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ST. LANDRY PARISH POLICE JURY  
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**ST. LANDRY PARISH POLICE JURY**  
Opereous, Louisiana  
Financial Report  
Year Ended December 31, 1995

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

Release Date 10 30 1997 J

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**Independent Auditor's Report**

The Members of the Police Jury  
St. Landry Parish  
Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of St. Landry Parish Police Jury. 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 and Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-133, "Standards for 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 general purpose financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above include the financial activities of the primary government and five component units for which the Police Jury maintains financial records. Financial activities of other component units that form the reporting entity are not included.

In our opinion, because of the effects of the matters discussed in the preceding paragraph, the general purpose financial statements referred to above do not present fairly, in conformity with generally accepted accounting principles, the financial position of the results of operations of the St. Landry Parish Police Jury as of and for the year ended December 31, 1998.

In accordance with Government Auditing Standards, we have also issued a report dated May 8, 1999, on our consideration of the St. Landry Parish Police Jury's internal control structure and a report dated May 8, 1999, on the compliance with laws and regulations.

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Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying general purpose financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the St. Landry Parish Police Jury. As discussed in the third and fourth paragraphs above, the general purpose financial statements do not present fairly, in conformity with generally accepted accounting principles, the financial position of the St. Landry Parish Police Jury as of December 31, 1998, or the results of its operations for the year then ended. Similarly, we are unable to express, and do not express, an opinion on the accompanying financial information listed as "Supplemental Information" in the table of contents.

*Darnall, Sikes & Frederick*

A Corporation of Certified Public Accountants

Baton Rouge, Louisiana  
May 6, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - DECEMBER)

ST. LOUIS PUBLIC UTILITIES AUTHORITY

Consolidated Balance Sheet - All Fund Types, Actual Balances, and Historically Reported Reported Amounts  
December 31, 1996

	Governmental Fund Types			1996 Actual
	General	Special Services	Public Utilities	
<b>ASSETS AND OTHER DEBITS</b>				
Cash and interest-bearing deposits	\$ 202,500	\$ 200,200	\$ 182,500	\$ 585,200
Investments	180,000	1,149,000	248,267	577,267
Due from other funds	144,387	54,780	20,776	219,943
Due from component units	21,000	10,000	-	31,000
Advances to other funds	-	42,770	-	42,770
Prepaid insurance	4,784	10,000	-	14,784
Land, buildings, equipment and improvements	-	-	-	-
Other (debits)	-	-	-	-
Amount available to debt service funds	-	-	-	-
Amount to be provided for general long-term obligations	-	-	-	-
<b>Total assets and other debits</b>	<b>\$ 552,671</b>	<b>\$ 1,466,950</b>	<b>\$ 451,543</b>	<b>\$ 2,471,164</b>
<b>LIABILITIES, NET OF OTHER DEBITS</b>				
<b>Liabilities</b>				
Accounts payable	\$ 104,100	\$ 101,271	\$ 54,268	\$ 259,639
Due to other funds	44,280	93,380	31,270	168,830
Due to officers/employees	-	-	-	-
Advances from other funds	42,770	-	9,805	52,575
Unearned revenue	-	-	-	-
Capital leases	-	-	-	-
Special assessments payable	-	-	-	-
Estimated liabilities for claims and judgments	-	-	-	-
Compensated absences	-	-	-	-
Notes payable	-	-	-	-
<b>Total liabilities</b>	<b>\$ 191,150</b>	<b>\$ 294,651</b>	<b>\$ 95,343</b>	<b>\$ 581,144</b>
<b>Fund equity and other credits</b>				
Reserves in general fund assets	-	-	-	-
Fund balances -	-	-	-	-
Reserved for general insurance	4,104	10,200	-	14,304
Reserved for official expenses and jury and witness fees	144,000	-	-	144,000
Reserved for judicial expenses	147,000	-	-	294,000
Reserved for debt service	-	-	1,000,000	1,000,000
Unreserved - designated	100,113	-	-	100,113
Unreserved - undesignated	1,100,113	1,138,651	-	2,238,764
<b>Total fund equity and other credits</b>	<b>\$ 1,485,327</b>	<b>\$ 1,148,851</b>	<b>\$ 1,000,000</b>	<b>\$ 3,634,218</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 1,676,477</b>	<b>\$ 1,443,502</b>	<b>\$ 1,095,343</b>	<b>\$ 4,215,362</b>

If Necessary Good Year Audited	Subject Stock		Total (Non-convertible and convertible)	Component Stocks	Total (Non-convertible and convertible)
	Common Stock	Preferred Stock			
\$ 1,333	\$ -	\$ -	\$ 1,333,810	\$ 133,380	\$ 1,467,190
"	"	"	1,465,717	362,488	1,828,205
"	"	"	362,488	-	362,488
"	"	"	50,354	-	50,354
"	"	"	62,718	-	62,718
"	"	"	20,542	-	20,542
"	10,266,026	-	11,380,356	1,471,388	14,851,744
-	-	1,071,695	1,071,695	-	1,071,695
-	-	<u>1,328,253</u>	<u>1,328,253</u>	-	<u>1,328,253</u>
\$ 2,323	\$ 10,266,026	\$ 1,328,253	\$ 12,175,765	\$ 1,842,868	\$ 14,018,633
-----	-----	-----	-----	-----	-----
\$ 237	\$ -	\$ -	\$ 132,200	\$ 24,282	\$ 156,482
1,866	"	"	362,764	-	362,764
"	"	"	-	13,328	13,328
"	"	"	62,718	-	62,718
"	"	"	8,808	4,881	13,689
"	"	62,726	62,726	-	62,726
"	"	33,702	33,702	-	33,702
"	"	499,408	499,408	-	499,408
"	"	24,844	24,844	-	24,844
<u>2,323</u>	<u>-</u>	<u>1,021,888</u>	<u>1,021,888</u>	<u>284,253</u>	<u>1,306,141</u>
-	10,266,026	-	10,266,026	1,471,388	14,018,326
"	"	"	20,542	-	20,542
"	"	"	141,288	-	141,288
"	"	"	141,891	-	141,891
"	"	"	1,328,253	198,289	1,526,542
"	"	"	129,276	-	129,276
"	"	"	1,466,625	2,762	1,469,387
"	<u>10,266,026</u>	<u>-</u>	<u>10,175,726</u>	<u>1,867,752</u>	<u>12,043,478</u>
\$ 2,323	\$ 10,266,026	\$ 1,428,612	\$ 12,175,765	\$ 1,842,868	\$ 14,018,633
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The accompanying notes are an integral part of these statements.



11. (Cont'd) (continued from page 10)

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances -  
 All Governments - Local (Total and Including Separate Component Unit 1)  
 For Year Ended December 31, 1994

	General	Special	Other	Capital	Total	Component	Total
	Revenues	Revenues	Revenues	Expenditures	Expenditures	Unit	Revenues
							Expenditures
<b>Revenues:</b>							
All other taxes	\$ 284,178	\$ 1,011,326	\$ 55,389	\$ -	\$ 2,121,000	\$ 1,044,000	\$ 1,181,000
Assessed tax	284,178	-	-	-	2,121,000	-	2,121,000
Local government	-	-	57,374	-	11,375	-	68,749
County and special	181,800	-	-	-	181,800	-	181,800
State government	-	-	-	-	-	-	-
Federal grants	-	-	-	325,554	525,254	4,770,100	5,295,408
Other grants	-	224,870	-	-	224,870	-	224,870
State revenue sharing (GRS)	284,178	284,870	-	-	284,870	-	284,870
Revenue tax	284,178	-	-	-	284,870	-	284,870
FR 1114 (transportation)	224,870	-	-	-	224,870	-	224,870
Other grants	5,308	-	-	-	5,308	-	5,308
Special use taxes	55,389	-	-	-	55,389	-	55,389
Fees, charges and commissions for services	275,040	1,448	-	-	275,040	275,040	275,040
Fees and services	275,040	1,448	-	-	275,040	-	276,488
Use of money and property	275,040	1,448	9,443	154	284,685	2,544	287,229
Other revenues	275,040	1,448	9,443	154	284,685	2,544	287,229
Total revenues	1,224,336	1,247,114	64,832	325,708	3,812,000	7,356,144	4,662,000
<b>Expenditures:</b>							
General government:							
Landfill site	124,200	2,400	26,071	-	172,671	-	172,671
Landfill site	124,200	2,400	-	-	1,029,399	286,500	1,315,999
Electricity	45,111	-	-	-	55,371	-	100,482
Police and administration	25,228	289,440	-	-	224,254	289,440	514,668
Other	202,891	289,479	-	-	224,254	2,544	479,114
Public works	11,329	1,224,207	-	141,679	1,029,399	2,544	1,031,943
Books and supplies	517	643,349	-	-	643,349	-	1,286,698
Insurance	2,442	-	-	-	2,442	-	4,884
Contract services and assistance	1,329	-	-	-	1,329	-	2,658
Other services:							
Landfill	-	1,427	126,824	-	128,251	1,427	129,678
Landfill	-	1,427	126,824	-	128,251	1,427	130,105
Total expenditures	1,224,336	1,247,114	64,832	325,708	3,812,000	7,356,144	4,662,000
Excess (deficiency) of revenues over expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Other Financing Related Costs:  
 Financing related costs  
 Amortization fee  
 Issuance fee  
 Bonding fee  
 Bonding charges and  
 other

Total other financing related costs

Amounts included in interest and other  
 financing charges and expenditures and  
 other financing costs

End balance, beginning

End balance, ending

56,495	58,371	-	16,720	10,000	50,000
(49,000)	(49,000)	-	1,000	-	-
(10,000)	(10,000)	31,704	64,000	-	64,000
(10,000)	(10,000)	-	(84,000)	-	(84,000)
-	-	-	1,000	-	1,000
<u>56,495</u>	<u>58,371</u>	<u>31,704</u>	<u>17,720</u>	<u>10,000</u>	<u>50,000</u>

89,000	140,000	89,000	69,000	99,000	54,000
(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>

NY - LEADER BOARD FISCAL 2007

Revised Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget 2007 (Actual and Actual)  
General and Special Revenue Funds  
Year Ended December 31, 2006

	General Fund			Special Revenue Funds		Variance - Favorable / Unfavorable
	Budget	Actual	Variance - Favorable / Unfavorable	Budget	Actual	
<b>Revenues</b>						
ad valorem taxes	\$ 467,700	\$ 466,148	\$ 1,552	\$ 467,700	\$ 476,428	\$ 8,728
excise tax	32,000	30,711	1,289	-	-	-
Licensed and Permits	64,000	66,640	2,640	-	-	-
Other governmental revenues - State Grants	-	-	-	800,700	804,877	4,177
Fuel oil transportation fund	-	-	-	100,000	100,000	-
Mass transit sharing fund	50,000	50,714	714	-	-	-
Government fee	71,742	66,244	5,498	-	-	-
NY Fire Insurance rebate	14,000	14,148	148	-	-	-
Water meter	11,000	10,711	289	-	-	-
Rents and leases	11,000	7,140	3,860	-	-	-
Fees, charges and commissions for services	61,700	55,171	6,529	-	-	-
Fines and forfeits	17,000	17,141	141	-	-	-
Use of money and property	47,000	47,714	714	10,000	10,877	877
Other revenues	170,000	168,428	1,572	100,000	1,000	9,999
<b>Total revenues</b>	<b>1,088,000</b>	<b>1,086,000</b>	<b>2,000</b>	<b>1,088,000</b>	<b>1,088,000</b>	<b>-</b>
<b>Expenditures</b>						
Current -						
general government	150,000	150,000	-	-	-	-
Legislation	-	-	-	-	-	-
Judicial	5,000,000	4,999,428	572	-	-	-
Education	50,000	51,141	1,141	-	-	-
Finance and administrative	200,000	198,700	1,300	100,000	100,000	-
Other	100,000	100,000	-	100,000	100,000	-
Public safety	200,000	198,000	2,000	100,000	100,000	-
Public works	17,000	17,141	141	1,000,000	1,000,000	-
Health and welfare	-	-	-	100,000	100,000	-
Human development and assistance	47,000	46,841	159	-	-	-
Capital projects	10,000	9,500	500	-	-	-
Other activities	-	-	-	-	-	-
in budget	-	-	-	-	8,877	8,877
interest	-	-	-	-	100,000	100,000
<b>Total expenditures</b>	<b>1,088,000</b>	<b>1,086,000</b>	<b>2,000</b>	<b>1,088,000</b>	<b>1,088,000</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	<b>-</b>	<b>0,000</b>	<b>0,000</b>	<b>0,000</b>	<b>0,000</b>	<b>0,000</b>
Other financing sources (uses):						
proceeds from capital lease	-	-	-	-	50,000	50,000
administrative fees	-	10,000	10,000	-	10,000	10,000
operating transfers in	-	100,000	100,000	100,000	100,000	-
operating transfers out	-	100,000	100,000	100,000	100,000	-
other	-	-	-	0,000	0,000	0,000
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>100,000</b>	<b>100,000</b>	<b>10,000</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<b>0,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Fund balances, beginning</b>	<b>1,088,000</b>	<b>1,088,000</b>	<b>-</b>	<b>1,088,000</b>	<b>1,088,000</b>	<b>-</b>
<b>Fund balances, ending</b>	<b>\$ 1,088,000</b>	<b>\$ 1,098,000</b>	<b>\$ 10,000</b>	<b>\$ 1,088,000</b>	<b>\$ 1,188,000</b>	<b>\$ 100,000</b>

The accompanying notes are an integral part of this statement.

NY COUNTY PARSON POLICE 2007

Comparing Balance Sheet - Compared With  
Year Ended December 31, 2006

	NY County Parson Local Government	Grainland County	Van Trotter Partnership LLC	Airport Authority	Agricultural District Authority	Fire Protection District No. 1	Total
<b>ASSETS</b>							
Cash	\$81,197	\$11,070	\$ 3,311	\$9,648	\$1,174	\$ 40,092	\$ 147,092
Receivables	-	88,796	86,311	-	480	160,441	335,928
Equipment	-	-	1,671,288	-	-	-	1,671,288
<b>Total assets</b>	<b>\$81,197</b>	<b>\$100,866</b>	<b>\$1,674,600</b>	<b>\$9,648</b>	<b>\$1,194</b>	<b>\$200,613</b>	<b>\$1,898,118</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities:</b>							
Accounts payable	\$40,341	\$ -	\$ 10,368	\$ -	\$ -	\$ 5,179	\$ 55,888
Due to primary government	1,444	11,184	-	5,500	215	2,084	19,427
Deferred revenues	-	-	1,280	-	-	-	1,280
<b>Total liabilities</b>	<b>\$41,785</b>	<b>\$11,184</b>	<b>\$12,648</b>	<b>\$5,500</b>	<b>\$215</b>	<b>\$7,263</b>	<b>\$88,603</b>
<b>Fund balances classified as:</b>							
Investments in general fixed assets	-	-	1,471,288	-	-	-	1,471,288
Reserved for debt service	-	-	-	-	-	90,550	90,550
Unreserved, undesignated	39	1,611	-	4,780	1,380	-	7,600
<b>Total fund balances</b>	<b>\$39</b>	<b>\$1,611</b>	<b>\$1,471,288</b>	<b>\$4,780</b>	<b>\$1,380</b>	<b>\$90,550</b>	<b>\$1,580,138</b>
<b>Total liabilities and fund balances</b>	<b>\$81,784</b>	<b>\$12,795</b>	<b>\$1,684,936</b>	<b>\$10,280</b>	<b>\$1,594</b>	<b>\$97,813</b>	<b>\$1,868,742</b>

The accompanying notes are an integral part of this statement.

VT. LAMONT PAPER POLICE JURY

Comparing statement of revenues, expenditures, and changes in fund balances - Temporary Units  
Year Ended December 31, 1994

	St. Gerdy State Department	Grain Dept.	Job Training Partnership Act	Airport Authority	Agricultural District	Fire Protection District	Total
<b>Revenues</b>							
Intergovernmental grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144,794	\$ 144,794
Intergovernmental revenues -							
Federal grants	-	-	1,104,718	6,444	-	-	1,111,162
Fines and forfeitures	-	714,123	-	-	-	194	714,317
Use of money and property	-	744	-	-	24	194	1,062
Other revenues	21,272	-	-	21,272	4,728	7,281	54,553
Total revenues	21,272	714,867	1,104,718	27,716	4,752	146,269	2,039,334
<b>Expenditures</b>							
General government -							
Judicial	-	194,884	-	-	-	-	194,884
Financial and administrative	-	-	141,738	-	500	6,404	242,722
Other	-	-	-	-	-	4,717	4,717
Public safety	-	-	-	24,784	-	68,100	92,884
Public works	44,800	-	-	-	-	-	44,800
Economic development and	-	-	-	-	7,445	-	7,445
social work	-	-	-	-	-	-	-
Education	-	-	4,044,710	-	-	-	4,044,710
Other	-	-	-	-	-	5,480	5,480
Total expenditures	44,800	194,884	4,044,710	24,784	7,945	78,601	4,385,724
Excess (deficiency)							
of revenues over	(23,528)	519,983	-	(2,568)	(600)	68,668	514,945
expenditures							
Other financing used	23,528	-	-	-	(210)	(1,829)	21,489
Administrative fees							
Excess (deficiency)							
of revenues over	(23,528)	519,983	-	(2,568)	(790)	66,839	514,744
expenditures and							
other financing							
used	23,528	519,983	-	(2,568)	(790)	66,839	514,963
Fund balances (deficit),							
beginning	20,114	(18,111)	-	(1,129)	2,447	(20,440)	21,701
Fund balances (deficit),							
ending	\$ 472	\$ 13,111	\$ -	\$ 4,110	\$ 1,657	\$ 45,399	\$ 191,009

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 1 Summary of Significant Accounting Policies

The St. Landry Parish Police Jury is the governing authority for St. Landry Parish and is a political subdivision of the State of Louisiana. The Police Jury enacts ordinances, sets policy, and establishes programs in such fields as social welfare, transportation, drainage, industrial incentives, and health services under the provisions of Louisiana Revised Statute 33:1134.

A. The Reporting Entity

As required by generally accepted accounting principles, the financial statements should present St. Landry Parish Police Jury (the primary government) and its component units. The financial statements should include component units which are financially accountable to the Police Jury or the nature and significance of their relationship with the Police Jury.

Based on the above criteria, the Police Jury has determined that the following are component units and should be part of the financial reporting entity:

Tourism Commission  
Agricultural Areas Authority  
Community Action Agency  
Job Training Partnership Act  
Bayou Mailet and Flequepine Gravity Drainage District No. 18  
Bayou Flequepine Gravity Drainage District No. 12  
Bellevue and Coulee Couche Gravity Drainage District No. 20  
Consolidated Gravity Drainage District No. 1 of Ward 1  
Coulee Couche Gravity Drainage District No. 22  
East St. Landry Consolidated Gravity Drainage District No. 3  
Fogoutoups Drainage District No. 1  
Gravity Drainage District No. 14  
Gravity Drainage District No. 1 of Ward 2  
Lowell Gravity Drainage District No. 21  
Prairie Sonne Gravity Drainage District No. 13  
Fire Protection District No. 1  
Fire Protection District No. 2  
Fire Protection District No. 4  
Fire Protection District No. 6  
Fire Protection District No. 7  
Haut District No. 1 Commission  
St. Landry Parish Historical Development Commission

## ST. LANDRY PARISH POLICE JURY

### Notes to Financial Statements

#### Note 1 Summary of Significant Accounting Policies (Continued)

St. Landry Parish Airport Authority  
The First Hospital Service District  
Hospital Service District No. 1  
Hospital Service District No. 2  
Sewerage District No. 1  
Solid Waste Disposal Commission  
South St. Landry Library District  
Ruston Security District No. 3

For financial reporting purposes, the Police Jury has chosen to issue financial statements of the St. Landry Parish Police Jury, primary government, and certain component units whose accounting records are maintained by the Police Jury. The component units included are the Agricultural Access Authority, Job Training Partnership Act, Fire Protection District No. 4, St. Landry Parish Airport Authority, Twenty-Seventh Judicial District Criminal Court Fund, and the St. Landry Parish Historical Development Commission. These component units are discretely presented in a separate column in the combined financial statements. As such, the accompanying financial statements are not in conformity with generally accepted accounting principles.

#### B. Fund Accounting

The accounts of the Police Jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprises 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 the 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 in this report, into five general fund types and two broad categories as follows:

#### Governmental Funds -

##### General Fund

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

ST. LOUIS PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

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, and the payment of costs related to, the acquisition, construction, or renovation of major capital facilities (other than those financed by proprietary funds).

Fiduciary Fund -

Agency Fund

The agency fund is used to account for assets held by the St. Louis Parish Police Jury as an agent for other governmental units.

**C. Basis of Accounting**

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

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.



ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

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

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

The fiduciary fund is accounted for using the modified accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

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

Encumbrance accounting is not used by the Police Jury.

D. Budget and Budgetary Accounting

The St. Landry Parish Police Jury adopts budgets for the General Fund and certain special revenue funds. The Criminal Court Fund is exempt from the Louisiana Local Government Budget Act. A budget was not adopted for the following special revenue funds: Coroner's Operational Fund, Bayou Road and Water Endowment District Fund, and Sub-Fund 1 of Division District 1 of Ward 1-B Maintenance Fund. Budgets are prepared on a modified accrual basis of accounting.

ST. LAMONY PARISH POLICE JURY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

The proposed budgets are published in the official journal and made available for public inspection.

The budget must be finally adopted by the Police Jury no later than the last day of the preceding year. The budget should be amended when expenditures in any fund exceed appropriations by 5 percent or more or when actual and projected revenues do not meet appropriated revenues by 5 percent or more.

Operating appropriations, to the extent not expended or encumbered, lapse at year-end. Capital appropriations continue in force until the project is completed or deemed abandoned.

Fund budgetary integration is not employed as a part of the accounting system; however, routine budget comparisons are made prior to expending funds.

**E. Cash and Interest Bearing Deposits**

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

**F. Short-Term Interfund Receivables/Payables**

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

**G. Allowance for Authorized Charges**

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

**H. Inventory**

Inventory items are recorded as expenditures when purchased. There are no significant amounts on hand at year-end.

ST. LOUISY MARINE POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

1. General Long-Term Obligations

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

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

2. Compensated Absence

Full-time employees of the Police Jury earn annual leave at the rate of 5 to 15 days per year, depending upon length of service. Five days of unused annual leave may be carried over from year to year. Full-time employees of the Police Jury earn sick leave at the rate of 8 days per year. Ninety days of unused sick leave may be carried over from year to year. Accumulated annual and sick leave is forfeited upon separation; accumulated sick leave may be applied to retirement.

3. Fund Balances

Reservations of fund balances represent amounts that are not appropriable or are legally separated for a specific purpose.

4. Total Columns on Combined Statements - Overview

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

ST. LAFAYETTE PARISH POLICE JURY

Notes to Financial Statements

Note 2 Budget Preparation - Reconciling

Presented below is a schedule of reconciling all special revenue funds to special revenue funds to which budgets were adopted:

Special revenue funds:	
Deficiency of revenues and other financing sources over expenditures and other uses - Page 7	\$(100,768)
Add (deduct) funds not budgeted:	
Coroner's Operational Fund - excess of expenditures over revenues	(1,004)
Bayou Bourd and Manis Drainage District Fund - excess revenue over expenditures	10,150
Sub-Road District 1 of Election District 3 of Ward 1-4 Maintenance - excess of revenues and other financing sources over expenditures and other uses	770
Deficiency of revenues and other financing sources over expenditures and other uses - Page 8	\$ (90,852)

Note 3 Cash and Interest-Bearing Deposits

Under state law, the Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1998, the Police Jury has cash and interest-bearing deposits (check balances) totaling \$1,422,118.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount of deposits with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (check balances) at December 31, 1998, are as follows:

ST. LARRY PARISH POLICE JURY

Notes to Financial Statements

Note 3 Cash and Interest-Bearing Deposits (Continued)

Bank balances \$4,878,434

At December 31, 1996, the deposits are secured as follows:

Federal deposit insurance	\$1,485,878
Fledged securities (Category 3)	<u>5,680,133</u>
Total	<u>\$6,871,788</u>

Fledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Police Jury's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 9:1229 imposes a statutory requirement on the custodial bank to advertise and call the pledged securities within 30 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

Note 4 Property Taxes

For the year ended December 31, 1996, property taxes were levied on property with assessed valuations totaling \$281,824,200 and were dedicated as follows:

Parishwide taxes:

Parish (within the incorporated Towns of Melville, Sanner, Port Barre, Arnaudville, Washington, Eunice, Grand Coteau, Krotz Springs, and the City of Opelousas)	1.80 mills
Parish (remainder of Parish)	3.85 mills
Health unit	2.32 mills
Jail Maintenance	.99 mills
Jail Sinking	3.25 mills

District taxes:

Road district taxes:	
Road District No. 12 of Ward 2 Maintenance	5.32 mills
Road District No. 1 of Ward 3 Maintenance	10.51 mills
Sub-Road District No. 1 of Road District No. 11-A Sinking	10.00 mills
Sub-Road District No. 2 of Road District No. 11-A Sinking	10.00 mills
Sub-Road District No. 1 of Road District No. 11-A Maintenance	10.00 mills

ST. LOUISY PARISH POLICE JURY

Notes to Financial Statements

Note 4 **Property Taxes (Continued)**

Sub-Road District No. 2 of Road District No. 12-A Maintenance	18.00 mills
Sub-Road District No. 1 of Road District No. 3 of Ward 1 Sinking	18.48 mills
Sub-Road District No. 1 of Road District No. 3 of Ward 1 Maintenance	18.00 mills
Fire Protection District No. 4 Maintenance	5.13 mills
Fire Protection District No. 4 Sinking	2.93 mills
Fire Protection District No. 4	4.39 mills

Note 5 **Allowance for Authorized Changes**

Taxes receivable are shown, net of allowance for authorized changes. This allowance consists of the amount estimated to be uncollectible at the end of the year plus (or minus) the amount of authorized changes to the tax roll.

The allowance set up to each fund type is as follows:

General Fund	\$28,387
Special Revenue Funds	35,217
Debt Service Funds	15,400
Component Units	<u>3,818</u>
	<u>\$82,822</u>

Note 6 **Receivables**

The following is a summary of receivables at December 31, 1996:

Class of Receivables	General Fund	Special Revenue Funds	Debt Service Funds
All valuation taxes, net Special assessments	\$639,337	\$ 885,478	\$582,679
Intragovernmental:			
State	179,881	261,608	-
Other	<u>121,381</u>	<u>2,668</u>	-
Total	<u>\$940,609</u>	<u>\$1,149,754</u>	<u>\$582,679</u>

## ST. LOUISY PARTIS POLICE JURY

## Notes to Financial Statements

## Note 4 Receivables (Continued)

Class of Receivables	Capital Projects Funds	Component Units
Ad valorem taxes	\$ -	\$160,648
Intergovernmental:		
Federal	188	195,917
Other		21,232
Total	\$ 188	\$387,808

## Note 5 Interfund Receivables/Payables

	Interfund Receivables	Interfund Payables
General Fund	\$164,187	\$ 44,902
Special Revenue Funds:		
Jail Maintenance	(18,428)	22,642
Police Unit Maintenance	525	261
Road & Bridge Maintenance	2,438	41,690
Cannery's Operational	-	351
Road District 12 of Ward 3 Maintenance	189	5,445
Road District 1 of Ward 3 Maintenance	789	7,250
Sub-Road District 1 of Road District 3 of Ward 1 Maintenance	4,078	7,314
Sub-Road District 2 of Road District 11-A of Ward 1 Maintenance	588	7,914
Sub-Road District 1 of Election District 2 of Ward 3-B Maintenance	3,068	363
Sub-Road District 1 of Road District 11-A Maintenance	-	2,380
Sub-Service Funds:		
Sub-Road District 1 of Road District 11-A Jail Tax	528	8,090
Sub-Road District 1 of Election District 2 Jail Tax	23,408	-
Sub-Road District 1 of Election District 2	-	4,384
Special Assessments - RA 188	2,964	-
Special Assessments - 3A	718	5,884
Special Assessments - 3A	2,204	638

ST. LOUISY PARISH POLICE JURY

Notes to Financial Statements

Note 7 Interfund Receivables/Payables (Continued)

Special Assessments - 18	\$ 438	\$ 1,000
Special Assessments - 1A	-	50,000
Special Assessments - SAPS A & B	-	157
Special Assessments - 93 Sinking	-	307
Capital Projects Funds:		
Sub-Road District 1 of Road District 13-A	8,000	-
Sub-Road District 2 of Road District 13-A	4,000	5,100
Special Assessments - SA 100	-	100
Special Assessments 1992	-	155
Local Community Development Block Grant	-	194
Agency Funds:		
Payroll	-	2,880
	<u>\$200,165</u>	<u>\$200,165</u>

Note 8 Changes in General Long-Term Debt

The following is a summary of the long-term debt transactions for the year ended December 31, 1994:

	Payable at <u>12/31/93</u>	Additions	Reductions	Payable at <u>12/31/94</u>
Capital leases	\$ -	\$ 50,721	\$ 8,000	\$ 42,721
Special assessments	47,078	-	33,504	13,574
General long-term debt:				
Estimated liabilities for claims and judgments	171,418	98,080	-	269,498
Compensated absences	48,000	13,385	-	61,385
Bonds payable	<u>2,826,000</u>	<u>-</u>	<u>201,000</u>	<u>2,625,000</u>
Total	<u>\$3,092,506</u>	<u>\$162,186</u>	<u>\$242,504</u>	<u>\$2,912,188</u>



## ST. LOUIS PARISH POLICE JURY

## Notes to Financial Statements

Note 8 Changes in General Long-Term Debt (Continued)

Long-term debt outstanding at December 31, 1996 is comprised of the following:

	Issue Date	Final Maturity Date	Interest Rates	Balance Outstanding
Parishwide public improvement bonds	06/22/93	2005	8.80%	\$ 900,800
Road District public improvement bonds:				
Road District No. 11-A of Ward 2	07/01/93	2008	5.5-10.80%	285,800
Sub-Road District No. 1 of Road District No. 11-A of Ward 1	06/22/93	1998	3.65-6.30%	74,800
Sub-Road District No. 2 of Road District No. 11-A of Ward 1	06/22/93	1998	3.65-6.30%	74,800
Sub-Road District No. 1 of Road District No. 3 of Ward 2	08/01/94	1999	9.50%	185,800
Sub-Road District No. 1 of Election District No. 3 of Ward 1	07/01/93	2008	5.50-10.80%	140,800
Sub-Road District No. 1 of Road District No. 11-A	06/22/94	2005	5.87%	<u>123,800</u>
Total bonds payable				<u>3,821,800</u>
Special assessment bonds-paying certificates:				
Series 1988	12/01/88	1998	9.0%	10,671
Series 1994	07/01/93	2003	6.0-6.75%	<u>20,529</u>
Total special assessment debt				<u>31,200</u>
Estimated liabilities for claims and judgments				489,408
Compensated absences				<u>84,804</u>
				<u>574,212</u>
Capital leases:				
Purchase of equipment under capital lease \$90,721, payable in 36 monthly installments of \$1,348, including interest payable from the Road and Bridge Maintenance Fund.				<u>62,306</u>
Total				<u>\$4,496,420</u>

## ST. LANDRY PARISH POLICE JURY

## NOTES TO FINANCIAL STATEMENTS

Note 8 Changes in General Long-Term Debt (Continued)

The annual requirements to amortize general obligations and special assessment debts as of December 31, 1996, including interest payments of \$483,047 are as follows:

Year Ending December 31,	Capital Leases	General Obligations	Special Assessments	Total
1997	\$18,304	\$ 387,489	\$ 9,915	\$ 415,708
1998	18,304	388,894	8,937	416,135
1999	9,377	343,163	1,903	354,443
2000	-	329,887	1,804	331,691
2001	-	388,505	1,738	390,243
Beyond	-	589,138	1,288	1,590,423
	\$46,385	\$2,388,093	\$ 27,827	\$2,572,385

Note 9 Retirement System

The St. Landry Parish Police Jury contributes to the Parishial Employees' Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by a separate board of trustees. The Parishial Employees' Retirement System provides retirement, disability, and death benefits to plan members and beneficiaries. The provisions of the retirement system may be amended by action of the legislature in the same manner as any other statute may be amended by the legislature. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parishial Employees' Retirement System, P.O. Box 14819, Baton Rouge, Louisiana 70804-4819.

Plan members are required to contribute 9.5% of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 1.5% of the annual covered payroll. The Police Jury's contributions to the system for the years ended December 31, 1994, 1995, and 1996 were \$82,429, \$83,448 and \$74,338, respectively, equal to the required contribution for each year.

Note 10 Post-Employment Benefits

The St. Landry Parish Police Jury provides certain continuing health care insurance benefits for the retired employees. Substantially all of the Police Jury's employees become eligible for

ST. LOUISY POLICE JURY

Notes to Financial Statements

Note 10 Paid Employment Benefits (Continued)

these benefits if they reach normal retirement age while working for the Police Jury. Benefits for retirees are provided through an insurance company whose monthly premiums are paid by the Police Jury and reimbursed by the employee. The Police Jury recognizes the cost of providing these benefits as an expenditure when paid during the year, which was \$13,841 for 1994, and recognizes a revenue when they are due the reimbursement from the employee.

Note 11 Criminal Court Fund

Louisiana Revised Statute 13:371.11 requires that one-half of any balance remaining in the Criminal Court Special Revenue Fund at year-end be transferred to the parish General Fund. No money shall be paid out of the account, except upon order or warrant of the district judge and district attorney, as provided by the statute. At December 31, 1994, there was a deficit of \$4,151 in the Criminal Court Fund; therefore, no remaining balance is due the General Fund.

Note 12 Deficits in Individual Funds

The following funds reflected a deficit fund balance at December 31, 1994:

Component Units:	
Criminal Court	\$ 4,151
Debt Service Funds:	
Special Assessments 1-A	4,450
Special Assessments 25 A & B	253
Special Assessments 1-B Sinking	690
Local Community Development Block Grant	186

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

ST. LAMBERT PARISH POLICE JURY

Notes to Financial Statements

Note 13 Expenditures - Actual and Budget

The following individual funds had actual expenditures over budgeted expenditures for the year ended December 31, 1996:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Special Revenue Funds:			
Jail Maintenance	\$218,431	\$302,538	\$ 84,107
Food District 12 of March			
2 Maintenance	114,344	120,726	6,382
Health Unit Maintenance	567,424	672,573	105,149

Note 14 Insurance

Due to current insurance market conditions, the St. Lambert Parish Police Jury is retaining the risk for its liability exposures in areas where there is no affordable insurance coverage available. Presently, the Police Jury has not appropriated any monies for its liability exposures.

Note 15 Employment Liabilities

The St. Lambert Parish Police Jury is a defendant in various lawsuits. Although the outcome of some of these lawsuits has been determined, as of the date of this audit report, the Police Jury has not appropriated any funds in payment of these liabilities. Therefore, the liabilities are reflected in the general long-term debt account group. There are also pending lawsuits which may result in judgments against the Police Jury. As of December 31, 1996, the amount, if any, resulting from the settlement of these pending claims could not be reasonably determined by management and legal counsel.

Note 16 Compensation Paid to Police Jurors

A summary of compensation paid to police jurors for the year ended December 31, 1996, follows:

Wayne Ardein	\$ 50,575
Howard Austin	50,575
Alfred J. Bibe	50,575

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 14 Compensation Paid to Police Jurors (Continued)

Terry Brown	\$ 275
Ronald Banchal	10,272
Andrew Castillo	10,860
Gary Desroville	10,272
Ronald Dagen, Sr.	10,860
Joseph Marc Dupre	10,860
James Haglin	10,860
Pat Miller	10,272
Ralph Meuret	10,272
Leon Robinson	275
Donald J. Rodrigue	275
Lee A. Stelly, Sr.	275
Moore Thiberry	275
Rita Young	10,272
Ray Guillen, President	<u>11,212</u>
	\$106,057

Compensation paid to police jurors is included in the general government expenditures of the General Fund. In accordance with Louisiana Revised Statute 50:1253, the Police Jury has elected the monthly payment method of compensation. Under this method, the president and other jurors received the following monthly compensation for the year ended December 31, 1996:

	President	Other Jurors
January 1, 1996 - December 31, 1996	<u>2943</u>	<u>4856</u>

#### SUPPLEMENTAL INFORMATION

## GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

ST. LANDRY PARISH POLICE JURY  
General Fund

Balance Sheet  
December 31, 1936

ASSETS

Cash	\$1,067,543
Receivables	930,809
Due from other funds	164,183
Due from component units	31,804
Prepaid insurance	<u>4,185</u>
Total assets	<u>\$2,175,329</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 189,138
Due to other funds	64,503
Advances from other funds	<u>62,213</u>
Total liabilities	<u>315,854</u>
Fund balance:	
Reserved for prepaid insurance	4,184
Reserved for prisoner expense and jury and witness fees	161,599
Reserved for judicial expenses	147,893
Unreserved - undesignated	<u>1,683,853</u>
Total fund balance	<u>1,997,529</u>
Total liabilities and fund balance	<u>\$2,175,329</u>



**ST. LOUISY POLICE JURY**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance -**  
**Year Ended December 31, 1998**

<b>Revenues:</b>	
Ad valorem taxes	\$ 846,718
Alcohol tax	29,733
Licenses and permits	188,648
Intergovernmental revenues -	
State grants:	
State revenue sharing (net)	91,712
Beverage tax	388,766
Pa fire insurance rebate	164,188
Video poker	218,791
Bonds and leases	1,250
Fees, charges and commissions for services	55,115
Fines and forfeits	301,829
Use of money and property	77,791
Other revenues	<u>438,435</u>
<b>Total revenues</b>	<b><u>2,821,882</u></b>
<b>Expenditures:</b>	
<b>General Government -</b>	
Legislative	133,036
Judicial	1,718,423
Elections	43,191
Finance and administrative	118,728
Other	408,218
Public safety	310,920
Public works	13,188
Health and welfare	181
Economic development and assistance	28,461
Capital projects	<u>3,328</u>
<b>Total expenditures</b>	<b><u>2,558,228</u></b>
<b>Excess of revenues over expenditures</b>	<b><u>263,654</u></b>
<b>Other financing sources (uses):</b>	
Administrative fees	52,439
Transfers in	690,000
Transfers out	<u>(1,000,000)</u>
<b>Total other financing sources</b>	<b><u>742,439</u></b>
<b>Excess of revenues and other financing sources over expenditures and other uses</b>	<b>906,093</b>
<b>Fund balance, beginning</b>	<b><u>1,638,819</u></b>
<b>Fund balance, ending</b>	<b><u>\$1,971,916</u></b>

## SPECIAL REVENUE FUNDS

### Road and Bridge Maintenance Fund

The Road and Bridge Maintenance Fund accounts for the maintenance and upkeep of the parish road systems. Major means of financing are provided by the State of Louisiana Parish Transportation Fund and grants received from the United States Department of Transportation through the Louisiana Department of Transportation and Development.

### Health Unit Maintenance Fund

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

### Jail Maintenance Fund

The Jail Maintenance Fund accounts for the operations of the parish jail. Financing is provided primarily by ad valorem taxes and state revenue sharing funds.

### Road District Maintenance Funds

The Road District Maintenance Funds account for the construction and maintenance of roads located within each respective road district. Funding is provided by ad valorem taxes levied against properties located within the districts and by state revenue sharing funds.

### Coroner's Operational Fund

The Coroner's Operational Fund, established by Louisiana Revised Statute 33:1572(B), accounts for funds collected and remitted by the sheriff or clerk of court for the purpose of defraying the operational costs of the coroner of St. Landry Parish.

### Bayou Boeuf and Vesta Drainage District

The Bayou Boeuf Vesta Drainage District was a component unit of the Police Jury, which was liquidated and its assets transferred to the Jury to be used in the designated district.

ST. LOUIS PUBLIC POLICE 2007  
Special Revenue Funds

Comparing Budget Base  
October 31, 2006

	Budget Available	2007 Actual	July Performance	Budget Available	2007 Actual	Budget Base	2007 Actual
	Performance	Performance	Performance	Performance	Performance	Performance	Performance
<b>2007</b>							
Base	\$20,206	\$1,571,177	\$750,675	\$20,206	\$1,197	\$20,177	\$1,584,187
Base balance	27,860	245,049	18,367	206,117	-	-	1,762,181
Use from other funds	2,426	199	(18,678)	70,197	-	-	18,760
Use from component units	-	22,124	-	-	-	-	22,124
Advances for other funds	-	42,171	-	-	-	-	42,171
Special interests	18,200	-	-	-	-	-	18,200
<b>Total assets</b>	<b>\$28,692</b>	<b>\$1,880,519</b>	<b>\$732,035</b>	<b>\$206,423</b>	<b>\$1,197</b>	<b>\$20,177</b>	<b>\$1,807,623</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>Fund Liabilities</b>							
Accounts payable	\$ 11,577	\$ 144,506	\$ 10,182	\$ 20,837	\$ -	\$ -	\$ 154,271
Due to other funds	41,800	182,300	20,100	20,789	81	-	20,280
Other liabilities	11,215	182,300	8,218	11,883	81	-	182,300
<b>Fund Liabilities</b>	<b>64,592</b>	<b>509,106</b>	<b>38,499</b>	<b>53,509</b>	<b>162</b>	<b>0</b>	<b>356,851</b>
Reserve for general insurance	14,200	-	-	-	-	-	14,200
Unreserved, unappropriated	200,000	1,371,413	693,536	152,914	157	20,177	1,435,672
<b>Total Liabilities and</b>	<b>214,792</b>	<b>1,371,513</b>	<b>693,536</b>	<b>152,914</b>	<b>157</b>	<b>20,177</b>	<b>1,450,723</b>
<b>Fund balance</b>	<b>\$73,900</b>	<b>\$1,509,006</b>	<b>\$638,499</b>	<b>\$153,509</b>	<b>\$161</b>	<b>\$0</b>	<b>\$356,900</b>

**U. S. LABOR UNION 501 (C) 1987  
Special Report Fund**

**Comparing Statement of Income, Capital Gains and  
Changes in Fund Balance  
Year Ended December 31, 1988**

	End of Fiscal Maintenance	End of 1987 Maintenance	End of 1988 Maintenance	End of 1987-1988 Maintenance	Change to Maintenance	End of Fiscal and 1988 Maintenance	1988
<b>REVENUES:</b>							
All values listed	\$ -	\$ 218,400	420,415	\$ 202,015	0 -	\$ -	\$ 202,015
Long-term capital assets:							
State grants:							
Public transportation funds	804,870	-	-	-	-	-	804,870
Economic planning grants	-	70,000	20,433	74,433	-	-	74,433
Fees and forfeitures	4,175	13,000	75,500	74,500	3,440	-	78,940
Use of money and property	-	-	-	-	-	-	1,000
Other revenues	282,000	211,000	225,000	140,000	1,280	-	225,000
Total revenues	<u>1,070,845</u>	<u>402,400</u>	<u>720,948</u>	<u>318,515</u>	<u>1,720</u>	<u>-</u>	<u>329,940</u>
<b>EXPENDITURES:</b>							
General operations -							
July 1-31	-	-	-	-	2,440	-	2,440
Fringe and administrative fee	78,545	-	-	4,421	-	-	82,966
Public works	120,543	-	290,250	169,707	-	78,543	368,250
Health and welfare	-	848,540	-	848,540	-	-	848,540
Self-insurance	8,875	-	-	-	-	-	8,875
Interest	1,000	-	-	-	-	-	1,000
Total expenditures	<u>208,963</u>	<u>848,540</u>	<u>290,250</u>	<u>852,960</u>	<u>2,440</u>	<u>78,543</u>	<u>1,000,250</u>
Excess (deficiency) of revenue over expenditures	<u>861,882</u>	<u>(446,140)</u>	<u>430,698</u>	<u>(534,445)</u>	<u>(1,720)</u>	<u>(78,543)</u>	<u>(329,940)</u>
Other financing sources (uses):							
Excess from capital asset additions over fees	74,571	-	178,801	114,660	1,111	-	115,771
Operating transfers to operating members and State	170,199	-	-	170,199	-	-	170,199
Total other financing sources (uses)	<u>244,770</u>	<u>-</u>	<u>178,801</u>	<u>284,859</u>	<u>1,111</u>	<u>-</u>	<u>285,970</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	<u>1,106,652</u>	<u>(446,140)</u>	<u>609,500</u>	<u>(249,686)</u>	<u>609</u>	<u>(78,543)</u>	<u>(329,940)</u>
Total balance, beginning	<u>110,000</u>	<u>1,000,000</u>	<u>100,000</u>	<u>110,000</u>	<u>70</u>	<u>100,000</u>	<u>1,000,070</u>
Total balance, ending	<u>\$ 218,652</u>	<u>\$ 420,415</u>	<u>\$ 202,015</u>	<u>\$ 418,705</u>	<u>\$ 1,569</u>	<u>\$ 218,652</u>	<u>\$ 418,705</u>

11. LUMP SUM PAY TO THE PART  
 OWNER, BOSTON, MASS.  
 1900 DISTRICT No. 10, 1900

Computing Income, Rent  
 December 31, 1900

RENTS

From  
 subscriptions  
 for the year 1900

Total rents

1,000,000 and from balances

Less: 1900

Income, 1900,  
 for the year 1900,  
 from 1900

Total for 1900,  
 interest, unappropriated

Total 1900 and 1900 from balances

Sum divisible to all bond 1	Sum divisible to all bond 2	Sum divisible to all bond 3	Sum divisible to all bond 4	Sum divisible to all bond 5	Sum divisible to all bond 6	Sum divisible to all bond 7	Sum divisible to all bond 8	Sum divisible to all bond 9	Sum divisible to all bond 10	Sum divisible to all bond 11	Sum divisible to all bond 12
\$ 25,000	\$ 17,500	\$ 12,500	\$ 7,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
80,000	56,000	40,000	28,000	9,333	9,333	9,333	9,333	9,333	9,333	9,333	9,333
105,000	73,500	52,500	35,500	11,833	11,833	11,833	11,833	11,833	11,833	11,833	11,833

\$ 25,000	\$ 17,500	\$ 12,500	\$ 7,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
80,000	56,000	40,000	28,000	9,333	9,333	9,333	9,333	9,333	9,333	9,333	9,333
105,000	73,500	52,500	35,500	11,833	11,833	11,833	11,833	11,833	11,833	11,833	11,833

\$ 1,400	\$ 1,200	\$ 1,000	\$ 800	\$ 600	\$ 400	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
4,600	4,000	3,400	2,800	2,000	1,400	800	800	800	800	800	800
6,000	5,200	4,400	3,600	2,600	1,800	1,000	1,000	1,000	1,000	1,000	1,000

**E. GOVT PAPER REVENUE**  
 Social Security Fund  
 Bond (Treasury) Refinancing Funds

**Comparing Statement of Revenues, Expenditures and Changes in Fund Balances**  
 For Each December 31, 1985

	1985	1984	1983	1982	1981	1980	1979	1978	1977
<b>Revenues</b>									
All other funds (non-restricted) credits -									
TRUST FUNDS									
Total received during FMO	1,227	1,421	1,426	1,426	1,426	1,426	1,426	1,426	1,426
All other funds (non-restricted) credit	1,426	1,421	1,426	1,426	1,426	1,426	1,426	1,426	1,426
Total revenues	<u>2,653</u>	<u>2,842</u>	<u>2,852</u>	<u>2,852</u>	<u>2,852</u>	<u>2,852</u>	<u>2,852</u>	<u>2,852</u>	<u>2,852</u>
<b>Expenditures</b>									
General government -									
Interest and administrative	1,426	1,421	1,426	1,426	1,426	1,426	1,426	1,426	1,426
Total expenditures	<u>1,426</u>	<u>1,421</u>	<u>1,426</u>	<u>1,426</u>	<u>1,426</u>	<u>1,426</u>	<u>1,426</u>	<u>1,426</u>	<u>1,426</u>
Excess (deficiency) of revenues over expenditures	<u>1,227</u>	<u>1,421</u>	<u>1,426</u>	<u>1,426</u>	<u>1,426</u>	<u>1,426</u>	<u>1,426</u>	<u>1,426</u>	<u>1,426</u>
Other financing sources (funds)									
Specialized fund -									
Specialized fund -	1,426	1,421	1,426	1,426	1,426	1,426	1,426	1,426	1,426
Specialized fund -	1,426	1,421	1,426	1,426	1,426	1,426	1,426	1,426	1,426
Total other financing sources (funds)	<u>2,852</u>	<u>2,842</u>	<u>2,852</u>	<u>2,852</u>	<u>2,852</u>	<u>2,852</u>	<u>2,852</u>	<u>2,852</u>	<u>2,852</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>1,227</u>	<u>1,421</u>	<u>1,426</u>	<u>1,426</u>	<u>1,426</u>	<u>1,426</u>	<u>1,426</u>	<u>1,426</u>	<u>1,426</u>
<b>Fund balances, beginning</b>	<u>11,426</u>	<u>10,005</u>	<u>8,579</u>	<u>7,153</u>	<u>5,727</u>	<u>4,301</u>	<u>2,875</u>	<u>1,449</u>	<u>0</u>
<b>Fund balances, ending</b>	<u>\$ 12,653</u>	<u>\$ 11,426</u>	<u>\$ 10,005</u>	<u>\$ 8,579</u>	<u>\$ 7,153</u>	<u>\$ 5,727</u>	<u>\$ 4,301</u>	<u>\$ 2,875</u>	<u>\$ 0</u>

## DEBT SERVICE FUNDS

### Jail Tax Sinking Fund

The Jail Tax Sinking Fund accounts for the accumulation of monies for the payment of \$1,500,000 of general obligation bonds issued April 3, 1980 (refunded and reissued April 17, 1993). Proceeds of the bond issue were used to construct a parish jail. Financing is provided by an ad valorem tax levied upon properties located in the parish.

### Road District Sinking Funds

The Road District Funds account for the accumulation of monies for the payment of outstanding bond issues of individual road districts of the parish.

### Special Assessment Sinking Funds

Special Assessment Funds are used to account for the financing of public improvements or services which primarily benefit the particular taxpayers against whose properties special assessments are levied.

ST. LOUIS POLICE JURY  
Debt Service Fund

Combining Balance Sheet  
December 31, 1976

	Full Tax Block	Debt Service Block	Special assessment Block	Book
<b>ASSETS</b>				
Cash	\$110,494	\$240,149	\$ 11,871	\$ 462,513
Reserve	366,571	253,892	42,289	662,752
Due from other funds	<u>23,262</u>	<u>53</u>	<u>8,312</u>	<u>30,727</u>
Total assets	\$499,327	\$494,102	\$ 62,472	\$1,055,901
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 8,265	\$ 7,853	\$ -	\$ 16,118
Due to other funds	-	17,286	46,784	64,070
Deferred revenues	<u>8,262</u>	<u>30,232</u>	<u>9,523</u>	<u>48,017</u>
Total liabilities	\$16,527	\$48,371	\$ 56,307	\$112,205
Fund balances:				
Reserve for debt service	<u>266,571</u>	<u>413,862</u>	<u>27,262</u>	<u>707,695</u>
Total liabilities and fund balances	\$283,098	\$462,233	\$ 83,574	\$829,905



BT, Loans minus policy fees  
Debt Service Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended December 31, 2015

	Net Tax Revenues	Real Estate Revenues	Special Assessments Revenues	Total
Revenues:				
All other loans	\$289,276	\$294,170	\$	\$ 583,446
Special assessments			17,171	17,171
Use of money and property	4,203	4,798	171	9,172
Total revenues	293,479	299,013	17,342	599,834
Expenditures:				
General government -				
Legislative	3,000	12,489	2,478	27,967
Debt service -				
Principal	85,000	138,808	35,939	259,747
Interest and fiscal charges	43,086	33,413	4,318	80,817
Total expenditures	131,086	184,710	42,735	358,531
Excess (Deficiency) of revenues over expenditures	162,393	114,303	(25,393)	251,303
Other financing sources:				
Operating transfers in		25,238	18,880	44,118
Excess (Deficiency) of revenues and other financing sources over expenditures	162,393	139,541	7,507	309,441
Fund balances, beginning	443,282	302,385	38,385	784,052
Fund balances, ending	\$162,393	\$477,886	\$ 45,892	\$ 686,171

U. LINDY BROS. SALES, INC.  
Sales Service Funds  
Total Private Trading Funds

Operating Balance Sheet  
December 31, 1966

	Subscribed in period 1 of 10 periods 12/31/66	Subscribed in period 2 of 10 periods 11/30/66	Subscribed in period 3 of 10 periods 10/31/66	Subscribed in period 4 of 10 periods 9/30/66
<b>ASSETS</b>				
Cash	\$ 14,000	\$ 7,000	\$ 700,000	\$ 141,000
Receivables	75,000	40,000	10,000	20,000
Due from other funds	—	—	—	—
Total assets	\$ 89,000	\$ 47,000	\$ 710,000	\$ 161,000
<b>LIABILITIES AND FUND BALANCES</b>				
LIABILITIES				
Accounts payable	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
Due to other funds	—	—	—	—
Total liabilities	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
FUND BALANCES				
Retained profits	\$ 87,000	\$ 46,000	\$ 709,000	\$ 160,000
Total liabilities and fund balances	\$ 89,000	\$ 47,000	\$ 710,000	\$ 161,000

ST. LOUIS PUBLIC POLICE - 2007  
 and Service Funds  
 Fund Balance Sheet by Fund

Condensed Statement of Revenue, Expense, and Changes in Fund Balances  
 For Year Ended 12/31/2007

	Revised Budget for 12/31/2007	Actual for 12/31/2007	Revised Budget for 12/31/2007	Actual for 12/31/2007	Revised Budget for 12/31/2007	Actual for 12/31/2007
<b>Revenue</b>						
All other taxes	1,75,874	1,45,700	1,75,874	1,45,700	1,75,874	1,45,700
Use of money and property	3,750	3,750	3,750	3,750	3,750	3,750
Total revenue	<u>1,79,624</u>	<u>1,49,450</u>	<u>1,79,624</u>	<u>1,49,450</u>	<u>1,79,624</u>	<u>1,49,450</u>
<b>Expenses:</b>						
General government -						
regulation	1,348	1,348	1,348	1,348	1,348	1,348
Public services -						
Police	15,000	14,000	15,000	14,000	15,000	14,000
Interest	1,000	1,000	1,000	1,000	1,000	1,000
Transfer and fund charges	1,000	1,000	1,000	1,000	1,000	1,000
Total expenses	<u>18,348</u>	<u>16,348</u>	<u>18,348</u>	<u>16,348</u>	<u>18,348</u>	<u>16,348</u>
Transfers (receipts) of revenues and expenses	14,700	17,100	14,700	17,100	14,700	17,100
Other financing sources	-	-	-	-	-	-
Special revenues	-	-	-	-	-	-
Total revenue and other financing sources and expenses	<u>14,700</u>	<u>17,100</u>	<u>14,700</u>	<u>17,100</u>	<u>14,700</u>	<u>17,100</u>
Fund balance, beginning	11,600	11,600	11,600	11,600	11,600	11,600
Fund balance, ending	19,000	15,200	19,000	15,200	19,000	15,200

ST. GEORGE TRADING SOLID JET  
 Ship Service Fund  
 General Accounting Ledger Form

(Including Balance Sheet  
 December 31, 1966)

	TRUSTEES' ACCOUNTS	BOOK 104 ASSESSMENTS	BOOK 105 ASSESSMENTS	BOOK 106 ASSESSMENTS	BOOK 107 ASSESSMENTS	BOOK 108 ASSESSMENTS	BOOK 109 ASSESSMENTS
	\$ 0	\$ 500	\$ 1,700	\$ 211	\$ 18,000	\$ 21	\$ 1,200
	-	50	7,700	20	14,500	10	7,500
	-	(100)	(4,000)	(100)	-	-	(1,000)
	\$ 0	\$ 1,200	\$ 3,400	\$ 1,011	\$ 14,500	\$ 11	\$ 7,500
	\$ 0	\$ 1,100	\$ 3,300	\$ 1,000	\$ 14,500	\$ 10	\$ 7,400
	\$ 0	\$ 1,100	\$ 3,300	\$ 1,000	\$ 14,500	\$ 10	\$ 7,400

ASSETS

Cash  
 Receivables  
 Due from other funds  
 Total assets

LIABILITIES AND FUND BALANCES

Liabilities:  
 Due to other funds  
 Unearned revenue  
 Total liabilities

Fund balance, unrestricted

Amounted for total assets

Total fund liabilities and fund balances

	\$ 0	\$ 1,200	\$ 3,400	\$ 1,011	\$ 14,500	\$ 11	\$ 7,500	\$ 21	\$ 1,200	\$ 14,500	\$ 1,011	\$ 7,500
	-	50	7,700	20	14,500	10	7,500	-	7,500	14,500	10	7,500
	-	(100)	(4,000)	(100)	-	-	(1,000)	-	(1,000)	-	-	(1,000)
	\$ 0	\$ 1,200	\$ 3,400	\$ 1,011	\$ 14,500	\$ 11	\$ 7,500	\$ 21	\$ 1,200	\$ 14,500	\$ 1,011	\$ 7,500
	\$ 0	\$ 1,100	\$ 3,300	\$ 1,000	\$ 14,500	\$ 10	\$ 7,400	\$ 21	\$ 1,200	\$ 14,500	\$ 1,011	\$ 7,500
	\$ 0	\$ 1,100	\$ 3,300	\$ 1,000	\$ 14,500	\$ 10	\$ 7,400	\$ 21	\$ 1,200	\$ 14,500	\$ 1,011	\$ 7,500

11. LATER RECEIVED FROM ART  
 (See Service Guide)  
 Special assessment - living funds

Showing statement of revenues, expenditures, and changes in fund balances  
 for fiscal year ending 31, 1966

	Special Assessments 12,000,000.00	Special Assessments 1,000,000.00	Special Assessments 1,000,000.00	Special Assessments 1,000,000.00	Special Assessments 1,000,000.00	Special Assessments 1,000,000.00	Special Assessments 1,000,000.00	Special Assessments 1,000,000.00
Revenues:								
Special assessment - living funds	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Other revenues	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Total revenues	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Expenditures:								
Special assessment - living funds	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Other expenditures	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Total expenditures	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Change in fund balances:								
Beginning fund balance	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Ending fund balance	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Total fund balance	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00

## CAPITAL PROJECTS FUNDS

### Road District Capital Projects Funds

Road District No. 1 of Election District No. 3 of Ward 1, Sub-Road District No. 1 of Road District No. 11-A, and Sub-Road District No. 2 of Road District No. 11-A Funds account for the construction and resurfacing of roads located within the geographical boundaries of each respective sub-road district. Each district is funded by a \$500,000 bond issue; all are dated September 1, 1988.

### Special Assessments Funds

Special Assessments Construction Funds are used to account for the construction of public improvements which primarily benefit the particular taxpayers against whose properties special assessments are levied.

### Levittown Community Development Block Grant Fund

The Levittown Community Development Block Grant Fund is used to account for a federal grant received for street improvements and the construction of a rural fire station.

ST. LOUIS POLICE POLICE JURY  
Capital Projects Funds

Combining Balance Sheet  
December 31, 1995

	Road Statistics Capital Expenditures	Special Assessments Contributions	Local Community Development Block Grants	Total
Assets				
Cash	\$ 4,140	\$18,528	\$ -	\$24,668
Due from other funds	13,000	-	-	13,000
Receivables	-	-	328	328
Total assets	\$17,140	\$18,528	\$ 328	\$35,996
Liabilities and Fund Balances				
Liabilities:				
Due to other funds	\$ 3,208	\$ 253	\$ 284	\$3,745
Total liabilities	3,208	253	284	3,745
Fund Balances (Deficits):				
Unreserved, undesignated	13,932	18,275	444	32,651
Total Liabilities and Fund Balances	\$17,140	\$18,528	\$ 728	\$35,996

25. LARSEN PUBLIC POLICE 2007  
Capital Projects Funds

Reconciling Statement of Revenues, Expenditures, and Changes in Fund Balances  
Year Ended December 31, 1999

	Real Estate Taxation Capital Projects	Special Assessments Construction	Local Community Development Block Grants	Total
Revenues:				
Intergovernmental revenues -				
Federal grants				
State of money and property				
Local revenues	4	4	6029,334	6033,338
	<u>122</u>	<u>215</u>	<u>6029,334</u>	<u>6079,334</u>
	<u>122</u>	<u>215</u>	<u>6029,334</u>	<u>6079,334</u>
Dependents:				
Public works			9,816	9,816
General administration	149	218	3,800	4,167
Professional fees			50,826	50,826
Capital outlay			313,320	313,320
Total expenditures	<u>149</u>	<u>218</u>	<u>376,962</u>	<u>377,329</u>
Excess (deficiency) of revenues over expenditures	033	149	0166	0349
Fund balances, beginning	13,873	18,110		31,983
Fund balances (deficit), ending	813,860	818,379	0	1,632,239



ST. LAWRENCE PARISH POLICE JURY  
Capital Projects Funds  
Road District Capital Projects Funds

Combining Balance Sheet  
December 31, 1984

	Sub-Bond Station 1 of Road District 11-A —CONSTRUCTION—	Sub-Bond Station 2 of Road District 11-A —CONSTRUCTION—	Total
<b>ASSETS</b>			
Cash	\$ 120	\$ 4,190	\$ 4,310
Due from other funds	4,880	—4,880	—
Total assets	<u>\$4,120</u>	<u>\$0,190</u>	<u>\$4,310</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Due to other funds		\$ 4,190	\$ 4,190
Fund balances:			
Encumbered, undesignated	4,120	—4,880	—1,080
Total liabilities and fund balances	<u>\$4,120</u>	<u>\$0,190</u>	<u>\$4,310</u>

ST. LOUIS PUBLIC UTILITIES DEPT  
 Capital Projects Fund  
 Road District Capital Projects Funds

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

	Sub-Board District 1 of Road District 11-A Construction	Sub-Board District 2 of Road District 11-A Construction	Total
Revenues:			
Use of money and property	1,145	1,123	2,268
Expenditures:			
Public works:			
Professional fees	20	22	42
Local expenditures	20	22	42
Excess (deficiency) of revenues over expenditures	1040	979	2019
Fund balances, beginning	4,528	4,813	9,341
Fund balances, ending	54,170	54,899	109,069

ST. LOUIS PUBLIC SCHOOLS, 1987  
 Capital Projects Funds  
 Special Account Construction Funds

Combining Balance Sheet  
 December 31, 1986

ASSETS

Cash					
	404,673	41,896	42,213	408,538	
	<u>404,673</u>	<u>41,896</u>	<u>42,213</u>	<u>408,538</u>	
UNRECORDED AND PAID BALANCE:					
Liabilities:					
Due to other funds	\$ -	\$ 100	\$ 100	\$ 100	
Fund balance:					
Encumbered, unobligated	20,022	1,228	2,892	18,213	
	<u>20,022</u>	<u>1,228</u>	<u>2,892</u>	<u>18,213</u>	
Total liabilities and fund balance	404,673	41,896	42,213	408,538	
	<u>404,673</u>	<u>41,896</u>	<u>42,213</u>	<u>408,538</u>	

ST. LOUIS PUBLIC POLICE JURY  
 Capital Projects Funds  
 Special Account Construction Funds

Reconciling Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Year Ended December 31, 1976

Revenues:					
Use of money and property					
Expenditures:					
Traditional:					
Traditional, over					
Business (deficiency) of					
revenues over					
expenditures					
Fund balances, beginning					
Fund balances, ending					
	\$ 181	\$ 28	\$ 43	\$ 375	
	—70	—70	—70	—110	
	111	415	613	165	
	15,283	2,823	2,853	18,110	
	915,611	87,186	87,866	818,375	

## AGENCY FUNDS

### Payroll Fund

The Payroll Fund is used to account for the issuing of payroll checks to employees of the Jury.

ST. LOUIS PARISH POLICE JURY  
Agency Fund

Combining Balance Sheet  
December 31, 1994

ASSETS

Cash	\$0,575
Receivables	-----
Total assets	\$0,575 *****

LIABILITIES

Accounts payable	\$ 631
Due to other funds	<u>3,820</u>
Total liabilities	\$0,571 *****

ST. LOUISY PARISH POLICE JURY  
Agency Fund

Statement of Changes in Assets and Liabilities  
Year Ended December 31, 1996

	Payroll Fund			Balance December 31, 1996
	Balance January 1, 1996	Additions	Deletions	
<b>ASSETS</b>				
Cash	\$3,872	\$5,902,377	\$1,553,736	\$3,523
<b>LIABILITIES</b>				
Due to other funds	\$2,884	\$ -	\$ -	\$2,884
Accounts payable	588	637	986	637
Total Liabilities	\$3,472	\$ 637	\$ 986	\$3,523

GENERAL FIXED ASSETS ACCOUNT GROUP



ST. LOUIS INDIAN POLICE CITY

Statement of Changes in General Fixed Assets  
Year Ended December 31, 1976

	Land	Buildings and Improvements	Furniture and Equipment	Total
General fixed assets, January 1, 1976	\$682,853	\$10,805,356	\$4,888,682	\$16,376,891
Additional items:				
Capital projects	-	92,963	425,972	518,935
Special Reserve Funds	-	-	322,738	322,738
General Fund	-	-	15,183	15,183
Total additions	-	92,963	763,893	856,856
Assets sold, traded or reclassified	5,808	92,963	531,281	629,052
General fixed assets, December 31, 1976	\$681,843	\$10,805,356	\$4,686,337	\$16,173,536

GENERAL LONG-TERM DEBT ACCOUNT GROUP

The general long-term debt account group accounts for long-term debt intended to be financed from governmental funds.

ST. LOUIS BRIDGE POLICE DEPT

Statement of General Ledger (Cash)  
December 31, 1964

General Ledger Account	Balance	Debit	Credit	Balance
Cash	1,000.00			1,000.00
Accounts Receivable		100.00		900.00
Accounts Payable			100.00	100.00
Inventory				
Fixed Assets				
Accumulated Depreciation				
Equity				
Retained Earnings				
Total	1,000.00	200.00	200.00	1,000.00

Amount available to be reported for the amount of cash (1000.00)

Amount available to other service funds for retirement

Amount to be provided

From all sources

From long term investments

From other funds

Total to be provided

Total available and to be provided

ST. LOUIS BRIDGE POLICE DEPT

General Ledger

December 31, 1964

ST. LOUIS BRIDGE POLICE DEPT

General Ledger

December 31, 1964

Total General Ledger 1000.00

## COMPOSITE UNIT

### Job Training Partnership Act Fund

The Job Training Partnership Act Fund consists of various programs which provide job training and related assistance to economically disadvantaged individuals and others who face significant employment barriers. The ultimate goal of the Act is to move trainees into permanent, self-sustaining employment.

M. UNDER BUDGET BALANCE SHEET  
and Training Activities in All Programs

Combining Program Expense Sheet  
December 31, 1986

	12/31/86	12/31/85	12/31/84	12/31/83	12/31/82	12/31/81	12/31/80	12/31/79	12/31/78
<b>ASSETS</b>									
Cash	\$ -	\$ 36	\$ 97	\$ 1,023	\$ 52	\$ 1,213	\$ 1,413	\$ 1,473	\$ 1,473
Investment in fixed assets	1,173	20,176	-	72,143	11,405	22,211	22,211	22,211	22,211
		<u>20,140</u>		<u>73,166</u>	<u>11,457</u>	<u>23,424</u>	<u>23,624</u>	<u>23,684</u>	<u>23,684</u>
Total assets	\$1,173	\$20,176	\$ 97	\$74,189	\$11,459	\$46,837	\$47,037	\$47,157	\$47,157
	\$ -	\$ 31,141	\$ -	\$11,141	\$ 11,141	\$ 23,217	\$ 23,217	\$ 23,217	\$ 23,217
		<u>31,141</u>		<u>22,282</u>	<u>22,282</u>	<u>46,434</u>	<u>46,434</u>	<u>46,434</u>	<u>46,434</u>
Total liabilities and fund balances	\$1,173	\$51,317	\$ 97	\$85,330	\$22,600	\$72,871	\$73,471	\$73,471	\$73,471
	\$1,173	\$20,140	\$ 97	\$73,166	\$11,457	\$46,434	\$46,434	\$46,434	\$46,434
	\$1,173	\$20,140	\$ 97	\$73,166	\$11,457	\$46,434	\$46,434	\$46,434	\$46,434

LIABILITIES AND FUND BALANCE

Total Liabilities  
 Accounts payable  
 Deferred revenues  
 Total Liabilities  
 Fund balances  
 Unexpended & reserved fund assets  
 Total Liabilities and Fund balances

87. (Continued from page 86)  
 Job Training Partnership Act Program

Continuing Program Statement of Activities, Receipts, and Disburse - Food Assistance  
 For: 1988 (October 1, 1988)

	1988-11-2	1988-11-2	1988-11-2	1988-11-2	1988-11-2	Total
Receipts:						
- Governmental - Federal grants	11,285,129	897,100	8,551,280	658,100	8,236,112	8,236,112
- Capital source:						
- Federal government - Interest and administrative	188,214	73,187	11,280	26,127	13,527	13,527
- State government - Total expenditures	1,882,114	1,882,114	1,882,114	1,882,114	1,882,114	1,882,114
- Balance of resources over reported items	-	-	-	-	-	-
- Total	13,355,457	1,752,401	10,444,674	10,000,351	10,111,753	10,111,753
Disbursements:						
- Food assistance, long-term	6,111,111	6,111,111	6,111,111	6,111,111	6,111,111	6,111,111
- Food assistance, ending	-	-	-	-	-	-
- Total	6,111,111	6,111,111	6,111,111	6,111,111	6,111,111	6,111,111

INTERNAL CONTROL, COMPLIANCE  
AND  
OTHER KEY INFORMATION

In planning and performing our audit of the general purpose financial statements of the St. Landry Parish Police Jury, for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Police Jury in a separate letter dated May 6, 1997.

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

*Darnall, Silks & Frederick*

A Corporation of Certified Public Accountants

Bossier, Louisiana  
May 6, 1997



**DARNALL, SIKES & FREDERICK**  
 IS CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
 AND F. LAUREL WOODS  
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 FAX (504) 837-8500

Page 2 of 208, GA, Issue 098

St. Landry Parish  
 Police Jury  
 200 N. 3rd St.  
 Opelousas, Louisiana

Chief of Police  
 St. Landry Parish  
 Police Jury  
 200 N. 3rd St.  
 Opelousas, Louisiana  
 St. Landry Parish  
 Police Jury  
 200 N. 3rd St.  
 Opelousas, Louisiana  
 St. Landry Parish  
 Police Jury  
 200 N. 3rd St.  
 Opelousas, Louisiana  
 St. Landry Parish  
 Police Jury  
 200 N. 3rd St.  
 Opelousas, Louisiana

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**Independent Auditor's Report on Compliance  
 Based on an Audit of General Purpose Financial  
 Statements Performed in Accordance with  
 Government Auditing Standards**

**The Members of the Police Jury  
 St. Landry Parish  
 Opelousas, Louisiana**

We have audited the general purpose financial statements of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 6, 1997. The report mentioned in the preceding sentence contained an adverse opinion due to the entity's reporting prohibited accounting component units.

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

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

The results of our tests disclosed the following instance of noncompliance that is required to be reported under Government Auditing Standards.

**Budget Compliance**

**Requirement:**

The Police Jury is required under the Local Budget Act (R.S. 39:1304 and 39:1310) to prepare a budget for the general fund and all special revenue funds. In addition, budget amendments are required when actual expenditures exceed budgeted expenditures by more than five percent.

STANDARD  
 STATEMENT OF WORK  
 STATEMENT OF WORK  
 STATEMENT OF WORK

**Finding:**

During the course of our work, we noted the St. Landry Parish Police Jury did not adopt a budget for the following Special Revenue Funds - the Currier's Operational Fund, the Bacon Bond and Water District Fund, and the Sub-Road District 1 of Election District 3 of Ward 1-B Maintenance Fund.

We also noted the Police Jury did not formally amend their budget as required by the Local Budget Act when actual expenditures exceeded budgeted expenditures by more than five percent.

**Recommendation and Response:**

Budgets and amendments to the budgets should be prepared and published in accordance with the Local Budget Act of the State of Louisiana. The Police Jury will review the budget process and revise it accordingly.

We considered this instance of noncompliance in forming our opinion on whether the St. Landry Parish Police Jury's 1998 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 6, 1997, on those general purpose financial statements.

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

*Darnall, Sikes & Frederick*

A Corporation of Certified Public Accountants

Bonita, Louisiana  
May 6, 1997

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(504) 837-5100  
FAX (504) 837-5100

Report of Period: 05/01/1997 - 05/01/1997

2. Law Firm, LLP  
3. State of Louisiana  
4. Parish of St. Landry  
5. Parish of St. Landry

Head of Firm, A. C. Cox  
1011 E. Laurel Ave.  
P.O. Box 1000  
Monroe, Louisiana 70601  
Telephone: (504) 837-5100  
Facsimile: (504) 837-5100  
Client: Parish of St. Landry  
1011 E. Laurel Ave.  
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Monroe, Louisiana 70601  
Telephone: (504) 837-5100  
Facsimile: (504) 837-5100

**Independent Auditor's Report on the Internal  
Control Structure Used in Administering  
Federal Financial Assistance Programs**

1. Title  
2. Date  
3. Name of Client  
4. Name of Firm  
5. Name of Firm  
6. Name of Firm  
7. Name of Firm  
8. Name of Firm  
9. Name of Firm  
10. Name of Firm

The Members of the Police Jury  
St. Landry Parish  
Speakers, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Police Jury as of and for the year ended December 31, 1996, and have issued our report thereon dated May 8, 1997. The report mentioned in the preceding sentence contained an adverse opinion due to the audit's reporting practices concerning compensated visits. We have also audited the St. Landry Parish Police Jury's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated May 8, 1997.

We conducted our audits in accordance with generally accepted auditing standards, Department auditing standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-118, "Audit of State and Local Governments." Those standards and OMB Circular A-118 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 St. Landry Parish Police Jury complied with laws and regulations, non-compliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1996, we considered the St. Landry Parish Police Jury's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the Police Jury's general purpose financial statements of the St. Landry Parish Police Jury, and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-118. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated May 8, 1997.

The management of the St. Landry 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

MEMBER OF  
THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
1011 E. LAUREL AVENUE  
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(504) 837-5100

against loss from unauthorized use or disposition, that transactions are entered 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 to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

<u>Accounting Controls</u>	<u>Administrative Controls</u>	
	<u>General Requirements</u>	<u>Specific Requirements</u>
Receipts/Revenue Purchases and Disbursements Payroll Property and equipment General ledger	Political activity Civil rights Cash management Federal financial reports Allowable Cost/Cost Principles Drug-Free Workplace Act Administrative Requirements Davis-Bacon Act	Types of services allowed or not allowed Eligibility

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, 1996, the St. Landry Parish Police Jury expended 77 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, 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 that are applicable to each of the Police Jury's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

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

## Statement of Conditions:

The Job Training Partnership Act (JTPA) provides cash reimbursement grants to institutions providing education and job training to prepare young and unskilled adults for entry into the labor force. For each contract in excess of \$25,000, JTPA requires the service provider to submit a copy of their latest financial statement for review. JTPA reviews the financial statement for any findings and questioned costs.

## Finding:

During our review of the service provider audit reports provided to the JTPA office, we noted one instance in which the independent auditor of a service provider listed a questioned cash relating to a contract with JTPA. The auditor of the service provider noted the entity received more funds than were actually expended by approximately \$6,806.

## Recommendation and Response:

We recommend that management review the audit reports obtained from the services provided more closely. Also, prior to approving a contract, the JTPA office should require the service providers receiving funds in excess of \$25,000 to provide a copy of their latest audit report to be reviewed by management for any findings or questioned costs. The above finding was brought to management's attention and immediate action was taken, resending repayment from the service provider within one day.

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 in relation 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 programs 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 to be a material weakness.

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

*Darrell Sings & Frederick*

A Corporation of Certified Public Accountants

Baton Rouge, Louisiana  
May 4, 1997

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Report issued: 5/5, 1987

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**Independence Auditor's Report on Compliance  
with Specific Requirements Applicable to Major  
Federal Financial Assistance Programs**

The Members of the Police Jury  
St. Landry Parish  
Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1986, and have issued our report thereon dated May 4, 1987. The report mentioned in the preceding sentence contained an adverse opinion due to the entity's reporting practices concerning component units.

We have also audited the St. Landry Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed; and eligibility that they are applicable to its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. For the year ended December 31, 1986. The management is responsible for the Police Jury's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, "Audit of State and Local Governments." Those 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 those requirements. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, the St. Landry Parish Police Jury complied, in all material respects, with the requirements governing types of services allowed or unallowed; and eligibility that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1986.

STATE OF LOUISIANA  
COUNTY OF MONROE  
DARNALL, SIKES & FREDERICK, P.A.  
CERTIFIED PUBLIC ACCOUNTANTS

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

*Darnall, Silgs & Frederick*

A Corporation of Certified Public Accountants

Burien, Louisiana  
May 6, 1987

**DARNALL, SIKES & FREDERICK**  
IN CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
1018 LAFAYETTE AVENUE  
P. O. DRAWER 1048  
MONROE, LOUISIANA, 70601  
(504) 337-1144  
FAX: (504) 337-0000

Form 990-B (2015), Annual Form

1. Client Name: St. Landry Parish Police Jury  
2. Client Address: 1018 Lafayette Avenue  
3. Client City: Monroe, LA 70601

Client: St. Landry Parish Police Jury  
1018 Lafayette Avenue  
Monroe, LA 70601  
Client: St. Landry Parish Police Jury  
1018 Lafayette Avenue  
Monroe, LA 70601  
Client: St. Landry Parish Police Jury  
1018 Lafayette Avenue  
Monroe, LA 70601  
Client: St. Landry Parish Police Jury  
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1018 Lafayette Avenue  
Monroe, LA 70601  
Client: St. Landry Parish Police Jury  
1018 Lafayette Avenue  
Monroe, LA 70601

**Independent Auditor's Report on Compliance  
with the General Requirements Applicable to  
Federal Financial Assistance Programs**

1. Client Name: St. Landry Parish Police Jury  
2. Client Address: 1018 Lafayette Avenue  
3. Client City: Monroe, LA 70601  
4. Client State: LA  
5. Client Zip: 70601  
6. Client Phone: (504) 337-1144  
7. Client Fax: (504) 337-0000  
8. Client Email: info@dsf.com  
9. Client Website: www.dsf.com  
10. Client EIN: 70-0000000

The Members of the Police Jury  
St. Landry Parish  
Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 4, 1997. The report mentioned in the preceding sentence contained an adverse opinion due to the entity's reporting practices concerning completed units.

We have applied procedures to test the St. Landry Parish Police Jury's compliance with the following requirements applicable to its Federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1996: Political activities, civil rights, cash management, Federal financial reports, allowable costs/cost principles, Drug-Free Workplace Act, administrative requirements and Davis-Bacon Act.

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

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the St. Landry Parish Police Jury had not complied. In all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying Schedule of Findings and Questioned Costs.

MEMBER OF  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
1018 LAFAYETTE AVENUE  
MONROE, LOUISIANA 70601  
(504) 337-1144



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

*Dunnell, Sikes & Frederick*

a Corporation of Certified Public Accountants

Monroe, Louisiana  
May 4, 1951

# DARNALL, SIKES & FREDERICK

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
1018 E. LAUREL AVENUE  
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MONROE, LOUISIANA 70501  
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1. Larry Dale, CPA  
2. James J. Sikes, CPA  
3. Robert A. Frederick, CPA

1. Jeffery L. Sikes, CPA  
2. Robert A. Frederick, CPA  
3. James J. Sikes, CPA  
4. Robert P. Montgomery, CPA  
5. Jeffrey L. Sikes, CPA  
6. Robert A. Frederick, CPA  
7. James J. Sikes, CPA  
8. Robert P. Montgomery, CPA  
9. Jeffrey L. Sikes, CPA  
10. Robert A. Frederick, CPA  
11. James J. Sikes, CPA  
12. Robert P. Montgomery, CPA

1. James J. Sikes, CPA  
2. Robert P. Montgomery, CPA  
3. Jeffrey L. Sikes, CPA  
4. Robert A. Frederick, CPA  
5. James J. Sikes, CPA  
6. Robert P. Montgomery, CPA  
7. Jeffrey L. Sikes, CPA  
8. Robert A. Frederick, CPA  
9. James J. Sikes, CPA  
10. Robert P. Montgomery, CPA

## Independent Auditor's Report on Schedule of Federal Financial Assistance

The Members of the Police Jury  
St. Landry Parish  
Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Police Jury, for the year ended December 31, 1996, and have issued our report thereon dated May 6, 1997. These general purpose financial statements are the responsibility of the St. Landry Parish Police Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, Audit 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

*Darnall, Sikes & Frederick*

A Corporation of Certified Public Accountants

Monroe, Louisiana  
May 6, 1997

MEMBER OF  
SERVICES TO GOVERNMENT  
CERTIFIED PUBLIC ACCOUNTANTS  
MONROE, LOUISIANA

## ST. LEOBY MARINE POLICE JURY

Schedule of Federal Financial Assistance  
For the Year Ended December 31, 1986

<u>Agency/Program Title</u>	<u>CFDA Number</u>	<u>Receipts or Revenues Recognized</u>	<u>Disbursements or Expenditures</u>
U.S. Department of Labor:			
Passed through Louisiana Department of Employment and Training -			
Job Training Partnership Act			
Title II-A*	17-258	\$1,564,936	\$1,964,816
Title II-B*	17-258	987,325	887,639
Title II-C*	17-258	1,013,385	1,005,289
Title III-B*	17-248	989,137	989,137
		<u>4,564,783</u>	<u>4,846,881</u>
Passed through Louisiana Department of Education:			
Job Training Partnership Act			
8 Percent Education	17-250	<u>168,175</u>	<u>168,175</u>
Department of Housing and Urban Development:			
Passed through Division of Administration -			
Community Development Block Grant*	14-219	<u>305,536</u>	<u>305,536</u>
		<u>\$5,231,650</u>	<u>\$5,231,687</u>

\*Denotes major federal financial assistance program.

ST. LAUREY PARISH POLICE JURY

Schedule of Findings and Questioned Costs  
Year Ended December 31, 1994

Current Year Findings

LCDCG Program

1. FY 1994 LCDCG Program contract number 181-3004

**Statement of Condition:** The St. Laury Parish Police Jury, by failing to expend grant funds within the allowable 3 day period is deemed to have violated the General Requirement regarding cash management.

**Criteria:** Counties, upon being reimbursed, are required to expend grant funds within 3 business days.

**Cause of Condition:** The failure to expend grant funds within the allowable time period was caused in part by the financial institution receiving the funds failure to notify the Treasurer of the receipt.

**Recommendation:** Procedures should be established that provide assurance that funds are expended on a timely basis.

**Response:** The Treasurer has instructed the financial institution to notify the Jury upon receipt of any direct deposit grant awards.

**DARNALL, SIKES & FREDERICK**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
420 E. LAUREL AVENUE  
P. O. BOX 270  
SLACK, LOUISIANA 70566  
504 781-1111  
FAX 504 781-1111

Form 9, Rev. 12/19/88

1. **Client Name:** St. Landry Parish Police Jury  
2. **Client Address:** 1000 N. 10th St.  
Opalouss, Louisiana 70564

3. **Client Contact:** Mr. J. L. Smith, Jr., CPA  
4. **Client Phone:** 504 781-1111  
5. **Client Fax:** 504 781-1111  
6. **Client E-Mail:** jsmith@slack.com  
7. **Client Website:** www.slack.com  
8. **Client Industry:** Government  
9. **Client SIC Code:** 9200  
10. **Client NAICS Code:** 920000  
11. **Client DUNS Number:** 123456789  
12. **Client EIN:** 12-3456789

13. **Client Type:** Public  
14. **Client Size:** Large  
15. **Client Risk:** High  
16. **Client Complexity:** High  
17. **Client Industry:** Government  
18. **Client SIC Code:** 9200  
19. **Client NAICS Code:** 920000  
20. **Client DUNS Number:** 123456789  
21. **Client EIN:** 12-3456789

**MARGARET LETER**

The Members of the Polign Jury  
St. Landry Parish Police Jury  
Opalouss, Louisiana

Gentlemen:

In planning and performing our audit of the financial statements of the St. Landry Parish Police Jury for the year ended December 31, 1996, we considered the Entity's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of a certain matter that is an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our concern and suggestions regarding this matter which we previously reported on the Entity's internal control structure in our report dated May 14, 1996. This letter does not affect our report dated May 8, 1997, on the financial statements of the St. Landry Parish Police Jury.

We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestion with various Police Jury personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing our recommendations.

Sincerely,

*Darnall, Sikes & Frederick*

DARNALL, SIKES & FREDERICK

Slack, Louisiana  
May 8, 1997

## CONTRACTS

### Bid Compliance

#### Requirement:

In accordance with R.S. 38:2217, Public Bid Law, a public entity shall obtain bids for all purchases of any materials or supplies exceeding the sum of ten thousand (\$10,000) dollars.

#### Finding:

The Police Jury entered into a contract, via the bid process, with a vendor to provide fuel over a six month period. An invoice was noted whereby the vendor charged the Police Jury for fuel in excess of the agreed upon bid price during the contract period.

#### Recommendation:

The purchasing agent should be made aware of bid quotes to ensure purchase orders are completed using rates obtain from bids. The purchase orders will then be compared to the invoice received to verify the amount charged by the vendor agrees with the bid previously accepted by the Police Jury.

### Parish Transportation Funds

#### Requirement:

In accordance with the Parish Transportation Act (PTA), PTA funds among other requirements are to be directed by the Parish Road Maintenance Supervisor in accordance with weekly work schedules.

#### Finding:

During the course of our audit, it was brought to our attention by the Office of the Legislative Auditor that certain anonymous allegations regarding the directing of road crews by jurors had been filed. Upon conducting interviews with jurors as well as the Road Maintenance Supervisor it was learned that established policies failed to address the directing of personnel and equipment where dedicated taxes had been passed (which appears to have been the issue).

#### Recommendation:

We recommend that the St. Landry Parish Police Jury establish a formal policy prohibiting the directing of road maintenance personnel by individual members of the Jury where Parish Transportation Act funds are being utilized. The policy should be designed to instruct the Road Maintenance Supervisor to report any violations of the policy to the full Jury. Additionally, we suggest that the Jury establish specific policies detailing instances which would be acceptable for jurors to direct outside road maintenance personnel and/or equipment where other than PTA funds are being utilized (primarily dedicated taxes within certain districts).