

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, that transactions are recorded in accordance with management's authorization and recorded properly to permit the general purpose financial statements to conform with generally accepted accounting principles, and that Federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations to any internal control structure, errors, irregularities or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

<u>Accounting Controls</u>	
Records/receipts Payables/Disbursements Receivables Inventory control	
<u>Administrative Controls</u>	
<u>General Requirements</u>	<u>Specific Requirements</u>
Political activity Civil rights Child management Administrative requirements Allowable costs/loan principles Federal financial reports	Types of services allowed or not allowed Eligibility Reporting Matching, level-of-effort, or matching special tests and provisions

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

During the year ended December 31, 1980, the Evangelist Parish Police Jury expended 89 percent of its total Federal financial assistance under major Federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-118, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements and general requirements that are applicable to the Police Jury's major Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and NOT to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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 judgment, would adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements.

Insufficient Segregation of Accounting Functions

Findings:

Due to the small number of administrative personnel, the Evangelina Parish Police Jury does not have adequate segregation of functions within the accounting system.

Recommendation:

Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.

Response:

No response is considered necessary.

General Fixed Asset Records

Findings:

The Evangelina Parish Police Jury has not maintained internal accounting controls for its property and equipment. Subsidiary records have not been updated from year-to-year for additions and deletions. Failure to maintain such controls reduces the Police Jury's accountability over these assets.

Recommendation:

We recommend that the Police Jury update the subsidiary listing to support the current account balances and conduct a complete physical inventory. After this phase is complete, the Police Jury should institute procedures to record additions and deletions timely and conduct complete annual inventories to insure that the Police Jury's fixed assets are properly safeguarded.

COMMERCIAL PORTER POLICE JUNE
Willy Thibodeau, Louisiana

Schedule of Federal Financial Assistance
Year Ended December 31, 1988

Federal Grantor/Pass-through Agency/Program Name	CFDA Number	Amount/Expenditures
United States Department of Agriculture: Passed-through Louisiana Department of Social Services -		
State Administrative Matching Grants for Food Stamp Program	10.563	\$ 20,000
Food Stamp*	10.553	<u>8,187,383</u>
Total United States Department of Agriculture		8,207,383
United States Department of Housing and Urban Development: Direct Program -		
Lower Income Housing Assistance Program*	14.108	<u>318,282</u>
Total Income/Expenditures		\$8,525,665

*Indicates major Federal financial assistance program.

SPECIAL REVENUE FUNDS (CONTINUED)

Health Unit Maintenance Fund - To account for the maintenance of a health unit, which provides health and welfare services to the citizens of the parish. Major means of financing is provided by ad valorem taxes, state revenue sharing, and interest earnings on time deposits.

Library Maintenance Fund - To account for the operation and maintenance of the parish library. Major means of financing is provided by percentages of ad valorem taxes, state revenue sharing and interest earned on time deposits.

Cemetery District Maintenance Funds - To account for maintenance and upkeep of parish cemeteries within the respective cemetery districts. The major means of financing for the districts are ad valorem taxes, which are levied against properties within the districts. Individual fund balances of the cemetery districts special revenue funds at December 31, 1998 are as follows:

Cemetery districts maintenance funds:	
District No. 1	\$ 29,449
District No. 2	32,593
District No. 3	7,574
District No. 4	14,460
District No. 5	18,518
District No. 6	14,298
District No. 7	<u>18,312</u>
Total	\$135,504

Road Districts Maintenance Funds - To account for maintenance and upkeep of parish roads and bridges within the respective road districts. The major means of financing for the districts is ad valorem taxes, which are levied against properties within the districts. Individual fund balances of the road districts special revenue funds at December 31, 1998 are as follows:

Road districts maintenance funds:	
District No. 1	\$277,127
District No. 2	188,241
District No. 3	128,384
District No. 4	126,581
District No. 5	<u>82,229</u>
Total	\$802,562

Drainage Improvements Maintenance Fund - To account for expenditures for maintaining the parish drainage system. Financing is provided by transfers from the Drainage Improvements Construction Fund.

SPECIAL REVENUE FUNDS (CONTINUED)

- Country Estate Sewer System Fund** - To account for the operation and maintenance of the Country Estate Sewer System.
- Epure Subdivision Sewer System Fund** - To account for the operation and maintenance of the Epure Subdivision Sewer System.
- Street Saving Assessment Fund** - To account for expenditures for road improvements in the Hickory Mallon Subdivision. Financing is provided by a special assessment tax collected from the residents of the subdivision.

PROSPECTUS: UNITED WORLD GROUP
IN THE U.S.A., CANADA AND
MEXICO

Outstanding Balance Sheet (USD Thousands)
December 31, 1985

	Assets Liability Reserves	Country Reserves (USD)	Real Estate Reserves (USD)	Outstanding Contractual Reserves (USD)	Country Reserves (USD)	Subsidiary Reserves (USD)	Other Reserves (USD)	Total
Cash and equivalents	6,25,322	6,25,322	6,25,322	-	-	6,25,322	-	12,50,644
Real estate	380,047	380,047	380,047	-	-	-	-	7,60,094
Other investments	-	-	-	6,742	-	-	-	13,484
Due from other PWDs	-	-	-	-	-	-	-	-
Other assets	455,507	455,507	455,507	4,742	-	-	-	9,11,014
Total assets	11,06,876	11,06,876	11,06,876	11,484	-	-	-	22,13,756
Liabilities								
Reserves (Net)	1,10,000	1,10,000	1,10,000	-	-	1,10,000	-	2,20,000
Real estate	-	-	6,742	6,742	-	-	-	13,484
Contractual	-	-	-	-	-	-	-	-
Other PWDs	-	-	-	-	-	-	-	-
Contractual	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Dividend reserves	-	-	-	-	-	-	-	-
Total liabilities	1,10,000	1,10,000	7,484	6,742	-	1,10,000	-	2,34,226
Total	11,06,876	11,06,876	11,06,876	18,226	-	1,10,000	-	22,13,756

ASSETS

Cash and equivalents
Real estate
Other investments
Due from other PWDs
Other assets

Total assets

LIABILITIES AND FUND BALANCES

LIABILITIES

Reserves (Net)
Real estate
Contractual
Other PWDs
Contractual
Other
Dividend reserves
Total liabilities

Total

Total (Real Estate and fund balances)

Financial statements required under
Rule 101, Item 1, Item 101, Item 101
Financial statements

Comparative statements of accounts, financial forms, and changes in fund balances
for the period ending 31, 1991

	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981
REVENUES											
Taxes - all sources	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Interest on investments	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Dividend income	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Gifts	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Grants	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other income	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL REVENUES	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Expenses											
Salaries and benefits	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Utilities	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Travel	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Printing	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Telephone	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Depreciation	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Interest on debt	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other expenses	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL EXPENSES	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
NET INCOME	0	0	0	0	0	0	0	0	0	0	0
Beginning fund balance	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Ending fund balance	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000

CAPITAL PROJECTS FUNDS

Continuing Building Construction Fund - To account for the costs of construction of a new facility, which was completed in 1977. Numerous deficiencies existed in the new building, and suits were filed against the contractor and the bonding company. The fund was kept open pending settlement of these suits. The suits were settled and judgment was rendered August 26, 1983, in favor of the Police Dep. Proceeds of the settlement were deposited into this fund and are being expended for the renovations and corrections of deficiencies in the original construction and maintenance of the facility.

Drainage Improvement Construction Fund - To account for funds remaining from the \$1,500,000 parishwide drainage improvement bond issue dated September 1, 1987. These funds are used in a continuing program of drainage improvements projects in the parish.

Health Unit Construction Fund - To account for the cost of constructing a health unit facility.

PROSECUTOR GENERAL OFFICE - JURY

Walla Walla, Washington
Capital Projects Fund

Comptroller Richard Bland
December 31, 1994

ASSETS

Cash and investment-bearing deposits

LIABILITIES AND FUND BALANCES

Liabilities:

- Due to other funds
- Other liabilities
- Amounts payable
- Total liabilities

Fund balances:

Reserved, undesignated

Total liabilities and fund balances

	Courtroom Building CONTRIBUTIONS	Building Improvement CONTRIBUTIONS	Funds with Designations Total	Totals
	\$94,000	\$140,000	\$ -	\$234,000
	\$ 0	\$ -	\$ -	\$ 0
	-	-	-	-
	<u>94,000</u>	<u>140,000</u>	<u>0</u>	<u>234,000</u>
	\$0.001	\$43,000	-	\$43,000
	\$94,481	\$143,000	\$ -	\$237,481
	\$94,000	\$140,000	\$ -	\$234,000

SUPPLEMENTAL INFORMATION

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

INDEPENDENT ACCOUNTANTS

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Cable: DSFR

MEMORANDUM
To: Board of Police Jury

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INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

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The Members of the Police Jury
Evangeline Parish
Witte Plaquemine, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1978, and have issued our report thereon dated May 13, 1979. In our report, we express an adverse opinion because of the omission of the financial statements of certain component units and general fixed assets being immaterial.

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-133, Notice of State and Local Governments. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of Evangeline 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 achieve 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Evangeline Parish Police Jury, for the year ended December 31, 1978, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of

ISSUED BY
DARNALL, SIKES, KOLDER, FREDERICK & RAINEY
INDEPENDENT ACCOUNTANTS

**EVERETTLINE UNION POLICE JURY
VIRIE PLAINS, LOUISIANA**

Notes to Financial Statements (Continued)

(14) Compensation Paid to Police Juries

A summary of compensation paid to police juries for the year ended December 31, 1994, follows:

Lawrence E. Duller	\$ 9,904
Forrest J. Deville	9,904
Ronald Doucet	9,904
Richard Foreman	9,904
Greg Harrod	9,904
David Maxwell	12,000
Bill Johnson	9,904
Robert Maxwell	9,904
Richard Thomas	<u>9,904</u>
	\$80,520

(15) Business Fund Balance Restated - General Fund

In 1991, a deposit to Louisiana Worker's Compensation Corporation in the amount of 107,000 was erroneously expensed.

Fund Balance, beginning as previously reported	\$224,100
Correction of error	<u>107,000</u>
Fund balance, beginning as restated	\$331,100

Management's Response:

The POLICE JURY is currently updating the property and equipment records. The Police Jury will institute controls and procedures to record additions and deletions timely and will conduct annual inventories to insure the accuracy of the asset listing which will be maintained in a timely manner.

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

Our examination 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 noted the above matters involving the internal control structure and its operation that we considered to be material weaknesses as defined above. These conditions were considered in determining the nature, timing and extent of the procedures to be performed in our audit of the general purpose financial statements of the Evangeline Parish Police Jury, for the year ended December 31, 1997.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Evangeline Parish Police Jury, in a separate letter dated May 18, 1997.

This report is intended for the information of management and the Evangeline Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.

Dornell, Sikes, Kofler, Frederick & Rainey

A Corporation of Certified Public Accountants

Ville Platte, Louisiana
May 18, 1997

Noncompliance with Louisiana State Requirements Item

Finding:

The Evangeline Parish Police Jury has not maintained adequate subsidiary records on its property and equipment, as required by LA-PS 28:1481. This statute requires the Police Jury to maintain current records of all land, buildings, improvements other than buildings, equipment, and other general fixed assets purchased or for which the jury is otherwise accountable.

Recommendation:

We recommend that the Police Jury update the subsidiary listing to support the annual account balances and conduct a complete physical inventory. After this phase is complete, the Police Jury should institute procedures to ensure additions and deletions timely and conduct complete annual inventories to ensure the accuracy of the asset listing.

Management's Response:

The Police Jury is currently updating the property and equipment records. The Police Jury will institute controls and procedures to record additions and deletions timely and will conduct annual inventories to ensure the accuracy of the asset listing which will be maintained in a timely manner.

Noncompliance with Budget Law

Finding:

The Police Jury failed to comply with the following budget requirements:

1. The Police Jury did not adopt a budget for all special funds in accordance with LA-PS 28:1381.
2. The Police Jury did not comply with LA-PS 28:1384 which states that proposed expenditures do not exceed estimated funds to be available during the period.
3. The Police Jury did not amend budgets in accordance with LA-PS 28:1383 which requires that the chief executive officer or equivalent notify the governing authority during the year when actual receipts plus projected revenues collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected expenditures for year end exceed budgeted expenditures by five percent or more.

Recommendation:

We recommend that the Police Jury adopt all required budgets, prepare budgets in accordance with LA-PS 28:1384, and amend budgets in order to comply with LA-PS 28:1384, and amend budgets in order to comply with LA-PS 28:1383.

Management's Response:

Management will make certain that budgets are prepared and amended as necessary in accordance with the above statutes.

We considered these instances of noncompliance in forming our opinion on whether Evangeline Parish Police Jury's 1996 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated May 18, 1997 on these general purpose financial statements.

We noted certain immaterial instances of noncompliance that we have reported to the management of the Police Jury in a separate letter dated May 18, 1997.

This report is intended for the information of management and the Evangeline Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.

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

Wills Parish, Louisiana
May 18, 1997

DARNALL, BIKES, KOLDER, FREDERICK & RAINEY

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MEMO

Friday, 10 October 1997

David B. Kolder, CPA
John E. Rainey, CPA
James H. Bikes, CPA
William F. Frederick, CPA
Robert L. Darnall, CPA
Michael S. Rainey, CPA
Thomas M. Kolder, CPA
James H. Bikes, CPA
William F. Frederick, CPA
Robert L. Darnall, CPA
Michael S. Rainey, CPA
Thomas M. Kolder, CPA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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The Members of the Police Jury
Evangeline Parish
Winn Parish, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 19, 1997. In that report, we express an adverse opinion because of the omission of the financial statements of certain component units and general fixed assets being unascertainable. We have also audited the compliance of Evangeline Parish Police Jury with requirements applicable to major federal financial assistance programs and have issued our report thereon dated May 19, 1997.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-133, REGULATIONS GOVERNING FEDERAL AND LOCAL GOVERNMENTS. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the Evangeline Parish Police Jury, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1996, we considered the internal control structure of the Police Jury, in order to determine our auditing procedures for the purpose of expressing our opinions on the Police Jury's general purpose financial statements and on the compliance of the Police Jury with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated May 19, 1997.

The management of the Evangeline 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

MEMBER OF
THE INSTITUTE OF
CERTIFIED PUBLIC
ACCOUNTANTS
STATE OF MISSISSIPPI

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operations that we have reported to the management of Evangeline Parish Police Jury in a separate letter dated May 18, 1987.

This report is intended for the information of management and the Evangeline Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.

Darnald, Sikes, Kolder, Frederick & Ludwig

A Corporation of Certified Public Accountants

Wilde Field, Louisiana
May 18, 1987

This report is intended for the information of management and the Evangeline Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.

Darnall, Sims, Kofler, Frederick & Rainey
a corporation of certified public accountants

Wills Blatts, Louisiana
May 15, 1937

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

A CORPORATION FORMED IN MISSISSIPPI

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MEMORANDUM
To: Board of Directors

James H. Sikes, Chairman
John H. Darnall, President
William H. Kolder, Vice President
Frederick W. Rainey, Vice President
Robert L. Sikes, Secretary
James H. Sikes, Treasurer

IMMEDIATELY AVAILABLE REPORT ON COMPLIANCE WITH THE FEDERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Mr. J. H. Sikes
Chairman of the Board
4000 Lakeside Drive
Birmingham, Alabama 35202

Mr. J. H. Sikes
President
4000 Lakeside Drive
Birmingham, Alabama 35202

Mr. J. H. Sikes
Vice President
4000 Lakeside Drive
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Mr. J. H. Sikes
Vice President
4000 Lakeside Drive
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Mr. J. H. Sikes
Secretary
4000 Lakeside Drive
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Mr. J. H. Sikes
Treasurer
4000 Lakeside Drive
Birmingham, Alabama 35202

The Members of the Police Jury
Evangeline Parish
Wills Point, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1986, and have issued our report thereon dated May 29, 1987. In our opinion, we express an adverse opinion because of the omission of the financial statements of certain component units and general fund assets being examinable.

We have applied procedures to test the Evangeline Parish Police Jury's compliance with the following requirements applicable to its Federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1986:

Political activity
Civil rights
Cash management
Administrative requirements
Allowable costs/expense prioritizing
Federal financial reports

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Requirements for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit. The objective of ours is the expression of an opinion on the Evangeline 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 Evangeline Parish Police Jury had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

James H. Sikes
Chairman of the Board
John H. Darnall, President
William H. Kolder, Vice President
Frederick W. Rainey, Vice President
Robert L. Sikes, Secretary
James H. Sikes, Treasurer

This report is intended for the information of management and the Organizational Police Jury. However, this report is a matter of public record and its distribution is not limited.

Dumall, Sims, Kofler, Frederick & Rainey

A Corporation of Certified Public Accountants

Widie Platte, Louisiana
May 19, 1957

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

A CORPORATION OF THE STATE OF MISSISSIPPI

W. S. Darnall, CPA
W. S. Sikes, CPA
W. S. Kolder, CPA
W. S. Frederick, CPA
W. S. Rainey, CPA
W. S. Darnall, CPA
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MEMPHIS
Rogers & Smith, CPAs, LLC

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

The members of the Parish Jury
Evangeline Parish
Ville Platte, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1993, and have issued our report thereon dated May 19, 1994. These general purpose financial statements are the responsibility of the Evangeline Parish Police Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular 2-110, Code of Federal Regulations, Title 48, Part 101-11.6. These standards and OMB Circular 2-110 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

Darnall, Sikes, Kolder, Frederick & Rainey
A Corporation of MISSISSIPPI PUBLIC ACCOUNTANTS

Ville Platte, Louisiana
May 19, 1994

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MEMBER OF
NATIONAL PUBLIC ACCOUNTANTS
MEMBER OF MISSISSIPPI PUBLIC ACCOUNTANTS
MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

INTERNAL CONTROL, COMPLIANCE
AND
OTHER GRANT INFORMATION

SPRINGFIELD PARISH POLICE JURY
Witte Parish, Louisiana

Notes to Financial Statements (Continued)

Library employees receive between 10 and 20 days of annual leave each year, depending upon their job classification and length of service. Employees may accumulate up to one and one-half times their annual allotment of annual leave. Upon termination, employees are paid for their accumulated annual leave at the employee's current rate of pay.

Library employees receive 10 days of sick leave each year. Employees may carry forward unused sick leave without limitation, upon termination, unused sick leave is forfeited.

As December 31, 1994, employees of the Police Jury have accumulated and vested \$24,873 of employee annual leave benefits. The leave obligation of \$24,873 is recorded within the general long-term debt account group.

M. Fund balances

Reserves represent those portions of fund balances not appropriate for expenditures or legally segregated for a specific future use.

N. Memorandum Only - Total Balances

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 communication. Intended misstatements have not been made in the aggregation of this data.

III CASH AND INVESTMENTS

Under state law the Police Jury may deposit funds within a fiscal year bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. As December 31, 1994, the Police Jury and its component units has cash and interest-bearing deposits (bank balances) totaling \$1,838,640 as follows:

Demand deposits	\$ 39,840
Interest-bearing demand deposits	229,361
Time deposits	1,569,439
	\$1,838,640

Orange, FL Public Policy 2021
 With Planter Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
 All Governmental Fund Types
 Year Ended December 31, 1996

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
Revenues:			
Taxes - Ad valorem	\$ 181,209	\$1,575,456	\$ -
License and permits	155,000	-	-
Intergovernmental revenues -			
Federal grants	51,181	550,165	-
State funds	-	150,179	-
Federal transportation funds	-	179,175	-
State revenue sharing (MSR)	44,294	-	-
Florida equalization funds	725,945	-	-
Other	17,100	255,455	-
Fees, charges and contributions	14,438	153,511	-
Fines and forfeits	-	-	-
Use of money and property	55,125	87,175	75,000
Other revenues	5,433	85,852	-
Total revenues	<u>1,295,180</u>	<u>2,963,123</u>	<u>75,000</u>
Expenditures:			
General government -			
Legislative	100,000	-	-
Judicial	250,482	-	-
Executive	50,000	-	-
Finance and administrative	188,155	-	-
Other	217,440	-	-
Public safety	289,407	189,177	-
Public works	-	1,889,490	748,000
Health and welfare	55,945	203,171	-
Cultural and recreation	-	247,449	-
Scientific development and education	11,100	-	-
Debt service	150,000	150,000	-
Total expenditures	<u>1,597,039</u>	<u>2,969,106</u>	<u>748,000</u>
(Deficiency of revenues over expenditures)	<u>301,859</u>	<u>-</u>	<u>693,000</u>
Other financing sources (uses):			
Proceeds from sale(s) of long term debt	500,000	-	-
Proceeds from capital leases	-	750,000	-
Operating transfers to	-	748,000	6,000
Operating transfers out - capital and	11,199	-	-
Operating transfers out	(80,744)	(76,000)	-
Operating transfers to - private government	-	-	-
Total other financing sources (uses)	<u>420,355</u>	<u>772,000</u>	<u>6,000</u>
(Excess (deficiency) of revenues and other sources over expenditures and other uses)	<u>(176,504)</u>	<u>196,000</u>	<u>(687,000)</u>
Fund balances, beginning	<u>80,166</u>	<u>1,278,660</u>	<u>373,750</u>
Fund balances, ending	<u>\$1,103,676</u>	<u>\$1,474,660</u>	<u>\$-687,250</u>

The accompanying notes are an integral part of this statement.

Total Disbursement Group Primary Group	Component Group Secondary	Total Disbursement Group Secondary
\$ 1,188,000	\$ -	\$1,188,000
148,800	-	148,800
588,000	-	588,000
440,000	-	440,000
208,000	-	208,000
208,000	-	208,000
208,000	-	208,000
172,000	-	172,000
172,000	172,000	344,000
80,000	80,000	160,000
<u>1,188,000</u>	<u>332,000</u>	<u>1,520,000</u>
120,000	-	120,000
170,000	100,000	270,000
12,000	-	12,000
148,000	-	148,000
172,000	-	172,000
190,000	-	190,000
1,000,000	-	1,000,000
412,000	-	412,000
400,000	-	400,000
40,000	-	40,000
200,000	-	200,000
<u>1,188,000</u>	<u>100,000</u>	<u>1,288,000</u>
<u>(600,000)</u>	<u>(1,000)</u>	<u>(601,000)</u>
500,000	-	500,000
500,000	-	500,000
500,000	-	500,000
12,000	-	12,000
140,000	-	140,000
<u>1,600,000</u>	<u>0</u>	<u>1,600,000</u>
<u>(400,000)</u>	<u>1,000</u>	<u>(399,000)</u>
<u>1,200,000</u>	<u>1,000</u>	<u>1,199,000</u>
<u>\$1,800,000</u>	<u>\$ 1,000</u>	<u>\$1,801,000</u>

FINANCIAL STATEMENTS
 STATE OF LOUISIANA

Financial Statement of Revenues, Expenditures, and Reserves -
 Budget 1986 (Actual and Actual)
 General and Special Revenue Funds
 Year Ended December 31, 1986

	General Fund		Balance - Encumbered and Unavailable	Special Revenue Funds		Balance - Encumbered and Unavailable
	Budget	Actual		Budget	Actual	
Revenues:						
Income:						
All sources	\$ 481,400	\$ 471,409	\$ 78,729	\$1,079,611	\$1,079,456	\$ 988,809
Licenses and permits	142,000	142,809	15,479	-	-	-
Intergovernmental revenues:						
Federal grants	31,840	31,270	748	289,200	288,260	27,840
State funds:						
Fossil transportation funds	-	-	-	458,500	460,000	471,000
State income sharing fund	11,190	10,264	1,926	208,716	208,000	15,488
Fossil equalization funds	89,260	78,318	10,942	20,280	-	-
Other	18,720	17,209	1,511	489,000	260,446	1,648,809
Fees, charges and penalties	11,000	10,879	12,260	100,000	100,141	95,141
Sale of money and property	14,400	68,407	18,711	85,000	87,101	1,100
Other revenues	16,800	16,800	16,800	20,000	20,000	20,000
Total revenues	7,481,000	7,367,869	1,518,000	7,864,211	7,860,151	7,860,151
Expenditures:						
General government -						
Legislation	60,000	700,000	1,000	-	-	-
Judicial	989,400	710,451	179,171	-	-	-
Education	10,844	10,264	11,413	-	-	-
Finance and administrative	100,117	100,116	10,921	-	-	-
Other	170,489	170,489	334	-	-	-
State of affairs	89,000	-	118,983	714,000	184,473	180,000
Public works	-	-	-	1,044,000	1,080,000	1,044,000
Health and welfare	60,000	60,000	34	144,700	137,000	137,000
Culture and recreation	-	-	-	689,200	489,000	14,000
Economic development and assistance	14,400	14,400	-	-	-	-
State services	100,000	100,000	10,000	100,000	100,000	1,000
Total expenditures	7,367,869	7,371,160	1,518,000	7,864,211	7,860,151	7,860,151
Balance (deficiency) of revenues over expenditures	1,113,131	1,000,000	1,518,000	100,000	100,000	1,000,000
Other financing sources (uses):						
Proceeds (due income) of long-term debt	100,000	100,000	-	-	-	-
Proceeds from capital leases	-	-	-	-	10,000	10,000
Operating transfers in	7,344	-	17,344	60,000	60,000	60,000
Operating transfers out - component units	-	17,344	17,344	-	-	-
Operating transfers out - total other financing sources (uses)	100,000	100,000	17,344	-	10,000	10,000
Balance (deficiency) of revenues and other sources over capital funds and other uses	100,000	100,000	17,344	60,000	60,000	100,000
Fund balance, beginning	87,300	87,300	17,344	2,500,000	2,500,000	2,500,000
Total resources, ending	11,071,070	11,717,069	1,535,344	10,364,211	10,370,151	10,370,151

The accompanying notes are an integral part of this statement.

WABASH-LINE TRADING COMPANY -NEW
WILKIE PLAZA, LOUISIANA

Comparative Statement of Revenues, Expenditures, and
Changes in Retained Earnings -
Proprietary Fund Type
Insurance Fund
Years Ended December 31, 1966 and 1965

	1966	1965
Operating revenues:		
Charges for services -		
Coverage sales	\$ 29,318	\$ 28,730
Penalties	258	224
Miscellaneous	17	41
Total operating revenues	29,593	28,995
Operating expenses	31,838	34,710
Operating loss	(2,245)	(5,715)
Nonoperating revenues:		
Interest income	10	-
Interest expense	(15,320)	(24,151)
Total nonoperating revenues (expense)	(15,310)	(24,151)
Loss before operating transfers	(17,555)	(29,866)
Operating transfers in	3,327	13,858
Net loss	(14,228)	(16,008)
ADD: Depreciation on fixed assets acquired with Federal grant revenue externally restricted for capital acquisitions and construction that reduces contributed capital	24,850	24,850
Net (decrease) increase in retained earnings	10,622	8,842
Retained earnings (deficit), beginning	12,880	-
Retained earnings (deficit), ending	\$ 23,502	\$ 8,842

TOWNLINE PARISH POLICE JURY
Winn Parish, Louisiana

Comparative Statement of Cash Flow - Proprietary Fund Type
Interim Fund
Years Ended December 31, 1976 and 1975

	<u>1976</u>	<u>1975</u>
Cash flow from operating activities:		
Operating loss	\$63,348	\$102,801
Adjustments to reconcile operating loss to net cash provided (used) by operating activities -		
Depreciation	27,260	27,241
Changes in current assets and liabilities:		
Increase in accounts receivable	12,800	490
Decrease in due from other funds	-	4,484
Increase/Decrease in accounts payable	1701	785
Decrease in interest payable	-	12,127
Total adjustments	<u>52,861</u>	<u>20,827</u>
Net cash provided (used) by operating activities	<u>10,487</u>	<u>18,357</u>
Cash flow from noncapital financing activities:		
Operating transfers in from other funds	<u>8,807</u>	<u>32,480</u>
Cash flow from capital and related financing activities:		
Principal paid on note payable	1094	(100)
Interest paid on note payable	<u>24,328</u>	<u>18,315</u>
Net cash used by capital and related financing activities	<u>25,222</u>	<u>18,215</u>
Cash flow from investing activities:		
Interest received on interest bearing deposits	<u>11</u>	<u>-</u>
Net increase in cash and cash equivalents	977	212
Cash and cash equivalents, beginning of period	<u>112</u>	<u>-</u>
Cash and cash equivalents, end of period	<u>\$ 1,089</u>	<u>\$ 212</u>

EVANGELINE PARISH POLICE JURY
Wille Blante, Louisiana

Notes to Financial Statements

(a) Summary of Significant Accounting Policies

The Evangeline Parish Police Jury (Police Jury) is the governing authority for Evangeline Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 9 jurors representing the various districts within the parish. The jurors serve four-year terms that expire when the first meeting is held in January of 1990.

Evangeline Parish occupies 180 square miles with a population of approximately 11,374. The Police Jury maintains 100 miles of roads, 101 bond surfaced and 583 gravel. The Police Jury's offices are located in the Evangeline Parish Courthouse in Wille Blante. The Police Jury operates three maintenance barns throughout the parish. The Police Jury currently employs a secretary/treasurer and six office employees, 18 road crew members, two janitors, two drainage employees, one industrial park/sewer system employee, a registrar of voters and four assistants, six recreational employees, a civil defense director, and twelve library employees. The Police Jury also contributes to or pays the salaries of a city judge, a city marshal, two justices of the peace, and five constables, a coroner, and two assistants. In addition, several part-time employees are hired during the summer months to care for cemeteries.

Louisiana Revised Statute 33:121 gives the Police Jury various powers in regulating and directing the affairs of the parish and its subdivisions. The most notable of these are the power to make regulations for (a) the 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.

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Except for the omission of certain component units from the financial statements and except for the general fixed asset account group not advised, the financial statements of the Evangeline Parish Police Jury have been prepared in conformity with generally accepted accounting principles as applied to government units. The more significant of the Police Jury's accounting policies are described below.

EVANGELINE PARISH POLICE JURY
Village Platte, Louisiana

Notes to Financial Statements (Continued)

A. The Reporting Entity

The financial reporting entity should consist of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. These financial statements include the primary government and one component unit as follows:

Primary government:

Evangeline Parish Police Jury - The Police Jury is the governing authority for Evangeline Parish and is a political subdivision of the State of Louisiana.

Individual component units:

Bisectively presented component unit - The component unit column in the combined financial statements includes the financial data of one of the Police Jury's component units. It is reported in a separate column to emphasize that it is legally separate from the Police Jury. Other political subdivisions which would be required to be included, based on current standards, issue separate financial statements which have not been included in these financial statements. In addition, although the Parish Library has a separate Board, the Police Jury has interpreted the structure to indicate that the Library is not a legally separate entity with the right to sue and be sued. Therefore, the Library has not been regarded as a component unit. The component unit included in these financial statements is described below:

Thirteenth Judicial District Criminal Court - The Thirteenth Judicial District Court is composed of ten judges elected from the parish. The Police Jury approves the operating budget of the Court and has responsibility for funding any deficits. In addition, one-half of any excess funds goes to the Police Jury's General Fund. Separate financial statements of the Thirteenth Judicial District Court are not issued.

EVANGELINE PARISH POLICE JURY
VILLE PLATS, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

However, other authorities and governmental entities established within Evangeline Parish have been excluded because control and/or financial responsibility by the Police Jury is considered remote or due to the fact that such entities are governed by separately elected governmental officials.

B. Fund Accounting

The accounts of the Police Jury are organized and operated on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses. Expenses are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in these funds. The fund classifications and a description of each fund type follows:

Governmental Fund Types -

Governmental funds are those through which most governmental functions of the Police Jury are financed. The acquisition, use and balances of the Police Jury's expendable financial resources and the related liabilities (except those accounted for in the proprietary fund) are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position, rather than upon net income determination. The following are the Police Jury's governmental fund types:

General Fund

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

Special Revenue Funds

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

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

A CORPORATION INCORPORATED IN MISSISSIPPI

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San Antonio, Texas
Austin, Texas
Fort Worth, Texas
Phoenix, Arizona
Denver, Colorado
Chicago, Illinois
New York, New York
Washington, D.C.

MEMORANDUM
Report Number: DFK-990

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

Client: Evangeline Parish
Police & Sheriff, Inc.
Attention: Mr. J. J. J. J.
Address: 1000
Baton Rouge, Louisiana 70801
Phone: (504) 382-1111
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Report Date: May 18, 1987
Page: 1 of 1

Report Title: Compliance with
Specific Requirements
Applicable to Major Federal
Financial Assistance Programs

Report Number: DFK-990
Page: 1 of 1

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Specific Requirements
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Page: 1 of 1

Report Title: Compliance with
Specific Requirements
Applicable to Major Federal
Financial Assistance Programs

Report Number: DFK-990
Page: 1 of 1

The Members of the Police Jury
Evangeline Parish
Witte, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1986, and have issued our report thereon dated May 18, 1987. In our report, we express an adverse opinion because of the omission of the financial statements of certain component units and general fund assets being unascertainable.

We have also audited Evangeline Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed, eligibility, matching, level of effort, or cost-sharing requirements, reporting requirements and special tests and provisions that are applicable to each of the major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance for the year ended December 31, 1986. The management of the Evangeline Parish Police Jury is responsible for the Police Jury's compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-133, Audit of State and Local Governments. These standards and Office Circular A-133 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 Evangeline Parish Police Jury's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, the Evangeline Parish Police Jury, complied, in all material respects, with the requirements governing types of services allowed or unallowed, eligibility, reporting, matching, level-of-effort, or cost-sharing requirements and special tests and provisions that are applicable to each of the major federal financial assistance programs for the year ended December 31, 1986.

STATE OF
MISSISSIPPI
COUNTY OF
JULY 1, 1987

ERANGELINE FRENCH POLINE JURY
Village Place, Louisiana

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Notes to Financial Statements (Continued)

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group.

General Long-Term Debt Account Group

Long-term debt expected to be financed from governmental funds is accounted for in the general long-term debt account group.

5. Basis of Accounting

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

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

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes and the related state revenue sharing are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Ad valorem taxes are assessed on a calendar year basis, become due on November 15th of each year, and become delinquent on December 1st. The taxes are generally collected in December of the current year and January and February of the ensuing year. Federal and state grants are recorded when the Police Jury is entitled to the funds. Interest income on time deposits is recorded when the time deposits have matured and the income is available. Subsequently all other revenues are recorded when received.

SPECIAL REVENUE FUNDS

- Parish Bond Fund - To account for the construction and maintenance of roads and bridges on a parishwide basis. Financing is provided by the State of Louisiana Parish Transportation Fund.
- Roads Special Auxiliary Fund - To account for funds received under the Local Government Assistant Fund as provided by Act 38 of the 1981 Extraordinary Session for the Louisiana Legislature. These Funds are used for capital programs and purposes that require the approval of the local legislative delegation before being expended.
- Special Grant Fund - To account for grants received from the Louisiana Department of Transportation and Development and Natural Resources for special road and bridge projects.
- Industrial District No. 2 Fund - To account for the operation and maintenance of the industrial district for the improvement of industry to Evangeline Parish. The major means of financing are ad valorem taxes, utility sales, rent income and interest income.
- Rent Subsidy Fund - To account for funds provided under the Lower Income Housing Assistance program by the United States Department of Housing and Urban Development. The monies are used to aid low income families in obtaining decent, safe and sanitary housing through a system of rental subsidies.
- Crested Creek Recreation Maintenance Fund - To account for the costs of providing recreation facilities for residents of the parish. Major means of financing is provided by fees and operating transfers from the General Fund and charges for services.
- Fire Protection District No. 2 Maintenance Fund - To account for the maintenance and operation of a fire station to provide fire protection services to the residents of the district. Major means of financing is provided by ad valorem taxes, state revenue shares, and the state's remittance of a portion of fire insurance premium paid within the state.
- Redhill Power System Maintenance Fund - To account for the residual amount remaining in the fund after the power system was leased to the Evangeline Power Company, Inc.

BRANDLINE POLICE JURY
Willa Platte, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

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

The proprietary fund is accounted for on a cost of services or "capital maintenance" measurement basis, and all assets and all liabilities (whether current or noncurrent) associated with its activity are included on its balance sheet.

Depreciation of all depreciable fixed assets used by the proprietary fund is charged as an expense against its operations. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Sewerage system 30 years

Depreciation expense on December 31, 1994, totaled \$27,342.

4. Accumulated Absences

After one year of service, employees of the police jury earn annual leave at the rate of 8 to 12 days each year, depending upon their length of service. Unused annual leave may be carried forward from year to year but is deemed lost upon termination. Upon termination, employees are paid for unused annual leave at the employee's current rate of pay.

Employees of the police jury receive from 5 to 12 days of sick leave each year, depending upon their length of service. Unused sick leave may be carried forward from year to year without limitation. Upon termination, unused sick leave is forfeited.

EVANGELINE HANCOCK POLICE JURY
Villie Platte, Louisiana

Notes to Financial Statements (Continued)

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

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

Encumbrance accounting is not used by the Police Jury.

B. Budget and Budgetary Accounting

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer and submitted to the budget committee in November and later to the Police Jury as a whole for suggested changes. The proposed budgets for 1998 were made available for public inspection and summaries of the proposed budgets were published in the official journal prior to the public hearing. The Police Jury adopts budgets for the general fund and special revenue funds.

Formal budget integration is employed as a management control device during the year. Expenditures are controlled by the use of encumbrances, but unliquidated encumbrances are not considered at year end. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. The secretary/treasurer is authorized to make minor line-item changes to the budget without approval of the Police Jury.

E. Cash and Interest-Bearing Deposits

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

F. Investments

Investments are recorded at market value.

STANBARD POLICE JURY
Belle Plaine, Louisiana

Notes to Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state laws, these deposits (or the resulting bank balances) must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 1996, are secured as follows:

Bank balances	22,905,280

Federal deposit insurance	\$ 420,740
Pledged securities Category 3	4,698,320

Total	44,449,724

Pledged securities in Category 3 includes unsecured 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 29:1207 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

The carrying value of investments owned at year end was \$236,700 which approximates market. These investments are authorized by state statute and consist of pooled investments in the Louisiana Asset Management Pool (LAMP). LAMP invests in obligations issued by the U. S. Government, its agencies or instrumentalities, or repayment agreements collateralized by these securities.

10) PROPERTY TAXES

The following is a summary of authorized and levied ad valorem tax millages for the year ended December 31, 1996:

Parishwide taxes:	
French tax	3.42 mills
French tax	3.80 mills
Health unit	2.08 mills
Library	3.10 mills

SPRINGFIELD PARISH POLICE JURY
WILLS STREET, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

District Taxes:

Fire Protection District No. 2	4.96 million
Road District No. 1	4.99 million
Road District No. 2	15.38 million
Road District No. 3	18.38 million
Road District No. 4	18.05 million
Road District No. 5	4.00 million
Cemetery District No. 1	.75 million
Cemetery District No. 2	1.49 million
Cemetery District No. 3	1.23 million
Cemetery District No. 4	1.01 million
Cemetery District No. 7	1.81 million
Ward 4 Cemetery	1.88 million
Ward 5 Cemetery	1.81 million

(4) Deferred Revenues/Reserves

	<u>Intended</u> <u>Reservations</u>	<u>Intended</u> <u>Reserves</u>
General Fund	109,367	4,420
Special Revenue Funds:		
parish road fund	48,708	-
bus. subsidy fund	-	4,480
Crooked Creek Recreation Fund	-	38,733
Fire Protection District #2		
Maintenance Fund	3,189	-
Road Maintenance Funds	-	81,843
Disease Improvement Maintenance Fund	4,142	1,134
Capital Projects Fund:		
courthouse building construction	-	4,168
Enterprise fund	<u>8,522</u>	<u> </u>
	<u>161,616</u>	<u>100,858</u>

WARRENLINE BROSKE POLICE JURY
WILDE PLATE, MISSISSIPPI

NOTES TO Financial Statements (Continued)

10) Receivables

The following is a summary of receivables as December 31, 1986:

	General Fund	Special Revenue Funds	Enterprise Fund	Compared With
Taxes:				
ad valorem taxes	\$316,563	\$1,688,638	\$ -	\$ -
Intergovernmental:				
Federal	-	34,563	-	-
State	294,398	228,585	-	-
Local	37,468	-	-	13,547
Accounts	-	-	6,483	-
Other	3,634	-	-	-
Totals	\$954,963	\$2,052,871	\$6,483	\$13,547

11) Fixed Assets - Depreciable

The following provides details on changes in general fixed assets for the year ended December 31, 1986:

	Balance 12/31/85	Additions	Disposals	Balance 12/31/86
Police Shop:				
Land	\$ 324,500	\$ -	\$ -	\$ 324,500
Buildings and improvements furniture, books and equipment	2,978,890	-	-	2,978,890
	3,263,390	-68,678	-83,583	3,085,129
Total Police Shop	\$3,587,890	\$-68,678	\$-83,583	\$3,395,629
Library:				
Land	31,500	-	-	31,500
Buildings	123,891	13,488	-	147,379
Equipment and books	1,273,318	83,373	-	1,356,691
Total Library	1,428,709	96,861	-	1,525,570
Total	\$5,016,599	\$32,187	\$-83,583	\$4,965,103

WHEELING PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

A summary of proprietary fund type land, buildings and equipment at December 31, 1996 follows:

	Balance/Year
Firearms system	\$228,327
Less: Accumulated depreciation	(228,327)
	\$00,000

41) Accounts Payable, Salaries and Other Benefits

The payables of \$978,369 at December 31, 1996, are as follows:

	General Fund	Special Revenue Funds	Enterprise Fund	Capital Fund
Payroll related liabilities	\$53,493	\$ -	\$ -	\$ -
Accounts payable	(38,448)	(63,422)	(225)	(287)
Totals	\$15,045	\$63,422	\$ (225)	\$ (287)

42) Changes in General Long-Term Debt

The following is a summary of the long-term debt transactions for the year ended December 31, 1996:

	Compensated Accounts	Capital Assets	Lease Payables	General Obligations Bonds
Balance, January 1, 1996	\$28,489	\$ 297,344	\$ 41,850	\$248,200
Additions	-	312,400	-	558,000
Retirements	(12)	(328,374)	(38,210)	(558,000)
Balance, December 31, 1996	\$28,477	\$ 81,370	\$ 3,640	\$248,200

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

	<u>Claims</u> <u>Payable</u>	<u>Contingent</u> <u>Liabilities</u>
Balance, January 1, 1986	\$ 88,333	\$48,671
Additions	-	-
Deletions	<u>(68,882)</u>	<u>(18,740)</u>
Balance, December 31, 1986	\$ 19,451	\$29,931

Notes payable at December 31, 1986, consist of a promissory note dated March 1, 1973, in the amount of \$287,808 with a maturity date of February 1, 1988. The note bears an interest rate of 8 percent and is secured by and payable from the avails of a five mills tax authorized by an election held January 18, 1977.

General obligation bonds payable at December 31, 1986, is comprised of the following individual issues:

\$128,000 Public Improvement Bonds dated November 1, 1978, for the purpose of constructing a Public Health Care Facility in Evangeline Parish. The principal is due by annual installments of \$8,000 to \$8,000 through March 1, 1979, with interest at 5.485 percent. These bonds are secured by ad valorem taxes.

2380-108

\$280,000 Certification of Indebtedness Series 1986, dated May 3, 1986, for the purpose of acquiring new and rebuilt road equipment, making air conditioned improvements at the courthouse, acquiring joint ownership in road equipment and pay the costs incurred in connection with the issuance of the certification. The principal is due in annual installments of \$48,000 to

MONROE PARISH POLICE JURY
 WILM. PLAZO, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

\$78,000 through May 1, 1996 at 95.100 percent, secured by a pledge and dedication of certain annual revenues above charges in each fiscal year.

1,000,000

\$78,000

Revenue bonds of December 31, 1994 is comprised of the following individual issues:

\$81,000 Sewer Revenue Bonds dated July 18, 1995, for the purpose of constructing and acquiring a sanitary sewage collection and disposal system in Police Jury Ward No. 1. The bond is payable over a forty year period with the first payment due on July 18, 1996, consisting of interest only. Principal payments will be made monthly beginning August 15, 1996 through July 15, 2036, with interest at 5.25 percent. These bonds are secured by revenues derived from the operation of the sanitary sewage collection and disposal system.

\$ 81,000

At December 31, 1994, the annual requirements to amortize all bonds outstanding, including interest of \$28,359, are as follows:

1997	\$ 148,000
1998	148,000
1999	144,000
2000	75,415
2001	78,500
2002-2009	1,028,359

Total

\$1,600,374

EMERALD LAKE POLICE JURY
Walla Walla, Louisiana

Notes to Financial Statements (Continued)

(2) Leases

Capital Leases -

The Police Jury is obligated under one capital lease. The leased asset and related obligation are accounted for in the general fixed assets account group and the general long-term debt account group, respectively. The cost of such leased asset totaled \$86,843. The following is a schedule of future minimum lease payments under the capital lease and the present value of the net minimum lease payments as of December 31, 1998:

Financial year:	
1999	\$86,843
2000	38,510
2001	18,188
TOTAL minimum lease payments	143,541
Less: Amount representing interest	56,748
Present value of net minimum lease payments	\$86,793

Operating Leases -

As a lessee, the Police Jury entered into numerous operating leases for the use of land and buildings with lease terms of one year. The minimum annual commitments under these operating leases are considered to be immaterial.

(3) Retirement Systems

The Police Jury participates in four cost-sharing multiple-employer, public employee retirement systems (PERS): Parochial Employees Retirement System of Louisiana, Louisiana State Employees Retirement System, District Attorneys Retirement System and Employees of Police Employees System. Each system is administered and controlled by a separate board of trustees.

A. Parochial Employees Retirement System of Louisiana

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14419, Baton Rouge, Louisiana 70803.

HOUSHOLDING POLICE JURY
VIA PLANES, AIRCRAFT

NOTES TO FINANCIAL STATEMENTS (Continued)

Plan members are required to contribute 5.3 percent of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 7.204 percent of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 1993, 1994 and 1995 were \$57,479, \$79,045 and \$79,493, respectively, equal to the required contribution for each year.

B. Louisiana State Employees Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana State Employees' Retirement System, P.O. Box 94213, Baton Rouge, Louisiana 70894.

Plan members are required to contribute 12.4 percent of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 18.48 percent of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 1993, 1994 and 1995 were \$882, \$888, and \$883, respectively, equal to the required contribution for each year.

C. Distarch Airframe Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana District AIRCRAFT'S Retirement System, 2109 Denham Street, New Orleans, Louisiana 70134.

Plan members are not required to contribute a percentage of the annual covered payroll. The Police Jury contributed at the statutory rate of 3.254 percent from January 1, 1994 to May 31, 1994 and 2.5% from June 1, 1994 to December 31, 1995 of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 1993, 1994 and 1995 were \$789, \$789, and \$143, respectively, equal to the required contribution for each year.

FINANCIAL STATEMENTS POLICE JURY
Witte State, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

D. Registrar of Veterans' Insurance Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and needed by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Registrar of Veterans' Retirement System, P.O. Box 87, Jennings, Louisiana 70348.

Plan members are required to contribute 7.8 percent of their annual covered salary and the Police Jury is not required to contribute a percentage of the annual covered payroll.

4.10 Other Employment Benefits

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

4.11 CELEBRATED COURT FUND

Louisiana Revised Statute 18:471.21 requires that one-half of any balance remaining in the Celebrated Court Fund at year-end be transferred to the parish General Fund. For the period January 1, 1988, through December 31, 1988, \$2,100 was required to the General Fund.

4.12 Deficits in Judicial Fund

The following funds reflected deficit fund balances on December 31, 1988:

Special Revenue Funds:	
Special Grant Fund	\$ 28,335
Cracked Creek Reclamation Maintenance Fund	15,385
Courtesy Senate Speaker System Fund	278
Supers Subdivision Green System Fund	221
Street Paving Assessment Fund	107,000

WYOMING STATE POLICE JURY
Willa Platte, Louisiana

Notes to Financial Statements (Continued)

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

The deficit in the Street Paving Assessment Fund of \$100,000 is due to the accrual of construction expenses incurred during 1996. These expenditures will be paid from the collection of a special assessment tax in 1997.

(14) Expenditures - Actual and Budget

The following individual funds had actual expenditures over budgeted expenditures as follows:

	Budget	Actual	Excess
Year ended December 31, 1996:			
Special revenue funds -			
Mont Subsidy Fund	300,000	300,000	0.000
Crooked Creek Recreation Fund	50,000	128,782	78,782
Redhill Sewer System Maintenance Fund	1,000	5,450	4,450
Health Unit Maintenance	184,700	187,500	2,800
Ruralist Road Fund	480,000	480,000	0.000
Community District Maintenance funds -			
District No. 1	10,000	20,910	10,910
District No. 2	4,000	5,889	1,889
District No. 3	6,000	8,227	2,227
District No. 4	10,000	18,717	8,717
District No. 5	11,000	18,317	7,317
District No. 6	10,000	17,801	7,801
District No. 7	1,000	6,728	5,728
Road District Maintenance funds -			
District No. 1	380,000	380,481	481.000
District No. 2	880,500	938,450	57,950
District No. 3	80,000	126,400	46,400
District No. 4	110,000	128,510	18,510
District No. 5	58,000	78,240	20,240
Drainage Improvement Maintenance Fund	10,000	10,000	0.000
Industrial District Construction Fund	0.000	18,000	18,000
Fire District Maintenance	177,000	207,750	30,750
Quality Estate Sewer System Fund	-	7,100	7,100
Rural Subdivided Sewer System Fund	-	5,000	5,000
Street Paving Assessment Fund	-	110,000	110,000

EVANGELINE PARISH POLICE JURY
Tulie Place, Louisiana

Notes to Financial Statements (Continued)

1130 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. Activity for the year follows:

Balance at January 1, 1990	\$1,154,037
Received	6,348,043
Issued	<u>6,187,785</u>
Balance at December 31, 1990	\$1,314,295

1181 INSURANCE

Due to current insurance market conditions, the Evangeline Parish Police Jury is retaining the risk for its general liability exposures in areas where there is no affordable insurance coverage available.

1211 Contingent and Contingencies

A. Contingent Liabilities

As of December 31, 1990, the Evangeline Parish Police Jury was involved in various lawsuits of which one resulted in judgments against the Police Jury and payment of claims in the amount of \$9,154 recorded as a current liability in the financial statements. The liability regarding all other lawsuits is considered minimal, if any, at December 31, 1990.

B. Grant Funds

The Police Jury receives grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursement by the grantor for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the Police Jury, such disallowances, if any, will not be significant.

KANSAS CITY POLICE JEFF
WILLIAMS, Louisiana

Notes to Financial Statements (Continued)

G. Short-Term Interfund Receivables/Payables

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

H. Allowance for Authorized Changes

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

I. INVENTORY

The purchase method is used in which the cost is recorded as an expenditure when individual items are purchased. The reported inventory is offset equally by a fund balance reserve which indicates that it does not constitute "available spendable resources". Inventory of the general fund consists of janitorial and fuel supplies purchased which are valued at cost (first-in, first-out).

J. Advances To/From Other Funds

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

K. Fixed Assets and General Long-Term Obligations

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by the measurement basis.

All governmental funds are accounted for on a spending or "financial flow" measurement basis, and only current assets and current liabilities are generally included on their balance sheets.

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

EVERETT PARK POLICE JURY
Villa Platte, Louisiana

Notes to Financial Statements (Continued)

Capital Projects Funds

Capital projects funds account for financial resources to be used in acquire or construct major capital facilities.

Proprietary Fund Type :

Proprietary funds are used to account for ongoing organizational activities which are similar to those often found in the private sector. The measurement focus is based upon determination of net income, financial position, and cash flows.

The proprietary fund type is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund type are included on the balance sheet. The proprietary fund type is reported in the financial statements on the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. The following is the Police Jury's proprietary fund type:

Enterprise Fund

The Ward One Sewer System is an Enterprise Fund. It is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - 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.

Account Groups :

Account groups are used to establish accounting control and ensure accountability for the Police Jury's general fixed assets and general long-term debt. The account groups are not funds. They are concerned only with the measurement of financial position, and with measurement of results of operations.

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CONSOLIDATED FINANCIAL STATEMENTS
Miller Farms, Inc./USA

FINANCIAL STATEMENTS
ALL FUNDS TYPES AND ACCOUNT TYPES
PERIOD: 01, 2006

	Consolidated Fund Types			Proprietary Fund Type \$20,000,000
	GENERAL	ANNUAL	ESTIMATED	
ASSETS AND OTHER DEBITS				
Assets:				
Cash and interest-bearing deposits	\$ 129,247	\$ 295,195	\$75,269	\$ 1,384
Investments	129,800	142,878	-	-
Receivables	124,902	1,150,870	-	6,488
Due from other funds	29,287	21,842	-	-
Due from component unit	12,001	-	-	-
Inventory	1,248	-	-	-
Advances to other funds	14,257	-	-	-
Other assets	43,271	133,785	-	-
Land, buildings, and equipment: 2001, 2002 applicable to account and component unit	-	-	-	751,261
Accrued assets:	-	-	-	-
Due from other funds	-	-	-	4,329
Other debits	-	-	-	-
Amount to be provided for retirement of general long term obligations	-	-	-	-
Total assets and other debits	\$ 41,562,426	\$3,138,674	\$254,269	\$764,054
LIABILITIES, NETWORTH AND OTHER CREDITS				
Liabilities:				
Accounts, salaries, and other payable	\$ 28,271	\$ 49,200	\$ -	\$ 92
Bonds payable	-	4,880	-	-
Due to other funds	6,229	28,289	1,500	-
Due to proprietary government	-	-	-	-
Contract payable	-	-	-	-
Advances from other funds	-	547,128	-	-
Unexpended proceeds	-	14,382	-	-
Capital assets payable	-	-	-	-
Lease payable	-	-	-	-
Performance bonds payable	28,468	-	-	-
Contract payable	-	-	-	-
Bonds payable	-	-	-	44,981
Unexpended proceeds	-	128,288	-	-
Total liabilities	\$ 62,968	\$ 628,298	\$ 1,500	\$ 44,981
Equity and other credits:				
Contributed capital	-	-	-	668,175
Investment in general fund assets	-	-	-	-
Retained earnings: 06/01/01	-	-	-	-
Reserves, allowances	-	-	-	11,914
Total equity and other credits	-	-	-	\$ 680,089
Fund balances -				
Reserved for inventory	1,248	-	-	-
Reserved for advances	14,257	-	-	-
Unexpended, unobligated	1,965,286	1,433,498	233,589	-
Total fund balances	\$ 1,980,791	\$ 1,433,498	\$ 233,589	\$ -
Total fund equity	\$ 1,980,791	\$ 1,433,498	\$ 233,589	\$ 0
Total 11/01/01 net equity and other credits	\$ 41,562,426	\$3,138,674	\$254,269	\$764,054

The accompanying notes are an integral part of these statements.

In our opinion, because of the omission of the financial statements of component units therein is an incomplete presentation as explained in the third paragraph and because general fund assets are unauditable as explained in the fourth paragraph, the general purpose financial statements referred to in the first paragraph do not present fairly, in conformity with generally accepted accounting principles, the financial position of the Evangeline Parish Police Jury, as of December 31, 1987, and the results of its operations and cash flows of its proprietary fund type for the year then ended.

In accordance with Government Auditing Standards, we have also issued a report dated May 18, 1987 on our consideration of the Evangeline Parish Police Jury's internal control structure and a report dated May 19, 1987 on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for the purpose of additional analysis and is not a required part of the general purpose financial statements of the Evangeline Parish Police Jury. As discussed in the paragraphs above, the scope of our work was not sufficient to enable us to express an opinion on the general purpose financial statements. Similarly, we are unable to express, and do not express, an opinion on the accompanying financial information listed as "Supplemental Information" in the table of contents.

Darnold, Stokes, Kofler, Frederick & Rainey
A Corporation of Certified Public Accountants

Ville Platte, Louisiana
May 18, 1987

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EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana
Financial Report
Year Ended December 31, 1966

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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.

Release Date: APR 08 1967

Account Group		Total	Temporary	Reserve
General	(2077)	Construction	Reserve	Reserve
Fund Accts	1000-1000	Fund	10-1000	Reserve
(2000-1000)	(2000-1000)	(2000-1000)	(2000-1000)	(2000-1000)
\$ -	\$ -	\$ 1,007,867	\$ -	\$ 1,000,000
-	-	781,000	-	876,000
-	-	2,177,077	10,000	2,070,000
-	-	41,000	-	40,000
-	-	12,000	-	12,000
-	-	2,240	-	2,240
-	-	76,187	-	74,000
-	-	781,000	-	876,000
\$ 1,007,868	-	\$ 5,580,048	-	\$ 5,544,000
-	-	4,000	-	4,000
-	\$ 661,070	\$ 661,070	-	\$ 661,070
\$ 10,007,868	\$ 661,070	\$ 11,700,508	\$ 10,000	\$ 10,571,000
<hr/>				
\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
-	-	4,000	-	4,000
-	-	47,000	-	47,000
-	-	-	10,000	10,000
-	-	107,000	-	107,000
-	-	10,000	-	11,000
-	24,000	24,000	-	24,000
-	40,000	40,000	-	40,000
-	71,000	71,000	-	71,000
-	-	70,000	-	70,000
-	10,000	10,000	-	10,000
-	710,000	807,000	-	807,000
-	-	100,000	-	100,000
-	\$ 661,070	\$ 1,007,000	\$ 10,000	\$ 1,007,000
\$ 1,007,868	-	\$ 1,007,000	-	\$ 1,007,000
-	-	110	-	110
-	-	4,000	-	4,000
-	-	4,000	-	4,000
-	-	\$ 1,007,000	\$ 10,000	\$ 1,007,000
-	-	\$ 1,007,000	\$ 10,000	\$ 1,007,000
\$ 1,007,868	-	\$ 1,007,000	\$ 10,000	\$ 1,007,000
\$ 10,007,868	\$ 661,070	\$ 11,710,508	\$ 10,000	\$ 10,571,000

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

- c. Services should be provided and collected in accordance with Section 50 of the Resolution approved by the Police Jury.

We would like to express our appreciation to you and your office 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 suggestions, please feel free to contact us.

Darnall, Sikes, Kollar, Frederick & Rainey

A Corporation of Certified Public Accountants

Wells Fargo, Louisiana
May 22, 1987

DARNALL, SIKES, KOLDER, FREDERICK & RAINCY

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MANAGEMENT LETTER

The Members of the Police Jury
Evangeline Parish
Vidie Pointe, Louisiana

During our audit of the financial statements of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1989, we noted certain areas in which improvements in the accounting system and financial practices may be desirable. Therefore, we submit the following suggestions for your consideration:

1. Property and equipment subsidiary listings should be updated and reconciled with control totals. Internal control procedures should be placed in operation to ensure that subsidiary listings are maintained monthly to make certain that acquisitions and deletions of property and equipment are accounted for in a timely manner. Such controls would enhance the accountability and safeguarding of these assets.
2. Controls over the issuance of building permits, collection of fees and preparation of deposits should be strengthened.
3. All bank accounts should be reconciled to the general ledger on a monthly basis.
4. Regarding the sewer system in Police Jury Ward No. 5, we offer the following suggestions:
 - a. Rates should be maintained at a level to provide revenue in each year sufficient to pay the debt service and necessary expenses of operating and maintaining the sewer system.
 - b. All funds should be established and maintained in accordance with Section 7 of the Resolution approved by the Police Jury.

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MEMO

Re: Audit of Financial Statements

Joseph J. Sikes, CPA
Richard N. Kolder, CPA
Richard N. Kolder, CPA
Richard N. Kolder, CPA
Richard N. Kolder, CPA
Richard N. Kolder, CPA
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INDEPENDENT AUDITOR'S REPORT

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The Members of the Police Jury
Evangeline Parish
Villie Platte, Louisiana

We have audited the accompanying general purpose financial statements of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of Evangeline Parish Police Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraphs, 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 the Office of Management and Budget 1998 Circular A-133, Auditing of Major and Local Governments. Those standards and 1998 Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements do not include financial data of various governmental agencies (component units), which should be included in order to conform with generally accepted accounting principles. The effects of the omission of these governmental agencies on assets, liabilities and fund equity at December 31, 1998 and the dollar of revenues over expenditures for the year then ended on the general purpose financial statements cannot be determined.

The Evangeline Parish Police Jury has not maintained adequate internal accounting controls or detailed accounting records for the general fixed assets account group. These inadequacies made it impractical to extend our auditing procedures to assets as to express an opinion on the general fixed assets account group or on the changes in fixed assets as presented in Note 4 to the financial statements. The general fund assets account group has assets with a stated value of \$8,838,884 at December 31, 1998.

MEMO TO
MEMBERS OF THE
COMMISSIONERS OF
THE POLICE JURY
OF THE PARISH OF
EVANGELINE, LOUISIANA