								
Due to other funds	\$ 152	\$ 5,804	\$ 638	\$ 3,000	\$ 28,692	\$ -	\$ -	\$ 38,286
Deferred revenue	-	-	-	-	7,267	8,069	6,154	21,490
Total liabilities	152	5,804	638	3,000	35,959	8,069	6,154	59,776
Fund balances:								
Reserved for debt service	(152)	(4,210)	12,540	1,466	4,656	4,698	11,508	30,506
Total liabilities and fund balances	\$ -	\$ 1,594	\$ 13,178	\$ 4,466	\$ 40,615	\$ 12,767	\$ 17,662	\$ 90,282

ST. LANDRY PARISH POLICE JURY
Debt Service Funds
Special Assessment Sinking Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 1995

	Special Assessments SA 95 A & B Sinking	Special Assessments 1-A Sinking	Special Assessments 2-A Sinking	Special Assessments 2-B Sinking	Special Assessments 3-A Sinking	Special Assessments 93 Sinking	Special Assessments SA1 88 Sinking	Total
Revenues:								
Special assessments	\$ -	\$ 955	\$ -	\$ 56	\$10,336	\$ 1,340	\$ 1,282	\$ 13,969
Use of money and property	-	93	79	35	223	42	189	661
Total revenues	-	1,048	79	91	10,559	1,382	1,471	14,630
Expenditures:								
General government -								
Legislative	152	544	2,290	-	194	-	794	3,974
Debt service:								
Principal	-	13,335	12,909	3,181	-	1,497	6,337	37,259
Interest and fiscal charges	-	1,334	2,791	914	-	898	2,281	8,218
Total expenditures	152	15,213	17,990	4,095	194	2,395	9,412	49,451
Excess (deficiency) of revenues over expenditures	(152)	(14,165)	(17,911)	(4,004)	10,365	(1,013)	(7,941)	(34,821)
Fund balances, beginning	-	9,955	30,451	5,470	(5,709)	5,711	19,449	65,327
Fund balances (deficit), ending	\$ (152)	\$ (4,210)	\$ 12,540	\$ 1,466	\$ 4,656	\$ 4,698	\$ 11,508	\$ 30,506

CAPITAL PROJECTS FUNDS

Road District Capital Projects Funds

Road District No. 1 of Election District No. 3 of Ward 1, Sub-Road District No. 1 of Road District No. 11-A, and Sub-Road District No. 2 of Road District No. 11-A Funds account for the construction and resurfacing of roads located within the geographical boundaries of each respective sub-road district. Each district is funded by a \$300,000 bond issue; all are dated September 1, 1983.

Special Assessment Funds

Special Assessments Construction Funds are used to account for the construction of public improvements which primarily benefit the particular taxpayers against whose properties special assessments are levied.

Louisiana Community Development Block Grant Fund

The Louisiana Community Development Block Grant Fund is used to account for a federal grant received for street improvements and the construction of a rural fire station.

ST. LANDRY PARISH POLICE JURY
Capital Projects Funds

Combining Balance Sheet
December 31, 1995

	Jail Construction Fund	Road District Capital Projects	Special Assessment Construction	Local Community Development Block Grant	Total
Cash	\$ -	\$ 6,371	\$ 18,363	\$ (1)	\$ 24,733
Due from other funds	13	12,000	-	-	12,013
Receivables	-	-	-	42,779	42,779
Total assets	\$ 13	\$ 18,371	\$ 18,363	\$ 42,778	\$ 79,525

ASSETS

LIABILITIES AND FUND BALANCES

Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 41,355	\$ 41,355
Due to other funds	13	5,300	253	1,423	6,989
Total liabilities	13	5,300	253	42,778	48,344
Fund balances:					
Unreserved, undesignated	-	13,071	18,110	-	31,181
Total liabilities and fund balances	\$ 13	\$ 18,371	\$ 18,363	\$ 42,778	\$ 79,525

ST. LANDRY PARISH POLICE JURY
Capital Projects Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 1995

	Jail Construction Fund	Road District Capital Projects	Special Assessment Construction	Local Community Development Block Grant	Total
Revenues:					
Intergovernmental revenues -	\$ -	\$ -	\$ -	\$507,915	\$507,915
Federal grants	-	212	337	-	549
Use of money and property	-	212	337	507,915	508,464
Total revenues					
Expenditures:					
Public works -					
General administration	-	6,239	-	422,479	428,718
Professional fees	-	349	774	80,436	81,559
Capital outlay	-	-	-	5,000	5,000
Total expenditures	-	6,588	774	507,915	515,277
Deficiency of revenues over expenditures	-	(6,376)	(437)	-	(6,813)
Fund balances, beginning	-	19,447	18,547	-	37,994
Fund balances, ending	\$ -	\$13,071	\$18,110	\$ -	\$ 31,181

ST. LANDRY PARISH POLICE JURY
 Capital Projects Funds
 Road District Capital Project Funds

Combining Balance Sheet
 December 31, 1995

	Road District 1 of Election District 3 of Ward 1 <u>Construction</u>	Sub-Road District 1 of Road District 11-A <u>Construction</u>	Sub-Road District 2 of Road District 11-A <u>Construction</u>	<u>Total</u>
ASSETS				
Cash	\$ -	\$ 236	\$ 6,135	\$ 6,371
Due from other funds	<u>-</u>	<u>8,000</u>	<u>4,000</u>	<u>12,000</u>
Total assets	=====	=====	=====	=====
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to other funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,300</u>	<u>\$ 5,300</u>
Fund balances:				
Unreserved, undesignated	<u>-</u>	<u>8,236</u>	<u>4,835</u>	<u>13,071</u>
Total liabilities and fund balances	=====	=====	=====	=====

ST. LANDRY PARISH POLICE JURY
Capital Projects Funds
Road District Capital Project Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 1995

	<u>Road District 1 of Election District 3 of Ward 1 Construction</u>	<u>Sub-Road District 1 of Road District 11-A Construction</u>	<u>Sub-Road District 2 of Road District 11-A Construction</u>	<u>Total</u>
Revenues:				
Use of money and property	\$ 44	\$ 5	\$ 163	\$ 212
Expenditures:				
Public works -				
General administration	6,239	-	-	6,239
Professional fees	<u>116</u>	<u>116</u>	<u>117</u>	<u>349</u>
Total expenditures	<u>6,355</u>	<u>116</u>	<u>117</u>	<u>6,588</u>
Excess (deficiency) of revenues over expenditures	(6,311)	(111)	46	(6,376)
Fund balances, beginning	<u>6,311</u>	<u>8,347</u>	<u>4,789</u>	<u>19,447</u>
Fund balances, ending	\$ -	\$ 8,236	\$ 4,835	\$ 13,071

ST. LANDRY PARISH POLICE JURY
 Capital Projects Funds
 Special Assessment Construction Funds

Combining Balance Sheet
 December 31, 1995

	<u>Special</u>	<u>Special</u>	<u>Special</u>	<u>Special</u>	<u>Special</u>	<u>Total</u>
	Assessments 2-A	Assessments 3-A	Assessments SAI 88	Assessments 1992	Assessments Construction	Assessments Construction
	<u>Construction</u>	<u>Construction</u>	<u>Construction</u>	<u>Construction</u>	<u>Construction</u>	<u>Construction</u>
ASSETS						
Cash	\$14,200	\$ -	\$1,925	\$2,238	\$18,363	\$18,363
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Due to other funds	\$ -	\$ -	\$ 100	\$ 153	\$ 253	\$ 253
Fund balances:						
Unreserved, undesignated	<u>14,200</u>	<u>-</u>	<u>1,825</u>	<u>2,085</u>	<u>18,110</u>	<u>18,110</u>
Total liabilities and fund balances	<u>\$14,200</u>	<u>\$ -</u>	<u>\$1,925</u>	<u>\$2,238</u>	<u>\$18,363</u>	<u>\$18,363</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

ST. LANDRY PARISH POLICE JURY
 Capital Projects Funds
 Special Assessment Construction Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended December 31, 1995

	<u>Special Assessments</u> 2-A	<u>Special Assessments</u> 3-A	<u>Special Assessments</u> SA1 88	<u>Special Assessments</u> 1992	<u>Total</u>
Revenues:					
Use of money and property	\$ 259	\$ -	\$ 38	\$ 40	\$ 337
Expenditures:					
Public works -					
Professional fees	<u>361</u>	<u>52</u>	<u>361</u>	-	<u>774</u>
Excess (deficiency) of revenues over expenditures	(102)	(52)	(323)	40	(437)
Fund balances, beginning	<u>14,302</u>	<u>52</u>	<u>2,148</u>	<u>2,045</u>	<u>18,547</u>
Fund balances, ending	<u>\$14,200</u>	<u>\$ -</u>	<u>\$1,825</u>	<u>\$2,085</u>	<u>\$18,110</u>

AGENCY FUNDS

Hotel - Motel Tax Agency Fund

The Hotel - Motel Tax Agency Fund is used to account for the collection of the hotel - motel tax and the remittance of the tax to the Tourist Commission. A commission of three percent of collections is remitted to the General Fund.

Payroll Fund

The Payroll Fund is used to account for the issuing of payroll checks to employees of the Jury.

ST. LANDRY PARISH POLICE JURY
Agency Funds

Combining Balance Sheet
December 31, 1995

ASSETS	<u>Hotel- Motel Tax</u>	<u>Payroll</u>	<u>Total</u>
Cash	\$ -	\$3,872	\$3,872
Receivables	<u>2,380</u>	<u>-</u>	<u>2,380</u>
Total assets	<u>\$2,380</u> =====	<u>\$3,872</u> =====	<u>\$6,252</u> =====
LIABILITIES			
Accounts payable	\$ -	\$ 986	\$ 986
Due to other funds	-	2,886	2,886
Due to other governments	<u>2,380</u>	<u>-</u>	<u>2,380</u>
Total liabilities	<u>\$2,380</u> =====	<u>\$3,872</u> =====	<u>\$6,252</u> =====

GENERAL FIXED ASSETS ACCOUNT GROUP

ST. LANDRY PARISH POLICE JURY

Statement of Changes in General Fixed Assets
Year Ended December 31, 1995

	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Furniture and Equipment</u>	<u>Total</u>
General fixed assets, January 1, 1995	\$554,844	\$7,581,460	\$1,757,255	\$ 9,893,559
Additions from:				
Capital Projects	5,000	-	-	5,000
Special Revenue Funds	-	130,184	111,433	241,617
General Fund	-	-	7,855	7,855
Total additions	<u>5,000</u>	<u>130,184</u>	<u>119,288</u>	<u>254,472</u>
Assets sold, traded or reclassified	-	-	8,134	8,134
General fixed assets, December 31, 1995	\$559,844	\$7,711,644	\$1,868,409	\$10,139,897

GENERAL LONG-TERM DEBT ACCOUNT GROUP

The general long-term debt account group accounts for long-term debt intended to be financed from governmental funds.

ST. LANDRY PARISH POLICE JURY

Statement of General Long-Term Debt
December 31, 1995

	Estimated Liabilities for Claims and Judgments	Compensated Absences	Public Improvement Bonds	Special Assessment Bonds	Total
	\$ -	\$ -	\$ 826,650	\$ 30,506	\$ 857,156
	-	-	1,197,350	-	1,197,350
	-	49,059	-	-	49,059
	373,138	-	-	-	373,138
	<u>373,138</u>	<u>49,059</u>	<u>1,197,350</u>	<u>16,570</u>	<u>1,636,117</u>
	\$373,138	\$49,059	\$2,024,000	\$47,076	\$2,493,273
	=====	=====	=====	=====	=====

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT
OF GENERAL LONG-TERM DEBT

Amount available in debt service funds for
retirement

Amount to be provided:

- From ad valorem taxes
- For long-term compensated absences
- From other funds
- From special assessment collections
- Total to be provided

Total available and to be provided

GENERAL LONG-TERM DEBT PAYABLE

Bonds payable:

- Due within one year
- Due after one year
- General long-term debt

Total general long-term debt

\$ -	\$ -	\$ 203,000	\$ 23,924	\$ 226,924
-	-	1,821,000	23,152	1,844,152
<u>373,138</u>	<u>49,059</u>	<u>-</u>	<u>-</u>	<u>422,197</u>
\$373,138	\$49,059	\$2,024,000	\$47,076	\$2,493,273
=====	=====	=====	=====	=====

COMPONENT UNIT

Job Training Partnership Act Fund

The Job Training Partnership Act Fund consists of various programs which provide job training and related assistance to economically disadvantaged individuals and others who face significant employment barriers. The ultimate goal of the Act is to move trainees into permanent, self-sustaining employment.

ST. LANDRY PARISH POLICE JURY
 Job Training Partnership Act Programs

Combining Program Balance Sheet
 December 31, 1995

	<u>Title II-A</u>	<u>Title II-B</u>	<u>Title II-C</u>	<u>8 Percent Education</u>	<u>5 Percent</u>	<u>Title III-F</u>	<u>Total</u>
ASSETS							
Cash	\$ 82	\$ 16	\$ 620	\$ 52	\$ 150	\$ 256	\$ 1,176
Receivables	20,500	3,844	66,361	18,380	-	67,514	176,599
Equipment	<u>819,127</u>	-	<u>563,666</u>	<u>201,048</u>	-	<u>7,863</u>	<u>1,591,704</u>
Total assets	<u>\$839,709</u>	<u>\$3,860</u>	<u>\$630,647</u>	<u>\$219,480</u>	<u>\$ 150</u>	<u>\$75,633</u>	<u>\$1,769,479</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 20,582	\$ 3,844	\$ 66,981	\$ 18,380	\$ 150	\$ 67,514	\$ 177,451
Deferred revenues	-	<u>16</u>	-	<u>52</u>	-	<u>256</u>	<u>324</u>
Total liabilities	<u>20,582</u>	<u>3,860</u>	<u>66,981</u>	<u>18,432</u>	<u>150</u>	<u>67,770</u>	<u>177,775</u>
Fund balances:							
Investment in general fixed assets	<u>819,127</u>	-	<u>563,666</u>	<u>201,048</u>	-	<u>7,863</u>	<u>1,591,704</u>
Total liabilities and fund balances	<u>\$839,709</u>	<u>\$3,860</u>	<u>\$630,647</u>	<u>\$219,480</u>	<u>\$ 150</u>	<u>\$75,633</u>	<u>\$1,769,479</u>

ST. LANDRY PARISH POLICE JURY
Job Training Partnership Act Programs

Combining Program Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 1995

	Title II-A	Title II-B	Title II-C	8 Percent Education	5 Percent	Title III-F	Total
Revenues:							
Intergovernmental -							
Federal grants	\$1,601,118	\$1,480,758	\$995,493	\$192,199	\$375,457	\$658,359	\$5,303,384
Expenditures:							
General government -							
Finance and administrative	315,354	238,695	149,487	33,224	126,069	150,749	1,013,578
Education	1,285,764	1,242,063	846,006	158,975	249,388	507,610	4,289,806
Total expenditures	1,601,118	1,480,758	995,493	192,199	375,457	658,359	5,303,384
Excess of revenues over expenditures	-	-	-	-	-	-	-
Fund balance, beginning	-	-	-	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

INTERNAL CONTROL, COMPLIANCE
AND
OTHER GRANT INFORMATION

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RETIRED
Eugene H. Darnall, CPA 1990

Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards

The Members of the Police Jury
St. Landry Parish
Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Police Jury, for the year ended December 31, 1995, and have issued our report thereon dated May 14, 1996. The report mentioned in the preceding sentence contained an adverse opinion due to the entity's reporting practices concerning component units.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and Circular A-128 require that we 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 St. Landry Parish Police Jury, 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 general purpose 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.

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In planning and performing our audit of the general purpose financial statements of the St. Landry Parish Police Jury, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Police Jury in a separate letter dated May 14, 1996.

This report is intended for the information of the members of the Police Jury and management. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Eunice, Louisiana
May 14, 1996

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

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Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards

The Members of the Police Jury
St. Landry Parish
Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 14, 1996. The report mentioned in the preceding sentence contained an adverse opinion due to the entity's reporting practices concerning component units.

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

Compliance with laws, regulations, contracts, and grants applicable to the St. Landry Parish Police Jury is the responsibility of the Police Jury's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on an overall compliance with such provisions. 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.

We noted certain immaterial instances of noncompliance that we have reported to the Police Jury in a separate letter dated May 14, 1996.

This report is intended for the information of the members of the Police Jury and management. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Eunice, Louisiana
May 14, 1996

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Independent Auditor's Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs

The Members of the Police Jury
St. Landry Parish
Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Police Jury as of and for the year ended December 31, 1995, and have issued our report thereon dated May 14, 1996. The report mentioned in the preceding sentence contained an adverse opinion due to the entity's reporting practices concerning component units. We have also audited the St. Landry Parish Police Jury's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated May 14, 1996.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and whether the St. Landry Parish Police Jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1995, we considered the St. Landry Parish Police Jury's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the Police Jury's general purpose financial statements of the St. Landry Parish Police Jury, and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated May 14, 1996.

The management of the St. Landry Parish Police Jury 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

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against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance 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.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

<u>Accounting Controls</u>	<u>Administrative Controls</u>	
	<u>General Requirements</u>	<u>Specific Requirements</u>
Receipts/Revenues	Political activity	Types of services
Purchases and disbursements	Civil rights	allowed or not allowed
Payroll	Cash management	Eligibility
Property and equipment	Federal financial reports	
General ledger	Allowable Cost/Cost Principles	
	Drug-Free Workplace Act	
	Administrative Requirements	
	Davis-Bacon Act	

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1995, the St. Landry Parish Police Jury expended 97 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances that are applicable to each of the Police Jury's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a

federal financial assistance program 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 structure and its operation that we consider to be material weaknesses as defined above.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Police Jury, in a separate letter dated May 14, 1996.

This report is intended for the information of the members of the Police Jury and management. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Eunice, Louisiana
May 14, 1996

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Independent Auditor's Report on Compliance with Specific Requirements Applicable to Major Federal Financial Assistance Programs

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The Members of the Police Jury
St. Landry Parish
Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 14, 1996. The report mentioned in the preceding sentence contained an adverse opinion due to the entity's reporting practices concerning component units.

We have also audited the St. Landry Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed; and eligibility that that are applicable to its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1995. The management is responsible for the Police Jury's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Police Jury's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

In our opinion, the St. Landry Parish Police Jury complied, in all material respects, with the requirements governing types of services allowed or unallowed; and eligibility that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1995.

MEMBER OF
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This report is intended for the information of the members of the Police Jury and management. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Darnall, Sikes, Kolder, Frederick & Rainey
A Corporation of Certified Public Accountants

Eunice, Louisiana
May 14, 1996

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Independent Auditor's Report on Compliance with the General Requirements Applicable to Federal Financial Assistance Programs

The Members of the Police Jury
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We have audited the general purpose financial statements of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 14, 1996. The report mentioned in the preceding sentence contained an adverse opinion due to the entity's reporting practices concerning component units.

We have applied procedures to test the St. Landry Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995: Political activity, civil rights, cash management, federal financial reports, allowable costs/cost principles, Drug-Free Workplace Act, administrative requirements and Davis-Bacon Act.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the St. Landry Parish Police Jury's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the St. Landry Parish Police Jury had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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This report is intended for the information of the members of the Police Jury and management. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Eunice, Louisiana
May 14, 1996

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Independent Auditor's Report on Schedule of Federal Financial Assistance

The Members of the Police Jury
St. Landry Parish
Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Police Jury, for the year ended December 31, 1995, and have issued our report thereon dated May 14, 1996. These general purpose financial statements are the responsibility of the St. Landry Parish Police Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the St. Landry Parish Police Jury, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Eunice, Louisiana
May 14, 1996

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ST. LANDRY PARISH POLICE JURY

Schedule of Federal Financial Assistance
For the Year Ended December 31, 1995

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Receipts or Revenue Recognized</u>	<u>Disbursements Expenditures</u>
U.S. Department of Labor:			
Passed through Louisiana Department of Employment and Training -			
Job Training Partnership Act			
Title II-A*	17.250	\$1,601,118	\$1,601,118
Title II-B*	17.250	1,480,758	1,480,758
Title II-C*	17.250	995,493	995,493
Title III-F*	17.246	658,359	658,359
5 Percent*	17.250	<u>375,457</u>	<u>357,457</u>
		<u>5,111,185</u>	<u>5,111,185</u>
Passed through Louisiana Department of Education:			
Job Training Partnership Act			
8 Percent Education	17.250	<u>192,199</u>	<u>192,199</u>
Department of Housing and Urban Development:			
Passed through Division of Administration -			
Community Development Block Grant*	14.219	<u>507,915</u>	<u>507,915</u>
		<u>\$5,811,299</u>	<u>\$5,811,299</u>

*Denotes major federal financial assistance program.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 6 Receivables

The following is a summary of receivables at December 31, 1995:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>
Ad valorem taxes, net	\$726,721	\$1,008,269	\$462,899
Special assess- ments	-	-	51,125
Intergovernmental:			
Federal	-	-	-
State	99,363	174,924	-
Other	<u>54,098</u>	<u>-</u>	<u>-</u>
Total	<u>\$880,182</u>	<u>\$1,183,193</u>	<u>\$514,024</u>

<u>Class of Receivable</u>	<u>Capital Projects Funds</u>	<u>Agency Funds</u>	<u>Component Units</u>
Ad valorem taxes	\$ -	\$ -	\$ 74,413
Special assess- ments	-	-	-
Intergovernmental:			
Federal	42,779	-	176,599
State	-	-	-
Other	<u>-</u>	<u>2,380</u>	<u>22,540</u>
Total	<u>\$42,779</u>	<u>\$2,380</u>	<u>\$273,552</u>

Note 7 Interfund Receivables/Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$160,814	\$ 44,170
Special Revenue Funds:		
Jail Maintenance	201	40,627
Health Unit Maintenance	929	201

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 7 Interfund Receivables/Payables (Continued)

Road & Bridge Maintenance	2,436	34,313
Coroner's Operational	-	135
Road District 12 of Ward 2 Maintenance	109	5,533
Road District 1 of Ward 3 Maintenance	789	8,762
Sub-Road District 1 of Road District 3 of Ward 1 Maintenance	4,079	7,032
Sub-Road District 2 of Road District 11-A of Ward 1 Maintenance	280	8,213
Sub-Road District 1 of Election District 3 of Ward 1-B Maintenance	5,000	1,354
Sub-Road District 1 of Road District 11-A Maintenance	-	3,946
Debt Service Funds:		
Sub-Road District 1 of Road District 11-A	650	8,000
Jail tax	23,606	-
Sub-Road District 1 of Election District 3	-	4,784
Special Assessments - SA 188	773	-
Special Assessments - 1A	710	5,804
Special Assessments - 2A	2,204	638
Special Assessments - 2B	638	3,000
Special Assessments - 3A	-	28,692
Special Assessments - SA95 A & B	-	152
Capital Projects Funds:		
Jail Construction	13	13
Sub-Road District 1 of Road District 11-A	8,000	-
Sub-Road District 2 of Road District 11-A	4,000	5,300
Special Assessments - SA 188	-	100
Special Assessments 1992	-	153
Local Community Development Block Grant	-	1,423
Agency Fund:		
Payroll	-	2,886
	<u>\$215,231</u>	<u>\$215,231</u>
	=====	=====

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 8 Changes in General Long-Term Debt

The following is a summary of the long-term debt transactions for the year ended December 31, 1995:

	Payable at <u>1/1/95</u>	<u>Additions</u>	<u>Deductions</u>	Payable at <u>12/31/95</u>
Special assessments	\$ 84,334	\$ -	\$ 37,258	\$ 47,076
General long-term debt:				
Estimated liabilities for claims and judgments	373,138	-	-	373,138
Compensated absences	68,322	-	19,263	49,059
Bonds payable	<u>2,220,000</u>	<u>-</u>	<u>196,000</u>	<u>2,024,000</u>
Total	<u>\$2,745,794</u>	<u>\$ -</u>	<u>\$252,521</u>	<u>\$2,493,273</u>

Long-term debt outstanding at December 31, 1995 is comprised of the following:

	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
Parishwide public improvement bonds	04/12/93	2005	8.00%	\$ 995,000
Road district public improvement bonds:				
Road District No. 11-A of Ward 2	07/01/93	2008	5.5-10.00%	300,000
Sub-Road District No.1 of Road District No. 11-A of Ward 1	04/12/93	1998	3.65-4.30%	106,000
Sub-Road District No. 2 of Road District No. 11-A of Ward 1	04/12/93	1998	3.65-4.30%	106,000
Sub-Road District No. 1 of Road District No. 3 of Ward 1	05/01/84	1999	9.50%	135,000

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 8 Changes in General Long-Term Debt (Continued)

Sub-Road District No. 1 of Election District No. 3 of Ward 1	07/01/93	2008	5.50-10.00%	245,000
Sub-Road District No. 1 of Road District No. 11-A	05/31/94	2003	5.82%	<u>137,000</u>
Total bonds payable				<u>2,024,000</u>
Special assessment bonds-paving certificates:				
Series 86-A	02/01/86	1996	9.65%	12,909
Series 86-B	02/01/86	1996	9.65%	3,181
Series 1988	12/01/88	1998	9.0%	19,010
Series 1995	07/01/93	2003	6.0-6.75%	<u>11,976</u>
Total special assessment debt				<u>47,076</u>
Estimated liabilities for claims and judgements				373,138
Compensated absences				<u>49,059</u>
				<u>422,197</u>
Total				<u>\$2,493,273</u>

The annual requirements to amortize general obligation and special assessment debts as of December 31, 1995, including interest payments of \$588,583 are as follows:

<u>Year Ending December 31,</u>	<u>General Obligation</u>	<u>Special Assessments</u>	<u>Total</u>
1996	\$ 304,135	\$ 29,604	\$ 333,739
1997	307,489	9,955	317,444
1998	310,694	8,977	319,671
1999	243,163	1,973	245,136
2000	229,087	1,876	230,963
Beyond	<u>1,207,660</u>	<u>5,046</u>	<u>1,212,706</u>
	<u>\$2,602,228</u>	<u>\$ 57,431</u>	<u>\$2,659,659</u>

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 9 Retirement Systems

The St. Landry Parish Police Jury contributes to the Parochial Employees' Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by a separate board of trustees. The Parochial Employees' Retirement System provides retirement, disability, and death benefits to plan members and beneficiaries. The provisions of the retirement system may be amended by action of the legislature in the same manner as any other statute may be amended by the legislature. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619.

Plan members are required to contribute 9.5% of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 8.0% of the annual covered payroll. The Police Jury's contributions to the system for the years ended December 31, 1995, 1994, and 1993 were \$83,449, \$76,238 and \$78,348, respectively, equal to the required contribution for each year.

Note 10 Post Employment Benefits

The St. Landry Parish Police Jury provides certain continuing health care insurance benefits for its retired employees. Substantially all of the Police Jury's employees become eligible for these benefits if they reach normal retirement age while working for the Police Jury. Benefits for retirees are provided through an insurance company whose monthly premiums are paid by the Police Jury and reimbursed by the employee. The Police Jury recognizes the cost of providing these benefits as an expenditure when paid during the year, which was \$15,221 for 1995, and recognizes a revenue when they are due the reimbursement from the employee.

Note 11 Criminal Court Fund

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Special Revenue Fund at year-end be transferred to the parish General Fund. No money shall be paid out of the account, except upon order or warrant of the district judge and district attorney, as provided by the statute. At December 31, 1995, there was a deficit of \$18,533 in the Criminal Court Fund; therefore, no remaining balance is due the General Fund.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 12 Deficits in Individual Funds

The following funds reflected a deficit fund balance at December 31, 1995:

Component Units:		
Criminal Court		\$18,533
Airport Authority		2,204
Debt Service Funds:		
Special Assessments 1-A		4,210
Special Assessments 95 A & B		152

It is anticipated that the above deficits will be funded by excess revenues in subsequent periods.

Note 13 Expenditures - Actual and Budget

The following individual funds had actual expenditures over budgeted expenditures for the year ended December 31, 1995:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Special Revenue Funds:			
Jail Maintenance	\$193,737	\$211,623	\$17,886
Road District 12 of Ward 2 Maintenance	120,287	123,722	3,435
Road District 1 of Ward 3 Maintenance	137,985	177,491	39,506
Sub-Road District 2 of Road District 11-A of Ward 1 Maintenance	55,191	103,624	48,433

Note 14 Insurance

Due to current insurance market conditions, the St. Landry Parish Police Jury is retaining the risk for its liability exposures in areas where there is no affordable insurance coverage available. Presently, the Police Jury has not appropriated any monies for its liability exposures.

Note 15 Contingent Liabilities

The St. Landry Parish Police Jury is a defendant in various lawsuits. Although the outcome of some of these lawsuits have been determined, as of the date of this audit report, the Police Jury has not appropriated any funds in payment of these liabilities. There-

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 15 Contingent Liabilities (Continued)

fore, the liabilities are reflected in the general long-term debt account group. There are also pending lawsuits which may result in judgments against the Police Jury. As of December 31, 1995, the amounts, if any, resulting from the settlement of these pending claims could not be reasonably determined by management and legal counsel.

Note 16 Compensation Paid to Police Jurors

A summary of compensation paid to police jurors for the year ended December 31, 1995, follows:

Wayne Ardoin	\$ 10,272
Howard Austin	10,272
Alfred J. Bihm	11,556
Terry Brown	10,272
Ronald Buschel	10,272
Gary Courville	10,272
Pat Miller	10,272
Ralph Nezat	10,272
Leon Robinson	10,272
Donald J. Sibille	10,272
Lee A. Stelly, Sr.	10,272
Mose Thierry	10,272
Rita Young	<u>10,272</u>
	\$134,820
	=====

Compensation paid to police jurors is included in the general government expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method, the president and other jurors received the following monthly compensation for the year ended December 31, 1995:

	<u>President</u>	<u>Other Jurors</u>
January 1, 1995 - December 31, 1995	\$963	\$856
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SUPPLEMENTAL INFORMATION

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

ST. LANDRY PARISH POLICE JURY
General Fund

Balance Sheet
December 31, 1995

ASSETS

Cash	\$ 870,121
Receivables	880,182
Due from other funds	160,814
Due from component units	<u>30,015</u>
Total assets	<u>\$1,941,132</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 43,268
Due to other funds	44,170
Advances from other funds	<u>165,675</u>
Total liabilities	<u>253,113</u>
Fund balance:	
Reserved for courthouse security	176
Reserved for prisoner expense and jury and witness fees	99,705
Reserved for judicial expenses	60,091
Unreserved - undesignated	<u>1,528,047</u>
Total fund balance	<u>1,688,019</u>
Total liabilities and fund balance	<u>\$1,941,132</u>

ST. LANDRY PARISH POLICE JURY
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Year Ended December 31, 1995

Revenues:	
Ad valorem taxes	\$ 613,525
Alcohol tax	16,827
Licenses and permits	178,290
Intergovernmental revenues -	
State grants:	
State revenue sharing (net)	100,305
Severance tax	445,910
2% fire insurance rebate	245,333
Video poker	182,292
Rents and leases	18,218
Fees, charges and commissions for services	39,139
Fines and forfeits	301,907
Use of money and property	90,717
Other revenues	<u>319,537</u>
Total revenues	<u>2,552,000</u>
Expenditures:	
General Government -	
Legislative	176,880
Judicial	1,136,043
Elections	51,680
Finance and administrative	127,259
Other	424,813
Public safety	294,564
Public works	4,561
Economic development and assistance	<u>29,238</u>
	<u>2,245,038</u>
Excess of revenues over expenditures	<u>306,962</u>
Other financing sources:	
Administrative fees	<u>50,904</u>
Excess of revenues and other financing sources over expenditures	357,866
Fund balance, beginning	<u>1,330,153</u>
Fund balance, ending	<u><u>\$1,688,019</u></u>

SPECIAL REVENUE FUNDS

Road and Bridge Maintenance Fund

The Road and Bridge Maintenance Fund accounts for the maintenance and upkeep of the parish road systems. Major means of financing are provided by the State of Louisiana Parish Transportation Fund and grants received from the United States Department of Transportation through the Louisiana Department of Transportation and Development.

Health Unit Maintenance Fund

The Health Unit Maintenance Fund accounts for the maintenance of a health unit which provides health and welfare services to the citizens of the parish. Major means of financing are provided by ad valorem taxes, state revenue sharing, and interest earned on investments.

Jail Maintenance Fund

The Jail Maintenance Fund accounts for the operations of the parish jail. Financing is provided primarily by ad valorem taxes and state revenue sharing funds.

Road District Maintenance Funds

The Road District Maintenance Funds account for the construction and maintenance of roads located within each respective road district. Funding is provided by ad valorem taxes levied against properties located within the districts and by state revenue sharing funds.

Coroner's Operational Fund

The Coroner's Operational Fund, established by Louisiana Revised Statute 33:1572(B), accounts for funds collected and remitted by the sheriff or clerk of court for the purpose of defraying the operational costs of the coroner of St. Landry Parish.

Bayou Bouef and Waxia Drainage District

The Bayou Bouef Waxia Drainage District was a component unit of the Police Jury, which was liquidated and its assets transferred to the Jury to be used in the designated district.