

CONDENSED CONSOLIDATED BALANCE SHEET
 WITH SUPPLEMENTAL INFORMATION
 AS OF FISCAL YEAR-END

Condensing Statement of Revenue, Expenditures, and Changes in Fund Balances (Continued)
 For Fiscal Year-End 2011, 2010

	2011	2010	2011	2010	2011	2010	2011	2010	2011	2010
	Amount	Amount	Change	Change	Amount	Amount	Change	Change	Amount	Amount
Revenue:										
State - all sources	1,000,000	1,000,000	0	0	1,000,000	1,000,000	0	0	1,000,000	1,000,000
Intergovernmental revenues -										
Federal grants	-	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-	-
Service organizations funds	-	20,000	20,000	20,000	-	20,000	20,000	20,000	-	20,000
State revenue sharing funds	-	20,000	20,000	20,000	-	20,000	20,000	20,000	-	20,000
Local charges and contributions	-	20,000	20,000	20,000	-	20,000	20,000	20,000	-	20,000
Use of money and property	-	20,000	20,000	20,000	-	20,000	20,000	20,000	-	20,000
Other revenues	-	20,000	20,000	20,000	-	20,000	20,000	20,000	-	20,000
Total revenue	1,000,000	1,060,000	60,000	60,000	1,000,000	1,060,000	60,000	60,000	1,000,000	1,060,000
Expenditures:										
Salaries and benefits	1,000,000	1,000,000	0	0	1,000,000	1,000,000	0	0	1,000,000	1,000,000
Salaries and benefits -										
Salaries and benefits	-	1,000,000	1,000,000	1,000,000	-	1,000,000	1,000,000	1,000,000	-	1,000,000
Salaries and benefits -										
Salaries and benefits	-	1,000,000	1,000,000	1,000,000	-	1,000,000	1,000,000	1,000,000	-	1,000,000
Other expenditures	-	1,000,000	1,000,000	1,000,000	-	1,000,000	1,000,000	1,000,000	-	1,000,000
Total expenditures	1,000,000	2,000,000	1,000,000	1,000,000	1,000,000	2,000,000	1,000,000	1,000,000	1,000,000	2,000,000
Change in fund balances over expenditures	0	(940,000)	(940,000)	(940,000)	0	(940,000)	(940,000)	(940,000)	0	(940,000)
Other financing sources (uses):										
Proceeds from capital assets	0	0	0	0	0	0	0	0	0	0
Proceeds from capital assets -										
Proceeds from capital assets	-	0	0	0	-	0	0	0	-	0
Operating transfers in	0	0	0	0	0	0	0	0	0	0
Operating transfers out	0	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0	0	0	0	0	0
Change in fund balances over revenue and other sources over expenditures and other uses	0	(940,000)	(940,000)	(940,000)	0	(940,000)	(940,000)	(940,000)	0	(940,000)
Fund balance - beginning, including										
fund balance - beginning, including	0	0	0	0	0	0	0	0	0	0
fund balance - beginning, including	-	0	0	0	-	0	0	0	-	0
Total fund balance - beginning, including	0	0	0	0	0	0	0	0	0	0
Change in fund balance over revenue and other sources over expenditures and other uses	0	(940,000)	(940,000)	(940,000)	0	(940,000)	(940,000)	(940,000)	0	(940,000)
Fund balance - ending, including										
fund balance - ending, including	0	(940,000)	(940,000)	(940,000)	0	(940,000)	(940,000)	(940,000)	0	(940,000)
fund balance - ending, including	-	(940,000)	(940,000)	(940,000)	-	(940,000)	(940,000)	(940,000)	-	(940,000)
Total fund balance - ending, including	0	(940,000)	(940,000)	(940,000)	0	(940,000)	(940,000)	(940,000)	0	(940,000)

CAPITAL PROJECTS FUNDS

Overhouse Building Construction Fund - To account for the costs of construction of a new overhouse, which was completed in 1977. Numerous deficiencies existed in the new building, and suits were filed against the contractor and the heating company. The fund was kept open pending settlement of these suits. The suits were settled and judgment was rendered August 14, 1982, in favor of the Police Jury. Proceeds of the settlement were deposited into this fund and are being expended for the renovations and corrections of deficiencies in the original construction and maintenance of the facility.

Drainage Improvement Construction Fund - To account for funds remaining from the \$1,500,000 parishwide drainage improvement bond issue dated September 1, 1967. These funds are used in a continuing program of drainage improvements projects in the parish.

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

PLANNING BOARD FUND BALANCE SHEET
 9116a Parks, Louisiana
 Capital Projects Fund

Existing Balance Sheet
 December 31, 1993

	Contributions Building Construction	Bridge Improvement Construction	Build Maintenance Fund	Totals
Cash and Interest-Bearing Deposits	\$ 689,863	\$ 279,396	\$ -	\$ 969,259
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to other funds	\$ 1,300	\$ -	\$ -	\$ 1,300
Other liabilities	-	1,048	1,178	2,226
Contract payable	-	-	3,818	3,818
Total liabilities	<u>1,300</u>	<u>1,048</u>	<u>4,996</u>	<u>7,344</u>
Fund balance:				
Reserved, unassigned	\$ 688,563	\$ 277,348	\$ 6,257	\$ 972,168
Total liabilities and fund balance	<u>\$ 689,863</u>	<u>\$ 279,396</u>	<u>\$ -</u>	<u>\$ 969,259</u>

COMBINED FINANCIAL STATEMENT
 Ville Platte, Louisiana
 Capital Projects Fund

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

	Continuing Balancing Contributions	Budgetary Depreciation Contributions	Health Unit Construction Fund	Total
Revenues:				
Intergovernmental	\$ 4,480	\$ 26,276	\$ 4,061	\$ 34,817
Interest				
Expenditures				
Public works				
Income (deficiency) of revenues over expenditures	\$ 4,480	\$ 26,276	\$ 4,061	\$ 34,817
(Other financing sources:				
Operating transfers in				
Operating transfers out		(68,563)		(68,563)
Total financing sources		(68,563)		(68,563)
Revenues (deficiency) of revenues over expenditures and other uses	\$ 4,480	\$ 26,276	\$ 4,061	\$ 34,817
Fund balances, beginning	\$6,354	\$23,222	\$26,222	\$55,808
Fund balances, ending	\$10,834	\$49,548	\$ 4,061	\$ 64,443

FEDERAL CONTROL, COMPLIANCE
AND
OSGE GRANT INFORMATION

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

A CORPORATION ORGANIZED UNDER MISSISSIPPI

Char.

1. Jayson, Ch.
2. Nathan, Ch.
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20. Nathan, Ch.

1995
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN ASSESS OF GENERAL PURPOSE FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

1. Nathan, Ch.
2. Nathan, Ch.
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19. Nathan, Ch.
20. Nathan, Ch.

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

We have audited the general purpose financial statements of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 18, 1996. In our report, we express an adverse opinion because of the omission of the financial statements of certain component units and general fund assets being unascertainable.

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

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

In planning and performing our audit of the general purpose financial statements of the Evangeline Parish Police Jury, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of

MEMBERSHIP
MEMBERSHIP OF
OFFICIALS AND
OFFICERS OF
DARNALL, SIKES, KOLDER, FREDERICK & RAINEY
CORPORATE FINANCIAL STATEMENTS

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

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

Independent Segregation of Accounting Functions

Finding:

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

Recommendation:

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

Response:

No response is considered necessary.

General Fixed Asset Records

Finding:

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

Recommendation:

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

Management's Response:

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

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

Our examination of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the above matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above. These conditions were considered in determining the nature, timing and extent of the procedures to be performed in our audit of the general purpose financial statements of the Evangeline Parish Police Jury, for the year ended December 31, 1994.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Evangeline Parish Police Jury, in a separate letter dated May 28, 1994.

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

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

Ville Platte, Louisiana
May 28, 1994

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

a partnership practice based in Louisiana

1984

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MEMORANDUM

Report No. DS-100

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Member of the Louisiana State Bar Association
Member of the American Institute of Certified Public Accountants
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Member of the Louisiana State Bar Association
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AS AN ASPECT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the general purpose financial statements of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1983, and have issued our report thereon dated May 24, 1984. In our report, we express an adverse opinion because of the omissions of the financial statements of certain component units and general fixed assets being unauditible.

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

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

The results of our tests disclosed the following instances of noncompliance that are required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, we provide for any liability that may result has been recognized in the Evangeline Parish Police Jury's 1983 financial statements.

REPORT OF
INDEPENDENT AUDITORS OF
GENERAL PURPOSE FINANCIAL STATEMENTS
ISSUED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

Noncompliance with Louisiana Asset Management Laws

Finding:

The Evangeline Parish Police Jury has not maintained adequate subsidiary records on its property and equipment, as required by LA-R.S. 34:224(2). This statute requires the Police Jury to maintain current records of all land, buildings, improvements other than buildings, equipment, and other general fixed assets purchased or for which the Jury is otherwise accountable.

Recommendation:

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

Management's Response:

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

Noncompliance with the Public Bid Law

Finding:

The Police Jury failed to obtain competitive bids for the lease purchase of a 1984 Cat Motor Grader in accordance with statutory requirements of LA-R.S. 34:2212.

Recommendation:

Competitive bids should be obtained for all equipment which fall under the requirements of the statutory requirements of LA-R.S. 34:2212.

Management's Response:

The Secretary Treasurer indicated that it was an oversight that competitive bids were not obtained for the lease purchase of the motor grader. He indicated that he made certain that the lease agreement contains the necessary language so that State Bond Commission approval was not necessary and compared these requirements with those of obtaining competitive bids.

We considered these instances of noncompliance in forming our opinion on whether Evangeline Parish Police Jury's 1985 general purpose financial statements are presented fairly. In all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated May 29, 1986 on these general purpose financial statements.

We noted certain immaterial instances of noncompliance that we have reported to the management of the Police Jury in a separate letter dated May 28, 1998.

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

Dunnell, Sells, Kolder, Frederick, & Rainey
A Corporation of Certified Public Accountants

7112 Platte, Louisiana
May 28, 1998

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

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MEMO

Report to Board of Directors

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

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Federal Bureau of Investigation
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The Members of the Police Jury
Evangeline Parish
Willa Platte, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 28, 1996. In our report, we express an adverse opinion because of the omission of the financial statements of certain component units and general fund assets being unauditible. We have also audited the compliance of Evangeline Parish Police Jury, with requirements applicable to major Federal financial assistance programs and have issued our report thereon dated May 28, 1996.

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

In planning and performing our audit for the year ended December 31, 1996, we considered the internal control structure of the Police Jury. In order to determine our auditing procedures for the purpose of expressing our opinions on the Police Jury's general purpose financial statements and on the compliance of the Police Jury with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to Federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated May 28, 1996.

The management of the Evangeline Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the

REPORT OF
INDEPENDENT AUDITORS
ON THE FINANCIAL STATEMENTS
AND COMPLIANCE WITH
CERTAIN FEDERAL REQUIREMENTS

expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of accurate and reliable 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 non-compliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

<u>Accounting Controls</u>	
Revenue's receipts Payables/delinquencies Receivables Inventory control	
<u>Administrative Controls</u>	
<u>General Requirements</u>	<u>Specific Requirements</u>
Political activity Civil rights Cash management Administrative requirements Allowable cost/cost principles Federal financial reports	Types of services allowed or not allowed Eligibility Reporting

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, 1993, the Evangeline Parish Police Jury expended 98 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by SAS Circular A-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 non-compliance with specific requirements and general requirements that are applicable to the Police Jury's major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

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 Evangelina Parikh Police Jury's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

HUD Section 8 Program - Accuracy of Report

Finding:

Upon review of the Voucher For Payment of Annual Contributions and Operating Statement for the year ended December 31, 1995, it was determined that the amount reported as unexpended administrative fees earned on line 13 was calculated incorrectly, resulting in an overstatement of the balance due to HUD.

Recommendation:

Management should take the necessary steps to ensure that all reports submitted to HUD are prepared accurately in accordance with HUD guidelines.

Response:

Management will make certain that future reports are prepared accurately.

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 in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the above matter involving the internal control structure and its operation that we consider to be a material weakness as defined above. This condition was considered in determining the nature, timing and extent of the procedures to be performed in our audit of the compliance of Evangelina Parikh Police Jury with requirements applicable to its major federal financial assistance programs for the year ended December 31, 1995 and this report does not affect our report thereon dated May 28, 1996.

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

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

Villa Platte, Louisiana
May 28, 1996

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

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

Ville Platte, Louisiana
May 28, 1986

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

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MEMO
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INDEPENDENT ADVISOR'S REPORT ON COMPLIANCE WITH THE FEDERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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

We have audited the general purpose financial statements of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1999, and have issued our report thereon dated May 28, 1999. In our opinion, we express an adverse opinion because of the omission of the financial statements of certain component units and general fund assets being unavailability.

We have applied procedures to test the Evangeline Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended December 31, 1999:

Political activity
Civil rights
Cash management
Administrative requirements
Allowable costs/cost principles
Federal financial reports

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

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

MEMO TO
MEMBERS OF THE POLICE JURY
EVANGELINE PARISH
VILLIE PLANT, LOUISIANA

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

Darnall, Sims, Kohler, Frederick & Rainey
A Corporation of Certified Public Accountants

Wills Place, Louisiana
May 28, 1986

EMERELINE PARISH POLICE JURY
Villia Platte, Louisiana

Schedule of Federal Financial Assistance
Year Ended December 31, 1979

<u>Federal Grantor/Pass-Through Agency/Program Name</u>	<u>CFDA Number</u>	<u>Amount/Expended</u>
United States Department of Agriculture: Passed-through Louisiana Department of Social Services - State Administrative Matching Grants For Food Stamp Program	16.561	\$ 31,387
Food Stamp*	16.561	<u>8,327,338</u>
Local United States Department of Agriculture		8,329,875
United States Department of Housing and Urban Development: Direct Program - Lower Income Housing Assistance Program*	14.134	<u>100,000</u>
Total Amount/Expended		<u>16,687,348</u>

*Indicates major federal financial assistance program.

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

Accounting • Property • Plant • Auditing

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Report # Report Date 0000

MANAGEMENT LETTER

The Members of the Police Jury
Emeraldine Parish
Ville Platte, Louisiana

During our audit of the financial statements of the Emeraldine Parish Police Jury, as of and for the year ended December 31, 1995, we noted certain areas in which improvements in the accounting system and financial practices may be desirable. Therefore, we submit the following suggestions for your consideration:

1. Property and equipment subsidiary listings should be updated and reconciled with control totals. Internal control procedures should be placed in operation to ensure that subsidiary listings are maintained accurately to make certain that acquisitions and deletions of property and equipment are accounted for in a timely manner. Such controls would enhance the accountability and safeguarding of these assets.
2. Regarding compliance with the Local Budget Act, we offer the following suggestions:
 - a. Budgets should be amended in accordance with LA-R.S. 39:1329, which states that the chief executive officer or administrative officer shall advise the Police Jury in writing when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more or when the actual expenditures plus projected expenditures for the remainder of the year, within a fund, are exceeding estimated budgeted expenditures by five percent or more.
 - b. Budgets should be amended when proposed expenditures exceed estimated funds to be available during the period - LA-R.S. 39:1306.

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3. Regarding the sewer system in Police Jury Ward No. 1, we offer the following suggestions:
 - a. Rates should be maintained at a level to provide revenues in each year sufficient to pay the reasonable and necessary expenses of operating and maintaining the sewer system.
 - b. All funds should be established and maintained in accordance with Section 9 of the Resolution approved by the Police Jury.
 - c. Services should be provided and collected in accordance with Section 10 of the Resolution approved by the Police Jury.
4. The required reports submitted to the Department of Housing and Urban Development relative to the Section 8 Housing Program should be prepared accurately to enhance the accountability and evaluation of the financial position of the Program on a monthly basis.

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

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

Wilton Plaquemine, Louisiana
May 28, 1990

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San Francisco, California
Seattle, Washington
Tampa, Florida
Washington, D.C.

1985

Report on Audit for 1985

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying general purpose financial statements of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1985, as listed in the table of contents. These general purpose financial statements are the responsibility of Evangeline Parish Police Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraphs, we conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of the Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements 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 (nonexpend 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, 1985 and the excess of revenues over expenditures for the year then ended on the general purpose financial statements cannot be determined.

The Evangeline Parish Police Jury has not maintained adequate internal accounting controls or detailed accounting records for the general fixed assets account group. These inadequacies made it impractical to extend our auditing procedures to enable us to express an opinion on the general fixed assets account group or on the changes in fixed assets as presented in Note 6 to the financial statements. The general fixed assets account group has assets with a stated value of \$8,750,517 at December 31, 1985.

1985

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MEMBER OF
THE ASSOCIATION OF
CERTIFIED PUBLIC ACCOUNTANTS
OF THE STATE OF ALABAMA

In our opinion, because of the omission of the financial statements of component units results in an incomplete presentation as explained in the third paragraph and because general fixed assets are unascertainable as explained in the fourth paragraph, the general purpose financial statements referred to in the first paragraph do not present fairly, in conformity with generally accepted accounting principles, the financial position of the Evangeline Parish Police Jury, as of December 31, 1994, and the results of its operations and cash flows of its proprietary fund type for the year then ended.

In accordance with Government Auditing Standards, we have issued a report dated May 28, 1994 on our examination of the Evangeline Parish Police Jury's internal control structure and a report dated May 28, 1994 on its compliance with laws and regulations.

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

Darrell, Sikes, Kollar, Frederick & Rainey
a Corporation of Certified Public Accountants

Villa Platte, Louisiana
May 28, 1994

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

Assets Acquired		Total	Support	Total
General	General	Direct costs	Costs	Direct costs
Fixed Assets	Liabilities	(\$'000)	(\$'000)	(\$'000)
(Schedule)	(Schedule)	(Schedule)	(Schedule)	(Schedule)
\$ -	\$ -	\$ 1,876,765	\$ -	\$ 1,876,765
-	-	1,876,765	16,602	1,893,367
-	-	66,700	-	66,700
-	-	19,768	-	19,768
-	-	6,888	-	6,888
-	-	16,187	-	16,187
-	-	77,120	-	77,120
6,767,587	-	6,506,179	-	6,506,179
-	-	6,197	-	6,197
-	699,938	699,938	-	699,938
66,774,277	6699,938	676,186,065	676,668	676,126,665

\$ -	\$ -	\$ 666,067	\$ 1,963	\$ 668,030
-	-	77,768	-	77,768
-	-	47,800	11,763	59,563
-	-	14,717	-	14,717
-	26,800	26,800	-	26,800
-	267,744	267,744	-	267,744
-	14,868	14,868	-	14,868
-	-	46,716	-	46,716
-	66,813	66,813	-	66,813
-	666,000	666,000	-	666,000
-	666,000	6,111,047	77,768	6,754,815

-	-	766,110	-	766,110
66,774,277	-	6,754,815	-	6,754,815
-	-	11,867	-	11,867

-	-	1,193	-	1,193
-	-	14,017	-	14,017
-	-	1,193	1,193	1,193
-	-	1,193	-	1,193

66,774,277	6699,938	676,186,065	676,668	676,126,665
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Year's Depreciable Property Acquisition	Depreciation to be allowed	Year's Depreciable Property Acquisition
\$ 1,450,000	\$ -	\$ 1,450,000
100,000	-	100,000
200,000	-	200,000
300,000	-	300,000
400,000	-	400,000
500,000	-	500,000
600,000	-	600,000
700,000	-	700,000
800,000	100,000	900,000
900,000	200,000	1,100,000
1,000,000	300,000	1,300,000
<u>1,450,000</u>	<u>1,000,000</u>	<u>2,450,000</u>
100,000	-	100,000
200,000	100,000	300,000
300,000	-	300,000
400,000	-	400,000
500,000	-	500,000
600,000	-	600,000
700,000	-	700,000
800,000	-	800,000
900,000	-	900,000
1,000,000	100,000	1,100,000
<u>1,450,000</u>	<u>100,000</u>	<u>1,550,000</u>
100,000	-	100,000
200,000	-	200,000
300,000	-	300,000
400,000	-	400,000
500,000	100,000	600,000
600,000	200,000	800,000
700,000	300,000	1,000,000
800,000	400,000	1,200,000
900,000	500,000	1,400,000
1,000,000	600,000	1,600,000
<u>1,450,000</u>	<u>2,100,000</u>	<u>3,550,000</u>
100,000	-	100,000
200,000	-	200,000
300,000	-	300,000
400,000	-	400,000
500,000	-	500,000
600,000	-	600,000
700,000	-	700,000
800,000	-	800,000
900,000	-	900,000
1,000,000	-	1,000,000
<u>1,450,000</u>	<u>-</u>	<u>1,450,000</u>

FINANCIAL STATEMENTS
 WYOMING PUBLIC SAFETY
 FUND

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Budget (2000) Actual and Annual
 Budget and Special Revenue Funds
 Year Ended December 31, 1999

	General Fund		War Service - Auxiliary (Administrative)	Special Revenue Funds		Total Revenues - Expenditures
	Budget	Actual		Budget	Actual	
Revenues:						
Taxes:						
All revenues	\$ 254,200	\$ 254,700	\$ 2,000	\$1,180,700	\$1,180,640	\$ 102,800
Licenses and permits	142,700	142,400	2,777	-	-	-
Inter-governmental revenues -						
Federal grants	50,000	50,700	(2,700)	254,400	252,500	87,100
State Funds						
Police Administration Fund	-	-	-	500,000	500,000	17,000
State Vehicle Sharing Fund	10,000	10,000	11,000	214,200	214,200	12,000
Police Equipment Fund	200,000	200,000	20,000	-	-	12,000
Other	10,000	14,000	2,000	-	-	-
Fees, charges and commissions	20,000	20,000	1,000	10,000	10,000	3,000
Use of money and property	50,000	50,000	1,000	20,000	20,000	20,000
Other revenues	10,000	0,000	10,000	10,000	10,000	0,000
Total revenues	1,180,640	1,180,640	20,000	1,180,640	1,180,640	102,800
Expenditures:						
Capital outlay -						
Equipment	100,000	100,000	17,000	-	-	-
Buildings	270,770	270,000	4,200	-	-	-
Printing	40,000	41,000	1,000	-	-	-
Finance and administrative	170,000	170,000	1,000	-	-	-
Other	170,000	170,000	(200)	-	-	-
Public safety	200,000	200,000	10,000	200,000	200,000	50,000
Public works	0	0	0	1,700,000	1,700,000	0
Police and military	60,000	60,000	11,000	300,000	300,000	100,000
Police and military equipment	-	-	-	300,000	300,000	100,000
Police development and maintenance	10,000	10,000	(200)	-	-	-
Police services	-	-	-	200,000	200,000	1,000
Total expenditures	1,180,640	1,180,640	17,000	1,180,640	1,180,640	102,800
Excess (Deficiency) of Revenues over Expenditures						
	0	0	3,000	0	0	0
Other financing sources (uses):						
Proceeds from capital leases	-	-	-	100,000	100,000	-
Operating transfers in	-	-	-	100,000	100,000	100,000
Operating transfers in -						
Component unit	-	1,000	1,000	-	-	-
Operating transfers and	100,000	100,000	100,000	-	-	100,000
total other financing	100,000	100,000	100,000	100,000	100,000	100,000
sources (uses)	100,000	100,000	100,000	100,000	100,000	100,000
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses						
	0	0	0	(200,000)	(200,000)	100,000
Fund balances, beginning	100,000	100,000	-	1,180,640	1,180,640	-
Fund balances, ending	\$ 100,000	\$ 100,000	\$ 0	\$ 1,180,640	\$ 1,180,640	\$ 100,000

The accompanying notes are an integral part of this statement.

FRANKLIN PARISH POLICE JURY
 Ville Platte, Louisiana

Comparative Statement of Revenues, Expenditures, and
 Changes in Retained Earnings -
 Proprietary Fund Type
 Enterprise Fund
 Years Ended December 31, 1993 and 1994

	<u>1993</u>	<u>1994</u>
Operating revenues:		
Charges for services -		
Sewerage sales	\$ 21,712	\$ 21,838
Fees/rents	271	64
Miscellaneous	<u>612</u>	<u>2</u>
Total operating revenues	22,595	21,904
Operating expenses	<u>26,228</u>	<u>55,816</u>
Operating loss	(3,633)	(34,912)
Nonoperating expenses:		
Interest expense	<u>6,333</u>	<u>3,638</u>
Loss before operating transfers	(42,155)	(37,450)
Operating transfers in	<u>15,608</u>	<u>15,336</u>
Net loss	(26,757)	(22,114)
Add: Depreciation on fixed assets acquired with Federal grant revenue externally restricted for capital acquisitions and construction that reduces contributed capital	<u>28,822</u>	<u>12,572</u>
Net (decrease) increase in retained earnings	(3,935)	-
Retained earnings, beginning	-	-
Retained earnings (deficit), ending	<u>\$ (3,935)</u>	<u>\$ -</u>

EUGENIE EARLE POLICE JURY
VILLE PLATS, MONTANA

Comparative Statement of Cash Flows - Proprietary Fund Type
Eugenie Fund
Years Ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Cash flows from operating activities:		
Operating loss	\$(31,809)	\$126,660
Adjustments to reconcile operating loss to net cash used by operating activities -		
Depreciation	27,340	23,670
Changes in current assets and liabilities:		
Increase in accounts receivable	(987)	(1,843)
Decrease (increase) in due from other funds	6,480	(10,818)
Increase in accounts payable	389	819
Decrease in interest payable	(2,373)	-
Total adjustments	<u>28,862</u>	<u>(1,972)</u>
Net cash used by operating activities	<u>\$(28,230)</u>	<u>\$(28,083)</u>
Cash flows from noncapital financing activities:		
Operating transfers in from other funds	<u>13,600</u>	<u>13,315</u>
Cash flows from capital and related financing activities:		
Acquisition of plant and equipment	-	(74,312)
Proceeds from issuance of debt	-	83,800
Principal paid on note payable	(229)	-
Interest paid on note payable	<u>(8,380)</u>	<u>(1,600)</u>
Net cash (used) provided by capital and related financing activities	<u>\$(8,609)</u>	<u>\$4,888</u>
Net increase in cash and cash equivalents	129	-
Cash and cash equivalents, beginning of period	<u>-</u>	<u>-</u>
Cash and cash equivalents, end of period	<u>\$ 129</u>	<u>\$ -</u>

EVANGELINE PARISH POLICE JURY
Villie Platte, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Evangeline Parish Police Jury (Police Jury) is the governing authority for Evangeline Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 3 jurats representing the various districts within the parish. The Jurats serve four-year terms that expire when the first meeting is held in January of 1998.

Evangeline Parish occupies 489 square miles with a population of approximately 31,374. The Police Jury maintains 789 miles of roads, 187 hard surfaced and 602 gravel. The Police Jury's offices are located in the Evangeline Parish Courthouse in Villie Platte. The Police Jury operates three maintenance barns throughout the parish. The Police Jury currently employs a secretary/treasurer and five office employees, 15 road crew members, two janitors, one drainage employee, one industrial park employee, a registrar of voters and five assistants, six recreational employees, a civil defense director and twelve library employees. The Police Jury also contributes to or pays the salaries of a city judge, a city marshal, five justices of the peace and 3 constables and a doctor and two assistants. In addition, several part-time employees are hired during the summer months to care for cemeteries.

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

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

EVANGELINE PARISH POLICE JURY
Wild Lake, Louisiana

Notes to Financial Statements (Continued)

4. The Reporting Entity

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

Primary government:

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

Individual component units:

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

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

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

4. Fund Accounting

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

Governmental Fund Types -

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

General Fund

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

Special Revenue Funds

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

EMERSON PARISH POLICE JURY
Wild Lake, Louisiana

Notes to Financial Statements (Continued)

Capital Projects Funds

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

Proprietary Fund Type -

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

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

Enterprise Fund

The Ward One Sewer System is an Enterprise Fund. It is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Account Groups -

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

General Fixed Assets Account Group

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

EVANGELINE PARISH POLICE JURY
Witte Place, Louisiana

Notes to Financial Statements (Continued)

General Long-Term Debt Account Group

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

5. Basis of Accounting

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

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

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

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

EVANGELINE PARISH POLICE JURY
Wille Platte, Louisiana

Notes to Financial Statements (Continued)

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

Encumbrance accounting is not used by the Police Jury.

D. Budget and Budgetary Accounting

Preliminary budgets for the coming year are prepared by the secretary/treasurer and submitted to the budget committee in November and later to the Police Jury as a whole for suggested changes. The proposed budgets for 1999 were made available for public inspection and summaries of the proposed budgets were published in the official journal prior to the public hearing. The Police Jury adopts budgets for the general fund and special revenue funds.

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

E. Cash and Interest-Bearing Deposits

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

F. SHORT-TERM INVESTMENT RECEIVABLES/PAYABLES

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

G. Allowance for Authorized Changes

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

EMERALD PARK POLICE JURY
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

8. INVENTORY

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

9. ADVANCES FROM OTHER FUNDS

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

10. FIXED ASSETS AND GENERAL LONG-TERM OBLIGATIONS

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

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

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

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

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

EVANGELINE PARISH POLICE JURY
Villie Platte, Louisiana

Notes to Financial Statements (Continued)

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

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

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

Beverage system	30 years
-----------------	----------

Depreciation expense on December 31, 1995 totaled \$27,940.

K. Compensated Absences

After one year of service, employees of the Police Jury earn annual leave at the rate of 4 to 12 days each year, depending upon their length of service. Unused annual leave may be carried forward from year to year not to exceed one week. Upon termination, employees are paid for unused annual leave at the employee's current rate of pay.

Employees of the Police Jury receive from 5 to 15 days of sick leave each year, depending upon their length of service. Unused sick leave may be carried forward from year to year without limitation. Upon termination, unused sick leave is forfeited.

Library employees receive between 10 and 25 days of annual leave each year, depending upon their job classification and length of service. Employees may accumulate up to one and one-half times their annual allotment of annual leave. Upon termination, employees are paid for their accumulated annual leave at the employee's current rate of pay.

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

at December 31, 1995, employees of the Police Jury have accumulated and vested \$26,809 of employee annual leave benefits. The leave obligations of \$26,809 is recorded within the general long-term obligations account group.

FRENCHLINE POLICE JURY
Villie Platte, Louisiana

Notes to Financial Statements (Continued)

L. Fund Balances

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

M. Memorandum Only - Total Columns

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

(2) Cash and Interest-Bearing Deposits

Under state laws, the Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1993, the Police Jury and its component unit has cash and interest-bearing deposits (bank balances) totaling \$1,839,084 as follows:

Demand deposits	\$ 61,197
Interest-bearing demand deposits	683,000
Time deposits	<u>1,106,887</u>
	<u>\$1,839,084</u>

These deposits are stated at cost, which approximates market. Under state laws, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 1993 are secured as follows:

SHREVEPORT PARISH POLICE JURY
Ville Plaine, Louisiana

Notes to Financial Statements (Continued)

Bank balances	\$1,871,168
Federal deposit insurance	\$ 207,333
Pledged securities (Category 3)	<u>2,868,631</u>
Total	\$4,947,132

Pledged securities in Category 3 includes unsecured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Police Jury's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 33:1219 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the Fiscal Agent has failed to pay deposited funds upon demand.

43) PROPERTY TAXES

The following is a summary of authorized and levied ad valorem tax millages for the year ended December 31, 1995:

Parishwide taxes:	
Parish tax	1.81 mills
Parish tax	7.61 mills
Health unit	1.87 mills
Library	3.00 mills
DISTRICT TAXES:	
Five Precincts District No. 2	6.96 mills
Road District No. 1	4.87 mills
Road District No. 2	19.28 mills
Road District No. 3	5.39 mills
Road District No. 4	15.87 mills
Road District No. 5	5.87 mills
Cemetery District No. 1	.75 mills
Cemetery District No. 2	1.87 mills
Cemetery District No. 3	1.50 mills
Cemetery District No. 4	1.21 mills
Cemetery District No. 7	1.81 mills
Ward 4 Cemetery	1.10 mills
Ward 3 Cemetery	1.81 mills

PARCELING PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(4) Interfund Receivables/Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$14,838	\$ 8,429
Special Revenue Funds:		
Village Road Fund	49,700	-
Wreck Subsidy Fund	-	8,795
Crosched Creek Recreation Fund	-	7,852
Fire Protection District #1 Maintenance Fund	2,100	86
Cemetery Maintenance Fund	-	93
Road Maintenance Fund	-	49,790
Drainage Improvement Maintenance Fund	-	1,134
Capital Projects Fund:		
Courthouse Building Construction	-	2,180
Enterprise Fund	<u>4,538</u>	<u>-</u>
	<u>\$71,238</u>	<u>\$71,238</u>

(5) Receivables

The following is a summary of receivables at December 31, 1990:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Enterprise Fund</u>	<u>Component Units</u>
Taxes:				
Ad Valorem Taxes	\$251,889	\$1,149,201	\$ -	\$ -
Miscellaneous Occupancy Taxes	51,292	216,214	-	-
Intergovernmental:				
State	171,948	-	-	-
Local	540	-	-	14,832
Accounts	-	-	3,548	-
Other	4,473	-	-	-
Notes - Emergency Pathway Solid Waste Commission	<u>62,302</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$544,532</u>	<u>\$1,365,415</u>	<u>\$3,548</u>	<u>\$14,832</u>

EVERETTLINE PARCHES POLICE JURY
Villie Plaza, Louisiana

Notes to Financial Statements (Continued)

(4) Fixed Assets (Continued)

The following provides details on changes in general fixed assets for the year ended December 31, 1995:

	<u>Balance</u> <u>12/31/94</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/95</u>
Police Jury:				
Land	\$ 474,415	\$ 59,750	\$ -	\$ 534,165
Buildings and improvements	3,138,850	864,545	-	4,003,395
Furniture, books and equipment	2,881,858	99,890	-	2,981,748
Construction in progress	<u>182,199</u>	<u>-</u>	<u>182,199</u>	<u>-</u>
Total Police Jury	<u>6,677,322</u>	<u>1,064,185</u>	<u>182,199</u>	<u>7,559,308</u>
Library:				
Land	31,500	-	-	31,500
Buildings	118,348	34,743	-	153,091
Equipment and books	<u>1,838,233</u>	<u>53,186</u>	<u>-</u>	<u>1,891,419</u>
Total library	<u>1,988,081</u>	<u>87,929</u>	<u>-</u>	<u>2,076,010</u>
Total	<u>\$7,665,403</u>	<u>\$1,152,114</u>	<u>\$182,199</u>	<u>\$8,735,317</u>

A summary of proprietary fund type land, buildings and equipment at December 31, 1995 follows:

	<u>Enterprises</u>
Beverage system	\$820,313
Less: Accumulated depreciation	<u>161,810</u>
	<u>\$658,503</u>

BOUNDELLER PARISH POLICE JURY
Villie Plaquemine, Louisiana

Notes to Financial Statements (Continued)

Notes payable at December 31, 1985 consist of a promissory note dated March 1, 1983 in the amount of \$107,000 with a maturity date of February 1, 1988. The note bears an interest rate of 8 percent and is secured by and payable from the receipts of a five mills tax authorized by an election held January 18, 1987.

General obligation bonds payable at December 31, 1985, is comprised of the following individual issues:

\$200,000 Public Improvement Bonds dated November 1, 1976, for the purpose of constructing a Public Health Unit facility in Evangeline Parish. The principal is due in annual installments of \$25,000 to \$25,000 through March 1, 1988, with interest at 5.875 percent. These bonds are secured by ad valorem taxes. \$200,000

Revenue bonds at December 31, 1985 is comprised of the following individual issues:

Revenue Bonds:

\$85,800 Sewer Revenue Bonds dated July 29, 1984 for the purpose of constructing and acquiring a sanitary sewage collection and disposal system in Police Jury Ward No. 1. The bond is payable over a twenty year period with the first payment due on July 29, 1985 consisting of interest only. Principal payments will be made monthly beginning August 19, 1985 through July 15, 2004 with interest at 5.75 percent. These bonds are secured by revenues derived from the operation of the sanitary sewage collection and disposal system. \$85,800

At December 31, 1985, the annual requirements to amortize all bonds outstanding, including interest of \$139,179, are as follows:

1986	\$ 73,766
1987	74,018
1988	73,484
1989	71,038
1990	5,018
1991-2014	<u>268,768</u>
Total	<u>\$139,179</u>

EMERALDINE PARISH POLICE JURY
WVIE PLACER, LOUISIANA

Notes to Financial Statements (Continued)

19) **LEASES**

Capital leases -

The Police Jury is obligated under seven capital leases. The leased assets and related obligations are accounted for in the general fixed assets account group and the general long-term obligations account group, respectively. The cost of each leased asset totaled \$283,648. The following is a schedule of future minimum lease payments under the capital leases and the present value of the net minimum lease payments as of December 31, 1995:

Fiscal year:	
1996	\$108,873
1997	83,682
1998	66,732
1999	53,865
2000	42,339
2001	<u>3,882</u>
Total minimum lease payments	359,373
Less: Amount representing interest	<u>18,528</u>
Present value of net minimum lease payments	\$287,745

Operating leases -

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

As a lessee, the Police Jury entered into an operating lease agreement during 1988 with Evangeline Sewer Company, Inc., for the lease of the Boddell Sewer System, Country Estate Subdivision Sewer System, and Widrine-Bugene Subdivision Sewer System. The lease agreement is for a period of 10 years beginning April 1, 1988 and ending March 30, 1996, with lease payments of \$20 per year. During 1986, the Evangeline Sewer Company, Inc., paid \$200 to the Police Jury for lease payments, which is for the entire lease period. The lease agreement provides that the Evangeline Sewer Company, Inc., is responsible for all maintenance, repairs and major improvements to the sewerage system and is entitled to all fees collected.

PARISH POLICE JURY
Village Place, Louisiana

Notes to Financial Statements (Continued)

(10) Retirement Systems

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

A. Parochial Employees Retirement System of Louisiana

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 16418, Baton Rouge, Louisiana 70804.

Plan members are required to contribute 9.5 percent of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 8.8 percent of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 1993, 1994 and 1995 were \$28,000, \$12,487 and \$76,462, respectively, equal to the required contribution for each year.

B. Louisiana State Employees Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana State Employees' Retirement System, P.O. Box 44213, Baton Rouge, Louisiana 70804.

Plan members are required to contribute 11.5 percent of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 12.8 percent of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 1993, 1994 and 1995 were \$466, \$642, and \$882, respectively, equal to the required contribution for each year.

EVANGELINE PARISH POLICE JURY
Villie Platte, Louisiana

Notes to Financial Statements (Continued)

4. District Attorneys' Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and awarded by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana District Attorney's Retirement System, 2189 Beaudry Street, New Orleans, Louisiana 70118.

Plan members are required to contribute 7.0 percent of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 3.13 percent of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 1993, 1994 and 1995 were \$289, \$343, and \$ 48, respectively, equal to the required contribution for each year.

5. Registrar of Veterans' Employees' Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and awarded by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Registrar of Veterans' Retirement System, P.O. Box 37, Jennings, Louisiana 70344.

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

(13) Four-EMPLOYMENT BENEFITS

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

ERAMELINDE PARISH POLICE JURY
Villie Plaquemine, Louisiana

Notes to Financial Statements (Continued)

(12) Criminal Court Fund

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year-end be transferred to the parish General Fund. For the period January 1, 1994 through December 31, 1995, \$1,182 was received to the General Fund.

(13) Deficits in Individual Fund

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

Special Revenue Funds:	
Crosby Creek Recreation Fund	\$ 1,859
Drainage Improvement Maintenance Fund	3,463
Capital Projects Fund:	
Health Unit Construction Fund	6,987

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

(14) Expenditures - Actual and Budget

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

	Budget	Actual	Variance
Year ended December 31, 1995:			
Special revenue funds -			
Bond Refundary Fund	266,481	308,393	41,912
Crosby Creek Recreation Fund	79,447	93,391	13,944
Bodwell Sewer System Maintenance Fund	20	1,034	1,014
Health Unit Maintenance	166,414	176,983	10,569
Public Library Maintenance Fund	322,490	329,119	6,629
Emergency District Maintenance Funds -			
District No. 1	19,215	24,213	5,008
District No. 2	6,487	6,832	345
District No. 3	6,489	6,839	350
District No. 4	9,315	9,577	266
District No. 5	38,875	42,494	3,619
District No. 6	9,888	13,164	3,276
Road District Maintenance Funds -			
District No. 6	122,899	126,373	3,474
District No. 8	81,836	89,231	7,395
Drainage Improvement Maintenance Fund	55,528	63,530	7,992

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(15) Food Stamp Program

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

Balance at January 1, 1995	\$1,396,813
Received	5,875,000
Issued	<u>6,381,618</u>
Balance at December 31, 1995	<u>\$1,396,813</u>

(16) Insurance

Due to current insurance market conditions, the Evangeline Parish Police Jury is retaining the risk for its general liability exposures in areas where there is an affordable insurance coverage available.

(17) Contingents and Contingencies

A. Contingent Liabilities

The Evangeline Parish Police Jury is a defendant in various lawsuits. Although the outcome of some of these lawsuits have been determined, as of the date of this audit report, the Police Jury has not appropriated any funds in payment of these liabilities. Therefore, the liabilities are reflected in the general long-term debt account group. There are also pending lawsuits which may result in judgments against the Police Jury. As of December 31, 1995 in the opinion of legal counsel for the Police Jury, the amounts, if any, resulting from the settlement of these pending claims not covered by insurance would not materially affect the financial statements.

STAMBELETTI PARKER POLICE JURY
Witte Place, Louisiana

Notes to Financial Statements (Continued)

8. Grant Aid

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

(18) Compensation Paid to Police Jurors

A summary of compensation paid to police jurors for the year ended December 31, 1998 follows:

Samuel Arvide	\$ 9,964
Edison Beaudet	9,964
Lawrence E. Butler	9,964
Harjind J. Daville	9,964
Thomas Dunn	1,788
Carrol Fournier	9,964
Sidney Fournier	9,964
David Hamant	9,964
Robert Hamant	11,808
Richard Thomas	<u>1,156</u>
	<u>\$90,912</u>

SUPPLEMENTAL INFORMATION

SPECIAL REVENUE FUNDS

Parish Road Fund - To account for the construction and maintenance of roads and bridges on a parishwide basis. Financing is provided by the State of Louisiana Parish Transportation Fund.

Roads Special Auxiliary Fund - To account for funds received under the Local Government Assistance Fund as provided by Act 28 of the 1961 Extraordinary Session for the Louisiana Legislature. These funds are used for capital programs and purposes that require the approval of the local legislative delegation before being expended.

Special Grant Fund - To account for grants received from the Louisiana Departments of Transportation and Development and Natural Resources for special road and bridges projects.

Industrial District No. 1 Fund - To account for the operation and maintenance of the industrial district for the inducement of industry in Evangeline Parish. The major means of financing are ad valorem taxes, utility sales, rent income and interest income.

Rent Subsidy Fund - To account for funds provided under the Lower Income Housing Assistance Program by the United States Department of Housing and Urban Development. The monies are used to aid low income families in obtaining decent, safe and sanitary housing through a system of rental subsidies.

Crooked Creek Recreation Maintenance Fund - To account for the costs of providing recreation facilities for residents of the parish. Major means of financing is provided by fees and operating transfers from the General Fund and charges for services.

Fire Protection District No. 2 Maintenance Fund - To account for the maintenance and operation of a fire station to provide fire protection services to the residents of the district. Major means of financing is provided by ad valorem taxes, state revenue sharing, and the state's remittance of a portion of fire insurance premiums paid within the state.

Kiddell Sewer System Maintenance Fund - To account for the residual amount remaining in the fund after the sewer system was leased to the Evangeline Sewer Company, Inc.

SPECIAL REVENUE FUNDS (CONTINUED)

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

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

Cemetery District Maintenance Funds - To account for maintenance and upkeep of parish cemeteries within the respective cemetery districts. The major means of financing for the districts are ad valorem taxes, which are levied against properties within the districts. Individual fund balances of the cemetery districts special revenue funds as December 31, 1993 and 1994, respectively, are as follows:

Cemetery districts maintenance funds:	
District No. 1	\$ 20,793
District No. 2	29,864
District No. 3	8,191
District No. 4	16,923
District No. 5	17,844
District No. 6	20,303
District No. 7	<u>28,128</u>
Total	\$164,873

Road Districts Maintenance Funds - To account for maintenance and upkeep of parish roads and bridges within the respective road districts. The major means of financing for the districts is ad valorem taxes, which are levied against properties within the districts. Individual fund balances of the road districts special revenue funds as December 31, 1993 and 1994, respectively, are as follows:

Road districts maintenance funds:	
District No. 1	\$188,480
District No. 2	232,344
District No. 3	78,323
District No. 4	149,863
District No. 5	<u>82,083</u>
Total	\$630,193

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

EMERGING MARKETS FUND, INC.

10100 W. 16th St., Suite 1000
Denver, Colorado 80202

Operating Performance Chart
November 30, 1992

ASSETS

Cash

U.S. government, 100
\$50 from other funds
Other assets

Total assets

LIABILITIES AND NET ASSETS

Liabilities

Accounts payable
Due to other funds
Advances from other funds
Other liabilities
Total liabilities

Total net assets (liabilities)

Total Liabilities and Net Assets

	Total	U.S.	Foreign	U.S.	Foreign	U.S.	Foreign	U.S.	Foreign	Total	U.S.	Foreign
	\$ mil.	\$ mil.	\$ mil.	\$ mil.	\$ mil.	\$ mil.	\$ mil.	\$ mil.	\$ mil.	\$ mil.	\$ mil.	\$ mil.
Cash	1.0	100.75	1.0	100.75	1.0	100.75	1.0	100.75	1.0	100.75	1.0	100.75
U.S. government	0.70	-	-	-	-	-	-	-	-	-	-	-
\$50 from other funds	10.50	100.75	1.0	100.75	1.0	100.75	1.0	100.75	1.0	100.75	1.0	100.75
Other assets	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	11.20	201.50	2.0	201.50	2.0	201.50	2.0	201.50	2.0	201.50	2.0	201.50
Accounts payable	1.0	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-	-	-	-	-
Other liabilities	1.0	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	2.0	-	-	-	-	-	-	-	-	-	-	-
Total net assets (liabilities)	9.20	201.50	2.0	201.50	2.0	201.50	2.0	201.50	2.0	201.50	2.0	201.50

BRIDGEMORE WATER BODIES, 1987
 Public Service, Accounting
 Special Account Funds

Comparing Statement of Revenues, Special Funds, and Changes in Fund Balances
 Year Ended December 31, 1987

	1987	1986	1985	1984	1983	1982	1981	1980
Revenues								
State - all sources								
Intergovernmental revenues -								
Federal grants								
State funds								
Public reappropriated tax funds								
State revenue sharing (SRS)								
Fees, charges and commodities								
Use of money and property								
Other revenues								
Total revenues	\$1,117,200	\$1,238,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000
Special Funds								
Public utility	\$86,700	\$7,440	\$2,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Public safety								
Police and fire								
Police and fire/other								
Police and recreation								
Police services								
Police support forms								
Total revenues of revenues from special funds	\$86,700	\$7,440	\$2,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Other Funding Sources (Excess)								
Excess from capital loans								
Operating transfers in								
Operating transfers out								
Total other funding sources (excess)	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Transfers (Additions) of Accounts and Other Sources								
From reappropriated tax funds	\$175,000	\$14,000	\$1,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Total Revenues (Additions), Reporting	\$1,294,900	\$1,257,440	\$1,107,000	\$1,110,000	\$1,110,000	\$1,110,000	\$1,110,000	\$1,110,000
Total Balances (Additions), Ending	\$1,294,900	\$1,257,440	\$1,107,000	\$1,110,000	\$1,110,000	\$1,110,000	\$1,110,000	\$1,110,000