

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

	ROAD AND BRIDGE MAINTENANCE	ROAD DISTRICTS MAINTENANCE	STATE REVENUE SHARING	PARTISAN CONTRACT MAINTENANCE
<b>OTHER FINANCING SOURCES/USES</b>				
Operating transfers in	\$ 3,881			
Operating transfers out			\$ (48,888)	
Proceeds of refunding bonds				
Payment to refunded bond issuer agent				
Proceeds from capital issues	218,000			
Deferred portion of intergovernmental sale				
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$ 221,881</b>	<b>NONE</b>	<b>\$ (48,888)</b>	<b>NONE</b>
<b>EXCESS/(deficiency) OF REVENUES AND OTHER SOURCES OVER EXPEN- DITURES AND OTHER USES</b>	<b>\$ 17,877</b>	<b>\$ 40,139</b>	<b>\$ 12,329</b>	<b>\$ 71,849</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>794,738</b>	<b>213,498</b>	<b>84,927</b>	<b>182,343</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 812,615</b>	<b>\$ 274,637</b>	<b>\$ 97,256</b>	<b>\$254,192</b>

**ST. MARTIN PARISH POLICE JURY**  
**11. Marksville, Louisiana**  
**SPECIAL REVENUE FUNDS**

Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended December 31, 1996

	ROAD AND BRIDGE MAINTENANCE	ROAD DISTRICTS MAINTENANCE	STATE REVENUE FUNDING	PARISHWIDE DRAINAGE MAINTENANCE
<b>REVENUES</b>				
Taxes - ad valorem	\$ 406,413	\$ 332,418		\$ 577,423
Intergovernmental revenues:				
Federal Grants				
Federal grants				
State Funds:				
Parish Transportation Funds	541,475			
State revenue sharing (net)	41,439	453	\$ 43,445	\$1,795
Other State Funds				
Fees, charges, and commissions				
for service		56		
use of money and property	16,466	4,294	1,362	9,894
other revenue		12	259	
	-----	-----	-----	-----
<b>TOTAL REVENUES</b>	<b>\$1,010,183</b>	<b>\$ 337,207</b>	<b>\$ 45,067</b>	<b>\$ 689,282</b>
<b>EXPENDITURES</b>				
General government:				
Judicial				
Elections				
Finance and administrative	\$ 46,916	\$ 16,246	\$ 339	\$ 66,770
Other general government	36,426	11,467		29,873
Public safety				
Public works	753,369	156,351		463,814
Health and welfare			1,186	
Culture and recreation				
Economic development				
and assistance			1,296	
Capital outlay	208,467			9,491
Debt service:				
Principal	111,931			
Interest and bond charges	17,848			
	-----	-----	-----	-----
<b>TOTAL EXPENDITURES</b>	<b>\$1,218,477</b>	<b>\$ 176,664</b>	<b>\$ 3,480</b>	<b>\$ 677,254</b>
<b>RECONCILIATION OF REVENUES AND EXPENDITURES</b>				
OWN EXPENDITURES	\$ 204,286	\$ 51,123	\$ 42,187	\$ 71,848

Schedule 1  
(continued)

THROUGH CONSTRUCTION	FEDERAL DEFENSE SPENDING	OTHER ROAD SPENDING	ROADWAY MILEAGE SECTION B SHARE	ROADWAY MILEAGE SECTION B SHARE	TOTAL
\$ 2,484	\$ 95,887	\$ 88,975	\$ 58,942	\$ 244,436	\$ 8,044,414
-0-	-0-	-0-	-0-	-0-	2,424,895
-0-	-0-	-0-	-0-	-0-	-0-
\$ 2,484	\$ 95,887	\$ 88,975	\$ 58,942	\$ 244,436	\$ 4,981,309
			\$ 28		\$ 284,425
			1,451		20,243
			-0-		128,208
			-0-		85,248
			57,228	\$ 244,436	381,861
				\$ 244,436	\$ 818,819
			\$ 58,942		
\$ 2,484	\$ 95,887	\$ 88,975	\$ -0-	\$ -0-	\$ 4,158,440
\$ 2,484	\$ 95,887	\$ 88,975	\$ -0-	\$ -0-	\$ 4,158,440
\$ 2,484	\$ 95,887	\$ 88,975	\$ 58,942	\$ 244,436	\$ 4,981,309

ST. MARTIN PARISH POLICE JURY  
 87- Parkville, Louisiana  
 SPECIAL REVENUE FUND  
 combining balance sheet, December 31, 1988

	REGULAR REVENUE	S. C. D. SHARES	LEADS SHARES	REVENUE SHARES	NUMBER & PERCENTAGE SHARES (1)
<b>ASSETS</b>					
Cash and Interest bearing deposits	\$ 5,355			\$ 812	\$ 188
Receivables	-0-		\$3,848	-0-	-0-
Due from other funds	-0-			-0-	-0-
<b>TOTAL ASSETS</b>	<b>\$ 5,355</b>	<b>NONE</b>	<b>\$3,848</b>	<b>\$ 812</b>	<b>\$ 188</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES:</b>					
Accounts payable			\$3,848		
Accrued liabilities					
Due to other funds					
Other liabilities					
Deferred Revenue					
<b>Total Liabilities</b>	<b>NONE</b>	<b>NONE</b>	<b>\$3,848</b>	<b>NONE</b>	<b>NONE</b>
<b>FUND EQUITY - FUND BALANCES:</b>					
Reserved for incomplete contracts					
Reserved for debt service unreserved - undesignated	\$ 5,355	NONE	NONE	\$ 812	\$ 188
<b>Total Fund Equity</b>	<b>\$ 5,355</b>	<b>NONE</b>	<b>NONE</b>	<b>\$ 812</b>	<b>\$ 188</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 5,355</b>	<b>NONE</b>	<b>\$3,848</b>	<b>\$ 812</b>	<b>\$ 188</b>

STREET NUMBER	WATER AND SEWER COLLECTOR PLANT		HEALTH UNIT	FIRE PROTECTION	RECREATION
	MAINTENANCE	CONSTRUCTION MAINTENANCE			
\$28,001	\$ 0,000	\$ 43,280	\$ 981,827	\$1,810,188	\$111,404
-0-	162,868	218,488	124,828	589,322	133,764
-0-	-0-	-0-	-0-	-0-	-0-
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\$28,001	\$162,868	\$ 261,668	\$1,106,655	\$2,404,491	\$245,168
-----	-----	-----	-----	-----	-----
\$14,478	\$ 20,590	\$ 85,148	\$ 83,308	\$ 14,894	\$ 15,874
1,388	-0-	588	-0-	1,154	489
-0-	25,200	-0-	-0-	-0-	-0-
-0-	3,811	8,490	10,810	18,339	2,820
-0-	-0-	-0-	-0-	-0-	-0-
-----	-----	-----	-----	-----	-----
\$15,866	\$151,891	\$ 93,738	\$ 93,318	\$ 34,487	\$ 19,493
-----	-----	-----	-----	-----	-----
\$ 4,330	\$168,553	\$ 193,132	\$2,134,639	\$2,420,098	\$225,713
-----	-----	-----	-----	-----	-----
\$ 4,330	\$168,553	\$ 193,132	\$2,134,639	\$2,420,098	\$225,713
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\$28,001	\$172,453	\$ 260,807	\$2,289,755	\$2,824,481	\$245,207
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**ST. MARTIN PARISH POLICE JURY**  
**St. Martin Parish, Louisiana**  
**SPECIAL REVENUE FUNDS**

Combining Balance Sheet, December 31, 1996

	BOND AND SAVINGS BALANCE	BOND CONTRIBUTION BALANCE	STAKE REVENUE BALANCE	PARISHWIDE SAVINGS BALANCE
<b>ASSETS</b>				
Cash and interest bearing deposits	\$ 485,313	\$ 98,776	\$ 84,322	\$ 56,820
Receivables	483,787	218,820	42,488	437,424
Due from other funds	-0-	-0-	-0-	-0-
	-----	-----	-----	-----
<b>TOTAL ASSETS</b>	<b>\$ 969,100</b>	<b>\$ 317,596</b>	<b>\$ 126,810</b>	<b>\$ 994,244</b>
	-----	-----	-----	-----
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES:</b>				
Accounts payable	\$ 35,983	\$ 3,173		\$ 8,418
Accrued liabilities	13,918	3,195		18,388
Due to other funds	-0-	53,508		-0-
Other liabilities	13,994	7,897		19,745
Deferred Revenues	-0-	-0-		-0-
	-----	-----	-----	-----
<b>Total Liabilities</b>	<b>\$ 63,895</b>	<b>\$ 67,773</b>	<b>NONE</b>	<b>\$ 36,551</b>
	-----	-----	-----	-----
<b>FUND EQUITY - FUND BALANCES:</b>				
Reserved for incomplete contracts				
Reserved for debt service unreserved - undesignated	\$ 822,835	\$ 274,821	\$ 86,766	\$ 957,693
	-----	-----	-----	-----
<b>Total Fund Equity</b>	<b>\$ 822,835</b>	<b>\$ 274,821</b>	<b>\$ 86,766</b>	<b>\$ 957,693</b>
	-----	-----	-----	-----
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 969,100</b>	<b>\$ 317,596</b>	<b>\$ 126,810</b>	<b>\$ 994,244</b>
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EMANCIPATED MINERAL TRUST FUND

The EMANCIPATED Mineral Trust fund accounts for a grant from the state of Louisiana which may be used for any lawful purpose.

WATER AND SEWERAGE DISTRICT NO. 3 FUND

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

TOURIST COMMISSION FUND

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

FEDERAL REVENUE SHARING FUND

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

ORANGE ROAD REPAIR FUND

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

HOUSING ASSISTANCE SECTION 8 GRANT FUND

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

HOUSING VOUCHERS SECTION 8 GRANT FUND

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

VIDEO EQUIPMENT	OFFICE AND BARRACK EQUIPMENT MAINTENANCE	COMMUNICATIONS EQUIPMENT MAINTENANCE	BATTERY GROUP MAINTENANCE	FIRE PROTECTION MAINTENANCE	RECREATION MAINTENANCE
	\$ 289,843	\$295,745	\$ 293,737	\$ 503,814	\$ 124,379
		24,754	27,642	87,343	22,915
\$127,800		24,781		81,354	59,369
3,883	221,574	787			3,883
132	25,559	3,783	48,425	108,937	4,727
2,289	57	90,324		134	1,540
\$132,485	\$ 488,348	\$359,374	\$ 379,184	\$ 722,248	\$ 298,413
\$ 984	\$ 2,827	\$ 17,104	\$ 19,454	\$ 28,879	\$ 31,475
59,343	5,811	280,765	14,918	28,482	4,500
57,143				303,882	
3,898	478,880		23,894		223,791
29,227		88,828	484,288	252,597	29,791
\$129,442	\$ 488,408	\$383,425	\$ 448,938	\$ 603,828	\$ 143,828
\$ 4,233	\$ 123,229	\$123,371	\$ 167,753	\$ 375,828	\$ 43,599



COURTHOUSE MAINTENANCE FUND

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

HEALTH UNIT MAINTENANCE FUND

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

FIRE PROTECTION MAINTENANCE FUND

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

RECREATION MAINTENANCE FUND

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

RECREATION MAINTENANCE FUND

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

REGIONAL ECONOMIC DEVELOPMENT FUND

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

SOB CANALS FUND

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

LEADS HOME FUND

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

Schedule D  
(Continued)

TOTAL CONTRIBUTION	FEDERAL REVENUE SHARES	OTHER SHARE CONTRIBUTION	BOEING ASSOCIATION'S SECTION 5 SHARE	BOEING WARRANT SECTION 5 SHARE	TOTAL
					\$ 3,800 (48,808)
					218,808 50,808
					\$ 222,813
\$ 1,548	\$ 14,284	\$ 509	\$ -0-		\$ 222,813
451	192,141	88,414			1,927,243
\$ 1,999	\$ 25,800	148,875			44,158,460

ST. MARTIN PARISH POLICE JURY  
 St. Martin Parish, Louisiana  
 SPECIAL ANNUAL REPORT  
 Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances, 1964

	NATIONAL ECONOMIC DEVELOPMENT	F-F-B- CRIMINAL	LOUISIANA REVENUE	REVENUES GENERAL FUND	STATE & REVENUES FUND...E
<b>Taxes - ad valorem</b>					
<b>Intergovernmental revenues:</b>					
Federal funds:					
Federal grants			600,791		
State funds:					
State transportation funds					
State revenue sharing (net)					
Other state funds					
Fees, charges, and commissions					
For services					
Use of money and property		\$ 1,200			
Other revenues					
<b>TOTAL REVENUES</b>		<b>\$ 1,200</b>	<b>600,791</b>	<b>9000</b>	<b>9000</b>
<b>EXPENDITURES</b>					
<b>General government:</b>					
Judicial					
Elections					
Finance and administration	\$ 57		\$ 12,741	\$ 50	
Other general government					
<b>Public safety</b>					
Public works				5,000	\$ 00
Health and welfare			200,000		
Culture and recreation					
Economic development and assistance					
Capital outlay					
Debt services:					
Principal		\$ 20,000			
Interest and bond charges		0,000			
<b>TOTAL EXPENDITURES</b>	<b>\$ 57</b>	<b>\$ 20,000</b>	<b>600,791</b>	<b>5,150</b>	<b>\$ 00</b>
<b>EXCESS/(deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (57)</b>	<b>\$18,000</b>	<b>\$ 00</b>	<b>(5,150)</b>	<b>\$ (00)</b>



ST. MARTIN PARISH POLICE JURY  
 ST. MARTINVILLE, Louisiana  
 SPECIAL REVENUE FUNDS  
 Containing Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances, 1978

	REGIONAL ECONOMIC DEVELOPMENT	U.S.S. GRANTS	LOCAL REVENUE	REVENUES OTHER THAN TRUST	OTHER REVENUES PAGE 2 LINE 13
<b>OTHER FINANCING SOURCES/OTHER</b>					
operating transfers in					
operating transfers out					
Proceeds of refunding bonds					
Payment to refunded bond excess spent					
Proceeds from capital leases					
deferred portion of intergovernmental sale					
<b>TOTAL OTHER FINANCING SOURCES/OTHER</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>
<b>EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPEN- DITURES AND OTHER USES</b>	<b>\$ (57)</b>	<b>\$(27,845)</b>	<b>\$ -0-</b>	<b>\$(1,346)</b>	<b>\$ (28)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>0,812</b>	<b>27,845</b>	<b>-0-</b>	<b>1,346</b>	<b>28</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$5,245</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ 812</b>	<b>\$ 150</b>

VIDEO STORE BALANCE	MAKER PAY MAKEE CORPORAL PAYEE BALANCE	COURTSHIP BALANCE	HEALTH UNIT BALANCE	FIRE PROTECTION BALANCE	REFRIGATOR BALANCE
			\$ 50,000		
			\$ 58,000		
\$ 8,200	\$ (21,200)	\$ (33,334)	\$ (17,752)	\$ 178,500	\$ 40,000
-0-	180,180	224,603	2,126,391	2,209,500	180,127
\$ 4,200	\$ 240,500	\$181,269	\$1,138,639	\$2,420,000	\$ 225,719

ROAD EQUIPMENT	TRUCKS
\$111,800	\$1,400,000
-0-	1,000,000
-0-	-0-
-0-	-0-
-----	-----
\$111,800	\$2,700,000
-----	-----
	\$ 21,400
	40,800
	-0-
-----	-----
ROAD	\$ 50,000
	-----
\$110,000	\$2,700,000
-----	-----
\$111,000	\$2,700,000
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ST. MARTIN PARISH POLICE JURY  
 St. Martinville, Louisiana  
 ROAD SERVICE FUNDS

Combining Balance Sheet, December 31, 1966

	PARISHWIDE FUND	STREET/ SAVING SERIES FUND	ROAD DISTRICTS DEBT SERVICE
<b>ASSETS</b>			
Cash and interest bearing deposits	\$ 352,544	\$14,542	\$ 394,458
receivables	408,424	-0-	408,712
due from other funds	-0-	-0-	-0-
restricted assets	-0-	-0-	-0-
<b>TOTAL ASSETS</b>	<b>\$1,811,544</b>	<b>\$19,542</b>	<b>\$1,861,377</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES:</b>			
due to other funds			\$ 12,480
other liabilities	\$ 18,212		26,188
maturing bonds and interest payable	-0-	-0-	-0-
<b>total liabilities</b>	<b>\$ 18,212</b>	<b>none</b>	<b>\$ 38,668</b>
<b>FUND EQUITY - fund balances reserved for debt service</b>	<b>896,542</b>	<b>\$19,542</b>	<b>1,523,248</b>
<b>TOTAL LIABILITIES and FUND EQUITY</b>	<b>\$1,811,544</b>	<b>\$19,542</b>	<b>\$1,861,377</b>



**ROAD DISTRICTS DEBT SERVICE FUNDS**

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

	Date of Issue	Original Bond Issue Amount
Sub-Road District No. 1	March 1, 1985	\$ 800,000
Road District No. 2 Refunding Issue	Sept. 1, 1981	800,000
Road District No. 3-B	April 1, 1988	200,000
Road District No. 3-B Refunding Issue	April 1, 1983	200,000
Road District No. 4	April 1, 1988	1,200,000
Road District No. 4 Refunding Issue	April 1, 1983	1,000,000
Road District No. 5	April 1, 1988	715,000
Road District No. 5 Refunding Issue	April 1, 1983	715,000
Road District No. 6	March 1, 1981	212,000
Road District No. 6	April 1, 1988	200,000
Road District No. 7	April 1, 1988	1,000,000
Road District No. 7 Refunding Issue	April 1, 1983	850,000
Road District No. 8	April 1, 1988	800,000
Road District No. 8 Refunding Issue	April 1, 1983	725,000
Road District No. 9	April 1, 1988	400,000
		-----
		712,210,000
		*****

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

**DR. MARTIN LUTHER KING, JR.**  
**DR. MARTINVILLE, TENNESSEE**  
**SUPPLEMENTAL INFORMATION MEMORANDUM**  
 Dated: 11, 1994

**DRY SERVICE FUND**

**PARKSIDE BOND FUND**

The Parkside Bond Fund is used to accumulate monies for the payment of parkside bond issues totaling \$5,980,000. Following is a summary of the funds by source:

<u>Purpose of Fund</u>	<u>Date of Issue</u>	<u>Total Issue Amount</u>
Industrial park land acquisition and improvements	Aug. 1, 1988	\$1,315,000.00
Industrial park improvements refunding bond issue	March 1, 1990	1,400,000.00
Construct and improve library facilities parkside	May 1, 1991	3,265,000.00
Total		\$5,980,000.00

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

**SPENDING/SAVING MEMORANDUM**

The Spending/Saving series of 1990 Fund accounts for the accumulation of funds necessary for the retirement of paving certificates of 1980 totaling \$257,500, used for hardening the streets of Hayes between Sub-Division at Memphisville.

**ROAD REPAIRS FUND**

The Road Repairs fund accounts for the accumulation of funds required for the retirement of the 1991 refunding bonds issued to refund the parkside 1991 certificates of indebtedness and 1988 Jail bonds. The original issue amount of these bonds was \$1,810,000.



MR. MARTIN BRADEN PARSONS JURY  
ST. MARTINVILLE, Louisiana

Primary Government Financial Statements  
and Auditor's Report

as of and for the Year ended

December 31, 1954

with supplemental informational schedules

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

Release Date APR 26 1955

APR 26 1955

ST. MARTIN PARISH POLICE JURY  
ST. MOUTONVILLE, LOUISIANA  
Notes to the Financial Statements (CONTINUED)

**7. PENSION PLAN**

all permanent employees of the Police Jury who work at least 24 hours per week and are under the age of 64 at the time of employment are members of the Parochial Employees Retirement System of Louisiana. Police jurors and certain other elected parish officials may enroll at their option, within one year of taking office, provided they are otherwise eligible. Members of the plan may retire with thirty years creditable service at any age, or at age 55 with twenty-five years of creditable service, or at age 60 with ten years creditable service. The retirement allowance is equal to 3% of the member's final average compensation, multiplied by his years of creditable service.

Covered employees are required to contribute 3.5% of their earnings to the plan, and the Police Jury contributes at a rate which is actuarially determined annually, according to statutory process, and which is currently 3.3%. In addition to employee payroll deductions and Police Jury contributions, the ex officio tax collector of the parish deducts one fourth of one percent of the aggregate amount of the tax shown to be collected for the parish, and remits the money to the retirement system on an annual basis. These contributions by the ex officio tax collector, and the Police Jury's matching contributions are recorded as expenditures. Aggregate pension costs for the year ended December 31, 1994 totaled approximately \$217,300.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Parochial Employees Retirement System, P. O. Box 14419, Baton Rouge, Louisiana 70803-4419.

**8. DEFERRED COMPENSATION PLAN**

The St. Martin Parish Police Jury offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all jury employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, attainment of age 72 1/2 or unforeseeable emergency.

The Police Jury funds all amounts of compensation deferred under the plan, at the direction of the covered employee, through investment in the National Association of Creative Deferred Compensation Program, administered by the Public Employees Benefit Services Corporation. Investment options available include fixed income, variable income and insurance/annuity purchase options.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are not paid or made available to the employee or other beneficiary solely the property and rights of the Police Jury subject only to the claims of the Police Jury's general creditors.

Dr. Warren Eugene Wilson, Jure  
St. Martinville, Louisiana  
notes to the financial statements(continued)

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

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

#### Governmental Funds

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

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

#### Proprietary Funds

1. **Enterprise fund**-account for operations in which 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 in which the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**ST. KRISTOPHER PARISH POLICE JURY**  
St. Marksville, Louisiana  
Notes to the Financial Statements (Continued)

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

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

**D. BUDGETARY PRACTICES**

The Police Jury utilizes the following budgetary practices:

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

Formal budgetary integration and interim budget reporting practices are not employed by the Police Jury. Budgeted amounts reported in the accompanying financial statements include original budget amounts and all subsequent amendments. Budgets were not prepared and adopted for the debt service funds and capital projects funds. Debt service funds and capital projects funds are excluded from the requirements of the Louisiana Local Government Budget Act, Louisiana Revised Statutes 49:1301-1314.

**E. ENCUMBRANCES**

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

**F. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Investments are stated at cost, which approximates market value, except for investments in the deferred compensation agency fund, which are reported at market. With the exception of the deferred compensation agency fund, these investments consist wholly of time certificates of deposit which are fully secured through the pledge of bank-owned securities or Federal deposit insurance. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

ST. MARTIN POLICE POLICE JURY  
ST. MARTINVILLE, Louisiana  
Notes to the Financial Statements (CONTINUED)

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

	Cash Balances
Demand Deposits	\$ 528,584
Investments, at cost (Time Deposits)	5,985,700
Restricted Assets:	
deferred Compensation Benefits	381,818
	-----
	\$7,896,102
	-----

Deposits with banks are categorized to give an indication of the level of risk at December 31, 1998 as follows:

Federal Insurance (FDIC)	\$ 880,800
Fledged Securities (Category 2)	8,015,302
	-----
	\$8,896,102
	-----

Fledged securities in Category 2 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Police Jury's name. Even though the pledged securities are considered noninsured/unregistered Category 2, Louisiana Revised Statute 9:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

The Police Jury may invest in United States bonds, Treasury notes or certificates, or time certificates of deposits of state banks organized under the laws of the Louisiana and national banks having their principal office in the state of Louisiana, an investment as stipulated in RSA-R.S. 18:1273, or any other federally insured investment. The monies which statutes permit the Police Jury to invest are monies in any general fund or special fund of the Police Jury which the Police Jury determines to be available for investment and which are not specifically exempted or prohibited from investment under existing Federal or state statutes.

**6. SHORT-TERM INTERFERED RECEIVABLES/PAYABLES**

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

ST. MARTIN PARISH POLICE JURY  
66- Martinsville, Louisiana  
Notes to the Financial Statements (Continued)

**L. RESTRICTED ASSETS**

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

**M. FIXED ASSETS**

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

**N. COMPENSATION DEFERRALS**

Employees of the police jury accrue unlimited amounts of annual and sick leave at varying rates according to grade of service. Upon termination or resignation, unused annual leave up to a maximum of 180 is paid to the employee at the employee's current rate of pay; however, all unused sick leave is forfeited. Upon retirement, all unused annual leave and a portion of unused sick leave (per formula of the Parochial Employees Retirement System) are used in the retirement benefit computation as earned service.

At December 31, 1996, employees of the police jury had accumulated \$20,000 of employee leave benefits, computed in accordance with GASB Classification section 640. This amount is recorded as a general long-term obligation in the accompanying financial statements.

**O. LONG-TERM OBLIGATIONS**

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

**P. FUND RESERVES**

**RESERVE**

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

**Q. INTERFUND TRANSACTIONS**

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



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

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

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

**B. TOTAL COLUMNS ON COMBINED STATEMENTS**

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

**C. EXPENDITURES/REVENUES--ACTUAL AND BUDGET**

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

Fund	Budget	Actual	Favorable/ Variance
Road Maintenance	\$ 890,391	\$1,004,748	\$114,457
Drainage Maintenance	541,748	538,043	(3,705)
Water & Sewer	483,543	478,979	(4,564)
Sub-Road Dist. 23 Maint.	28,543	29,845	1,302
<b>Total</b>	<b>\$2,944,142</b>	<b>\$2,973,745</b>	<b>\$29,603</b>

**D. LEVIED TAXES**

The following is a summary of ad valorem taxes levied for the year 1994:

	1994 Levied Million
Parishwide taxes:	
Parish	4.00
Road Maintenance	4.37
Courthouse	2.20
Drainage	0.49
Recreation & Operation	2.20
Fire Protection	0.00
Health Unit	3.20
Industrial Park	0.91
Road Sinking Fund	5.48

ST. MARTIN PARISH POLICE JURY  
 ST. MARTINVILLE, LOUISIANA  
 BOOKS TO THE FINANCIAL STATEMENTS (Continued)

District bonds:	
Sub-Fund Dist. No. 1 of	
Road Dist. No. 1:	
Maintenance	5.44
Bonds	12.00
Sub-Fund Dist. No. 2 of	
Road Dist. No. 2:	
Maintenance	5.10
Road District bonds:	
No. 1-B	14.50
No. 2-Maintenance	12.00
-Bonds	5.15
No. 4	10.00
No. 5	22.00
No. 6	7.50
No. 7	17.00
No. 8	10.00
No. 9	11.00

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

lien date:	June 1, (Subsequent Year)
copy date:	August 5, (Current Year)
due date:	December 1, (Current Year)
collection date:	on or prior to December 1, (Current Year)

TOTAL taxes levied for 1994 were \$4,897,884. Ad valorem tax receivables as of December 31, 1994 were \$4,897,884.

B. RECEIVABLES

The following is a summary of receivables as of December 31, 1994:

Class of Receivable	General Fund	Special Revenue Funds	Debt Service Funds	TOTAL
Taxes - ad valorem	\$4,897,884	\$4,894,896	\$1,380,213	\$4,897,884
Grants:				
Federal		1,848		1,848
State	58,849	218,738		277,400
Other governments				
Other receivables		87,423		87,423
	-----	-----	-----	-----
Total	\$4,956,733	\$5,114,885	\$1,380,213	\$4,956,733
	-----	-----	-----	-----

**ST. MARTIN PARISH POLICE JURY**  
**St. Martinville, Louisiana**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**3. DUE FROM/TO OTHER FUNDS**

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

Individual fund balances due from/to other funds at December 31, 1994 are as follows:

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$108,000	\$ 271
Special Revenue Funds:		
Water and Waste Fund		75,500
Sub-Road Dist. #1 Maintenance		35,000
Sub-Road Dist. #2 Maintenance		17,500
Self Service Funds:		
Sinking Fund #1 of Road Dist. #1		11,000
Agency Funds:		
Payroll Service Fund	107	-----
	-----	-----
Total	\$108,107	\$139,271
	-----	-----

**4. CHANGES IN GENERAL FIXED ASSETS**

The changes in general fixed assets are as follows:

	Land	Buildings and IMPROVEMENTS	Furniture, Books, and EQUIPMENT	Total
Balance at 1/1/94	\$1,858,888	\$ 7,759,743	15,344,708	\$14,963,339
Additions-1994	204,449	107,229	924,827	1,336,505
Deletions-1994	-0-	-0-	(31,833)	(31,833)
	-----	-----	-----	-----
Balance at 12/31/94	\$2,063,337	\$ 7,866,972	15,937,702	\$14,868,011
	-----	-----	-----	-----

**ST. MARTIN PARISH POLICE JURY**

St. Martinville, Louisiana

Notes to the Financial Statements(Continued)

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

The St. Martin Parish Police Jury maintains a single proprietary fund to account for monies accumulated to provide for the payment of unemployment compensation benefits to the employees and former employees of the St. Martin Parish Police Jury. Employer contributions and investment earnings on those contributions accumulations are used to pay claims and administrative costs.

**Fiduciary Funds**

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

**C. BASIS OF ACCOUNTING**

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

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

**Revenues** - Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are assessed. Substantially all other revenues are recorded when received.

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

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

	PARISHWIDE FUND	FINANCING/ SERVICES FUND	ROAD DISTRICT DEBT SERVICE
<b>REVENUES</b>			
Taxes - ad valorem	\$ 439,033		\$ 773,487
Use of money and property	21,428	\$ 813	41,944
Other revenues	-0-	-0-	-0-
	-----	-----	-----
<b>TOTAL REVENUES</b>	<b>\$ 460,461</b>	<b>\$ 813</b>	<b>\$ 815,431</b>
	-----	-----	-----
<b>EXPENDITURES</b>			
Debt service			\$ 348,000
Principal	\$ 285,000		343,132
Interest and bank charges	237,508		29,768
Other expenditures	14,213	\$ 2,183	-----
	-----	-----	-----
<b>TOTAL EXPENDITURES</b>	<b>\$ 336,721</b>	<b>\$ 2,183</b>	<b>\$ 377,868</b>
	-----	-----	-----
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 123,740</b>	<b>\$ (1,370)</b>	<b>\$ 437,563</b>
	-----	-----	-----
<b>OTHER FINANCING SOURCES/USES</b>			
Operating transfers in			
Proceeds of refunding bonds	1,888,855		
Accrued interest on bond sale	6,751		
Payments to refunded bond			
savings agent	(1,618,854)		
	-----	-----	-----
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$ (73,248)</b>	<b>NONE</b>	<b>NONE</b>
	-----	-----	-----
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<b>\$ 49,492</b>	<b>\$ (1,370)</b>	<b>\$ 437,563</b>
	-----	-----	-----
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>943,735</b>	<b>38,802</b>	<b>1,433,400</b>
	-----	-----	-----
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 993,227</b>	<b>\$ 37,432</b>	<b>\$ 1,503,363</b>
	-----	-----	-----

ST. MARTIN PARISH POLICE JURY  
St. Martinville, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE  
December 31, 1978

**SPECIAL REVENUE FUNDS**

**ROAD AND BRIDGE MAINTENANCE FUND**

The Road and Bridge Maintenance Fund accounts for expenditures in connection with maintenance and upkeep of the parish road system. Major means of financing is provided by ad valorem taxes, state revenue sharing, and the State of Louisiana Parish Transportation Fund. Use of funds is restricted by Louisiana Revised Statute 48:723.

**ROAD DISTRICTS MAINTENANCE FUNDS**

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

**STATE REVENUE SHARING FUND**

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

**PARISHWIDE DRAINAGE MAINTENANCE FUND**

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

**VIDEO POKER REVENUE FUND**

The Video POKER Revenue Fund accounts for the the collection and expenditures of the parish share of revenues from video poker licenses located within St. Martin Parish.

**WATER AND WASTE DISPOSAL PLANT  
MAINTENANCE FUND**

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

Participants' rights under the plan are equal to those of general creditors of the Police Jury in an amount equal to the fair market value of the deferred amount for each participant.

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

The investments for deferred compensation plans are categorized to give an indication of the level of risk assumed by the entity at year end. Category 1 includes plans that are insured or registered or for which the securities are held by the Police Jury or its agent in the Police Jury's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Police Jury's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Police Jury's name.

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

	category			Market Value
	1	2	3	
Nationwide Fixed Account	\$277,595	4-0-	4-0-	\$277,595
Nationwide Fund	6,279	-0-	-0-	6,279
Fidelity Capital & Income	7,401	-0-	-0-	7,401
Twentieth Century Growth	14,829	-0-	-0-	14,829
S & P 500 Index Portfolio	2,894	-0-	-0-	2,894
Fidelity Voyager Fund-Class A	3,113	-0-	-0-	3,113
Twentieth Century Ultra	2,895	-0-	-0-	2,895
Fidelity DiversFund	3,244	-0-	-0-	3,244
Retired Employee Annuities	37,483	-0-	-0-	37,483
<b>Totals</b>	<b>\$355,835</b>	<b>1-0-</b>	<b>1-0-</b>	<b>\$355,835</b>

9. LEASES

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

ST. MARTIN PARISH POLICE JURY  
 ST. MARTINVILLE, Louisiana  
 Notes to the Financial Statements (CONTINUED)

The following is a summary of the changes in capital lease obligations during the year ended December 31, 1998:

	Principal	Interest	Total Obligations
Balance at 1/1/98	\$ 451,384	\$ 58,382	\$ 509,766
Lease obligations capitalized-1998	328,000	23,180	351,180
Lease payments-1998	(170,208)	(28,799)	(199,007)
Lease adjustments-1998	(8,488)	242	(8,246)
	-----	-----	-----
Balance at 12/31/98	\$ 490,688	\$ 52,905	\$ 543,593
	-----	-----	-----

The future minimum lease payments under capital lease obligations outstanding at December 31, 1998 are as follows:

Year End	Principal	Interest	Total Obligations
1997	199,817	23,288	223,105
1998	165,348	22,288	187,636
1999	56,004	5,283	61,287
2000	87,004	2,990	90,004
2001	28,290	408	28,698
	-----	-----	-----
Total	\$ 491,663	\$ 44,987	\$ 536,650
	-----	-----	-----

10. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of the long-term bonded debt transactions for the year ended December 31, 1998:

	1998 General Long-Term Bonds Issued
Long-Term Bonded Debt at Dec. 31	\$11,143,000
Bonds Retired	(588,000)
Bonds Refunded	(1,678,000)
Bonds Issued	1,200,000
	-----
Long-Term Bonded Debt at Dec. 31	\$10,177,000
	-----

The parishwide general obligation bonds are payable from the parishwide road building fund/contract service fund, while the road district general obligation refunding bonds are payable from the respective road district debt service funds.



NO. EASTON PARISH POLICE JURY

St. Martinville, Louisiana

Notes to the Financial Statements(Continued)

Long-term bonded debt is comprised of the following individual issues as of December 31, 1996:

Partialside bonds:	
Library improvement general obligation bonds \$1,025,000 issue of May 1, 1991, due in annual installments of \$40,000 to \$170,000 through May 1, 2010; interest at 6.00 to 9.0 per cent	1,615,000
Public improvement general obligation bonds \$2,220,000 issue of August 1, 1989, due in annual installments of \$80,000 to \$220,000 through February 1, 2009; interest at 4.00 to 10.00 percent	285,000
General obligation refunding bonds \$1,680,000 issue of August 1, 1993, due in annual installments of \$90,000 to \$175,000 through August 1, 2009; interest at 3.5 to 4.0 per cent	1,580,000
General obligation refunding bonds \$1,830,000 issue of March 1, 1994, due in annual installments of \$20,000 to \$220,000 through February 1, 2009; interest at 4.00 to 5.25 per cent	1,830,000
District general obligation bonds:	
Road District No. 6-\$1000,000 issue of April 1, 1980, due in annual installments of \$2,000 to \$18,000 through April 1, 2000; interest at 6.00 to 8.00 per cent	60,000
Road District No. 8-\$600,000 issue of April 1, 1987 due in annual installments of \$10,000 to \$40,000 through April 1, 2007; interest at 4.00 to 6.00 per cent	300,000
Road District No. 2 Refunding Bonds-\$400,000 issue of September 1, 1991 due in annual installments of \$10,000 to \$60,000 through March 1, 2000; interest at 4.70 to 4.70 per cent	400,000
Road District No. 1-\$4,570,000 Refunding Bonds-\$2,982,000 issue of October 1, 1992 due in annual installments of \$90,000 to \$217,000 through April 1, 2000; interest at 3.0 to 5.25 per cent	2,291,000
Road District No. 5-\$270,000 issue of March 1, 1995 due in annual installments of \$9,000 to \$27,000 through March 1, 2010; interest at 4.00 to 5.00 per cent	240,000
Sub-Road District No. 1 of Road District No. 5-\$280,000 issue of February 1, 1995 due in annual installments of \$10,000 to \$80,000 through February 1, 2010; interest at 5.00 to 6.00 per cent	800,000
	-----
total bonded debt	120,743,000
	*****

**ST. MARTIN PARISH POLICE JURY**

44, Baton Rouge, Louisiana

(Notes to the Financial Statements)(Continued)

The annual requirements to amortize all bonds and/or certificates outstanding at December 31, 1996, including interest of \$4,364,193, are as follows:

Year End	Total
1997	1,304,817
1998	1,318,094
1999	1,314,714
2000	1,288,024
2001	1,271,519
2002-2020	8,684,504
Total	\$18,181,192

General obligation bonds are secured by an annual ad valorem tax levy. The Police Jury is in compliance with the requirements of Louisiana Revised Statute 29:162 relating to the legal restrictions on issuing long-term bonded debt in relation to the assessed value of taxable property in the parish.

**11. INTERGOVERNMENTAL PAYABLE**

The amount shown as an intergovernmental payable at December 31, 1996 consists of the balance of the purchase price on the health unit/courthouse annex property owed to the St. Martin Parish School Board (the remaining \$120,000 of the original \$200,000 sales price) by the St. Martin Parish Police Jury.

**12. PRIOR YEAR REFUNDING OF DEBT**

On March 1, 1995 the St. Martin Parish Police Jury issued general obligation refunding bonds of \$1,818,000 with interest rates of 4.15 per cent to 5.35 per cent due in annual installments of \$20,000 to \$225,000 thru February 3, 2000 in order to refund general obligation bonds with interest rates of 7.3 per cent to 7.25 per cent and an outstanding par value \$1,478,000. The refunded general obligation bonds mature in annual installments of \$120,000 to \$200,000 from February 1, 2000 thru February 3, 2008 and are callable on February 1, 1999. The refunding general obligation bonds were issued in the aggregate amount of \$1,818,000, plus accrued interest of \$4,751, and less underwriter's discount and issuance costs of \$48,108. The net proceeds from the issuance of the general obligation refunding bonds, together with issuer provided funds in the amount of \$27,887 were used to defease the Series 1989 General Obligation Bonds on March 28, 1995. The amount refunding met the requirements of an intergovernmental debt defeasance, and the refunded general obligation bonds were removed from the Police Jury's general long-term debt account group.

**ST. MARTIN PARISH POLICE JURY**

60 - Natchitoches, Louisiana

Notes to the Financial Statements (Continued)

In prior years, the St. Martin Parish Police Jury has defeased \$5,895,000 of general obligation bonds and certificates of indebtedness by creating a separate Irrevocable Trust Fund. New Debt has been issued and the proceeds have been used to purchase U. S. government securities that were placed in the trust fund. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the Police Jury's General Long-Term Debt Account Group. As of December 31, 1995, the amount of defeased debt outstanding but removed from the General Long-Term Debt Account Group amounted to \$3,438,000.

**13. 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 as sold, received, and issued is not recorded in the accompanying financial statements.

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

Balance at January 1, 1995	\$3,508,127
Received-1995	5,400,000
Issued-1995	(5,030,000)
	-----
Balance at December 31, 1995	\$3,878,127
	-----

**14. FUND BALANCES - RESERVED**

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

	Reserved For
	<u>Food Service</u>
reserved fund-terms of 1995 revolving	
certificates of indebtedness	\$ 100,000
debt service funds	1,000,000
	-----
Subtotal	\$2,000,000
	-----

**15. PENDING LITIGATION AND OTHER LEGAL LIABILITIES**

At December 31, 1995, the Police Jury is involved as a defendant in several lawsuits. In the opinion of management and legal counsel for the Police Jury, there is adequate insurance coverage on all cases where necessary

**ST. MARTIN PARISH POLICE JURY**  
 44- Natchitoches, Louisiana  
**Notes to the Financial Statements (Continued)**

damages are sought, and that these suits will not have an adverse effect on the Police Jury's financial position.

amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disclosed claims, including amounts already collected, may constitute a liability of the applicante funds. The amount, if any, of expenditures which may be disallowed by the grantor agency be determined at this time although the Police Jury expects such amounts, if any, to be immaterial.

**14. CHANGE IN METHOD OF ACCOUNTING--UNEMPLOYMENT INSURANCE FUND**

Prior to January 1, 1995, the Unemployment Insurance activity was reported in a Governmental Fund (General Fund). Beginning with fiscal year ending December 31, 1994, the unemployment insurance activity is being reported as a Proprietary Fund Type--Internal Service Fund. The effect of this change in the method of reporting has resulted in the reclassification of assets at December 31, 1995 as follows:

	Governmental Fund-- General Fund	Proprietary Fund Type-- Internal Service Fund	
Balances, December 31, 1994 as previously reported:			
Fund Equity	\$1,968,921	\$	-0-
Reclassification of cash and cash equivalents	(29,112)		29,112
Balances, December 31, 1995 as restated:			
Fund Equity	\$1,939,809	\$	29,112

**[SUPPLEMENTAL INFORMATION CONTINUES]**

DR. MARTIN LUTHER KING, JR.  
 47, Nashville, Tennessee  
 GOVERNMENTAL FUND TYPE - GENERAL  
 AND SPECIAL REVENUE FUNDS

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

	..... GENERAL FUND .....		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Taxes - ad valorem	\$ 187,234	\$ 187,773	\$ (547)
Licenses and permits	248,881	257,884	9,003
Intergovernmental revenues:			
Federal funds:			
Federal grants	35,350	33,143	(2,207)
State funds:			
Fiscal transportation funds			
State revenue sharing (SRS)	115,000	115,948	948
Fiscal equalization funds	508,470	500,184	(8,286)
Other state funds	144,489	138,343	(6,146)
Fees, charges, and commissions			
for services	198,877	198,488	(389)
use of money and property	206,118	212,288	6,170
Other revenues	544,944	538,844	(6,100)
	-----	-----	-----
Total revenues	\$1,387,865	\$1,481,864	\$ (10,001)
	-----	-----	-----
<b>EXPENDITURES</b>			
General government:			
Legislative	\$ 142,240	\$ 142,583	\$ 343
Judicial	388,518	393,371	4,853
Education	48,388	32,588	(15,800)
Finance and administrative	485,455	438,588	(46,867)
Other general government	48,589	51,589	3,000
Public safety	210,148	215,789	5,641
Public works			

The accompanying notes are an integral part of this statement.

ST. MARTIN POLICE POLICE FUND  
22, MARTINVILLE, Louisiana  
INTERNAL SERVICE FUND

Statement 2

Statement of Cash Flows  
Year Ended June 30, 1996

	UNEMPLOYMENT INSURANCE FUND
Cash Flows from operating activities: operating income/(loss)	\$ (1,355)
Cash Flows from investing activities: Interest received on interest bearing deposits	3,347
Increase/(decrease) in cash and cash equivalents	4 92
Cash and cash equivalents, beginning of year	29,112
Cash and cash equivalents, end of year	\$ 29,204

To Donald F. Perand, Jr., Parish  
Manager and Member of the  
St. Martin Parish Police Jury

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

*Marriott & Marriott*

MARRIOTT AND MARRIOTT  
CERTIFIED PUBLIC ACCOUNTANTS

St. Martinville, Louisiana  
June 27, 1997



**MARSH & MARSH**  
CERTIFIED PUBLIC ACCOUNTANTS

AN AFFILIATE OF PRICE WATERHOUSE COOPERS INTERNATIONAL  
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MEMBERS  
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SINCE 1960  
MEMBERS SHREVEPORT PUBLIC ACCOUNTANTS

OSCAR'S & MARYANN, CPA'S  
ROBERT B. MARSH, CPA  
A PROFESSIONAL ACCOUNTING CORPORATION

**MANAGEMENT LETTER**

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

Our audit of the primary government financial statements of the St. Martin Parish Police Jury as of and for the year ended November 30, 1989 revealed certain areas in which improvements in the accounting system and financial practices of the Police Jury may be desirable. Therefore, the following improvements are submitted for your consideration:

1. The recordkeeping practices pertaining to major construction equipment, land and buildings, and vehicles owned by the St. Martin Parish Police Jury has improved to a marked degree, particularly in regards to current capabilities to document fuel usage, repair cost, working days/durations, and locale of each item of construction equipment. However, identification, assignment and monitoring of smaller fixed asset items such as computers and peripherals, furnishings, office equipment, large tools, etc. has not progressed to the same degree, and steps should be taken to improve this portion of the fixed asset accounting system.

We recommend that all portable property belonging to the St. Martin Parish Police Jury be maintained in a listing detailing date of acquisition, original purchase or acquisition cost, current location or assignment, and if applicable, date of sale or disposition, purchaser, and sales price.

2. Due to the limited number of employees, the police jury does not have a completely adequate segregation of functions within the accounting system. Based upon the size of the operation and the cost-benefit to be derived from hiring of additional administrative personnel, it may not be feasible to achieve completely adequate segregation of duties; however, some thought should be given to re-evaluating assignment of duties, to promote increased internal control.

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

*Marsh & Marsh*  
MARSH AND MARSH  
CERTIFIED PUBLIC ACCOUNTANTS

St. Martinville, Louisiana  
JUNE 27, 1990

**MARAIST & MARAIST**  
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MEMBER  
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STATE OF  
LOUISIANA BOARD OF THE ACCOUNTANTS

CHARLES H. MARAIST, CPA  
PEGINA S. MARAIST, CPA  
1 LICENSED PUBLIC ACCOUNTANTS

**INDEPENDENT ACCOUNTS' REPORT**

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

We have audited the accompanying primary government financial statements of the St. Martin Parish Police Jury as of December 31, 1998 and for the year then ended, as listed in the preceding table of contents. These financial statements are the responsibility of the management of the St. Martin Parish Police Jury. Our responsibility is to express an opinion on these financial statements based upon our audit.

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

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

In our opinion, except for the effects on the financial statements of the omission described in the preceding paragraph, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the St. Martin Parish Police Jury as of December 31, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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

*Morant & Morant*

MORANT AND MORANT  
CERTIFIED PUBLIC ACCOUNTANTS

St. Martinville, Louisiana  
June 27, 1993

(PRIMARY GOVERNMENT FINANCIAL STATEMENTS)

ROAD BALANCE	TOTAL
\$ 5,359	\$1,308,400
334	76,884
-----	334
\$ 5,693	\$1,385,284
-----	-----
\$ 25,000	\$ 500,000
25,427	476,185
-0-	45,815
-----	-----
\$ 100,427	\$1,300,154
-----	-----
\$(100,000)	\$ (0,000)
-----	-----
\$ 100,722	\$ 100,722
	1,000,000
	0,722
	-----
	\$(100,000)
	-----
\$(100,722)	\$ 100,000
-----	-----
\$ 4,478	\$ 107,047
100,318	3,400,000
-----	-----
\$ 113,988	\$3,600,149
-----	-----

**ST. MARTIN BISHOP COLLEGE FUND**  
**St. Martinville, Louisiana**  
**ALL FUND TYPES AND ACCOUNT NUMBER**

Combined Balance Sheet, December 31, 1984

	.....GOVERNMENTAL FUND TYPE.....			
GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	
<b>ASSETS AND OTHER DEBIT</b>				
Cash and interest bearing deposits	\$1,189,790	\$4,068,438	\$1,437,254	\$ 348,789
Receivables	282,853	2,914,695	1,388,313	-
Due from other funds	199,850	-	-	-
Restricted assets:				
Property and rights held under deferred comp. plan				
Land, buildings, and equip- ment available in general fund				
Amount available in debt service funds				
Amount to be provided for retirement of general long-term obligations				
TOTAL ASSETS AND OTHER DEBIT	----- \$1,569,643 -----	----- \$6,983,133 -----	----- \$2,783,647 -----	----- \$ 348,789 -----
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 23,819	\$ 288,425		\$ 1,287
accrued liabilities	3,898	32,382		
obligations to employees under deferred comp. plan				
Due to other funds	337	128,800	\$ 11,000	
Intergovernmental payable				
Deferred revenues		281,891		
Bonds payable				

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH POLICE JURY  
 Ft. Worthville, Louisiana

Primary Government Financial Statements  
 and Auditor's Report

As of and for the Year Ended December 31, 1986  
 With Supplemental Informational Schedules

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## STATEMENT B

PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS	
		GENERAL FUNDS	GENERAL LONG-TERM DEBT/STOCKS	REGISTRATION ONLY (198)	(199)
INTERNAL SERVICE FUND	AGENCY FUND				
\$ 19,200				\$ 7,010,461	\$ 6,844,620
	\$ 207			4,483,881	6,293,843
				138,237	217,863
				-0-	-0-
	200,800	\$18,218,999		200,800	200,800
				18,218,999	18,164,374
			\$ 200,800	200,800	200,800
			2,400,100	2,400,100	2,402,200
				8,934,401	8,954,360
				8,405,230	8,404,360
<u>\$ 19,200</u>	<u>207,000</u>	<u>\$18,218,999</u>	<u>\$1,044,400</u>	<u>200,900,000</u>	<u>237,248,354</u>
	\$ 207			\$ 509,431	\$ 130,250
				20,800	112,200
	200,800			200,800	200,800
				138,237	217,863
			100,000	100,000	-0-
				200,801	205,223
			\$10,743,000	10,743,000	11,162,000



# MARAIST & MARAIST

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• LICENSED PUBLIC ACCOUNTING CORPORATION

MEMBER  
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1987 FIDELITY  
LICENSED PUBLIC ACCOUNTANTS

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

To: Edward F. Gerard, Jr., Parish  
Manager and Member of the  
St. Martin Parish Police Jury

We have audited the financial statements of the ST. MARTIN PARISH POLICE JURY of and for the year ended December 31, 1994, and have issued our report thereon dated June 19, 1995.

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

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

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the St. Martin Parish Police Jury had not complied, in all material respects, with these requirements. However, the details of our procedures disclosed immaterial instances of noncompliance with these requirements, which are described in a separate letter to the management of the St. Martin Parish Police Jury dated June 27, 1995.

ST. MARTIN PARISH POLICE JURY  
St. Martinville, Louisiana  
Brief to the Financial Statements

Primary Government Financial Statements  
As of and for the year ended December 31, 1984

**INTRODUCTION**

The St. Martin Parish Police Jury is the governing authority for St. Martin Parish and is a political subdivision of the State of Louisiana. The police jury is governed by nine (9) jurors representing the various districts within the parish. The jurors serve four-year terms that expire on November 30, 1988.

Louisiana Revised Statute 18126 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.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

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

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

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

# MARAIST & MARAIST

CERTIFIED PUBLIC ACCOUNTANTS

A CORPORATION OF THE STATE OF MISSISSIPPI

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MEMBER OF MARAIST, INC.  
MEMBER OF MARAIST, CPA  
A PROFESSIONAL ASSOCIATION MEMBER

MEMBER OF  
THE NATIONAL ASSOCIATION OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SINCE 1917

MEMBER OF THE MISSISSIPPI ASSOCIATION OF CPAs

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

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

We have audited the primary government financial statements of the St. Martin Parish Police Jury as of and for the year ended December 31, 1984, and have issued our report thereon dated June 27, 1987. These primary government financial statements are the responsibility of the management of the St. Martin Parish Police Jury. Our responsibility is to express an opinion on these primary government financial statements based upon our audit.

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

Our audit was conducted for the purpose of forming an opinion on the primary government financial statements of the St. Martin Parish Police Jury taken as a whole. The accompanying schedules of Federally Assisted Program Activity are presented for purposes of additional analysis and are not a required part of the primary government financial statements. The information in these schedules has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

*Maraist & Maraist*

MARAIST AND MARAIST  
CERTIFIED PUBLIC ACCOUNTANTS

St. Martinville, Louisiana  
June 27, 1987

BY: HARRIS POLICE PENSION FUND  
 25 - Eastonville, Louisiana  
 INTERNAL SERVICE FUND

Statement 2

Statement of Revenue, Expense, and Changes in Retained Earnings  
 Year Ended June 30, 1991

	UNEMPLOYMENT INSURANCE FUND
Operating Revenue:	
Employer contributions	\$ 00
Operating Expenses:	
Unemployment claims paid	1,200
	-----
Operating income/(loss)	\$ (1,200)
Nonoperating Revenue:	
Interest earned	1,247
	-----
Net income/(loss)	\$ 47
Retained earnings, beginning	19,138
	-----
Retained earnings, ending	\$ 19,185
	-----

----- SPECIAL REVENUE FUNDS -----

BOOKS	ACTUAL	SCHEDULE PAYABLES (UNRECOVERABLE)
\$ 112,513	\$ 106,575	\$ 50,800
125,817	117,547	6,270
18,727	18,727	-0-
802,217	724,893	70,670
-----	-----	-----
83,712,147	83,600,608	\$ 121,280
-----	-----	-----
\$ 122,613	\$ 112,348	\$ 120,280
-----	-----	-----
-----	-----	-----
BOOKS	BOOKS	BOOKS
-----	-----	-----
\$ 122,613	\$ 112,348	\$ 120,280
3,214,709	3,214,709	-0-
-----	-----	-----
83,397,370	83,327,665	\$ 120,280
-----	-----	-----

ST. MARTIN PARISH POLICE JURY  
 ST. MARTINVILLE, LOUISIANA  
 GOVERNMENTAL FUND TYPE - GENERAL  
 AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Budget  
 (Encumbrance Basis) and Actual, 1976

	.....GENERAL FUND.....		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>EXPENDITURES (CONT'D.)</b>			
Health and welfare	\$ 32,657	\$ 32,189	\$ (4,668)
Culture and recreation			
Economic development and assistance	31,872	32,136	(1,864)
Capital outlay	12,500	12,000	7,500
Debt service			
Other expenditures	17,843	17,728	95
	-----	-----	-----
<b>Total Expenditures</b>	<b>\$1,398,484</b>	<b>\$1,318,183</b>	<b>\$ 80,301</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			
	\$ 276,281	\$ 276,281	\$ 12,800
<b>OTHER FINANCING SOURCES/(USES)</b>			
Operating transfers in			
Operating transfers out	\$ (221,000)	\$ (221,400)	\$ 250
Proceeds of refunding bonds			
Payments to refunded bond escrow agent			
Increased interest on bond sale			
	-----	-----	-----
<b>Total Other Financing     Sources/(Uses)</b>	<b>\$ (221,000)</b>	<b>\$ (221,400)</b>	<b>\$ 250</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>			
	\$ 155,281	\$ 155,481	\$ 20,050
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			
	1,138,994	1,138,994	-0-
<b>FUND BALANCE AT END OF YEAR</b>			
	\$1,294,275	\$1,294,399	\$ 24,510

The accompanying notes are an integral part of this statement.

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

BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$2,472,764	\$2,008,382	\$ 464,382
588,828	543,475	(45,353)
282,000	297,455	15,455
300,040	300,974	934
228,845	288,888	60,043
212,293	228,814	16,521
95,975	83,874	(12,101)
-----	-----	-----
\$2,824,768	\$2,723,316	\$ 101,452
-----	-----	-----
\$ 288,487	\$ 285,874	\$ 2,613
288,888	271,194	17,694
300,974	300,973	1
1,746,819	1,888,817	(141,998)

STATEMENT B  
 (Cont. Line 6)

CAPITAL PROJECTS EXPENSE	TOTALS (IN THOUSANDS OF DOLLARS)	
	1978	1979
\$ 84,000	\$ 844,500	\$ 800,187
	1,488,700	1,527,428
	98,800	98,433
<u>\$ 301,720</u>	<u>\$ 1,432,000</u>	<u>\$ 1,426,048</u>
\$ (170,813)	\$ 328,800	\$ (88,000)
	\$ 243,821	\$ 448,528
\$ (5,800)	(243,821)	(448,528)
	1,815,700	1,873,000
	11,838,550)	1,428
	100,000	
<u>\$ (5,800)</u>	<u>\$ 17,104</u>	<u>\$ 1,873,428</u>
\$ (182,718)	\$ 480,900	\$ 204,428
500,830	10,378,300	10,874,700
<u>\$ 308,813</u>	<u>\$10,878,200</u>	<u>\$10,209,412</u>



CAPITAL PROJECTED FUND	TOTAL MEMORANDUM DOLLARS	
	1958	1959
	\$ 3,858,812	\$ 3,300,718
	257,884	212,222
\$ 331,645	1,138,715	758,894
	841,875	691,892
	487,108	362,287
	593,188	504,288
	818,753	378,880
21,458	417,388	828,226
	408,888	489,749
	222,536	218,545
\$ 353,103	\$ 8,448,812	\$ 7,642,882
	\$ 145,885	\$ 158,185
	274,142	242,847
	28,888	28,186
\$ 28,848	718,185	685,881
	447,876	338,828
	828,882	428,222
218,881	2,128,888	2,884,881
	1,124,782	878,882
	224,781	122,888
	82,888	82,888

**ST. MARTIN PARISH POLICE JURY  
ST. MARTINVILLE, LOUISIANA  
GOVERNMENTAL FUND TYPE**

**Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1991**

	GENERAL FUND	SPECIAL REVENUE FUNDS	SEMI- SERVICES FUND
<b>REVENUES</b>			
Taxes - all valuations	\$ 218,310	\$1,503,440	\$1,310,000
Licenses and permits	257,884		
Intergovernmental revenues:			
Federal funds:			
Federal grants	31,343	974,500	
STATE FUNDS:			
Parish transportation funds		841,070	
State revenue sharing (net)	42,820	209,244	
Parish equalization funds	585,000		
Other state funds	378,728	384,408	
Fees, charges, and commissions for services	398,870	278,208	
Use of money and property	254,404	244,510	74,000
Other revenues	228,898	84,338	234
<b>Total Revenues</b>	<b>\$4,481,810</b>	<b>\$5,895,855</b>	<b>\$1,384,234</b>
<b>EXPENDITURES</b>			
General government:			
Legislative	\$ 143,880		
Judicial	294,183		
Electricity	28,308		
Finance and administrative	418,475	\$ 275,484	
Other general government	33,989	813,081	
Public safety	203,095	203,873	
Public works		1,818,364	
Health and welfare	78,440	1,836,329	
Culture and recreation		104,791	
Economic development and assistance	38,284	17,400	

The accompanying notes are an integral part of this statement.

STATEMENT A  
(CONTINUED)

PROPERTY .. FUND TYPE..	FUNDARY .. FUND TYPE:	.. ACCOUNT GROUPS ..		TOTALS	
		GENERAL FUND- AMOUNT	GENERAL LONG-TERM OBLIGATIONS	.. BUDGETARY ONLY .. 1976	1977
			872,045	\$ 481,045	\$ 451,704
			38,881	50,581	21,781
					177,218
.....	.....	.....	.....	.....	.....
0000	0104, 000	0000	\$11,364,436	\$18,557,382	\$12,780,164
.....	.....	.....	.....	.....	.....
		\$15,216,999		\$18,118,989	\$14,364,374
1 28,284				38,284	
				2,458,345	2,458,289
	\$ (237)			7,782,300	7,853,111
.....	.....	.....	.....	.....	.....
-0-	\$ (237)	0000	0000	\$18,445,388	\$18,288,412
.....	.....	.....	.....	.....	.....
\$ 29,294	\$ (237)	\$18,218,999	0000	\$25,768,305	\$24,483,788
.....	.....	.....	.....	.....	.....
\$ 29,294	\$28,056	\$18,118,999	\$11,364,436	\$28,221,688	\$27,244,718
.....	.....	.....	.....	.....	.....

88. EASTON POLICE JURY  
 88. Martinsville, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 Combined Balance Sheet, December 31, 1996

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

	GENERAL FUND	SPECIAL SERVICES FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities: (CONT'D.)</b>				
Capitalized leases payable				
compensated absences payable				
Other liabilities	\$ 7,483	\$ 28,248	\$ 41,833	
<b>Total Liabilities</b>	<b>\$ 7,483</b>	<b>\$ 28,248</b>	<b>\$ 41,833</b>	<b>\$ 0,000</b>
<b>Fund Equity:</b>				
Investment in general fixed assets				
Retained Earnings/(Deficits):				
Fund Balances/(Deficits):				
Reserved for debt service (\$200,000			\$2,050,545	
unreserved/unassigned 1,329,699	\$1,329,699	\$4,188,440		\$ 348,613
<b>Total Fund Balances</b>	<b>\$1,329,699</b>	<b>\$4,188,440</b>	<b>\$2,050,545</b>	<b>\$ 348,613</b>
<b>TOTAL Fund Equity</b>	<b>\$1,329,699</b>	<b>\$4,188,440</b>	<b>\$2,050,545</b>	<b>\$ 348,613</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$1,337,182</b>	<b>\$5,281,309</b>	<b>\$1,762,487</b>	<b>\$ 348,799</b>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH POLICE JURY  
 St. Martinville, Louisiana  
 GOVERNMENTAL FUND TYPE  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances, 1998

	GENERAL FUND	SPECIAL REVENUE FUND	POST SERVICE FUND
<b>EXPENDITURES (CONT'D.)</b>			
capital outlay	\$ 75,000	\$1,004,100	
post service		188,000	\$1,204,700
other expenditures	53,000		45,000
	-----	-----	-----
Total Expenditures	\$1,304,000	\$1,192,100	\$1,204,700
	-----	-----	-----
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ 289,400	\$ 9,700	\$ (9,000)
	-----	-----	-----
<b>OTHER FINANCING SOURCES/(USES)</b>			
operating transfers in	\$ 48,000	\$ 2,000	\$ 180,110
operating transfers out	(200,110)	(48,000)	
proceeds from capital leases		210,000	
proceeds from refunding bonds			1,000,000
accrued interest on bond sale			8,700
payments to defunded bond escrow agent			(1,000,000)
deferred portion-intergovernmental sale	50,000	50,000	
	-----	-----	-----
Total Other Financing Sources/(Uses)	\$ (92,110)	\$ 212,000	\$ 180,110
	-----	-----	-----
<b>EXCESS/(DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDIT. &amp; OTHER USES</b>	\$ 197,290	\$ 221,700	\$ 171,110
	-----	-----	-----
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	\$ 1,320,400	\$ 913,700	\$ 0,000
	-----	-----	-----
<b>FUND BALANCES AT END OF YEAR</b>	\$1,517,690	\$1,135,400	\$1,171,110
	-----	-----	-----

The accompanying notes are an integral part of this statement.

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

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

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

Component Unit	Fiscal Year-End	Criteria Met
St. Martin Parish Library	December 31	1 and 2
St. Martin Parish Sewerage District No. 1	December 31	1 and 2
St. Martin Parish Waterworks District No. 1	December 31	1 and 2
St. Martin Parish Hospital Service District No. 2	December 31	1 and 2
St. Martin Parish Water and Sewerage District No. 2	December 31	1 and 2

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

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

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

#### B. FUND ACCOUNTING

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

ST. MARTIN PARISH POLICE JURY  
 St. Martinville, Louisiana

Schedule of Federally Assisted Program Activity  
 for the Year ended December 31, 1974

SOURCE OF FEDERAL ASSISTANCE/ AGENCY NUMBER	PROGRAM NAME	CFDA NUMBER
<b>EMERGENCY ASSISTANCE</b>		
United States Dept. of Housing & Urban Devd.	Low-Income Housing Assistance Program & Section 8 Housing Voucher Program	14-154  14-177
<b>EMERGENCY ASSISTANCE</b>		
United States Dept. of Agriculture-Louisiana Dept. of Health and Human Resources	State administrative matching grants for Food Stamp Program (Food Stamp)	28-561 28-551
United States Dept. of Housing and Urban Development- Community Development Block Grant	Small Cities Program	14-219
United States Dept. of Housing and Urban Development- Louisiana Division of Admin., Funds thru Community Development Block Grant	State's Program	28-228
<b>TOTAL</b>		

specifies major federal financial assistance programs.

ST. MARTIN PARISH POLICE JURY  
St. Martinville, Louisiana  
SUPPLEMENTAL INFORMATION MEMORANDUM  
December 31, 1988

CAPITAL PROJECTS FUNDS

ROAD CONSTRUCTION AND MAINTENANCE PROJECT FUND

The road construction and maintenance project fund is used to account for the construction of roads, highways, and bridges within the parish. Funding was provided by bond issues in the amounts of \$1,100,000 dated June 1, 1983, and \$718,000 dated July 1, 1981, and appropriations from the Federal Revenue Sharing Special Revenue Fund.

PAVING CONSTRUCTION SERIES-1980

The Paving Construction Series-1980 Fund is used to account for the proceeds of paving certificates of 1980 totaling \$958,500, used for hard-surfacing the streets of Bayou Lafourche Sub-Division at Stephentown.

INDUSTRIAL PARK ADDITIONS AND IMPROVEMENTS

The industrial park additions and improvements fund is used to account for the acquisition of land and the construction of improvements to the industrial park water processing system to enhance the present and future suitability of the industrial park to commercial development. Funding was provided by a bond issue in the amount of \$1,315,000 dated August 1, 1989.

ROAD DISTRICTS CAPITAL PROJECTS FUNDS

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

LCRMS SEWER PROJECT

The LCRMS Sewer Project Fund is used to account for the expenditure of Louisiana Community Development Block Grant Funds in the amount of \$131,645 for the construction of sewer facilities in the Belle River area of St. Martin Parish.



ST. MARTIN PARISH POLICE OFF  
 611 BAYVIEW DRIVE, LAFAYETTE  
 -CAPITAL PROJECTS FUND-

Combining Balance Sheet, December 31, 1995

	ROAD CONSTRUCTION AND MAINTENANCE FUNDING	PARISH CONSTRUCTION FUNDING	INDUSTRIAL PARISH ADDITIONS & IMPROVEMENTS
<b>ASSETS</b>			
Cash and interest bearing deposits	\$ 1,825	\$ 79,848	\$ 197,812
Due from other funds	-0-	-0-	-0-
Reservables	-0-	-0-	-0-
<b>TOTAL ASSETS</b>	<b>\$ 1,825</b>	<b>\$ 79,848</b>	<b>\$ 197,812</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES:</b>			
Accounts payable			\$ 1,187
Contracts payable			
Due to other funds			
<b>Total liabilities</b>	<b>none</b>	<b>none</b>	<b>\$ 1,187</b>
<b>FUND EQUITY - FUND BALANCES:</b>			
Reserved for incomplete contracts	\$ 1,825	\$ 78,661	\$ 196,625
Unreserved - undesignated			
<b>Total Fund Equity</b>	<b>\$ 1,825</b>	<b>\$ 78,661</b>	<b>\$ 196,625</b>
<b>OTHER LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,825</b>	<b>\$ 79,848</b>	<b>\$ 197,812</b>

ROAD CONTRACTS CAPITAL PROJECTS	LCRMS BOND PROJECT	OTHER
\$ 11,000		\$ 240,199
-0-		-0-
-0-		-0-
-----	-----	-----
\$ 11,000	NONE	\$ 240,199
-----	-----	-----
		\$ 1,187
		-0-
		-0-
-----	-----	-----
NONE	NONE	\$ 1,187
-----	-----	-----
\$ 11,187	NONE	\$ 241,386
-----	-----	-----
\$ 11,187	NONE	\$ 241,386
-----	-----	-----
\$ 11,187	NONE	\$ 241,386
-----	-----	-----

**ST. MARTIN PARISH POLICE JURY**  
**25. Baton Rouge, Louisiana**  
**CAPITAL PROJECTS FUND**

Comparing schedule of revenues, expenditures,  
and changes in fund balance  
for the year ended December 31, 1998

	ROAD CONSTRUCTION AND MAINTENANCE PROJECT	PAVING CONSTRUCTION SERIAL LANE	INDUSTRIAL PARK ADDITIONS & IMPROVEMENTS
<b>REVENUE</b>			
use of money and property	\$ 1,728	\$ 3,488	\$ 18,153
federal grants	-0-	-0-	-0-
	-----	-----	-----
<b>TOTAL REVENUE</b>	<b>\$ 1,728</b>	<b>\$ 3,488</b>	<b>\$ 18,153</b>
	-----	-----	-----
<b>EXPENDITURE</b>			
finance and administrative		\$ 57	\$ 58
public works		-0-	27,548
capital outlay	\$ 32,088	-0-	-0-
	-----	-----	-----
<b>TOTAL EXPENDITURES</b>	<b>\$ 32,088</b>	<b>\$ 57</b>	<b>\$ 27,606</b>
	-----	-----	-----
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$(30,360)</b>	<b>\$ 3,431</b>	<b>\$ (9,453)</b>
	-----	-----	-----
<b>OTHER FINANCING SOURCES</b>			
operating transfers out			
proceeds from sale of bonds			
accrued interest on bond sale			
	-----	-----	-----
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>
	-----	-----	-----
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<b>\$(30,360)</b>	<b>\$ 3,431</b>	<b>\$ (9,453)</b>
	-----	-----	-----
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>\$ 22,112</b>	<b>79,423</b>	<b>204,088</b>
	-----	-----	-----
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 1,832</b>	<b>\$ 79,944</b>	<b>\$ 194,635</b>
	-----	-----	-----

ROAD CONTRACTS CAPITAL PROJECTS	LOCAL BOND ISSUANCE	TOTAL
\$ 6,000		\$ 31,400
-0-	\$133,640	133,640
\$ 6,000	\$133,640	\$ 155,900
		-----
\$ 200	\$ 20,320	\$ 20,400
70,762	99,320	218,400
47,385	5,000	94,400
\$ 120,205	\$120,640	\$ 230,700
		-----
\$ (114,200)	\$ -0-	\$178,510
		-----
\$ (2,000)		\$ (2,000)
		-----
\$ (2,000)	0000	\$ (2,000)
		-----
\$ (10,000)	\$ -0-	\$ (100,210)
		-----
500,100	-0-	500,000
-----	-----	-----
\$ 71,100	\$ -0-	\$ 300,510
-----	-----	-----

DR. MARTIN LUTHER KING, JR.  
St. Martinsville, Louisiana  
SUPPLEMENTAL INFORMATION SHEET  
December 31, 1968

ASSET FUND

TRUST ACCOUNT FUND

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

EMPLOYEE DEFERRED COMPENSATION FUND

The Employee Deferred Compensation Fund accounts for assets held by the Payroll Fund for which an obligation exists to pay these assets to employees who elect to defer a portion of their compensation under the provisions of Internal Revenue Code Section 401.

ST. MARTIN PARISH POLICE FUND  
 St. Martinville, Louisiana  
 ASSETS FUND

Schedule 7

Combining Balance Sheet, December 31, 1998

ASSETS	PAYROLL DEFERRED FUND	DEFERRED COMPENSATION FUND	TOTAL
Due from other funds	\$ 217		\$ 217
Revolving Assets: Property and Rights Held Under Deferred Compensation Plan		\$ 252,855	252,855
		-----	-----
TOTAL ASSETS AND OTHER POSITIVE	\$ 217	\$ 252,855	\$ 253,072
	-----	-----	-----
 <b>LIABILITIES AND FUND EQUITY</b>			
Accrued liabilities obligations to Employees Under Deferred Compensation Plan	\$ 217		\$ 217
		\$ 252,855	252,855
		-----	-----
Total Liabilities	\$ 217	\$ 252,855	\$ 253,072
	-----	-----	-----
FUND EQUITY - FUND BALANCES	NONE	NONE	NONE
	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$ 217	\$ 252,855	\$ 253,072
	-----	-----	-----

ST. MARTIN PARISH POLICE FUND  
 St. Martinville, Louisiana  
 GENERAL FUND

Schedule B

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 For the Two Years Ended December 31, 1994

	CHRG	ADD FROM OTHER FUNDS	ACCUMULATED LIABILITIES
Balance-January 1, 1994	\$ 48,828	\$ -0-	\$148,828
ADDITIONS-1994	445,483	337	445,820
Reductions-1994	(495,321)	-0-	495,321
Balance-December 31, 1994	\$ -0-	\$ 337	\$ (137)

**CONTENTS**

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SH. KANTON PARISH POLICE JURY  
St. Martinville, Louisiana

Schedule B

Schedule of Compensation Paid Police Jurors  
For the Year Ended December 31, 1976

POLICE JUROR	1976
Scott Angelle	\$ 10,000
Thomas Nelson	9,000
Fred Pitt	9,000
Mike Savel	9,000
Edell Strahan	9,000
Lloyd Wigginton	9,000
Clad Hardy	8,000
Robert Ray	3,000
Earl Glass	9,000
James Roberts	9,000
TOTAL	\$ 87,000

Approved: 1/1/79 - 12/31/78

To: ROBERT F. DORRIS, ST., Parish  
Chairman and Members of the  
St. Martin Parish Police Jury

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

*Marsit & Marsit*

MARKET AND MARKET  
CERTIFIED PUBLIC ACCOUNTANTS

St. Baton Rouge, Louisiana  
JUNE 27, 1987

<u>GALE RECEIPTS</u>	<u>INTERESTS</u>
\$ 413,807	\$ 413,813
268,387	268,303
21,143	21,363
\$ 437,437	\$ 438,489
302,781	302,781
132,645	132,645
<u>\$ 4,389,889</u>	<u>\$ 4,739,321</u>

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

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

*Marriott & Marriott*

PREPAID AND POSTPAID  
CERTIFIED PUBLIC ACCOUNTANTS

St. Martinville, Louisiana  
June 27, 1993

# MARAIST & MARAIST

(CERTIFIED PUBLIC ACCOUNTANTS)

A MEMBER OF PROFESSIONAL ACCOUNTING CORPORATION

1411 N. MAIN STREET

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ROBERT B. MARAIST, CPA \*  
\* PROFESSIONAL ACCOUNTING CORPORATION

MEMBER  
AMERICAN SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS  
2000 N. W.  
LAKEVIEW DRIVE, SUITE 100  
DALLAS, TEXAS 75241

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

To Gerard F. Parnell, Sr., Parish  
Manager and Members of the  
St. Martin Parish Police Jury

We have audited the financial statements of the St. Martin Parish Police Jury as of and for the year ended December 31, 1979, and have issued our report thereon dated June 27, 1987.

We have applied procedures to test the St. Martin Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying schedule of federally assisted program activity, for the year ended December 31, 1981.

### General Requirements

political activity	federal financial reports
civil rights	allowable costs/cost principles
cash management	drug-free workplace law

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

With respect to the items listed, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not listed, nothing came to our attention that caused us to believe that the St. Martin Parish Police Jury had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in a separate letter to the management of the St. Martin Parish Police Jury dated June 27, 1987.

To GEORGE F. ORLAND, Jr., Parish  
Manager and members of the  
St. Martin Parish Police Jury

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

*Marriot & Marriot*

REGISTERED AND QUALIFIED  
CERTIFIED PUBLIC ACCOUNTANTS

St. Martinville, Louisiana  
June 27, 1991

**ST. MARIEN POLICE JURY**  
St. Marienville, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
December 31, 1954

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 58 of the 1953 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 18:2112, the police jury has elected the monthly payment method of compensation. Under this method, the president received \$200 per month in 1954, and the other jurors received \$100 per month in 1954.

**FEDERALLY ASSISTED PROGRAMS**

Schedule 18 presents activity within federally assisted programs for the year ended December 31, 1954, and is presented in accordance with the Single Audit Act of 1954 and the Office of Management and Budget Circular A-129.

# MARAIST & MARAIST

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DEBRA S. MARAIST, CPA  
\* LICENSED PUBLIC ACCOUNTANTS

MEMBER  
OFFICIAL REGISTRAR OF  
CERTIFIED PUBLIC ACCOUNTANTS  
STATE OF  
LOUISIANA DEPARTMENT OF REVENUE

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

To: EDWARD F. BURROUGHS, JR., Parish  
Manager and Members of the  
St. Martin Parish Police Jury  
St. Martinville, Louisiana

We have audited the primary government financial statements of the St. Martin Parish Police Jury as of and for the year ended December 31, 1994, and have issued our report thereon dated June 27, 1995.

We have also audited the St. Martin Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major programs, which are identified in the accompanying schedule of federally assisted program activity, for the year ended December 31, 1994. The management of the St. Martin Parish Police Jury is responsible for the Jury's compliance with these requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audit of State and Local Governments." These standards and one circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the St. Martin Parish Police Jury's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which are described in a separate letter to the management of the St. Martin Parish Police Jury dated June 27, 1995.

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



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

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

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

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

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

1. Purchases and Disbursements

Finding -

Contracted agreements for rehabilitation and restoration projects  
performed under the SWO Community Development Block Grant Program were  
supervised by third party administrators. Certain irregularities  
involving construction contractors commissioned that these third party  
administrators have been discovered, and legal action is pending.

Recommendation -

Closer scrutinization of third party administrative contractors, both in  
their selection process, and in the monitoring of their administration of  
federal and state programs is warranted, due to the deficiencies  
notified above, and in light of the expanding use of third party  
contractors in the administration of federal and state programs by  
local governmental agencies.

# MARAIST & MARAIST

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SOCIETY OF  
LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

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

TO: HAROLD F. BURD, JR., Parish  
Manager and the members of the  
St. Martin Parish Police Jury  
St. Martinville, Louisiana

We have audited the primary government financial statements of the  
St. Martin Parish Police Jury and the combining and individual fund and  
individual account group financial statements as of and for the year ended  
December 31, 1994, and have issued our report thereon dated June 27, 1995.

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, "Methods 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 primary government financial statements  
are free of material misstatement.

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

The results of our tests disclosed no instances of noncompliance that are  
required to be reported under Government Auditing Standards.

We noted certain immaterial instances of noncompliance that we have  
reported to the management of the St. Martin Parish Police Jury in a separate  
letter dated June 27, 1995.

To: **Edward F. Darnold, Jr., Parish  
Manager and Members of the  
St. Martin Parish Police Jury**

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

**3. Accounting Controls**

Our report on internal accounting control based solely on a study and evaluation made as part of an audit of the primary government financial statements, (pages 12 through 14)

These conditions were considered in determining the nature, timing, and extent of the audit tests to be applied to: 1) our audit of the December 31, 1994 primary government financial statements and the combining and individual fund and individual account group financial statements and; 2) our audit and review of the St. Martin Parish Police Jury's compliance with laws and regulations, noncompliance with which we believe could have a material effect on the allowability of program expenditures for each major Federal financial assistance program and nonmajor Federal financial assistance programs. This report does not affect our reports on the aforementioned financial statements and on the St. Martin Parish Police Jury's compliance with laws and regulations dated June 27, 1997.

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

*Marinet & Marinet*

**MARINET AND MARINET  
CERTIFIED PUBLIC ACCOUNTANTS**

**St. Martinville, Louisiana  
June 27, 1997**

To Gerard P. Howard, Jr., Parish  
Manager and Members of the  
St. Martin Parish Police Jury

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

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

During the year ended December 31, 1996, the St. Martin Parish Police Jury expended 70% of its total federal financial assistance under major federal financial assistance programs. These major federal financial assistance program expenditures were confined to the following programs:

EMD-Section 8/Housing Vouchers  
EM Dept. of Agriculture Food Stamp Program  
EMD-Community Development Block Grant

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

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

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

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

We have audited the primary government financial statements of the St. Martin Parish Police Jury and the combining and individual fund and individual account group financial statements as of and for the year ended December 31, 1994, and have issued our report thereon dated June 27, 1995. We have also audited the St. Martin Parish Police Jury's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 27, 1995. As part of our audit, we made a study and evaluation of the internal control systems, including applicable internal administrative controls, used in administering Federal financial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, the Single Audit Act of 1984, the provisions of 44 CFR Circular A-128, "Audits of State and Local Governments" and the Louisiana Governmental Audit Guide. For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering Federal financial assistance programs in the following categories:

#### Accounting Controls

Cash Receipts  
Purchases and Disbursements  
Property and Equipment  
Payroll  
General Ledger

#### Administrative Controls

General Requirements	Specific Requirements
Political Activity	Type of Services
Anti-Racket Act	Allowed or Not Allowed
Civil Rights	
Cash Management	Eligibility
Federal Financial Reporting	Reporting
Employee Workplaces Act	
Allowable Costs/Cost Principles	Claims For and Reimbursements

Response -

Action in the above referenced matter has been referred to legal counsel of the St. Martin Parish Police Jury and the proper law enforcement agencies. Appropriate review of program activity is now performed to assure that compliance with program guidelines, regulations and laws is achieved. In the future, third party administrators will be advised more closely to determine appropriateness of staff size, level of expertise, prior experience, and the nature, extent and ultimate disposition of any prior complaints filed in regards to their administration of federal and state programs.

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

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

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

  
MARRIOT AND MARRIOT  
CERTIFIED PUBLIC ACCOUNTANTS

St. Martinville, Louisiana  
June 27, 1987