

SPECIAL REVENUE FUNDS (CONTINUED)

- Maintenance of Road Districts Fund** - To account for the maintenance and upkeep of parish roads within various road districts other than Road District No. 1. Major source of financing is provided by ad valorem taxes and state revenue sharing.
- Public Control Fund** - To account for expenditures in connection with the control of rabies in animals. Major source of financing is provided by contributions from municipalities in the parish, transfers from other revenue sources of the Police Jury and vaccination fees.
- Road Grant Fund** - To account for the administration of grant funds received from the U. S. Department of Health and Human Services to provide health, educational, nutritional, social and other services primarily to economically disadvantaged pre-school children.
- Child Care Food Program** - To account for the administration of grant funds received from the U. S. Department of Agriculture to provide a food service program for children in nonresidential child care institutions.
- Economic Development Fund** - To account for operations of the Economic Development Board established to advance business development within the parish. The primary source of funding is contributions from private sources.
- Office of Community Services Fund** - To account for the administration of grant funds received from the U. S. Department of Housing and Urban Development to provide rental assistance to low income persons and to provide temporary shelter for the homeless. The fund also accounts for grants received from the U. S. Department of Agriculture to distribute commodities to eligible persons and to provide benefits during summer months to economically disadvantaged children.
- Communications District Fund** - To account for the operation of a 911 emergency system in the parish, which is funded primarily by fees added to customers' telephone bills.

WHEELON PARIS DOLTE JUNE
 ARREVILLE, LOUISIANA
 COMBENT UNIT
 TOURIST COMMISSION FUND

STATEMENTS OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 FOR THE YEARS Ended December 31, 1958 and 1959

	<u>1958</u>	<u>1959</u>
REVENUES:		
Taxes -		
Social/MOCC	\$ 22,317	\$ 22,334
Interest	0,082	1,890
Miscellaneous	<u>282</u>	<u>2,882</u>
Total revenues	\$ 22,681	\$ 27,106
EXPENDITURES:		
Culture and recreation	<u>18,453</u>	<u>18,333</u>
Excess of revenues over expenditures	\$ 4,228	\$ 8,773
Fund balance, beginning	<u>24,282</u>	<u>22,022</u>
Fund balance, ending	<u>\$ 28,510</u>	<u>\$ 30,795</u>

See NOTES to financial statements.

STATIONER MASTER POLICE JURY
 ARMYVILLE, OREGON
 GENERAL BUSINESS FUND

COMBINED FINANCE STATE (CONTINUED)
 December 31, 1999
 With Comparative Totals for December 31, 1998

ASSETS	Totals	
	1999	1998
CASH	\$ 2,282,757	\$ 2,788,894
Investments, at cost	18,528,818	18,888,327
Accrued interest receivable	142,284	82,811
All valuers taxes receivable	760,474	738,890
Allowance for uncollectible taxes	(28,890)	(49,881)
Accounts receivable	22,257	21,499
Due from other funds	12,123	48,299
Due from other governmental agencies	<u>2,802,881</u>	<u>2,792,282</u>
TOTAL ASSETS	<u>\$25,518,282</u>	<u>\$25,512,882</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Cash overdrafts	4 7,943	-
Accounts payable	176,428	325,894
Due to other funds	212,824	424,290
Due to other governmental agencies	688,774	518,425
Deferred revenue	<u>28,722</u>	<u>83</u>
Total liabilities	<u>\$1,113,689</u>	<u>\$1,376,682</u>
FUND BALANCES		
Reserved for -		
encumbrances	4 12,888	4 7,988
incomplete contracts	-	76,290
Unreserved -		
Undesignated	<u>24,574,122</u>	<u>25,043,682</u>
Total fund balances	<u>\$24,587,010</u>	<u>\$25,120,664</u>
Total liabilities and fund balances	<u>\$25,614,699</u>	<u>\$26,491,346</u>

SEE NOTES TO FINANCIAL STATEMENTS.

WORLDWIDE PRINTER POLICE JURY
 ARREVILLE, LOUISIANA
 SPECIAL GENERAL FUND

COMBINED BALANCE SHEET

December 31, 1999

With Comparative Totals For December 31, 1998

Assets	Parishwide Debt Improvement Maintenance Fund	1999	1998
		\$400 Tax Fund	\$400 Tax Fund
Cash	\$ 284,163	\$ 418,888	\$ 718,427
Investments, at cost	-	3,288,122	3,218,887
Unearned interest receivable	-	22,824	22,371
All salaries taxes receivable	558,178	-	-
All taxes for nonliquidable taxes	(16,878)	-	-
Accounts receivable	-	-	-
Due from other funds	-	-	-
Due from other governmental agencies	410,212	148,880	148,880
Total assets	\$ 1,235,575	\$ 7,884,892	\$ 8,118,462
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Cash overdrafts	\$ -	\$ -	\$ -
Accounts payable	48,975	21,228	221
Due to other funds	58,848	22,890	22,894
Due to other governmental agencies	-	-	-
Deferred revenues	-	-	-
Total liabilities	\$ 106,823	\$ 44,118	\$ 25,715
FUND BALANCES			
Reserved for -			
Encumbrances	\$ 4,400	\$ -	\$ -
Intergovernmental contracts	-	-	-
Unreserved -			
Undesignated	427,880	3,881,322	3,582,877
Total fund balances	\$ 432,280	\$ 3,881,322	\$ 3,582,877
Total liabilities and fund balances	\$ 539,103	\$ 3,925,440	\$ 3,608,592

1994 Salon Trust Fund	MIND B Public Company Fund	Health Trust Fund	Royalty Fund Fund	Public Library Fund	Child Delinque Fund
\$ 204,202	\$ 4,484	\$ 289,298	\$ 349,349	\$ 120,804	\$ 5,994
2,280,400	44,880	2,480,800	7,504,040	244,247	-
20,000	-	27,040	49,450	-	-
-	2,293	80,040	-	280,424	-
-	1231	(7,443)	-	114,871	-
170	-	-	-	-	-
1,200	-	-	-	-	-
<u>244,840</u>	<u>10,708</u>	<u>271,698</u>	<u>382,810</u>	<u>515,242</u>	<u>5,424</u>
<u>22,821,187</u>	<u>2,04,142</u>	<u>24,000,280</u>	<u>29,871,020</u>	<u>24,000,041</u>	<u>2,13,420</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10,000	-	-	-	-	44
10,000	-	-	-	-	-
-	-	-	-	-	-
<u>2,121,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>2,121,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
<u>22,821,187</u>	<u>2,04,142</u>	<u>24,000,280</u>	<u>29,871,020</u>	<u>24,000,041</u>	<u>2,13,420</u>

VERMILION POLICE JURY
 ARBOVILLE, LOUISIANA
 SPECIAL REVENUE FUNDS
 PARTISAN PUBLIC IMPROVEMENT DISTRICTS FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET 1964 BASIS AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1964

With Comparative Actual Amounts For Year Ended December 31, 1963

	1964			1963 Actual
	Budget	Actual	Variance - Favorable (Unfavorable)	
Revenues:				
Taxes -				
Ad Valorem	\$ 470,000	\$ 514,044	\$ 44,044	\$ 481,810
Intergovernmental -				
Federal Transportation				
Roads	400,000	400,754	754	400,004
State revenue sharing	65,485	83,883	18,398	83,884
Other	-	27	27	58,810
Interest	12,000	28,882	16,882	28,882
total revenues	\$ 957,485	\$ 1,036,883	\$ 79,398	\$ 1,054,208
Expenditures:				
General government -				
Financial administration	\$ 100,000	\$ 96,000	\$ 4,000	\$ 87,827
Public works	2,120,000	2,120,000	-	2,880,872
Total expenditures	\$ 2,220,000	\$ 2,216,000	\$ 4,000	\$ 2,968,700
Excess (deficiency) of revenues over expenditures	\$ (262,515)	\$ (179,117)	\$ 83,398	\$ (945,492)
Other financing sources:				
Proceeds from sale of property	\$ -	\$ -	\$ -	\$ 17,540
Transfers from other funds	2,310,000	2,314,448	4,448	1,780,000
Total other financing sources	\$ 2,310,000	\$ 2,314,448	\$ 4,448	\$ 1,797,540
Excess (deficiency) of revenues and other sources over expenditures	\$ (162,515)	\$ (164,569)	\$ 1,933	\$ (147,952)
Fund balance, beginning	718,884	718,884	-	878,884
Fund balance, ending	\$ 556,369	\$ 554,315	\$ 2,054	\$ 730,932

See Note to Financial Statements.

MOBILE PARISH POLICE JURY
 MONROE, LOUISIANA
 SPECIAL REVENUE FUND

COMBINED BALANCE SHEET (CONTINUED)

December 31, 1994

with Comparative Totals for December 31, 1993

ASSETS	Fund District No. 3 Maintenance Fund	Maintenance of Road Districts Fund	Police District Fund
Cash	\$ 24,344	\$ 27,751	\$ 27,074
Investments, at Cost	104,000	633,750	-
Revised amount receivable	-	-	-
At various times receivable	28,887	282,077	-
Advance for uncollectible taxes	(2,204)	(28,787)	-
Accounts receivable	-	-	-
Due from other funds	-	-	-
Due from other governmental agencies	22,280	666,235	-
	<u>\$ 248,887</u>	<u>\$ 1,605,798</u>	<u>\$ 27,074</u>
Total assets			
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Cash overdrawn	\$ -	\$ 7,100	\$ -
Accounts payable	25,000	45,180	160
Due to other funds	-	-	261
Due to other governmental agencies	-	-	-
Unrecorded revenue	-	-	-
	<u>\$ 25,000</u>	<u>\$ 52,280</u>	<u>\$ 421</u>
Total liabilities			
FUND BALANCES			
Reserved for -			
encumbrances	\$ -	\$ 7,100	\$ -
incomplete contracts	-	-	-
Unreserved -			
Undesignated	223,887	1,543,518	26,674
	<u>\$ 223,887</u>	<u>\$ 1,550,618</u>	<u>\$ 26,674</u>
Total fund balances			
Total liabilities and fund balances	<u>\$ 248,887</u>	<u>\$ 1,602,886</u>	<u>\$ 27,074</u>

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Head Start Fund	Child Care Food Program Fund	Economic Development Fund	Division of Community Services Fund	Community Care Districts Fund
\$ 7,107	\$ 18,483	\$ 6,876	\$ 425,808	\$ 65,086
-	-	-	-	125,088
-	-	-	-	-
-	-	-	-	-
50,985	-	-	-	22,329
<u>58,092</u>	<u>18,483</u>	<u>-</u>	<u>425,808</u>	<u>-</u>
\$ 116,574	\$ 18,483	\$ 6,876	\$ 425,808	\$ 212,415
-	-	-	-	-
12,972	4,838	-	22,284	8,814
-	22,985	-	8,880	-
-	-	-	985,775	-
<u>12,972</u>	<u>27,823</u>	<u>-</u>	<u>994,659</u>	<u>-</u>
\$ 125,546	\$ 46,306	\$ 6,876	\$ 1,420,467	\$ 221,215
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>6,876</u>	<u>28,284</u>	<u>288,813</u>
\$ 125,546	\$ 46,306	\$ 13,752	\$ 1,448,751	\$ 221,023
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>6,876</u>	<u>28,284</u>	<u>288,813</u>
\$ 125,546	\$ 46,306	\$ 13,752	\$ 1,477,035	\$ 221,023

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 COMPOUND INTEREST
 CRIMINAL COURT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (MAY BEAD) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1990
 With Comparative Actual Amounts for Year Ended December 31, 1989

	1990		Variance - Favorable (Disadvantage)	1989 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
Contribution from local government	\$ 12,000	\$ 28,300	\$ 4,300	\$ 12,000
Fines and forfeits	170,000	182,300	12,300	182,000
Interest	000	700	700	000
total revenues	\$ 182,000	\$ 211,300	\$ 29,300	\$ 194,000
Expenditures:				
General government -				
Judicial	218,000	221,000	3,000	226,000
Excess deficiency of revenues over expenditures	\$ (184,000)	\$ (149,700)	\$ 3,300	\$ (236,000)
Other financing sources:				
Transfers from primary government	162,000	158,000	(4,000)	159,000
Excess deficiency of revenues and other sources over expenditures	\$ 8,000	\$ 800	\$ 7,200	\$ 11,000
Fund balance, beginning	24,000	24,000	-	24,000
Fund balance, ending	\$ 32,000	\$ 24,800	\$ 7,200	\$ 35,000

See Notes to Financial Statements.

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VERMILION PARISH POLICE JURY
BARRVILLE, LOUISIANA
SPECIAL REVENUE FUNDS
MAINTENANCE OF ROAD DISTRICTS FUND

COMBINED BALANCE SHEET

December 31, 1995

With Comparative Totals for Year Ended December 31, 1994

	Sub Road District #1 of Road District #2	Sub Road District #2 of Road District #3	Sub Road District #3 of Road District #2	Sub Road District #4 of Road District #2
ASSETS				
Cash	\$ 33,588	\$ 2,081	\$ 2,789	\$ 1,878
Investments	104,088	2,180	88,880	78,700
Ad valorem taxes receivable	22,789	2,889	22,788	28,811
Allowance for uncollectible taxes	(3,382)	(888)	(870)	(5,871)
Due from other governmental agencies	142,822	22,222	22,222	128,822
Total assets	\$ 4,228,822	\$ 2,22,788	\$ 1,88,878	\$ 2,82,822
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Chief salaries	\$ -	\$ -	\$ -	\$ -
Accounts payable	25,224	1,788	2,812	14,271
Due to other funds	-	-	-	-
Total liabilities	\$ 25,224	\$ 1,788	\$ 2,812	\$ 14,271
FUND BALANCE				
Reserved for contingencies	\$ -	\$ 7,000	\$ -	\$ -
Unreserved - undesignated	224,222	24,822	27,222	227,822
Total fund balance	\$ 224,222	\$ 31,822	\$ 27,222	\$ 227,822
Total liabilities and fund balance	\$ 2,280,822	\$ 22,788	\$ 1,88,878	\$ 2,82,822

See Note to Financial Statements.

Sub Road District # of Road District #	Road District #	Road District #	Road District #	Totals	
				1996	1995
				\$ 8,880	\$ 3,574
28,480	118,280	-	286,808	821,728	718,889
31,276	51,852	8,757	381,678	903,777	284,971
(1994)	11,815	11,848	68,773	118,767	117,803
<u>50,266</u>	<u>88,240</u>	<u>88,213</u>	<u>281,187</u>	<u>886,873</u>	<u>552,621</u>
<u>\$ 81,718</u>	<u>\$ 271,814</u>	<u>\$ 88,808</u>	<u>\$ 523,158</u>	<u>\$1,508,748</u>	<u>\$1,818,088</u>
\$ -	\$ -	\$ 7,843	\$ -	\$ 7,843	\$ -
2,432	-	-	2,784	48,382	28,767
<u>2,432</u>	<u>-</u>	<u>7,843</u>	<u>2,784</u>	<u>48,382</u>	<u>8,832</u>
\$ -	\$ -	\$ -	\$ -	\$ 7,280	\$ -
<u>82,186</u>	<u>272,028</u>	<u>48,887</u>	<u>82,488</u>	<u>2,843,811</u>	<u>3,583,218</u>
<u>\$ 82,186</u>	<u>\$ 272,028</u>	<u>\$ 48,887</u>	<u>\$ 82,488</u>	<u>\$2,851,091</u>	<u>\$3,592,050</u>
<u>\$ 82,186</u>	<u>\$ 272,028</u>	<u>\$ 56,730</u>	<u>\$ 281,254</u>	<u>\$2,858,371</u>	<u>\$3,600,268</u>

HEARTLICH PRINCE POLICE JURY
 ASHEVILLE, NORTH CAROLINA
 SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 Year Ended December 31, 1996

	Variable		1976	
	Public Improvement Maintenance Fund	1976 Sales Tax Fund	1976 Sales Tax Fund	1976 Sales Tax Fund
Revenues:				
Taxes	\$ 514,918	\$ 2,284,951	\$ 2,284,951	
Intergovernmental	561,978	-	-	284
Charges for services	-	-	-	-
Fees and forfeits	-	-	-	-
Interest	15,862	118,253	-	197,685
Miscellaneous	-	50,288	-	-
Total revenues	\$ 1,092,758	\$ 2,453,492	\$ 2,484,951	
Expenditures:				
General government	\$ 86,158	\$ 48,788	\$ 48,900	
Public safety	-	408,887	278,901	
Public works	3,144,389	187,715	-	
Health and welfare	-	588,383	-	
Urban redevelopment and housing	-	-	-	
Sanitation, sewerage and waste disposal	-	-	-	
Culture and recreation	-	-	-	
Conservation of natural resources	-	-	-	54,224
Total expenditures	\$ 3,230,547	\$ 1,024,963	\$ 313,825	
Excess (deficiency) of revenues over expenditures	\$ (2,137,789)	\$ 1,428,529	\$ 2,171,126	
Other financing sources (uses):				
Proceeds from sale of property	\$ -	\$ 2,451	\$ 2,451	
Transfers from other funds	2,044,498	118,514	118,514	
Transfers to other funds	-	(128,623)	(128,623)	
Total other financing sources (uses)	\$ 2,044,498	\$ 121,892	\$ 91,342	
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (93,289)	\$ 1,246,790	\$ 219,783	
Fund balances, beginning	736,388	1,724,242	1,817,781	
Fund balances, ending	\$ 643,099	\$ 2,971,032	\$ 2,037,564	

SEE NOTES TO FINANCIAL STATEMENTS.

1994 Sales Tax Fund	Maricopa Public Demerary Fund	Health Care Fund	Regality Road Fund	Public Library Fund	Civil Defense Fund
\$ 284,850	\$ 10,000	\$ 350,717	\$ -	\$ 484,141	\$ -
-	3,279	54,890	1,370,283	28,257	22,388
276,216	-	-	-	8,888	-
-	-	-	-	8,888	-
100,714	1,844	248,073	614,703	23,434	-
17,738	-	-	-	8,784	50
\$ 2,812,488	\$ 15,423	\$ 332,682	\$ 2,304,283	\$ 282,222	\$ 22,388
\$ 48,788	\$ 2,522	\$ 48,663	\$ 224,427	\$ 28,888	\$ -
-	-	-	-	-	48,272
-	24,281	-	1,027,280	-	-
-	-	288,677	-	-	-
-	-	-	-	-	-
3,082,888	-	-	-	382,648	-
-	-	-	-	-	-
\$ 2,122,288	\$ 25,513	\$ 248,282	\$ 2,321,667	\$ 482,222	\$ 48,272
\$ 422,288	\$ 11,882	\$ 221,228	\$ 721,218	\$ 272,272	\$ 122,828
\$ -	\$ -	\$ -	\$ 12,443	\$ 1,128	\$ -
10,647	-	-	-	-	12,388
1282,888	-	-	1222,288	-	-
\$ 1222,288	\$ -	\$ -	\$ 1222,288	\$ 1,128	\$ 12,388
\$ 428,718	\$ 21,482	\$ 212,428	\$ 1172,128	\$ 174,072	\$ 8,228
2,128,288	62,622	2,228,228	2,244,422	812,282	7,222
\$ 2,228,228	\$ 64,144	\$ 22,228,228	\$ 2,222,228	\$ 2,222,222	\$ 22,228

VERMILION PARISH POLICE JURY
 MONROE, LOUISIANA
 SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES (CONTINUED)
 Year Ended December 31, 1956

	Road		Police
	District No. 1	Maintenance of Road Districts	
	Maintenance Fund	Fund	Control Fund
Revenues:			
Taxes	\$ 100,745	\$ 517,700	-
Intergovernmental	7,703	94,700	-
Charges for services	-	-	20,820
Fines and forfeits	-	-	-
Interest	8,284	83,147	640
Miscellaneous	-	1,000	-
Total revenues	<u>\$ 116,732</u>	<u>\$ 706,547</u>	<u>\$ 21,460</u>
Expenditures:			
General government	\$ 13,908	\$ 100,324	-
Public safety	-	-	50,820
Public works	88,586	608,040	-
Health and welfare	-	-	-
Urban redevelopment and housing	-	-	-
Sanitation, sewerage and waste disposal	-	-	-
Culture and recreation	-	-	-
Conservation of natural resources	-	-	-
Total expenditures	<u>\$ 102,494</u>	<u>\$ 708,364</u>	<u>\$ 50,820</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 14,238</u>	<u>\$ 0</u>	<u>\$ -29,360</u>
Other financing sources (uses):			
Proceeds from sale of property	\$ -	\$ -	\$ -
Transfers from other funds	-	-	23,800
Transfers to other funds	(22,122)	(200,743)	-
Total other financing sources (uses)	<u>\$ (22,122)</u>	<u>\$ (200,743)</u>	<u>\$ 23,800</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 12,116</u>	<u>\$ 0</u>	<u>\$ 4,500</u>
Fund balances, beginning	<u>21,380</u>	<u>1,883,338</u>	<u>21,200</u>
Fund balances, ending	<u>\$ 33,502</u>	<u>\$ 1,883,338</u>	<u>\$ 26,000</u>

WHEELING DAIRIES POLICE JURY
 ARRVILLE, MOUNTAIN
 SPECIAL REVENUE FUND

COMPARING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES (CONTINUED)
 MAY ENDED DECEMBER 31, 1999

	<u>totals</u>	
	<u>1999</u>	<u>1998</u>
Revenues:		
Taxes	\$ 8,343,438	\$ 8,330,041
Intergovernmental	4,346,260	3,814,044
Charges for services	222,082	249,497
Fines and forfeits	0,000	7,100
Interest	1,354,808	1,249,791
Miscellaneous	379,222	222,471
Total revenues	<u>14,745,808</u>	<u>13,882,944</u>
Expenditures:		
General government	\$ 834,484	\$ 697,987
Public safety	1,539,554	819,341
Public works	3,344,144	3,829,878
Health and welfare	2,412,874	1,823,584
Urban redevelopment and housing	1,699,954	1,344,000
Sanitation, sewerage and waste disposal	3,893,104	3,449,790
Culture and recreation	582,894	573,000
Conservation of natural resources	54,000	87,000
Total expenditures	<u>17,363,564</u>	<u>16,583,980</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -2,617,756</u>	<u>\$ -2,701,036</u>
Other financing sources (uses):		
Proceeds from sale of property	\$ 28,044	\$ 28,174
Transfers from other funds	3,377,048	3,480,041
Transfers to other funds	<u>(3,369,048)</u>	<u>(3,369,027)</u>
Total other financing sources (uses)	<u>\$ 3,036,044</u>	<u>\$ 3,139,188</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -2,581,712</u>	<u>\$ -3,561,848</u>
Fund balances, beginning	<u>60,145,882</u>	<u>60,816,276</u>
Fund balances, ending	<u>57,564,170</u>	<u>57,254,428</u>

SEE NOTES TO FINANCIAL STATEMENTS.

THOMSON BRICKS POLICE JURY
 ARREVILLE, LOUISIANA
 SPECIAL REVENUE FUND
 1974 SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES AND FINANCES
 IN FUND BALANCE - BUDGET (UNAP PORTION) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1974
 With Comparative Actual Amounts For Year Ended December 31, 1973

	1974		Variance - Favorable (Unfavorable)	1973 Actual
	Budget	Actual		
Revenues:				
Taxes - sales and use	\$ 1,748,000	\$ 1,384,851	\$ 464,851	\$ 1,359,190
Interest	125,000	128,313	3,313	129,584
Miscellaneous	-	38,828	38,828	211
Total revenues	\$ 1,873,000	\$ 1,552,092	\$ 321,908	\$ 1,488,985
Expenditures:				
General government -				
Financial administration	\$ 48,000	\$ 48,780	\$ 780	\$ 45,834
Public safety -				
Fire protection	484,826	484,887	819	480,811
Public works -				
Administration	125,240	127,715	2,475	125,800
Health and welfare	248,120	258,282	10,162	489,228
Total expenditures	\$ 1,906,286	\$ 1,929,864	\$ 23,578	\$ 1,141,773
Excess (deficiency) of revenues over expenditures	\$ -333,286	\$ -377,772	\$ 44,486	\$ -342,788
Other financing sources				
Issued:				
proceeds from sale of property	\$ -	\$ 2,451	\$ 2,451	\$ -
Transfers from other funds	128,000	118,194	9,806	17,500
Transfers to other funds	71,828,820	718,237	81,723	12,827,271
Special other financing sources (used)	\$ 1,868,000	\$ 1,121,480	\$ 746,520	\$ 12,000,876
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -137,286	\$ 1,244,781	\$ 1,382,067	\$ 1,864,087
Fund balance, beginning	\$ 1,714,530	\$ 1,714,530	-	\$ 1,488,883
Fund balance, ending	\$ 1,577,244	\$ 2,959,311	\$ 1,382,067	\$ 1,714,530

See NOTES TO FINANCIAL STATEMENTS.

SPECIAL REVENUE FUNDS

- Parishwide Public Improvement Maintenance Fund - To account for expenditures in connection with maintenance and upkeep of parish roads, bridges and levees. Major means of financing is provided by ad valorem taxes, state revenue sharing, the State of Louisiana Parish Transportation Fund and transfers from other revenue sources of the Police Jury.
- 1974 Sales Tax Fund - To account for funds derived from a 1974 special one-half cent sales and use tax dedicated for the maintenance of solid waste disposal, fire protection, mosquito control and public works facilities.
- 1978 Sales Tax Fund - To account for funds derived from a 1978 special one-half cent sales and use tax dedicated for the maintenance of law enforcement facilities, health unit facilities, cooperative extension service facilities, other public buildings and public roads.
- 1979 Sales Tax Fund - To account for funds derived from a 1979 special one-half cent sales and use tax dedicated for the construction, acquisition, improvement, maintenance and operation of solid waste collection and disposal facilities.
- Ward 8 Public Cemetery Fund - To account for the maintenance of public cemeteries in ward 8 of Vermilion Parish. Major means of financing is provided by ad valorem taxes and state revenue sharing.
- Health Unit Fund - To account for the maintenance of a health unit which provides health and welfare services to the citizens of the parish. Major means of financing is provided by ad valorem taxes, state revenue sharing and interest earnings on investments.
- Royalty Road Fund - To account for funds received from the State of Louisiana Royalty Road Fund. These funds are derived from one-tenth of the royalties from mineral leases on state owned lands where production occurred. Expenditures may be made for any lawful purpose.
- Public Library Fund - To account for the maintenance of the main library and the Branch Libraries which provide services to citizens within the parish. Major means of financing is provided by ad valorem taxes and state revenue sharing.
- Civil Defense Fund - To account for the civil defense operations in the parish. Means of financing is provided by a grant from the State of Louisiana Office of Emergency Preparedness and transfers from other revenue sources of the Police Jury.
- Road District No. 1 Maintenance Fund - To account for the maintenance and upkeep of parish roads within Road District No. 1. Major means of financing is provided by ad valorem taxes and state revenue sharing.

NOTES TO FINANCIAL STATEMENTS

Total taxes levied were \$3,143,956 and \$3,344,713 for 1996 and 1997, respectively.

Note 3. Dedication of Proceeds and Flow of Funds - Sales and Use Taxes

The Police Jury has levied three one-half cent sales and use taxes in the years 1994, 1996, and 1998. The taxes are collected by the Washita Parish School Board and are remitted to the Police Jury monthly, net of any collection expenses. The proceeds of these taxes are dedicated as follows:

1994 one-half cent sales and use tax

Proceeds of this tax (1996 collections \$2,184,853; 1997 \$2,322,190) are dedicated for the purpose of constructing, acquiring, improving and/or maintaining garbage and waste disposal facilities; constructing, acquiring, improving and/or maintaining fire department facilities and equipment; constructing, acquiring, improving and/or maintaining municipal control and abatement facilities; and purchasing and acquiring the necessary land, equipment and furnishings for any of the aforesaid public works improvements and facilities; or for any one or more of said purposes.

Proceeds of the tax have been pledged and dedicated to the retirement of Public Improvement Bonds with outstanding principal balances totaling \$3,483,100 as December 31, 1996.

1996 one-half cent sales and use tax

Proceeds of this tax (1996 collections \$2,184,853; 1997 \$2,322,190) are dedicated for the purpose of providing additional revenues for constructing, operating, improving and maintaining public buildings and structures, including, but not limited to, public buildings for the housing of the Parish Jail and law enforcement facilities, health unit facilities, cooperative Extension Service facilities, and constructing, improving and maintaining the road system of the Parish.

Proceeds of the tax have been pledged and dedicated to the retirement of Public Improvement Bonds with an outstanding principal balance of \$2,330,600 as December 31, 1996.

1998 one-half cent sales and use tax

Proceeds of this tax (1996 collections \$2,184,853; 1997 \$2,322,190) are dedicated for the purpose of supplementing other sales tax revenues being collected in the Parish; and constructing, acquiring, improving, maintaining and operating solid waste collection and disposal facilities in the Parish, including the cost of a recycling program.

VERMILION PARISH POLICE FUND
 MONROE, LOUISIANA
 SPECIAL REVENUE FUNDS
 1978 SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (PLANS BADO) AND ACTUAL
 For the Year Ended December 31, 1978
 With Comparative Actual Results for Year Ended December 31, 1977

	1978		Variance - Favorable (Unfavorable)	1977 ACTUAL
	BUDGET	ACTUAL		
Revenues:				
Taxes - sales and use (Intergovernmental):	\$ 1,840,000	\$ 2,284,881	\$ 744,881	\$ 2,282,500
Contributions from local governments	-	284	284	85,888
INTEREST	175,000	150,888	(24,112)	182,819
Total revenues	\$ 2,015,000	\$ 2,436,053	\$ 765,853	\$ 2,551,207
Expenditures:				
General government - Financial administration	\$ 48,000	\$ 48,786	\$ 786	\$ 41,818
Other	-	244	244	-
public safety - Police	222,780	278,971	128,000	222,818
CONSTRUCTION OF CAPITAL EXPENDITURE	50,178	50,584	506	87,838
Total expenditures	\$ 220,958	\$ 278,585	\$ 128,750	\$ 252,474
Balance of revenues over expenditures	\$ 1,794,042	\$ 2,157,468	\$ 737,103	\$ 2,298,733
Other financing sources (uses):				
Proceeds from sale of property	\$ -	\$ 8,810	\$ 8,810	\$ -
Transfers from other funds	100,000	124,987	24,987	288,074
Transfers to other fund	(2,208,210)	(2,282,687)	(774,477)	(2,882,885)
Total other financing sources (uses)	\$ (2,108,210)	\$ (2,158,990)	\$ (120,670)	\$ (1,906,811)
Balance (deficiency) of revenues and other sources over expenditures and other uses	\$ 285,832	\$ 988,478	\$ 867,773	\$ 391,922
Fund balance, beginning	1,227,782	1,227,782	-	1,227,488
Fund balance, ending	\$ 1,513,614	\$ 2,216,260	\$ 692,646	\$ 1,619,409

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 MONROE, LOUISIANA
 SPECIAL REVENUE FUND
 1994 BOND TAX FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended December 31, 1994
 With Comparative Actual amounts for Year Ended December 31, 1993

	1994			1993 Actual
	Budget	Actual	Variance - Favorable Unfavorable	
Revenues:				
Taxes - sales and use charges for services -	\$ 1,448,000	\$ 2,288,851	\$ 740,851	\$ 2,282,100
Garbage collection fees	248,000	278,218	30,218	281,892
Interest	48,000	128,714	80,714	80,518
Miscellaneous	3,000	22,719	19,719	588
Total revenues	\$ 1,747,000	\$ 2,738,582	\$ 990,582	\$ 2,595,108
Expenditures:				
General government -				
Financial administration	\$ 1,000	\$ 40,788	\$ 39,788	\$ 41,838
Sanitation, sewerage and waste disposal	1,746,000	2,697,808	951,808	2,842,782
Total expenditures	\$ 1,747,000	\$ 2,738,596	\$ 991,816	\$ 2,884,620
Excess (deficiency) of revenues over expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Other financing sources (uses):				
Transfers from other funds	\$ 1,000,000	\$ 10,847	\$ 989,153	\$ 1,758,427
Transfers to other funds	-	(180,848)	(180,848)	(288,182)
Total other financing sources (uses)	\$ 1,000,000	\$ (169,999)	\$ 830,001	\$ 1,470,245
Excess of revenues and other sources over expenditures and other uses	\$ 0	\$ 0	\$ 0	\$ 0
Fund balance, beginning	2,488,048	2,488,048	-	2,488,048
Fund balance, ending	\$ 2,488,048	\$ 2,488,048	\$ 0	\$ 2,488,048

SEE NOTES TO FINANCIAL STATEMENTS.

Head Start Fund	Child Care Program Fund	Economic Development Fund	Office of Community Services Fund	Communications Directorate Fund
\$ -	\$ -	\$ -	\$ -	\$ -
1,310,480	101,264	-	1,118,588	-
-	-	-	-	288,850
-	-	258	22,264	-
<u>234,284</u>	<u>-</u>	<u>258</u>	<u>18,332</u>	<u>28,812</u>
\$1,544,764	\$1,101,264	\$258	\$1,136,920	\$288,850
\$ -	\$ -	\$ 149	\$ -	\$ -
-	-	-	-	177,708
1,405,885	158,877	-	28,800	-
-	-	-	1,088,850	-
-	-	891	-	-
<u>22,428,885</u>	<u>1,187,877</u>	<u>1,040</u>	<u>22,122,200</u>	<u>2,377,708</u>
\$ 21,583	\$ 121,583	\$ 1,000	\$ 27,833	\$ 1,000,000
\$ -	\$ -	\$ -	\$ -	\$ -
<u>(21,883)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,883)</u>
\$ (21,583)	\$ (21,583)	\$ (100)	\$ (80)	\$ (2,883)
\$ -	\$ -	\$ (181)	\$ 27,601	\$ (108,880)
<u>-</u>	<u>-</u>	<u>1,150</u>	<u>3,280</u>	<u>388,227</u>
<u>\$ (21,583)</u>	<u>\$ (21,583)</u>	<u>\$ 950</u>	<u>\$ 3,201</u>	<u>\$ 289,347</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 3. Interfund Receivables Payables

	Interfund Receivables	Interfund Payables
Due from/to other funds -		
General Fund	\$ 5,878	\$ -
Special revenue funds -		
Parishwide Public Improvement		
Maintenance	-	50,818
1976 Sales Tax	-	50,800
1978 Sales Tax	-	55,604
1984 Sales Tax	1,128	75,890
Sales Control	-	200
Head Start	31,985	-
Child Care Food Program	-	31,880
Office of Community Services	-	5,200
Debt service funds -		
1976 Sales Tax Bonds	28,100	-
1982 Sales Tax Refunding Bonds	32,488	-
1984 Sales Tax Bonds	33,187	-
Internal service fund -		
Parishwide Workmen's Compensation	100,184	-
Fiduciary fund -		
Payroll	-	6,133
	<u>\$ 202,482</u>	<u>\$ 212,831</u>
Primary government - due from/to		
component unit -		
General Fund	\$ 10,000	\$ -
Component units (due from/to		
primary government) -		
Metairie District No. 1	-	10,000
	<u>\$ 10,000</u>	<u>\$ 10,000</u>

VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

MOVES TO FINANCIAL STATEMENTS

NOTE 1. Summary of Significant Accounting Policies

Except for the omission of certain component units from the financial statements, as more fully described below, the financial statements of Vermilion Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Police Jury's accounting policies are described below.

Reporting entity:

The financial reporting entity consists of (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.

Primary government:

Vermilion Parish Police Jury - Vermilion Parish Police Jury is the governing authority for Vermilion Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by fourteen jurors serving four year terms representing various districts within the parish.

Individual component units:

Included component unit -

Communication District - The voters of Vermilion Parish approved the establishment of a NO Communication District in 1980. The District is funded primarily by fees added to customers' telephone bills. The Vermilion Parish Police Jury is currently the commission of the District. Although it is legally separate from the Police Jury, the District is reported as if it were part of the primary government, because its governing body is the same as the governing body of the Jury.

NOTES TO FINANCIAL STATEMENTS

discretely presented component units -

The component unit column in the combined financial statements includes the financial data of some of the Police Jury's component units. They are reported in a separate column to emphasize that they are legally separate from the Police Jury. Other political subdivisions, as detailed below, which would be required to be included, based on current standards, issue separate financial statements which have not been included in these financial statements. These entities are as follows:

Consolidated Gravity Drainage District No. 1
Consolidated Gravity Drainage District No. 1-A
Coulter Baton Gravity Drainage District No. 1
Coulter Van Zant Gravity Drainage District
Coulter Kinney Gravity Drainage District
Gravity Drainage District No. 2
Cayle's Sub-Drainage District No. 1
Dale Harrowe Gravity Drainage District No. 1
Frankie Knapp Gravity Drainage District No. 2
Governor Ward Gravity Drainage District No. 2
South Bayou Tigre Gravity Drainage District

In addition, although the Vermilion 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 recorded as a component unit. The component units included in these financial statements are described below.

Fifteenth Judicial District Criminal Court - The Criminal Court Fund accounts for the operations of the district court. Funding is provided by fines, forfeits and reimbursements from the Police Jury. Due to the nature and significance of the relationship between the district court and the Police Jury, the court is considered a component unit.

Vermilion Parish Tourism Commission - The Vermilion Parish Tourism Commission was established in 1981 to encourage the development of tourism in Vermilion Parish. The primary source of revenue is a 2% hotel/motel tax levied for the occupancy of hotel and motel rooms and overnight camping facilities. The commission members are all appointed by the Police Jury.

Waterworks District No. 1 - The Waterworks District No. 1 was created by the Police Jury in 1986. The District is governed by five commissioners, all appointed by the Police Jury. In 1989, the Police Jury granted the District the authority to operate and maintain the Pecos Island Water System which was constructed by the Jury and donated to the District. In addition, the District was given authority to establish and collect water user rates as it deems necessary.

NOTES TO FINANCIAL STATEMENTS

Numerous other authorities and governmental entities established within the Parish of Vermilion have been excluded because neither financial responsibility by Vermilion Parish Police Jury is considered nor is it due to the fact that such entities are governed by separately elected governmental officials. In particular, the three hospital districts in the Parish are considered fiscally independent special purpose governments as they meet the requirements specified in Governmental Accounting Standard Board Statement No. 14. These requirements are that they have the authority to 1) determine their budget without the Police Jury being able to approve or modify it; 2) levy taxes or set rates or charges without approval by the Police Jury; and 3) issue bonded debt without the approval of the Police Jury, either through ministerial or compliance approval.

Fund Accounting:

The Police Jury uses funds and account groups to report on its financial position and the details of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

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

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for all or most of the Police Jury's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

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

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

NOTES TO FINANCIAL STATEMENTS

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.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these funds are included on the balance sheet. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when measurable or accrued (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Sales taxes are considered "measurable" when in the hands of the Sales Tax Collector and are recognized as revenues at that time. The Police Jury considers property taxes as "available" on the year for which budgeted, that is, in the year in which such taxes are billed. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

In addition to property and sales taxes, three major revenues measurable to fiscal are grants, general revenues and other intergovernmental revenues, interest revenues and charges for services.

Franchise fees, licenses and permits, and court fines are recognized when received because they are not objectively determinable.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Budgets:

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general and special revenue funds, except for the Economic Development fund. Annual appropriations lapse at fiscal year end.

NOTES TO FINANCIAL STATEMENTS

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to ensure that portions of the applicable appropriation - as utilized in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

Cash and Investments:

Cash consists of amounts in demand deposit accounts, both interest and non-interest bearing.

Investments are short-term deposits and are stated at cost.

Short-term Interfund receivables/payables:

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet, or, if a component unit is involved as "due from component unit/primary government" or "due to component unit/primary government."

Fixed assets:

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All fixed assets are stated at historical cost or estimated historical cost if actual 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.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are inseparable and of value only to the City.

Assets in the general fixed assets account group are not depreciated.

Compensated absence:

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

NOTES TO FINANCIAL STATEMENTS

Employees of the Police Jury receive one day of sick leave each month. A total of 144 days can be accumulated. All accumulated sick leave lapses upon termination of employment or retirement.

Vacation and sick leave policies of the Vermilion Parish Library are the same as the Police Jury.

Due to uncertainty of actual amounts which will be paid for vacation and sick leave, no accruals have been made at December 31, 1996 for such amounts.

Long-term obligations:

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

Fund equity:

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

Interfund transactions:

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Borrowing or nonreciprocal permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. Transfers between the primary government and discretely presented component units are reported separately from other operating transfers.

NOTES TO FINANCIAL STATEMENTS

Memorandum only - total columns:

Total columns on the general purpose financial 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 cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 3. Ad Valorem Taxes

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

The taxes are based on assessed values determined by the Tax Assessors of Hamilton Parish and are collected by the Sheriff. The taxes are remitted to the Police Jury net of deductions for Division Fund contributions.

The following is a summary of ad valorem taxes levied:

	Levied Millage	
	1986	1985
Parishwide Taxes:		
Parish tax (except Abbeville and Raplan)	3.25	3.25
Parish tax (Abbeville and Raplan)	3.75	3.65
Parishwide public improvements	3.12	3.00
Library	4.12	4.00
Health unit	2.12	2.12

	Levied Millage	
	1986	1985
District taxes:		
Road District No. 1 - Maintenance	5.44	5.34
Sub Road District No. 1 of 2 - Maintenance	5.35	5.08
Sub Road District No. 2 of 2 - Maintenance	5.44	5.03
Sub Road District No. 3 of 3 - Maintenance	4.84	4.84
Sub Road District No. 4 of 3 - Maintenance	5.18	5.03
Sub Road District No. 5 of 3 - Maintenance	5.18	5.33
Road District No. 3 - Maintenance	4.58	4.47
Road District No. 4-A - Maintenance	5.42	5.42
Road District No. 4 - Maintenance	5.95	5.55
Road District No. 7 - Maintenance	7.57	7.57
Ward 8 Public Cemetery	.81	.59

Old Road District No or Road District No	Road District No	Road District No	Road District No
0 49,385	0 40,229	0 52,813	0 328,278
21,289	4,288	4,143	8,432
1,583	0,718	434	22,259
<u>0 72,257</u>	<u>0 45,235</u>	<u>0 57,390</u>	<u>0 358,970</u>
0 5,000	0 18,282	0 5,887	0 38,247
<u>45,842</u>	<u>48,822</u>	<u>48,821</u>	<u>482,822</u>
0 52,241	0 38,884	0 48,788	0 482,118
0 28,808	0 51,589	0 8,787	0 188,273
<u>128,830</u>	<u>148,882</u>	<u>112,182</u>	<u>688,221</u>
0 8,883	0 32,208	0 12,483	0 148,424
<u>78,222</u>	<u>88,288</u>	<u>48,282</u>	<u>678,822</u>
0 81,108	0 272,228	0 48,822	0 322,288

NOTES TO FINANCIAL STATEMENTS

Proceeds of the tax are pledged and dedicated to the retirement of Public Improvement Bonds with no outstanding principal balance of \$2,485,000 at December 31, 1994.

Note 4. Legal compliance - budgets

The Police Jury follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Secretary-Treasurer prepares a proposed operating budget which is submitted to the Budget Committee who in turn presents the proposed budget to the Police Jury no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted through passage of an ordinance prior to the commencement of the fiscal year for which the budget is being adopted.
5. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Police Jury.
6. Those budgets which the Police Jury adopts are on a basis consistent with generally accepted accounting principles as applied to governmental units.

Budgeted amounts are as originally adopted, or as amended in accordance with the procedures detailed above.

KEOSAUQUO PARISH POLICE JURY
 ARREVILLE, LOUISIANA
 SPECIAL REVENUE FUND
 ROAD & PUBLIC CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - FISCAL YEAR ENDED DECEMBER 31, 1995
 FOR THE YEAR ENDED DECEMBER 31, 1995
 WITH COMPARATIVE RETAIL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1994

	1995			1995 actual
	budget	Actual	Variance - Favorable unfavorable	
Revenues:				
Taxes -				
Ad valorem	\$ 11,490	\$ 11,508	\$ 18	\$ 11,788
Intergovernmental -				
State revenue sharing	1,204	1,279	75	1,135
Interest	1,330	1,816	486	1,718
Total revenues	\$ 14,024	\$ 14,603	\$ 579	\$ 14,641
Expenditures:				
General government -				
Financial administration	\$ 2,488	\$ 2,822	\$ 334	\$ 2,488
Public works	18,500	18,281	219	18,527
Total expenditures	\$ 21,000	\$ 21,103	\$ 93	\$ 21,015
excess (deficiency) of revenues over expenditures	\$ (6,976)	\$ (6,499)	\$ 477	\$ 2,626
fund balance, beginning	64,623	65,625		64,623
fund balance, ending	\$ 57,647	\$ 59,126	\$ 1,479	\$ 67,249

See Notes to Financial Statements.

NOTE TO FINANCIAL STATEMENTS

Note 5. Deposits and Investments

At year end, the carrying amount of cash and investments (certificates of deposit) was \$24,812,028 and the bank balance was \$24,812,077. Of the bank balance, \$275,188 was covered by Federal Depositary Insurance and the remaining \$24,536,889 was covered by collateral held by the Police Corp's fiscal agent in the Police Corp's name. Cash on hand and with paying agents aggregated \$24,483.

Note 6. Due From/To Other Governmental Agencies

Amounts due from/to other governmental agencies consisted of the following at December 31, 1994:

	Due From	Due To
Primary Government:		
Vermilion Parish School Board - Sales and use taxes collected but not remitted	\$ 424,820	\$ -
Vermilion Parish Sheriff's Department - All various taxes and occupational license fees collected but not remitted	3,258,130	-
Werge's salary and feeding prisoners	-	8,471
Court attendance	-	1,494
Federal grant funds	18,700	185,770
State of Louisiana -		
State revenue sharing	182,100	-
Other state shared revenue	352,450	-
UNCAF funds	22,820	8,877
CECAF	887	-
Clerk of court - Reimbursement of juror and witness fees	244,455	8,475
Other	-----	-----
	21,428,132	8,858,841
Component Units:		
Vermilion Parish school board - Sales and use taxes collected but not remitted	\$ 424,820	\$ 8,471

NOTES TO FINANCIAL STATEMENTS

Bonds outstanding at December 31, 1998 are as follows:

	Final Messe Date	Maturity Date	ISSUANCE PRICE	Balance Outstanding
Sales tax revenue				
Bonds secured by -				
1974 tax	08/01/78	08/01/84	5.00 - 4.50	\$ 400,000
	08/01/77	08/01/84	4.00 - 5.75	1,050,000
1978 tax	10/01/80	05/01/88	2.00 - 5.00	1,330,000
1998 tax	08/01/98	08/01/99	5.00 - 6.00	2,440,000
Industrial Districts				
of public				
improvement bonds	05/01/76	05/01/88	6.25 - 6.70	175,000
				<u>\$ 6,480,000</u>

The annual debt service requirements to maturity of all bonds outstanding at December 31, 1998, including interest payments of \$1,897,268, follows:

1999	\$ 1,878,000
2000	1,899,000
2001	1,893,000
2002	893,000
2003	893,000
2004	893,000
2005	893,000
2006	893,000
2007	893,000
2007 - 2018	<u>188,268</u>
	<u>\$ 8,887,268</u>

VERMILION PARISH POLICE JURY
 MONROE, LOUISIANA
 GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GRANT FUNDS) AND ACTUAL (CONTINUED)
 Year Ended December 31, 1954
 With Comparative ACTUAL Amounts for Year Ended December 31, 1953

	1954		Variance - Favorable (Disadvantage)	1953 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$ 481,320	\$ 482,204	\$ 884	\$ 482,125
Other financing sources (uses)				
Transfers from other funds	\$ 879,513	\$ 849,723	\$ 299,790	\$ 849,513
Transfers to other funds	(79,443)	(59,283)	\$ 20,160	(49,243)
Transfers to component units	(182,820)	(182,820)	—	(182,820)
Total other financing sources (uses)	\$ 617,250	\$ 607,620	\$ 9,630	\$ 617,510
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 1,098,570	\$ 1,089,824	\$ 8,746	\$ 1,100,135
Fund balance, beginning	1,287,448	1,287,448	—	872,881
Fund balance, ending	\$ 2,386,018	\$ 2,377,272	\$ 8,746	\$ 1,973,016

See Notes to Financial Statements.

ROUTE TO FINANCIAL STATEMENTS

Note 10. Defined Benefit Pension Plan

Substantially all employees of Verdilion Parish Police Jury participate in the Parochial Employees' Retirement System (PERS) of Louisiana, a multiple-employer public employee retirement system. The payroll for Police Jury employees covered by the System for the year ended December 31, 1990 was \$4,188,361; the total Police Jury payroll was \$4,868,504. The Police Jury also participates in other State retirement systems. The contributions to these systems are immaterial to the Jury's total retirement contributions, and therefore, no further information on the other systems is provided.

All permanent Police Jury employees who work at least 28 hours a week, not participating in another public funded retirement system, and are under 65 years of age at time of employment shall become members of the plan. Members of the plan may retire with thirty years of creditable service (regardless of age), with twenty-five years of service at age 55, or with ten years of service at age 60. Benefit rates are 1% of final compensation (average monthly earnings during the highest 64 consecutive months, or joined months if service was interrupted) plus \$2.00 per month for each year of service credited prior to January 1, 1983, and 3% of final compensation for each year of service after January 1, 1983. The System also provides disability and survivors benefits. Benefits are established by State statute.

Covered employees are required to contribute 7.50% of their earnings to the plan. The Police Jury contributed 7.50%. The total contribution for the year was \$318,048, which consisted of \$118,902 from the Police Jury and \$199,146 from its employees. Contributions are also established by State statute.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and corporate benefits, measured to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis. Assessments made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of State and pension benefit obligations for individual employees. The pension benefit obligation at December 31, 1990, the most recent report available, for the PERS Plan A as a whole, determined through an actuarial valuation performed as of that date, was 1762,423,518. The PERS Plan A net assets available for benefit as that date valued at cost or amortized cost were \$487,645,188, resulting in an unfunded pension benefit obligation of \$1,274,778,330.

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INTERNAL CONTROL AND COMPLIANCE

VERMILION PARISH POLICE JURY
 MONROVILLIE, LOUISIANA
 COMPARED UNITS
 WATERWORKS DISTRICT NO. 1 FUND

STATEMENT OF CASH FLOW
 YEARS ENDING DECEMBER 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Operating loss	\$ (27,750)	\$ (28,210)
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation	30,884	30,884
changes in assets and liabilities:		
Decrease (increase) in accounts receivable	1891	000
Increase (decrease) in accounts payable and accrued liabilities	<u>1260</u>	<u>000</u>
Net cash provided by operating activities	<u>\$ 1,285</u>	<u>\$ 1,674</u>
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES		
Increase in customer deposits	<u>\$ 1,200</u>	<u>\$ 200</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Interest	<u>\$ 244</u>	<u>\$ 244</u>
Net increase in cash and cash equivalents	<u>\$ 2,729</u>	<u>\$ 2,118</u>
Cash and cash equivalents at beginning of year	<u>13,433</u>	<u>11,315</u>
Cash and cash equivalents at end of year	<u>\$ 16,162</u>	<u>\$ 13,433</u>

See Notes to Financial Statements.

NOTES TO FINANCIAL STATEMENTS

Trend Information:

Ten-year historical trend information providing information about programs made in accumulating sufficient assets to pay benefits when due is presented in the PRS December 31, 1976 annual report.

Note 11. Postemployment Health Care Benefits

The Vermilion Parish Police Jury provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Police Jury's employees become eligible for those benefits if they reach normal retirement age while working for the Police Jury. Those benefits for retirees and similar benefits for active employees are contracted through a private insurance company. Retired employees reimburse the Jury for their premiums, but the active employees' premiums are paid jointly by the employees and the Police Jury. The Police Jury recognizes the cost of providing these benefits for active employees (Police Jury's portion of premiums) as expenditures when paid during the year.

Note 12. Individual Fund Deficit

The Waterworks District No. 3 Fund had a deficit in retained earnings on December 31, 1976 in the amount of \$739.

Note 13. Food Stamp Program

The Food Stamp Program is operated by the Police Jury under an agreement with the Louisiana Department of Health and Hospitals (DHH). The Police Jury is reimbursed 60 percent of its operating cost by DHH based on monthly cost reports. Funds are provided by the United States Department of Agriculture through the State administrative match program. 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 statements. Activities for the year follow:

Balance, December 31, 1975	\$ 2,004,870
1976 - received	5,841,000
transferred in	88,000
issued	(8,071,238)
coupons utilized	(1222)
Balance, December 31, 1976	\$ 2,661,510

NOTES TO FINANCIAL STATEMENTS

Note 14. Contingent liabilities

On December 31, 1984, Vermilion Parish Police Jury is neither defendant or co-defendant in several lawsuits. In most cases, attorneys for the Police Jury are of the opinion that either the loss potential to the Jury is minimal, if at all, or would be payable to plaintiffs, if any, will be within the limits of insurance coverage. All other suits are still in the discovery stages and, therefore, an evaluation of the risks could be made.

Note 15. Compensation of Elected officials

A detail of compensation paid to individual elected officials for the year ended December 31, 1984 and 1985 are as follows:

	1984	1985
Jury members:		
Adams, Leo P.	\$ 20,273	\$ -
Blodgett, Purvis	20,273	10,273
Blanchet, Aubrey	10,273	10,273
Broussard, John Harry	-	10,273
Broussard, Mince	10,273	10,273
Huber, Carroll	10,247	-
Hubert, Johnny	10,273	10,273
Hubert, Luther	10,247	-
Hardy, Louis Joe	10,273	10,273
Landry, James Dale	10,273	10,273
Moore, Curtis	10,273	10,273
Projean, T.J., Jr.	10,273	10,273
Ryder, Orlis	325	10,273
Sagawa, Donald	11,884	10,850
Simon, Edval, Jr.	10,273	10,273
Truhan, Rictor	10,273	10,273
Valis, Morris	225	10,273
	<u>\$ 140,887</u>	<u>\$ 100,000</u>

MEMPHIS FIRE POLICE JUNE
 ABBEVILLE, LOUISIANA
 COMPANY SMITH
 WATERWORKS DISTRICT NO. 1 FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN ACCUMULATED DEFICIT
 Years Ended December 31, 1956 and 1955

	<u>1956</u>	<u>1955</u>
Operating Revenues:		
Water sales	\$ 48,783	\$ 44,887
Miscellaneous	1,380	282
Total operating revenues	<u>\$ 50,163</u>	<u>\$ 45,169</u>
Operating Expenses:		
Personnel costs	\$ 28,799	\$ 29,651
Aid allowance	2,821	3,458
Chemicals	3,987	4,114
Freight	898	1,000
Insurance	4,783	5,888
Telephone and utilities	8,004	8,490
Office expenses	1,874	1,878
Water installation	3,808	887
Repairs	1,873	1,532
Legal and accounting	-	814
Depreciation	26,884	26,884
Miscellaneous	884	882
Total operating expenses	<u>\$ 78,528</u>	<u>\$ 78,252</u>
Operating loss	\$ 28,365	\$ 33,083
Nonoperating revenues:		
Interest	244	244
Net loss	\$ 28,121	\$ 32,839
Add Depreciation on fixed assets acquired by contributions restricted for capital construction that enhances contributed capital	<u>22,884</u>	<u>22,882</u>
Decrease in accumulated deficit	\$ 5,237	\$ 5,957
Accumulated deficit, beginning of year	<u>15,525</u>	<u>15,525</u>
Accumulated deficit, end of year	<u>\$ 10,288</u>	<u>\$ 9,568</u>

See Notes to Financial Statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 16. Budgets for Special Revenue Funds

The Police Jury did not adopt a budget for the Economic Development Fund for 1998. This fund is included in the special revenue fund type. A reconciliation of the actual-to-budgetary-basis special revenue fund activity shown in Exhibit 8 with the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types appears as follows:

	As Presented in Exhibit 8	Adjustment -CG 82261	Total Per -EXHIBIT 8
Revenues	\$ 14,619,387	\$ 180	\$ 14,619,567
Expenditures	13,198,281	1494	13,199,775
Other financing sources (uses):			
Proceeds from sale of property	26,846	-	26,846
Transfers from other funds	2,327,248	-	2,327,248
Transfers to other funds	(1,182,048)	-	(1,182,048)
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ 2,426,306	\$ (184)	\$ 2,426,122
Fund Balances, beginning	22,148,888	6,252	22,155,140
Fund Balances, ending	\$ 24,572,382	\$ 6,068	\$ 24,578,450

Note 17. Closure and postclosure care costs

The Vermilion Parish Police Jury landfill began operations in 1979. State and Federal laws and regulations require the Jury to place a final cover on its landfill when all stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The estimated closure and postclosure costs are \$3,328,100. The Jury also owns adjacent property which has been approved for the relocation of their landfill operations after the present site is closed; that property is not yet permitted and, therefore, no estimate of closure and postclosure costs is not currently required.

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GENERAL FUND

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

HAMILTON POLICE POLICE JURY
 ARMYVILLE, LOUISIANA
 GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (PLANS) AND ACTUAL
 Year Ended December 31, 1995
 With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable	1994 Actual
	Budget	Actual		
Revenues:				
Taxes -				
Ad valorem	\$ 457,348	\$ 510,388	\$ 43,148	\$ 478,037
24 fire insurance rebates	94,834	93,282	(1,542)	94,834
Beer tax	4,000	15,270	4,270	7,787
Franchise fees	15,000	15,727	727	12,724
Licenses and permits -				
Occupational licenses	150,000	144,882	(5,118)	150,240
Other	32,000	42,182	10,182	32,974
Intergovernmental -				
Federal grant revenue	88,781	84,488	(4,293)	275,426
State grant revenue	1,200,000	1,289,488	(89,488)	182,320
State revenue sharing	164,000	159,488	(4,512)	158,277
State shared revenues -				
Sewerage tax	508,000	502,247	(5,753)	581,243
Video poker tax	28,000	84,282	56,282	28,818
Contributions from local				
government	18,400	104,246	85,846	82,243
Charges for services -				
Administrative charges	144,454	148,445	3,991	148,850
Other	400	781	381	1,140
Interest	12,000	12,224	224	12,899
Miscellaneous -				
SEWER AND TOYALITY	70,000	111,783	41,783	76,814
Other	-	4,882	4,882	-
Total revenues	2,2,878,720	2,3,241,220	3,362,500	2,2,272,120
Expenditures:				
General government -				
Legislative	\$ 282,222	\$ 248,808	\$ 33,414	\$ 288,182
Judicial	728,228	722,222	6,006	727,744
Elections	88,228	48,222	40,006	88,088
Finance and administration	722,440	722,108	332	712,148
Public safety	287,228	284,808	2,420	286,128
Public works	1,212,728	1,244,898	(32,170)	142,848
Health and welfare	222,228	222,222	6	222,848
Culture and recreation	22,228	22,222	6	22,228
Total expenditures	2,3,221,222	2,3,221,428	(20,206)	2,3,422,120

COMPTROLLER

MOVED TO FINANCIAL STATEMENTS

Note 7. Fixed Assets

A summary of changes in the general fixed assets for the year ended December 31, 1984 are as follows:

	Balance 12/31/1983	Additions	Deletions	Balance 12/31/1984
Police Jury:				
Land	\$ 780,513	\$ 80,000	\$ -	\$ 860,513
Buildings and Improvements	8,877,878	-	-	8,877,878
Furniture and equipment	9,777,878	1,373,813	163,323	10,988,368
Library:				
Buildings and Improvements	159,321	-	-	159,321
Furniture and equipment	302,738	18,154	1,844	318,998
Library books	<u>1,812,147</u>	<u>118,132</u>	<u>16,222</u>	<u>2,004,057</u>
Total	<u>22,528,437</u>	<u>14,370,000</u>	<u>181,389</u>	<u>36,717,048</u>

Note 8. Long-term Debt

The following is a summary of general long-term debt transactions of Hamilton Parish Police Jury for the year ended December 31, 1984:

	Balance 12/31/1983	Additions	Reductions	Balance 12/31/1984
Sales tax revenue debt	\$ 8,885,000	\$ -	\$ 800,000	\$ 8,085,000
Industrial revenue debt	177,000	-	62,000	115,000
Finance and post- retirement costs	<u>880,000</u>	<u>268,000</u>	<u>-</u>	<u>1,148,000</u>
	<u>\$ 9,942,000</u>	<u>\$ 268,000</u>	<u>\$ 862,000</u>	<u>\$ 9,348,000</u>

WHEELER WATER POLICE JURY
 ARREVILLE, LOUISIANA
 CAPITAL PROJECTS FUND

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 1996
 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1995

	Local Government Reserve Fund	Road and Bridge Construction Fund*	Project Account Fund
REVENUES:			
Intergovernmental -			
Federal grant revenue	\$ -	\$ -	\$ -
State grant revenue	-	-	140,421
Interest	25,893	-	-
Other	-	-	51,241
Total revenues	<u>\$ 25,893</u>	<u>\$ -</u>	<u>\$ 291,662</u>
Expenditures:			
Public safety	\$ -	\$ -	\$ -
Public works	-	28,800	212,184
Sanitation, sewerage and waste disposal	-	-	-
Total expenditures	<u>\$ -</u>	<u>\$ 28,800</u>	<u>\$ 212,184</u>
Excess (deficiency) of revenues over expenditures	\$ 25,893	\$ (28,800)	\$ 79,478
Other financing sources (uses):			
Transfers from other funds	-	28,800	28,487
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 25,893	\$ -	\$ 107,965
Fund balances, beginning	482,728	-	-
Fund balances, ending	<u>\$ 508,621</u>	<u>\$ -</u>	<u>\$ 107,965</u>

See Notes to Financial Statements.

* Hard-Surface Program Account

VERMILION PARISH POLICE JURY
 MONROE, LOUISIANA
 ALL FUND FINANCIAL FUNDS

COMBINED BALANCE SHEET

December 31, 1996

With Comparative Details for December 31, 1995

ASSETS	<u>1996 Sales Tax Bonds</u>		
	<u>TOTAL</u>	<u>1996</u>	<u>1995</u>
Cash	\$ 810	\$ 810	\$ -
Investments, at cost	517,990	189,180	138,810
Accrued interest receivable	-	-	-
Due from other funds	<u>28,221</u>	<u>28,221</u>	<u>-</u>
Total assets	<u>\$ 546,021</u>	<u>\$ 226,211</u>	<u>\$ 277,610</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to other funds	\$ -	\$ -	\$ -
Fund balances:			
reserved for debt service	<u>526,021</u>	<u>226,211</u>	<u>277,610</u>
Total liabilities and fund balances	<u>\$ 526,021</u>	<u>\$ 226,211</u>	<u>\$ 277,610</u>

1993 Sales Tax Refunding Bonds		
Total	Sinking Fund	Reserve Fund
\$ 30,737	\$ 30,737	\$ -
528,580	528,580	331,880
-	-	-
<u>32,824</u>	<u>32,824</u>	<u>-</u>
<u>\$ 622,841</u>	<u>\$ 622,841</u>	<u>\$ 331,880</u>

1994 Sales Tax Bonds		
Total	Sinking Fund	Reserve Fund
\$ 394	\$ 394	\$ -
373,488	160,488	218,880
4,378	-	4,378
<u>38,182</u>	<u>38,182</u>	<u>-</u>
<u>\$ 408,352</u>	<u>\$ 185,381</u>	<u>\$ 223,278</u>

\$ -	\$ -	\$ -
<u>622,841</u>	<u>622,841</u>	<u>331,880</u>
<u>\$ 622,841</u>	<u>\$ 622,841</u>	<u>\$ 331,880</u>

\$ -	\$ -	\$ -
<u>408,352</u>	<u>185,381</u>	<u>223,278</u>
<u>\$ 408,352</u>	<u>\$ 185,381</u>	<u>\$ 223,278</u>

WABBITON PARISH POLICE JURY
 SERVICE, LOUISIANA
 GAS HOIST SERVICE FUND

COMBINED BALANCE SHEET (CONTINUED)
 December 31, 1995
 With comparative totals for December 31, 1994

ASSETS	Industrial	Totals	
	District	1995	1994
	Doll.		
Cash	\$ 72	\$ 84,813	\$ 85,595
INVESTMENTS, at cost	"	2,435,340	1,885,000
ACCRUED INTEREST RECEIVABLE	"	4,276	"
Due from other funds	"	85,884	84,500
Total assets	\$ 72	\$ 2,610,313	\$ 2,855,100
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to other funds	\$ "	\$ "	\$ "
Fund balances:			
Reserved for debt service	72	2,610,313	2,855,100
Total liabilities and fund balances	\$ 72	\$ 2,610,313	\$ 2,855,100

See Notes to Financial Statements.

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VERMILION POLICE POLICE JURY
 ARDENVILLE, LOUISIANA
 AGENCY FUND
 PAYROLL FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 For the Year Ended December 31, 1996

ASSETS	Balance 12/31/95	Additions	Debitations	Balance 12/31/96
CASH	\$ -	\$ 6,977,913	\$ 4,504,866	\$ 2,473,047
Due from other funds	4,788	2,925,000	3,045,400	4,668
Due from component units	42	196,918	196,984	-
Other receivables	1,852	2,884,249	2,804,188	1,819
Total assets	\$ 6,682	\$ 12,983,980	\$ 10,551,338	\$ 4,930
LIABILITIES				
Cash overdraft	\$ 4,887	\$ -	\$ 4,887	\$ -
Due to other funds	2,808	2,088,800	2,026,519	4,121
Other payables	21	88,878	48,222	160
Total liabilities	\$ 7,716	\$ 2,177,678	\$ 4,980,628	\$ 4,281

See Notes to Financial Statements.

WENTHURST POLICE JURY
 ARBOVILLE, LOUISIANA
 ALL CITY SERVICE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 For the Year Ended December 31, 1958
 With Comparative Totals for December 31, 1955

	1958 Sales Tax Funds		
	Total	Sinking Fund	Reserve Fund
REVENUES:			
Interest	\$ 38,594	\$ 38,570	\$ 18,334
Miscellaneous	-----	-----	-----
Total revenues	<u>\$ 38,594</u>	<u>\$ 38,570</u>	<u>\$ 18,334</u>
Expenditures:			
Debt service -			
principal retirement	\$ 348,480	\$ 348,480	\$ -
interest and fiscal charges	30,432	30,432	-----
total expenditures	<u>\$ 348,432</u>	<u>\$ 348,432</u>	<u>\$ -----</u>
Excess (deficiency) of revenues over expenditures	\$ 138,880	\$ 138,320	\$ 18,334
Other financing sources (uses):			
Transfers from other funds	\$ 118,334	\$ 118,334	\$ -
Transfers to other funds	(118,334)	(118,334)	(118,334)
total other financing sources (uses)	<u>\$ 219,562</u>	<u>\$ 219,562</u>	<u>\$ (118,334)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 187,040	\$ 187,040	\$ -0-
Fund balances, beginning	38,387	38,387	38,387
Fund balances, ending	<u>\$ 325,427</u>	<u>\$ 325,427</u>	<u>\$ 325,427</u>

1991 Sales Tax Refunding Bonds		
Total	Outstanding Fund	Reserve Fund
\$ 31,238	\$ 14,293	\$ 14,945
<u>\$ 31,238</u>	<u>\$ 14,293</u>	<u>\$ 14,945</u>

\$ 245,000	\$ 245,000	\$ -
<u>211,408</u>	<u>211,408</u>	<u>-</u>
\$ 238,408	\$ 238,408	\$ -

\$1267,432) \$1268,127) \$ 18,388

\$ 400,574	\$ 400,574	\$ -
<u>118,265)</u>	<u>118,265)</u>	<u>118,265)</u>
\$ 282,309	\$ 282,309	\$ 118,265)

\$ 182,640	\$ 182,640	\$ -
<u>75,384</u>	<u>75,384</u>	<u>111,256)</u>
\$ 107,256	\$ 107,256	\$ 111,256)

1994 Sales Tax Bonds		
Total	Outstanding Fund	Reserve Fund
\$ 18,841	\$ 8,318	\$ 14,523
<u>\$ 18,841</u>	<u>\$ 8,318</u>	<u>\$ 14,523</u>

\$ 138,800	\$ 138,800	\$ -
<u>142,420</u>	<u>142,420</u>	<u>-</u>
\$ 278,420	\$ 278,420	\$ -

\$2182,640) \$2224,272) \$ 14,523

\$ 280,320	\$ 280,320	\$ -
<u>110,347)</u>	<u>-</u>	<u>110,347)</u>
\$ 169,973	\$ 169,973	\$ 110,347)

\$ 4,545	\$ 4,545	\$ 4,545
<u>190,314</u>	<u>190,314</u>	<u>278,080</u>
\$ 194,859	\$ 194,859	\$ 274,374

INDUSTRIAL PARKS POLICE FUND
ABBEVILLE, LOUISIANA
ALL DEPT SERVICE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
For the Year Ended December 31, 1996
With Comparative Totals for December 31, 1995

	Industrial District Mo. 2	TOTALS	
		1996	1995
Revenues:			
Interest	\$ -	\$ 85,703	\$ 84,748
Miscellaneous	<u>63,128</u>	<u>63,128</u>	<u>63,600</u>
Total revenues	\$ <u>63,128</u>	\$ <u>148,831</u>	\$ <u>148,348</u>
Expenditures:			
Daily services -			
Principal retirement	\$ 42,480	\$ 702,890	\$ 476,800
Interest and fiscal charges	<u>18,128</u>	<u>168,823</u>	<u>483,823</u>
Total expenditures	\$ <u>60,608</u>	\$ <u>871,713</u>	\$ <u>960,623</u>
Excess (deficiency) of revenues over expenditures	\$ -2,480	\$ (722,882)	\$ (812,275)
Other financing sources (uses):			
Transfers from other funds	\$ -	\$ 1,000,000	\$ 1,000,000
Transfers to other funds	<u>-</u>	<u>(265,848)</u>	<u>(188,800)</u>
Total other financing sources (uses)	\$ -	\$ <u>734,152</u>	\$ <u>811,199</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -2,480	\$ (188,730)	\$ (70,076)
Fund balances, beginning	<u>72</u>	<u>1,128,877</u>	<u>1,128,428</u>
Fund balances, ending	\$ <u>70</u>	\$ <u>940,147</u>	\$ <u>1,058,352</u>

See NOTES to Financial Statements.

CAPITAL PROJECTS FUNDS

Local Government Assistance Fund - To account for monies provided by Act 18 of the 1960 Extraordinary Session of the Louisiana Legislature. Under the provisions of this act, the Legislative Commission representing the parish of Iberia shall give final approval to any capital projects or programs prior to the authorization and expenditure of these funds. The monies provided by this act were discontinued at December 31, 1966.

Road and Bridge Construction Fund - Created in 1963 by consolidating various capital projects funds. Separate accounting is maintained for each of these funds or accounts within the Road and Bridge Construction Fund. Only the following fund had balances and/or activity during 1966 and 1967:

ROAD-SURFACE Program Account - To account for the hard-surfacing of roads, drives and parking areas within the parish as well as other public works improvements. Funding is provided by operating transfers from various Special Revenue Funds.

Project Income Fund - To account for funds provided by state grants for various approved projects. During the year ended December 31, 1966, several grants from the Louisiana Office of Rural Development were received to assist in the construction of various projects.

1966 Community Development Block Grant (100-4856) Fund - To account for the proceeds of a Department of Housing and Urban Development Community Development Block Grant for the construction of a rural water system in the Perry area.

1966 Community Development Block Grant (100-4891) Fund - To account for the proceeds of a Department of Housing and Urban Development Community Development Block Grant for the construction of a rural water system in the Shreve area.

1966 Sales Tax Construction Fund - To account for costs associated with capital improvements financed through a voter approved bond issue.

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1993 Community Development Block Grant (191-4088) Fund	1993 Community Development Block Grant (191-4088) Fund	1994 Sales Tax Construction Fund	Totals	
			1993	1994
			\$ -	\$ -
-	-	-	489,398	489,398
-	-	-	11,325	-
-	-	-	7,343	8,888
-	-	-	-	112,888
-	-	-	-	<u>118,731</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170,713</u>	<u>\$ 893,044</u>	<u>\$ 1,128,802</u>
\$ -	\$ -	\$ -	\$ -	\$ 98,850
-	-	-	11,325	82,388
-	-	-	-	<u>188,620</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,325</u>	<u>\$ 288,470</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 328,713</u>	<u>\$ 908,361</u>	<u>\$ 1,237,074</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 373,732</u>	<u>\$ 998,006</u>	<u>\$ 1,371,738</u>

VERMILION PARISH POLICE JURY
 MONROE, LOUISIANA
 SPECIAL REVENUE FUNDS
 OFFICE OF COMMUNITY SERVICES FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1990

With Comparative Actual Amounts for Year Ended December 31, 1989

	1990		VARIANCE - FAVORABLE (UNFAVORABLE)	1989 ACTUAL
	BUDGET	ACTUAL		
REVENUES:				
Intergovernmental -				
Federal grants:				
DEE Section 8	\$ 1,202,000	\$ 1,043,372	\$ (158,628)	\$ 2,002,260
Emergency food				
assistance program	34,200	37,480	(3,280)	81,900
Summer food service				
program	-	31,980	31,980	59,710
emergency shelter				
grant program	48,191	38,340	(9,850)	7,420
family preservation				
program	-	30,000	30,000	-
Interest	-	21,200	21,200	55,000
Miscellaneous -				
Incident revenue	-	33,070	33,070	16,535
Other	-	-	-	500
Total revenues	\$ 1,318,320	\$ 1,151,812	\$ (166,508)	\$ 2,208,540
EXPENDITURES:				
Urban development				
and housing	\$ 1,338,370	\$ 1,088,800	\$ 249,570	\$ 1,848,000
Health and welfare	38,200	36,820	1,380	81,837
Total expenditures	\$ 1,376,570	\$ 1,125,620	\$ 250,950	\$ 1,930,837
Excess (deficiency) of revenues over expenditures	\$ -	\$ 27,800	\$ 27,800	\$ 27,703
Other financing sources: transfers from other funds	-	-	-	8,782
Excess of revenues and other sources over expenditures	\$ -	\$ 27,800	\$ 27,800	\$ 36,485
Fund balance, beginning	7,000	7,000	-	720
Fund balance, ending	\$ 7,000	\$ 34,800	\$ 27,800	\$ 43,205

See NOTES to Financial Statements.

1991		1992		1994		Totals	
Contract by Developmental Block Grant (100-4898)		Contract by Developmental Block Grant (100-4898)		Sales Tax CONSTRUCTION			
<u>Fund</u>		<u>Fund</u>		<u>Fund</u>		<u>1991</u> <u>1992</u>	
\$	28,848	\$	217,481	\$	-	\$	287,290
	-		-		-		188,828
	-		-		32,650		38,848
	-		-		-		81,248
<u>\$</u>	<u>28,848</u>	<u>\$</u>	<u>217,481</u>	<u>\$</u>	<u>32,650</u>	<u>\$</u>	<u>489,214</u>
\$	-	\$	-	\$	-	\$	-
	28,844		217,482		-		488,202
	-		-		12,800		12,800
<u>\$</u>	<u>28,844</u>	<u>\$</u>	<u>217,482</u>	<u>\$</u>	<u>12,800</u>	<u>\$</u>	<u>488,202</u>
\$	-0-	\$	-0-	\$	12,800	\$	24,000
	-		-		-		48,000
	-		-		-		92,000
\$	-0-	\$	-0-	\$	12,800	\$	24,000
	-		-		338,828		642,602
	-		-		-		2,822,602
<u>\$</u>	<u>-0-</u>	<u>\$</u>	<u>-0-</u>	<u>\$</u>	<u>332,312</u>	<u>\$</u>	<u>640,702</u>
							<u>2,822,402</u>

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VERMILION BRIDGE FUNDING JURY
 ARMSVILLE, LOUISIANA
 AGENCY FUND
 PAYROLL FUND

BALANCE SHEETS
 December 31, 1994 and 1993

	<u>1994</u>	<u>1993</u>
ASSETS		
CASH	\$ 2,583	0
Due from other funds	-	4,189
Due from component units	-	83
Other receivables	<u>4,822</u>	<u>4,822</u>
Total assets	<u>\$ 7,405</u>	<u>\$ 9,194</u>
LIABILITIES		
Cash overdrafts	\$ -	4,037
Due to other funds	4,125	3,808
Other payables	<u>580</u>	<u>349</u>
Total liabilities	<u>\$ 4,705</u>	<u>\$ 8,194</u>

SEE NOTES TO FINANCIAL STATEMENTS.

FISCAL YEAR 1968
(AGENCY FUNDS)

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

VERMILION PARISH POLICE JURY
 MONROE, LOUISIANA
 INTERNAL SERVICE FUND
 PARISHWIDE WORKERS' COMPENSATION FUND

STATEMENTS OF CASH FLOWS
 Years Ended December 31, 1998 and 1999

	<u>1998</u>	<u>1999</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ (17,000)	\$ 12,000
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:		
Changes in assets and liabilities:		
Increase in due from other funds/component units	(541)	(26,000)
Increase in accounts payable not cash provided by (used in) operating activities	<u>16,538</u>	<u>800</u>
	\$ (1,003)	\$ (13,200)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest	<u>2,832</u>	<u>2,263</u>
Increase (decrease) in cash and cash equivalents	\$ 1,829	\$ (10,937)
Cash and cash equivalents at beginning of year	<u>22,210</u>	<u>33,147</u>
Cash and cash equivalents at end of year	<u>\$ 24,039</u>	<u>\$ 22,210</u>

See notes to financial statements.

VERMILION BRIGADE POLICE JURY
 ARBOVILLE, LOUISIANA
 INTERNAL SERVICE FUND
 PENSIONER WORKERS' COMPENSATION FUND

STATEMENTS OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS
 YEAR ENDED DECEMBER 31, 1978 AND 1975

	<u>1978</u>	<u>1975</u>
Operating REVENUES:		
Charges for services -		
Premiums	\$ 677,562	\$ 528,820
COSTS of services rendered:		
Administrative fees and insurance premiums	\$ 494,754	\$ 442,154
CLAIMS	<u>153,787</u>	<u>153,787</u>
Total cost of services rendered	\$ 648,541	\$ 595,941
Operating income	\$ 117,021	\$ 13,079
Nonoperating revenues:		
Interest earned on investments	<u>2,872</u>	<u>2,842</u>
Net income (loss)	\$ 124,300	\$ 14,942
Retained earnings, beginning	<u>172,481</u>	<u>168,861</u>
Retained earnings, ending	<u>\$ 296,681</u>	<u>\$ 183,803</u>

See Notes to Financial Statements.

VERMILION BAKERS POLICE JURY
 ARDENVILLE, LOUISIANA
 PENSION SERVICE FUND
 PANIERWIDE WORKERS' COMPENSATION FUND

BALANCE SHEETS
 December 31, 1990 and 1989

ASSETS	<u>1990</u>	<u>1989</u>
Cash	\$ 89,461	\$ 87,989
Due from other Funds	281,394	108,709
Due from component units	<u> </u>	<u> 133</u>
Total assets	<u>\$ 370,855</u>	<u>\$ 496,831</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES:		
Accounts payable	\$ 25,319	\$ 8,338
FUND EQUITY:		
Retained earnings -		
Unreserved:		
Designated for possible claims	\$ 21,987	\$ 179,551
Undesignated	<u>153,889</u>	<u> 448</u>
Total fund equity	<u>\$ 175,876</u>	<u>\$ 180,000</u>
Total liabilities and fund equity	<u>\$ 370,855</u>	<u>\$ 496,831</u>

See Notes to Financial Statements.

INTERNAL SERVICE FUND

PENSIONERS' COMPENSATION FUND - To account for monies accumulated to provide insurance against workers' compensation claims made against the Police Jury.

VERMILION PARISH POLICE JURY
BAPTIST, LOUISIANA

COMBINED STATEMENT OF FUND FLOWS -
ALL PROGRAMS FOR YEAR
Year Ended December 31, 1998

	Program		Totals	
	Unrestricted	Component	Unrestricted funds	Restricted funds
	Revenues	Expenditures	1998	1997
CASH FLOW FROM OPERATING ACTIVITIES				
Operating income (loss):	\$ 197,493	\$ 197,714	\$ 395,207	\$ 316,207
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	-	16,694	16,694	16,694
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	-	2944	2944	100
(Increase) in due from other funds/commitment units	2111	-	2111	14,149
Increase (decrease) in accounts payable and accrued liabilities	14,204	2280	16,484	110
Operating adjustments	\$ 11,325	\$ 2,924	\$ 14,249	\$ 15,443
CASH FLOW FROM HOSPITAL FINANCING ACTIVITIES				
Increase (decrease) in customer deposits	\$ 1,100	\$ 1,100	\$ 2,100	\$ 1,100
CASH FLOW FROM INVESTING ACTIVITIES				
Interest	\$ 2,323	\$ 114	\$ 2,437	\$ 2,323
Net increase (decrease) in cash and cash equivalents	\$ 1,478	\$ 2,038	\$ 5,084	\$ 18,064
Cash and cash equivalents at beginning of year	27,343	10,431	100,000	116,299
Cash and cash equivalents at end of year	\$ 28,821	\$ 12,469	\$ 105,084	\$ 134,363

See Notes to Financial Statements.

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.

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, could adversely affect the Police Jury's ability to administer Federal financial assistance programs in accordance with applicable laws and regulations.

Payroll

Finding:

Due to the limited number of employees in the Accounting Department, a lack of segregation of duties exists in the payroll area. In addition to preparing the payroll, the payroll clerk also places the signature stamp on the checks and distributes them to the various supervisors.

Recommendation:

We recommend that the Police Jury evaluate the assignment of duties in the payroll area and attempt to segregate the duties as much as possible and to implement additional review procedures where feasible.

Response:

Although it is believed that there already exists a suitable segregation of duties and sufficient checks and balances through the system to address potential problem areas, the administrative office will attempt to restructure work loads among the employees to address this recommendation.

Grant Administration

Finding:

The administration for the Emergency Shelter Grant failed to file the report requesting reimbursement for expenditures made in January 1996. These expenditures amounted to approximately \$1,000.

Recommendation:

We recommend that the Police Jury install a system to review all grant reports filed to ensure completeness and timely reporting to funding agencies.

Response:

In reviewing the files, a request for the January reimbursement of expenditures could not be found. All previous months, as well as all months since, had been prepared, submitted, and reimbursements received.

WHEELON PARKS POLICE JURY
 ARREVILLE, LOUISIANA
 CAPITAL PROJECTS FUND

COMBINED BALANCE SHEET

December 31, 1998

With Comparative Totals for December 31, 1997

	LOCAL GOVERNMENT ASSISTANCE Fund	FUND and Bridge Construction Fund	Project Reserve Fund
ASSETS			
Cash	\$ 94	\$ -	\$ 3,157
Investments, at cost	485,098	-	-
Accounts receivable	-	-	15,325
Accrued interest receivable	7,343	-	-
Due from other funds	-	-	-
Due from other governmental agencies	-	-	-
Total assets	<u>\$ 492,535</u>	<u>\$ 0.00</u>	<u>\$ 18,482</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Retainage payable	-	-	15,325
Deferred revenue	-	-	-
Total liabilities	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 15,325</u>
Fund balances:			
Unreserved - undesignated	\$ 492,535	\$ 0.00	\$ 3,157
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 492,535</u>	<u>\$ 0.00</u>	<u>\$ 18,482</u>

See Notes to Financial Statements.

* 1997-2000 Program Account

GENERAL LONG-TERM DEBT
ACCOUNT SHEET

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

VERMILION PARISH COLLEGE FUND
 ABBEVILLE, LOUISIANA
 SPECIAL RECEIPTS FUND
 ROYALTY ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES AND FINANCES
 IN FUND BALANCE - BUDGET (OASD BASIS) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1999
 WITH COMPARATIVE BUDGET AMOUNTS FOR YEAR ENDED DECEMBER 31, 1998

	1999			1998 ACTUAL
	Budget	Actual	Variance - Favorable	
Revenues:				
Intergovernmental -				
State royalty road funds	\$ 1,588,880	\$ 1,576,800	\$ 12,080	\$ 1,289,180
Interest	428,820	428,220	600	828,420
Total revenues	\$ 2,017,700	\$ 2,005,020	\$ 12,680	\$ 2,117,600
Expenditures:				
General government	\$ 578,880	\$ 554,820	\$ 24,060	\$ 324,020
Public works	428,220	428,220	—	324,020
Total expenditures	\$ 1,007,100	\$ 983,040	\$ 24,060	\$ 648,040
Excess (deficiency) of revenues over expenditures	\$ 1,010,600	\$ 1,021,980	\$ 11,380	\$ 1,469,560
Other financing sources (same)				
Proceeds from sale of property	\$ -	\$ 13,480	\$ 13,480	\$ 8,280
Transfers to other funds	1,820,000	1,820,000	—	1,320,000
Total other financing sources (same)	\$ 1,820,000	\$ 1,833,480	\$ 13,480	\$ 1,328,280
Excess (deficiency) of revenues and other sources over expenditures and other taxes	\$ 1,820,600	\$ 1,835,460	\$ 14,860	\$ 1,796,840
Fund balance, beginning	\$ 8,284,420	\$ 8,284,420	—	\$ 8,284,420
Fund balance, ending	\$ 9,105,200	\$ 9,119,880	\$ 14,680	\$ 9,681,260

SEE NOTES TO FINANCIAL STATEMENTS.

VERMILION PARISH POLICE JURY
 SHREVEPORT, LOUISIANA
 SPECIAL REVENUE FUND
 PUBLIC LIBRARY FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (BASED ON 1951) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1950
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1949

	1950		Variance - Favorable (Unfavorable)	1949 Actual
	Budget	Actual		
Revenues:				
Taxes -				
All values	\$ 810,000	\$ 804,341	\$ 56,659	\$ 438,750
Intergovernmental -				
State revenue sharing	74,000	98,287	(24,287)	59,574
Charges for services	8,000	9,684	(1,684)	8,260
Fines and forfeits	4,000	6,823	2,823	7,507
Interest	10,000	22,824	(12,824)	18,248
Miscellaneous	2,000	2,384	(3,384)	4,376
Total revenues	<u>\$ 908,000</u>	<u>\$ 964,343</u>	<u>\$ 56,259</u>	<u>\$ 536,915</u>
Expenditures:				
General government -				
Financial administration	1 4,000	2 20,200	3 161,400	4 24,179
Culture and recreation	500,000	582,883	82,883	122,909
Total expenditures	<u>1,004,000</u>	<u>1,003,083</u>	<u>1,000</u>	<u>197,088</u>
Excess (deficiency) of revenues over expenditures	1 24,200	2 172,873	3 348,328	4 339,827
Other financing sources:				
Transfers to capital improvement	178,000	-	178,000	-
Proceeds from sale of property	1,000	1,108	108	1,000
Excess (deficiency) of revenues and other sources over expenditures	1 183,000	2 174,981	3 327,328	4 340,827
Fund balance, beginning	522,000	522,000	-	522,000
Fund balance, ending	<u>\$ 705,000</u>	<u>\$ 697,981</u>	<u>\$ 7,019</u>	<u>\$ 862,827</u>

See Notes to Financial Statements.

VERMILION BRUSH POLICE JURY
 ARBONVILLE, LOUISIANA
 SPECIAL REVENUE FUND
 CIVIL DEFENSE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CARRYOVER
 IN FUND BALANCE - BUDGET (GRAND TOTAL) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1994
 WITH COMPARATIVE BUDGET AMOUNTS FOR YEAR ENDED DECEMBER 31, 1993

	1994			Variance - Percentage (Unfavorable)	1993 Actual
	Budget	Actual			
Revenues:					
Intergovernmental -					
Federal grant revenue	\$ -	\$ 25,989	\$ 25,989		\$ 17,800
Miscellaneous	-	22	22		
TOTAL REVENUES	\$ -	\$ 26,011	\$ 26,011		\$ 17,800
Expenditures:					
Public safety	44,000	42,571	8,389		44,764
Deficiency of revenues over expenditures	\$ 44,000	\$ 16,560	\$ 27,440		\$ 26,964
Other financing sources:					
Transfers from other funds	38,750	32,380	6,370		37,800
excess (deficiency) of revenues and other sources over expenditures	\$ 12,000	\$ 8,820	\$ 3,180		\$ 10,836
Fund balance, beginning	3,120	3,120	-		30,800
Fund balance, ending	\$ 48,120	\$ 44,600	\$ 3,520		\$ 7,636

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 ALL COMPONENT UNITS

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 YEAR Ended December 31, 1994
 With Comparative Totals for December 31, 1993

	Criminal Court	TOTAL COMMISSION	Totals	
	Fund	Fund	1994	1993
REVENUES:				
Taxes	\$ -	\$ 21,327	\$ 21,327	\$ 21,324
Intergovernmental	18,288	-	18,288	18,087
Fines and forfeits	182,284	-	182,284	182,488
Interest	783	1,869	2,652	2,284
Miscellaneous	-	100	100	1,443
Total revenues	<u>\$ 183,375</u>	<u>\$ 23,300</u>	<u>\$ 206,675</u>	<u>\$ 216,626</u>
EXPENDITURES:				
General government - judicial	\$ 228,885	\$ -	\$ 228,885	\$ 234,290
Culture and recreation	-	18,425	18,425	23,848
Total expenditures	<u>\$ 228,885</u>	<u>\$ 18,425</u>	<u>\$ 247,310</u>	<u>\$ 258,138</u>
Excess (deficiency) of revenues over expenditures	\$ (145,510)	\$ 4,875	\$ (140,635)	\$ (141,512)
Other financing sources (uses): Transfers from primary government	158,088	-	158,088	158,880
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 12,578	\$ 4,875	\$ 17,453	\$ 16,868
Fund balances, beginning	24,822	24,268	49,090	24,222
Fund balances, ending	<u>\$ 37,400</u>	<u>\$ 29,143</u>	<u>\$ 66,543</u>	<u>\$ 41,090</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 MONROE, LOUISIANA
 SPECIAL REVENUE FUND
 ROAD DISTRICT NO. 1 MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1994
 With Comparative Actual Amounts for Year Ended December 31, 1993

	1994		Variance - Favorable (Unfavorable)	1993 Actual
	Budget	Actual		
Revenues:				
Sales -				
Ad valorem	\$ 181,000	\$ 179,948	\$ 1,052	\$ 168,821
Intergovernmental -				
State revenue sharing	7,000	7,700	700	6,200
Miscellaneous	4,500	3,100	1,400	4,200
Total revenues	<u>\$ 192,500</u>	<u>\$ 190,748</u>	<u>\$ 1,752</u>	<u>\$ 189,221</u>
Expenditures:				
General government -				
Financial administration	\$ 11,000	\$ 11,710	\$ 710	\$ 12,121
Public works	70,000	80,000	10,000	71,000
Total expenditures	<u>\$ 81,000</u>	<u>\$ 91,710</u>	<u>\$ 10,710</u>	<u>\$ 83,121</u>
Excess of revenues over expenditures	\$ 111,500	\$ 99,038	\$ 12,462	\$ 106,100
Other financing uses:				
Transfers to other funds	(100,000)	(100,000)	-	(100,000)
Excess (deficiency) of revenues over expenditures and other uses	\$ 11,500	\$ 2,038	\$ 9,462	\$ 6,100
Fund balance, beginning	211,300	211,300	-	211,300
Fund balance, ending	\$ 222,800	\$ 213,338	\$ 9,462	\$ 217,400

See Note to Financial Statements.

VERMILION PARISH POLICE JURY
 MONROVILLE, LOUISIANA
 SPECIAL REVENUE FUND
 MAINTENANCE OF ROAD DISTRICTS FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (PLAN BASIS) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1998
 With Comparative Actual Amounts for Year Ended December 31, 1997

	1998			1997 Actual
	Budget	Actual	Enclosed - Reversible - (Unencumbrable)	
Revenues:				
Taxes - ad valorem	\$ 868,268	\$ 817,788	\$ 52,581	\$ 884,873
Intergovernmental - state revenue sharing	78,246	84,758	6,512	75,159
Interest	48,000	53,247	5,247	48,899
Miscellaneous	-----	2,082	2,082	-----
TOTAL REVENUES	\$ 1,002,514	\$ 1,017,875	\$ 66,422	\$ 1,019,031
Expenditures:				
General government - Financial administration	\$ 52,736	\$ 102,324	\$ 49,588	\$ 97,170
Public works Road expenditures	543,327	888,882	152,882	850,965
	\$ 596,063	\$ 991,206	\$ 202,470	\$ 948,135
Excess of revenues over expenditures	\$ 406,451	\$ 26,669	\$ 13,952	\$ 70,896
Other financing uses: Transfers to other funds	(188,247)	(188,247)	-----	(188,712)
Excess (deficiency) of revenues over expenditures and other uses	\$ 218,204	\$ 78,422	\$ 13,952	\$ 28,184
Fund balance, beginning	1,583,810	1,583,810	-----	1,521,488
Fund balance, ending	\$ 1,802,014	\$ 1,662,232	\$ 25,904	\$ 1,549,672

SEE NOTES TO FINANCIAL STATEMENTS.

<u>Totals</u>	
<u>1996</u>	<u>1995</u>
\$ 48,783	\$ 34,808
31,381	18,788
38,868	3,488
447	8,088
388	—
<u>\$ 72,387</u>	<u>\$ 78,168</u>
\$ 8,832	\$ 8,487
\$ 818,225	\$ 818,225
1108,550	179,287
<u>\$ 808,273</u>	<u>\$ 808,256</u>
\$ 892,382	\$ 828,783
\$ 3,381	\$ 13,793
18,088	18,818
<u>\$ 22,381</u>	<u>\$ 23,808</u>
8,838	8,838
<u>\$ 22,381</u>	<u>\$ 21,838</u>
\$ 808,273	\$ 808,897
1788	18,828
41,708	88,882
<u>\$ 824,269</u>	<u>\$ 824,224</u>
<u>\$ 824,269</u>	<u>\$ 824,224</u>

WHEELING BRIDGE POLICE JURY
 ARBOVILLE, LOUISIANA
 ALL COMPONENT FUNDS

COMBINED BALANCE SHEET
 December 31, 1998

With comparative Totals for December 31, 1997

ASSETS	Original Court Fund	Tourist Commission Fund	Waterworks District No. 1 Fund
CURRENT ASSETS			
Cash	\$ 14,879	\$ 18,588	\$ 7,310
Investments	-	11,181	-
Accounts receivable	10,479	-	4,081
Due from other governmental agencies	-	447	-
Other	-	100	-
Total current assets	\$ 25,358	\$ 29,316	\$ 11,391
RESTRICTED ASSETS			
Cash	\$ -	\$ -	\$ 9,872
PLANT AND EQUIPMENT			
Water plant and equipment	\$ -	\$ -	\$ 318,213
Accumulated depreciation	-	-	(133,242)
Total plant and equipment	\$ -	\$ -	\$ 184,971
TOTAL ASSETS	\$ 25,358	\$ 29,316	\$ 306,234
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES (payable from current assets)			
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 2,381
Due to primary government	-	-	28,829
	\$ -	\$ -	\$ 31,210
CURRENT LIABILITIES (payable from restricted assets)			
WATER deposits	-	-	2,004
Total current liabilities	\$ -	\$ -	\$ 22,184
FUND EQUITY			
Contributed capital	\$ -	\$ -	\$ 408,270
Accumulated deficit	-	-	(719)
Fund balances - unreserved and undesignated	25,358	29,316	-
Total fund equity	\$ 25,358	\$ 29,316	\$ 397,047
Total liabilities and fund equity	\$ 25,358	\$ 29,316	\$ 378,611

See NOTES to Financial Statements.

COMPONENT FUNDS

Criminal Court Fund - To account for the operations of the district court. Means of financing is provided by fines, forfeitures and transfers from other various sources of the Police Jury.

Tourism Commission Fund - Established in 1981 to account for operations of the Vermilion Parish Tourism Commission which was organized to encourage the development of tourism in Vermilion Parish. The primary source of revenue is a 2% hotel/taxel tax levied for the occupancy of hotel rooms, motel rooms and overnight camping facilities.

Wassawatch District No. 1 Fund - To account for the operations and maintenance of the French Island Water System. Primary source of revenue is user fees.

VERMONT POLICE POLICE DEPT
BARRINGTON, VERMONT

SCHEDULE OF CURRENT DEBITAL LONG-TERM DEBT
Year Ended December 31, 2018

Accounts available in debt schedules	Balance \$1,518,479	Long-Term DEBT (reported classified and reclassified)		Long-Term DEBT Balance	DEBT Service Funds	Balance \$1,518,479
		Capital	General			
Accounts available in debt schedules	\$1,518,479	\$	\$	\$	\$ 1,518,479	\$ 1,518,479
Accounts to be provided for encumbrances of long-term debt from:						
BARRINGTON	\$ 218,427	\$ 218,427	\$	\$ 218,427	\$ 218,427	\$ 218,427
BARRINGTON	\$ 300,000	\$	\$	\$ 300,000	\$	\$ 300,000
Total available and to be provided	\$ 1,818,479	\$ 218,427	\$	\$ 218,427	\$	\$ 1,818,479
General long-term debt payable	\$ 1,600,052	\$	\$	\$ 1,600,052	\$	\$ 1,600,052

DEBT SERVICE FUNDS

- 1976 Sales Tax Bonds - To accumulate monies for repayment of \$1,650,000 of public improvement bonds. These bonds are composed of ten issues with various maturity dates and interest rates and are financed by a dedication of proceeds of a 1/2% (1976) sales and use tax.
- 1978 Sales Tax Refunding Bonds - To accumulate monies for repayment of \$2,100,000 of bonds which were issued in 1981 to refund the 1978 Sales Tax Public Improvement Bonds. Payments are due in various annual amounts through 2003, with interest accruing at various rates, ranging from 3.81 to 5.0%. These bonds are financed by a dedication of proceeds of a 1/2% (1978) sales and use tax.
- 1984 Sales Tax Bonds - To accumulate monies for repayment of \$2,445,000 of public improvement bonds. Payments are due in various annual amounts through 2003, with interest accruing at various rates, ranging from 3.00% to 5.0%. These bonds are financed by a dedication of proceeds of a 1/2% (1984) sales and use tax.
- Industrial District No. 3 Fund - To accumulate monies for repayment of \$570,000 of public improvement bonds. Payments are due in various annual amounts through 1999, with interest accruing at various rates, ranging from 5.00% to 5.75%. These bonds are financed by rental payments received from Owen Manufacturing Corporation.

WHEELER EAGLES POLICE JURY
 ARBONVILLE, LOUISIANA

STATEMENT OF GENERAL LONG-TERM DEBT

December 31, 1998

With Comparative Totals for December 31, 1997

	1998	1997
	Sales Tax Funds	Sales Tax Refunding Funds
AMOUNT AVAILABLE AND TO BE PROVIDED FOR RETIREMENT OF LONG-TERM DEBT		
Amount available in debt service funds for debt retirement	\$ 500,000	\$ 812,091
Amount to be provided for retirement of general long-term debt	<u>1,150,147</u>	<u>1,350,188</u>
Total available and to be provided	<u>\$1,650,000</u>	<u>\$2,162,000</u>
GENERAL LONG-TERM DEBT PAYABLE		
Accrued closure and maintenance costs	\$ -	\$ -
Bonds payable:		
due within one year	200,000	200,000
due after one year	<u>1,450,000</u>	<u>1,962,000</u>
Total general long-term debt	<u>\$1,650,000</u>	<u>\$2,162,000</u>

See Notes to Financial Statements.

VERMILION BRUSH POLICE JURY
 ARBOVILLE, LOUISIANA
 SPECIAL REVENUE FUND
 COMMUNICATION DISTRICT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (PLANS) AND ACTUAL
 For The Year Ended December 31, 1998
 with Comparative Actual Amounts for Year Ended December 31, 1997

	1998			1997 Actual
	Budget	Actual	Variance - Favorable (Unfavorable)	
Revenues:				
Charges for services	\$ 284,800	\$ 286,205	\$ 1,405	\$ 288,421
Interest	3,400	15,842	12,442	8,720
Miscellaneous		128	128	-
Total revenues	\$ 291,600	\$ 302,175	\$ 10,575	\$ 297,141
Expenditures:				
Public safety	425,200	327,320	97,880	400,500
Excess (deficiency) of revenues over expenditures	\$ (133,600)	\$ (25,145)	\$ 108,455	\$ (103,359)
Other financing uses:				
Transfers to other funds		(3,682)	(3,682)	(35,840)
Excess of revenues over expenditures and other uses	\$ (133,600)	\$ (28,827)	\$ 104,773	\$ (139,199)
Fund balance, beginning	308,182	308,182	-	328,751
Fund balance, ending	\$ 174,582	\$ 279,355	\$ 104,773	\$ 189,552

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
MONROE, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
For the Year Ended December 31, 1988

	Balance \$1,559,098	1988		Balance \$2,023,088
		Additions	Deductions	
General fixed assets:				
Police Jury -				
Land	\$ 500,113	\$ 48,000	\$ -	\$ 548,113
Buildings and improvements	2,457,478	-	-	2,457,478
Furniture and equipment	2,121,512	1,313,833	381,212	3,054,133
Total police jury	\$28,189,643	\$1,361,833	\$ 381,212	\$29,169,264
Library -				
Buildings and improvements	\$ 188,323	\$ -	\$ -	\$ 188,323
Furniture and equipment	182,788	19,294	1,244	200,798
Library books	1,023,267	218,393	18,291	1,223,298
Total library	\$ 2,194,378	\$ 218,747	\$ 19,535	\$ 2,402,590
Total general fixed assets	\$29,384,021	\$1,580,580	\$ 400,747	\$30,563,854
Investment in general fixed assets	\$29,384,021	\$1,580,580	\$ 400,747	\$30,563,854

VERMILION PARISH POLICE JURY
 MONROE, LOUISIANA
 SPECIAL REVENUE FUND
 MAINTENANCE OF ROAD DISTRICTS FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (OFFICERS)
 For the Year Ended December 31, 1994
 With Comparative Actual Amounts for Year Ended December 31, 1993

	Sub Road District #1 of Road District #2	Sub Road of Road District #2 and Road District #1	Sub Road of Road District #2	Sub Road of Road District #2
Revenues:				
Taxes - ad valorem	\$ 143,194	\$ 27,859	\$ 27,205	\$ 169,798
Intergovernmental -				
State revenue sharing	28,152	6,827	3,442	-
INTEREST	7,150	740	3,124	4,413
Miscellaneous			1,228	-
TOTAL REVENUES	\$ 178,496	\$ 35,426	\$ 34,799	\$ 174,211
Expenditures:				
General government -				
Financial				
administration	\$ 27,419	\$ 2,876	\$ 2,208	\$ 18,144
Public works	122,721	22,242	28,218	80,202
TOTAL	\$ 150,140	\$ 25,118	\$ 30,426	\$ 98,346
Excess of revenues over expenditures	\$ 28,356	\$ 10,308	\$ 4,373	\$ 75,865
Other financing uses:				
Transfers to other funds	126,282	28,242	78,211	122,222
Excess (deficiency) of revenues over expenditures and other uses	\$ 12,074	\$ 17,834	\$ 16,162	\$ 53,643
Fund balance, beginning	242,812	26,244	83,128	189,738
Fund balance, ending	\$ 254,886	\$ 44,078	\$ 99,290	\$ 243,381

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY
 MONROE, LOUISIANA
 SPECIAL REVENUE FUND
 BARRIS CONTROL FEE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET 1995 BARRIS AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1995
 WITH COMPARATIVE ACTUAL AMOUNT FOR YEAR ENDED DECEMBER 31, 1994

	1995		Variance - Favorable Unfavorable	1994 Actual
	Budget	Actual		
Revenues:				
Charges for services	\$ 28,800	\$ 28,427	\$ (373)	\$ 28,452
Interest	500	500	0	500
Total revenues	\$ 29,300	\$ 28,927	\$ (373)	\$ 28,952
Expenditures:				
Public safety	27,200	26,824	376	26,827
Excess of revenues over expenditures	\$ 2,100	\$ 1,103	\$ 997	\$ (2,100)
Other financing sources:				
transfers from other funds	20,000	20,000	0	20,000
Excess of revenues and other sources over expenditures	\$ 2,100	\$ 1,103	\$ 997	\$ 4,400
Fund balance, beginning	21,200	21,200	0	21,200
Fund balance, ending	\$ 23,300	\$ 22,303	\$ 997	\$ 25,600

SEE NOTES TO FINANCIAL STATEMENTS.

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VENEZUELA PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SPECIAL REVENUE FUND
 ROAD STREET FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET, MAP BUDGET AND ACTUAL
 For the Year Ended December 31, 1998

	Completed Graph				
	Budget	Actual	Actual	Total	Variance - Favorable (Unfavorable)
	07/01/98 Through 06/30/98	07/00/98 Through 12/31/98	06/01/98 Through 06/30/98		
	<u>06/30/98</u>	<u>12/31/98</u>	<u>06/30/98</u>	<u>06/30/98</u>	
REVENUES:					
Intergovernmental -					
Federal grant	\$1,120,000	\$000,000	\$000,000	\$1,120,000	\$ 000,000
Miscellaneous -					
Co-kind services	100,000	100,000	100,000	100,000	000
Total revenues	\$1,120,000	\$000,000	\$100,000	\$1,220,000	\$ 000,000
EXPENDITURES:					
Health and welfare -					
Administration	\$ 100,000	\$ 00,000	\$ 00,000	\$ 100,000	\$ 00,000
Operation	901,250	441,000	500,000	942,250	(40,750)
Co-kind services	100,000	100,000	100,000	100,000	000
Total	\$1,101,250	\$541,000	\$500,000	\$1,142,250	\$ 77,750
Total expenditures	\$1,101,250	\$541,000	\$500,000	\$1,142,250	\$ 77,750
Excess of revenues over expenditures	\$ 18,750	\$ 20,000	\$ 20,000	\$ 18,750	\$ 20,000
Other financing uses:					
Transfers to other funds	-	(10,000)	(10,000)	(10,000)	(10,000)
Excess of revenues over expenditures and other uses	\$ 18,750	\$ 10,000	\$ 10,000	\$ 8,750	\$ 10,000
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	\$ 18,750	\$ 10,000	\$ 10,000	\$ 8,750	\$ 10,000

See Notes to Financial Statements.

Budget 07/01/94 Through 06/30/95	08-going down		Total Current Year Actual
	Actual 07/01/94 Through 06/30/95	Variance - Favorable (Unfavorable)	
\$1,204,000	\$933,700	\$270,300	\$1,159,400
323,000	249,300	73,700	299,300
\$1,527,000	\$1,183,000	\$344,000	\$1,458,700
\$ 333,313	\$ 497,634	\$ 164,321	\$ 133,607
1,543,000	473,733	1,069,267	1,000,000
323,000	249,313	73,687	299,300
\$1,543,000	\$693,046	\$849,954	\$1,299,300
\$ -0-	\$ 13,313	\$ 13,313	\$ 13,313
-	113,313	113,313	113,313
\$ -0-	\$ -0-	\$ -0-	\$ -0-
-	-	-	-
\$ -0-	\$ -0-	\$ -0-	\$ -0-

VERMILION PARISH POLICE JURY
 MONROEVILLE, LOUISIANA
 ANNUAL REVENUE FUNDS
 CITY OF ORLA FUND PROGRAM FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1988

	Completed Grant				
	Budget	Actual	Actual	Total	Variance - Favorable
	07/01/88 Through 06/30/89	07/02/88 Through 12/31/88	01/01/89 Through 06/30/89		
Revenues:					UNASSIGNED
Intergovernmental -					
Federal grant	\$ 270,000	\$ 30,000	\$ 30,000	\$ 130,000	\$ 110,000
Expenditures:					
Police and welfare -					
Administration	\$ 10,000	\$ 0	\$ 4,000	\$ 10,000	\$ (1,000)
Operation	36,000	34,000	31,000	140,000	43,000
Total	46,000	34,000	35,000	150,000	42,000
Excess of revenues					
over expenditures	\$ (16,000)	\$ (4,000)	\$ (5,000)	\$ 10,000	\$ (4,000)
Other financing uses:					
Transfers from other					
funds	30,000	10,000	20,000	40,000	4,000
Excess of revenues over					
expenditures and other	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Notes to Financial Statements.

on-going work			
Budget 07/01/99 Through 06/30/01	Actual 07/01/99 Through 02/28/00	Variance - Favorable (Unfavorable)	Total Current Year Actual
\$ 100,000	\$ 62,000	\$ 38,000	\$ 131,000
\$ 10,000	\$ 3,000	\$ 7,000	\$ 8,000
<u>170,000</u>	<u>65,000</u>	<u>105,000</u>	<u>142,000</u>
\$ 100,000	\$ 60,000	\$ 40,000	\$ 132,000
\$ 100,000	\$ 60,000	\$ 40,000	\$ 131,000
<u>200,000</u>	<u>120,000</u>	<u>80,000</u>	<u>263,000</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 200,000</u>	<u>\$ 120,000</u>	<u>\$ 80,000</u>	<u>\$ 263,000</u>

VERMILION PARISH POLICE JURY
 MONROE, LOUISIANA
 SPECIAL REVENUE FUND
 ECONOMIC DEVELOPMENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 For the Years Ended December 31, 1994 and 1995

	<u>1994</u>	<u>1995</u>
Revenues:		
Interest	\$ 282	\$ 287
Expenditures:		
General government	\$ 148	\$ 85
Culture and recreation	281	310
Total expenditures	\$ 429	\$ 395
Excess (deficiency) of revenues over expenditures	\$ (147)	\$ (108)
Fund balance, beginning	8,282	8,390
Fund balance, ending	\$ 8,135	\$ 8,282

See Notes to Financial Statements.

HAMILTON PARISH POLICE JURY
 ARREVILLE, LOUISIANA
 SPECIAL REVENUE FUND
 HEALTH CARE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET VS. ACTUAL AND ACTUAL
 For the Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Ad valorem	\$ 103,755	\$ 100,767	\$ 29,988	\$ 103,065
Intergovernmental:				
State reimbursement	-	25,000	25,000	10,114
State revenue sharing	24,400	29,823	5,423	25,212
Interest	102,000	100,073	19,927	102,036
Total revenues	\$ 330,155	\$ 355,663	\$ 25,508	\$ 340,427
Expenditures:				
General government:				
Financial administration	\$ 26,451	\$ 40,600	\$ 14,149	\$ 27,877
Health and welfare	100,000	100,000	0,000	100,000
Total expenditures	\$ 126,451	\$ 140,600	\$ 14,149	\$ 127,877
Amount of revenues over expenditures	\$ 203,704	\$ 215,063	\$ 11,359	\$ 212,550
Fund balance, beginning	2,878,870	2,878,870	-	2,881,458
Fund balance, ending	\$ 3,082,574	\$ 3,093,933	\$ 11,359	\$ 3,093,908

SEE NOTES TO FINANCIAL STATEMENTS.

1994 Sales Tax Revenue	Industrial District Sales	Accrued Closure And Postclosure Costs	TOTAL	
			1994	1995
\$ 488,257	\$ 73	\$ -	\$1,590,913	\$1,718,477
<u>1,048,384</u>	<u>178,328</u>	<u>1,284,818</u>	<u>2,824,908</u>	<u>2,502,285</u>
<u>\$2,148,882</u>	<u>\$1,179,880</u>	<u>\$1,284,818</u>	<u>\$7,434,913</u>	<u>\$8,802,042</u>
\$ -	\$ -	\$ 1,164,800	\$1,164,800	\$ 890,540
138,000	88,000	-	700,000	712,000
<u>1,318,000</u>	<u>138,000</u>	<u>-</u>	<u>1,860,800</u>	<u>1,480,800</u>
<u>\$2,815,082</u>	<u>\$1,179,880</u>	<u>\$1,284,818</u>	<u>\$7,434,913</u>	<u>\$8,802,912</u>

MEMPHIS POLICE POLICE JURY
 ARREVILLE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE (CONTINUED)
 Year ended December 31, 1998

Federal Grantor/Pass-Through Agency/Program Title	CFDA Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number
U.S. Department of Transportation and Development			
Passed Through State Department of Transportation and Development:			
Public Transportation for Non-Suburbanized Areas	20.000	LA-20-0010 LA-20-0010	742-07-0000 742-07-0000
Total Department of Transportation and Development			
U.S. Department of Health and Human Services			
Direct Program:			
Head Start Program*	93.000	60CB0445/01	-
Passed Through State Department of Social Services:			
Temporary Child Care and Crisis Nurseries	93.000	-	-
Total Department of Health and Human Services			
Federal Emergency Management Agency			
Passed Through State Military Department:			
Office of Emergency Preparedness Emergency Management Assistance	93.100	-	-
Total Federal Assistance			

* Denotes major Federal financial assistance programs.

A monthly checklist system has been implemented to alert administrative staff to file monthly reimbursement requests, as well as to note and verify that payments or reimbursement requests have been paid by the respective agency. The Special Programs Director will be responsible for reviewing reimbursement and payment for completeness of documentation.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters on 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 believe that the reportable conditions marked with asterisks (*) described above are material weaknesses.

This report is intended for the information of management, all applicable federal agencies, and those other governments from which financial assistance was received and should not be used for any other purpose. However, upon delivery to Vermilion Parish Police Jury, this report is a matter of public record and its distribution is not limited.

Bruce A. Lick, Director

Mossburn, Louisiana
May 28, 1997



THOMASAH, PACHE, LEWIS & BIRBAUM
 CERTIFIED PUBLIC ACCOUNTANTS

225 Rue 118
 Abbeville, Louisiana
 70414-0004
 phone (713) 499-0707
 fax (713) 499-0748

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED
 ON AN ASPECT OF THE FINANCIAL STATEMENTS PREPARED IN
 ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

Other Offices:

Gretna, LA
 70043-0004

Indigo, LA
 70449-0000

Shreveport, LA
 70504-0000

New Orleans, LA
 70112-0004

Thibodaux, LA
 70301-0000

Thibodaux, LA
 70311-0000

Vermilion Parish Police Jury
 Abbeville, Louisiana

We have audited the general purpose financial statements of Vermilion Parish Police Jury, and the combining, individual fund and account group financial statements as of and for the year ended December 31, 1994, and have issued our report thereon dated May 18, 1997. That report was qualified because of the omission of the financial statements of component units.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, the provisions of Office of Management and Budget Circular 8-198, "Audits of State and Local Governments," and the Louisiana Governmental Audit Guide. These standards and OMB Circular 8-198 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements being audited are free of material misstatement.

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

The results of our tests of compliance disclosed the following instances of noncompliance that are required to be reported herein under Government Auditing Standards:

- Fiscal Year: 1994-1995
- Fiscal Year: 1995-1996
- Fiscal Year: 1996-1997
- Fiscal Year: 1997-1998
- Fiscal Year: 1998-1999
- Fiscal Year: 1999-2000
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Revised 12/15/88:

No systematic closer monitoring of deposits in financial institutions to prevent such occurrences.

Response:

As December 31, 1988, the amount of deposits (approximately \$14,000,000) exceeded the FDIC coverage and market value of pledged securities by approximately \$18,000. Due to addition error, the amount of security coverage needed versus what was provided, was erroneously calculated, resulting in the approximate \$18,000 shortfall for that month only.

The Police Jury will take additional steps to monitor deposits and pledged securities to prevent such occurrences.

This report is intended for the information of management, all applicable federal agencies, and those other governments from which federal financial assistance was received and should not be used for any other purpose. However, upon delivery to Verdugo Parish Police Jury, this report is a matter of public record and its distribution is not limited.

Donald, Loch, Lewis, Breaux

Attest: _____
May 28, 1987



MISSISSIPPI, POLICE, LEWIS & BIRBAUM
CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 504
 Monroeville, Louisiana
 70501-0504
 Phone: (504) 891-1407
 Fax: (504) 891-1401

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

Other Offices:

Franklin, LA
 (504) 884-8800

Lafayette, LA
 (504) 984-4700

Shreveport, LA
 (504) 942-7077

New Orleans, LA
 (504) 584-4300

Thibodaux, LA
 (504) 884-8800

Monroe, LA
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 Raymond, S. Turner, CPA

Raymond, S. Turner, CPA
 Ronald H. Nelson, CPA

Ronald H. Nelson, CPA
 Robert Thomas H. Carter, CPA

Robert Thomas H. Carter, CPA
 Scott J. Broussard, CPA

Scott J. Broussard, CPA
 S. John H. Nelson, CPA

S. John H. Nelson, CPA
 Stephen E. Williams, CPA

Stephen E. Williams, CPA
 Stephen E. Williams, CPA

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Steve E. Williams, CPA
 Thomas H. Nelson, CPA

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Vermilion Parish Police Jury
 Abbeville, Louisiana

We have audited the general purpose financial statements and the combining, individual fund and account group financial statements of Vermilion Parish Police Jury, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 18, 1999. That report was qualified because of the omission of the financial statements of component units.

We have applied procedures to test Vermilion Parish Police Jury's compliance with the following requirements applicable to the federal financial assistance programs, which are identified in the schedule of federal financial assistance for the year ended December 31, 1998:

- Political activity
- Debarment
- Civil rights
- Cost management
- Federal financial reports
- Allowable costs/Cost principles
- Drug-free Workplace Act
- Administrative requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for various kinds of state and local governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Vermilion 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 disclose any 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 Vermilion 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.

This report is intended for the use of management, all applicable Federal agencies, and those other governments from which Federal financial assistance was received and should not be used for any other purpose. However, upon delivery of Vermilion Parish Police Jury, this report is a matter of public record and its distribution is not limited.

Brassard, Poché, Lévesque, Bouchard

Moberly, Louisiana
May 26, 1987

In our opinion, Vermilion Parish POLICE have complied, in all material respects, with the requirements governing types of services allowed or disallowed; eligibility; matching; reporting; special funds and provisions; claims for reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1978.

This report is intended for the use of management, all applicable Federal agencies and those other governments from which Federal financial assistance was received and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Broussard, Pechi, Lewis & Strong

Abbeville, Louisiana
May 29, 1979

VERMILION HARBOR POLICE JURY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 1994

Program	Finding	Continued Costs
HUD Section 8	<p>In reviewing participant files, it was discovered that a computer error caused both housing and utility assistance payments to be calculated incorrectly from April 1 until November 30. The incorrect calculations resulted in underpayments for housing and utility assistance of \$8,407 and \$17,887, respectively.</p> <p>In reviewing twenty-five section 8 tenant files, we noted the following:</p> <p>Inspections: Three inspection forms were not entirely completed. One inspection form was not signed by the Police Jury or the landlord. The signatures on nine forms were dated after the effective date of contract.</p> <p>Real Estate/Leases Checklist: Seven checklists could not be located while two forms were not entirely completed. Also, the signature on one form was dated after the effective date of contract.</p> <p>Income Guidelines: One application did not have documentation of income while three applications had incorrect calculations resulting in a net underpayment of \$84.</p> <p>Contract/Lease/Agreements: Five contracts were not signed by the landlord; eighteen tenant files had various forms with signatures which were either not dated or dated after the effective date of the contract.</p>	
Head Start	<p>In our review of twenty-five participant applications, three participant files did not contain adequate information for income eligibility. In addition, the proof of income provided by four participants for eligibility differed from the information used in the Police Jury's review of eligibility. However, all participants did qualify for program services.</p>	

TRAILER SERIES FLEETS JUNE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 Year Ended December 31, 1998

Program	Finding	Questioned Costs
FEDERAL (continued)	Although the amount of in-kind services received for the grant year met grant requirements, in-kind contributions were not reported in the proper reporting periods. In addition, clerical errors were made in the internal reporting process.	

This report is intended for the use of management, applicable Federal agencies, and those other governments from whom Federal financial assistance was received. However, upon delivery to Vermilion Parish Police Jury, this report, which is a matter of public record and its distribution is not limited.

Brunson, Arch, Lewis & Brown

Monroe, Louisiana
May 20, 1987

The management of Vermilion Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, expertise and judgment by management are required to assess the required 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 preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

General requirements:

- Political activity
- Devin-Knox Act
- Civil rights
- Cash management
- Federal financial reports
- allowable costs/cost principles
- Drug-free workplace Act
- Administrative requirements

Specific requirements:

- Types of services allowed or not allowed
- Eligibility
- Matching, level of effort, or matching
- Reporting
- Special terms and provisions

Claims for advances and reimbursements

Amounts claimed or used for matching

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, 1990, Vermilion Parish Police Jury expended 84 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular E-119, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to each of the Police Jury's major federal financial

Current Year Expenses	Current Year Expenditures
25,953,408	\$ 9,873,326
34,438	34,438
17,489	17,481
271,279	171,879
<u>11,588</u>	<u>11,588</u>
26,387,702	\$ 9,848,807
21,843,778	\$ 1,843,778
217,693	217,693
59,444	59,444
-	-
<u>28,143</u>	<u>28,143</u>
21,328,605	\$ 1,328,605

(continued)

CURRENT YEAR REVENUES	Current Year Expenditures
\$ 27,370	\$ 27,215
<u>22,882</u>	<u>21,202</u>
\$ 54,252	\$ 48,417
\$ 151,482	\$ 152,649
<u>28,180</u>	<u>29,820</u>
\$ 183,482	\$ 182,829
\$ 22,182	\$ 22,182
<u>20,712,222</u>	<u>20,731,254</u>

WHEELING PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 SECTION 8 HOUSING FUND

PROGRAM YEAR 1990
 PROJECT NUMBER 1448-B177-003, 004, 005,
 006, 007, 008, AND 010

STATEMENT OF SOURCE AND STATUS OF FUNDS

Total funds:	
Current year grant funds	\$1,000,000
Carryforward from prior years	____812,120
Total available	<u>\$1,812,120</u>
Funds drawn by grantees in current year	\$1,000,000
Funds requested not yet expended	____201,710
Total program expenditures to date	<u>\$1,201,710</u>
Funds remaining to be expended	<u>\$1,610,410</u>
Funds remaining to be drawn (excess drawn)	\$ 820,700
Funds requested not yet expended	____201,710
Carry forward to subsequent years	<u>\$1,608,710</u>

C O N T E N T S

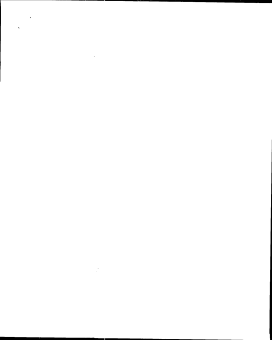
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**VERMILION PARISH POLICE JURY
FINANCIAL REPORT
DECEMBER 31, 1996**

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

Release Date: 1/10/97 J



WHITBURN, PUGH, LEWIS & HERRIN
 CERTIFIED PUBLIC ACCOUNTANTS

405 Elm St.
 Metairie, Louisiana
 70002-4528
 Phone: (504) 885-1407
 Fax: (504) 885-4000

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

Other Offices:

Franklin, LA
 (504) 733-8628

Lafayette, LA
 (504) 988-4900

Shreveport, LA
 (504) 938-5211

New Orleans, LA
 (504) 584-4504

Greensboro, NC
 (336) 854-2822

Atlanta, GA
 (404) 475-8811

Los Angeles, CA (916) 437-1111
 Denver, CO (303) 733-1111
 Eugene, OR (503) 325-1111
 Honolulu, HI (808) 531-1111
 Houston, TX (713) 866-1111
 Kansas City, MO (816) 461-1111
 Las Vegas, NV (702) 461-1111
 Little Rock, AR (501) 663-1111
 Memphis, TN (901) 521-1111
 Miami, FL (305) 461-1111
 Milwaukee, WI (414) 763-1111
 Minneapolis, MN (612) 338-1111
 New York, NY (212) 691-1111
 Oklahoma City, OK (405) 461-1111
 Omaha, NE (402) 461-1111
 Phoenix, AZ (602) 461-1111
 Portland, ME (603) 863-1111
 Raleigh, NC (919) 863-1111
 Sacramento, CA (916) 437-1111
 St. Louis, MO (314) 461-1111
 Salt Lake City, UT (801) 461-1111
 San Antonio, TX (214) 461-1111
 San Diego, CA (619) 461-1111
 San Francisco, CA (415) 461-1111
 San Jose, CA (408) 461-1111
 Seattle, WA (206) 461-1111
 Springfield, MA (413) 461-1111
 Tampa, FL (813) 461-1111
 Wichita, KS (316) 461-1111

Vermilion Parish Police Jury
 Abbeville, Louisiana

We have audited the general purpose financial statements of Vermilion Parish Police Jury, and the combining, individual fund and account group financial statements as of and for the year ended December 31, 1998 and have issued our report thereon dated May 19, 1999. That report was qualified because of the omission of the financial statements of component units.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments," and the Louisiana Governmental Audit Guide. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

Whitburn, Pugh, Lewis & Herrin
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 Certified Public Accountants
 Certified Government Auditors
 CPAs, Enrolled Agents

* This document is a summary of the report.

WHEELING POWER PROJECT, INC.
 MEMPHIS, TENNESSEE

FINANCIAL STATEMENT OF REVENUES, EXPENSES AND INCOME
 BY MONTH ENDING 31ST DECEMBER (DEFICIT) -
 ALL PROVISIONAL FIGURES
 Year Ended December 31, 1966

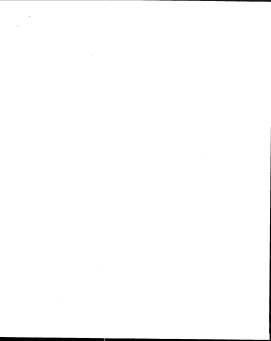
	PROPERTY		Grants	
	Commercial Interest	Component	(Manufacturing Deficit)	Operating Deficit
	—\$1000—	—\$1000—	—1000—	—1000—
Operating revenues:				
Charges for services	\$ 150,500	\$ 40,700	\$ 310,300	\$ 304,000
Maintenance	—	1,000	1,000	100
FDAC operating revenues	\$ 170,500	\$ 41,700	\$ 311,300	\$ 304,100
Operating expenses:				
Administration fees and insurance premiums	\$ 414,700	\$ —	\$ 404,700	\$ 383,300
Claims	—	—	—	102,700
Personnel costs	—	40,000	30,100	20,000
Rent of insurance	—	4,000	3,000	3,000
Travel costs	—	5,000	5,000	5,000
Freight	—	300	300	300
Insurance	—	4,500	4,500	5,000
Telephone and utilities	—	4,000	4,000	5,000
SEC filing expenses	—	1,000	1,000	1,000
Water purification	—	3,000	3,000	300
Repairs	—	1,500	1,500	1,500
Legal and accounting	—	—	—	500
Depreciation	—	10,000	10,000	10,000
Miscellaneous	—	400	400	500
TOTAL OPERATING EXPENSES	\$ 414,700	\$ 58,000	\$ 431,000	\$ 408,600
Operating income (loss)	\$ 127,800	\$ 17,700	\$ 144,850	\$ 105,500
Nonoperating revenues:				
Interest	\$ 100	100	100	500
NET INCOME (LOSS)	\$ 127,900	\$ 17,800	\$ 144,950	\$ 106,000
AM Depreciation on assets that reduce contributed capital				
Income in retained deficits	—	10,000	10,000	10,000
Unallocated deficits	\$ 114,000	\$ 1,000	\$ 115,000	\$ 40,000
NET INCOME (LOSS) (accumulated deficits), 12/31/66	\$ 12,900	\$ 7,800	\$ 19,950	\$ 56,000
Retained earnings (accumulated deficits), ending	\$ 202,800	\$ 11,000	\$ 204,850	\$ 126,000

SEE OTHER FINANCIAL STATEMENTS.

VEHICLE AND FARMER POLICE JURY
SERVICES, LOUISIANA

SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
Year Ended December 31, 1998

Federal Grantor/Pass-Through Commodities/Program Title	CFDA Number	Federal Assistance L.S. Number	Pass- Through Contract's Number
U.S. Department of Agriculture			
Direct Program:			
Food Stamps*	16.551	-	-
Passed Through State Department of Agriculture:			
Food Stamps	16.661	-	-
Food Distribution Program	16.650	-	-
Passed Through State Department of Education:			
Child Care Food Program	16.668	80-685	-
Summer Feeding Program	16.668	-	-
Total Department of Agriculture			
U.S. Department of HUD			
Direct Program:			
Section 8 Housing Assistance*	14.156	-	-
Passed Through State Department of Administration:			
LSDBS - Water System Improvements	14.213	181-6078	-
LSDBS - Water System Improvements	14.213	181-6078	-
LSDBS - Supplemental Appropriations Disaster Recovery Program	14.213	181-6078	-
Passed Through State Department of Social Services:			
Emergency Shelter Grant Program	14.213	-	-
Total Department of HUD			



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UNION PACIFIC SYSTEM, INCORPORATED
 MINNEAPOLIS, MINNESOTA

COMBINED BALANCE SHEET -
 ALL FUND TYPES AND ACCOUNT GROUPS (CONTINUED)
 December 31, 1975

	Governmental Fund Type				Proprietary Fund Type
	General	Special Accounts	State Accounts	Capital Accounts	Internal Services
LIABILITIES					
Cash received	\$ -	\$ 7,440	\$ -	\$ -	\$ -
Accounts payable	271,400	200,470	-	-	20,771
Retainage payable	70,400	-	-	11,110	-
Other payables	-	-	-	-	-
Due to other funds	100	101,070	-	-	-
Due to primary governments	-	-	-	-	-
Due to other governmental agencies	21,100	101,770	-	-	-
Deferred revenues	-	40,710	-	-	-
Revisions from capitalized assets -					
Other deposits	-	-	-	-	-
Accounts receivable and prepayments	-	-	-	-	-
Notes payable	-	-	-	-	-
Total liabilities	\$ 342,900	\$ 551,460	\$ -	\$ 11,110	\$ 20,771
FUND EQUITY					
Contributed capital	\$ -	\$ -	\$ -	\$ -	\$ -
Investment in physical fixed assets	-	-	-	-	-
Retained earnings (accumulated deficit) -					
Recognized for possible claims assessed and unassigned	-	-	-	-	11,447
Fund balances -					
Reserved for -					
Encumbrances	-	11,000	-	-	-
Incomplete contracts	-	-	-	-	-
Loan advances	-	-	1,000,000	-	-
Unexpended -					
unexpended	342,900	551,460	-	11,110	-
Total fund equity	\$ 342,900	\$ 551,460	\$ 1,000,000	\$ 11,110	\$ 11,447
Total liabilities and fund equity	\$ 685,800	\$ 1,102,920	\$ 1,000,000	\$ 22,220	\$ 32,218

See Notes to Financial Statements.

February Funds	ACCOUNTS RECEIVABLE		Trade Receivables -Gulfco-	Compass -Gulfco-	TOTAL	
	Service 1	Service 2			OPERATIONAL FUNDS	
	Plant	Other			February	January
1982	1981	1981	1981	1981	1981	
1 1,251	-	-	4 4,140,000	4 48,700	2 4,200,000	2 3,900,000
-	-	-	20,444,000	11,000	20,455,000	18,900,000
-	-	-	70,000	14,000	84,000	80,000
-	-	-	140,000	-	140,000	130,000
-	-	-	300,000	-	300,000	280,000
1,000	-	-	4,000	-	4,000	3,000
-	-	-	400,000	-	400,000	380,000
-	-	-	80,000	-	80,000	70,000
-	-	-	3,000,000	400	3,000,400	2,800,000
-	-	-	-	2,000	2,000	1,000
-	800,000	-	800,000	-	800,000	700,000
-	3,000,000	-	3,000,000	-	3,000,000	2,800,000
-	10,000,000	-	10,000,000	-	10,000,000	9,000,000
-	-	-	-	800,000	800,000	700,000
-	2,000,000	-	2,000,000	-	2,000,000	1,800,000
-	-	1,100,000	1,100,000	-	2,000,000	1,700,000
-	-	2,000,000	2,000,000	-	2,000,000	1,800,000
-	-	-	-	-	100	100
<u>1 1,251</u>	<u>104,000,000</u>	<u>11,000,000</u>	<u>104,000,000</u>	<u>1,000,000</u>	<u>105,000,000</u>	<u>100,000,000</u>

(continued)

MONROE WATER POLICE JURY
MONROE, LOUISIANA

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNTS
December 31, 2012

ASSETS	Governmental fund types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Internal Services
Cash	\$ 344,948	\$ 3,383,750	\$ 51,000	\$ 376,079	\$ 30,443
Investments	-	18,524,812	1,000,000	485,000	-
Reserve for rate of allowance for unbillable debt					
Accounts	28,417	28,417	-	12,334	-
on various rates	128,417	528,417	-	-	-
on debt interest	-	150,000	8,274	7,000	-
Money	-	-	-	-	-
Due from other funds	8,074	50,221	16,000	-	341,000
Due from component units	18,000	-	-	-	-
Due from other governmental agencies	750,000	1,110,000	-	-	-
Receivable assets:					
Cash	-	-	-	-	-
Land	-	-	-	-	-
Buildings and improvements	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
Water plant and equipment	-	-	-	-	-
Inventory	-	-	-	-	-
Amount available in debt service funds	-	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-	-
Other assets	-	-	-	-	-
Total assets	1,112,429	511,628	1,127,000	861,079	3,112,443

GENERAL PURPOSE FINANCIAL STATEMENTS
(CONDENSED STATEMENTS - OVERVIEW)

In our opinion, except for the effect of the omission of the financial statements of component units as explained in the third paragraph, the general purpose financial statements referred to above present fairly, in conformity with generally accepted accounting principles, the financial position of Vermilion Parish Police Jury as December 31, 1994, and the results of its operations and the cash flows of its proprietary fund type for the year then ended.

However, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of Vermilion Parish Police Jury as December 31, 1994, and the results of operations of such funds and the cash flows of the individual proprietary fund for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining, individual fund, and account group financial statements. The accompanying financial information listed as "Schedule" in the table of contents including the schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements of Vermilion Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund, and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to such financial statements taken as a whole.

Broussard, Peck, Lewis & Strong

Abbeville, Louisiana
May 29, 1995

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February Fund Type and Agency	Account Range		TOTAL		TOTAL	
	General	Special	Direct	Indirect	Departmental (60%)	
	Fund	Comp. Code	Primary	Component	Departmental	Other
	000000	0000	00000000	0000	0000	0000
0 -	0 -	0 -	0 7,500	0 -	0 7,500	0 4,917
-	-	-	400,108	1,110	401,218	383,411
-	-	-	41,940	-	41,940	38,244
100	-	-	100	-	100	10
1,110	-	-	331,140	-	331,140	315,261
-	-	-	-	60,000	60,000	48,000
-	-	-	386,444	-	386,444	363,461
-	-	-	69,710	-	69,710	116,713
-	-	-	-	8,000	8,000	8,000
-	-	1,450,000	1,106,000	-	1,106,000	894,000
<u>0-0-000</u>	<u>0-00000</u>	<u>01-010,000</u>	<u>0-0-070,700</u>	<u>0-11,110</u>	<u>0-000,000</u>	<u>0-110,000</u>
0 -	0 -	0 -	0 -	0 600,100	0 600,100	0 300,000
-	10,000,000	-	10,000,000	-	11,000,000	10,000,000
-	-	-	50,000	-	50,000	100,000
-	-	-	100,000	(500)	100,000	10,000
-	-	-	11,000	-	11,000	7,100
-	-	-	-	-	-	244,100
-	-	-	1,900,000	-	1,900,000	1,520,100
<u>0-0-000</u>	<u>000,000,000</u>	<u>0-000,000</u>	<u>10,000,100</u>	<u>01,100</u>	<u>11,000,100</u>	<u>10,100,000</u>
<u>0-0-000</u>	<u>001,000,000</u>	<u>01,000,000</u>	<u>001,000,000</u>	<u>1,100,000</u>	<u>001,000,000</u>	<u>000,000,000</u>

VEATCHER PARTIS POLICY FUND
MORRISVILLE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUNDS TYPES
Year Ended December 31, 1998

	Governmental Fund Types			
	General	Special Revenues	Debt Service	Capital Projects
Revenues:				
Taxes	\$ 450,000	\$ 9,740,000	\$ -	\$ -
Licenses and permits	227,000	-	-	-
Intergovernmental	1,394,000	4,740,000	-	607,000
Charges for services	140,100	500,000	-	-
Fines and forfeits	-	4,000	-	-
Interest	33,300	1,204,000	82,000	10,000
Miscellaneous	210,700	370,000	60,000	24,000
TOTAL REVENUES	\$3,455,100	\$16,817,000	\$142,000	\$641,000
Expenditures:				
Current:				
General government	\$1,720,421	\$ 604,400	\$ -	\$ -
Public safety	280,000	1,100,000	-	-
Public works	1,140,000	0,100,000	-	400,000
Health and welfare	100,000	0,400,400	-	-
Urban redevelopment and housing	-	1,000,000	-	-
Education, sewerage and waste disposal	-	3,000,000	-	20,000
Culture and recreation	70,000	500,000	-	-
Conservation of natural resources	-	20,000	-	-
Debt service	-	-	1,000,000	-
Total expenditures	\$3,310,421	\$10,724,800	\$1,000,000	\$420,000
Excess (deficiency) of revenues over expenditures	\$1,144,679	\$6,092,200	\$142,000	\$221,000
Other financing sources (uses):				
Transfers from sale of property	\$ -	\$ 30,000	\$ -	\$ -
Transfers from other funds	240,700	2,317,200	2,000,000	40,000
Transfers to other funds	(60,000)	(3,310,000)	(240,000)	-
Transfers from primary government	-	-	-	-
Transfers to component units	(130,000)	-	-	-
Total other financing sources (uses)	\$40,700	\$1,037,200	\$760,000	\$40,000

Totals		Totals	
(Memorandum only)		(Memorandum only)	
Primary	Component	Reporting Agency	
Disbursement	Rating	1994	1995
\$10,373,478	0 28,337	\$10,394,787	\$ 8,838,888
221,068	-	327,880	180,243
7,182,781	18,358	7,178,318	6,458,558
742,781	-	742,781	684,488
4,883	148,884	388,377	388,879
3,258,480	0,883	3,388,388	3,288,184
682,883	282	888,873	288,882
\$18,488,483	2,382,888	\$18,488,315	\$18,888,178
\$ 2,488,888	\$ 338,888	\$ 2,777,778	\$ 2,888,448
1,488,888	-	1,488,488	1,718,478
8,788,883	-	8,788,483	8,184,588
2,578,188	-	2,578,188	1,884,848
1,888,888	-	1,888,888	1,888,888
2,187,888	-	2,187,888	3,488,888
818,483	18,483	818,888	828,288
84,884	-	84,884	87,884
1,888,323	-	1,888,323	1,888,423
\$18,283,843	\$ 348,282	\$18,282,823	\$18,471,428
\$ 2,382,884	\$185,384	\$ 2,888,318	\$ 2,387,488
0 28,844	0 -	0 28,844	0 28,178
3,483,883	-	3,483,883	6,483,883
18,843,883	-	(3,483,883)	8,483,883
-	188,888	188,888	188,888
118,888	-	118,888	118,888
\$ 118,888	\$ 188,888	\$ 28,888	\$ 28,888

(continued)

WIBBISON PAIRIS POLICY JURY
 ARBOVILLE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES (CONTINUED)
 Year Ended December 31, 1994

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 129,890	\$ 2,818,318	\$ (148,844)	\$ 25,870
Fund balances, beginning	1,082,988	20,148,883	1,328,873	842,822
Fund balances, ending	\$ 1,212,878	\$ 22,967,201	\$ 1,180,029	\$ 968,692

See NOTES to Financial Statements.

Totals (Memorandum Only) Priority Disbursements	Compared With	Totals (Memorandum Only) Reporting Entity	
		1994	1995
\$ 3,365,000	\$ 4,400	\$ 3,078,884	\$ 102,882
38,816,400	88,000	38,878,888	35,452,640
207,082,100	1,82,100	227,295,856	285,875,200

TERREBON PARISH POLICE JURY
ABBEVILLE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (BASED BUDGET) AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUND TYPES
Year Ended December 31, 1988

	General Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Taxes	\$ 388,000	\$ 438,000	\$ 49,999
Licenses and permits	182,000	219,000	49,000
Intergovernmental	1,884,341	1,909,000	9,300
Charges for services	145,100	149,100	3,970
Fines and forfeits	-	-	-
Interest	12,000	20,300	11,300
Miscellaneous	78,880	128,000	69,200
Total revenues	<u>\$ 3,378,120</u>	<u>\$ 3,363,400</u>	<u>\$ 146,879</u>
Expenditures:			
General government	\$ 2,837,117	\$ 1,782,000	\$ 1,055,117
Public safety	287,000	284,000	18,700
Public works	2,310,700	1,500,000	810,700
Health and welfare	278,000	351,000	11,000
Urban redevelopment and housing	-	-	-
Sanitation, sewerage and waste disposal	-	-	-
Culture and recreation	64,000	38,447	780
Conservation of natural resources	-	-	-
Total expenditures	<u>\$ 3,551,000</u>	<u>\$ 3,422,400</u>	<u>\$ 128,600</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 1,688,120</u>	<u>\$ 1,688,120</u>	<u>\$ 128,600</u>
Other financing sources (uses):			
Proceeds from sale of property	-	-	-
Transfers from other funds	935,513	248,700	(686,813)
Transfers to other funds	(19,800)	198,300	21,500
Transfers to component units	(162,000)	(162,000)	-
Total other financing sources (uses)	<u>\$ 753,713</u>	<u>\$ 184,700</u>	<u>\$ 569,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 19,407</u>	<u>\$ 1,872,820</u>	<u>\$ 1,892,000</u>
Fund balances, beginning	<u>1,287,488</u>	<u>1,287,488</u>	<u>-</u>
Fund balances, ending	<u>\$ 1,306,895</u>	<u>\$ 3,160,308</u>	<u>\$ 1,853,413</u>

See Notes to Financial Statements.

Special Revenue Funds (Orig. Subm. 18)					
Budget	Actual	Variance -		Total Budget	Total Actual
		Favorable	Unfavorable		
\$ 7,413,732	\$ 8,761,618	\$ 1,347,886	\$ -	\$ 7,413,732	\$ 8,761,618
6,187,198	6,766,882	579,684	16,388,218	6,223,202	6,744,488
581,208	581,282	-	82,282	581,208	581,282
8,000	4,892	3,108	892	8,000	4,892
888,208	1,294,128	405,920	826,288	888,208	1,294,128
812,824	179,228	633,596	180,824	812,824	179,228
222,682,218	222,817,202	134,984	222,682,218	222,682,218	222,817,202
\$ 288,818	\$ 454,204	\$ 165,386	\$ 2,428,878	\$ 2,428,878	\$ 454,204
1,223,694	1,729,254	505,560	1,223,694	1,223,694	1,729,254
4,887,848	5,126,294	238,446	4,887,848	4,887,848	5,126,294
4,266,812	2,412,874	1,853,938	4,266,812	4,266,812	2,412,874
1,236,278	2,688,888	1,452,610	1,236,278	1,236,278	2,688,888
2,788,828	2,482,828	306,000	2,788,828	2,788,828	2,482,828
481,818	882,818	401,000	481,818	481,818	882,818
88,178	84,884	3,294	88,178	88,178	84,884
222,818,818	222,818,202	600,600	222,818,818	222,818,818	222,818,202
\$ 1,242,204	\$ 2,412,204	\$ 1,170,000	\$ 1,242,204	\$ 1,242,204	\$ 2,412,204
\$ 1,208	\$ 28,844	\$ 27,636	\$ 1,208	\$ 28,844	\$ 27,636
2,888,888	2,327,288	561,600	2,888,888	2,888,888	2,327,288
18,248,824	12,242,888	6,005,936	18,248,824	18,248,824	12,242,888
-	-	-	1282,808	1282,808	-
\$ 278,888	\$ 282,888	\$ 4,000	\$ 278,888	\$ 282,888	\$ 4,000
\$ 288,888	\$ 2,428,288	\$ 2,139,400	\$ 288,888	\$ 2,428,288	\$ 2,139,400
22,248,888	22,248,888	-	22,248,888	22,248,888	-
222,222,222	222,222,222	0	222,222,222	222,222,222	0

In planning and performing our audit of the aforementioned financial statements of Vermilion Parish Police Jury, for the year ended December 31, 1988, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition 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, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose, combining, individual fund and account group financial statements.

Responses were provided by Michael Bartrand, Secretary-Treasurer of Vermilion Parish Police Jury.

Payroll

Finding:

Due to the limited number of employees in the accounting department, a lack of segregation of duties exists in the payroll area. In addition to preparing the payroll, the payroll clerk also places the signature stamp on the checks and distributes them to the various supervisors.

Recommendation:

We recommend that the Police Jury evaluate the assignment of duties in the payroll area and attempt to segregate the duties as much as possible and to implement additional review procedures where feasible.

Response:

Although it is believed that there already exists a suitable segregation of duties and sufficient checks and balances through the system to address potential problem areas, the administrative office will attempt to restructure work loads among the employees to address this recommendation.

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

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

This report is intended solely for the use of management, all applicable federal agencies, and those other governments from which federal financial assistance was received and should not be used for any other purpose. However, upon delivery to Vermilion Parish Police Jury, this report is a matter of public record and its distribution is not limited.

Broussard, Piche, Lewis & Co., Inc.

Abbeville, Louisiana
May 28, 1997

INDEPENDENT AUDITORS' REPORT

Vermilion Parish Police Jury
Mandeville, Louisiana

We have audited the general purpose financial statements of Vermilion Parish Police Jury and the combining, individual fund and account group financial statements of the Jury as and for the year ended December 31, 1984, as listed in the table of contents. These financial statements are the responsibility of the Jury's elected officials. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in Government Auditing Standards, issued by the U.S. General Accounting Office, the provisions of Office of Management and Budget Circular 3-128, "Standards of State and Local Governments," and the Louisiana Governmental Audit Code. These standards and OMB Circular 3-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. In audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements do not include financial data of various governmental agencies (component units), which should be included in order to conform with generally accepted accounting principles. The effects of the omission of these governmental agencies on assets, liabilities and fund equity at December 31, 1984 and the excess of revenues over expenditures for the year then ended on the general purpose financial statements cannot be determined.