

HEAT SERVICE FUNDS (CONTINUED)

CERTIFICATE OF INDEBTEDNESS - 1992

Certificate of Indebtedness - 1992 Heat Service Fund is used to accumulate monies for payment of the March 1992 Certificate of Indebtedness issued in the amount of \$25,800. The certificates were issued for the purpose of purchasing computer equipment. The certificates are secured by and payable from a pledge and dedication of excess annual revenues in each of the years the certificates are outstanding.

CERTIFICATE OF INDEBTEDNESS - 1994

Certificate of Indebtedness - 1994 Heat Service Fund is used to accumulate monies for payment of the March 1994 Certificate of Indebtedness issued in the amount of \$45,000. The certificates were issued for the purpose of construction of the Cooperative Extension Facility. The certificates are financed by ad valorem taxes levied within the parish.

The Honorable Glenn Egan, President  
Acadia Parish Police Jury

With respect to items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph that is described below. With respect to items not tested, nothing came to our attention that caused us to believe that the Acadia Parish Police Jury had not complied, in all material respects, with those requirements.

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

*Glenn Egan, President, Acadia Parish Police Jury*

Ernest J. Lavigne  
May 13, 1987

ACADIA PARISH POLICE JURY  
CAPITAL PROJECTS FUND

Exhibit 0-2

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
Year Ended December 31, 1998

With Comparative Totals for Year Ended December 31, 1997

	Project 2-89 Fund	Parish Bond Construction Fund	Louisiana Community Development Block Grant Fund	Totals	
				1998	1997
<b>Revenues:</b>					
Intergovernmental:					
Grants proceeds	\$ -	\$ -	\$ 18,445	\$ 18,445	\$ 125,857
Interest	-	22,613	-	22,613	2,807
	\$ -	\$ 22,613	\$ 18,445	\$ 41,058	\$ 128,664
<b>Expenditures:</b>					
Current:					
Public works	\$ -	\$ 94,967	\$ -	\$ 94,967	\$ -
Economic development assistance	-	-	8,864	8,864	67
Capital outlay	-	18,882	27,229	100,439	268,359
	\$ -	\$ 113,849	\$ 28,093	\$ 142,942	\$ 268,426
<b>Excess (deficiency) of revenues over expenditures</b>					
	\$ -	\$ 210,764	\$ -	\$ 210,764	\$ 257,961
<b>Other financing sources (uses):</b>					
Operating:					
Transfers in	\$ -	\$ 4,160,000	\$ -	\$ 4,160,000	\$ -
Operating transfers out	-	(2,160,000)	-	(2,160,000)	(177)
Proceeds from sale of bonds	-	3,880,000	-	3,880,000	-
	\$ -	\$ 5,880,000	\$ -	\$ 5,880,000	\$ 18,724
<b>Excess of (deficiency) over expenditures and other uses</b>					
	\$ -	\$ 6,050,764	\$ -	\$ 6,050,764	\$ 258,901
<b>Fund balances, beginning</b>					
	-	-	-	-	518,187
<b>Fund balances, ending</b>					
	\$ -	\$ 6,050,764	\$ -	\$ 6,050,764	\$ 777,088

ACADELA PARISH POLICE JURY  
CAPITAL PROJECTS FUND

COMBINING BALANCE SHEET  
December 31, 1994

With Comparative Totals for December 31, 1993

ASSETS	Project B-89 Fund	Parish Road Construction Fund	Louisiana Community Development Block Grant Fund	Totals	
				1994	1993
Cash	\$ -	\$ 147,946	\$ -	\$ 147,946	\$ -
Receivables:					
Account Interest	-	12,334	-	12,334	-
Due from other governmental units	-	-	-	-	147,946
Due from other funds	<u>908</u>	<u>-</u>	<u>-</u>	<u>908</u>	<u>908</u>
Total assets	\$ <u>908</u>	\$ <u>159,880</u>	\$ <u>-</u>	\$ <u>159,718</u>	\$ <u>148,854</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ 117,570	\$ -	\$ 117,570	\$ 908
Bank overdraft	908	-	-	908	147,946
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5</u>
Total liabilities	\$ 908	\$ 117,570	\$ -	\$ 118,478	\$ 148,854
FUND BALANCES					
reserved - undesignated	<u>-</u>	<u>1,017,231</u>	<u>-</u>	<u>1,017,231</u>	<u>-</u>
Total liabilities and fund balances	\$ <u>908</u>	\$ <u>1,136,801</u>	\$ <u>-</u>	\$ <u>1,136,718</u>	\$ <u>148,854</u>

## CAPITAL PROJECTS FUNDS

### PROJECT 8-89 FUND

The Project 8-89 Construction Fund is used to account for the construction cost of street paving improvements made within the subdivision.

### PARISH ROAD CONSTRUCTION FUND

The Parish Road Construction Fund is used to account for constructing and improving parish roads.

### LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT FUND

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

Certificate of Indebtedness 1988 Fund	Project 8-89 Fund	Certificate of Indebtedness 1993 Fund	Certificate of Indebtedness 1994 Fund	Totals	
				1996	1995
\$ -	\$ -	\$ -	\$ -	\$ 117,841	\$ 186,503
-	2,548	-	-	2,541	10,658
-	1,387	36	385	21,538	28,823
-	-	-	-	23	18
<u>\$ -</u>	<u>\$ 3,935</u>	<u>\$ 36</u>	<u>\$ 385</u>	<u>\$ 148,953</u>	<u>\$ 226,012</u>
\$ -	\$ -	\$ -	\$ 380	\$ 4,468	\$ 4,478
95,000	4,388	7,800	14,080	805,722	820,722
20,800	2,882	803	38,319	258,632	334,563
578	127	-	-	2,842	2,843
-	-	-	-	26,515	-
<u>\$ 116,678</u>	<u>\$ 16,003</u>	<u>\$ 7,803</u>	<u>\$ 85,529</u>	<u>\$ 809,139</u>	<u>\$ 863,808</u>
<u>\$ 116,678</u>	<u>\$ 16,003</u>	<u>\$ 7,803</u>	<u>\$ 85,529</u>	<u>\$ 809,139</u>	<u>\$ 863,808</u>
\$ 116,678	\$ -	\$ 8,200	\$ 88,080	\$ 778,678	\$ 626,880
-	-	-	-	2,173,088	-
-	-	-	-	21,848,423	-
<u>\$ 116,678</u>	<u>\$ -</u>	<u>\$ 8,200</u>	<u>\$ 88,080</u>	<u>\$ 809,733</u>	<u>\$ 626,880</u>
\$ -	\$ 16,038	\$ 431	\$ 686	\$ 148,917	\$ 440,313
-	32,833	1,330	1,091	679,718	666,868
<u>\$ -</u>	<u>\$ 38,871</u>	<u>\$ 1,861</u>	<u>\$ 1,777</u>	<u>\$ 828,635</u>	<u>\$ 1,107,181</u>

ACADIA PARISH POLICE JURY  
 COST SERVICE FUND

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES

Year Ended December 31, 1994

With Comparative Totals For Year Ended December 31, 1993

	Sales Tax Road Bond Sinking Fund	Library Fund	Sales Tax Fund	Judicial Area Subdivision Fund
<b>Revenues:</b>				
All valuations taxes	\$ -	\$ 117,841	\$ -	\$ -
Special assessments	-	-	-	4,913
Interest earned	124	2,398	15,993	1,184
Miscellaneous	-	-	-	23
	<u>\$ 124</u>	<u>\$ 120,239</u>	<u>\$ 15,993</u>	<u>\$ 6,120</u>
<b>Expenditures:</b>				
Current:				
General government	\$ -	\$ 4,208	\$ -	\$ -
Police services:				
Bonds paid	-	80,000	558,000	17,373
Interest coupons paid	-	24,748	173,165	3,898
Paying agent and trustee fees	-	207	1,000	200
Refunding bond issuance cost	-	-	14,325	-
	<u>\$ -</u>	<u>\$ 110,233</u>	<u>\$ 752,790</u>	<u>\$ 21,771</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>\$ 124</u>	<u>\$ 9,006</u>	<u>\$ 463,203</u>	<u>\$ 44,349</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	\$ 100,000	\$ -	\$ 640,000	\$ -
Proceeds of refunding bonds	-	-	2,175,000	-
Payment to refunding bond service agent	-	-	(2,340,000)	-
	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 465,000</u>	<u>\$ -</u>
<b>Excess (deficiency) of revenues and other sources over expenditures</b>	<u>\$ 124</u>	<u>\$ 9,006</u>	<u>\$ 928,203</u>	<u>\$ 44,349</u>
<b>Fund balances, beginning</b>		153,948	604,781	20,803
<b>Fund balances, ending</b>	<u>\$ 124</u>	<u>\$ 162,954</u>	<u>\$ 1,532,984</u>	<u>\$ 65,152</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for general long-term liabilities of the governmental units.



ACADIA PARISH POLICE JURY  
 FIRE SERVICE FUNDS

COMBINED BALANCE SHEET

December 31, 1996

With Comparative Totals for December 31, 1995

ASSETS	Sales Tax Bond Fund Working Fund	Library Fund	Sales Tax Fund	Acadiah Armed Bated Detachments Fund
Cash	\$104,337	\$ 37,337	\$ 31,499	\$ 18,416
Investments, at cost	-	-	488,880	-
Receivables:				
Special assessments	-	-	-	13,400
Accrued interest	329	97	8,672	25
Ad valorem taxes	-	118,880	-	-
<b>Total assets</b>	<b>\$104,666</b>	<b>\$147,314</b>	<b>\$498,371</b>	<b>\$ 31,841</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 4,396	\$ -	\$ -
Accrued interest payable	4,382	-	-	-
Deferred credits	-	-	-	2,360
<b>Total liabilities</b>	<b>\$ 4,382</b>	<b>\$ 4,396</b>	<b>\$ -</b>	<b>\$ 2,360</b>
<b>FUND BALANCE</b>				
Reserved for debt retirement	\$188,334	\$183,325	\$498,371	\$ 32,325
Reserved for street improvements	-	-	-	-
<b>Total fund balances</b>	<b>\$188,334</b>	<b>\$183,325</b>	<b>\$498,371</b>	<b>\$ 32,325</b>
<b>Total liabilities and fund balances</b>	<b>\$192,716</b>	<b>\$187,721</b>	<b>\$498,371</b>	<b>\$ 34,685</b>

AGRIAN FRONTIER POLICE JURY

STATEMENT OF GENERAL LONG-TERM DEBT

December 31, 1998

With Comparative Totals for December 31, 1995

	Parish Road Fund	Library Fund	Sales Tax Fund	Acadian Amenity Substitution Fund	Certificate of Indebtedness 1998 Fund
<b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT</b>					
Amount available in Debt Service Funds for debt servicing	\$ 189,134	\$ 181,211	\$ 428,571	\$ 22,123	\$ -
Amount available in Special Revenue Funds for debt retirement	162,164	-	468,135	-	-
Amount available in Special Revenue Fund for landfill closure and post-closure costs	-	-	-	-	-
Amount available for other purposes	-	-	-	-	-
	<u>\$ 351,298</u>	<u>\$ 181,211</u>	<u>\$ 897,706</u>	<u>\$ 22,123</u>	<u>\$ -</u>
Amount to be provided from:					
ad valorem taxes	-	189,267	-	-	-
SE Sales and use tax	6,938,340	-	1,887,294	-	-
Special assessments	-	-	-	2,021	-
Excise revenues	-	-	-	-	120,000
General government transfers	-	-	-	-	-
	<u>\$ 6,938,340</u>	<u>\$ 189,267</u>	<u>\$ 1,887,294</u>	<u>\$ 2,021</u>	<u>\$ 120,000</u>
<b>GENERAL LONG-TERM DEBT PAYABLE</b>					
Compensated absences payable	\$ -	\$ -	\$ -	\$ 24,244	\$ 120,000
Bonds payable	5,800,000	170,000	2,270,000	-	-
Landfill closure and post-closure costs payable	-	-	-	-	-
	<u>\$ 5,800,000</u>	<u>\$ 170,000</u>	<u>\$ 2,270,000</u>	<u>\$ 24,244</u>	<u>\$ 120,000</u>

## DEBT SERVICE FUNDS

### SALES TAX ROAD BOND SINKING FUND

The Sales Tax Road Bond Sinking Fund is used to accumulate monies for payment of the November 1996 bond issue in the amount of \$3,400,000. These bonds were issued for the purpose of constructing and improving parish roads. The bond issue is financed by sales tax proceeds.

### LIBRARY FUND

Acadia Parish Library Debt Service Fund is used to accumulate monies for payment of the May, 1995, bond issue in the amount of \$1,300,000. The bonds were issued for the purpose of constructing and improving public libraries throughout the Parish. The bond issue is financed by ad valorem taxes levied within the Parish.

### SALES TAX FUND

The Sales Tax Debt Service Fund is used to accumulate monies for payment of the sales tax bond issues in the amount of \$4,100,000. Obligations are payable solely from the proceeds of the special use parcel sales tax.

### ACADIAN ACRES SUBDIVISION

The Acadian Acres Subdivision Debt Service Fund is used to accumulate monies for payment of the March, 1988 bond issue in the amount of \$133,331. The bonds were issued for the purpose of construction of street paving improvements in the subdivision. The bond issue is financed by assessments levied on property owners within the subdivision.

### CERTIFICATE OF INDEBTEDNESS - 1988

Certificate of Indebtedness - 1988 Debt Service Fund is used to accumulate monies for payment of the March, 1988 Certificate of Indebtedness issue in the amount of \$788,000. The certificates were issued for the purpose of reconstructing and improving public roads and bridges within the boundaries of the issuer including the repayment of any indebtedness heretofore incurred under contract for such purposes. The certificates are secured by and payable from a pledge and dedication of the entire annual revenues of the parish in each of the years ending December 31, 1988 to 1990, inclusive.

### PROJECT 2-89 FUND

Project 2-89 Debt Service Fund is used to accumulate monies for payment of the Series 1989 Paving Certificates in the amount of \$58,381. The certificates were issued for the purpose of construction of street paving improvements in the subdivision. The issue is financed by assessments levied on property owners within the subdivision.

NOBIA PORTER POLICE JURY  
SPECIAL REVENUE FUND  
COOPERATIVE EXTENSION FACILITY MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1994

With Comparative Actual Totals for Year Ended December 31, 1993

	1994		Variance - Favorable (Unfavorable)	1993
	Budget	Actual		Actual
<b>Revenues:</b>				
Taxes:				
Ad valorem	\$ 184,317	\$ 185,347	\$ 1,030	\$ 181,879
Interest	2,882	4,508	2,622	4,156
	\$ 203,599	\$ 199,855	\$ 3,743	\$ 186,035
<b>Expenditures:</b>				
Current:				
Economic development assistance	56,612	38,786	17,826	47,009
Excess of revenues over expenditures	\$ 142,127	\$ 161,069	\$ 18,942	\$ 139,026
<b>Other financing sources (uses):</b>				
Operating transfers in	\$ -	\$ -	\$ -	\$ 530
Operating transfers out	188,000	188,000	-	187,387
	\$ 188,000	\$ 188,000	\$ -	\$ 187,917
<b>Excess of revenues and other sources over expenditures and other uses</b>	\$ 41,127	\$ 73,069	\$ 31,942	\$ 51,109
Fund balance, beginning	216,888	215,882	-	220,810
Fund balance, ending	\$ 257,915	\$ 288,951	\$ 31,036	\$ 271,919

SEASIDE PARKER POLICE JURY  
SPECIAL REVENUE FUNDS  
INDUSTRIAL DISTRICT NO. 1 MAINTENANCE FUND

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

With Comparative Actual Totals for Year Ended December 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998
	Budget	Actual		Actual
<b>Revenues:</b>				
Charges for services	\$ 3,838	\$ 3,838	\$ - (0)	\$ 4,768
Building lease	29,000	29,000	-	-
Interest	37,851	34,889	(2,962)	34,817
Miscellaneous	263	263	-	409
	<u>\$ 40,952</u>	<u>\$ 37,990</u>	<u>\$ (2,962)</u>	<u>\$ 39,994</u>
<b>Expenditures:</b>				
Current:				
Economic development assistance	\$ 27,266	\$ 27,180	\$ 86	\$ 27,310
Capital outlay	-	-	-	4,822
	<u>\$ 27,266</u>	<u>\$ 27,180</u>	<u>\$ 86</u>	<u>\$ 32,132</u>
Excess of revenues over expenditures	\$ 13,686	\$ 10,810	\$ (2,876)	\$ 7,862
Fund balance, beginning	118,652	118,652	-	118,360
Fund balance, ending	<u>\$132,338</u>	<u>\$129,462</u>	<u>\$ (2,876)</u>	<u>\$126,222</u>

ACADIA PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
LEONES MEMORIAL AIRPORT FUND

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

With Comparative Actual Totals For Year Ended December 31, 1994

	1995		Variance: Favorable (Unfavorable)	1994
	Budget	Actual		Actual
Revenues:				
Interest	\$ 2,600	\$ 2,529	\$ 71	\$ 2,955
Miscellaneous	—	—	—	41,689
	<u>\$ 2,600</u>	<u>\$ 2,529</u>	<u>\$ 71</u>	<u>\$ 48,554</u>
Expenditures:				
Capital outlay	—	—	—	—
Excess of revenues over expenditures	\$ 2,600	\$ 2,529	\$ 71	\$ 48,554
Fund balance, beginning	—	—	—	51
Fund balance, ending	<u>\$ 2,600</u>	<u>\$ 2,529</u>	<u>\$ 71</u>	<u>\$ 99,605</u>

HOAIA PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
MULTIPURPOSE FACILITY FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1999  
With Comparative Actual Totals for Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998
	Budget	Actual		Actual
<b>Revenues:</b>				
Intergovernmental - Rural Development Grant	\$ -	\$ 25,000	\$ 25,000	\$ -
Charges for services	10,360	31,358	21,000	41,560
Interest	9,767	1,816	134	2,884
Miscellaneous	3,225	3,228	(2)	3,431
	<u>\$ 36,352</u>	<u>\$ 61,402</u>	<u>\$ 25,132</u>	<u>\$ 48,275</u>
<b>Expenditures:</b>				
Current:				
Culture and recreation	\$ 34,488	\$ 34,304	\$ 184	\$ 40,818
Capital outlay	62,373	45,532	16,841	8,087
	<u>\$ 96,861</u>	<u>\$ 79,836</u>	<u>\$ 17,025</u>	<u>\$ 48,905</u>
Excess (deficiency) of revenues over expenditures	\$ (60,509)	\$ (17,434)	\$ 43,075	\$ 0
Fund balance, beginning	42,188	42,388	-	41,350
Fund balance, ending	<u>\$ 1,679</u>	<u>\$ 24,954</u>	<u>\$ 23,275</u>	<u>\$ 42,350</u>

AMANDA PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
LIBRARY MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1996

With Comparative Actual Totals For Year Ended December 31, 1995

	1996		Variance- Favorable	1995
	Budget	Actual	(Unfavorable)	Actual
<b>Revenues:</b>				
Taxes:				
Ad valorem	\$ 402,648	\$ 421,928	\$ 68,862	\$ 425,688
Intergovernmental:				
State revenue sharing	74,023	129,380	86,353	113,095
Charges for services	3,562	2,987	-	1,468
Fines	1,234	1,234	-	1,368
Interest	79,700	83,480	3,780	73,428
Miscellaneous	4,263	3,353	(1,000)	6,378
	<u>\$ 568,430</u>	<u>\$ 673,352</u>	<u>\$ 132,822</u>	<u>\$ 617,823</u>
<b>Expenditures:</b>				
Current:				
Culture and recreation	\$ 481,220	\$ 813,931	\$ 38,189	\$ 586,580
Capital outlay	22,890	28,468	13,880	9,220
	<u>\$ 504,110</u>	<u>\$ 842,399</u>	<u>\$ 32,821</u>	<u>\$ 595,800</u>
<b>Excess (deficiency) of revenues over expenditures</b>				
	\$ (113,880)	\$ 34,818	\$ 143,623	\$ 32,083
Fund balance, beginning	1,893,538	1,887,328	-	1,813,652
Fund balance, ending	<u>\$ 1,779,658</u>	<u>\$ 1,922,146</u>	<u>\$ 367,823</u>	<u>\$ 1,891,513</u>



BOEBA PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
SALES TAX FUND

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

With Comparative Actual Totals For Year Ended December 31, 1994

	1995		Variance: Favorable (Unfavorable)	1994
	Budget	Actual		Actual
<b>Revenues:</b>				
Taxes:				
Sales taxes collected	\$ 3,386,500	\$ 3,445,327	\$ 58,827	\$ 3,379,384
Charges for services	-	-	-	343,382
Interest	118,018	136,366	18,348	307,818
Miscellaneous	3,382	2,322	(1,060)	612
	<u>\$ 3,508,910</u>	<u>\$ 3,684,015</u>	<u>\$ 175,117</u>	<u>\$ 4,037,996</u>
<b>Expenditures:</b>				
Current:				
Health and welfare	\$ 2,409,891	\$ 2,346,889	\$ 63,002	\$ 1,231,779
Capital outlay	3,131,329	343,814	2,787,515	-
debt service:				
advance funding borrow	222,286	222,286	-	-
	<u>\$ 3,563,506</u>	<u>\$ 3,213,989</u>	<u>\$ 349,517</u>	<u>\$ 1,231,779</u>
<b>Excess of revenues over expenditures</b>	<u>\$ 945,404</u>	<u>\$ 470,026</u>	<u>\$ 475,378</u>	<u>\$ 2,806,217</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	\$ 160,000	\$ 160,000	\$ -	\$ -
Operating transfers out	(3,360,000)	(3,360,000)	-	(409,319)
	<u>\$ (3,200,000)</u>	<u>\$ (3,200,000)</u>	<u>\$ -</u>	<u>\$ (409,319)</u>
<b>Excess of revenues and other sources over expenditures and other uses</b>	<u>\$ (2,254,596)</u>	<u>\$ (1,729,974)</u>	<u>\$ 524,622</u>	<u>\$ 2,396,898</u>
<b>Fund balance, beginning</b>	<u>6,382,728</u>	<u>6,382,728</u>	<u>-</u>	<u>6,382,728</u>
<b>Fund balance, ending</b>	<u>\$ 4,128,132</u>	<u>\$ 4,652,754</u>	<u>\$ 524,622</u>	<u>\$ 8,779,626</u>

ACADIA PARISH POLICE JURY  
 SPECIAL REVENUE FUND  
 HEALTH UNIT MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - MONTH 06AF BASIS AND ACTUAL  
 Year Ended December 31, 1994

With Comparative Actual Totals for Year Ended December 31, 1993

	1994		Variance - Favorable (Unfavorable)	1993
	Budget	Actual		Actual
Revenues:				
Taxes:				
Ad valorem	\$ 700,508	\$ 735,752	\$ 34,424	\$ 713,683
Intergovernmental:				
State revenue sharing	57,380	55,980	17,890	55,571
Interest	72,820	75,531	2,712	68,627
	<u>\$ 830,708</u>	<u>\$ 867,263</u>	<u>\$ 36,836</u>	<u>\$ 837,881</u>
Expenditures:				
Current:				
Health and welfare	\$ 718,503	\$ 754,819	\$ 36,316	\$ 740,251
Capital outlay	4,500	4,500	180	21
	<u>\$ 723,003</u>	<u>\$ 759,319</u>	<u>\$ 36,496</u>	<u>\$ 740,272</u>
Balance of revenues over expenditures	\$ 107,705	\$ 107,944	\$ 37,120	\$ 97,609
Fund balance, beginning	1,640,422	1,648,482	-	1,500,437
Fund balance, ending	<u>\$ 1,748,127</u>	<u>\$ 1,756,426</u>	<u>\$ 37,120</u>	<u>\$ 1,598,046</u>

Certificate of Tribal Claims 1985 Fund	Project S-09 Fund	Certificate of Tribal Claims 1987 Fund	Certificate of Tribal Claims 1994 Fund	Totals	
				1986	1985
\$ -	\$ 25,385	\$ 1,643	\$ 1,709	\$27,859	\$ 47,348
-	-	-	-	489,680	473,000
-	9,715	-	-	33,368	30,194
-	40	3	3	8,366	8,369
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>128,680</u>	<u>83,383</u>
<u>\$ -</u>	<u>\$ 35,140</u>	<u>\$ 1,646</u>	<u>\$ 1,712</u>	<u>\$299,894</u>	<u>\$554,324</u>
\$ -	\$ -	\$ -	\$ -	\$ 4,186	\$ 3,739
-	-	-	-	4,532	-
<u>-</u>	<u>3,582</u>	<u>-</u>	<u>-</u>	<u>13,568</u>	<u>23,659</u>
<u>\$ -</u>	<u>\$ 3,582</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,216</u>	<u>\$ 28,788</u>
\$ -	\$ 26,396	\$ 1,666	\$ 1,727	\$75,030	\$23,138
-	365	-	-	365	-
<u>-</u>	<u>\$ 26,761</u>	<u>\$ 1,666</u>	<u>\$ 1,727</u>	<u>\$75,395</u>	<u>\$23,138</u>
<u>\$ -</u>	<u>\$ 34,343</u>	<u>\$ 1,666</u>	<u>\$ 1,727</u>	<u>\$199,894</u>	<u>\$604,324</u>

The Honorable Glenn Kinn, President  
Acadia Parish Police Jury

#### Payroll Reports

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

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

**Recommendation:** Although these reports are submitted for informational purposes only, we recommend the correct information be reported to the state.

**Response:** The Acadia Parish Police Jury will ensure that future Louisiana Unemployment Compensation reports are completed with the correct information.

#### LCDBS Cash Account

**Finding:** In reviewing the LCDBS Program, it was noted that several blank checks from the LCDBS cash account had been presigned by the Police Jury president.

**Cause:** The Police Jury president signed the blank checks not realizing the breach of internal control.

**Recommendation:** We recommend the Police Jury president only sign checks that have been completed and attached to proper supporting documentation.

**Response:** The Police Jury has destroyed remaining blank signed checks and has discontinued this practice.

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

*Brianne, Bond, Lewis & Beane*

Crowley, Louisiana  
May 13, 1987



**HOUSSAARD, POMERIE, LEWIS & BREWSTER**  
 DIRECTED PUBLIC ACCOUNTANTS

221 East 5th St.  
 P.O. Box 940  
 Crowley, Louisiana  
 70525-0940  
 phone - (504) 838-6600  
 fax - (504) 838-6600

**Other Offices:**

Baton Rouge, LA  
 (504) 383-1000

Shreveport, LA  
 (504) 942-1231

Monroe, LA  
 (504) 336-1000

New Orleans, LA  
 (504) 581-1511

Thibodaux, LA  
 (504) 881-2000

Metairie, LA  
 (504) 833-8821

Kevin G. Houssard, CPA

Christopher A. Housard, CPA

Joseph J. Pomerie, CPA

Donald R. Lewis, CPA

Richard S. Brewster, CPA

Frank A. Stapp, CPA

David E. Stapp, CPA

J. Charles Wilson, CPA

John M. Housard, CPA

Patrick M. Lewis, CPA

Stephen E. Landrum, CPA

Gregory J. Houssard, CPA

John C. Houssard, CPA

William D. Houssard, CPA

Edward J. Stapp, CPA

Edward E. Stapp, CPA

Christopher B. Wilson, CPA

John J. Landrum, CPA

**Staff Accountants:**

**Bookkeepers:**

Michael B. Houssard, CPA

James K. Pomerie, CPA

James H. Lewis, CPA

James H. Stapp, CPA

George S. Lewis, CPA

Christopher A. Housard, CPA

Richard E. Stapp, CPA

William J. Stapp, CPA

Christopher A. Housard, CPA

John C. Houssard, CPA

John C. Houssard, CPA

John C. Houssard, CPA

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

The Honorable Glenn Hill, President  
 Acadia Parish Police Jury  
 Crowley, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Police Jury, oversight unit, as of and for the year ended December 31, 1997, and have issued our report thereon dated May 13, 1997.

We have applied procedures to test the Acadia 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, 1997:

**General Requirements**

- Political activity
- Federal financial reports
- Davis Bacon Act
- allowable cost/cost principles
- Civil rights
- administrative requirements
- Cash management

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

The Honorable Glenn Bibe, President  
Acadia Parish Police Jury

In our opinion, the Acadia Parish Police Jury complied, in all material respects, with the requirements governing special reporting that are applicable to its major federal financial assistance program for the year ended December 31, 1994.

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

*Broussard, Roud, Lewis & Breaux*

Crawley, Louisiana  
May 13, 1997



**HIRSCHMANN, POESCHE, LEWIS & BREAKEY**  
**CHARTERED PUBLIC ACCOUNTANTS**

201 West Lake St.  
 201, Second Floor  
 Crowley, Louisiana  
 70118-0001  
 Phone: (504) 836-0000  
 Fax: (504) 836-0000

**Other Offices:**

Lafayette, LA  
 (504) 885-1000

Baytown, LA  
 (504) 885-1000

Shreveport, LA  
 (504) 885-1000

New Orleans, LA  
 (504) 885-1000

Slack Point, LA  
 (504) 885-1000

Monroe, LA  
 (504) 885-1000

Kenner, LA (504) 885-1000

Louisiana, LA (504) 885-1000

Bayou La Batre, AL (904) 885-1000

Mobile, AL (904) 885-1000

Mobile, AL (904) 885-1000

Mobile, AL (904) 885-1000

Mobile, AL (904) 885-1000

Mobile, AL (904) 885-1000

Mobile, AL (904) 885-1000

Mobile, AL (904) 885-1000

Mobile, AL (904) 885-1000

Mobile, AL (904) 885-1000

Mobile, AL (904) 885-1000

Mobile, AL (904) 885-1000

Mobile, AL (904) 885-1000

Mobile, AL (904) 885-1000

Mobile, AL (904) 885-1000

Mobile, AL (904) 885-1000

Mobile, AL (904) 885-1000

Mobile, AL (904) 885-1000

Mobile, AL (904) 885-1000

**Other Offices:**

Indianapolis, IN (317) 432-1000

Indianapolis, IN (317) 432-1000

Indianapolis, IN (317) 432-1000

Indianapolis, IN (317) 432-1000

Indianapolis, IN (317) 432-1000

Indianapolis, IN (317) 432-1000

Indianapolis, IN (317) 432-1000

Indianapolis, IN (317) 432-1000

Indianapolis, IN (317) 432-1000

Indianapolis, IN (317) 432-1000

Indianapolis, IN (317) 432-1000

Indianapolis, IN (317) 432-1000

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

The Honorable Glenn Rife, President  
 Acadia Parish Police Jury  
 Crowley, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Police Jury, oversight unit, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 13, 1999.

We have also audited the Acadia Parish Police Jury's compliance with the requirements governing special assistance reporting that are applicable to its major federal financial assistance program, which is identified in the accompanying schedule of federal financial assistance for the year ended December 31, 1998. The management of the Acadia Parish Police Jury is responsible for the Police Jury's compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

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

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

The Honorable Glenn Bibe, President  
Acadia Parish Police Jury

**Bank**

**Finding:** At December 31, 1996, the Acadia Parish Police Jury had no deposit at Farmers State Bank an amount in excess of the FDIC insurance and pledged securities.

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

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

**Response:** The Police Jury will monitor all deposit accounts closely to ensure there are no uninsured funds for which securities are not pledged as collateral.

**Budget**

**Finding:** For the year ended December 31, 1996, actual expenditures failed budgeted expenditures by more than five percent in the Sales Tax Debt Service Fund.

**Cause:** Management exceeded the budget; however, audit adjustments caused actual expenditures to exceed budgeted expenditures by more than five percent.

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

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

We considered these material instances of noncompliance in forming our opinion on whether the general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated May 13, 1997 on these general purpose financial statements.

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

*BRUCEARD POORE, LEWIS B. BISHOP*

Crisley, Louisiana  
May 13, 1997



The Reverable Glenn H. Mims, President  
Acadia Parish Police Jury

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

*Douglas, Rami, Louis & Company*

Crosby, Louisiana  
May 13, 1993

INDEX TO FINANCIAL STATEMENTS

Bonds payable at December 31, 1996 is comprised of the following:

General obligation bonds:

\$1,368,000 1975 Public Improvement Library Bonds due in annual installments of \$40,000 to \$180,000 through May 1, 2008; at various interest rates of 6.00% to 6.45% (to be retired from ad valorem taxes)	\$ 138,000
\$4,238,000 1958 Public Improvement Bonds, Series 27-1958 due in annual installments of \$130,000 to \$445,000 through April 1, 2005; at various interest rates of 5.48% to 7.50% (to be retired from proceeds of the 1% sales tax)	548,000
\$780,000 Certificate of Indebtedness, Series 1988 due in annual installments of \$60,000 to \$115,000 through March 1, 1998; interest rates of 6.00% to 6.00% (to be retired from general funds)	230,000
\$125,201 Voting Certificates, Series 1988 due in annual installments of \$27,223 through March 1, 1998; interest rates of 6.75% to 10% (to be retired from special assessments levied)	28,294
\$49,793 Voting Certificates, Series 1990 due in annual installments of \$6,587 through February 1, 1990; interest at 8.75% (to be retired from special assessments levied)	70,798
\$35,000 Certificate of Indebtedness, Series 1982 due in annual installments of \$4,000 to \$8,000 through March 1, 1987; interest rate of 1% (to be retired from general funds)	8,000
\$450,000 Certificate of Indebtedness, Series 1984 due in annual installments of \$45,000 to \$88,000 through March 1, 2004; interest rate of 6.75% (to be retired from ad valorem taxes)	558,800
\$3,175,000 Public Improvement Sales Tax Refunding Bonds, Series 27-1994 in annual installments of \$35,000 to \$128,000 through April 1, 2000 at various interest rates of 7.75% to 8.50% (to be retired from proceeds of the 1% sales tax)	3,175,000
\$3,408,000 Sales Tax Bond Bonds, Series 1994 due in annual installments of \$248,000 to \$340,000 through November 1, 2011 at various interest rates of 8% to 9.48 (to be retired from proceeds of a 1% sales tax)	3,408,000
	<u>\$9,351,892</u>

The Honorable Glenn Edm., President  
Acadia Parish Police Jury

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

#### Segregation of Duties

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

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

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

#### LCRB Cash Account

**Finding:** In reviewing the LCRB Program, it was noted that several blank checks from the LCRB cash account had been pre-signed by the Police Jury president.

**Cause:** The Police Jury president signed the blank checks not realizing the breach of internal control.

**Recommendation:** We recommend the Police Jury president only sign checks that have been completed and attached to proper supporting documentation.

**Response:** The Police Jury has destroyed remaining blank signed checks and has discontinued this practice.

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

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

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets of the governmental units.



**RICHARDSON, ISCHERT, LEWIS & BUREAU**  
CHARTERED PUBLIC ACCOUNTANTS

111 East 93rd St.  
P.O. Box 6000  
Crawley, Louisiana  
70638-0600  
Phone: (504) 333-6000  
Fax: (504) 333-3333

**Order Refers to:**

Lafayette, LA  
04/27/97 1996

Shreveport, LA  
05/07/97 1997

Monroe, LA  
05/14/96 1995

New Orleans, LA  
05/15/94 1994

Thibodaux, LA  
05/16/94 1993

Monroe, LA  
05/16/97 1997

State & Bureau of PFP  
Monroe, LA, Bureau PFP

State & Bureau, PFP  
Monroe, LA, Bureau PFP

State & Bureau, PFP  
Monroe, LA, Bureau PFP

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Monroe, LA, Bureau PFP

State & Bureau, PFP  
Monroe, LA, Bureau PFP

**Order Refers to:**

Order: 1, Shreveport, PFP 1996

Order: 2, Shreveport, PFP 1996

Order: 3, Shreveport, PFP 1996

Order: 4, Shreveport, PFP 1996

Order: 5, Shreveport, PFP 1996

Order: 6, Shreveport, PFP 1996

Order: 7, Shreveport, PFP 1996

Order: 8, Shreveport, PFP 1996

Order: 9, Shreveport, PFP 1996

Order: 10, Shreveport, PFP 1996

Order: 11, Shreveport, PFP 1996

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

The Honorable Glenn Sims, President  
Acadia Parish Police Jury  
Crawley, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Police Jury, overnight unit, as of and for the year ended December 31, 1996, and have issued our reports thereon dated May 13, 1997. We have also audited the Acadia Parish Police Jury's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated May 13, 1997.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and whether the Acadia Parish Police Jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1996, we considered the Acadia Parish Police Jury's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Jury's general purpose financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated May 13, 1997.

ACRITA PARISH POLICE JURY  
ALL SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
Year Ended December 31, 1998

With Comparative Totals for Year Ended December 31, 1995

	Parish Road Fund	Health Unit Maintenance Fund	Sales Tax Fund	Library Maintenance Fund
<b>Revenues:</b>				
Taxes	\$ 355,878	\$ 215,752	\$ 3,849,127	\$ 671,588
Intergovernmental	656,832	95,180	-	118,180
Charges for services	-	-	-	2,547
Fines	-	-	-	3,334
Building lease	-	-	-	-
Interest	13,640	75,130	334,544	83,499
Miscellaneous	118,123	-	2,522	2,253
<b>Total revenues</b>	<b>\$ 1,132,473</b>	<b>\$ 386,032</b>	<b>\$ 4,186,293</b>	<b>\$ 873,011</b>
<b>Expenditures:</b>				
Current:				
Public works	\$ 1,325,840	\$ -	\$ -	\$ -
Economic development assistance	-	-	-	-
Health and welfare	-	218,819	2,266,898	-
Culture and recreation	-	-	-	613,931
Capital outlay	35,347	4,084	343,814	28,000
Debt service:				
Advance refunding and/or	-	-	253,286	-
<b>Total expenditures</b>	<b>\$ 1,361,187</b>	<b>\$ 222,903</b>	<b>\$ 2,263,998</b>	<b>\$ 641,931</b>
Excess (deficiency) of revenues over expenditures	\$ 171,286	\$ 163,129	\$ 1,922,295	\$ 231,080
<b>Other financing sources (uses):</b>				
Operating transfers in	\$ 910,000	\$ -	\$ 140,000	\$ -
Operating transfers out	155,000	-	(3,140,000)	-
Proceeds from sale of equipment	11,818	-	-	-
	<b>\$ 766,818</b>	<b>\$ -</b>	<b>\$ 116,800</b>	<b>\$ -</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 917,304	\$ 163,129	\$ 1,935,295	\$ 231,080
Fund balances, beginning	352,846	1,648,622	6,389,278	1,893,238
Fund balances, ending	<b>\$ 1,271,628</b>	<b>\$ 1,711,751</b>	<b>\$ 8,324,573</b>	<b>\$ 2,124,318</b>

The Honorable Glenn E. Sims, President  
Archie Parish Police Jury

In planning and performing our audit of the general purpose financial statements of the Archie Parish Police Jury for the year ended December 31, 1998, we considered its internal control structure. With respect to its internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

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

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

#### **Segregation of Duties**

**Finding:** In reviewing the internal control structure, we noted inadequate segregation of duties existed in the receipt function. Two persons receive collections, prepare deposits, reconcile activity to the general ledger, and reconcile bank accounts.

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

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



**HENRISSARD, PICHOT, LEWIS & HERBAIN**  
**CERTIFIED PUBLIC ACCOUNTANTS**

201 East Lake St.  
 224, Thibodaux 701  
 Crowley, Louisiana  
 70525-0001  
 phone: (504) 739-9228  
 fax: (504) 739-9228

**Other offices:**

Lafayette, LA  
 (504) 981-9228

Eggenote, LA  
 (504) 981-2227

Monroe, LA  
 (504) 335-1227

New Orleans, LA  
 (504) 581-0224

Shreveport, LA  
 (504) 921-2227

Thibodaux, LA  
 (504) 221-2227

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

The Honorable Glenn Kolm, President  
 Acadia Parish Police Jury  
 Crowley, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Police Jury, sovereign unit, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 13, 1997.

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-135, "Audits of State and Local Governments." These standards and OMB Circular A-135 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

- Robert H. Henwood, CFP
- Raymond A. Karpus, CPA
- Robert C. Kibbe, CPA
- Richard S. Little, CPA
- Richard L. Pichot, CPA
- Mark A. Starnes, CPA
- Robert W. Williams, CPA
- W. Charles Williams, CPA
- Norman H. Brown, CPA
- Clifford R. Blain, Sr., CPA
- Stephen J. Lamborn, CPA
- Robert C. Robinson, CPA
- David W. Roberts, CPA
- Richard P. Trickett, CPA
- Thomas J. Taylor, III, CPA
- Donald E. White, CPA
- W. Bruce Williams, CPA
- Ray C. Gable, CPA
- W. Curtis J.
- John A. Stewart, CPA
- Frank P. Smith, CPA
- Joseph B. Smith, CPA
- Thomas W. Williams, CPA
- George A. Smith, CPA
- William A. Wadley, CPA
- Robert J. Green, CPA
- Members of the Louisiana Institute of Certified Public Accountants
- Member of the American Institute of Certified Public Accountants



<u>Award Number</u>	<u>Revenues</u>	<u>Expenditures</u>
01-001-01	69,260,800	48,283,316
01-001-01	34,316	34,316
101-5047	____38,683	____38,683
	<u>103,615,116</u>	<u>86,655,317</u>

## ACADIA PARISH POLICE JURY

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
Year Ended December 31, 1996

Source of Federal Assistance - Agency, 2000	Program Name	CFDA Number
Indirect assistance :		
United States Department of Agriculture - Louisiana	Food Stamps *	50.551
Department of Health and Human Resources	State Administrative Katch	50.551
United States Department of Housing and Urban Development - Louisiana State Division of Administration	Community Development Block Grant	14.219

\* Indicates grants regarded as major federal financial assistance programs.

The Honorable Glenn Sims, President  
Acadia Parish Police Jury

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

*Blowers, Poiré, Lewis & Breaux*

Crowley, Louisiana  
May 15, 1997



**BRUNNENBERG, PUGHEN, LEWIS & HERMAN**  
**CERTIFIED PUBLIC ACCOUNTANTS**

200 East Lake St.  
 225, Thibodaux 703  
 Crowley, Louisiana  
 70525-0202  
 phone (504) 883-8800  
 fax (504) 883-0208

**Other Offices:**

Lafayette, LA  
 (504) 982-9300

Morgansville, LA  
 (504) 982-0202

Monroe, LA  
 (504) 336-1300

New Orleans, LA  
 (504) 584-1300

Shreveport, LA  
 (504) 488-2000

Thibodaux, LA  
 (504) 883-0202

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

The Honorable Glenn Ribm, President  
 Acadia Parish Police Jury  
 Crowley, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Police Jury, oversight unit, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 13, 1997. These general purpose financial statements are the responsibility of the Acadia Parish Police Jury management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-135, "Methods of State and Local Governments." These standards and OMB Circular A-135 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit in accordance with these standards includes 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.

- John L. Brunnenberg, CPA  
 Kenneth A. Pughen, CPA  
 Eugene J. Lewis, CPA  
 Donald R. Herman, CPA  
 Richard L. Pughen, CPA  
 Keith A. Pughen, CPA  
 Scott J. Brunnenberg, CPA  
 J. Charles Miller, CPA  
 Kenneth B. Brown, CPA  
 P. John Ribm, CPA  
 Douglas L. Anderson, CPA  
 Craig S. Robinson, CPA  
 Peter C. Brown, CPA  
 Michael P. Carter, CPA  
 Robert D. Pughen, CPA  
 Robert D. Anderson, CPA  
 Douglas M. Miller, CPA  
 J. Scott Anderson, CPA  
 Keith A. Smith, CPA

**Witnesses:**

- John L. Brunnenberg, CPA, CMA  
 Kenneth A. Pughen, CPA  
 Eugene J. Lewis, CPA, CMA  
 Donald R. Herman, CPA, CMA  
 Richard L. Pughen, CPA, CMA  
 Keith A. Pughen, CPA, CMA  
 Scott J. Brunnenberg, CPA, CMA  
 Robert D. Pughen, CPA, CMA

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 Public Accountants

## BOADIA PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO JURORS  
Year Ended December 31, 1998

Glen Bibe	\$ 2,274
Gezelle Brummond	1,587
David L. Brummond	5,889
Claude Conroyille	5,886
John M. Finkels, Sr.	5,886
Joseph C. Johnson	5,886
Charline Laddo	5,886
Catherine Lucobe	5,886
Daria Polberis	5,181
	<u>\$45,251</u>

The Police Jurors receive monthly compensation of \$589 for monthly meetings and special meetings attended. The President of the Police Jury receives \$609.

Project S. 88 Fund	Certifi- cate of Indebted- ness 1982 Fund	Certifi- cate of Indebted- ness 1984 Fund	Compensated Absences	Landfill Classes and Post- Closure Costs	Totals	
					1988	1992
\$ 38,761	\$ 1,446	\$ 1,727	\$ -	\$ -	\$ 735,315	\$ 825,738
-	-	-	-	-	1,028,641	775,288
-	-	-	-	168,275	168,275	-
<u>(1382)</u>					<u>(3625)</u>	
\$ 38,761	\$ 1,446	\$ 1,727	\$ -	\$ 168,275	\$ 1,985,268	\$ 2,381,426
-	-	548,273	-	-	156,568	908,800
-	-	-	-	1,348,898	8,168,968	3,737,871
-	-	-	-	-	2,273	6,647
-	8,324	-	-	-	128,794	328,785
-	-	-	89,387	-	89,387	86,688
<u>\$ 38,761</u>	<u>\$ 1,446</u>	<u>\$ 1,727</u>	<u>\$ 89,387</u>	<u>\$ 1,348,898</u>	<u>\$ 11,331,982</u>	<u>\$ 5,313,828</u>
\$ 38,761	\$ 8,008	\$ 538,880	\$ 89,387	\$ -	\$ 9,523,842	\$ 4,479,766
<u>\$ 38,761</u>	<u>\$ 8,008</u>	<u>\$ 538,880</u>	<u>\$ 89,387</u>	<u>\$ 1,348,898</u>	<u>\$ 11,331,982</u>	<u>\$ 5,313,828</u>

The Reverend Glenn Edm. President  
Acadia Parish Police Jury

The management of the Acadia Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorizations 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 purposes of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting Controls	General Requirements	Specific Requirements
<ul style="list-style-type: none"><li>Treasury or financing</li><li>Revenue/receipts</li><li>Purchases/disbursements</li><li>Internal financial reporting</li></ul>	<ul style="list-style-type: none"><li>Political activity</li><li>Debris Recouo Act</li><li>Civil Rights</li><li>Cash management</li><li>Federal financial reports</li><li>Allowable costs/unit principles</li><li>Administrative requirements</li></ul>	<ul style="list-style-type: none"><li>Types of services allowed or unallowed</li><li>Special reporting</li><li>Special terms and provisions</li></ul>

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

During the year ended December 31, 1998, the Acadia Parish Police Jury expended \$8.12 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 and reimbursements that are applicable to each of the Jury's major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

ACADIA PARISH POLICE JURY  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

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

**Reporting entity:**

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

**Primary government:**

The Acadia Parish Police Jury is the governing authority for Acadia Parish and is a political subdivision of the State of Louisiana. The Police Jury under the provisions of Louisiana Revised Statute 33:1334, issues ordinances, sets policy, and establishes programs for the benefit of the Parish.

**Individual component units:**

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

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



NOBIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
GOVERNMENTAL FUND TYPES

Year Ended December 31, 1999

	General Fund		Variance- Favorable (Disadvantage)
	Budget	Actual	
<b>Revenues:</b>			
Taxes	\$ 328,823	\$ 386,519	\$ 57,696
Intergovernmental	824,433	823,369	(1,064)
Charges for services	111,730	111,718	-
Licenses and permits	303,611	309,303	5,692
Fines and charges	33,328	33,483	155
Interest	13,818	19,887	6,069
Miscellaneous	103,383	104,853	1,470
Total Revenues	<u>\$ 1,823,136</u>	<u>\$ 1,887,638</u>	<u>\$ 64,502</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	\$ 1,083,813	\$ 1,083,813	\$ -
Public safety	184,973	329,333	144,360
Public works	-	-	-
Economic development and assistance	40,919	48,848	7,929
Health and welfare	42,354	43,385	1,031
Culture - recreation	-	-	-
Capital outlay	51,840	12,548	(39,292)
<b>Intergovernmental:</b>			
Transfer to subrecipient -			
State Social Development Grants	-	-	-
NAEP Grants	-	-	-
<b>Other Services:</b>			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Advance refunding notes	-	-	-
Total expenditures	<u>\$ 1,308,132</u>	<u>\$ 1,501,138</u>	<u>\$ 193,006</u>
<b>Excess (deficiency) of revenues over expenditures (amounts forward)</b>	<u>\$ 514,994</u>	<u>\$ 386,500</u>	<u>\$ 128,494</u>

Special Revenue Funds		
Budget	Actual	Variance - Favorable (Unfavorable)
\$ 4,893,388	\$ 5,141,342	\$ 247,952
242,810	867,262	104,451
57,534	87,634	30
-	-	-
1,234	1,234	-
325,878	550,869	24,990
<u>153,898</u>	<u>160,503</u>	<u>6,602</u>
<u>\$ 4,336,179</u>	<u>\$ 4,330,608</u>	<u>\$ 5,571</u>
\$ -	\$ -	\$ -
-	-	-
1,480,133	1,513,840	34,707
113,108	134,886	21,778
2,438,446	2,443,318	4,872
483,184	644,647	161,463
1,264,985	894,214	370,771
-	-	-
-	-	-
-	-	-
-	-	-
273,288	273,288	-
<u>\$ 4,314,303</u>	<u>\$ 5,831,862</u>	<u>\$ 1,517,559</u>
<u>\$ 4,314,303</u>	<u>\$ 4,314,303</u>	<u>\$ -</u>

(Continued)

NOTES TO FINANCIAL STATEMENTS

Note 7. Other Required Individual Fund Disclosures

Generally accepted accounting principles require disclosure, as part of the Combined Statements - Overview, of certain information concerning individual funds including individual fund interfund receivable and payable balances. Such balances at December 31, 1996 were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 836	\$ 3,487
Special Revenue Funds:		
Parish Road Fund	38,384	-
Health Unit Maintenance Fund	3,610	-
Sales Tax Fund	4,989	2,422
Capital Projects:		
Project 5-89 Fund	<u>585</u>	<u>          </u>
	<u>\$ 47,004</u>	<u>\$ 5,909</u>

Note 8. Reconciliation of Sales Tax Proceeds

The proceeds of the 18 parishwide sales and use tax are dedicated to the following purposes:

1. In each fiscal year, there shall first be paid or set aside from said revenues, a sum sufficient to pay (a) the principal and interest on all indebtedness of the District incurred for solid waste purposes, (b) all costs, but not less than \$1,850,000 annually for contracting, acquiring, improving, maintaining and operating solid waste collection and disposal facilities for the Parish, including the establishment and maintenance of an equipment reserve fund into which there shall be deposited \$50,000 annually, and (c) the cost of maintaining an emergency clean-up fund of at least \$600,000; and
2. Thereafter, the remainder of said revenues to be used for the purpose of construction, improving and maintaining public roads and bridges in Acadia Parish; and further, shall the District be authorized to fund the proceeds of the Tax into bonds to be issued in series, from time to time, for any one or more of the aforesaid capital purposes, to the extent and in the manner permitted by the laws of Louisiana, including Sub-Part F, Part 181, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1970, as amended.

## NOTES TO FINANCIAL STATEMENTS

Under the terms of Sales Tax Bond Bonds, Series 1996 bond indentures, the Police Jury is required to make the following transfers:

The Police Jury shall deposit into the Sales Tax Bond Bond Sinking Fund on or before the 15th day of each month of each year, a sum equal to one-twelfth (1/12) of the interest falling due on the next interest payment date, and a sum equal to one-twelfth (1/12) of the principal falling due on the next principal payment date, together with such additional proportions sum may be required to pay said principal and interest as the same become due.

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

During the year ended December 31, 1998, the Police Jury complied with the provisions of the bond indentures relating to the Sales Tax Bond Bonds, Series 1996.

### Note 5. Refinance of Debt

In prior years, the Police Jury defeased certain general obligation bonds by placing the proceeds of new bonds in a irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust assets and the liability for the defeased bonds are not included in the Police Jury's financial statements. On December 31, 1996, \$4,818,000 of bonds outstanding are considered defeased.

On April 1, 1996, the Acadian Parish Police Jury issued \$2,175,000 of Public Improvement Sales Tax Refunding Bonds, Series 97-1996, with an interest rate of 3.75% to 4.55% for the purpose of refunding \$2,115,800 of outstanding Public Improvement Refunding Bonds, 98-1988, maturing December 31, 1998 to April 1, 2003, inclusive, bearing interest at the rates of 7.00 to 7.50 and paying the costs of issuance of the bonds. The proceeds (after payment of \$34,375 in issuance costs and fees) plus an additional \$293,273 of Sales Tax Bond Reserve Fund monies were deposited into an irrevocable trust with an escrow agent to defease the Public Improvement Refunding Bonds, 97-Series 1988 bonds.

The Jury decreased its total debt service payments over the next nine years by \$169,768 and obtained an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$86,363.

NOTES TO FINANCIAL STATEMENTS

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 1998, including interest payments of \$3,669,138 are as follows:

Year Ending December 31,	General Obligation
1997	\$ 1,328,531
1998	1,317,754
1999	1,177,343
2000	1,168,889
2001	1,063,015
2002-2001	<u>6,043,285</u>
	<u>\$17,098,818</u>

\$175,315 is available in the Debt Service Fund to service the general obligation bonds.

The amount available in the Sales Tax special revenue fund to service the Series ST-1988 bonds and the Series ST-1994 Refunding Bonds is \$688,375. Also available in the Sales Tax Special Revenue Fund to service the Series 1994 Sales Tax Bond Bond is \$241,208.

Under the terms of the Public Improvement Bonds, Series ST-1988 bond indenture and the Series ST-1994 refunding bonds, the Police Jury is required to make the following transfers:

The Police Jury shall deposit into the Sales Tax Bond Sinking Fund on or before the 15th day of each month of each year, a sum equal to one-twelfth (1/12) of the interest falling due on the next interest payment date, and a sum equal to one-twelfth (1/12) of the principal falling due on the next principal payment date, together with such additional proportionate sum as may be required to pay said principal and interest as the same become due.

The Police Jury shall maintain in the Sales Tax Bond Reserve, by transferring from the reserve fund established for the prior bonds upon delivery of the bonds, a sum equal to the highest combined principal and interest requirements for any succeeding calendar year, the money in said reserve fund to be retained solely for the purpose of paying the principal of and the interest on bonds payable from the aforesaid Sinking Fund as or which they would otherwise be payable.

During the year ended December 31, 1998, the Police Jury complied with these provisions of the bond indentures relating to the Public Improvement Bonds, Series ST-1988 and the Public Improvement Sales Tax Refunding Bonds, Series ST-1994.

ARMED FORCE POLICE 1997

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1996

	General Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Excess (deficiency) of revenues over expenditures (subtotals forwarded)	\$ 358,588	\$ 383,128	\$ 24,540
Other financing sources (uses):			
Operating transfers in	\$ 85,878	\$ 59,580	\$ (26,298)
Operating transfers out	(189,279)	(174,638)	\$ 14,641
Proceeds from sale of equipment	-	-	-
Total other financing sources (uses)	\$ (103,401)	\$ (115,058)	\$ (11,657)
Excess (deficiency) of revenues and other sources over expenditures and other uses (subtotals forwarded)	\$ 255,187	\$ 268,070	\$ 12,883
Fund balance, beginning	563,738	558,218	-
Fund balance, ending	\$ 818,925	\$ 826,288	\$ 7,363

Special Revenue Funds		
Budget	Actual	Variance- Favorable (Unfavorable)
\$ 139,323	\$ 1,069,396	\$ 1,080,663
\$ 1,509,680	\$ 1,509,680	\$ -
13,751,390	13,751,390	-
<u>11,818</u>	<u>11,818</u>	<u>-</u>
\$13,218,682	\$13,218,682	\$ -
\$13,258,485	\$11,178,936	\$ 2,080,489
<u>13,715,681</u>	<u>13,715,681</u>	<u>-</u>
\$ 9,213,396	\$10,398,082	\$ 1,088,482

ACADIA PARISH POLICE JURY  
SPECIAL REVENUE FUND  
PARISH ROAD FUND

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

With Comparative Actual Totals For Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994
	Budget	Actual		Actual
<b>Revenues:</b>				
Taxes:				
Ad Valorem	\$ 801,980	\$ 553,828	\$ 248,152	\$ 518,325
Intergovernmental:				
State transportation funds	573,773	519,335	54,438	481,294
State revenue sharing	33,322	82,185	48,863	83,293
Parish road repairs	3,023	2,374	649	3,983
Interest	10,880	13,080	2,199	26,317
Miscellaneous	288,228	118,115	170,113	58,516
	<u>\$ 1,698,206</u>	<u>\$ 1,226,725</u>	<u>\$ 471,481</u>	<u>\$ 987,325</u>
<b>Expenditures:</b>				
Current:				
Public works	\$ 1,482,333	\$ 1,328,848	\$ 153,485	\$ 1,434,327
Capital outlay	13,384	75,367	61,983	641,831
	<u>\$ 1,495,717</u>	<u>\$ 1,404,215</u>	<u>\$ 91,502</u>	<u>\$ 2,136,158</u>
Deficiency of revenues over expenditures	<u>\$ (797,511)</u>	<u>\$ (177,490)</u>	<u>\$ 620,021</u>	<u>\$ (1,148,833)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	\$ 850,000	\$ 998,080	\$ 148,080	\$ 257,515
Operating transfers out	(95,508)	(85,380)	10,128	(95,508)
Proceeds from sale of equipment	13,818	13,818	-	-
	<u>\$ 768,310</u>	<u>\$ 926,518</u>	<u>\$ 158,608</u>	<u>\$ 162,007</u>
Excess of revenues and other sources over expenditures and other uses	\$ 697,799	\$ 748,625	\$ 50,826	\$ (526,826)
Fund balance, beginning	518,325	520,848	2,523	1,352,367
Fund balance, ending	<u>\$ 1,216,124</u>	<u>\$ 1,269,473</u>	<u>\$ 53,349</u>	<u>\$ 925,541</u>



Capital Projects Funds		
Budget	Actual	Variances- Favorable (Unfavorable)
\$ -	\$ -	\$ -
213,000	18,445	(194,555)
10,419	22,438	12,019
<u>\$ 223,419</u>	<u>\$ 40,883</u>	<u>\$ (182,536)</u>
\$ -	\$ -	\$ -
14,780	54,563	(39,783)
-	8,868	(8,868)
226,584	180,479	146,105
-	-	-
-	-	-
<u>\$ 241,364</u>	<u>\$ 343,912</u>	<u>\$ 102,548</u>
<u>\$ 142,881</u>	<u>\$ (182,380)</u>	<u>\$ (339,501)</u>
\$ 4,000,000	\$ 4,000,000	\$ -
12,700,000	(2,700,000)	-
3,400,000	3,400,000	-
-	-	-
<u>\$ 7,100,000</u>	<u>\$ 7,100,000</u>	<u>\$ -</u>
\$ 7,000,000	\$ 7,000,232	\$ (99,777)
-	-	-
<u>\$ 7,000,000</u>	<u>\$ 7,000,232</u>	<u>\$ (99,777)</u>

Fund Types		Totals	
Debt Service	Capital Expenditures	Commodities (Bills)	
		1995	1996
\$ 137,841	\$ -	\$ 5,645,942	\$ 5,158,376
-	38,465	1,808,354	2,082,576
-	-	148,388	342,614
-	-	298,437	258,270
-	-	32,683	66,615
9,503	-	8,581	10,669
21,538	22,679	636,273	575,678
32	-	285,613	286,638
<u>\$ 208,953</u>	<u>\$ 62,144</u>	<u>\$ 8,823,829</u>	<u>\$ 8,223,658</u>
\$ 4,488	\$ -	\$ 1,890,228	\$ 1,072,883
-	-	219,633	266,127
-	54,287	1,378,607	1,435,343
-	8,896	161,828	115,875
-	-	2,621,113	1,488,389
-	-	648,447	627,610
-	180,479	949,282	2,323,214
-	-	-	95,800
-	-	-	9,508
525,722	-	329,122	520,722
259,676	-	278,676	257,618
-	-	293,286	-
56,513	-	26,372	-
<u>\$ 805,119</u>	<u>\$ 180,922</u>	<u>\$ 8,287,879</u>	<u>\$ 7,568,622</u>
<u>\$ (605,228)</u>	<u>\$ (102,780)</u>	<u>\$ (648,638)</u>	<u>\$ (602,022)</u>

(Continued)

## NOTES TO FINANCIAL STATEMENTS

### Fund accounting:

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

### Governmental Funds

#### General Fund:

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

#### Special revenue funds:

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

#### Debt service funds:

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

#### Capital projects funds:

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

### Fixed assets and long-term liabilities:

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

## NOTES TO FINANCIAL STATEMENTS

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

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

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

Long-term liabilities reported to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, and in the governmental funds.

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

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

### Basis of accounting:

Basis of accounting refers to when revenues and expenditures 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 basis applied.

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

## NOTES TO FINANCIAL STATEMENTS

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

### Budgets and budgetary accounting:

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

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

All budget appropriations lapse at year end.

### Investments:

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

### Cash and Cash Equivalents:

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

### Comparative Data:

Comparative total data from the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Police Jury's financial position and operations. However, comparative (i.e.; presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

## NOTES TO FINANCIAL STATEMENTS

### Total Columns on Combined Statements:

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

To be consistent with current year classifications, some items from the previous year have been reclassified.

### Note 2. Property Taxes

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

The following levy rates were at 17.90 mills per dollar of assessed valuation of property. A summary of tax millage dedication for 1996 is as follows:

General	3.8 Mills
Road tax	3.0 Mills
Library maintenance tax	4.0 Mills
Library bond tax	1.0 Mills
Health Unit maintenance tax	2.0 Mills
Cooperative Extension Facility tax	2.8 Mills
	<u>17.8 Mills</u>

### Note 3. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance, Jan. 1, 1996	Additions	Retirements	Balance, Dec. 31, 1996
Land	\$1,003,343	\$ -	\$ -	\$1,003,343
Buildings	3,985,843	-	-	3,985,843
Equipment	2,667,302	802,253	208,288	3,261,267
	<u>\$7,656,488</u>	<u>\$ 802,253</u>	<u>\$ 208,288</u>	<u>\$8,250,453</u>

## NOTES TO FINANCIAL STATEMENTS

### Note 4. Retirement

#### Parochial Employees Retirement System

##### Plan description:

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

All permanent employees working at least 38 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire on or after age 60 with at least 10 years of credited service, or on or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1 percent of final average compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1988. Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The Parochial Employees Retirement System issued a publicly available financial report that includes financial statements and required supplemental information. The report can be obtained by writing to the Parochial Employees Retirement System, P. O. Box 14615, Baton Rouge, Louisiana 70804-0615.

## NOTES TO FINANCIAL STATEMENTS

### Pending policy:

Contributions to the system include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan.

Plan members are required to contribute 8.58 of their annual covered salary and the Parish Jury is required to contribute at an actuarially determined rate. The current rate is 7.35% of annual covered payroll. The contribution requirements of Plan members are established and may be amended by the System's Board of Trustees. The City's contributions to the System for the year ended December 31, 1998 was \$1,580, equal to the required contributions for the year.

### Louisiana State Employees' Retirement System

#### Plan description:

The Louisiana State Employees' Retirement System (the System) is a single-employer public employee retirement system established under the provisions of Title 11, Section 601, of the Louisiana Revised Statutes of 1891, controlled and administered by a separate board of trustees.

All State permanent employees are mandated by State law to participate in the System and all elected or appointed officials are eligible to participate in the System. Employees who retire at or after age 60 with at least 10 years of credited service, or at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit payable monthly for life, equal to 2-1/3 percent of their average annual compensation for every year of creditable service plus \$100. Average compensation is the employee's monthly earnings during the 36 consecutive months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The Louisiana State Employees' Retirement System issues a publically available financial report that includes financial statements and required supplementary information. That report may be obtained by writing Louisiana State Employees' Retirement System, P.O. Box 66213, Baton Rouge, LA 70894-0213.



NOTES TO FINANCIAL STATEMENTS

Funding policy:

Plan members (judges) are required to contribute 31.58 of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The interest rate is 12% through June 30, 1996 and 12.42 thereafter of annual covered payroll. The contribution requirements of Plan members and the Police Jury are established and may be amended by the System's Board of Trustees. The Police Jury's contributions to the System for the year ended December 31, 1996 was \$1,687, equal to the required contribution for each year.

Note 5. Changes in Long-Term Debt

The following is a summary of the long-term obligation transactions of the Police Jury for the year ended December 31, 1996.

	Landfill Closure and Post-Closure Costs	Compensated Absences	General Obligation	Total
Long-term obligations at January 1, 1996	\$ 1,352,000	\$ 84,488	\$ 4,679,165	\$ 6,115,653
Additions:				
Recording of compensated absences	-	4,708	-	4,708
Bonds Issued	-	-	7,779,000	7,779,000
Recording of landfill closure and post- closure costs	178,165	-	-	178,165
Reductions:				
Bonds retired	-	-	2,328,322	2,328,322
Long-term obligations at December 31, 1996	\$ 1,530,165	\$ 89,196	\$ 2,350,843	\$ 4,010,204

## ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
GOVERNMENTAL FUND TYPES

Year Ended December 31, 1996

	Police Service Funds		
	Budget	Actual	Variance- Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$ 500,424	\$ 117,843	\$ 37,210
Intergovernmental	-	-	-
Special assessments	10,920	9,581	13,439
Interest	20,509	21,588	1,034
Miscellaneous	-	23	23
Total revenues	<u>\$ 531,853</u>	<u>\$ 169,935</u>	<u>\$ 16,807</u>
<b>Expenditures:</b>			
Salaries:			
General government	\$ 3,929	\$ 4,488	\$ (469)
Public works	-	-	-
Economic development and assistance	-	-	-
Capital outlay	-	-	-
Police services:			
Principal retirement	574,838	585,720	29,311
Interest and financial charges	174,448	259,476	183,880
Refunding bond issuance costs	-	34,525	34,525
Total expenditures	<u>\$ 752,785</u>	<u>\$ 844,179</u>	<u>\$ (82,900)</u>
Deficiency of revenues over expenditures	<u>\$ (220,932)</u>	<u>\$ (674,244)</u>	<u>\$ (65,093)</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	\$ 775,214	\$ 774,458	\$ 14,541
Operating transfers out	-	-	-
Proceeds from sale of bonds	-	-	-
Proceeds from refunding bond	-	2,175,080	2,175,080
Payments to refunding bond escrow agent	-	(2,148,425)	(2,148,425)
Total other financing sources (uses)	<u>\$ 775,214</u>	<u>\$ 826,033</u>	<u>\$ 30,896</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 204,019</u>	<u>\$ 149,877</u>	<u>\$ (34,197)</u>
Fund balance, beginning	<u>624,738</u>	<u>624,738</u>	<u>-</u>
Fund balance, ending	<u>\$ 828,737</u>	<u>\$ 774,615</u>	<u>\$ (54,122)</u>

See Notes to Financial Statements.

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**RICHARDSON, IMHOFF, LEWIS & BIRKHAUS**

ACCOUNTING PUBLIC ACCOUNTANTS

111 East 95th St.  
P.O. Box 1007  
Crescent, Louisiana  
70021-0007  
Phone (504) 885-6000  
Fax (504) 885-7500

**Offices:**

Baltimore, Md.

(410) 528-1000

Chattanooga, Tenn.

(615) 262-1212

Atlanta, Ga.

(404) 526-1100

New York, N.Y.

(212) 368-1000

Chapel Hill, N.C.

(919) 942-1000

Wash., D.C.

(202) 462-1000

James H. Bennett, CPA

James A. Anderson, CPA

James J. Imhoff, CPA

Richard A. Lewis, CPA

Richard A. Imhoff, CPA

Frank A. Birkhaus, CPA

John J. Birkhaus, CPA

J. Richard Miller, CPA

Joseph B. Taylor, CPA

Richard E. Imhoff, CPA

Michael Imhoff, CPA

Frank Imhoff, CPA

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John Imhoff, CPA

Michael Imhoff, CPA

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

The Honorable Glenn Sims, President  
Acadia Parish Police Jury  
Crescent, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Police Jury, overnight unit, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 13, 1999.

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

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

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

Exhibit E-1

Multi- purpose Facility Fund	Legion Memorial Airport Fund	Industrial District No. 1 Maintenance Fund	Cooperative Extension Facility Maintenance Fund	Totals	
				1996	1995
\$ 6,881 20,800	\$ 2,451 49,000	\$ 152,175 589,000	\$ 56,139 108,000	\$ 2,469,763 8,800,818	\$ 2,908,735 8,654,310
478 -	300 -	8,957 -	3,056 232,281	71,675 1,473,290	38,577 3,387,888
-	-	-	-	268,309	388,218
-	-	-	-	<u>13,282</u>	<u>12,672</u>
<u>\$ 72,458</u>	<u>\$ 52,751</u>	<u>\$ 161,132</u>	<u>\$ 59,195</u>	<u>\$13,282,691</u>	<u>\$13,288,280</u>
\$ 1,180 1,500	\$ - -	\$ 681 -	\$ 17,419 -	\$ 479,810 1,000	\$ 718,784 5,425
-	-	-	-	7,432	-
-	-	-	-	1,245,782	2,378,260
-	-	<u>320</u>	-	<u>158</u>	<u>300</u>
<u>\$ 2,168</u>	<u>\$ -</u>	<u>\$ 1,001</u>	<u>\$ 17,419</u>	<u>\$ 1,808,932</u>	<u>\$ 2,392,374</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,009,441	\$ 779,788
-	-	-	-	382,847	198,443
-	-	-	-	628,775	488,233
-	-	-	-	349,379	-
<u>26,279</u>	<u>30,138</u>	<u>758,287</u>	<u>361,942</u>	<u>8,317,327</u>	<u>10,708,927</u>
<u>\$ 26,279</u>	<u>\$ 30,138</u>	<u>\$ 758,287</u>	<u>\$ 361,942</u>	<u>\$13,288,860</u>	<u>\$11,713,681</u>
<u>\$ 72,458</u>	<u>\$ 52,751</u>	<u>\$ 161,132</u>	<u>\$ 59,195</u>	<u>\$13,288,860</u>	<u>\$13,288,280</u>

ACADIA PARISH POLICE JURY  
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

December 31, 1996

With Comparative Totals for December 31, 1995

ASSETS	Parish Road Fund	Health Unit Maintenance Fund	Rates Tax Fund	Library Maintenance Fund
Cash	\$ 250,479	\$ 387,408	\$1,190,405	\$ 217,214
Investments, at cost	154,650	1,325,900	4,487,540	1,280,900
Receivables:				
Accrued Interest	5,372	12,327	27,399	17,381
Taxes	121,883	221,002	258,689	442,400
Due from other governmental agencies	82,385	35,290	-	138,380
Due from other funds	18,284	3,810	1,480	-
<b>Total assets</b>	<b>\$1,712,323</b>	<b>\$1,995,538</b>	<b>\$7,065,323</b>	<b>\$1,902,785</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 112,758	\$ 18,948	\$ 243,588	\$ 96,725
Retainage payable	-	-	-	-
Due to other funds	-	-	1,422	-
Deferred revenue	18,742	-	1,330,000	-
Due to component units	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 131,500</b>	<b>\$ 18,948</b>	<b>\$1,475,010</b>	<b>\$ 96,725</b>
<b>Fund balances:</b>				
Reserved for debt service	\$ -	\$ -	\$1,009,661	\$ -
Reserve:				
Designated for emergency cleanup	-	-	289,047	-
Designated for equipment repairs	82,385	-	563,000	-
Designated for landfill cleanup costs	-	-	168,375	-
Undesignated	1,158,157	1,766,588	1,018,388	1,356,559
<b>Total fund balances</b>	<b>\$1,240,542</b>	<b>\$1,766,588</b>	<b>\$2,468,032</b>	<b>\$1,356,559</b>
<b>Total Liabilities and fund balances</b>	<b>\$1,372,042</b>	<b>\$1,785,536</b>	<b>\$3,943,042</b>	<b>\$1,453,284</b>

## SPECIAL EXTENSION FUNDS

### PARISH ROAD FUND

The Parish Road Fund accounts for maintenance, upkeep and construction of the Parish road system. Major means of financing is provided by ad valorem taxes, state revenue sharing, and the State of Louisiana Parish Transportation Fund. Use of funds is restricted by Louisiana Revised Statute 48:251.

### HEALTH UNIT MAINTENANCE FUND

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

### SALES TAX FUND

The district created herein shall have all powers granted to it under Louisiana law, including the power to levy a sales and use tax of not exceeding one percent, in accordance with R.S. 47:3328.33 and Article XI, Section 79(B) of the Constitution of the State of Louisiana of 1974, and to fund the proceeds thereof into funds for the purpose of solid waste.

### LIBRARY MAINTENANCE FUND

Acadia Parish Library was established by the Parish governing authority under the provisions of Louisiana Revised Statute 25:251. The library provides citizens of the Parish access to library materials, books, magazines, records and films. The library is governed by a board of control consisting of seven members who are appointed by the Acadia Parish Police Jury and who serve without compensation. The president or member of the Police Jury serves as an ex-officio member of the board of control.

### MULTIPURPOSE FACILITY FUND

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

### LEGROS MEMORIAL AIRPORT FUND

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

### INDUSTRIAL DISTRICT NO. 1 MAINTENANCE FUND

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

### COOPERATIVE EXTENSION FACILITY MAINTENANCE FUND

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

AGARTA PARISH POLICE JURY  
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1996

With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance- Favorable Unfavorable	1995
	Budget	Actual		Actual
Revenues (totals forwarded)	\$1,821,138	\$1,887,674	\$ 66,536	\$1,878,134
Expenditures:				
Subtotals forwarded	\$1,450,813	\$1,448,333	\$ 2,480	\$1,396,717
Health and welfare	42,254	41,382	(872)	40,254
Hospital medical	31,849	12,518	(19,331)	181,478
Intergovernmental:				
Transfer to municipalities -				95,000
State Rural Development				5,380
Grants				
State Grant				
	\$1,524,712	\$1,502,133	\$ 22,579	\$1,642,617
Excess of revenues over expenditures	\$ 370,426	\$ 439,341	\$ 68,915	\$ 481,417
Other financing sources (uses):				
Operating transfers in	\$ 95,978	\$ 95,980	\$ (2)	\$ 95,380
Operating transfers out	(128,273)	(128,820)	547	(132,387)
	\$ (32,295)	\$ (32,840)	\$ 545	\$ (36,997)
Excess of revenues and other sources over expenditures and other uses	\$ 338,131	\$ 406,501	\$ 68,370	\$ 444,420
Fund balance, beginning	563,158	543,718		538,277
Fund balance, ending	\$ 881,289	\$ 950,219	\$ 68,930	\$ 982,697



ACADIA PARISH POLICE JURY  
GENERAL FUND

Exhibit D-7

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1996

With Comparative Actual Amounts For Year Ended December 31, 1995

	1996		Variance- Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
ad valorem	\$ 309,800	\$ 306,509	\$ 3,291	\$ 301,813
<b>Intergovernmental:</b>				
State rural development grant	30,800	-	(30,800)	95,800
NAACP Grant	-	-	-	9,500
State tree maintenance grant	-	3,000	3,000	-
State revenue sharing	55,550	82,900	27,350	83,300
civil defense program	15,478	16,223	745	18,286
Food stamp program	16,647	26,115	(9,468)	29,384
Alcoholic beverage tax	10,000	7,821	(2,179)	18,400
Severance taxes	500,000	500,000	-	500,000
Severance/timber lands	52,434	52,874	-	45,838
Video poker machine fees	123,184	122,841	(343)	120,106
Fire insurance premium	501,942	501,942	-	501,180
Payments in lieu of taxes - B.A.	10,000	10,000	-	11,000
Charges for services	111,778	111,700	78	102,000
Licenses and permits	127,471	289,210	(161,739)	258,710
Fines and charges	33,838	32,483	1,355	45,035
Interest	15,878	19,947	4,069	9,083
Other	185,320	108,383	76,937	77,167
<b>Total revenues</b>	<b>\$1,823,126</b>	<b>\$1,861,634</b>	<b>\$ 38,508</b>	<b>\$1,822,726</b>
<b>Expenditures:</b>				
<b>Current:</b>				
general government:				
Legislative	\$ 88,818	\$ 88,818	\$ -	\$ 90,349
Judicial	489,046	489,888	(842)	539,860
Education	42,487	42,481	6	38,130
Finance and administrative	242,342	238,345	3,997	176,141
Other general government	242,000	345,483	(103,483)	258,647
Public safety	326,021	329,325	4,304	308,157
Public works	-	-	-	1,000
Economic development and tourism promotion	60,928	68,848	7,920	20,923
(Substantive transfer)	\$1,630,612	\$1,668,310	\$ 37,698	\$1,326,323

ACADIA PARISH POLICE JURY  
GENERAL FUND

BALANCE SHEET  
December 31, 1996 and 1995

ASSETS	1996	1995
Cash	\$111,041	\$275,034
Investments	300,000	-
Receivables:		
Accrued interest	4,025	239
Taxes	264,326	301,328
Other	9,921	9,915
Due from other governmental agencies	120,179	83,865
Due from other funds	838	863
Due from component unit	<u>5,000</u>	<u>-</u>
Total assets	<u>\$817,330</u>	<u>\$689,335</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 87,805	\$ 64,334
Due to other funds	9,607	9,380
Other payable	25,415	25,305
Deferred revenue	4,800	-
Due to other governmental agencies	<u>388</u>	<u>68,328</u>
Total liabilities	\$137,665	\$149,837
FUND BALANCE		
Unreserved	<u>679,665</u>	<u>539,498</u>
Total liabilities and fund balance	<u>\$817,330</u>	<u>\$689,335</u>

Fund Types	Capital Expend	Total (Memorandum Only)	
		1978	1979
\$ 1,855,220	\$ 1,902,768	\$ 448,832	\$ 791,821
\$ 370,478	\$ 4,380,800	\$ 4,678,138	\$ 3,089,638
-	(2,360,800)	(4,678,138)	(3,089,638)
-	-	11,818	-
-	9,680,800	9,680,000	-
\$ 335,800	-	(2,375,000)	-
(2,360,425)	-	(2,360,425)	-
\$ 885,223	\$ 2,350,800	\$ 3,656,393	\$ -
\$ 149,977	\$ 7,037,332	\$ 6,284,473	\$ 990,007
643,138	-	(12,366,632)	(11,376,625)
\$ 715,125	\$ 7,037,332	\$18,336,850	\$12,768,602

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

ALABAMA PARKING POLICE JURY

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

With Comparative Totals for Year Ended December 31, 1995

	GOVERNMENTAL	
	General	Special Accounts
Excess (deficiency) of revenues over expenditures (Subtotals forwarded)	\$ 305,328	\$ 1,846,788
Other financing sources (uses):		
Operating transfers in	\$ 95,500	\$ 1,510,000
Operating transfers out	(178,618)	(5,341,500)
Proceeds from sale of equipment	-	11,818
Proceeds from sale of bonds	-	-
Proceeds of refunding bonds	-	-
Payment to refunding bond escrow agent	-	-
Total other financing sources (uses)	<u>\$ (73,118)</u>	<u>\$ (2,222,482)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 232,210	\$ (375,694)
Fund balance, beginning	<u>563,318</u>	<u>13,715,891</u>
Fund balance, ending	<u>\$ 795,528</u>	<u>\$ 13,340,197</u>

See Notes to Financial Statements.

## NOTES TO FINANCIAL STATEMENTS

On March 27, 1996, Waste Management of Louisiana, Inc. filed suit against the Acadia Parish Police Jury for breach of contract. The object of the suit was to declare the landfill contract null and void and seek the return of funds advanced to the Police Jury and also make claims for cost of improvements, operating costs and anticipated loss of profits. In February 1997, the lawsuit was settled whereby the Police Jury agreed to pay \$3,000,000 to resolve all claims against the Police Jury.

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

### Note 17. Subsequent Event

On January 18, 1997, the voters of Acadia Parish approved a 15 year tax percent sales and use tax with the proceeds of the tax to be dedicated and used for repairing, constructing, improving, and maintaining parish roads and bridges in the unincorporated areas of the Parish.

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

State and federal laws and regulations require the Police Jury to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post-closure care costs will be paid only once or after the date that the landfill stops accepting waste. Since the Police Jury's landfill is accounted for in a governmental fund, the Police Jury has recorded the portion of these closure and post-closure care costs in the general long-term debt account group based on the landfill capacity used as of December 31, 1996. The landfill closure and post-closure care liability of \$1,329,143 as of December 31, 1996 represents the cumulative amount reported in this based on the use of 50.87 percent of the estimated capacity of the landfill. The Police Jury will recognize the remaining, estimated cost of closure and post-closure care of \$12,397,035 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 1996. The Police Jury expects to close the landfill in the year 2020. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

NOTES TO FINANCIAL STATEMENTS

Note 14. Deferred Revenue

In the Parish Bond Fund (special revenue fund), deferred revenue includes \$15,342 received from the Louisiana Department of Transportation and Development for a road project which has not been expended because a license has not been obtained from the contractor. Included in the Sales Tax Fund (special revenue fund) is deferred revenue of \$1,330,000 which represents bonds that are dependent upon the outcome of a contract dispute with Waste Management, Inc. Included in the general fund is deferred revenue of \$4,480 which represents a grant for church arson prevention which was not expended at December 31, 1984.

Note 15. Insurance Risk

As of December 31, 1984, the Police Jury did not have general liability or property insurance.

Note 16. Litigation

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

The Police Jury is a defendant in two cases wherein the legal counsel believes the Police Jury's maximum exposure can be reasonably estimated at \$28,000.

These cases are in the final stage of negotiations:

The Police Jury is a defendant in a personal injury case arising out of a two vehicle collision that occurred on a bridge within Acadia Parish. The Court found the three defendants of the case to be each one-third at fault and awarded total damages of \$911,450. The Parish will appeal.

The Police Jury is a defendant in a wrongful death and personal injury case. Total damages awarded by the Court plus legal interest is approximately \$128,000.

The Police Jury is a defendant in a case in which the Court awarded the plaintiff \$69,859 plus legal interest.

NOTES TO FINANCIAL STATEMENTS

Note 11. Due to/From Other Component Units

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

Component Unit	Due From	Due To
Industrial District No. 2 Maintenance Fund	\$ -	\$ 100
Law Enforcement Witness Fund	<u>4,500</u>	-
	<u>\$ 4,500</u>	<u>\$ 100</u>

Note 12. Federally Assisted Programs

The Police Jury participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act of 1982. Audits of prior years have not resulted in any disallowed costs; however, granting agencies may provide for further examinations. Based on prior experience, the Police Jury's management believes that further examinations will not result in any material questioned costs.

Note 13. Food Stamp Program

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

Balance at January 1	\$2,231,566
Received	9,240,000
Issued	(9,283,138)
Balance at December 31	<u>\$2,188,428</u>



NOTES TO FINANCIAL STATEMENTS

Note 9. Vacation and Sick Leave

The Police Jury has the following policy related to vacation and sick leave: Substantially all employees earn from 5 to 28 days vacation leave each year, depending on the length of service with the Police Jury. Vacation leave that is not taken is automatically converted into sick leave at the end of each year. Upon voluntary resignation or retirement, employees may be compensated for accumulated vacation leave not to exceed 30 days.

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

Note 10. Deposits

For reporting purposes, cash and investments include cash and certificates of deposit. The Police Jury may invest in United States bonds, treasury notes, or certificates, or time certificates of deposit of state banks having their principal office in the State of Louisiana, or any other federally insured investment. The Police Jury may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount. The deposits at December 31, 1996 were secured as follows:

	Bank Balance	FDIC Insurance	Balance Uninsured
General deposits	\$ 9,948,213	\$ 920,000	\$ 9,028,213
Savings and Certificates of Deposits	<u>8,738,810</u>	<u>900,000</u>	<u>7,838,810</u>
Total	<u>\$18,687,023</u>	<u>\$1,820,000</u>	<u>\$16,867,023</u>
Securities pledged and held by the custodial bank in the bank's name (Category III)			<u>11,919,391</u>
Deficiency of FDIC insurance plus pledged securities over deposits in financial institutions			<u>\$ 647,921</u>

ACERIA FINISH POLICE JURY

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1984

With Comparative Totals for December 31, 1983

LIABILITIES AND FUND EQUITY	Governmental	
	General Fund	Special Revenue Funds
<b>LIABILITIES</b>		
Accounts payable	\$ 87,800	\$ 428,833
Other payables	35,415	1,500
Cash overdraft	-	-
Due to other funds	9,600	2,472
Due to component units	-	180
Due to other governmental agencies	198	-
Deferred revenue	6,480	1,845,763
Bonds payable	-	-
Compensated absences payable	-	-
Classroom and post-classroom costs payable	-	-
<b>Total liabilities</b>	<u>\$ 139,693</u>	<u>\$ 1,848,218</u>
<b>FUND EQUITY</b>		
Investment in general fixed assets	\$ -	\$ -
Fund balances:		
Reserved for debt service	-	1,029,841
Reserved for street improvements	-	-
Unreserved:		
Designated for emergency cleanup	-	280,857
Designated for equipment repairs	-	628,376
Designated for landfill classroom costs	-	180,276
Undesignated	822,854	8,512,327
<b>Total fund equity</b>	<u>\$ 822,854</u>	<u>\$ 10,598,683</u>
<b>Total liabilities and fund equity</b>	<u>\$ 962,547</u>	<u>\$ 12,446,901</u>

See Notes to Financial Statements.

Exhibit A  
(continued)

Fund Types		Account Groups		Total	
Debt	Capital	General	General	Resurrection Only	
Service	Projects	Fixed	Long-Term	2022	2023
Funds	Funds	Assets	Debt		
\$ 4,186	\$ 127,570	\$ -	\$ -	\$ 629,603	\$ 486,603
4,332	-	-	-	61,667	21,515
-	908	-	-	808	908
-	-	-	-	17,829	15,738
-	-	-	-	300	108
-	-	-	-	336	60,798
13,948	-	-	-	1,265,810	1,295,813
-	-	-	9,533,662	8,533,662	4,479,354
-	-	-	88,182	88,182	86,686
-	-	-	1,503,182	1,328,380	1,328,380
<u>\$ 26,324</u>	<u>\$ 128,478</u>	<u>\$ -</u>	<u>\$ 11,151,392</u>	<u>\$ 12,122,324</u>	<u>\$ 7,888,613</u>
\$ -	\$ -	\$ 8,298,637	\$ -	\$ 8,298,637	\$ 7,686,614
779,308	-	-	-	1,804,591	1,381,570
303	-	-	-	365	-
-	-	-	-	268,067	198,663
-	-	-	-	628,775	488,233
-	-	-	-	168,275	-
-	7,837,232	-	-	16,389,632	10,653,250
<u>\$ 779,308</u>	<u>\$ 7,837,232</u>	<u>\$ 8,298,637</u>	<u>\$ -</u>	<u>\$ 27,103,502</u>	<u>\$ 19,648,613</u>
<u>\$ 799,991</u>	<u>\$ 7,965,710</u>	<u>\$ 8,298,637</u>	<u>\$ 11,151,392</u>	<u>\$ 28,632,873</u>	<u>\$ 20,648,614</u>

WOMBA PARTIS POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1998  
with Comparative Totals for Year Ended December 31, 1997

	Governmental	
	General	Special Revenues
<b>Revenues:</b>		
Taxes	\$ 386,539	\$ 3,361,567
Intergovernmental	932,889	847,500
Charges for services	113,719	27,518
Licenses and permits	288,283	1,334
Fees and charges	12,683	-
Special assessments	-	-
Interest	18,987	300,089
Miscellaneous	108,883	160,300
Total revenues	<u>\$ 1,867,931</u>	<u>\$ 5,258,608</u>
<b>Expenditures:</b>		
<b>Current:</b>		
General government	\$ 1,885,813	-
Public safety	319,513	-
Public works	-	1,128,860
Economic development and assistance	50,848	100,888
Health and welfare	53,225	2,643,718
Culture - recreation	-	668,667
Capital outlay	22,518	456,283
<b>Intergovernmental:</b>		
Transfer to subdivisions -		
State Rural Development Grants	-	-
RADS Grant	-	-
<b>Debt services:</b>		
Principal retirement	-	-
Interest and fiscal charges	-	-
Advance refunding amount	-	283,286
Refunding bond issue cost	-	-
Total expenditures	<u>\$ 3,302,326</u>	<u>\$ 5,487,861</u>
<b>Excess (deficiency) of revenues over expenditures (Substantia forward)</b>	<u>\$ 565,605</u>	<u>\$ 770,747</u>

Multi- purpose Facility Fund	Legion Memorial Airport Fund	Industrial District No. 1 Maintenance Fund	Competition Exhibition Facility Maintenance Fund	Totals	
				1988	1989
\$ -	\$ -	\$ -	\$ 259,847	\$ 3,561,367	\$ 4,899,251
29,000	-	-	-	847,000	749,725
31,358	-	3,435	-	37,538	319,411
-	-	-	-	1,734	1,380
-	-	29,000	-	29,000	-
1,814	2,529	34,889	4,504	330,849	528,925
3,224	-	345	-	121,300	102,487
<u>\$ 61,420</u>	<u>\$ 2,529</u>	<u>\$ 37,667</u>	<u>\$ 260,052</u>	<u>\$ 4,838,408</u>	<u>\$ 6,379,431</u>
\$ -	\$ -	\$ -	\$ -	\$ 3,323,860	\$ 1,454,137
-	-	57,100	56,804	124,084	86,324
-	-	-	-	2,463,719	1,449,085
34,538	-	-	-	648,447	873,418
44,572	-	-	-	924,385	884,848
-	-	-	-	293,286	-
<u>\$ 79,088</u>	<u>\$ -</u>	<u>\$ 57,100</u>	<u>\$ 56,804</u>	<u>\$ 3,402,682</u>	<u>\$ 2,337,725</u>
\$ 113,608	\$ 2,529	\$ 29,245	\$ 183,567	\$ 1,840,748	\$ 1,988,861
\$ -	\$ -	\$ -	\$ -	\$ 1,812,000	\$ 217,450
-	-	-	686,000	(3,341,000)	(887,100)
-	-	-	-	31,818	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 686,000</u>	<u>\$ 1,502,818</u>	<u>\$ 130,350</u>
\$ 117,608	\$ 2,529	\$ 29,245	\$ 183,567	\$ 1,778,940	\$ 1,244,004
42,388	49,420	219,642	266,880	11,715,081	20,430,720
<u>\$ 24,220</u>	<u>\$ 32,324</u>	<u>\$ 260,200</u>	<u>\$ 381,867</u>	<u>\$ 6,504,045</u>	<u>\$ 11,725,000</u>

**FEDERAL FUND**

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

The Honorable Glenn E. Kim, President  
Acadia Parish Police Jury

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

*BRUSSARD, POCHÉ, LEWIS & BROWN*

Crowley, Louisiana  
May 13, 1997



**KHOUSSARIA, POCHE, LEWIS & HIGGINS**  
 LIMITED LIABILITY PARTNERSHIP

100 West 10th St.  
 P.O. Drawer 207  
 Crowley, Louisiana  
 70044  
 phone (504) 883-9888  
 fax (504) 883-7888

**Other Offices:**

Lafayette, LA  
 (504) 488-8888

Shreveport, LA  
 (504) 833-2222

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Thibodaux, LA  
 (504) 888-8888

Thibodaux, LA  
 (504) 888-8888

Thibodaux, LA  
 (504) 888-8888

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

The Honorable Glenn Hinn, President  
 Acadia Parish Police Jury  
 Crowley, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Police Jury, oversight unit, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 15, 1997.

In connection with our audit of the general purpose financial statements of the Acadia Parish Police Jury, and with our study and evaluation of the Police Jury's internal control systems used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain major Federal financial assistance programs for the year ended December 31, 1996.

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

With respect to items tested, the results of those procedures did not disclose any material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Acadia Parish Police Jury had not complied, in all material respects, with these requirements.



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ACADEA PARISH POLICE JURY  
FINANCIAL REPORT  
DECEMBER 31, 1986

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

Release Date 301.15.86

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**HENNINGSEN, POCHIE, LEWIS & HERGEN  
CERTIFIED PUBLIC ACCOUNTANTS**

301 West 10th St.  
700, New Orleans 24  
Greenville, Louisiana  
70057-0001  
Phone (504) 586-5000  
Fax (504) 586-5000

**Other Offices:**

Shreveport, LA  
(504) 938-7000

Cajalmar, LA  
(504) 938-1000

Monroe, LA  
(504) 338-1000

New Orleans, LA  
(504) 586-5000

Shreveport, LA  
(504) 938-7000

Bayou La Batre, AL  
(205) 671-0000

- Ernest R. Broussard, CPA
- Lawrence A. Gagnier, CPA
- James C. Miller, CPA
- Michael R. Smith, CPA
- Richard Thomas, R. CPA
- Frank J. Thomas, CPA
- Robert W. Thomas, CPA
- John C. Baker, CPA
- James H. Hagan, CPA
- John W. Hagan, CPA
- Stephen L. Anderson, CPA
- Clayton C. Robinson, CPA
- John C. Williams, CPA
- Michael P. Taylor, CPA
- Charles E. Hagan, CPA
- Charles E. Hagan, CPA
- John W. Hagan, CPA

**Staff Offices, CPA**

**Non-CPA Staff:**

- Debra G. Broussard, CPA, FRM
- Debra G. Pochie, CPA, FRM
- James H. Hagan, CPA, FRM
- John B. Baker, CPA, FRM
- Clayton C. Robinson, CPA, FRM
- Michael P. Taylor, CPA, FRM
- Richard J. Hagan, CPA, FRM
- Members of American Institute of Certified Public Accountants
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**INDEPENDENT AUDITOR'S REPORT**

The Honorable Glenn Egan, President  
Acadia Parish Police Jury  
Greenville, Louisiana

We have audited the accompanying general purpose financial statements of the Acadia Parish Police Jury, overnight unit, as of and for the year ended November 30, 1996. These general purpose financial statements are the responsibility of the Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

The Honorable Glenn Eiken, President  
Aardis Parish Police Jury

In our opinion, because the omission of the financial statements of component units results in an incomplete presentation as explained in the third paragraph, the general purpose financial statements referred to in the first paragraph do not present fairly, in all material respects, the financial position of the Aardis Parish Police Jury, Oversight Unit, as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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

In accordance with Government Auditing Standards, we have also issued a report dated May 13, 1997 on our consideration of the Aardis Parish Police Jury's internal control structure and a report dated May 13, 1997 on its compliance with laws and regulations.

*Bourgeois, Penn, Lewis & Brown*

Crowley, Louisiana  
May 13, 1997

**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**(Condensed Statements - Overlaid)**

ACORNIA FINISH POLICE JURY

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 1998

With Comparative Totals for December 31, 1997

ASSETS AND OTHER DEBITS	Governmental	
	General Fund	Special Revenue Funds
Cash	\$ 313,860	\$ 3,488,361
Investments, at cost or amortized cost	360,800	8,080,810
Receivables	178,336	1,548,377
Due from other funds	818	13,283
Due from other governmental units	180,718	248,355
Due from component units	4,600	-
Land, equipment and buildings	-	-
Amount available in Debt Service Funds	-	-
Amount available in Special Revenue Funds	-	-
Amount to be provided for retirement of general long-term debt	-	-
Amount to be provided for accumulated compensated absences	-	-
Amounts to be provided for landfill closure and post-closure costs	-	-
Total assets and other debits	\$ 1,017,332	\$ 12,380,246



Fund Types		Account Groups		Total	
Debt Service Funds	Capital Projects Funds	General Fund Admin.	General Long-Term Debt	[Encumbrances Only]	
				1998	1999
\$ 257,659	\$ 2,162,566	\$ -	\$ -	\$ 8,983,827	\$ 5,289,417
480,800	-	-	-	8,150,810	9,329,218
342,332	12,256	-	-	2,009,884	1,235,363
-	906	-	-	17,829	15,238
-	-	-	-	349,845	447,879
-	-	-	-	4,800	-
-	-	8,286,877	-	8,288,677	7,696,414
-	-	-	775,359	775,359	625,738
-	-	-	1,188,938	1,188,938	135,288
-	-	-	7,728,451	7,728,451	3,117,858
-	-	-	88,182	88,182	84,434
			<u>1,348,898</u>	<u>1,368,892</u>	<u>1,352,802</u>
<u>\$ 798,991</u>	<u>\$ 2,159,728</u>	<u>\$ 8,295,877</u>	<u>\$ 1,151,729</u>	<u>\$ 20,402,891</u>	<u>\$ 18,681,536</u>

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