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**ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana**

**Primary Government Financial Statements
and Auditor's Report**

**As of And
For the Two Years Ended**

December 31, 1995

With supplemental Informational Schedules

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

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ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana

Primary Government Financial Statements
and Auditor's Report

As of and For the Two Years Ended December 31, 1995
With Supplemental Informational Schedules

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ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 Contents, December 31, 1995

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ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 Contents, December 31, 1995

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INDEPENDENT AUDITORS' REPORT

To Gerard F. Durand, Jr., Parish
Manager and the Members of the
St. Martin Parish Police Jury
St. Martinville, Louisiana

We have audited the accompanying primary government financial statements of the St. Martin Parish Police Jury as of December 31, 1995 and for the two years then ended, as listed in the preceding table of contents. These financial statements are the responsibility of the management of the St. Martin Parish Police Jury. Our responsibility is to express an opinion on these financial statements based upon 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, the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Government", and the Louisiana Governmental Audit Guide. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the primary government financial statements referred to above present the accounts and transactions of the St. Martin Parish Police Jury and the St. Martin Parish Library (for 1994 only). These financial statements do not include the financial activities of the St. Martin Parish Sewerage District No. 1, the St. Martin Parish Waterworks District No. 2, the St. Martin Parish Hospital Service District No. 2, and the St. Martin Parish Water and Sewerage District No. 3, which should be included in order to conform with generally accepted accounting principles. The effects of this departure from generally accepted accounting principles has not been determined.

In our opinion, except for the effects on the financial statements of the omission described in the preceding paragraph, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the St. Martin Parish Police Jury as of December 31, 1995, and the results of its operations for the two years then ended, in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the primary government financial statements taken as a whole. The accompanying supplemental financial information listed as "Schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the primary government financial statements of the St. Martin Parish Police Jury. Such supplemental information has been subjected to the auditing procedures applied in the examination of the primary government financial statements and, in our opinion, is fairly presented in all material aspects in relation to the primary government financial statements taken as a whole.

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MARAIST AND MARAIST
CERTIFIED PUBLIC ACCOUNTANTS

St. Martinville, Louisiana
June 28, 1996

(PRIMARY GOVERNMENT FINANCIAL STATEMENTS)

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1995

.....GOVERNMENTAL FUND TYPE.....

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>
<u>ASSETS AND OTHER DEBITS</u>				
Cash	\$ 23,162	\$ 338,680	\$ 18,400	\$ 27,635
Cash with fiscal agent	-0-	-0-	107,308	-0-
Investments, at cost	929,815	3,608,243	1,122,326	619,229
Receivables	247,999	2,556,098	1,287,584	-0-
Due from other funds	217,043	-0-	-0-	-0-
Restricted assets:				
Property and rights held under deferred comp. plan				
Land, buildings, and equipt.				
Amount available in general fund				
Amount available in debt service funds				
Amount to be provided for retirement of general long-term obligations				
	-----	-----	-----	-----
TOTAL ASSETS AND OTHER DEBITS	\$1,418,019	\$6,503,021	\$2,535,618	\$ 646,864
	=====	=====	=====	=====

LIABILITIES AND FUND EQUITY

Liabilities:

Accounts payable	\$ 21,691	\$ 101,773		\$ 7,891
Accrued liabilities	31,057	32,215		
Obligations to employees under deferred comp. plan				
Due to other funds		108,500	\$ 400	108,143
Deferred revenues		265,121		
Bonds payable				

The accompanying notes are an integral part of this statement.

FIDUCIARY ...FUND TYPE...ACCOUNT GROUPS....		TOTAL
AGENCY <u>FUNDS</u>	GENERAL FIXED <u>ASSETS</u>	GENERAL LONG-TERM <u>OBLIGATIONS</u>	(MEMORANDUM <u>ONLY</u>)
\$ 49,828			\$ 457,705 107,308 6,279,613 4,091,681 217,043
280,581	\$14,164,374		-0- 280,581 14,164,374
		\$ 200,000	200,000
		2,492,299	2,492,299
		8,954,166	8,954,166
\$330,409	\$14,164,374	\$11,646,465	\$ 37,244,770
\$ 49,828			\$ 131,355 113,100
280,581			280,581 217,043 265,121
		\$11,163,000	11,163,000

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS
 Combined Balance Sheet, December 31, 1995

.....GOVERNMENTAL FUND TYPE.....

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities: (Cont'd.)				
Capitalized leases payable				
Compensated absences payable				
Other liabilities	\$ 6,751	\$ 77,649	\$ 42,919	
	-----	-----	-----	-----
Total Liabilities	\$ 59,499	\$ 585,258	\$ 43,319	\$ 116,034
	-----	-----	-----	-----
Fund Equity:				
Investment in general fixed assets				
Fund Balances/(deficit):				
Reserved for debt service \$200,000			\$2,492,299	
Unreserved-undesignated 1,158,520		\$5,917,763		\$ 530,830
	-----	-----	-----	-----
Total Fund Balances	\$1,358,520	\$5,917,763	\$2,492,299	\$ 530,830
	-----	-----	-----	-----
Total Fund Equity	\$1,358,520	\$5,917,763	\$2,492,299	\$ 530,830
	-----	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$1,418,019	\$6,503,021	\$2,535,618	\$ 646,864
	=====	=====	=====	=====

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
PAYROLL ESCROW FUND

Schedule 11

Statement of Changes in Assets and Liabilities
For the Two Years Ended December 31, 1995

	<u>CASH</u>	<u>ACCRUED LIABILITIES</u>
Balance-January 1, 1994	\$26,538	\$(26,538)
Additions-1994	319,466	(319,466)
Reductions-1994	(345,582)	345,582
Balance-December 31, 1994	----- \$ 422	----- \$ (422)
Additions-1995	453,508	(453,508)
Reductions-1995	(404,102)	404,102
Balance-December 31, 1995	----- \$ 49,828 =====	----- \$(49,828) =====

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
December 31, 1995

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative 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 received \$900 per month in 1994 and 1995, and the other jurors received \$800 per month in 1994 and 1995.

FEDERALLY ASSISTED PROGRAMS

Schedules 13 and 14 present activity within federally assisted programs for the years ended December 31, 1994 and 1995, respectively, and is presented in accordance with the Single Audit Act of 1984 and the Office of Management and Budget Circular A-128.

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana

Schedule 12

Schedule of Compensation Paid Police Jurors
 For the Two Years Ended December 31, 1995

POLICE JUROR	1994	1995
Simon Angelle*	\$ 10,800	\$ 9,600
Thomas Nelson**	9,600	10,800
Larry Duplantis	9,600	9,600
Daniel Fusilier	9,600	9,600
Ludger Cormier	9,600	9,600
Bob LeBlanc	9,600	9,600
Scott Angelle	9,600	9,600
Pat Cluse	9,600	9,600
James Hebert	9,600	9,600
TOTAL	\$ 87,600	\$ 87,600

*President 1/1/94 - 12/31/94

**President 1/1/95 - 12/31/95

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana

Schedule of Federally Assisted Program Activity
 For the Year Ended December 31, 1995

<u>SOURCE OF FEDERAL ASSISTANCE/ AGENCY NAME(S)</u>	<u>PROGRAM NAME</u>	<u>CFDA NUMBER</u>
<u>DIRECT ASSISTANCE</u>		
United States Dept. of Housing & Urban Devel.	*Lower Income Housing Assistance Program	14.156
U. S. Treasury	Wildlife Refuge Payments	
<u>INDIRECT ASSISTANCE</u>		
United States Dept. of Agriculture-Louisiana Dept. of Health and Human Resources	State Administrative Matching Grant for Food Stamp Program *Food Stamps	10.561 10.551
United States Dept. of the Interior-Louisiana Dept. of Wildlife and Fisheries		15.605
	TOTAL	

*Denotes major federal financial assistance program.

CASH RECEIPTS

EXPENDITURES

\$ 730,624

\$ 730,624

3,962

-

25,298

25,298

5,913,000

5,791,119

37,812

37,812

\$ 6,710,696
=====

\$ 6,584,853
=====

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana

Schedule of Federally Assisted Program Activity
 For the Year Ended December 31, 1994

<u>SOURCE OF FEDERAL ASSISTANCE/ AGENCY NAME(S)</u>	<u>PROGRAM NAME</u>	<u>CFDA NUMBER</u>
<u>DIRECT ASSISTANCE</u>		
Federal Emergency Mgmt. Agency	Hurricane Andrew Relief	83.516
United States Dept. of Housing & Urban Devel.	*Lower Income Housing Assistance Program	14.156
United States Dept. of Education	Public Library Services, Title I	84.034
United States Dept. of the Interior	Sport Fish Restoration	15.605
U. S. Treasury	Wildlife Refuge Payments	
<u>INDIRECT ASSISTANCE</u>		
United States Dept. of Agriculture-Louisiana Dept. of Health and Human Resources	State Administrative Matching Grant for Food Stamp Program *Food Stamps	10.561 10.551
United States Dept. of the Interior-Louisiana Dept. of Wildlife and Fisheries	Sport Fish Restoration	15.605

TOTAL

*Denotes major federal financial assistance program.

<u>CASH RECEIPTS</u>	<u>EXPENDITURES</u>
\$ 141,213	\$ 48,612
602,938	608,413
209,400	209,400
216,000	63,519
6,513	-
26,811	26,811
5,606,000	5,808,262
187,903	55,252
-----	-----
\$ 6,996,778	\$ 6,820,269
=====	=====

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF PRIMARY GOVERNMENT FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To Gerard F. Durand, Jr., Parish
Manager and the Members of the
St. Martin Parish Police Jury
St. Martinville, Louisiana

We have audited the primary government financial statements of the St. Martin Parish Police Jury as of December 31, 1995 and for the two years then ended, and have issued our report dated June 28, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments", and the Louisiana Governmental Audit Guide. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

In planning and performing our audit of the primary government financial statements of the St. Martin Parish Police Jury as of and for the two years ended December 31, 1995, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing an opinion on the primary government financial statements and not to provide assurance on the internal control structure.

The management of the St. Martin 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 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.

To Gerard F. Durand, Jr., Parish
Manager and Members of the
St. Martin Parish Police Jury

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

Accounting Controls
Receivables
Purchases and Disbursements
Property and Equipment
Accounts Payable
Payroll
General Ledger

For all of the control categories listed above, 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.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the primary government and combining and individual fund and individual account group financial statements. (Responses were provided by Mr. Gerard F. Durand, Jr., Parish Manager and Ms. Suzanne Blanchard -Parish Treasurer.)

1. Property and Equipment

Finding -

There is an absence of appropriate central office control and coordination of fixed asset additions, deletions, assignments and periodic inventory. This condition adversely affects managements' efficiency and accuracy in summarizing and compiling property and equipment records. This finding manifested itself in the previous audit of the police jury's 1992-93 financial statements, and the situation was not adequately rectified for the 1994-95 reporting period, although currently a fixed asset accounting system is being implemented.

Recommendation -

Microcomputer technology within the police jury office has been substantially expanded and updated, and a fixed asset recordkeeping system is currently in place which will adequately address the past deficiencies in fixed asset recordation, if it is diligently posted and maintained, and used as a cross reference ledger for monitoring property insurance coverage, equipment location and assignment, vehicle fuel consumption and repair costs, etc.

To Gerard F. Durand, Jr., Parish
Manager and Members of the
St. Martin Parish Police Jury

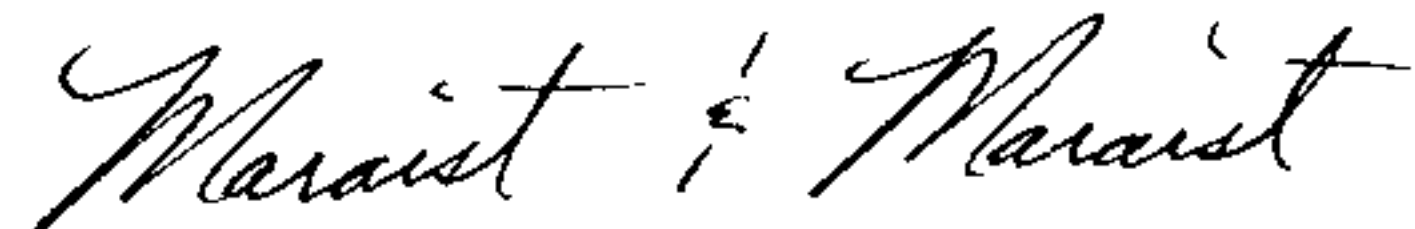
Response -

The deficiencies in the fixed asset accounting system were previously identified, and corrective action has recently been implemented (although not in time to remediate the above finding for the 1994-95 reporting period) to employ an integrated mechanized fixed asset accounting ledger which will henceforth serve as a complete record of asset purchase cost, current location, maintenance and operating cost, etc. This should effectively address this finding for future periods.

A material control weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we do not believe that the reportable condition described above is a material weakness.

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



MARAIST AND MARAIST
CERTIFIED PUBLIC ACCOUNTANTS

St. Martinville, Louisiana
June 28, 1996

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROLS (ACCOUNTING AND ADMINISTRATIVE) - BASED ON A STUDY AND EVALUATION MADE AS PART OF AN AUDIT OF THE PRIMARY GOVERNMENT FINANCIAL STATEMENTS AND THE ADDITIONAL TESTS REQUIRED BY THE SINGLE AUDIT ACT

To Gerard F. Durand, Jr., Parish
Manager and the Members of the
St. Martin Parish Police Jury
St. Martinville, Louisiana

We have audited the primary government financial statements of the St. Martin Parish Police Jury and the combining and individual fund and individual account group financial statements as of and for the two years ended December 31, 1995, and have issued our report thereon dated June 28, 1996. We have also audited the St. Martin Parish Police Jury's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 28, 1996. As part of our audit, we made a study and evaluation of the internal control systems, including applicable internal administrative controls, used in administering federal financial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, the Single Audit Act of 1984, the provisions of OMB Circular A-128, "Audits of State and Local Governments" and the Louisiana Governmental Audit Guide. For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

Accounting Controls

Cash Receipts
Purchases and Disbursements
Property and Equipment
Payroll
General Ledger

Administrative Controls

<u>General Requirements</u>	<u>Specific Requirements</u>
Political Activity	Types of Services
Davis-Bacon Act	Allowed or Not Allowed
Civil Rights	
Cash Management	Eligibility
Federal Financial Reports	Reporting
Drug-Free Workplace Act	
Allowable Costs/Cost Principles	Claims For and Reimbursements

To Gerard F. Durand, Jr., Parish
Manager and Members of the
St. Martin Parish Police Jury

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.

The management of the St. Martin Parish Police Jury is responsible for establishing and maintaining internal control systems used in administering federal financial assistance programs. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems used in administering federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss and misuse; and reliable data is obtained, maintained, and fairly disclosed in reports. Because of inherent limitations in any system of internal accounting and administrative controls used in administering federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

During the year ended December 31, 1994, the St. Martin Parish Police Jury expended 94% of its total federal financial assistance under major federal financial assistance programs. During the year ended December 31, 1995, 99% of the Jury's total federal financial assistance was expended under major federal financial assistance programs. These major federal financial assistance program expenditures were confined to the following programs:

HUD Section 8
US Dept. of Agriculture Food Stamp Program

With respect to internal control systems used in administering federal financial assistance programs, our study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

Our study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the federal financial assistance program of the St. Martin Parish Police Jury. Accordingly, we do not express an opinion on the internal control systems used in administering the federal financial assistance program of the St. Martin Parish Police Jury. Also, our audit, made in accordance with the standards mentioned above, would not necessarily disclose material weaknesses in the internal control systems, for which our study and evaluation was limited to a preliminary review of the systems, as discussed above.

To Gerard F. Durand, Jr., Parish
Manager and Members of the
St. Martin Parish Police Jury

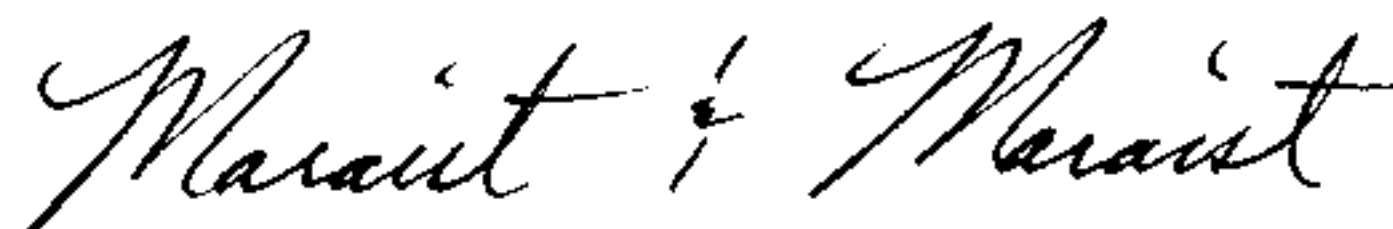
However, our study and evaluation and our audit disclosed the following condition that we believe results in more than a relatively low risk that errors or irregularities in amounts that would be material to a federal financial assistance program may occur and not be detected within a timely period.

1. Accounting Controls

See report on internal accounting control based solely on a study and evaluation made as part of an audit of the component unit financial statements. (Pages 95 through 97)

These conditions were considered in determining the nature, timing, and extent of the audit tests to be applied in: 1) our audit of the December 31, 1994 and December 31, 1995 primary government financial statements and the combining and individual fund and individual account group financial statements and; 2) our audit and review of the St. Martin Parish Police Jury's compliance with laws and regulations, noncompliance with which we believe could have a material effect on the allowability of program expenditures for each major federal financial assistance program and nonmajor federal financial assistance programs. This report does not affect our reports on the aforementioned financial statements and on the St. Martin Parish Police Jury's compliance with laws and regulations dated June 28, 1996.

This report is intended solely for the use of management, and the members of the St. Martin Parish Police Jury, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which upon acceptance by the St. Martin Parish Police Jury, is a matter of public record.



MARAIST AND MARAIST
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St. Martinville, Louisiana
June 28, 1996

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF PRIMARY GOVERNMENT
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To Gerard F. Durand, Jr., Parish
Manager and the Members of the
St. Martin Parish Police Jury
St. Martinville, Louisiana

We have audited the primary government financial statements of the St. Martin Parish Police Jury and the combining and individual fund and individual account group financial statements as of and for the two years ended December 31, 1995, and have issued our report thereon dated June 28, 1996.

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 primary government financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the St. Martin Parish Police Jury is the responsibility of the Police Jury's management. As part of obtaining reasonable assurance about whether the aforementioned primary government financial statements are free of material misstatement, we performed tests of the St. Martin Parish Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on 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 management of the St. Martin Parish Police Jury in a separate letter dated June 28, 1996.

To Gerard F. Durand, Jr., Parish
Manager and Members of the
St. Martin Parish Police Jury

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

Maraist & Maraist

MARAIST AND MARAIST
CERTIFIED PUBLIC ACCOUNTANTS

St. Martinville, Louisiana
June 28, 1996

MARAIST & MARAIST

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To Gerard F. Durand, Jr., Parish
Manager and Members of the
St. Martin Parish Police Jury
St. Martinville, Louisiana

We have audited the primary government financial statements of the St. Martin Parish Police Jury as of and for the two years ended December 31, 1995, and have issued our report thereon dated June 28, 1996.

We have also audited the St. Martin Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major programs, which are identified in the accompanying schedules of federally assisted program activity, for the years ended December 31, 1994 and December 31, 1995. The management of the St. Martin Parish Police Jury is responsible for the 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 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 material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the St. Martin Parish 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 disclosed immaterial instances of noncompliance with the requirements referred to above, which are described in a separate letter to the management of the St. Martin Parish Police Jury dated June 28, 1996.

In our opinion, the St. Martin Parish Police Jury complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the years ended December 31, 1994 and December 31, 1995.

To Gerard F. Durand, Jr., Parish
Manager and Members of the
St. Martin Parish Police Jury

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

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St. Martinville, Louisiana
June 28, 1996

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To Gerard F. Durand, Jr., Parish
Manager and Members of the
St. Martin Parish Police Jury

We have audited the financial statements of the St. Martin Parish Police Jury as of and for the two years ended December 31, 1995, and have issued our report thereon dated June 28, 1996.

We have applied procedures to test the St. Martin Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying schedule of federally assisted program activity, for the years ended December 31, 1994 and December 31, 1995.

General Requirements

Political Activity	Federal Financial Reports
Civil Rights	Allowable Costs/Cost Principles
Cash Management	Drug-Free Workplace 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. Martin 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. Martin Parish Police Jury had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in a separate letter to the management of the St. Martin Parish Police Jury dated June 28, 1996.

To Gerard F. Durand, Jr., Parish
Manager and Members of the
St. Martin Parish Police Jury

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

Maraist & Maraist

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CERTIFIED PUBLIC ACCOUNTANTS

St. Martinville, Louisiana
June 28, 1996

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

To Gerard F. Durand, Jr., Parish
Manager and Members of the
St. Martin Parish Police Jury

We have audited the financial statements of the St. Martin Parish Police Jury of and for the two years ended December 31, 1995, and have issued our report thereon dated June 30, 1996.

In connection with our audit of the financial statements of the St. Martin Parish Police Jury and with our consideration of the Jury's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal award programs for the years ended December 31, 1994 and December 31, 1995.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility, and special tests and provisions (if any) that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the St. Martin Parish Police Jury's compliance with those requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the St. Martin Parish Police Jury had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in a separate letter to the management of the St. Martin Parish Police Jury dated June 28, 1996.

To Gerard F. Durand, Jr., Parish
Manager and Members of the
St. Martin Parish Police Jury

This report is intended solely for the information of the
management and the board of directors of the St. Martin Parish
Police Jury. This restriction is not intended to limit the
distribution of this report, which is a matter of public record.

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St. Martinville, Louisiana
June 28, 1996

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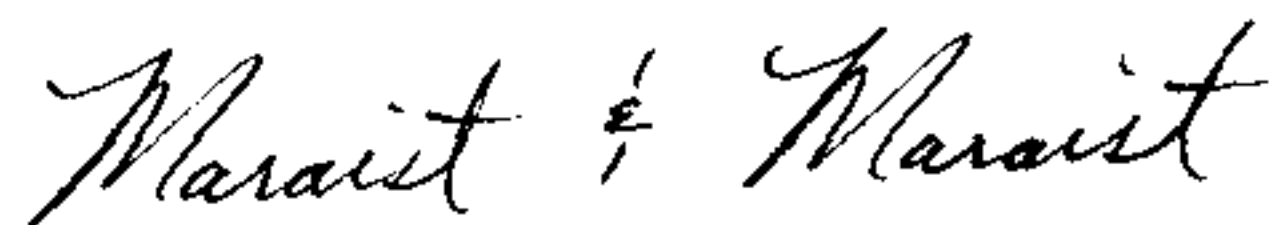
INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF FEDERALLY ASSISTED PROGRAM ACTIVITY

To Gerard F. Durand, Jr., Parish
Manager and Members of the
St. Martin Parish Police Jury

We have audited the primary government financial statements of the St. Martin Parish Police Jury as of and for the two years ended December 31, 1995, and have issued our report thereon dated June 28, 1996. These primary government financial statements are the responsibility of the management of the St. Martin Parish Police Jury. Our responsibility is to express an opinion on these primary government financial statements based upon 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 primary government 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 primary government financial statements of the St. Martin Parish Police Jury taken as a whole. The accompanying Schedules of Federally Assisted Program Activity are presented for purposes of additional analysis and are not a required part of the primary government financial statements. The information in those schedules has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.



MARAIST AND MARAIST
CERTIFIED PUBLIC ACCOUNTANTS

St. Martinville, Louisiana
June 28, 1996

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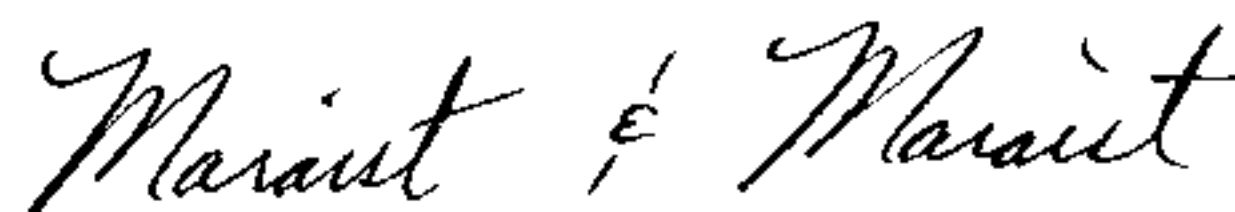
MANAGEMENT LETTER

To the President and Parish Manager
St. Martin Parish Police Jury
St. Martinville, LA 70582

Our audit of the primary government financial statements of the St. Martin Parish Police Jury as of and for the two years ended December 31, 1995 revealed certain areas in which improvements in the accounting system and financial practices of the Police Jury may be desirable. Therefore, the following improvements are submitted for your consideration.

1. We recommend that a member of the central office staff be assigned the duties of property manager, to maintain master fixed asset records and to coordinate the acquisition, deletion, assignment, and periodic inventory of fixed assets with the individual superintendents and asset custodians. The centralization of fixed asset management will improve the existing problems of fixed asset deletions and additions at the custodian level which are not accounted for on the central office master listing. This can be done in conjunction or through the use of mechanized fixed asset accounting records, which the jury now has at its disposal. This recommendation was also included in our 1992-93 management letter.
2. Due to the limited number of employees, the police jury does not have a completely adequate segregation of functions within the accounting system. Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties, however, some thought should be given to re-evaluating assignment of duties, to promote increased internal control, as well as to train other administrative employees in critical financial areas in preparation for retirement, prolonged leaves due to illness, or other lengthy absences of top level management.

We would like to express our appreciation to you and your staff for the courtesies and assistance rendered to us during the performance of our audit. Should you have any questions or need assistance in implementing any of our recommendations, please feel free to contact us.



MARAIST AND MARAIST
CERTIFIED PUBLIC ACCOUNTANTS

St. Martinville, Louisiana
June 28, 1996

Statement A
(Continued)

FIDUCIARY ...FUND TYPE...ACCOUNT GROUPS.....		
AGENCY FUNDS	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	TOTAL (MEMORANDUM ONLY)
		\$ 451,704	\$ 451,704
		31,761	31,761
			127,319
----- \$330,409 -----	----- NONE -----	----- \$11,646,465 -----	----- \$12,780,984 -----
	\$14,164,374		\$14,164,374
			2,692,299
			7,607,113
----- NONE -----	----- NONE -----	----- NONE -----	----- \$10,299,412 -----
----- NONE -----	----- \$14,164,374 -----	----- NONE -----	----- \$24,463,786 -----
\$330,409 =====	\$14,164,374 =====	\$11,646,465 =====	\$37,244,770 =====

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	<u>GENERAL</u> <u>FUND</u>	<u>SPECIAL</u> <u>REVENUE</u> <u>FUNDS</u>	<u>DEBT</u> <u>SERVICE</u> <u>FUNDS</u>
<u>REVENUES</u>			
Taxes - ad valorem	\$ 191,844	\$2,284,891	\$1,253,984
Licenses and permits	222,233		
Intergovernmental revenues:			
<u>Federal funds:</u>			
Federal grants	29,260	730,624	
<u>State funds:</u>			
Parish transportation funds		501,903	
State revenue sharing (net)	39,809	322,588	
Parish equalization funds	504,356		
Other state funds	131,778	143,022	
Fees, charges, and commissions for services	382,674	236,632	
Use of money and property	72,182	244,506	72,477
Other revenues	66,478	151,795	272
	-----	-----	-----
Total Revenues	\$1,640,614	\$4,615,961	\$1,326,733
	-----	-----	-----
<u>EXPENDITURES</u>			
General government:			
Legislative	\$ 155,105		
Judicial	242,547		
Elections	28,106		
Finance and administrative	374,170	\$ 269,805	
Other general government	27,517	311,119	
Public safety	205,906	229,315	
Public works		2,288,383	
Health and welfare	91,429	785,534	
Culture and recreation		127,909	
Economic development and assistance	36,072	56,774	

The accompanying notes are an integral part of this statement.

CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
	\$ 3,730,719
	222,233
	759,884
	501,903
	362,397
	504,356
	274,800
	619,306
\$ 60,584	449,749
	218,545
-----	-----
\$ 60,584	\$ 7,643,892
-----	-----
	\$ 155,105
	242,547
	28,106
\$ 21,826	665,801
	338,636
	435,221
1,076,578	2,464,961
	876,963
	127,909
	92,846

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 GOVERNMENTAL FUND TYPE
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances, 1995

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>
<u>EXPENDITURES (CONTD.)</u>			
Capital Outlay		\$ 525,990	
Debt Service		218,940	\$1,308,682
Other expenditures	\$ 715		54,308
	-----	-----	-----
Total Expenditures	\$1,161,567	\$4,813,769	\$1,362,990
	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$ 479,047	\$ (197,808)	\$ (36,257)
	-----	-----	-----
<u>OTHER FINANCING SOURCES/(Uses)</u>			
Operating transfers in		\$ 134,000	\$ 186,488
Operating transfers out	\$(249,488)	(199,032)	
Proceeds from capital leases			
Sale of bonds			
Accrued interest on bond sale			
	-----	-----	-----
Total Other Financing Sources/(Uses)	(249,488)	\$ (65,032)	\$ 186,488
	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES & OTHER SOURCES OVER EXPENDIT. & OTHER USES	\$ 229,559	\$ (262,840)	\$ 150,231
	-----	-----	-----
FUND BALANCES AT BEGINNING OF YEAR	1,128,961	6,180,603	2,342,068
	-----	-----	-----
FUND BALANCES AT END OF YEAR	\$1,358,520	\$5,917,763	\$2,492,299
	=====	=====	=====

The accompanying notes are an integral part of this statement.

Statement B
(Continued)

CAPITAL PROJECTS <u>FUNDS</u>	TOTAL (MEMORANDUM <u>ONLY</u>)
\$ 76,167	\$ 602,157
	1,527,622
	55,023
----- \$1,174,571 -----	----- \$ 8,512,897 -----
(1,113,987) -----	\$ (869,005) -----
\$ 128,032	\$ 448,520
	(448,520)
1,072,000	1,072,000
1,628	1,628
----- \$1,201,660 -----	----- \$ 1,073,628 -----
\$ 87,673	\$ 204,623
443,157	10,094,789
----- \$ 530,830 =====	----- \$ 10,299,412 =====

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(Non-GAAP Basis) and Actual
For the Year Ended December 31, 1995

.....GENERAL FUND.....

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Taxes - ad valorem	\$ 165,892	\$ 167,898	\$ 2,006
Licenses and permits	214,146	222,233	8,087
Intergovernmental revenues:			
Federal funds:			
Federal grants	42,460	41,995	(465)
State funds:			
Parish transportation funds			
State revenue sharing (net)	38,922	39,218	296
Parish equalization funds	504,730	504,356	(374)
Other state funds	164,190	136,900	(27,290)
Fees, charges, and commissions for services	380,873	382,674	1,801
Use of money and property	55,913	70,757	14,844
Other revenues	54,473	53,742	(731)
	-----	-----	-----
Total Revenues	\$1,621,599	\$1,619,773	\$ (1,826)
	-----	-----	-----
<u>EXPENDITURES</u>			
General government:			
Legislative	\$ 137,908	\$ 147,052	\$ (9,144)
Judicial	246,237	242,067	4,170
Elections	49,426	27,575	21,851
Finance and administrative	399,604	386,134	13,470
Other general government	72,359	32,717	39,642
Public safety	205,275	214,100	(8,825)
Public works			

The accompanying notes are an integral part of this statement.

.....SPECIAL REVENUE FUNDS.....

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
\$1,825,852	\$1,846,870	\$ 21,018
50,000	50,000	-0-
501,799	501,903	104
318,094	319,592	1,498
102,612	37,812	(64,800)
251,834	274,467	22,633
187,379	206,556	19,177
231,260	216,258	(15,002)
-----	-----	-----
\$3,468,830	\$3,453,458	\$ (15,372)
-----	-----	-----
\$ 264,565	\$ 265,770	\$ (1,205)
322,909	307,781	15,128
262,633	228,376	34,257
2,247,191	2,240,476	6,715

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL
 AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (Non-GAAP Basis) and Actual, 1995

GENERAL FUND.....		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>EXPENDITURES (CONTD.)</u>			
Health and welfare	\$ 71,400	\$ 86,577	\$ (15,177)
Culture and recreation			
Economic development and assistance	32,932	34,190	1,258
capital outlay			
Debt service			
other expenditures	7,991	8,338	(347)
	-----	-----	-----
Total Expenditures	\$1,223,132	\$1,178,750	\$ 44,382
	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$ 398,467	\$ 441,023	\$ 42,556
	-----	-----	-----
<u>OTHER FINANCING SOURCES/(Uses)</u>			
operating transfers in			
operating transfers out	\$ (281,086)	\$ (249,488)	\$ 31,598
Proceeds of refunding bonds			
Payment to refunded bond escrow agent			
Accrued interest on bond sale			
	-----	-----	-----
Total Other Financing Sources/(Uses)	\$ (281,086)	\$ (249,488)	\$ 31,598
	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 117,381	\$ 191,535	\$ 74,154
	-----	-----	-----
FUND BALANCES AT BEGINNING OF YEAR	947,459	947,459	-0-
	-----	-----	-----
FUND BALANCES AT END OF YEAR	\$1,092,632	\$1,138,994	\$ 74,154
	=====	=====	=====

The accompanying notes are an integral part of this statement.

.....SPECIAL REVENUE FUNDS.....

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ 62,436	\$ 65,445	\$ (3,009)
225,115	216,768	8,347
51,127	40,004	11,123
489,680	509,815	(20,135)
-----	-----	-----
\$3,925,656	\$3,874,435	\$ 51,221
-----	-----	-----
\$ (456,826)	\$ (420,977)	\$ 35,849
-----	-----	-----
\$ 195,000	\$ 138,500	\$ 56,500
-----	-----	-----
\$ 195,000	\$ 138,500	\$ 56,500
-----	-----	-----
\$ (261,826)	\$ (282,477)	\$ (20,651)
3,319,952	3,319,952	-0-
-----	-----	-----
\$3,058,126	\$3,037,475	\$ (20,651)
=====	=====	=====

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
ALL GOVERNMENTAL FUND TYPES

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1994

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>
<u>REVENUES</u>			
Taxes - ad valorem	\$ 178,821	\$2,671,109	\$1,262,083
Licenses and permits	191,843		
Intergovernmental revenues:			
<u>Federal funds:</u>			
Federal grants	170,090	825,254	
<u>State funds:</u>			
Parish transportation funds		512,951	
State revenue sharing (net)	38,852	370,990	
Parish equalization funds	507,171		
Other state funds	194,707	336,345	
Fees, charges, and commissions	186,036	311,030	
Use of money and property	45,778	254,206	40,182
Other revenues	140,592	86,223	31,206
	-----	-----	-----
Total Revenues	\$1,653,890	\$5,368,108	\$1,333,471
	-----	-----	-----
<u>EXPENDITURES</u>			
General government:			
Legislative	\$ 153,052		
Judicial	260,461		
Elections	37,504		
Finance and administrative	473,255	\$ 330,797	
Other general government	37,775	354,787	
Public safety	231,069	205,773	
Public works	50,233	1,687,021	
Health and welfare	123,457	708,575	
Culture and recreation		617,792	
Economic development and assistance	32,501	6,912	

The accompanying notes are an integral part of this statement.

CAPITAL PROJECT FUNDS	TOTAL (MEMORANDUM ONLY)
	\$4,112,013
	191,843
\$ 209,400	1,204,744
	512,951
	409,842
	507,171
	531,052
	497,066
28,470	368,636
	258,021
----- \$ 237,870 -----	----- \$8,593,339 -----
	\$ 153,052
	260,461
	37,504
	804,052
	392,562
	436,842
953,038	2,690,292
	832,032
	617,792
	39,413

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 ALL GOVERNMENTAL FUND TYPES
 Combined Statement of Revenue, Expenditures,
 and Changes in Fund Balances, 1994

	<u>GENERAL</u> <u>FUND</u>	<u>SPECIAL</u> <u>REVENUE</u> <u>FUNDS</u>	<u>DEBT</u> <u>SERVICE</u> <u>FUNDS</u>
<u>EXPENDITURES (CONTD.)</u>			
Capital outlay	\$ 20,882	\$ 822,024	
Debt service		211,828	\$1,298,379
Other expenditures	224		44,970
	-----	-----	-----
Total Expenditures	\$1,420,413	\$4,945,509	\$1,343,349
	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$ 233,477	\$ 422,599	\$ (9,878)
	-----	-----	-----
<u>OTHER FINANCING SOURCES/(Uses)</u>			
Proceeds from capital lease			
Operating transfers in		\$ 73,147	\$ 120,295
Operating transfers out	\$ (120,295)	(73,147)	
Refund-Bond issue cost			
Accrued interest on bond sale			
	-----	-----	-----
Total Other Financing Sources/(Uses)	\$ (120,295)	\$ -0-	\$ 120,295
	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES & OTHER SOURCES OVER EXPENDITURES & OTHER USES	\$113,182	\$ 422,599	\$ 110,417
FUND BALANCES AT BEGINNING OF YEAR	1,015,779	6,786,090	2,231,651
	-----	-----	-----
FUND BALANCES AT END OF YEAR	\$1,128,961	\$7,208,689	\$2,342,068
	=====	=====	=====

The accompanying notes are an integral part of this statement.

Statement D
(Continued)

CAPITAL PROJECT <u>FUNDS</u>	TOTAL (MEMORANDUM <u>ONLY</u>)
	\$ 842,906
	1,510,207
	45,194
\$ 953,038	\$ 8,662,309
\$ (715,168)	\$ (68,970)
	\$ 193,442
	(193,442)
NONE	\$ -0-
\$ (715,168)	\$ (68,970)
1,352,273	11,385,793
\$ 637,105	\$11,316,823
=====	=====

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS
(Excluding Library Maintenance Special Revenue Fund)

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(Non-GAAP Basis) and Actual
For the Year Ended December 31, 1994

.....GENERAL FUND.....

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>			
Taxes - ad valorem	\$ 166,496	\$ 177,488	\$ 10,992
Licenses and permits	201,143	191,843	(9,300)
Intergovernmental revenues:			
Federal funds:			
Federal grants	171,647	170,090	(1,557)
State funds:			
Parish transportation funds			
State revenue sharing (net)	37,993	38,302	309
Parish equalization funds	506,030	507,171	1,141
Other state funds	227,737	204,515	(23,222)
Fees, charges, and commissions for services	165,929	186,035	20,106
Use of money and property	44,072	44,798	726
Other revenues	128,114	140,592	12,478
	-----	-----	-----
Total Revenues	\$1,649,161	\$1,660,834	\$ 11,673
	-----	-----	-----
<u>EXPENDITURES</u>			
General government:			
Legislative	\$ 138,631	\$ 144,943	\$ (6,312)
Judicial	300,079	255,178	44,901
Elections	35,756	36,057	(301)
Finance and administrative	479,282	466,926	12,356
Other general government	48,608	37,105	11,503
Public safety	227,117	219,985	7,132
Public works	44,306	50,233	(5,927)

The accompanying notes are an integral part of this statement.

.....SPECIAL REVENUE FUNDS.....

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE/</u> <u>(UNFAVORABLE)</u>
\$1,662,434	\$1,710,375	\$ 47,941
135,447	135,447	-0-
472,513	512,951	40,438
322,745	316,623	(6,122)
436,645	421,690	(14,955)
297,509	287,816	(9,693)
129,338	212,982	83,644
86,925	78,030	(8,895)
-----	-----	-----
\$3,543,556	\$3,675,914	\$132,358
-----	-----	-----
\$ 282,239	\$ 236,888	\$ 45,351
244,649	246,403	(1,754)
206,139	205,814	325
1,700,002	1,619,478	80,524

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL
 AND SPECIAL REVENUE FUNDS
 (Excluding Library Maint. Special Revenue Fund)
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (Non-GAAP Basis) and Actual, 1994

GENERAL FUND.....		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>EXPENDITURES (CONTD.)</u>			
Health and welfare	\$ 133,554	\$ 137,459	\$ (3,905)
Culture and recreation			
Economic development and assistance	36,224	30,785	5,439
Capital outlay			
Debt service			
Other expenditures	7	13	(6)
	-----	-----	-----
Total Expenditures	\$1,443,564	\$1,378,684	\$ 64,880
	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$ 205,597	\$ 282,150	\$ 76,553
	-----	-----	-----
<u>OTHER FINANCING SOURCES/(Uses)</u>			
Operating transfers in			
Operating transfers out	\$ (120,376)	\$ (120,376)	-0-
	-----	-----	-----
Total Other Financing Sources/(Uses)	\$ (120,376)	\$ (120,376)	-0-
	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 85,221	\$ 161,774	\$ 76,553
	-----	-----	-----
FUND BALANCES AT BEGINNING OF YEAR	785,685	785,685	-0-
	-----	-----	-----
FUND BALANCES AT END OF YEAR	\$ 870,906	\$ 947,459	\$ 76,553
	=====	=====	=====

The accompanying notes are an integral part of this statement.

.....SPECIAL REVENUE FUNDS.....

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE/ (UNFAVORABLE)</u>
\$ 64,930	\$ 77,794	\$(12,864)
138,474	151,687	(13,213)
20,640	5,513	15,127
1,058,448	1,036,222	22,226
-----	-----	-----
\$3,715,521	\$3,579,799	\$135,722
-----	-----	-----
\$ (171,965)	\$ 96,115	\$268,080
-----	-----	-----
-----	-----	-----
NONE	NONE	NONE
-----	-----	-----
\$ (171,965)	\$ 96,115	\$268,080
4,788,916	4,788,916	-0-
-----	-----	-----
\$4,616,951	\$4,885,031	\$268,080
=====	=====	=====

ST. MARTIN PARISH POLICE JURY

St. Martinville, Louisiana

Primary Government Financial Statements
As of and for the two years Ended December 31, 1995

INTRODUCTION

The St. Martin Parish Police Jury is the governing authority for St. Martin Parish and is a political subdivision of the State of Louisiana. The police jury is governed by nine (9) jurors representing the various districts within the parish. The jurors serve four-year terms that expire on December 31, 1995.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the St. Martin Parish Police Jury is the financial reporting entity for St. Martin Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criterion for determining which component units should be considered part of the St. Martin Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to/or impose specific financial burdens on the police jury.

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 Notes to the Financial Statements(Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the police jury has determined that the following component units are part of the reporting entity:

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
St. Martin Parish Sewerage District No. 1	December 31	1 and 3
St. Martin Parish Waterworks District No. 2	December 31	1 and 3
St. Martin Parish Hospital Service District No. 2	December 31	1 and 3
St. Martin Parish Water and Sewerage District No. 3	December 31	1 and 3

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units are included in the accompanying statements.

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity, but rather are intended to reflect only the financial statements of the primary government (police jury).

Considered in the determination of component units of the reporting entity were the St. Martin Parish School Board and the various municipalities in the parish. It was determined that these governmental entities are not component units of the St. Martin Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the St. Martin Parish Police Jury.

B. FUND ACCOUNTING

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

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
Notes to the Financial Statements(Continued)

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

Funds of the police jury are classified into three categories: governmental, proprietary, and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds

Governmental funds are used to account for all or most of the police jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

1. General Fund-the general operating fund of the police jury and accounts for all financial resources, except those required to be accounted for in other funds.
2. Special revenue funds-account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
3. Debt service funds-account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.
4. Capital projects funds-account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Proprietary Funds

1. Enterprise funds-account for operations (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
Notes to the Financial Statements(Continued)

2. Internal service funds-account for the financing of goods or services provided by one department to the other departments or governments on a cost-reimbursement basis.

The St. Martin Parish Police Jury maintained no proprietary funds during fiscal year 1994 or 1995.

Fiduciary Funds

1. Expendable trust funds-accounted for in essentially the same manner as governmental funds. The resources, including both principal and earnings, may be expended.
2. Non-expendable trust funds-accounted for in essentially the same manner as proprietary funds. The principal may not be expended.
3. Agency funds-account for assets that the police jury holds on behalf of others as their agent. Agency funds are custodial in nature(assets equal liabilities) and do not involve measurement of results of operations.

C. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds, expendable trust funds, and agency funds. The governmental funds and expendable trust funds use the following practices in recording revenues and expenditures:

The Police Jury's records are maintained on a cash basis of accounting. However, the governmental funds, as reported in the accompanying financial statements, have been converted to a modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues - Ad Valorem taxes and the related State Revenue Sharing are recorded in the year the taxes are assessed. Substantially all other revenues are recorded when received.

Expenditures - generally recognized under the modified accrual basis of accounting when the liability is incurred, except that principal and interest on long term debt is not recognized until due.

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
Notes to the Financial Statements(Continued)

Other Financing Sources/(Uses) - Transfers between funds which are not expected to be repaid(and any other financing sources/uses) are accounted for as other financing sources/(uses).

D. BUDGETARY PRACTICES

The Police Jury utilizes the following budgetary practices:

Annually, the Police Jury adopts a comprehensive operating budget on the cash basis of accounting. The budget is legally adopted or amended through the passage of a formal resolution. All budgetary appropriations lapse at the end of each fiscal year.

Formal budgetary integration and interim budget reporting practices are not employed by the Police Jury. Budgeted amounts reported in the accompanying financial statements include original budget amounts and all subsequent amendments. Budgets were not prepared and adopted for the debt service funds and capital projects funds. Debt service funds and capital projects funds are excluded from the requirements of the Louisiana Local Government Budget Act, Louisiana Revised Statutes 39:1301-1314.

E. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Police Jury as an extension of formal budgetary integration in the funds. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 30 days or less. Investments are stated at cost, which approximates market value, except for investments in the deferred compensation agency fund, which are reported at market. With the exception of the deferred compensation agency fund, these investments consist wholly of time certificates of deposit which are fully secured through the pledge of bank-owned securities or federal deposit insurance. 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.

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 Notes to the Financial Statements(Continued)

The carrying amount of cash and investments are displayed on the combined balance sheet as follows:

	<u>Book Balance</u>
Total Cash-Per Statement A (Demand Deposits)	\$ 457,705
Total Cash with fiscal agent (Time Deposits)	107,308
Investments, at cost(Time Deposits)	6,279,613
Restricted Assets:	
Deferred Compensation Benefits	280,581

	\$7,125,207
	=====

Deposits with banks are categorized to give an indication of the level of risk at December 31, 1995 as follows:

Federal insurance(FDIC)	\$ 500,000
Pledged Securities(Category 3)	6,344,626

	\$6,844,626
	=====

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.

The Police Jury may invest in United States bonds, treasury notes or certificates, or time certificates of deposit of state banks organized under the laws of the Louisiana and national banks having their principal office in the state of Louisiana, an investment as stipulated in LSA-R.S. 39-1271, or any other federally insured investment. The monies which statutes permit the Police Jury to invest are monies in any general fund or special fund of the Police Jury which the Police Jury determines to be available for investment and which are not specifically exempted or prohibited from investment under existing federal or state statutes.

G. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
Notes to the Financial Statements(Continued)

H. RESTRICTED ASSETS

The property and rights held under the deferred compensation plan is recorded as a restricted asset. (See Note 7 which describes the deferred compensation plan.)

I. FIXED ASSETS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. Donated property, plant and equipment are valued at their estimated fair value on the date donated.

J. COMPENSATED ABSENCES

Employees of the police jury accrue unlimited amounts of annual and sick leave at varying rates according to years of service. Upon termination or resignation, unused annual leave up to a maximum of \$800 is paid to the employee at the employee's current rate of pay; however, all unused sick leave is forfeited. Upon retirement, all unused annual leave and a portion of unused sick leave (per formula of the Parochial Employees Retirement System) are used in the retirement benefit computation as earned service.

At December 31, 1995, employees of the police jury had accumulated \$31,761 of employee leave benefits, computed in accordance with GASB Codification Section C60. This amount is recorded as a general long-term obligation in the accompanying financial statements.

K. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

L. FUND BALANCES

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

M. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 Notes to the Financial Statements (Continued)

to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. All other interfund transfers are reported as operating transfers.

N. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements 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.

2. EXPENDITURES/EXPENSES-ACTUAL AND BUDGET

The following individual funds have actual expenditures/expenses over budgeted expenditures/expenses for the year ended December 31, 1994:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Recreation Maintenance	\$265,644	\$277,629	\$(11,985)
Sub-Road District No. 1 Maintenance	113,156	117,520	(4,364)
	-----	-----	-----
Total	\$378,800	\$395,149	\$(16,349)
	=====	=====	=====

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

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Road Maintenance	\$1,125,333	1,151,794	\$(26,461)
Sub-Road District No. 3 Maintenance	267,769	273,007	(5,238)
	-----	-----	-----
Total	\$378,800	\$395,149	\$(16,349)
	=====	=====	=====

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 Notes to the Financial Statements(Continued)

3. LEVIED TAXES

The following is a summary of ad valorem taxes levied for the years 1994 and 1995:

	1994 Levied <u>Millage</u>	1995 Levied <u>Millage</u>
Parishwide taxes:		
Parish	4.08	4.08
Road Maintenance	4.57	4.57
Courthouse	2.20	2.20
Library	8.04	--
Drainage	6.49	6.49
Recreation & Operation	1.29	1.29
Fire Protection	6.00	6.00
Health Unit	3.29	3.29
Industrial Park	1.91	1.91
Bond Sinking Fund	7.00	7.00
District taxes:		
Sub-Road Dist. No. 1 of		
Road Dist. No. 1:		
Maintenance	6.46	6.46
Bonds	11.00	8.00
Sub-Road Dist. No. 3 of		
Road Dist. No. 1:		
Maintenance	5.30	5.30
Bonds	5.30	--
Road District bonds:		
No. 1-B	14.50	14.50
No. 2-Maintenance	13.00	13.00
-Bonds	5.75	5.75
No. 4	12.75	10.50
No. 5	19.50	24.00
No. 6	7.00	7.50
No. 7	19.00	18.00
No. 8	20.00	18.50
No. 9	17.25	13.00

Details of the parish's tax calendar are as follows:

Lien Date:	June 1, (Subsequent Year)
Levy Date:	August 5, (Current Year)
Due Date:	December 1, (Current Year)
Collection Date:	On or prior to December 1, (Current Year)

Total taxes levied for 1994 and 1995 were \$4,286,173 and \$3,851,913 respectively. Receivables as of December 31, 1995 were \$3,815,163.

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 Notes to the Financial Statements(Continued)

4. 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>	<u>Total</u>
Taxes - ad valorem	\$202,298	\$2,325,281	\$1,287,584	\$3,815,163
Grants:				
Federal				
state	45,701	215,060		260,761
Other governments		750		750
Other receivables		15,007		15,007
	-----	-----	-----	-----
Total	\$247,999	\$2,556,098	\$1,287,584	\$4,091,681
	=====	=====	=====	=====

5. DUE FROM/TO OTHER FUNDS

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund, and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions other than reimbursements are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Individual fund balances due from/to other funds at December 31, 1995 are as follows:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$217,043	
Special Revenue Funds:		
Road Dist. #1-Construction		\$108,143
Sub-Road Dist. #3 of #1-Sinking Road Maintenance Fund		400
Sub-Road Dist. #1 Maintenance		45,000
Sub-Road Dist. #3-Maintenance		25,000
		38,500
	-----	-----
Total	\$217,043	\$217,043
	=====	=====

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 Notes to the Financial Statements (Continued)

6. CHANGES IN GENERAL FIXED ASSETS

The changes in general fixed assets are as follows:

	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Furniture, Books, and Equipment</u>	<u>Total</u>
Balance at 1/1/94	\$ 983,739	\$ 8,439,609	\$ 5,793,405	\$15,216,753
Additions-1994	-0-	1,179,774	534,969	1,714,743
Deletions-1994	-0-	-0-	-0-	-0-
Balance at 12/31/94	\$ 983,739	\$ 9,619,383	\$ 6,328,374	\$16,931,496
Additions-1995	76,167	117,147	408,843	602,157
Deletions-1995	-0-	(1,976,767)	(1,392,512)	(3,369,279)
Balance at 12/31/95	\$1,059,906	\$ 7,759,763	\$ 5,344,705	\$14,164,374

7. PENSION PLAN

All permanent employees of the Police Jury who work at least 28 hours per week and are under the age of 60 at the time of employment are members of the Parochial Employees Retirement System of Louisiana. Police jurors and certain other elected parish officials may enroll at their option, within one year of taking office, provided they are otherwise eligible. Members of the plan may retire with thirty years creditable service at any age, or at age 55 with twenty-five years of creditable service, or at age 60 with ten years creditable service. The retirement allowance is equal to 3% of the member's final average compensation, multiplied by his years of creditable service.

Covered employees are required to contribute 9.5% of their earnings to the plan, and the Police Jury contributes at a rate which is actuarially determined annually, according to statutory process, and which is currently 8.25%. In addition to employee payroll deductions and Police Jury contributions, the ex officio tax collector of the parish deducts one fourth of one percent of the aggregate amount of the tax shown to be collected for the parish, and remits the money to the retirement system on an annual basis. These remittances by the ex officio tax collector, and the Police Jury's matching contributions are recorded as expenditures.

Aggregate pension costs for the years ended December 31, 1994 and December 31, 1995 totaled approximately \$226,750 and \$212,074 respectively.

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 Notes to the Financial Statements(Continued)

The following actuarial and payroll information relating to the System (obtained from the December 31, 1994 financial report) is presented below:

Parochial Employees Retirement System:	
Annual payroll of covered employees of the System	\$250,437,323
System's total actuarially required contribution-	
Dollar amount	41,782,140
Percent of covered members' payroll	16.68%
Amount estimated to be provided by dedicated taxes-	
Dollar amount	2,297,195
Percent of covered members' payroll	.90%
Total actuarially required contribution for both employees and employers after deducting dedicated taxes-	
Dollar amount	39,484,945
Percent of covered members payroll	15.80%
St. Martin Parish Police Jury:	
Total payroll for employees covered by the System	<u>\$1,274,735</u>
Statutorily required contribution-	
Employer	\$ 105,165
Employees	121,100

Total statutorily required contribution	\$ 226,265
	=====
Actuarially required contributions-	
Employers and employees	\$ 201,408
As a percent of all participating employers and employees	.51%
Actual contributions made to the System-	
Employer	\$ 105,165
Employees	121,100

Total actual contribution	\$ 226,265
	=====

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 Notes to the Financial Statements (Continued)

for individual employers. The December 31, 1994 pension benefit obligation for the system as a whole, determined through actuarial valuation, follows:

Pension benefit obligation	\$691,858,596
Net assets available	<u>597,625,304</u>
Unfunded pension benefit obligation	\$ 94,233,292 =====

8. DEFERRED COMPENSATION PLAN

The St. Martin Parish Police Jury offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all jury employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, attainment of age 70 1/2 or unforeseeable emergency.

The Police Jury funds all amounts of compensation deferred under the Plan, at the direction of the covered employee, through investment in the National Association of Counties deferred compensation program, administered by the Public Employees Benefit Services Corporation. Investment options available include fixed income, variable income and insurance purchase options.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Police Jury subject only to the claims of the Police Jury's general creditors. Participants' rights under the plan are equal to those of general creditors of the Police Jury in an amount equal to the fair market value of the deferred account for each participant.

The Police Jury has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Police Jury believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The investments for deferred compensation plans are categorized to give an indication of the level of risk assumed by the entity at year end. Category 1 includes plans that are insured or registered or for which the securities are held by the Policy Jury or its agent in the Police Jury's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Police Jury's name. Category 3 includes uninsured and 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.

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 Notes to the Financial Statements(Continued)

All investments in the deferred compensation plan are held in the Police Jury's account and recorded at market value.

	Category			Market Value
	<u>1</u>	<u>2</u>	<u>3</u>	
Nationwide Fixed Account	\$255,732	\$-0-	\$-0-	\$255,732
Nationwide Fund	5,116	-0-	-0-	5,116
Fidelity Capital & Income	6,707	-0-	-0-	6,707
Twentieth Century Growth	13,026	-0-	-0-	13,026
Totals	\$280,581	\$-0-	\$-0-	\$280,581

9. LEASES

In accordance with Financial Accounting Standards Board Statement #13, the Police Jury records items under capital leases as an asset and an obligation in the accompanying financial statements. The principal portions of the lease-purchase agreements are included in the general long-term obligations account group. The related assets have been capitalized in the general fixed assets account group at their fair market value on the date the lease-purchase agreements were executed.

The following is a summary of the changes in capital lease obligations during the two years ended December 31, 1995:

	<u>Principal</u>	<u>Interest</u>	<u>Total Obligation</u>
Balance at 1/1/94	\$ 437,094	\$ 55,876	\$ 492,970
Lease Obligations Capitalized-1994	374,500	56,400	430,900
Lease Payments-1994	(174,398)	(40,476)	(214,874)
Lease Obligations Capitalized-1995	-0-	-0-	-0-
Lease Payments-1995	(185,492)	(33,448)	(218,940)
Balance at 12/31/95	\$ 451,704	\$ 38,352	\$ 490,056

The future minimum lease payments under capital lease obligations outstanding at December 31, 1995 are as follows:

<u>Year End</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Obligation</u>
1996	\$ 152,169	\$ 21,055	\$ 173,224
1997	159,051	12,978	172,029
1998	128,746	4,241	132,987
1999	11,738	78	11,816
Total	\$ 451,704	\$ 38,352	\$ 490,056

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 Notes to the Financial Statements(Continued)

10. CHANGES IN GENERAL LONG-TERM DEBT

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

	1994 General Long-Term Bonded Debt	1995 General Long-Term Bonded Debt
Long-Term Bonded Debt at Jan. 1	\$11,342,000	\$10,752,000
Bonds Retired	(590,000)	(661,000)
Bonds Issued	-0-	1,072,000
	-----	-----
Long-Term Bonded Debt at Dec. 31	\$10,752,000 =====	\$11,163,000 =====

The parishwide general obligation bonds are payable from the Parishwide Bond Sinking Fund(debt service fund), while the road district general obligation refunding bonds are payable from the respective road district debt service funds.

Long-term bonded debt is comprised of the following individual issues at December 31, 1995:

Parishwide bonds:

Library improvement general obligation bonds \$1,825,000 issue of May 1, 1991, due in annual installments of \$45,000 to \$170,000 through May 1, 2011; interest at 6.60 to 9.0 per cent	1,675,000
Public improvement general obligation bonds \$2,325,000 issue of August 1, 1989, due in annual installments of \$60,000 to \$230,000 through February 1, 2009; interest at 6.90 to 10.00 percent	2,050,000
General obligation refunding bonds \$1,850,000 issue of August 1, 1993, due in annual installments of \$85,000 to \$175,000 through August 1, 2008; interest at 3.5 to 6.0 per cent	1,675,000
District general obligation bonds:	
Road District No. 1B-\$45,000 remaining issue of April 1, 1986, due in annual installments of \$15,000 through April 1, 1996; interest at 9.60 percent	15,000
Road District No. 4-\$150,000 remaining issue of April 1, 1986, due in annual installments of \$45,000 to \$55,000 through April 1, 1996; interest at 9.60 per cent	55,000

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 Notes to the Financial Statements(Continued)

Road District No. 5-\$115,000 remaining issue of April 1, 1986, due in annual installments of \$35,000 to \$40,000 through April 1, 1996; interest at 9.60 per cent	40,000
Road District No. 6-\$100,000 issue of April 1, 1986, due in annual installments of \$3,000 to \$10,000 through April 1, 2006; interest at 8.30 to 9.60 per cent	74,000
Road District No. 7-\$120,000 remaining issue of April 1, 1986, due in annual installments of \$35,000 to \$45,000 through April 1, 1996; interest at 9.60 per cent	45,000
Road District No. 8-\$100,000 remaining issue of April 1, 1986, due in annual installments of \$30,000 to \$35,000 through April 1, 1996; interest at 9.60 per cent	35,000
Road District No. 9-\$400,000 issue of April 1, 1987 due in annual installments of \$10,000 to \$40,000 through April 1, 2007; interest at 6.30 to 9.00 per cent	315,000
Road District No. 2 Refunding Bonds-\$690,000 issue of September 1, 1991 due in annual installments of \$10,000 to \$80,000 through March 1, 2005; interest at 4.70 to 6.70 per cent	650,000
Road District No. 1-B,4,5,7,8 Refunding Bonds-\$3,583,000 issue of October 1, 1993 due in annual installments of \$50,000 to \$417,000 through April 1, 2006; interest at 3.0 to 5.35 per cent	3,462,000
Road District No. 5-\$272,000 issue of March 1, 1995 due in annual installments of \$9,000 to \$27,000 through March 1, 2010; interest at 4.80 to 8.00 per cent	272,000
Sub-Road District No. 1 of Road District No. 1-\$800,000 issue of February 1, 1995 due in annual installments of \$40,000 to \$80,000 through February 1, 2010; interest at 5.80 to 8.00 per cent	800,000

Total Bonded Debt	\$11,163,000 =====

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 Notes to the Financial Statements(Continued)

The annual requirements to amortize all bonds and/or certificates outstanding at December 31, 1995, including interest of \$5,165,092, are as follows:

<u>Year End</u>	<u>Total</u>
1996	1,271,330
1997	1,285,172
1998	1,267,589
1999	1,264,278
2000	1,272,519
2001	1,282,896
2002	1,259,506
2003	1,265,858
2004-2020	6,158,944

Total	\$16,328,092
	=====

General obligation bonds are secured by an annual ad valorem tax levy. The Police Jury is in compliance with the requirements of Louisiana Revised Statute 39:562 relating to the legal restrictions on incurring long-term bonded debt in relation to the assessed value of taxable property in the parish.

11. PRIOR YEAR DEFEASANCE OF DEBT

In prior years, the St. Martin Parish Police Jury has defeased \$4,220,589 of general obligation bonds and certificates of indebtedness by creating a separate irrevocable trust fund. New debt has been issued and the proceeds have been used to purchase U. S. government securities that were placed in the trust fund. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the Police Jury's General Long-Term Debt Account Group. As of December 31, 1995, the amount of defeased debt outstanding but removed from the General Long-Term Debt Account Group amounted to \$3,396,297.

12. FOOD STAMP PROGRAM

The Food Stamp Program is operated by the Police Jury under an agreement with the Louisiana Department of Health and Human Resources. Under this program, the Police Jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying financial statements.

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 Notes to the Financial Statements(Continued)

Activity for the two-year period ended December 31, 1995 follows:

Balance at January 1, 1994	\$1,604,518
Received-1994	5,606,000
Issued-1994	(5,808,262)

Balance at December 31, 1994	\$1,402,256
Received-1995	5,913,000
Issued-1995	(5,791,119)

Balance at December 31, 1995	\$1,524,137
	=====

13. FUND BALANCES - RESERVED

Fund balances at December 31, 1995 are reserved as follows:

	<u>Reserved For</u> <u>Debt Service</u>
General Fund-Issue of 1991 Refunding Certificates of Indebtedness	\$ 200,000
Debt Service Funds	2,492,299

Subtotal	\$2,692,299
	=====

14. PENDING LITIGATION AND CONTINGENT LIABILITIES

At December 31, 1995, the Police Jury is involved as a defendant in several lawsuits. In the opinion of management and legal counsel for the Police Jury, there is adequate insurance coverage on all cases where monetary damages are sought, and that these suits will not have an adverse effect on the Police Jury's financial position.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Police Jury expects such amounts, if any, to be immaterial.

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
December 31, 1995

SPECIAL REVENUE FUNDS

ROAD AND BRIDGE MAINTENANCE FUND

The Road and Bridge Maintenance Fund accounts for expenditures in connection with maintenance and upkeep of the parish road system. Major means of financing is provided by ad valorem taxes, state revenue sharing, and the State of Louisiana Parish Transportation Fund. Use of funds is restricted by Louisiana Revised Statute 48:753.

ROAD DISTRICTS MAINTENANCE FUNDS

The Road Districts Maintenance Funds account for maintenance and upkeep of parish roads and bridges within the respective road districts. Major means of financing for the districts are ad valorem taxes, which are levied against properties within the districts.

STATE REVENUE SHARING FUND

The State Revenue Sharing Fund accounts for the collection and payment of excess state revenue sharing funds. Expenditures from the fund may be made for any lawful purpose.

PARISHWIDE DRAINAGE MAINTENANCE

The Parishwide Drainage Maintenance Fund accounts for expenditures for maintenance of the parish drainage system. Major means of financing is provided by ad valorem taxes and state revenue sharing funds.

WATER AND WASTE DISPOSAL PLANT
MAINTENANCE FUND

The Water and Waste Disposal Plant Maintenance Fund accounts for expenditures for maintenance of the water plant at St. Martin Parish Industrial Park for the primary purpose of providing water service to industrial tenants. Major means of financing is provided from water sales and transfers from other revenue sources of the police jury.

COURTHOUSE MAINTENANCE FUND

The Courthouse Maintenance Fund accounts for the maintenance of the St. Martin Parish courthouse and grounds. Major means of financing is provided by ad valorem taxes and state revenue sharing funds.

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 is provided by ad valorem taxes, state revenue sharing, and interest earned on investments.

FIRE PROTECTION MAINTENANCE FUND

The Fire Protection Maintenance Fund accounts for the maintenance and operation of fire protection stations, which are centrally located across the parish, to provide fire protection services to residents of the parish. Major means of financing is provided by ad valorem taxes, state revenue sharing, and the state's remittance of a portion of fire insurance premiums paid within the state.

RECREATION MAINTENANCE FUND

The Recreation Maintenance Fund accounts for the cost of providing recreational facilities for residents of the parish. Major means of financing is provided by ad valorem taxes and state revenue sharing funds.

RECREATION MAINTENANCE FUND

The Recreation Maintenance Fund accounts for the cost of providing recreational facilities for residents of the parish. Major means of financing is provided by ad valorem taxes and state revenue sharing funds.

REGIONAL ECONOMIC DEVELOPMENT FUND

The Regional Economic Development Fund accounts for the expenditure of funding received to promote economic growth within St. Martin Parish.

SCS CANALS FUND

The SCS Canals Fund accounts for the expenditure of funds provided by the Soil Conservation Service for the maintenance of drainage canals within the parish of St. Martin.

LCDBG REHAB FUND

The LCDBG Rehab Fund accounts for the expenditure of funds provided by a Louisiana Community Development Block Grant Program for the restoration of residential property within qualifying areas of St. Martin Parish.

ENHANCED MINERAL TRUST FUND

The Enhanced Mineral Trust Fund accounts for a grant from the State of Louisiana which may be used for any lawful purpose.

WATER AND SEWERAGE DISTRICT NO. 3 FUND

The Water and Sewerage District No. 3 Fund accounts for the start up expenses of the newly created water and sewerage district.

TOURIST COMMISSION FUND

The Tourist Commission Fund accounts for the expenditure of funds for the promotion of parishwide tourism, and the dissemination of information pertaining to the cultural attractions present in St. Martin Parish.

FEDERAL REVENUE SHARING FUND

The Federal Revenue Sharing Fund accounts for entitlements granted under the State and Local Fiscal Assistance Act of 1972.

OZENNE ROAD DONATION FUND

The Ozenne Road Donation Fund accounts for the proceeds of a donation to the parish road system by Atlantic Richfield Co. to compensate the parish for damages to the Aubrey Ozenne Road resulting from the excessive transportation of heavy equipment to an oil and gas well location situated adjacent to said road.

HOUSING ASSISTANCE SECTION 8 GRANT FUND

The Housing Assistance Section 8 Grant Fund accounts for a federal grant provided to the police jury for the payment of rental subsidies to low income families in accordance with the criteria specified in the grant. Financing is provided directly by the United States Department of Housing and Urban Development.

HOUSING VOUCHERS SECTION 8 GRANT FUND

The Housing Vouchers Section 8 Grant Fund accounts for supplemental federal grant funds provided to the police jury for the payment of additional rental subsidies to low income families in accordance with criteria established under the police jury's initial housing assistance grant. Financing is provided directly by the United States Department of Housing and Urban Development.

LIBRARY MAINTENANCE FUND

The Library Maintenance Fund accounts for the operation and maintenance of the parish library, two branch libraries, and the bookmobile. Major means of financing is provided by parishwide ad valorem taxes, state revenue sharing, and interest earned on investments. Subsequent to December 31, 1994, the St. Martin Parish Library System, in an effort to streamline operations and increase their autonomy from the St. Martin Parish Police Jury, assumed the maintenance of all fiscal and financial duties and records pertaining to the library system. Therefore, the accompanying statements reflect the operations of the St. Martin Parish Library System through December 31, 1994 only.

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1995

	<u>ROAD AND BRIDGE MAINTENANCE</u>	<u>ROAD DISTRICTS MAINTENANCE</u>	<u>STATE REVENUE SHARING</u>	<u>PARISHWIDE DRAINAGE MAINTENANCE</u>
<u>ASSETS</u>				
Cash	\$ 658	\$ 33,496	\$ 8,264	\$ 23,251
Investments, at cost	475,000	40,340	30,000	25,000
Receivables	413,094	213,189	49,928	570,815
Due from other funds	-0-	-0-	-0-	-0-
	-----	-----	-----	-----
TOTAL ASSETS	\$ 888,752	\$ 287,025	\$ 88,192	\$ 619,066
	=====	=====	=====	=====
<u>LIABILITIES AND FUND EQUITY</u>				
<u>LIABILITIES:</u>				
Accounts payable	\$ 23,341	\$ 685	\$ 359	\$ 9,032
Accrued liabilities	13,166	1,963	3,306	9,530
Due to other funds	45,000	63,500	-0-	-0-
Other liabilities	12,507	7,180		17,761
Deferred Revenues	-0-	-0-	-0-	-0-
	-----	-----	-----	-----
Total Liabilities	\$ 94,014	\$ 73,328	\$ 3,665	\$ 36,323
	-----	-----	-----	-----
<u>FUND EQUITY - FUND BALANCES:</u>				
Reserved for incomplete contracts				
Reserved for debt service				
Unreserved - undesignated	\$ 794,738	\$ 213,697	\$ 84,527	\$ 582,743
	-----	-----	-----	-----
Total Fund Equity	\$ 794,738	\$ 213,697	\$ 84,527	\$ 582,743
	-----	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$ 888,752	\$ 287,025	\$ 88,192	\$ 619,066
	=====	=====	=====	=====

<u>WATER AND WASTE DISPOSAL PLANT MAINTENANCE</u>	<u>COURTHOUSE MAINTENANCE</u>	<u>HEALTH UNIT MAINTENANCE</u>	<u>FIRE PROTECTION MAINTENANCE</u>	<u>RECREATION MAINTENANCE</u>
\$ 42,200	\$ 13,136	\$ 20,473	\$ 26,594	\$ 6,415
-0-	50,000	830,000	1,724,401	60,500
171,690	195,861	292,922	528,491	120,108
-0-	-0-	-0-	-0-	-0-
-----	-----	-----	-----	-----
\$ 213,890	\$ 258,997	\$ 1,143,395	\$ 2,279,486	\$187,023
=====	=====	=====	=====	=====
\$ 26,881	\$ 28,084		\$ 12,352	\$ 924
-0-	489		1,154	442
-0-	-0-		-0-	-0-
5,227	6,021	\$ 9,003	16,420	3,530
-0-	-0-	-0-	-0-	-0-
-----	-----	-----	-----	-----
\$ 32,108	\$ 34,594	\$ 9,003	\$ 29,926	\$ 4,896
-----	-----	-----	-----	-----
\$ 181,782	\$ 224,403	\$ 1,134,392	\$ 2,249,560	\$182,127
-----	-----	-----	-----	-----
\$ 181,782	\$ 224,403	\$ 1,134,392	\$ 2,249,560	\$182,127
-----	-----	-----	-----	-----
\$ 213,890	\$ 258,997	\$ 1,143,395	\$ 2,279,486	\$187,023
=====	=====	=====	=====	=====

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 SPECIAL REVENUE FUNDS
 Combining Balance Sheet, December 31, 1995

	REGIONAL ECONOMIC DEVELOPMENT	S.C.S. CANALS	LCDBG REHAB	ENHANCED MINERAL TRUST	WATER & SEWERAGE DIST. #3
<u>ASSETS</u>					
Cash	\$ 5,412	\$ 2,065		\$ 5,968	\$ 285
Investments, at cost	-0-	65,000		-0-	-0-
Receivables	-0-	-0-		-0-	-0-
Due from other funds	-0-	-0-		-0-	-0-
	-----	-----	-----	-----	-----
TOTAL ASSETS	\$ 5,412	\$67,065	NONE	\$ 5,968	\$ 285
	=====	=====	=====	=====	=====
<u>LIABILITIES AND FUND EQUITY</u>					
LIABILITIES:					
Accounts payable					
Accrued liabilities					
Due to other funds					
Other liabilities					
Deferred Revenue					
	-----	-----	-----	-----	-----
Total Liabilities	NONE	NONE	NONE	NONE	NONE
	-----	-----	-----	-----	-----
FUND EQUITY - FUND BALANCES:					
Reserved for incomplete contracts					
Reserved for debt service					
Unreserved - undesignated	\$ 5,412	\$67,065	NONE	\$ 5,968	\$ 285
	-----	-----	-----	-----	-----
Total Fund Equity	\$ 5,412	\$67,065	NONE	\$ 5,968	\$ 285
	-----	-----	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$ 5,412	\$67,065	NONE	\$ 5,968	\$ 285
	=====	=====	=====	=====	=====

Schedule 1
(Continued)

<u>TOURIST COMMISSION</u>	<u>FEDERAL REVENUE SHARING</u>	<u>OZENNE ROAD DONATION</u>	<u>HOUSING ASSISTANCE SECTION 8 GRANT</u>	<u>HOUSING VOUCHERS SECTION 8 GRANT</u>	<u>TOTAL</u>
\$ 457	\$ 8,956	\$ 4,034	\$ 53,502	\$ 83,514	\$ 338,680
-0-	93,185	84,432	30,385	100,000	3,608,243
-0-	-0-	-0-	-0-	-0-	2,556,098
-0-	-0-	-0-	-0-	-0-	-0-
-----	-----	-----	-----	-----	-----
\$ 457	\$102,141	\$88,466	\$ 83,887	\$183,514	\$ 6,503,021
=====	=====	=====	=====	=====	=====
			\$ 115		\$ 101,773
			2,165		32,215
			-0-		108,500
			-0-		77,649
			81,607	\$183,514	265,121
-----	-----	-----	-----	-----	-----
NONE	NONE	NONE	\$ 83,887	\$183,514	\$ 585,258
-----	-----	-----	-----	-----	-----
\$ 457	\$102,141	\$88,466	\$ -0-	\$ -0-	\$ 5,917,763
-----	-----	-----	-----	-----	-----
\$ 457	\$102,141	\$88,466	\$ -0-	\$ -0-	\$ 5,917,763
-----	-----	-----	-----	-----	-----
\$ 457	\$102,141	\$88,466	\$ 83,887	\$183,514	\$ 6,503,021
=====	=====	=====	=====	=====	=====

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	<u>ROAD AND BRIDGE MAINTENANCE</u>	<u>ROAD DISTRICTS MAINTENANCE</u>	<u>STATE REVENUE SHARING</u>	<u>PARISHWIDE DRAINAGE MAINTENANCE</u>
<u>REVENUES</u>				
Taxes - ad valorem	\$ 367,914	\$ 212,840		\$ 522,275
Intergovernmental revenues:				
<u>Federal Funds:</u>				
Federal Grants	50,000			
<u>state funds:</u>				
Parish transportation funds	501,903			
State revenue sharing (net)	57,304	377	\$ 74,892	57,637
Other state funds				
Fees, charges, and commissions for service		50		
Use of money and property	36,730	12,144	5,759	11,180
Other revenues		830	45,536	
	-----	-----	-----	-----
TOTAL REVENUES	\$1,013,851	\$ 226,241	\$ 126,187	\$ 591,092
	-----	-----	-----	-----
<u>EXPENDITURES</u>				
General government:				
Judicial				
Elections				
Finance and administrative	\$ 94,119	\$ 14,239		\$ 65,467
Other general government	40,664	11,089		37,905
Public safety			\$ 990	
Public works	808,771	383,484	47,617	458,434
Health and welfare			60,328	
Culture and recreation				
Economic development and assistance			56,274	
Capital outlay	7,811			7,811
Debt Service:				
Principal	80,874			
Interest and bank charges	12,191			
	-----	-----	-----	-----
TOTAL EXPENDITURES	\$1,044,430	\$ 408,812	\$ 165,209	\$ 569,617
	-----	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$ (30,579)	\$ (182,571)	\$ (39,022)	\$ 21,475
	-----	-----	-----	-----

<u>WATER AND WASTE DISPOSAL PLANT MAINTENANCE</u>	<u>COURTHOUSE MAINTENANCE</u>	<u>HEALTH UNIT MAINTENANCE</u>	<u>FIRE PROTECTION MAINTENANCE</u>	<u>RECREATION MAINTENANCE</u>
\$ 153,767	\$ 176,712	\$ 264,866	\$ 482,702	\$ 103,815
	23,087	34,548	53,316	21,427
5,344			81,505	37,812
232,716	802			3,064
11,130	5,356	41,997	87,073	8,660
	85,345		13,705	1,624
-----	-----	-----	-----	-----
\$ 402,957	\$ 291,302	\$ 341,411	\$ 718,301	\$ 176,402
\$ 12,856	\$ 17,847	\$ 19,656	\$ 26,667	\$ 11,307
5,227	183,569	9,004	17,569	3,657
			228,325	
473,360		26,832		116,114
				127,909
	90,791	117,147	255,544	4,133
-----	-----	-----	-----	-----
\$ 491,443	\$ 292,207	\$ 172,639	\$ 528,105	\$ 263,120
-----	-----	-----	-----	-----
\$ (88,486)	\$ (905)	\$ 168,772	\$ 190,196	\$ (86,718)
-----	-----	-----	-----	-----

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 SPECIAL REVENUE FUNDS
 Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances, 1995

	<u>ROAD AND BRIDGE MAINTENANCE</u>	<u>ROAD DISTRICTS MAINTENANCE</u>	<u>STATE REVENUE SHARING</u>	<u>PARISHWIDE DRAINAGE MAINTENANCE</u>
<u>OTHER FINANCING SOURCES/(USES)</u>				
Operating transfers in				
Operating transfers out	\$(128,032)		\$ (71,000)	
Proceeds of Refunding Bonds				
Payment to Refunded Bond Escrow Agent				
Accrued interest on bond sale				
	-----	-----	-----	-----
TOTAL OTHER FINANCING SOURCES/(Uses)	\$(128,032)	NONE	\$ (71,000)	NONE
	-----	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPEN- DITURES AND OTHER USES	\$(158,611)	\$ (182,516)	\$(110,022)	\$ 21,475
FUND BALANCES AT BEGINNING OF YEAR	953,349	396,268	194,549	561,268
	-----	-----	-----	-----
FUND BALANCES AT END OF YEAR	\$ 794,738	\$ 213,752	\$ 84,527	\$582,743
	=====	=====	=====	=====

<u>WATER AND WASTE DISPOSAL PLANT MAINTENANCE</u>	<u>COURTHOUSE MAINTENANCE</u>	<u>HEALTH UNIT MAINTENANCE</u>	<u>FIRE PROTECTION MAINTENANCE</u>	<u>RECREATION MAINTENANCE</u>
\$ 88,000	\$ 46,000			
-----	-----	-----	-----	-----
\$ 88,000	\$ 46,000	NONE	NONE	NONE
-----	-----	-----	-----	-----
\$ (486)	\$ 45,095	\$ 168,772	\$ 190,196	\$ (86,718)
182,268	179,308	965,620	2,059,364	268,845
-----	-----	-----	-----	-----
\$ 181,782	\$ 224,403	\$ 1,134,392	\$ 2,249,560	\$ 182,127
=====	=====	=====	=====	=====

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 SPECIAL REVENUE FUNDS
 Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances, 1995

	REGIONAL ECONOMIC DEVELOPMENT	S.C.S. CANALS	LCDBG REHAB	ENHANCED MINERAL TRUST	WATER & SEWERAGE DIST. #3
<u>REVENUES</u>					
Taxes - ad valorem					
Intergovernmental revenues:					
<u>Federal funds:</u>					
Federal grants					
<u>State funds:</u>					
Parish transportation funds					
State revenue sharing (net)					
Other state funds					
Fees, charges, and commissions for services			\$18,361		
Use of money and property		\$ 7,776			
Other revenues					
	-----	-----	-----	-----	-----
TOTAL REVENUES	NONE	\$ 7,776	\$18,361	NONE	NONE
	-----	-----	-----	-----	-----
<u>EXPENDITURES</u>					
General government:					
Judicial					
Elections					
Finance and administrative		\$ 924			
Other general government					
Public safety					
Public works					
Health and welfare			\$18,361		
Culture and recreation					
Economic development and assistance					
Capital outlay		42,753			
Debt service:					
Principal		104,619			
Interest and bank charges		21,256			
	-----	-----	-----	-----	-----
TOTAL EXPENDITURES	NONE	\$ 169,552	\$18,361	NONE	NONE
	-----	-----	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	NONE	\$(161,776)	-0-	NONE	NONE
	-----	-----	-----	-----	-----

Schedule 2
(Continued)

<u>TOURIST COMMISSION</u>	<u>FEDERAL REVENUE SHARING</u>	<u>OZENNE ROAD DONATION</u>	<u>HOUSING ASSISTANCE SECTION 8 GRANT</u>	<u>HOUSING VOUCHERS SECTION 8 GRANT</u>	<u>TOTAL</u>
					\$ 2,284,891
			\$ 422,979	\$257,645	730,624
					501,903
					322,588
					143,022
					236,632
\$ 957	\$ 4,767	\$ 4,168	2,041	5,725	244,506
-----	-----	3,700	98	-----	151,795
\$ 957	\$ 4,767	\$ 7,868	\$ 425,118	\$263,370	\$4,615,961
-----	-----	-----	-----	-----	-----
	\$ 683		\$ 6,040		\$ 269,805
			2,435		311,119
		\$ 603			229,315
			416,643	\$263,370	2,288,383
					785,534
					127,909
500					56,774
					525,990
					185,493
					33,447
\$ 500	\$ 683	\$ 603	\$ 425,118	\$263,370	\$4,813,769
-----	-----	-----	-----	-----	-----
\$ 457	\$ 4,084	\$ 7,265	\$ -0-	\$ -0-	\$ (197,808)
-----	-----	-----	-----	-----	-----

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 SPECIAL REVENUE FUNDS
 Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances, 1995

	REGIONAL ECONOMIC DEVELOPMENT	S.C.S. CANALS	LCDBG REHAB	ENHANCED MINERAL TRUST	WATER & SEWERAGE DIST. #3
<u>OTHER FINANCING SOURCES/(Uses)</u>					
Operating transfers in					
Operating transfers out					
Proceeds of Refunding Bonds					
Payment to Refunded Bond Escrow Agent					
Accrued interest on bond sale					
	-----	-----	-----	-----	-----
TOTAL OTHER FINANCING SOURCES/(Uses)	NONE	\$(161,776)	NONE	NONE	NONE
	-----	-----	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPEN- DITURES AND OTHER USES	\$ -0-	\$(161,776)	\$ -0-	\$ -0-	\$ -0-
FUND BALANCES AT BEGINNING OF YEAR	5,412	228,841	5,968	-0-	285
	-----	-----	-----	-----	-----
FUND BALANCES AT END OF YEAR	\$5,412	\$ 67,065	\$ 5,968	\$ -0-	\$ 285
	=====	=====	=====	=====	=====

Schedule 2
(Continued)

<u>TOURIST COMMISSION</u>	<u>FEDERAL REVENUE SHARING</u>	<u>OZENNE ROAD DONATION</u>	<u>HOUSING ASSISTANCE SECTION 8 GRANT</u>	<u>HOUSING VOUCHERS SECTION 8 GRANT</u>	<u>TOTAL</u>
					\$ 134,000 (199,032)
----- NONE -----	----- NONE -----	----- NONE -----	----- NONE -----	----- NONE -----	----- \$ 65,032 -----
\$ 457	\$ 4,084	\$ 7,265			\$ (262,840)
-0-	98,057	81,201	NONE	NONE	6,180,603
----- \$ 457 =====	----- \$102,141 =====	----- \$88,466 =====	----- NONE =====	----- NONE =====	----- \$5,917,763 =====

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1994

	<u>ROAD AND BRIDGE MAINTENANCE</u>	<u>ROAD DISTRICTS MAINTENANCE</u>	<u>STATE REVENUE SHARING</u>	<u>PARISHWIDE DRAINAGE MAINTENANCE</u>
<u>REVENUES</u>				
Taxes - ad valorem	\$ 344,331	\$ 196,415		\$ 490,745
Intergovernmental revenues-				
<u>Federal funds:</u>				
Federal grants	4,447			
<u>State funds:</u>				
Parish transportation funds	512,951			
State revenue sharing (net)	56,171	312	\$ 72,080	56,495
Other state funds	75,000			
Fees, charges, and commissions for service		200		
Use of money and property	19,450	9,010	5,261	6,043
Other revenues	77,668	17		
	-----	-----	-----	-----
TOTAL REVENUES	\$1,090,018	\$ 205,954	\$ 77,341	\$ 553,283
	-----	-----	-----	-----
<u>EXPENDITURES</u>				
General government:				
Judicial				
Finance and administrative	\$ 82,408	\$ 12,585		\$ 66,296
Other general government	43,669	10,822		39,553
Public safety				
Public works	632,605	127,725	\$ 47,448	366,584
Health and welfare			51,452	
Culture and recreation				
Economic Development and assistance			6,898	
Capital outlay				3,143
Debt service:				
Principal	75,331			1,781
Interest and bank charges	14,932			503
	-----	-----	-----	-----
TOTAL EXPENDITURES	\$ 848,945	\$ 151,132	\$105,798	\$ 477,860
	-----	-----	-----	-----
EXCESS/(Deficiency)OF REVENUES OVER EXPENDITURES	\$ 241,073	\$ 54,822	\$(28,457)	\$ 75,423
	-----	-----	-----	-----

<u>WATER AND WASTE DISPOSAL PLANT MAINTENANCE</u>	<u>COURTHOUSE MAINTENANCE</u>	<u>HEALTH UNIT MAINTENANCE</u>	<u>FIRE PROTECTION MAINTENANCE</u>	<u>RECREATION MAINTENANCE</u>
\$ 143,910	\$ 165,758	\$ 247,888	\$ 379,568	\$ 97,194
				216,000
	22,630	33,866	52,262	21,005
			73,442	187,903
300,355	1,157			3,546
2,610	2,021	34,451	131,690	2,791
	300		62	101
-----	-----	-----	-----	-----
\$ 446,875	\$ 191,866	\$ 316,205	\$ 637,024	\$ 528,540
-----	-----	-----	-----	-----
\$ 10,829	\$ 15,914	\$ 18,636	\$ 24,905	\$ 7,295
4,883	182,701	8,412	15,341	3,494
			205,773	
458,800		53,628		
				149,373
	5,616	468,480	230,947	113,838
-----	-----	-----	-----	-----
\$ 474,512	\$ 204,231	\$ 549,156	\$ 476,966	\$ 274,000
-----	-----	-----	-----	-----
\$ (27,637)	\$ (12,365)	\$ (232,951)	\$ 160,058	\$ 254,540
-----	-----	-----	-----	-----

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
SPECIAL REVENUE FUNDS
 Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances, 1994

	<u>ROAD AND BRIDGE MAINTENANCE</u>	<u>ROAD DISTRICTS MAINTENANCE</u>	<u>STATE REVENUE SHARING</u>	<u>PARISHWIDE DRAINAGE MAINTENANCE</u>
<u>OTHER FINANCING SOURCES/(USES)</u>				
Proceeds from capital leases				
Operating transfers in				
Operating transfers out				
	-----	-----	-----	-----
TOTAL OTHER FINANCING SOURCES/(Uses)	NONE	NONE	NONE	NONE
	-----	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPEN- DITURES AND OTHER USES	\$ 241,073	\$ 54,822	\$(28,457)	\$ 75,423
FUND BALANCES AT BEGINNING OF YEAR	712,276	341,446	223,006	485,845
	-----	-----	-----	-----
FUND BALANCES AT END OF YEAR	\$ 953,349	\$ 396,268	\$194,549	\$ 561,268
	=====	=====	=====	=====

Schedule 3
(Continued)

<u>WATER AND WASTE DISPOSAL PLANT MAINTENANCE</u>	<u>COURTHOUSE MAINTENANCE</u>	<u>HEALTH UNIT MAINTENANCE</u>	<u>FIRE PROTECTION MAINTENANCE</u>	<u>RECREATION MAINTENANCE</u>
\$ 73,147		\$ (73,147)		
-----	-----	-----	-----	-----
\$ 73,147	NONE	\$ (73,147)	NONE	NONE
-----	-----	-----	-----	-----
\$ 45,510	\$ (12,365)	\$ (306,098)	\$ 160,058	\$ 254,540
136,758	191,673	1,271,718	1,899,306	14,305
-----	-----	-----	-----	-----
\$ 182,268	\$ 179,308	\$ 965,620	\$ 2,059,364	\$ 268,845
=====	=====	=====	=====	=====

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 SPECIAL REVENUE FUNDS
 Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances, 1994

	<u>REGIONAL ECONOMIC DEVELOPMENT</u>	<u>S.C.S. CANALS</u>	<u>ENHANCED MINERAL TRUST</u>	<u>WATER & SEWERAGE DIST. #3</u>
<u>REVENUES</u>				
Taxes - ad valorem				
Intergovernmental revenues:				
<u>Federal funds:</u>				
Federal grants				
<u>State funds:</u>				
Parish transportation funds				
State revenue sharing (net)				
Other state funds				
Fees, charges, and commissions for services				
Use of money and property		\$ 10,855		
Other revenues				
	-----	-----	-----	-----
TOTAL REVENUES	NONE	\$ 10,855	NONE	NONE
	-----	-----	-----	-----
<u>EXPENDITURES</u>				
General government:				
Judicial				
Finance and administrative				
Other general government				
Public safety				
Public works		\$ 49,982		\$ 106
Health and welfare				
Culture and recreation				
Economic development and assistance	\$ 14			
Capital outlay				
Debt Service:				
Principal		93,440		
Interest and bank charges		25,841		
	-----	-----	-----	-----
TOTAL EXPENDITURES	\$ 14	\$ 169,263	NONE	\$ (106)
	-----	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$ (14)	\$(158,408)	NONE	\$ (106)
	-----	-----	-----	-----

Schedule 3
(Continued)

<u>LIBRARY MAINTENANCE</u>	<u>FEDERAL REVENUE SHARING</u>	<u>OZENNE ROAD DONATION</u>	<u>HOUSING ASSISTANCE SECTION 8 GRANT</u>	<u>HOUSING VOUCHERS SECTION 8 GRANT</u>	<u>TOTAL</u>
\$ 605,300					\$2,671,109
			\$ 438,479	\$166,328	825,254
56,169					512,951
					370,990
					336,345
5,772					311,030
19,898	\$ 3,218	\$ 2,943	1,892	2,073	254,206
6,565			1,510		86,223
-----	-----	-----	-----	-----	-----
\$ 693,704	\$ 3,218	\$ 2,943	\$ 441,881	\$168,401	\$5,368,108
-----	-----	-----	-----	-----	-----
\$ 88,062			\$ 3,867		\$ 330,797
42,992			2,920		354,787
	\$ 3,771				205,773
			435,094	\$168,401	1,687,021
468,419					708,575
					617,792
					6,912
					822,024
					170,552
					41,276
-----	-----	-----	-----	-----	-----
\$ 599,473	\$ 3,771	NONE	\$ 441,881	\$168,401	\$4,945,509
-----	-----	-----	-----	-----	-----
\$ 94,231	\$ (553)	\$ 2,943	\$ -0-	\$ -0-	\$ 422,599
-----	-----	-----	-----	-----	-----

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
SPECIAL REVENUE FUNDS
 Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances, 1994

	<u>REGIONAL ECONOMIC DEVELOPMENT</u>	<u>S.C.S. CANALS</u>	<u>ENHANCED MINERAL TRUST</u>	<u>WATER & SEWERAGE DIST. #3</u>
<u>OTHER FINANCING SOURCES/(USES)</u>				
Provided by capital leases				
Operating transfers in				
Operating transfers out				
	-----	-----	-----	-----
TOTAL OTHER FINANCING SOURCES/(Uses)	NONE	NONE	NONE	NONE
	-----	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPEN- DITURES AND OTHER USES	\$ (14)	\$(158,408)	NONE	\$ (106)
FUND BALANCES AT BEGINNING OF YEAR	5,426	387,249	\$ 5,968	391
	-----	-----	-----	-----
FUND BALANCES AT END OF YEAR	\$ 5,412	\$ 228,841	\$ 5,968	\$ 285
	=====	=====	=====	=====

Schedule 3
(Continued)

<u>LIBRARY MAINTENANCE</u>	<u>FEDERAL REVENUE SHARING</u>	<u>OZENNE ROAD DONATION</u>	<u>HOUSING ASSISTANCE SECTION 8 GRANT</u>	<u>HOUSING VOUCHERS SECTION 8 GRANT</u>	<u>TOTAL</u>
					\$ 73,147
					(73,147)
NONE	NONE	NONE	NONE	NONE	\$ -0-
\$ 94,231	\$ (553)	\$ 2,943	NONE	NONE	\$ 422,599
933,855	98,610	\$ 78,258	NONE	NONE	6,786,090
\$1,028,086	\$ 98,057	\$ 81,201	NONE	NONE	\$7,208,689

ST. MARTIN PARISH POLICE JURY
 St. Martinville, Louisiana
 SUPPLEMENTAL INFORMATION SCHEDULES
 December 31, 1995

DEBT SERVICE FUNDS

PARISHWIDE BOND FUND

The Parishwide Bond Fund is used to accumulate monies for the payment of parishwide bond issues totaling \$6,000,000. Following is a summary of the bonds by issues:

<u>Purpose of Issue</u>	<u>Date of Issue</u>	<u>Bond Issue Amount</u>
Industrial park land acquisition and improvements	Aug. 1, 1989	2,325,000.00
Construct and improve library facilities parishwide	May 1, 1991	1,825,000.00 -----
Total		\$4,150,000.00 =====

Financing is provided by annual property tax levies, and interest earned on time deposits.

SINKING/PAVING SERIES-1980

The Sinking/Paving Series of 1980 Fund accounts for the accumulation of funds necessary for the retirement of paving certificates of 1980 totaling \$955,532, used for hardsurfacing the streets of Bayou Estates Sub-Division at Stephenville.

ROAD ROYALTY FUND

The Road Royalty Fund accounts for the accumulation of funds required for the retirement of the 1993 refunding bonds issued to refund the parish's 1991 Certificates of Indebtedness and 1981 Jail Bonds. The original issue amount of these bonds was \$1,850,000.

ROAD DISTRICTS DEBT SERVICE FUNDS

The road districts debt service funds are used to account for the accumulation of monies for the payment of bonds issued by the various road districts for the purpose of constructing and maintaining roads and bridges within the respective road districts, as follows:

	<u>Date of Issue</u>	<u>Original Bond Issue Amount</u>
Sub-Road District No. 1	March 1, 1995	\$ 800,000
Sub-Road District No. 1 Refunding Issue	May 1, 1993	237,000
Road District No. 2	March 1, 1985	850,000
Road District No. 2 Refunding Issue	Sept. 1, 1991	690,000
Road District No. 1-B	April 3, 1986	350,000
Road District No. 1-B Refunding Issue	April 1, 1993	298,000
Road District No. 4	April 3, 1986	1,240,000
Road District No. 4 Refunding Issue	April 1, 1993	1,005,000
Road District No. 5	April 3, 1986	915,000
Road District No. 5 Refunding Issue	April 1, 1993	735,000
Road District No. 5	March 1, 1995	272,000
Road District No. 6	April 3, 1986	100,000
Road District No. 7	April 3, 1986	1,000,000
Road District No. 7 Refunding Issue	April 1, 1993	820,000
Road District No. 8	April 3, 1986	865,000
Road District No. 8 Refunding Issue	April 1, 1993	725,000
Road District No. 9	April 1, 1987	400,000

		\$11,302,000
		=====

Financing is provided by annual property tax levies within the respective road districts and interest earned on time deposits.

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
DEBT SERVICE FUNDS

Schedule 4

Combining Balance Sheet, December 31, 1995

	<u>PARISHWIDE</u> <u>BOND</u>	<u>SINKING/</u> <u>PAVING</u> <u>SERIES</u> <u>(1980)</u>	<u>ROAD</u> <u>DISTRICTS</u> <u>DEBT</u> <u>SERVICE</u>
<u>ASSETS</u>			
Cash	\$ 6,662	\$ 352	\$ 11,384
Cash with fiscal agent	-0-	-0-	-0-
Investments, at cost	388,000	19,500	714,826
Receivables	574,231	-0-	713,353
Due from other funds	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-
	-----	-----	-----
TOTAL ASSETS	\$ 968,893	\$19,852	\$1,439,563
	=====	=====	=====
<u>LIABILITIES AND FUND EQUITY</u>			
LIABILITIES:			
Due to other funds			\$ 400
Other liabilities	\$ 19,157		23,762
Matured bonds and interest payable	-0-	-0-	-0-
	-----	-----	-----
Total Liabilities	\$ 19,157	NONE	\$ 24,162
FUND EQUITY - fund balances reserved for debt service	949,736	\$19,852	1,415,401
	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$ 968,898	\$19,852	\$1,439,563
	=====	=====	=====

<u>ROAD</u> <u>ROYALTY</u>	<u>TOTAL</u>
\$ 2	\$ 18,400
107,308	107,308
-0-	1,122,326
-0-	1,287,584
-0-	-0-
-0-	-0-
-----	-----
\$107,310	\$2,535,618
=====	=====
	\$ 400
	42,919
	-0-
-----	-----
NONE	\$ 43,319
\$107,310	\$2,492,299
-----	-----
\$107,310	\$2,535,618
=====	=====

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
DEBT SERVICE FUNDS

Schedule 5

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	<u>PARISHWIDE BOND</u>	<u>SINKING/ PAVING SERIES (1980)</u>	<u>ROAD DISTRICTS DEBT SERVICE</u>
<u>REVENUES</u>			
Taxes - ad valorem	\$563,522		\$ 690,462
Use of money and property	22,640	\$ 1,647	42,698
Other revenues	-0-	-0-	272
	-----	-----	-----
TOTAL REVENUES	\$586,162	\$ 1,647	\$ 733,432
	-----	-----	-----
<u>EXPENDITURES</u>			
Debt service:			
Principal	\$135,000		\$ 436,000
Interest and bank charges	273,174		275,703
Other expenditures	19,157	\$10,778	24,373
	-----	-----	-----
TOTAL EXPENDITURES	\$427,331	\$10,778	\$ 736,076
	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$158,831	\$(9,131)	\$ (2,644)
	-----	-----	-----
<u>OTHER FINANCING SOURCES/(Uses)</u>			
Operating transfers in	NONE	NONE	NONE
	-----	-----	-----
TOTAL OTHER FINANCING SOURCES/(Uses)	NONE	NONE	NONE
	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$158,831	\$(9,131)	\$ (2,644)
	-----	-----	-----
FUND BALANCES AT BEGINNING OF YEAR	790,905	28,983	1,418,045
	-----	-----	-----
FUND BALANCES AT END OF YEAR	\$949,736	\$19,852	\$1,415,401
	=====	=====	=====

<u>ROAD</u> <u>ROYALTY</u>	<u>TOTAL</u>
	\$1,253,984
\$ 5,492	72,477
-0-	272
-----	-----
5,492	\$1,326,733
-----	-----
\$ 90,000	\$ 661,000
98,805	647,682
-0-	54,308
-----	-----
\$ 188,805	\$1,362,990
-----	-----
\$(183,313)	\$ (36,257)
-----	-----
\$ 186,488	\$ 186,488
-----	-----
\$ 186,488	\$ 186,488
-----	-----
\$ 3,175	\$ 150,231
104,135	2,342,068
-----	-----
\$ 107,310	\$2,492,299
=====	=====

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
DEBT SERVICE FUNDS

Schedule 6

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1994

	<u>PARISHWIDE BOND</u>	<u>SINKING/ PAVING SERIES (1980)</u>	<u>ROAD DISTRICTS DEBT SERVICE</u>
<u>REVENUES</u>			
Taxes - ad valorem	\$526,685	\$ -0-	\$ 735,398
Use of money and property	11,242	888	24,644
Other revenues	-0-	-0-	29,853
	-----	-----	-----
TOTAL REVENUES	\$537,927	\$ 888	\$ 789,895
	-----	-----	-----
<u>EXPENDITURES</u>			
Debt service:			
Principal	\$120,000		\$ 385,000
Interest and bank charges	285,542		320,903
Other expenditures	17,898		27,072
	-----	-----	-----
TOTAL EXPENDITURES	\$423,440	NONE	\$ 732,975
	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$114,487	\$ 888	\$ 56,920
	-----	-----	-----
<u>OTHER FINANCING SOURCES/(Uses)</u>			
Operating transfers in	NONE	NONE	NONE
	-----	-----	-----
TOTAL OTHER FINANCING SOURCES/(Uses)	NONE	NONE	NONE
	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$114,487	\$ 888	\$ 56,920
	-----	-----	-----
FUND BALANCES AT BEGINNING OF YEAR	676,418	28,095	1,361,125
	-----	-----	-----
FUND BALANCES AT END OF YEAR	\$790,905	\$28,983	\$1,418,045
	=====	=====	=====

<u>ROAD ROYALTY</u>	<u>TOTAL</u>
	\$1,262,083
\$ 3,408	40,182
1,353	31,206
-----	-----
4,761	\$1,333,471
-----	-----
\$ 85,000	\$ 590,000
101,934	708,379
-0-	44,970
-----	-----
\$ 186,934	\$1,343,349
-----	-----
\$(182,173)	\$ (9,878)
-----	-----
\$ 120,295	\$ 120,295
-----	-----
\$ 120,295	\$ 120,295
-----	-----
\$ (61,878)	\$ 110,417
166,013	2,231,651
-----	-----
\$ 104,135	\$2,342,068
=====	=====

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
December 31, 1995

CAPITAL PROJECTS FUNDS

ROAD CONSTRUCTION AND MAINTENANCE PROJECT FUND

The Road Construction and Maintenance Project Fund is used to account for the construction of roads, highways, and bridges within the parish. Funding was provided by bond issues in the amounts of \$2,100,000 dated June 1, 1981, and \$770,000 dated July 1, 1981, and appropriations from the Federal Revenue Sharing Special Revenue Fund.

PAVING CONSTRUCTION SERIES-1980

The Paving Construction Series-1980 Fund is used to account for the proceeds of paving certificates of 1980 totaling \$955,532, used for hardsurfacing the streets of Bayou Estates Sub-Division at Stephenville.

INDUSTRIAL PARK ADDITIONS AND IMPROVEMENTS

The Industrial Park Additions and Improvements Fund is used to account for the acquisition of land and the construction of improvements to the industrial park water processing system to enhance the present and future suitability of the industrial park to commercial development. Funding was provided by a bond issue in the amount of \$2,325,000 dated August 1, 1989.

ROAD DISTRICTS CAPITAL PROJECTS FUNDS

The road districts capital projects funds are used to account for the proceeds of bonds issued by the various road districts. The bonds were issued for the purpose of constructing roads and bridges within the respective road districts. The capital projects funds of the various road districts have been combined for financial reporting purposes.

LIBRARY BUILDING FUND

The Library Building Fund is used to account for the construction of a new main parish library and administration building and improvements to the existing parish library facilities. Funding was provided by the issuance of general obligation bonds dated May 1, 1991 in the amount of \$1,825,000. Subsequent to January 1, 1995 the accounting and reporting functions relative to the fiscal activities of the St. Martin Parish Library were transferred to the authority and oversight of the St. Martin Parish Library Board, and will henceforth be included in the annual fiscal reports of that body.

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
CAPITAL PROJECTS FUNDS

Combining Balance Sheet, December 31, 1995

	ROAD CONSTRUCTION AND MAINTENANCE <u>PROJECT</u>	PAVING CONSTRUCTION <u>SERIES 1980</u>	INDUSTRIAL PARK ADDITIONS & <u>IMPROVEMENTS</u>
<u>ASSETS</u>			
Cash	\$ 12	\$ 7	\$ 3,099
Investments, at cost	32,100	75,416	231,000
Due from other funds	-0-	-0-	-0-
Receivables	-0-	-0-	-0-
	-----	-----	-----
TOTAL ASSETS	\$ 32,112 =====	\$ 75,423 =====	\$ 234,099 =====
<u>LIABILITIES AND FUND EQUITY</u>			
LIABILITIES:			
Accounts payable			
Contracts payable			
Due to other funds			
	-----	-----	-----
Total Liabilities	NONE	NONE	NONE
	-----	-----	-----
FUND EQUITY - FUND BALANCES:			
Reserved for incomplete contracts			
Unreserved - undesignated	\$ 32,112	\$ 75,423	\$ 234,099
	-----	-----	-----
Total Fund Equity	\$ 32,112	\$ 75,423	\$ 234,099
	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$ 32,112 =====	\$ 75,423 =====	\$ 234,099 =====

<u>ROAD DISTRICTS CAPITAL PROJECTS</u>	<u>TOTAL</u>
\$ 24,517	\$ 27,635
280,713	619,229
-0-	-0-
-0-	-0-
-----	-----
\$ 305,230	\$ 646,864
=====	=====
\$ 7,891	\$ 7,891
	-0-
108,143	108,143
-----	-----
\$ 116,034	\$ 116,034
-----	-----
\$ 189,196	\$ 530,830
-----	-----
\$ 189,196	\$ 530,830
-----	-----
\$ 305,230	\$ 646,864
=====	=====

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
CAPITAL PROJECTS FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended December 31, 1995

	ROAD CONSTRUCTION AND MAINTENANCE <u>PROJECT</u>	PAVING CONSTRUCTION <u>SERIES 1980</u>	INDUSTRIAL PARK ADDITIONS & <u>IMPROVEMENTS</u>
<u>REVENUES</u>			
Use of money and property	\$ 1,613	\$ 3,862	\$ 16,049
Federal grants	-0-	-0-	-0-
	-----	-----	-----
TOTAL REVENUES	\$ 1,613	\$ 3,862	\$ 16,049
	-----	-----	-----
<u>EXPENDITURES</u>			
Finance and administrative			
Public works			
capital outlay			\$ 76,167
	-----	-----	-----
TOTAL EXPENDITURES	NONE	NONE	\$ 76,167
	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$ 1,613	\$ 3,862	\$ (60,118)
	-----	-----	-----
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in			
Proceeds from sale of bonds			
Accrued interest on bond sale			
	-----	-----	-----
TOTAL OTHER FINANCING SOURCES	NONE	NONE	NONE
	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$ 1,613	\$ 3,862	\$ (60,118)
	-----	-----	-----
FUND BALANCES AT BEGINNING OF YEAR	\$ 30,499	71,561	294,217
	-----	-----	-----
FUND BALANCES AT END OF YEAR	\$ 32,112	\$ 75,423	\$ 234,099
	=====	=====	=====

ROAD DISTRICTS CAPITAL PROJECTS	<u>TOTAL</u>
\$ 39,060	\$ 60,584
-0-	-0-
-----	-----
\$ 39,060	\$ 60,584
-----	-----
\$ 21,826	\$ 21,826
1,076,578	1,076,578
-0-	76,167
-----	-----
\$1,098,404	\$1,174,571
-----	-----
(1,059,344)	(1,113,987)
-----	-----
\$ 128,032	\$ 128,032
1,072,000	1,072,000
1,628	1,628
-----	-----
\$1,201,660	\$1,201,660
-----	-----
\$ 142,316	\$ 87,673
46,880	443,157
-----	-----
\$ 189,196	\$ 530,830
=====	=====

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
CAPITAL PROJECTS FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended December 31, 1994

	ROAD CONSTRUCTION AND MAINTENANCE <u>PROJECT</u>	PAVING CONSTRUCTION <u>SERIES 1980</u>	INDUSTRIAL PARK ADDITIONS & <u>IMPROVEMENTS</u>
<u>REVENUES</u>			
Use of money and property	\$ 959	\$ 2,534	\$ 10,174
Federal Grants	-----	-----	-----
TOTAL REVENUES	\$ 959	\$ 2,534	\$ 10,174
	-----	-----	-----
<u>EXPENDITURES</u>			
Public works	-----	-----	2,011
TOTAL EXPENDITURES	NONE	NONE	\$ 2,011
	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$ 959	\$ 2,534	\$ 8,163
	-----	-----	-----
<u>OTHER FINANCING SOURCES/(Uses)</u>			
Operating transfers	-----	-----	-----
TOTAL OTHER FINANCING SOURCES/(Uses)	NONE	NONE	NONE
	-----	-----	-----
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 959	\$ 2,534	\$ 8,163
	-----	-----	-----
FUND BALANCES AT BEGINNING OF YEAR	29,540	69,027	286,054
	-----	-----	-----
FUND BALANCES AT END OF YEAR	\$30,499	\$ 71,561	\$ 294,217
	=====	=====	=====

ROAD DISTRICTS CAPITAL PROJECTS	LIBRARY BUILDING FUND	<u>TOTAL</u>
\$ 878	\$ 13,925	\$ 28,470
	209,400	209,400
----- \$ 878	----- \$ 223,325	----- \$ 237,870
	----- \$ 951,027	----- \$ 953,038
----- NONE	----- \$ 951,027	----- \$ 953,038
----- \$ 878	----- \$(727,702)	----- \$ (715,168)
----- NONE	----- NONE	----- NONE
----- \$ 878	----- \$(727,702)	----- \$ (715,168)
46,002	921,650	1,352,273
----- \$ 46,880	----- \$ 193,948	----- \$ 637,105
=====	=====	=====

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
December 31, 1995

AGENCY FUNDS

PAYROLL ESCROW FUND

The Payroll Escrow Fund accounts for monies withheld from employee wage payments, and held by the Police Jury in a trustee capacity for remittance to federal and state taxing authorities, insuring agents, and pension trustees.

EMPLOYEE DEFERRED COMPENSATION FUND

The Employee Deferred Compensation Fund accounts for assets held by the Police Jury for which an obligation exists to pay these assets to employees who elect to defer a portion of their compensation under the provisions of Internal Revenue Code Section 457.

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
AGENCY FUNDS

Schedule 10

Combining Balance Sheet, December 31, 1995

<u>ASSETS</u>	<u>PAYROLL ESCROW FUND</u>	<u>DEFERRED COMPENSATION FUND</u>	<u>TOTAL</u>
Cash	\$ 49,828		\$ 49,828
Restricted Assets:			
Property and Rights Held Under Deferred Compensation Plan	-----	\$ 280,581	280,581
TOTAL ASSETS AND OTHER DEBITS	\$ 49,828	\$ 280,581	\$ 330,409
	=====	=====	=====
 <u>LIABILITIES AND FUND EQUITY</u>			
Accrued liabilities	\$ 49,828		\$ 49,828
Obligations to Employees Under Deferred Compensation Plan	-----	\$ 280,581	280,581
Total Liabilities	\$ 49,828	\$ 280,581	\$ 330,409
	-----	-----	-----
FUND EQUITY - FUND BALANCES	NONE	NONE	NONE
	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$ 49,828	\$ 280,581	\$ 330,409
	=====	=====	=====