

ACADIA PARISH POLICE JURY  
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1995

	Budget	Actual	Variance- Favorable (Unfavorable)
Excess of revenues over expenditures (totals forwarded)	\$ 145,445	\$ 132,313	\$ 13,132
Other financing sources (uses):			
Operating transfers in	\$ 93,500	\$ 85,500	\$ 8,000
Operating transfers out	(123,388)	(123,388)	-
	\$ (29,888)	\$ (37,888)	\$ 8,000
Excess of revenues and other sources over expenditures and other uses	\$ 115,557	\$ 94,425	\$ 21,132
Fund balance, beginning	318,328	318,328	-
Fund balance, ending	\$ 433,885	\$ 412,753	\$ 21,132

## SPECIAL REVENUE FUNDS

### PARISH ROAD FUND

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

### HEALTH UNIT MAINTENANCE FUND

The Health Unit Fund accounts for the maintenance of health units which provide health and welfare services to the citizens of the Parish. Major means of financing is provided by ad valorem taxes and State revenue sharing.

### SALES TAX FUND

The district created herein shall have all powers granted to it under Louisiana law, including the power to levy a sales and use tax of not exceeding one percent in accordance with R.S. 18:1786.51 and Article VI, Section 7(B) of the Constitution of the State of Louisiana of 1974, and to fund the proceeds thereof into funds for the purpose of said basis.

### LIBRARY MAINTENANCE FUND

Acadia Parish library was established by the Parish governing authority under the provisions of Louisiana Revised Statute 18:321. The library provides citizens of the Parish access to library materials, books, magazines, records and films. The library is governed by a board of control consisting of seven members who are appointed by the Acadia Parish Police Jury and who serve without compensation. The president or member of the Police Jury serves as an ex-officio member of the board of control.

### MULTIPURPOSE FACILITY FUND

The Multipurpose Facility Fund accounts for maintenance and operation of the Livestock Facility. Sources of revenue are self generated funds. Operations are monitored by a 7 member board.

### LEGROS MEMORIAL AIRPORT FUND

The Airport Fund accounts for maintenance and operation of the Legros Memorial Airport.

### INDUSTRIAL DISTRICT NO. 1 MAINTENANCE FUND

The Industrial District No. 1 Maintenance Fund accounts for maintenance and operation of Industrial District No. 1.

### COOPERATIVE EXTENSION FACILITY MAINTENANCE FUND

The Cooperative Extension Facility Maintenance Fund accounts for the maintenance of the Cooperative Extension Facility.

ACADIA PARISH POLICE JURY  
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET  
December 31, 1995

ASSETS	Parish Fund	Health Unit Maintenance Fund	Sales Tax Fund
Cash	\$ 223,219	\$ 330,135	\$2,185,843
Investments, at cost	54,648	1,389,808	7,531,850
Receivables:			
Accrued interest receivable	418	10,403	40,800
Taxes receivable	282,134	385,771	178,878
Due from other governmental agencies	57,134	37,815	-
Due from other funds	10,462	1,312	-
<b>Total assets</b>	<b>\$ 626,014</b>	<b>\$1,861,338</b>	<b>\$2,928,270</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 48,624	\$ 28,913	\$ 591,808
Due to other funds	-	-	5,533
Deferred revenue	15,742	-	1,250,000
Due to component units	-	-	-
<b>Total liabilities</b>	<b>\$ 64,366</b>	<b>\$ 28,913</b>	<b>\$1,328,440</b>
<b>Fund balances:</b>			
Reserved for debt service	\$ -	\$ -	\$ 718,788
Unreserved:			
Designated for emergency cleanup	-	-	158,643
Designated for equipment repairs	-	-	488,315
Undesignated	329,848	1,643,425	3,166,326
<b>Total fund balance</b>	<b>\$ 329,848</b>	<b>\$1,643,425</b>	<b>\$3,823,728</b>
<b>Total liabilities and fund balances</b>	<b>\$ 626,314</b>	<b>\$1,667,338</b>	<b>\$2,928,270</b>

Exhibit B-1

Library Maintenance Fund	Multipurpose Facility Fund	Legion Memorial Airport Fund	Industrial District No. 2 Maintenance Fund	Cooperative Extension Facility Maintenance Fund	Total
\$ 90,348 1,380,800	\$ 14,088 60,000	\$ 1,422 47,980	\$ 214,688 680,800	\$ 86,592 -	\$ 2,368,700 8,856,810
23,888	304	193	17,801	33	38,877
373,344	-	-	-	186,778	1,297,863
74,629	-	-	-	-	168,818
<u>1,832,309</u>	<u>64,388</u>	<u>49,605</u>	<u>712,569</u>	<u>273,393</u>	<u>3,128,264</u>
\$ 34,513	\$ 7,082	\$ -	\$ 3,147	\$ 6,915	\$ 516,784
-	-	-	-	-	5,433
-	35,040	-	-	-	1,270,782
<u>-</u>	<u>-</u>	<u>-</u>	<u>108</u>	<u>-</u>	<u>108</u>
<u>\$ 34,513</u>	<u>\$ 42,122</u>	<u>\$ -</u>	<u>\$ 3,255</u>	<u>\$ 6,915</u>	<u>\$ 1,813,273</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 725,708
-	-	-	-	-	388,643
-	-	-	-	-	489,273
<u>1,832,309</u>	<u>64,388</u>	<u>49,605</u>	<u>712,569</u>	<u>273,393</u>	<u>3,128,264</u>
<u>\$1,832,309</u>	<u>\$ 67,368</u>	<u>\$ 49,605</u>	<u>\$ 719,667</u>	<u>\$ 280,388</u>	<u>\$1,939,337</u>
<u>\$1,832,309</u>	<u>\$ 74,300</u>	<u>\$ 49,605</u>	<u>\$ 725,822</u>	<u>\$ 273,793</u>	<u>\$1,939,338</u>

ACADIA PARISH POLICE JURY  
ALL SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
Year Ended December 31, 1995

	Parish Fund	Health Unit Maintenance Fund	Sales Tax Fund
<b>Revenues:</b>			
Taxes	\$ 319,325	\$ 313,883	\$3,528,584
Intergovernmental revenues	581,167	53,522	-
Charges for services	-	-	161,381
Fees	-	-	-
Interest	36,313	68,408	300,418
Miscellaneous	48,516	-	422
Total revenues	<u>\$ 985,321</u>	<u>\$ 335,813</u>	<u>\$4,190,805</u>
<b>Expenditures:</b>			
Current:			
Culture and recreation	\$ -	\$ -	\$ -
Public works	1,458,127	-	-
Health and welfare	-	197,188	1,254,379
Economic development assistance	-	-	-
Capital outlay	663,631	327	-
Total expenditures	<u>\$ 2,121,758</u>	<u>\$ 197,495</u>	<u>\$1,254,379</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (1,136,437)</u>	<u>\$ (131,682)</u>	<u>\$2,936,426</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	\$ 137,319	\$ -	\$ -
Operating transfers out	<u>(137,319)</u>	<u>-</u>	<u>(189,319)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (189,319)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (1,136,437)</u>	<u>\$ (131,682)</u>	<u>\$2,747,107</u>
Fund balances, beginning	<u>1,337,562</u>	<u>1,591,455</u>	<u>6,969,088</u>
Fund balances, ending	<u>\$ 201,125</u>	<u>\$ 1,459,773</u>	<u>\$9,696,215</u>

Library Maintenance Fund	Multipurpose Facility Fund	Legyes Memorial Airport Fund	Industrial Marine No. 1 Maintenance Fund	Competition Extension Facility Maintenance Fund	Total
\$ 425,486	\$ -	\$ -	\$ -	\$ 211,939	\$4,489,287
111,865	-	-	-	-	149,735
1,498	41,562	-	4,260	-	339,611
1,360	-	-	-	-	1,360
73,828	2,898	2,554	34,973	4,158	529,856
4,258	2,682	42,680	879	-	187,981
<u>\$ 617,891</u>	<u>\$ 48,942</u>	<u>\$ 48,234</u>	<u>\$ 39,812</u>	<u>\$ 218,125</u>	<u>\$5,398,613</u>
\$ 586,588	\$ 48,838	\$ -	\$ -	\$ -	\$ 627,618
-	-	-	-	-	1,456,137
-	-	-	-	-	1,469,848
-	-	-	27,538	67,864	94,574
9,238	8,487	-	4,915	-	686,898
<u>\$ 595,826</u>	<u>\$ 48,325</u>	<u>\$ -</u>	<u>\$ 32,453</u>	<u>\$ 67,824</u>	<u>\$6,908,766</u>
\$ 32,582	\$ 832	\$ 49,256	\$ 7,887	\$ 269,152	\$1,918,667
\$ -	\$ -	\$ -	\$ -	\$ 128	\$ 312,498
-	-	-	-	(87,888)	(682,318)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (87,888)</u>	<u>\$ 664,661</u>
\$ 27,881	\$ 852	\$ 49,256	\$ 7,887	\$ 61,918	\$2,364,696
1,825,652	41,256	31	111,345	302,918	18,430,995
<u>\$1,853,533</u>	<u>\$ 42,108</u>	<u>\$ 49,287</u>	<u>\$ 119,232</u>	<u>\$ 364,836</u>	<u>\$18,775,691</u>

ACADIA PARISH POLICE JURY  
SPECIAL REVENUE FUND  
PARISH ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995

	Budget	Actual	Variance - Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes:			
Ad valorem	\$ 558,766	\$ 549,379	\$ (9,387)
Intergovernmental revenue:			
State transportation funds	640,000	685,801	45,801
State revenue sharing	30,100	85,283	55,183
Parish road royalties	8,100	5,883	(2,217)
Interest	35,682	36,317	635
Miscellaneous	48,721	68,518	19,797
	<u>\$ 1,329,370</u>	<u>\$ 1,421,178</u>	<u>\$ 91,808</u>
<b>Expenditures:</b>			
Current:			
Public works	\$ 1,500,909	\$ 1,536,137	\$ 35,228
Capital outlay	718,825	882,833	164,008
	<u>\$ 2,219,734</u>	<u>\$ 2,418,970</u>	<u>\$ 199,236</u>
Excess (deficiency) of revenues over expenditures	\$112,138,825	\$21,202,208	\$ 91,936,617
<b>Other financing sources (uses):</b>			
Operating transfers in	\$ 337,319	\$ 237,319	\$ 100,000
Operating transfers out	(182,380)	(201,508)	19,128
	<u>\$ 154,939</u>	<u>\$ 35,811</u>	<u>\$ 119,128</u>
Excess of revenues and other sources over expenditures and other uses	\$ (977,306)	\$ (688,614)	\$ 288,692
<b>Fund balance, beginning</b>	<u>1,557,562</u>	<u>1,557,562</u>	-
<b>Fund balance, ending</b>	<u>\$ 580,256</u>	<u>\$ 868,948</u>	<u>\$ 288,692</u>

READSIA PARISH POLICE JURY  
SPECIAL REVENUE FUND  
HEALTH CARE MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995

	Budget	Actual	Variance- Favorable (Adverse)
Revenues:			
Taxes:			
Ad valorem	\$ 204,510	\$ 212,885	\$ (10,628)
Intra-governmental revenues:			
State revenue sharing	50,998	55,521	18,523
Interest	<u>66,268</u>	<u>88,628</u>	<u>2,168</u>
	\$ 321,776	\$ 338,034	\$ 7,025
Expenditures:			
Current:			
Health and welfare	\$ 178,988	\$ 187,266	\$ (238)
Capital outlay	<u>52</u>	<u>871</u>	<u>-</u>
	\$ 182,595	\$ 188,063	\$ (238)
Excess of revenues over expenditures	\$ 139,181	\$ 150,971	\$ 8,187
Fund balance, beginning	<u>1,501,652</u>	<u>1,501,652</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,640,833</u>	<u>\$ 1,640,833</u>	<u>\$ -</u>



ACADIA PARISH POLICE JURY  
 SPECIAL REVENUE FUND  
 SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 Year Ended December 31, 1998

	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes:			
Sales taxes collected	\$ 3,380,409	\$ 3,529,384	\$ (148,975)
Charges for services	7,088,439	183,381	6,905,058
Interest	254,251	387,414	(133,163)
Miscellaneous	438	828	(390)
	<u>\$10,723,537</u>	<u>\$4,101,010</u>	<u>\$6,622,527</u>
<b>Expenditures:</b>			
Current:			
Health and welfare	\$ 1,719,380	\$ 1,851,779	\$ 132,399
Capital outlay	420	-	420
	<u>\$ 1,719,800</u>	<u>\$ 1,851,779</u>	<u>\$ 132,819</u>
<b>Excess of revenues over expenditures</b>	<b>\$ 2,003,737</b>	<b>\$ 2,249,231</b>	<b>\$ 245,494</b>
<b>Other financing sources (uses):</b>			
Operating transfers in	\$ 113	\$ -	\$ (113)
Operating transfers out	<u>117,310</u>	<u>(699,329)</u>	<u>582,019</u>
	<u>\$ 117,423</u>	<u>\$ (699,329)</u>	<u>\$ (581,906)</u>
<b>Excess of revenues and other sources over expenditures and other uses</b>	<b>\$ 1,886,314</b>	<b>\$ 1,549,902</b>	<b>\$ 336,412</b>
<b>Fund balance, beginning</b>	<b>4,540,068</b>	<b>4,540,068</b>	
<b>Fund balance, ending</b>	<b><u>\$13,402,132</u></b>	<b><u>\$ 6,089,970</u></b>	<b><u>\$ 7,312,162</u></b>

ROADIA PARKER POLICE JURY  
SPECIAL REVENUE FUNDS  
LIBRARY MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (OASAT BASIS) AND ACTUAL  
Year Ended December 31, 1990

	Budget	Actual	Variance- Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes:			
ad valorem	\$ 457,488	\$ 435,484	\$ (21,803)
Intergovernmental revenues:			
State revenue sharing	74,923	131,045	56,122
Charges for services	1,408	1,408	-
Fines	1,368	1,368	-
Interest	83,341	79,408	(3,933)
Miscellaneous	5,284	5,284	-
	<u>\$ 603,812</u>	<u>\$ 632,997</u>	<u>\$ 29,185</u>
<b>Expenditures:</b>			
Current:			
Culture and recreation	\$ 404,567	\$ 384,380	\$ 19,912
Capital outlay	17,000	8,228	7,772
	<u>\$ 421,567</u>	<u>\$ 392,608</u>	<u>\$ 28,959</u>
Excess (deficiency) of revenues over expenditures	\$ (18,222)	\$ 22,885	\$ 40,705
Fund balance, beginning	1,873,433	1,873,433	-
Fund balance, ending	<u>\$1,855,211</u>	<u>\$1,896,318</u>	<u>\$ 40,705</u>

ACEDIA PARISH POLICE JURY  
SPECIAL RESERVE FUND  
MULTIPURPOSE FACILITY FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995

	Budget	Actual	Variance- Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 41,389	\$ 41,563	\$ 173
Interest	3,367	3,896	529
Miscellaneous	5,524	3,492	(2,032)
	<u>\$ 50,280</u>	<u>\$ 48,951</u>	<u>\$ (1,329)</u>
Expenditures:			
Current:			
Salaries and recreation	\$ 37,838	\$ 48,838	\$ 11,000
Capital outlay	3,837	8,487	4,650
	<u>\$ 41,675</u>	<u>\$ 57,325</u>	<u>\$ 15,650</u>
Excess of revenues over expenditures	\$ 8,605	\$ 830	\$ (7,775)
Fund balance, beginning	43,738	41,758	
Fund balance, ending	<u>\$ 48,521</u>	<u>\$ 42,388</u>	<u>\$ (6,133)</u>

ACRIMIA PARISH POLICE JURY  
 SPECIAL RESERVE FUNDS  
 LEXSON MEMORIAL AIRPORT FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET (DRAFT BASIS) AND ACTUAL  
 Year Ended December 31, 1995

	Budget	Actual	Variance- Favorable (Disadvantage)
Revenues:			
Interest	\$ 481	\$ 1,054	\$ 1,283
Miscellaneous	<u>87,880</u>	<u>87,880</u>	<u>0</u>
	\$ 48,361	\$ 89,934	\$ 1,283
Expenditures:			
Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over expenditures	\$ 48,361	\$ 89,934	\$ 1,283
Fund balance, beginning	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance, ending	<u>\$ 48,361</u>	<u>\$ 89,934</u>	<u>\$ 1,283</u>

AGADIA PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
INDUSTRIAL DISTRICT NO. 1 MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995

	Budget	Actual	Variance- Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for services	\$ 4,200	\$ 4,200	\$ -
Interest	26,333	34,977	10,644
Miscellaneous	422	485	-
	<u>\$ 29,755</u>	<u>\$ 39,662</u>	<u>\$ 10,907</u>
<b>Expenditures:</b>			
Current:			
Economic development assistance	\$ 38,793	\$ 37,310	\$ 1,483
Capital Outlay	-	6,820	(6,820)
	<u>\$ 38,793</u>	<u>\$ 44,130</u>	<u>\$ 5,337</u>
Excess (deficiency) of revenues over expenditures	\$ 19,120	\$ 7,697	\$ 17,317
<b>Other financing sources:</b>			
Operating transfers in	2,332	-	(2,332)
Excess (deficiency) of revenues and other sources over expenditures	\$ 21,452	\$ 7,697	\$ 13,755
Fund balance, beginning	211,260	211,260	-
Fund balance, ending	<u>\$ 232,712</u>	<u>\$ 218,957</u>	<u>\$ 13,755</u>

MOBILA PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
OPERATIVE EXTENSION FACILITY MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (OASB BASIS) AND ACTUAL  
Year Ended December 31, 1999

	Budget	Actual	Variance- Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 207,000	\$ 211,979	\$ 4,980
Interest	<u>1,824</u>	<u>4,156</u>	<u>2,332</u>
	\$ 208,824	\$ 216,135	\$ 7,312
Expenditures:			
Current:			
Economic development assistance	<u>22,340</u>	<u>67,004</u>	<u>44,664</u>
Excess of revenues over expenditures	\$ 186,484	\$ 149,131	\$ 37,353
Other financing sources (uses):			
Operating transfers in	\$ 100	\$ 139	\$ 39
Operating transfers out	<u>(187,300)</u>	<u>(187,381)</u>	<u>(81)</u>
	\$ (187,200)	\$ (187,242)	\$ (42)
Excess of revenues and other sources over expenditures and other uses	\$ 6,284	\$ 41,889	\$ 35,605
Fund balance, beginning	<u>202,918</u>	<u>202,918</u>	<u>-</u>
Fund balance, ending	\$ 209,202	\$ 244,807	\$ 35,605

## DEBT SERVICE FUNDS

### INDUSTRIAL DISTRICT NO. 1 FUND

Industrial District No. 1 Debt Service Fund is used to accumulate monies for payment of the January, 1975, bond issue in the amount of \$600,000. The bonds were issued for the purpose of acquiring and/or improving lands for an industrial park. The bond issue is financed by ad valorem taxes levied within the district.

### LIBRARY FUND

Acadia Parish Library Debt Service Fund is used to accumulate monies for payment of the May, 1975, bond issue in the amount of \$1,300,000. The bonds were issued for the purpose of construction and improving public libraries throughout the Parish. The bond issue is financed by ad valorem taxes levied within the Parish.

### SALES TAX FUND

The Sales Tax Debt Service Fund is used to accumulate monies for payment of the sales tax bond issues in the amount of \$4,238,000. Obligations are payable solely from the proceeds of the special one percent sales tax.

### ROADWAY ACRES SUBDIVISION

The Roadway Acres Subdivision Debt Service Fund is used to accumulate monies for payment of the March, 1988 bond issue in the amount of \$122,231. The bonds were issued for the purpose of construction of street paving improvements in the subdivision. The bond issue is financed by assessments levied on property owners within the subdivision.

### CERTIFICATE OF INDEBTEDNESS - 1988

Certificate of Indebtedness - 1988 Debt Service Fund is used to accumulate monies for payment of the March, 1988 Certificate of Indebtedness issue in the amount of \$780,800. The certificates were issued for the purpose of resurfacing and improving public roads and bridges within the boundaries of the issuer including the repayment of any indebtedness heretofore incurred under contracts for such purposes. The certificates are secured by and payable from a pledge and dedication of the excess annual revenues of the parish in each of the years ending December 31, 1988 to 1993, inclusive.

### PROJECT R-89 FUND

Project R-89 Debt Service Fund is used to accumulate monies for payment of the Series 1990 Paving Certificates in the amount of \$59,391. The certificates were issued for the purpose of construction of street paving improvements in the subdivision. The issue is financed by assessments levied on property owners within the subdivision.

### CERTIFICATE OF INDEBTEDNESS - 1990

Certificate of Indebtedness - 1990 Debt Service Fund is used to accumulate monies for payment of the March 1990 Certificate of Indebtedness issued in the amount of \$35,000. The certificates were issued for the purpose of purchasing computer equipment. The certificates are secured by and payable from a pledge and dedication of excess annual revenues in each of the years the certificates are outstanding.

DEBT SERVICE FUND (CONTINUED)

CERTIFICATE OF INDEBTEDNESS - 1984

Certificate of Indebtedness - 1984 Debt Service Fund is used to accumulate monies for payment of the March 1984 Certificate of Indebtedness issued in the amount of \$450,000. The certificates were issued for the purpose of construction of the Cooperative Extension Facility. The certificates are financed by ad valorem taxes levied within the parish.



AGRIA PARISH POLICE JURY  
DEBT SERVICE FUNDS

COMBINED BALANCE SHEET  
December 31, 1995

ASSETS	District No. 1 Fund	Library Fund	Sales Tax Fund
Cash	\$ -	\$ 18,708	\$ 12,980
Investments, at cost	-	45,000	388,690
Receivables:			
Special assessments	-	-	-
Accrued interest	-	395	5,811
ad valorem taxes	-	83,385	-
Total assets	<u>\$ -</u>	<u>\$147,488</u>	<u>\$407,481</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Accounts payable	\$ -	\$ 3,738	\$ -
Deferred coding	-	-	-
Total liabilities	<u>\$ -</u>	<u>\$ 3,738</u>	<u>\$ -</u>
FUND BALANCES			
Reserved for debt retirement	-	153,750	251,731
Total liabilities and fund balances	<u>\$ -</u>	<u>\$157,488</u>	<u>\$251,731</u>

## Exhibit P-1

<u>Acadian At-Res Subdivision Fund</u>	<u>Certificate of Indebtedness 1988 Fund</u>	<u>Project 8-89 Fund</u>	<u>Certificate of Indebtedness 1992 Fund</u>	<u>Certificate of Indebtedness 1994 Fund</u>	<u>Total</u>
\$ 30,000	\$ -	\$ 1,748	\$ 1,734	\$ 1,840	\$ 43,322
15,000	-	27,800	-	-	428,000
10,527	-	11,877	-	-	34,194
884	-	1,243	1	1	8,349
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>93,185</u>
<u>\$ 56,411</u>	<u>\$ -</u>	<u>\$ 41,668</u>	<u>\$ 1,735</u>	<u>\$ 1,841</u>	<u>\$93,455</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,750
<u>56,888</u>	<u>-</u>	<u>10,151</u>	<u>-</u>	<u>-</u>	<u>33,850</u>
\$ 56,888	\$ -	\$ 10,151	\$ -	\$ -	\$ 20,788
<u>29,903</u>	<u>-</u>	<u>12,828</u>	<u>1,230</u>	<u>3,091</u>	<u>463,738</u>
<u>\$ 56,891</u>	<u>\$ -</u>	<u>\$ 42,329</u>	<u>\$ 1,730</u>	<u>\$ 3,091</u>	<u>\$626,720</u>

SEASDA PARISH POLICE JURY  
DEBT SERVICE FUND

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
Year Ended December 31, 1990

	Industrial District No. 1 Fund	Library Fund	Sales Tax Fund
<b>Revenues:</b>			
Ad valorem taxes	\$ -	\$ 106,360	\$ -
Special assessments	-	-	-
Interest earned	-	3,358	18,448
Miscellaneous	-	-	-
	<u>\$ -</u>	<u>\$ 109,718</u>	<u>\$ 18,448</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General financial administration	\$ 33	\$ 4,339	\$ -
<b>Debt service:</b>			
Bonds paid	50,000	75,000	238,000
Interest expense paid	1,450	31,263	223,800
Printing agent and trustee fees	-	254	1,688
	<u>\$ 51,483</u>	<u>\$ 106,856</u>	<u>\$ 463,488</u>
Excess (deficiency) of revenues over expenditures	\$ (51,483)	\$ (848)	\$ (435,040)
<b>Other financing sources:</b>			
Operating transfers in	-	-	467,800
Excess (deficiency) of revenues and other sources over expenditures	\$ (51,483)	\$ (848)	\$ 32,760
Fund balances, beginning	38,482	126,722	381,269
Fund balances, ending	<u>\$ -</u>	<u>\$ 125,874</u>	<u>\$ 414,029</u>

Exhibit F-2

Acquisition Subdivision Fund	Certificate of Indebtedness 1988 Fund	Project B-88 Fund	Certificate of Indebtedness 1992 Fund	Certificate of Indebtedness 1994 Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,908
8,101	-	3,888	-	-	12,989
3,871	-	3,880	45	105	78,827
18	-	-	-	-	18
<u>\$ 11,891</u>	<u>\$ -</u>	<u>\$ 5,458</u>	<u>\$ 45</u>	<u>\$ 105</u>	<u>\$ 196,817</u>
\$ -	\$ -	\$ -	\$ 200	\$ 380	\$ 4,476
12,123	90,000	5,289	7,000	43,080	120,722
4,388	27,713	3,464	1,279	41,091	134,567
500	525	388	-	-	1,413
<u>\$ 17,011</u>	<u>\$ 118,238</u>	<u>\$ 92,821</u>	<u>\$ 8,279</u>	<u>\$ 84,171</u>	<u>\$ 843,008</u>
\$ (3,024)	\$ (118,288)	\$ (5,363)	\$ (8,438)	\$ (83,886)	\$ (714,990)
-	118,288	-	8,438	83,200	576,488
\$ (3,024)	\$ -	\$ (5,363)	\$ 600	\$ 1,414	\$ (44,331)
16,924	-	36,109	383	1273	666,098
<u>\$ 13,900</u>	<u>\$ -</u>	<u>\$ 30,746</u>	<u>\$ 1,233</u>	<u>\$ 1,887</u>	<u>\$ 622,718</u>

#### CAPITAL PROJECTS FUNDS

##### PROJECT 2-89 FUND

The Project 2-89 Construction Fund is used to account for the construction cost of street paving improvements made within the subdivision.

##### COOPERATIVE EXTENSION FACILITY CAPITAL PROJECT FUND

The Cooperative Extension Facility Capital Project Fund is used to account for the construction cost of the Cooperative Extension Facility.

##### LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT FUND

The Louisiana Community Development Block Grant Fund is used to account for the collection and disbursement of Federal funds used for parish road improvements.

ACADELA PARISH POLICE JURY  
CAPITAL PROJECTS FUND

## COMBINING BALANCE SHEET

December 31, 1995

ASSETS	Project E-89 Fund	Cooperative Extension Facility Fund	Louisiana Community Development Block Grant Fund	Total
Cash in bank	\$ -	\$ -	\$ 5	\$ 5
Due from other governmental units	-	-	197,948	197,948
Due from other funds	<u>500</u>	<u>-</u>	<u>-</u>	<u>500</u>
Total assets	<u>\$ 500</u>	<u>\$ -</u>	<u>\$197,953</u>	<u>\$198,453</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Bank overdraft	\$ 908	\$ -	\$ -	\$ 908
Accounts payable	-	-	197,948	197,948
Due to other funds	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
Total liabilities	\$ 908	\$ -	\$197,953	\$198,861
FUND BALANCES				
Unreserved - undesignated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 908</u>	<u>\$ -</u>	<u>\$197,953</u>	<u>\$198,861</u>

ACADIA PARISH POLICE JURY  
CAPITAL PROJECTS FUNDS

COMBINE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
Year Ended December 31, 1999

	Project 8-88 Fund	Cooperative Extension Facility Fund	Louisiana Community Development Block Grant Fund	Total
<b>Revenues:</b>				
Intergovernmental revenues:				
Grant proceeds	\$ -	\$ -	\$ 225,857	\$ 225,857
Interest	-	5,802	-	5,802
	<u>\$ -</u>	<u>\$ 5,802</u>	<u>\$ 225,857</u>	<u>\$ 231,659</u>
<b>Expenditures:</b>				
Current:				
Economic development assistance	\$ -	\$ 42	\$ -	\$ 42
Capital outlay	-	261,713	225,857	487,570
	<u>\$ -</u>	<u>\$ 261,713</u>	<u>\$ 225,857</u>	<u>\$ 487,570</u>
Excess (deficiency) of revenues over expenditures	\$ -	\$ (261,648)	\$ -	\$ (261,648)
Other financing sources (uses):				
Operating transfers out	-	(138)	-	(138)
Excess of revenues over expenditures and other uses	\$ -	\$ (261,786)	\$ -	\$ (261,786)
Fund balances, beginning	-	538,182	-	538,182
Fund balances, ending	<u>\$ -</u>	<u>\$ 276,396</u>	<u>\$ -</u>	<u>\$ 276,396</u>

**GENERAL FIXED ASSETS ACCOUNT GROUP**

To account for fixed assets not used in proprietary fund operations.



ACORNIA PARKER POLICE JURY  
 GENERAL FIXED ASSETS ACCOUNT GROUP

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
 Year Ended December 31, 1993

	Balance Jan. 1, <u>1993</u>	Additions	Reductions	Balance Dec. 31, <u>1993</u>
General fixed assets, at cost:				
Land	\$1,055,363	\$ -	\$ -	\$1,055,363
Buildings	2,357,900	637,480	-	3,095,380
Equipment	<u>1,680,800</u>	<u>209,573</u>	<u>-</u>	<u>2,428,428</u>
	<u>\$4,994,063</u>	<u>\$847,053</u>	<u>\$ -</u>	<u>\$5,841,116</u>
Investment in general fixed assets	<u>\$4,994,063</u>	<u>\$847,053</u>	<u>\$ -</u>	<u>\$5,841,116</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for general long-term liabilities of governmental units other than proprietary fund.

AMONGA PARISH POLICE JURY

STATEMENT OF GENERAL LONG-TERM DEBT  
December 31, 1993

	<u>Library Fund</u>	<u>Sales Tax Fund</u>	<u>Amalgam Stores Subdivision Fund</u>	<u>Certificates of Indebtedness 1989 Fund</u>
<b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT</b>				
Amount available in Debt Service Funds for debt retirement	\$ 153,849	\$ 404,793	\$ 29,803	\$ -
Amount available in Special Revenue Funds for debt retirement	-	726,788	-	-
	\$ 153,849	\$1,131,581	\$ 29,803	\$ -
Amount to be provided from:				
Ad valorem taxes	296,853	-	-	-
II Sales and use tax	-	1,140,423	-	-
Special assessments	-	-	4,444	-
License revenues	-	-	-	115,000
General government resources	-	-	-	-
	\$ 450,000	\$3,079,000	\$ 34,248	\$ 115,000
<b>GENERAL LONG-TERM DEBT PAYABLE</b>				
Compensated absences payable	\$ -	\$ -	\$ -	\$ -
Bonds payable	450,000	3,079,000	34,248	115,000
Landfill closure and post-closure costs payable	-	-	-	-
	\$ 450,000	\$3,079,000	\$ 34,248	\$ 115,000

<u>Project S-89 Fund</u>	<u>Certificate of Indebtedness 1992 Fund</u>	<u>Certificate of Indebtedness 1994 Fund</u>	<u>Compressed Bonds</u>	<u>Landfill Closure and Post-closure Costs</u>	<u>Total</u>
\$ 32,809	\$ 1,235	\$ 1,061	\$ -	\$ -	\$ 425,758
-	-	-	-	-	125,758
\$ 32,809	\$ 1,235	\$ 1,061	\$ -	\$ -	\$ 1,181,556
-	-	403,999	-	-	800,010
-	-	-	-	1,100,000	1,230,473
174	-	-	-	-	4,643
-	15,745	-	-	-	128,745
-	-	-	84,484	-	84,484
<u>\$ 32,983</u>	<u>\$ 15,800</u>	<u>\$ 405,060</u>	<u>\$ 84,484</u>	<u>\$ 1,100,000</u>	<u>\$ 1,113,010</u>
\$ -	\$ -	\$ -	\$ 84,484	\$ -	\$ 84,484
32,985	15,800	405,000	-	-	4,479,564
-	-	-	-	1,100,000	1,100,000
<u>\$ 32,985</u>	<u>\$ 15,800</u>	<u>\$ 405,000</u>	<u>\$ 84,484</u>	<u>\$ 1,100,000</u>	<u>\$ 1,113,010</u>

## ACRESIA PARKER POLICE JURY

SCHEDULE OF COMPENSATION PAID TO JURORS  
Year Ended December 31, 1995

Kenneth Ashline	\$ 6,100
Dwain Bagley	7,100
Charles Baglin	6,100
George Francisco	6,100
Sam Bonds	6,100
Carlisle Peillevin	6,100
Louis Thomas	6,100
Barry Venable	6,100
	<u>6,100</u>
	<u>\$ 58,000</u>

The Police Jurors receive monthly compensation of \$500 for monthly meetings and special meetings attended. The President of the Police Jury receives \$600.



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**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE**  
**OF FEDERAL FINANCIAL ASSISTANCE**

**The Honorable Brian Daigle, President**  
**Acadia Parish Police Jury**  
**Covington, Louisiana**

We have audited the general purpose financial statements of the Acadia Parish Police Jury, oversight unit, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 14, 1996. These general purpose financial statements are the responsibility of the Acadia Parish Police Jury management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular 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 general purpose financial statements are free of material misstatement. An audit in accordance with these standards includes obtaining, 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.

The Honorable Owen Belgio, President  
Acadia Parish Police Jury

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

*BROOKS AND PAINE, LLP*     *Baton Rouge*

Crowley, Louisiana  
May 14, 1988

## ACADIA PARISH POLICE JURY

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
Year Ended December 31, 1985

Source of Federal Assistance-Agency Name	FISCAL YEAR	CFDA Number
Indirect assistance -		
United States Department of Agriculture - Louisiana	Food Stamps	10.550
Department of Health and Human Resources	State Administrative Health	10.560
Federal Emergency Management Agency - Louisiana Department of Public Safety	Emergency Management Assistance	83.500
United States Department of Housing and Urban Development - Louisiana State Division of Administration	Community Development Block Grant	14.218
Federal Emergency Management Agency - Louisiana Department of Military Affairs	RACES Program	.



Award Number	Revenues	Expenditures
22-001-01	\$9,510,000	\$9,510,500
22-001-01	29,386	29,386
None	18,786	18,786
301-2042	229,407	229,857
None	<u>9,509</u>	<u>9,509</u>
	<u>\$9,891,262</u>	<u>\$9,891,262</u>

ACADIA PARISH POLICE JURY  
FINANCIAL REPORT  
DECEMBER 31, 1995

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The Honorable Jean Daigle, President  
 Acadia Parish Police Jury  
 Crawley, Louisiana

We have audited the accompanying general purpose financial statements of the Acadia Parish Police Jury, oversight unit, as of and for the year ended December 31, 1995. These general purpose financial statements are the responsibility of the Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

As described more fully in Note 1, the financial statements referred to above do not include financial statements of various governmental agencies (component units) for which Acadia Parish Police Jury has oversight responsibility, and whose financial statements should be included in conformity with generally accepted accounting principles.

- Ernest E. Broussard, CPA
- Lawrence S. Coates, CPA
- Raymond L. Gable, CPA
- Michael G. Gault, CPA
- Michael G. Gault, CPA
- David L. Givens, CPA
- Paul E. Hines, CPA
- W. Mark H. Jones, CPA
- James H. Keith, CPA
- Stephen S. Landrum, CPA
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- James E. Nappier, CPA
- Michael S. O'Brien, CPA
- Gregory B. Quinn, CPA
- Richard S. Taylor, CPA
- James E. Thomas, CPA
- James H. Thomas, CPA
- Ernest W. Walker, CPA
- Gregory A. Wells, CPA
- Charles J. Winkler, CPA
- William E. Young, CPA
- Members of the Louisiana Institute of Certified Public Accountants
- Members of the Louisiana Board of Public Accountants

The Honorable Dean Baigle, President  
Acadia Parish Police Jury

In our opinion, because the omission of the financial statements of component units results in an incomplete presentation as explained in the third paragraph, the general purpose financial statements referred to in the first paragraph do not present fairly, in all material respects, the financial position of the Acadia Parish Police Jury, overnight unit, as of December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, and individual account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Acadia Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the fund types and account groups included in the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated May 14, 1996 on our consideration of the Acadia Parish Police Jury's internal control structure and a report dated May 14, 1996 on its compliance with laws and regulations.

*BRUCE W. RICH, LEWIS & BREWER*

Crowley, Louisiana  
May 14, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS  
(Combined Statements - Overview)



## ACADIA PARISH POLICE JURY

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1995

	<u>Governmental</u>	
	<u>General Fund</u>	<u>Special Revenue Funds</u>
<b>ASSETS AND OTHER DEBITS</b>		
Cash	\$ 175,874	\$ 2,946,735
Investments, at cost or amortized cost	-	8,854,238
Receivables	107,375	1,885,448
Due from other funds	865	13,677
Due from other governmental units	85,885	148,238
Land, equipment and buildings	-	-
Amount available in Debt Service Funds	-	-
Amount available in Special Revenue Funds	-	-
Amount to be provided for retirement of general long-term debt	-	-
Amount to be provided for accumulated compensated absences	-	-
	<u>\$ 488,552</u>	<u>5,138,336</u>
<b>Total assets and other debits</b>		
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 48,334	\$ 338,746
Other payable	21,505	-
Bank overdrafts	-	-
Due to other funds	9,398	5,833
Due to component units	-	100
Due to other governmental agencies	48,388	-
Deferred revenues	-	1,289,543
Funds payable	-	-
Compensated absences payable	-	-
Closure and post-closure costs payable	-	-
Total liabilities	<u>\$ 187,815</u>	<u>\$ 3,523,422</u>
<b>FUND EQUITY</b>		
Investment in general fixed assets	\$ -	\$ -
Fund balances:		
Reserved for debt service	-	715,188
Unreserved:		
Designated for emergency cleanup	-	198,443
Designated for equipment repairs	-	688,238
Undesignated	363,718	10,305,337
Total fund equity	<u>\$ 363,718</u>	<u>\$11,713,081</u>
	<u>\$ 488,552</u>	<u>\$13,289,188</u>
<b>Total liabilities and fund equity</b>		

See Notes to Financial Statements.

Fund Types		ACCOUNT TYPES			Total (Committed Only)
Debt Service Funds	Capital Projects Funds	General Fixed Assets	General Long-Term Debt		
\$ 47,798	\$ -	\$ -	\$ -	\$ 3,889,413	
475,800	-	-	-	9,379,210	
331,828	-	-	-	1,335,363	
-	908	-	-	13,738	
-	197,966	-	-	667,039	
-	-	4,369,488	-	4,369,488	
-	-	-	625,738	625,738	
-	-	-	735,189	735,189	
-	-	-	4,467,838	4,467,838	
-	-	-	85,488	85,488	
<u>\$ 425,326</u>	<u>\$ 198,874</u>	<u>\$ 4,369,488</u>	<u>\$ 5,913,853</u>	<u>\$21,134,678</u>	
\$ 3,739	\$ 197,966	\$ -	\$ -	\$ 484,893	
-	-	-	-	31,315	
-	908	-	-	908	
-	5	-	-	15,318	
-	-	-	-	300	
-	-	-	-	68,398	
25,849	-	-	-	1,785,813	
-	-	-	4,479,366	4,479,366	
-	-	-	85,488	85,488	
-	-	-	1,318,008	1,318,008	
<u>\$ 28,788</u>	<u>\$ 198,870</u>	<u>\$ -</u>	<u>\$ 5,913,853</u>	<u>\$ 7,892,613</u>	
\$ -	\$ -	\$ 4,369,488	\$ -	\$ 4,369,488	
625,738	-	-	-	1,363,504	
-	-	-	-	198,443	
-	-	-	-	488,333	
-	-	-	-	18,825,335	
<u>\$ 625,738</u>	<u>\$ -</u>	<u>\$ 4,369,488</u>	<u>\$ -</u>	<u>\$18,313,865</u>	
<u>\$ 625,738</u>	<u>\$ 198,870</u>	<u>\$ 4,369,488</u>	<u>\$ 5,913,853</u>	<u>\$21,134,678</u>	

ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1995

	Governmental	
	General	Special Revenue
<b>Revenues:</b>		
Taxes	\$ 351,912	\$ 4,499,267
Intergovernmental transfers	1,827,186	149,733
Charges for services	132,903	350,611
Licenses and permits	158,570	-
Fines and charges	66,955	1,360
Special assessments	-	-
Interest	9,483	329,491
Miscellaneous	27,342	152,482
Total revenues	<u>\$ 1,493,351</u>	<u>\$ 4,981,944</u>
<b>Expenditures:</b>		
Current:		
General financial administration	\$ 1,088,127	\$ -
Public safety	308,137	-
Public works	3,036	1,454,137
Economic development and assistance	28,937	94,324
Health and welfare	48,264	1,669,843
Culture - Recreation	-	627,439
Capital outlay	100,476	884,848
Intergovernmental:		
Transfer to subrecipients -		
State Social Development Grants	95,000	-
RACSS Grant	8,500	-
Other services:		
Principal retirement	-	-
Interest and fiscal charges	-	-
Total expenditures	<u>\$ 1,662,632</u>	<u>\$ 3,976,258</u>
Excess (deficiency) of revenues over expenditures	<u>\$ - 217,312</u>	<u>\$ 1,005,686</u>
<b>Other financing sources (uses):</b>		
Operating transfers in	\$ 85,500	\$ 233,438
Operating transfers out	(127,380)	(382,320)
Total other financing sources (uses)	<u>\$ - 41,880</u>	<u>\$ - 148,882</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ - 215,439</u>	<u>\$ 1,764,084</u>
Fund balance, beginning	318,328	10,650,383
Fund balance, ending	<u>\$ 92,889</u>	<u>\$ 11,774,068</u>

See Notes to Financial Statements.

Fund Types			
	Debt Reserves	Capital Reserves	Total (Memorandum Total)
\$	186,502	\$ -	\$ 5,156,776
	-	225,457	2,002,576
	-	-	242,424
	-	-	228,230
	-	-	66,425
	10,669	-	20,669
	28,837	5,803	223,470
	18	-	185,828
\$	<u>146,012</u>	<u>231,260</u>	<u>\$ 3,223,658</u>
\$	4,424	\$ -	\$ 1,622,803
	-	-	366,153
	-	-	1,625,143
	-	42	512,273
	-	-	1,689,288
	-	-	822,418
	-	768,380	1,555,734
	-	-	92,000
	-	-	8,260
	520,722	-	620,722
	227,418	-	227,418
\$	<u>848,008</u>	<u>768,380</u>	<u>\$ 2,285,621</u>
\$	2716,292	\$ 1527,068	\$ 491,827
\$	678,680	\$ -	\$ 1,609,628
	-	(128)	(1,609,628)
\$	<u>678,680</u>	<u>(128)</u>	<u>\$ -</u>
\$	160,212	\$ (208,187)	\$ 791,012
	685,840	208,187	11,952,432
\$	<u>825,724</u>	<u>-</u>	<u>12,743,444</u>

ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHARGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1993

	General Fund		Balance- Favorable (Unfavorable)
	Budget	Actual	
<b>Revenues:</b>			
Taxes	\$ 371,954	\$ 351,817	\$ (20,137)
Intergovernmental revenues	824,273	1,027,188	202,915
Charges for services	120,803	132,089	-
Licenses and permits	259,847	258,329	(1,518)
Fines and charges	44,253	42,028	(2,225)
Interest	8,851	9,083	232
Miscellaneous	88,380	27,162	(61,218)
Total revenues	<u>\$ 1,812,558</u>	<u>\$ 1,809,296</u>	<u>\$ (3,262)</u>
<b>Expenditures:</b>			
Current:			
General financial administration	\$ 1,128,838	\$ 1,068,127	\$ 60,711
Public safety	291,292	304,157	(12,865)
Public works	1,100	1,008	92
Technical development and assistance	21,378	18,927	2,451
Health and welfare	60,874	40,244	20,630
Culture - recreation	-	-	-
Capital outlay	132,920	201,476	(68,556)
Intergovernmental:			
Transfer to subrecipient - State Rural Development Grants	63,000	85,000	(22,000)
RACE Grant	-	8,500	8,500
Debt service:			
Principal retirement	-	-	-
Interest and financial charges	-	-	-
Total expenditures	<u>\$ 1,882,230</u>	<u>\$ 1,662,612</u>	<u>\$ 219,618</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 182,452</u>	<u>\$ 252,313</u>	<u>\$ 70,861</u>
Other financing sources (uses):			
Operating transfers to	\$ 45,100	\$ 45,500	\$ -
Operating transfers out	(421,388)	(422,388)	-
Total other financing sources (uses)	<u>\$ (376,288)</u>	<u>\$ (376,888)</u>	<u>\$ -</u>
Excess (Deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 132,554</u>	<u>\$ 215,428</u>	<u>\$ 82,861</u>
Fund balance, beginning	108,329	118,213	-
Fund balance, ending	<u>\$ 432,836</u>	<u>\$ 443,718</u>	<u>\$ 10,882</u>

Special Revenue Funds		
Budget	Actual	Variance- Favorable (Unfavorable)
\$ 4,811,306	\$ 4,899,227	\$ (87,921)
665,321	748,713	83,392
3,145,975	218,444	(2,927,531)
-	-	-
1,360	1,360	-
449,100	529,955	80,855
381,291	167,687	(213,604)
<u>\$3,782,817</u>	<u>\$ 5,278,911</u>	<u>\$15,066,385</u>
\$ -	\$ -	\$ -
-	-	-
1,393,808	1,456,127	(62,319)
113,358	84,816	28,542
1,516,088	1,449,049	67,039
643,445	827,418	18,973
748,079	694,848	53,231
-	-	-
-	-	-
-	-	-
<u>\$ 5,483,829</u>	<u>\$ 6,509,146</u>	<u>\$ 96,119</u>
\$ 2,139,826	\$ 2,298,887	\$15,719,311
\$ 366,803	\$ 337,458	\$ (29,345)
<u>(820,119)</u>	<u>(188,119)</u>	<u>18,080</u>
\$ (453,315)	\$ (188,881)	\$ 26,434
\$ 8,101,732	\$ 1,344,806	\$18,799,710
<u>10,638,993</u>	<u>10,638,993</u>	<u>-</u>
<u>\$18,536,317</u>	<u>\$11,278,000</u>	<u>\$6,258,317</u>

(Cont. Inmate)

SCADCA TARIKH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND GRANCES  
 IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
 GOVERNMENTAL FUND TYPES  
 Year Ended December 31, 1995

	Govt. Services Funds		
	Budget	Actual	Variance- Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$ 89,515	\$ 104,382	\$ 6,867
Intergovernmental revenue	-	-	-
Special assessments	17,350	18,488	(4,391)
Interest	21,508	28,817	7,319
Miscellaneous	-	18	18
Total revenues	<u>\$ 128,373</u>	<u>\$ 151,695</u>	<u>\$ 23,322</u>
<b>Expenditures:</b>			
Current:			
General financial administration	\$ 4,388	\$ 4,876	\$ (488)
Economic development and assistance	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	485,722	528,722	(43,000)
Interest and fiscal charges	328,272	322,648	5,624
Total expenditures	<u>\$ 818,382</u>	<u>\$ 856,246</u>	<u>\$ (37,864)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (589,989)</u>	<u>\$ (704,551)</u>	<u>\$ 114,562</u>
<b>Other financing sources (total):</b>			
Operating transfers in	\$ 715,180	\$ 678,680	\$ (36,500)
Operating transfers out	-	-	-
Total other financing sources (total)	<u>\$ 715,180</u>	<u>\$ 678,680</u>	<u>\$ (36,500)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (43,809)</u>	<u>\$ (26,871)</u>	<u>\$ (16,938)</u>
Fund balance, beginning	666,062	666,062	-
Fund balance, ending	<u>\$ 702,253</u>	<u>\$ 639,191</u>	<u>\$ (63,062)</u>

See Notes to Financial Statements.

Capital Project Funds		
Budget	Actual	Variance: Favorable (Unfavorable)
\$ -	\$ -	\$ -
39,721	229,659	189,938
7,388	5,867	(1,521)
<u>\$ 47,109</u>	<u>\$ 235,526</u>	<u>\$ 187,417</u>
\$ -	\$ -	\$ -
380,281	789,390	(409,109)
-	-	-
<u>\$ 380,281</u>	<u>\$ 789,390</u>	<u>\$ 409,109</u>
<u>\$ 456,812</u>	<u>\$ 1,024,916</u>	<u>\$ 568,104</u>
\$ -	\$ -	\$ -
-	(138)	(138)
<u>\$ -</u>	<u>\$ (138)</u>	<u>\$ (138)</u>
\$ 644,829	\$ 658,187	\$ 13,358
338,507	538,187	-
<u>\$ 983,336</u>	<u>\$ 1,196,374</u>	<u>\$ 213,038</u>



ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

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

Reporting entity:

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

Primary government:

The Acadia Parish Police Jury is the governing authority for Acadia Parish and is a political subdivision of the State of Louisiana. The Police Jury under the provisions of Louisiana Revised Statute 18:1236, creates ordinances, sets policy, and establishes programs for the benefit of the Parish.

Individual component units:

Certain component units which would be required to be included based on current standards have not been included in these financial statements.

The parish school board, certain independently elected parish officials, and municipal level governments are excluded from the accompanying financial statements because they are considered autonomous governments and will issue financial statements separate from those of the Parish Police Jury.

## NOTES TO FINANCIAL STATEMENTS

### Fund accounting:

The accounts of the SanDiego Parish Police Jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements of this report as follows:

#### Governmental Funds

##### General fund:

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

##### Special revenue funds:

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

##### Debt service funds:

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

##### Capital projects funds:

Capital projects funds are used to account for financial resources to be used for acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

### Fixed assets and long-term liabilities:

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial-flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of

## NOTES TO FINANCIAL STATEMENTS

"available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. General fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized with general fixed assets. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

Because of their spending measurement focus, expenditures recognition for governmental fund types is limited to exclude amounts represented by concurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

### Basis of accounting:

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

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. In addition, these major revenues susceptible to accrual are earned grant revenues and other intergovernmental revenues, and interest revenues.

## NOTES TO FINANCIAL STATEMENTS

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

### Budgets and budgetary accounting:

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

1. Prior to November 1, the department heads submit to the Police Jury a proposed operating budget for the ensuing fiscal year. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of a resolution. Budget amounts shown in this report are as amended by the Police Jury in public meetings.
4. Budgets for the various funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).
5. The budget is employed as a management control device during the year.

All budget appropriations lapse at year end.

### Investments:

Investments are stated at cost or amortized cost, which approximates market.

### Cash and Cash Equivalents:

For purposes of reporting, the Police Jury considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

### Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain amounts and disclosures. Accordingly, actual results could differ from these estimates.

NOTES TO FINANCIAL STATEMENTS

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 or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and due by December 31. Property tax revenues are recognized when levied to the extent that they result in current receivables.

The Police Jury levies taxes at 17.90 mills per dollar of assessed valuation of property. A summary of tax millage dedication for 1993 is as follows:

General	5.90 Mills
Road tax	1.00 Mills
Library maintenance tax	4.00 Mills
Library bond tax	1.00 Mills
Health Unit maintenance tax	3.00 Mills
Cooperative Extension Facility Tax	<u>1.00 Mills</u>
	<u>17.90 Mills</u>

Note 3. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance, Jan. 1, <u>1993</u>	Additions	Retirements	Balance, Dec. 31, <u>1993</u>
Land	\$1,893,303	\$ -	\$ -	\$1,893,303
Buildings	2,257,905	637,481	-	2,895,386
Equipment	<u>1,680,888</u>	<u>738,521</u>	<u>-</u>	<u>2,419,409</u>
	<u>\$4,832,116</u>	<u>\$1,375,902</u>	<u>\$ -</u>	<u>\$6,208,018</u>

NOTES TO FINANCIAL STATEMENTS

Note 4. Pension Plan

Substantially all employees of the Acadia Parish Police Jury are members of the Periodical Employees Retirement System of Louisiana ("system"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the Police Jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 20 years of credited service, or at any age with at least 18 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 1 percent of their final average compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1986, the benefit is equal to 1 percent of final average compensation, plus 30¢ for each year of supplemental plan only service earned prior to January 1, 1986. Final compensation is the employee's monthly earnings during the 18 consecutive or infused months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

Contributions to the system include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan. State statute requires employees covered by Plan A to contribute 9.58 percent to their salaries to the system; the Police Jury must contribute 8.0 percent of the salary of each employee covered by Plan A as an employer match.

Although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are determined for the system. The following provides certain disclosures for the Police Jury and Plan A of the retirement system that are required by GASB Codification Section 930.127:

Police Jury payroll:	
Total payroll	\$ 1,121,813
Covered payroll	\$ 1,087,883

NOTES TO FINANCIAL STATEMENTS

Actuarially required contribution for the entire system:	
Dollar amount	\$ 48,488,583
Percent of payroll	18.5%
Dedicated loans received	\$ 2,295,987
Balance required from employers and employees:	
Dollar amount	\$ 46,192,596
Percent of payroll	17.6%
Actuarially required contribution for Police Jury:	
Dollar amount	\$ 182,321
Percent of total actuarially required contribution	.42%
Statutorily required contribution for Police Jury:	
Employer	\$ 87,186
Employee	100,563
Total	<u>\$ 187,749</u>
Actual contribution for Police Jury:	
Employer	\$ 87,186
Employee	100,563
Total	<u>\$ 187,749</u>
Pension benefit obligation	\$762,693,300
Assets	<u>693,663,388</u>
Unfunded pension benefit obligation	<u>669,029,912</u>

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

Historical trend information showing the system's progress in accumulating sufficient assets to pay benefits when due is presented in the system's December 31, 1999 actuarial valuation report. The Police Jury does not guarantee the benefits granted by the system.

NOTES TO FINANCIAL STATEMENTS

Note 5. Changes in Long-Term Debt.

The following is a summary of the long-term obligation transactions of the Public Jury for the year ended December 31, 1995:

	Landfill	Compensated	General	Total
	Closure and Post-Closure Costs			
Long-term obligations at January 1, 1995	\$ -	\$ 81,000	\$5,080,886	\$5,081,886
Additions:				
Recording of compensated absences	-	1,918	-	1,918
Bonds issued	-	-	-	-
Recording of landfill closure and post- closure costs	2,190,800	-	-	2,190,800
Reductions:				
Bonds retired	-	-	520,712	520,712
Reduction of compensated absences	-	-	-	-
Long-term obligations at December 31, 1995	<u>\$1,190,800</u>	<u>\$ 82,918</u>	<u>\$4,578,564</u>	<u>\$5,852,282</u>

Bonds payable at December 31, 1995 is comprised of the following:

General obligation bonds:

\$1,400,000 1975 Public Improvement Library Bonds due in annual installments of \$100,000 to \$180,000 through May 1, 2000; at various interest rates of 6.00% to 6.50% (to be retired from ad valorem taxes)	\$ 458,000
\$4,730,000 1988 Public Improvement Bonds, Series 87-1988 due in annual installments of \$100,000 to \$443,000 through April 1, 2000; at various interest rates of 5.48% to 7.50% (to be retired from proceeds of the II sales tax)	3,023,000
\$180,000 Certificate of Indebtedness, Series 1988 due in annual installments of \$40,000 to \$115,000 through March 1, 1998; interest rates of 6.80% to 8.80% (to be retired from general funds)	333,000
Subtotal forward	\$3,814,000



NOTE TO FINANCIAL STATEMENTS

Subtotal Forwarded	\$3,798,000
\$121,231 Paying Certificates, Series 1998 due in annual installments of \$22,223 through March 1, 1998; interest rates of 8.75% to 10% (to be retired from special assessments levied)	34,149
\$98,181 Paying Certificates, Series 1990 due in annual installments of \$8,599 through February 1, 1990; interest at 8.75% (to be retired from special assessments levied)	32,890
\$15,000 Certificate of Indebtedness, Series 1987 due in annual installments of \$6,000 to \$8,000 through March 1, 1987; interest rate of 7% (to be retired from general funds)	15,000
\$650,000 Certificate of Indebtedness, Series 1994 due in annual installments of \$45,000 to \$80,000 through March 1, 1994; interest rate of 3.25% (to be retired from ad valorem taxes)	800,000
	<u>\$6,478,039</u>

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 1985, including interest payments of \$1,170,754 are as follows:

Year Ending December 31,	General Obligations
1986	\$ 798,440
1987	799,086
1988	782,120
1989	888,910
1990	105,399
1991-2005	<u>2,136,363</u>
	<u>\$5,800,318</u>

\$625,388 is available in the Debt Service Funds to service the general obligation bonds.

\$735,788 is available in the Sales Tax special revenue fund to service the Series 87-1888 bonds.

Under the terms of the Public Improvement Bonds, Series 87-1988 bond indenture, the Police Jury is required to make the following transfers:

**NOTES TO FINANCIAL STATEMENTS**

The Police Jury shall deposit into the Sales Tax Bond Sinking Fund on or before the 30th day of each month of each year, commencing in April, 1995, a sum equal to one-ninth (1/9) of the interest falling due on the next interest payment date, and a sum equal to one-twelfth (1/12) of the principal falling due on the next principal payment date, together with such additional proportions as may be required to pay said principal and interest as the same become due.

The required and current balance of the above Sinking Fund as December 31, 1995 is as follows:

<u>Required</u>	<u>Actual</u>	<u>Amount Over</u> <u>Required</u>
<u>\$241,438</u>	<u>\$262,758</u>	<u>\$213,320</u>

The Police Jury shall maintain in the sales tax bond reserve, by transferring from the reserve fund established for the prior bonds upon delivery of the bonds, a sum equal to the highest scheduled principal and interest requirements for any succeeding calendar year, the money in said reserve fund to be retained solely for the purpose of paying the principal of and the interest on bonds payable from the aforesaid Sinking Fund as to which there would otherwise be default.

The required and current balance of the above reserve fund as December 31, 1995 is as follows:

<u>Required</u>	<u>Actual</u>	<u>Amount Over</u> <u>Required</u>
<u>\$485,713</u>	<u>\$728,916</u>	<u>\$243,203</u>

**Note 4. Prior Year Defeasance of Debt**

In prior years, the Police Jury defeased certain general obligation bonds by placing the proceeds of new bonds in a irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Police Jury's financial statements. On December 31, 1995, \$4.018 million of bonds outstanding are considered defeased.

NOTES TO FINANCIAL STATEMENTS

Note 7. Other Required Individual Fund Disclosures

Generally accepted accounting principles require disclosure, as part of the Combined Statements - Overview, of certain information concerning individual funds including individual fund interfund receivable and payable balances. Such balances at December 31, 1999 were:

<u>Fund</u>	Interfund Receivables	Interfund Payables
General Fund	\$ 843	\$ 9,390
Special Revenue Funds:		
Parish Road Fund	30,667	-
Health Unit Maintenance Fund	3,010	-
Sales Tax Fund	-	3,633
Capital Projects:		
Project 8-88 Fund	906	-
LOOSE	-	5
	<u>\$ 15,426</u>	<u>\$ 13,028</u>

Note 8. Dedication of Sales Tax Proceeds

The proceeds of the LV pariawide sales and use tax are dedicated to the following purposes:

1. In each fiscal year, there shall first be paid or set aside from said revenues, a sum sufficient to pay (a) the principal and interest on all indebtedness of the District incurred for solid waste purposes, (b) all costs, but not less than \$1,850,000 annually for construction, acquiring, improving, maintaining and operating solid waste collection and disposal facilities for the Parish, including the establishment and maintenance of an equipment reserve fund into which there shall be deposited \$10,000 annually, and (c) the cost of maintaining an emergency clean-up fund of at least \$100,000; and
2. Thereafter, the remainder of said revenues to be used for the purpose of construction, improving and maintaining public roads and bridges in Acadia Parish; and further, shall the Director be authorized to fund the proceeds of the Tax into bonds to be issued in series, from time to time, for any one or more of the aforesaid capital purposes, to the extent and in the manner permitted by the laws of Louisiana, including Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1998, as amended.

NOTES TO FINANCIAL STATEMENTS

Note 9. Vacation and Sick Leave

The Police Jury has the following policy related to vacation and sick leave: Substantially all employees earn from 5 to 30 days vacation leave each year, depending on the length of service with the Police Jury. Vacation leave that is not taken is automatically converted into sick leave at the end of each year. Upon voluntary resignation or retirement, employees may be compensated for accumulated vacation leave not to exceed 10 days.

Sick leave is credited to permanent full-time employees at the rate of one day for each month of continuous employment. Permanent part-time employees accumulate sick leave on a pro-rata basis. Sick leave can be accumulated without limitation. Upon voluntary resignation or retirement, an employee may be compensated for accumulated sick leave not to exceed 60 days.

Note 10. Deposits

For reporting purposes, cash and investments include cash and certificates of deposits. The Police Jury may invest in United States bonds, treasury notes, or certificates, or time certificates of deposit of state banks having their principal office in the State of Louisiana, or any other federally insured investment. The Police Jury may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount. The deposits at December 31, 1995 were insured as follows:

	Bank Balances	FDIC Insurance	Balance Uninsured
Demand deposits	\$ 3,588,190	\$ 338,332	\$ 3,249,858
Savings and Certificates of Deposits	<u>9,318,339</u>	<u>308,082</u>	<u>8,010,257</u>
Total	<u>\$12,906,529</u>	<u>\$ 646,414</u>	<u>\$12,260,115</u>
Securities pledged and held by the custodial bank in the bank's name (Category III)			<u>9,660,233</u>
Deficiency of FDIC insurance plus pledged securities over deposits in financial institutions			<u>\$ 2,417,815</u>

NOTES TO FINANCIAL STATEMENTS

Note 11. Receivables

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

Class of Receivable	General Fund	Special Revenue Funds	Debt Service Funds
Taxes:			
Ad valorem	\$ 107,550	\$1,801,218	\$ 93,389
Sales tax	-	379,839	-
Special assessments	-	-	50,194
Accrued interest	209	78,577	8,348
Other	2,373	-	-
Total	<u>\$ 110,132</u>	<u>\$1,880,634</u>	<u>\$ 151,931</u>

Note 12. Due to Other Component Units

The amount due to other component units of the Police Jury, reported in Exhibit A, is as follows:

Component Unit	Amount
Industrial District No. 2 Maintenance Fund	<u>\$ 100</u>

Note 13. Federally Assisted Programs

The Police Jury participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act of 1984. Audits of prior years have not resulted in any disallowed costs; however, greater agencies may provide for further examinations. Based on prior experience, the Police Jury's management believes that further examinations will not result in any material questioned costs.

NOTES TO FINANCIAL STATEMENTS

Note 14. 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 issuing food stamps to eligible participants in the parish. The value of food stamps on hand, received and issued, is not recorded in the accompanying statements. Activity for the year follows:

Balance at January 1	\$ 7,132,971
Received	8,518,000
Issued	<u>8,518,325</u>
Balance at December 31	<u>\$ 7,132,646</u>

Note 15. Deferred Revenues

In the Parish Road Fund (special revenue fund), deferred revenues totaling \$29,782 includes \$4,712 received from a local government and \$21,451 received from the Louisiana Department of Transportation and Development for a road project which has not been expended because a clear lien has not been obtained from the contractor. Included in the Multipurpose Facility Fund (special revenue fund) is deferred revenues of \$25,800 which is derived from a state rural development grant for improvements which has not been expended as of December 31, 1995. Included in the Sales Tax Fund (special revenue fund) is deferred revenues of \$1,258,000 which represents \$1,000,000 of funds that are dependent upon approval of a modification to the solid waste disposal site and \$258,000 which may be needed for future access road improvements to the disposal site.

Note 16. Insurance Risk

As of December 31, 1995, the Police Jury did not have general liability or property insurance.

## NOTES TO FINANCIAL STATEMENTS

### Note 17. Litigation

The Police Jury is a defendant in various lawsuits wherein substantial amounts are claimed. Management and counsel for the Acadia Parish Police Jury are unable to reasonably estimate at this time the amount of liability which may be incurred if adverse decisions are rendered.

However, three cases are in the final stage of negotiations:

The Police Jury is a defendant in a personal injury case arising out of a two vehicle collision that occurred on a bridge within Acadia Parish. The Court found the three defendants of the case to be each one-third at fault and awarded total damages of \$11,408. The Parish will appeal.

The Police Jury is a defendant in a wrongful death and personal injury case. Total damages awarded by the Court plus legal interest is approximately \$139,000.

The Police Jury is a defendant in a case in which the Court awarded the plaintiff \$19,058.48 plus legal interest.

On March 23, 1986, Waste Management of Louisiana, Inc. filed suit against the Acadia Parish Police Jury for breach of contract. The object of the suit is to declare the landfill contract null and void and seek the return of funds advanced to the Police Jury and also make claims for cost of improvements, operating costs and anticipated loss of profits. The lawsuit is still in its early stages of discovery, and the realization of any reasonable amount of value or damages, if any, is premature.

The Louisiana Constitution prohibits seizures of a political subdivision's property and provides that no judgment against such a body can be paid until funds are appropriated for that purpose. The Police Jury's legal counsel expects the Court to limit the scope of the plaintiff's inquiry into the Parish's finances.

### Note 18. Subsequent Event

On April 1, 1986, the Acadia Parish Police Jury issued \$2,129,000 of Public Improvement Sales Tax Refunding Bonds, Series ST-1986 for the purpose of advance refunding \$2,333,000 of Public Improvement Refunding Bonds, Series ST-1988 dated March 1, 1989.

NOTES TO FINANCIAL STATEMENTS

Note 18. Acadia Parish Solid Waste Landfill Closure and Post-Closure Care Cost

state and Federal laws and regulations require the Police Jury to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions on the site for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste. Since the Police Jury's landfill is accounted for in a governmental fund, the Police Jury has recorded the portion of these closure and post-closure care costs in the general long-term debt account group based on the landfill capacity used as of December 31, 1995. The landfill closure and post-closure care liability of \$1,948,000 as of December 31, 1995 represents the cumulative amount reported to date based on the use of 10 percent of the estimated capacity of the landfill. The Police Jury will recognize the remaining estimated cost of closure and post-closure care of \$12,150,000 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 1995. The Police Jury expects to close the landfill in the year 2000. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.



FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

GENERAL FUND

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

ACADIA POLICE POLICE JURY  
GENERAL FUND

BALANCE SHEET  
December 31, 1985

<b>ASSETS</b>	
Cash	
Receivables:	\$275,004
Account receivable	
Taxes receivable	219
Other receivable	807,589
Due from other governmental agencies	9,905
Due from other funds	<u>95,885</u>
<b>Total assets</b>	<b><u>\$1,097,593</u></b>
<b>LIABILITIES AND FUND BALANCE</b>	
<b>LIABILITIES</b>	
Accounts payable	
Due to other funds	\$ 48,334
Other payable	9,390
Due to other governmental agencies	21,515
	<u>79,239</u>
<b>Total liabilities</b>	<b>\$145,239</b>
<b>FUND BALANCE</b>	
Unreserved	<u>952,354</u>
<b>Total liabilities and fund balance</b>	<b><u>\$1,097,593</u></b>

ADAMS PARISH POLICE JURY  
GENERAL FUND

Exhibit D-2

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995

	Budget	Actual	Variance- Favorable (Disadvantage)
<b>Revenues:</b>			
Taxes:			
Ad valorem	\$ 372,836	\$ 392,007	\$ (21,833)
Licenses and permits	239,847	238,370	11,517
Intergovernmental revenues:			
State rural development grant	50,000	65,000	65,000
SAD&S Grant	-	9,500	9,500
State revenue sharing	22,263	67,328	27,943
Civil defense program	15,400	18,184	3,181
Ford ship program	29,553	19,384	321
Alcoholic beverage tax	8,753	10,428	1,853
Severance taxes	300,000	300,000	-
Severance/hammer taxes	42,828	42,828	-
Video poker machine fees	125,213	128,324	(14,893)
Fire insurance premium	103,388	103,388	-
Payment in lieu of taxes - D.A.	11,900	11,000	-
Charges for services	132,000	132,000	-
Fines and charges	44,753	65,055	300
Interest	8,251	9,082	1,832
Miscellaneous	80,750	72,362	23,687
<b>Total revenues</b>	<b>\$1,822,615</b>	<b>\$2,028,256</b>	<b>\$ 205,641</b>
<b>Expenditures:</b>			
Current:			
General government:			
Legislative	\$ 90,890	\$ 92,260	\$ 143
Judicial	212,082	129,880	(77,118)
Elections	80,763	38,730	33
Finance and administrative	221,703	138,341	45,564
Other general government	273,218	258,647	22,268
Public safety	297,293	306,127	(8,840)
Public works	1,100	2,028	88
Health and welfare	60,876	48,264	832
Economic development and Parish promotion	21,374	28,917	457
Capital outlay	112,838	102,476	11,456
Intergovernmental:			
Transfer to subrecipients - State Rural Development Grants SAD&S Grant	45,000	95,000	(30,000)
		9,500	(9,500)
	<u>\$1,887,230</u>	<u>\$1,962,432</u>	<u>\$ 24,798</u>
Excess of revenues over expenditures (totals forward)	\$ 265,445	\$ 252,310	\$ 91,816



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

The Honorable Drew Belgie, President  
 Acadia Parish Police Jury  
 Crowley, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Police Jury, an insight unit, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 14, 1996.

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

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

The Honorable Dean Belgie, President  
Acadia Parish Police Jury

In planning and performing our audit of the general purpose financial statements of the Acadia Parish Police Jury for the year ended December 31, 1993, we considered its internal control structure. With respect to its internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

A material 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 general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our 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 noted the following reportable conditions. We believe the reportable condition concerning segregation of duties to be a material weakness.

#### Segregation of Duties

**Finding:** In reviewing the internal control structure, we noted inadequate segregation of duties existed in the receipt function. One person receives collections, prepares deposits, records activity in the general ledger, and reconciles bank accounts.

**Cause:** Inadequate segregation of duties exist due to the limited number of personnel performing the administrative functions.

**Recommendation and response:** Management has evaluated this inadequacy and concluded the related costs versus benefits to be achieved does not justify the additional personnel it would require to establish an adequate segregation. However, occasionally, duties will be retained to provide a check and balance system.

The Reverend Sean Daigle, President  
Acadia Parish Police Jury

#### Payroll Reports

**Finding:** In reviewing Louisiana Unemployment Compensation (LUC) reports prepared by the Police Jury, the reports did not agree with payroll amounts in the general ledger.

**Cause:** Acadia Parish Police Jury personnel failed to report the correct amounts on the quarterly LUC reports.

**Recommendation and response:** Although these reports are submitted for informational purposes only, the correct information should be reported to the state. The Acadia Parish Police Jury will ensure that future Louisiana Unemployment Compensation reports are completed with the correct information.

This report is intended solely for the information of the Acadia Parish Police Jury, management, and the Legislative Auditor's office. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Bruce W. Ford, Lewis & Beach*

Browley, Louisiana  
May 14, 1996



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

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The Honorable Ross Deagle, President  
 Acadia Parish Police Jury  
 Crowley, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Police Jury, sovereign unit, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 14, 1996. We have also audited the Acadia Parish Police Jury's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated May 14, 1996.

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

In planning and performing our audit for the year ended December 31, 1995, we considered the Acadia Parish Police Jury's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the jury's general purpose financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated May 14, 1996.

**officers:**

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 Jerry R. Breaux, CPA, FPA  
 John S. Pickett, CPA, FPA  
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 American Institute of Certified Public  
 Accountants



The Honorable Dean Bagley, President  
Acadia Parish Police Jury

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

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

Accounting Controls	Specific General Requirements	Requirements
<ul style="list-style-type: none"><li>Treasury or Financing</li><li>Revenues/Receipts</li><li>Purchases/Disbursements</li><li>Internal financial reporting</li></ul>	<ul style="list-style-type: none"><li>Political activity</li><li>Basic Bases Act</li><li>Civil Rights</li><li>Cash management</li><li>Federal financial reports</li><li>Allowable costs/cost principles</li><li>Administrative requirements</li></ul>	<ul style="list-style-type: none"><li>Types of services allowed or unallowed</li><li>Matching</li><li>Special reporting</li><li>Special tests and provisions</li></ul>

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

During the year ended December 31, 1993, the Acadia Parish Police Jury expended 57% of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-119, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements that are applicable to each of the Jury's major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

The Honorable Dean Beagle, President  
Acadia Parish Police Jury

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Acadia Parish Police Jury's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

#### Segregation of Duties

**Finding:** In reviewing the internal control structure, we noted inadequate segregation of duties related to the receipt function. One person receives collections, prepares deposits, records activity in the general ledger, and reconciles bank accounts.

**Cause:** Inadequate segregation of duties exist due to the limited number of personnel performing the administrative functions.

**Recommendation and response:** Management has evaluated this inadequacy and concluded the related costs versus benefits to be achieved does not justify the additional personnel it would require to establish an adequate segregation. However, occasionally, duties will be rotated to provide a check and balance system.

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

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

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

*Benjamin René, Louis E. Breaux*

Crowley, Louisiana  
May 14, 1996



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
 BASED ON AN ASSESS OF GENERAL PURPOSE  
 FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH  
 GOVERNMENT AUDITING STANDARDS**

The Honorable Boss Beigle, President  
 Acadia Parish Police Jury  
 Edouley, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Police Jury as of and for the year ended December 31, 1995, and have issued our report thereon dated May 16, 1996.

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

Compliance with laws, regulations, contracts, and grants applicable to the Acadia Parish Police Jury is the responsibility of the Acadia Parish Police Jury's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Acadia Parish Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that 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 the following instances of noncompliance that are required to be reported under Government Auditing Standards.

The Honorable Dean Daigle, President,  
Acadia Parish Police Jury

Cash

**Finding:** At December 31, 1995, the Acadia Parish Police Jury had no deposits on hand or in banks in excess of the FDIC insurance and pledged securities.

**Cause:** The Police Jury failed to monitor their accounts on a regular basis to ensure adequate coverage.

**Recommendation:** The Police Jury should more closely monitor their accounts to ensure they are properly insured.

**Response:** The Police Jury will monitor all deposit accounts closely to ensure there are no uninsured funds for which securities are now pledged as collateral.

Budget

**Finding:** For the year ended December 31, 1995, actual expenditures exceeded budgeted expenditures by more than five percent in the Multipurpose Facility Fund.

**Cause:** Management failed to amend the budget when actual expenditures exceeded budgeted amounts.

**Recommendation:** We recommend that the budget continue to be closely monitored and every effort possible be made to stay within the five percent limitation as has been done in the past.

**Response:** The Acadia Parish Police Jury will continue to monitor the budget closely in order to comply with the five percent limitation.

**Finding:** For the year end December 31, 1995, actual revenues failed budgeted revenues by more than five percent in the Sales Tax Fund.

**Cause:** Management failed to amend the budget when actual revenues failed to meet budgeted revenues.

**Recommendation:** We recommend that the budget continue to be closely monitored and every effort possible be made to reach within five percent of estimated revenues as has been done in the past.

**Response:** The Acadia Parish Police Jury will continue to monitor the budget closely to meet estimated revenues within five percent.

We considered these material instances of noncompliance in forming our opinion on whether the general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated May 14, 1996 on their general purpose financial statements.

The Honorable Dean Bagley, President  
Acadia Parish Police Jury

This report is intended for the information of the Acadia Parish Police Jury, management, and the Legislative Auditor's office. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Brownson, Pineda, Lewis & Beaman*

Covington, Louisiana  
May 14, 1984



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

The Honorable Jean Daigle, President  
 Acadia Parish Police Jury  
 Crowley, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Police Jury as of and for the year ended December 31, 1995, and have issued our report thereon dated May 14, 1996.

We have also audited the Acadia Parish Police Jury's compliance with the requirements governing special reporting that are applicable to its major federal financial assistance program, which is identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1995. The management of the Acadia Parish Police Jury is responsible for the Police Jury's compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and OMB 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 material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the 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 no instances of noncompliance with the requirements referred to above.

The Honorable Donn Baigle, President  
Acadia Parish Police Jury

In our opinion, the Acadia Parish Police Jury complied, in all material respects, with the requirements governing special reporting that are applicable to its major federal financial assistance program for the year ended December 31, 1978.

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

*Brunson Pond, Lewis & Beane*

Covington, Louisiana  
May 24, 1979



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
 WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
 FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

The Honorable Dean Badgley, President  
 Acadia Parish Police Jury  
 Gretna, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Police Jury as of and for the year ended December 31, 1995, and have issued our report thereon dated May 14, 1996.

We have applied procedures to test the Acadia Parish Police Jury's compliance with the following requirements applicable to the Federal financial assistance programs, which are identified in the schedule of Federal financial assistance, for the year ended December 31, 1995:

**General Requirements**

- Political activity
- Davis Bacon Act
- Civil rights
- Cash management
- Federal financial reports
- Allowable cost/basis principles
- Administrative Requirements

Our procedures were limited to those set forth in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments,"<sup>2</sup> Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Acadia Parish Police Jury's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

<sup>2</sup> U.S. Department of Accounting & Administration



The Honorable Jean Bejige, President  
Acadia Parish Police Jury

With respect to firms tested, the results of those procedures disclosed a material instance of noncompliance with the requirements listed in the second paragraph that is described below. With respect to firms not tested, nothing came to our attention that caused us to believe that the Acadia Parish Police Jury had not complied, in all material respects, with those requirements.

**Procurement**

**Finding:** In reviewing the LCDC Program, it was noted that the copy of the advertisement for requests for qualifications for consulting and engineering services was prepared on the engineering firm's letterhead. Also, billings for the advertisement were also sent to the firm.

**Cause:** The Police Jury had contracted the engineers to help obtain grant funds and oversee preliminary grant activities.

**Recommendation:** In the future we recommend the procurement process be handled by the Police Jury.

**Response:** In the future, the Police Jury will adhere to the LCDC procurement policy.

This report is intended for the information of the Acadia Parish Police Jury, management, and the legislative Auditor's office. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Bruno, René, Louis & Bruner*

Crowley, Louisiana  
May 24, 1996



**RICHMOND, PICHEU, LEWIS & BREAUX**  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
 WITH SPECIFIC REQUIREMENTS APPLICABLE TO REBPAAR  
 FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

**The Honorable Gene Baigle, President  
 Acadia Parish Police Jury  
 Crowley, Louisiana**

We have audited the general purpose financial statements of the Acadia Parish Police Jury as of and for the year ended December 31, 1995, and have issued our report thereon dated May 16, 1996.

In connection with our audit of the general purpose financial statements of the Acadia Parish Police Jury, and with our study and evaluation of the Police Jury's internal control systems used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audit of State and Local Governments," we selected certain transactions applicable to certain major Federal financial assistance programs for the year ended December 31, 1995.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and special tests and provisions 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 Police Jury's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to items tested, the results of these 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 Acadia Parish Police Jury had not complied, in all material respects, with these requirements.

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The Honorable Sam Deigle, President  
Acadia Parish Police Jury

This report is intended for the information of the Acadia Parish Police Jury, management, and the Legislative Auditor's office. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

BRUCE A. BROWN, President, Legat & Broker

Crowley, Louisiana  
May 14, 1988