

Finding: The Commission did not make the required monthly deposits into the "Certificate of Indebtedness, Series 1997, Sinking Fund" as required by the debt agreement.

Cause: Management overlooked this requirement.

Recommendation: The Commission should make required deposits into the sinking fund.

Management's Response: We concur in the finding and have begun to make the required monthly deposits.

Finding: The Commission's cash was not adequately collateralized at June 30, 1997.

Cause: Management overlooked this requirement.

Recommendation: The Commission should monitor collateral against cash to ensure that cash is adequately collateralized.

Management's Response: We concur in the finding and have established procedures to ensure that cash is adequately collateralized at all times.

I considered these instances of noncompliance in forming my opinion on whether the Evangeline Parish Solid Waste Disposal Commission's 1997 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 October 23, 1997, on these general purpose financial statements.

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

Michael W. Johnson

Michael W. Johnson
Certified Public Accountant

Monroe, Louisiana
October 23, 1997

MICHAEL W. JOHNSON

Certified Public Accountant

801 Pines - 10th Street - Post Office Box 129

SLUIDE, LOUISIANA 70584

Phone (504) 887-2993

MEMBER AND CERTIFIED ACCOUNTANT
OF
STATEMENT BOARD OF ACCOUNTANTS

MEMBER NUMBER 1
OF
STATEMENT BOARD OF ACCOUNTANTS

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

To the President and Commission Members
Evangeline Parish Solid Waste Disposal Commission
Ville Platte, Louisiana

I have audited the general purpose financial statements of the Evangeline Parish Solid Waste Disposal Commission, a component unit of the Evangeline Parish Police Jury, as of and for the year ended June 30, 1997, and have issued my report thereon dated October 31, 1997.

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

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

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

weaknesses as defined above. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in my audit of the financial statements of the Evangeline Parish Solid Waste Disposal Commission for the year ended June 30, 1987.

Finding: The Commission did not make the required monthly deposits into the "Certificate of Indebtedness, Series 1987, Sinking Fund" as required by the debt agreement.

Cause: Management overlooked this requirement.

Recommendation: The Commission should make required deposits into the sinking fund.

Management's Response: We concur in the finding and have begun to make the required monthly deposits.

Finding: The Commission's cash was not adequately collateralized at June 30, 1987.

Cause: Management overlooked this requirement.

Recommendation: The Commission should monitor collateral against cash to ensure that cash is adequately collateralized.

Management's Response: We concur in the finding and have established procedures to ensure that cash is adequately collateralized at all times.

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

Michael W. Johnson

Michael W. Johnson
Certified Public Accountant

Berwick, Louisiana
October 23, 1987

In planning and performing our audit of the general purpose financial statements of the Evangelical Parish Solid Waste Disposal Commission, for the year ended June 30, 1987, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my 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.

Finding: The segregation of duties is inadequate to provide effective internal control.

Cause: The condition is due to economic and space limitations.

Recommendation: No action is recommended.

Management's Response: We concur in the finding.

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

My 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, I noted the following matters involving the internal control structure and its operation that I consider to be material

MICHAEL W. JOHNSON

Certified Public Accountant

618 North 1 1/2 Street - Post Office Box 429

Shreveport, Louisiana 71201

Phone (504) 437-1994

MEMBER OF THE BOARD OF
OF
Evangeline Parish Auditors

MEMBER OF THE BOARD OF
OF
Evangeline Parish Auditors

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

Honorable President and Commission Members
Evangeline Parish Solid Waste Disposal Commission
Ville Platte, Louisiana

I have audited the accompanying general purpose financial statements of Evangeline Parish Solid Waste Disposal Commission, a component unit of Evangeline Parish Police Jury for the year ended June 30, 1997, and have issued my report thereon dated October 23, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I 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 Evangeline Parish Solid Waste Disposal Commission is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of 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.

EXPENSES PAID BY THE STATE OF CALIFORNIA
STATEMENT OF GENERAL FUND - FISCAL YEAR 1967
JUNE 30, 1967

	General Fund Expenses	Special Fund Expenses	Total
Amount Available and to be Provided for the Payment of General Fund Debt			
Amount to be Provided from General Fund Revenue from General Fund for Payment of Obligations of Indebtedness, Series 1967	\$500,000	0	\$500,000
Amount to be Provided from General Revenue for Payment of State Principal on Competitive Public Debt for Jury	-----	26,700	26,700
Total Available and to be Provided	\$500,000	\$26,700	\$526,700
GENERAL FUND DEBT, PAYABLE			
\$500,000 Certificate of Indebtedness, Series 1967, Dated June 16, 1967, Bearing Interest at the Rate of 5.75% Per Annum Payable Semi-Annually	\$500,000		\$500,000
\$26,700 (Principal) of State to Competitive Public Debt for Jury, 10 Year Maturity, 7% Interest Rate, Dated January 6, 1966, to Matur February 6, 1966	-----	\$26,700	26,700
Total General Fund Debt Payable	\$500,000	\$26,700	\$526,700

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unmatured principal amounts on General Long-Term debt expected to be financed from governmental type funds. Payment of maturing obligations including interest, are accounted for in the General Fund.

SEABOARD PORTLAND CEMENT COMPANY
SEABOARD PORTLAND CEMENT COMPANY
SCHEDULE OF OPERATING EXPENDITURES - SUBJECT TRACTS ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 1982
(Continued)

	Budget	Actual
Rail-Off Service		
Salaries & Wages	\$ 18,000	\$ 18,933
Fringe Benefits	2,150	-0-
Repairs and Maintenance	18,000	22,347
Shop Expense	12,500	17,389
Track, Fuel, Oil and Tires	22,000	22,559
Telephone	3,000	1,817
Capital Outlay	<u>12,000</u>	<u>12,553</u>
Total	\$ 88,650	\$ 106,598
Total Operating Expenditures	<u>\$1,832,150</u>	<u>\$1,778,728</u>

FRANCIS LEE PARKER JOLLA BEACH DISTRICT COMMISSION

GENERAL FUND

SCHEDULE OF OPERATING EXPENDITURES - BUDGET VS. ACTUAL
FOR THE YEAR ENDING JUNE 30, 1962

(Continued)

	Budget	Actual
Beach Site:		
Wages	\$ 15,000	\$ 24,750
Fringe Benefits	2,900	-0-
Service Contract-Collection and Roll-Offs	7,300	6,945
Repairs and Maintenance	800	200
Operating Supplies	1,500	1,850
Telephone	100	500
Utilities	900	600
Total	<u>\$ 28,500</u>	<u>\$ 36,965</u>
Pine Prairie Site		
Salaries and Wages	\$ 24,310	\$ 20,014
Fringe Benefits	2,700	-0-
Service Contract-Collection and Roll-Offs	20,000	23,625
Repairs and Maintenance	4,000	3,714
Operating Supplies	1,700	2,263
Telephone	750	500
Utilities	800	783
Total	<u>\$ 58,810</u>	<u>\$ 58,099</u>
Marina Site		
Collection and Disposal	\$ 4,500	\$ 3,510
Capital Outlay	1,200	1,138
Total	<u>\$ 5,700</u>	<u>\$ 4,648</u>
Linn Creek		
Wages	\$ 27,000	\$ 23,153
Truck, Gas and Maintenance	21,000	22,473
Fringe Benefits	3,850	-0-
Operating Supplies	7,000	7,860
Chipper Repairs and Maintenance	3,000	1,173
Telephone	1,000	900
Total	<u>\$ 62,850</u>	<u>\$ 56,959</u>

STANFORD PARKER SOLID WASTE REGIONAL COMMISSION
GENERAL FUND

SCHEDULE OF OPERATING EXPENDITURES - BUDGET VERSUS ACTUAL AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1997. WITH COMPARATIVE ACTUAL AMOUNTS
FOR THE YEAR ENDED JUNE 30, 1992

	Budget	Actual
General and Administration		
Salaries and Wages	\$ 75,000	\$ 75,219
Commissioner Salaries	51,000	50,800
Advertising	2,500	2,425
Travel Allowance	7,000	7,200
Fees, Subscriptions and Registrations	3,000	3,213
Fringe Benefits	8,000	-0-
Legal and Accounting	15,000	10,920
Office Supplies	12,000	9,338
Professional Fees	4,500	4,513
Repairs and Maintenance	12,000	12,976
Operating Supplies	10,000	9,718
Telephone	9,000	7,988
Travel	13,000	12,830
Utilities	2,000	2,043
Insurance	61,000	54,623
Meals - Entertainment	3,000	3,000
Miscellaneous	7,450	8,177
Recycling Expense	22,300	22,488
Service Contract - Residential	886,290	812,087
Service Contract - Commercial	68,000	63,029
Closing of Dump Sites and Landfills	21,000	22,824
White Wood Removal	9,000	8,798
Leak Service	12,000	12,000
Capital Outlay	22,000	22,281
Contingency-Landfill Reserve	60,000	60,000
Bad Debt Expense	-0-	320
Payroll Tax Expense	-0-	18,585
Retirement Expense	-0-	12,728
Total	<u>\$1,797,548</u>	<u>\$1,562,425</u>
Waste Picking Site		
Wages	\$ 75,000	\$ 75,129
Fringe Benefits	8,150	-0-
Service Contract - Collection and		
Mail-offs	67,000	66,900
Repairs and Maintenance	54,000	54,042
Operating Supplies	3,500	3,522
Tire Disposal	1,000	585
Telephone	1,000	723
Utilities	1,000	621
Capital Outlay	6,200	6,182
Total	<u>\$ 213,850</u>	<u>\$ 193,682</u>

(Continued)

GENERAL FUND

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

STANGELINE PAPERIN SOLID WASTE DISPOSAL COMMISSION
NOTES TO FINANCIAL STATEMENTS, CONT'D.

NOTE C - LITIGATION

The Commission does not have any pending or threatened litigation as of June 30, 1987.

NOTE E - CERTIFICATES OF INDEBTEDNESS, SERIES 1987

The Commission issued \$500,000 of Certificates of Indebtedness, Series 1987 dated June 10, 1987, for the purpose of acquiring and constructing a solid Waste Transfer and Dumpster station, including property, equipment, and facilities required in connection therewith, and paying the costs of issuance of the Certificates. The Certificates will bear interest at the rate of 5 1/8% per annum (payable semi-annually on May 1 and November 1 of each year commencing November 1, 1987) and shall become due and payable and mature serially on May 1 of each year through the year 2003.

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
 NOTES TO FINANCIAL STATEMENTS, CONT'D.

NOTE D - RETIREMENT COMMITMENTS

As of January 1, 1991, all eligible employees of the Solid Waste Commission became members of the State Parochial Employees Retirement System. Contributions to the system are made by both employees and the commission as a percentage of salaries. Future deficits in the system will be financed by the state and the commission will have no further liability to the system, except current contributions. Data concerning the actual status of the system is not available. The commission contributed \$13,750 on wages of \$169,867 during the fiscal year ended June 30, 1997.

NOTE E - SCHEDULE OF COMPENSATION PAID TO COMMISSIONERS:

NAME OF COMMISSIONER	Taxable	Salary	Total
Al Ardoin	\$ 287	\$ 2,400	\$ 2,687
Curley Bousman		2,400	2,400
Edward Dupre		2,400	2,400
Leon Esten	646	2,400	3,046
Dillard Fontenot	233	2,300	2,533
Roy Fontenot		2,400	2,400
Roy Forman	244	2,400	2,644
Gloria Frank		2,400	2,400
John Deshotel	510	2,400	2,910
Lionel Marual	288	2,400	2,688
J. Sewell Deshotel	373	2,400	2,773
Roy L. Johnson	207	2,300	2,507
Jack Dupuis	372	2,300	2,672
Total	\$2,546	\$28,800	\$31,346

NOTE F - CASH

The Evangeline Parish Solid Waste Disposal Commission's cash deposits with citizens' bank of Ville Platte, LA totaled \$287,000 per bank confirmation on the balance sheet date of June 30, 1997. These deposits were insured and collateralized at that date as follows:

FDIC Insurance	\$100,000
Cash collateralized	287,000
Total Insurance and Collateral	\$387,000

Cash was not adequately collateralized at June 30, 1997.

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
 NOTES TO FINANCIAL STATEMENTS, CONT'D.

The annual requirements to amortize this debt outstanding as of June 30, 1997 is as follows:

ANNUAL REQUIREMENTS TO AMORTIZE
CERTIFICATES OF INTERESTNESS, SERIES, 1981
FOR THE YEAR ENDED JUNE 30, 1997

<u>Year Ending</u> <u>June 30,...</u>	<u>General</u> <u>Obligation</u>
1998	\$ 44,000
1999	44,000
2000	47,000
2001	50,000
2002	53,000
2003	56,000
2004	59,000
2005	62,000
2006	66,000
2007	<u>69,000</u>
Total	\$500,000

Notes Payable to the Evangeline Parish Police Jury is comprised of the following as of June 30, 1997:

Notes Payable Dated January 6, 1989, for the amount of \$100,000, maturing on February 6, 1999 and bearing interest at the rate of 5% per annum. The balance outstanding as of June 30, 1997 is \$26,761. The note is secured by collateral of a 9.337 acre tract of land with buildings and improvements.

The annual requirements to amortize debt outstanding as of June 30, 1997 are as follows:

ANNUAL REQUIREMENTS TO AMORTIZE NOTES PAYABLE TO
EVANGELINE PARISH POLICE JURY
JUNE 30, 1997

<u>Year Ending</u> <u>June 30,...</u>	<u>General</u> <u>Obligation</u>
1998	\$18,901
1999	11,459
2000	<u>4,401</u>
	<u>\$34,761</u>

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
 NOTES TO FINANCIAL STATEMENTS, CONT'D.

NOTE B - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Total	Land	Improvements Other Than Buildings	Buildings	Equipment
General Fixed Assets					
Beginning of Year	\$ 602,542	404,380	104,878	400,471	402,893
ADDITIONS					
Improvements	42,000		42,000		
Equipment	31,000				31,000
Total Additions	<u>\$ 73,000</u>	<u>\$ 0</u>	<u>\$ 42,000</u>	<u>\$ 0</u>	<u>\$ 31,000</u>
Total Beginning Balance and Additions	\$ 675,542	404,380	146,878	400,471	433,893
Depletions	<u>12,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,000</u>
General Fixed Assets End of Year	<u>\$ 663,542</u>	<u>\$ 404,380</u>	<u>\$ 146,878</u>	<u>\$ 400,471</u>	<u>\$ 421,893</u>

NOTE C - CHANGES IN LONG-TERM DEBT

	General Obligation
Certification of Indebtedness, Series 1997	
Balance July 1, 1997	\$ 0-
Issued During Year	500,000
Payments During Year	0-
Balance, June 30, 1997	<u>\$ 500,000</u>
Notes to Evangeline Parish Police Jury	
Balance, July 1, 1997	\$ 37,171
Payments During Year	12,418
Balance, June 30, 1997	<u>\$ 24,753</u>

Certificates of Indebtedness, Series 1997 is comprised of the following outstanding issued at June 30, 1997:

\$500,000 of Certificates of Indebtedness, Series 1997, of the Evangeline Parish Solid Waste Disposal Commission District, State of Louisiana dated June 10, 1997, bearing interest at the rate of 5.75% per annum payable semi-annually.

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
NOTES TO FINANCIAL STATEMENTS, CONT'D.

3. Fixed Assets and Long-Term Liabilities

Fixed Assets used in governmental fund operations (General Fixed Assets) are accounted for in the general fixed assets account group, rather than in governmental funds. Public Domain ("Infrastructure") general fixed assets consisting of certain improvements other than buildings, including dumpster site improvements and ramps and facilities at dumpster sites, and leasehold improvements to the commission office, are capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the governmental fund.

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.

4. Budgets and Budgetary Accounting

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

- a. The Commission manager meets with the Budget and Finance Committee to draw up the budget, before the beginning of the new year. At the Budget Committee meeting they recommend that the commission accept the budget presented to them. If there are no objections, it is then moved and seconded that they accept the recommendations of the Budget and Finance Committee. The Commission voted to accept the original budget at their June 10, 1996 meeting. The Commission voted to accept the amended budget as presented at their May 24, 1997 meeting.
- b. All budgetary appropriations lapse at the end of each fiscal year.

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1987

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are presented in conformity with generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies affecting their presentation.

1. Reporting Entity

This report includes all of the funds and account groups of the Commission. It includes all activities considered to be part of (controlled by or dependent on) the Commission.

2. Basis of Accounting

The accounts of the Evangeline Parish Solid Waste Disposal Commission are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. 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. Sales taxes are recognized as revenue when in the hands of intermediary collecting governments.

Expenditures are recognized when the related fund liability is incurred.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the General Operating Fund of the Commission. It is used to account for all financial resources except those required to be accounted for in another fund. The principal revenue of the commission comes from proceeds of a 1% sales and use tax election held on November 6, 1984.

STARBUCKE PARKS SOLID WASTE DISTRICT COMMISSION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
BUDGET (PLAN BASIS) AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budget	Actual
REVENUES:		
Taxes	\$1,000,000	\$1,006,416
Site Charges	20,000	25,438
Fees	20,000	22,378
Interest	10,000	24,837
Miscellaneous	2,000	12,825
Total Revenues	<u>\$1,052,000</u>	<u>\$1,112,894</u>
EXPENDITURES:		
Current Operating	\$1,790,000	\$1,488,000
Debt Service	10,000	10,000
Capital Outlay	40,000	28,357
Total Expenditures	<u>\$1,840,000</u>	<u>\$1,526,357</u>
EXCESS (Deficiency) OF REVENUES		
OVER EXPENDITURES	<u>\$210,000</u>	<u>\$586,537</u>
OTHER FINANCING SOURCES (USES):		
Sale of Assets	\$ 2,000	\$ 2,000
Proceeds of Certificates of Indebtedness, Series 1997	<u>500,000</u>	<u>500,000</u>
Total Other Financing Sources (Uses)	<u>\$ 502,000</u>	<u>\$ 502,000</u>
EXCESS (Deficiency) OF REVENUES		
AND OTHER SOURCES OVER EXPENDITURES	<u>\$ 502,000</u>	<u>\$ 502,000</u>
AND OTHER USES	<u>\$ 544,450</u>	<u>\$ 722,360</u>
FUND BALANCE, BEGINNING OF YEAR	<u>182,324</u>	<u>182,324</u>
FUND BALANCE, END OF YEAR	<u>\$ 719,174</u>	<u>\$ 911,984</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - ENVIRONMENTAL FUND TYPE
FOR THE YEAR ENDING JUNE 30, 1997

	<u>GENERAL</u>
REVENUES:	
Taxes	\$1,900,010
Site Charges	11,630
Fees	10,170
Interest	14,027
Miscellaneous	12,000
Total Revenues	<u>\$1,938,737</u>
EXPENDITURES:	
Current Operating	\$1,686,000
Capital Outlay	70,557
Debt Service	12,000
Total Expenditures	<u>\$1,728,557</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 210,180
OTHER FINANCING SOURCES (USES):	
Sale of Assets	\$ 2,000
Proceeds of Certificates of Indebtedness, Series 1997	552,000
Total other financing sources (uses)	<u>\$ 554,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 732,340
FUND BALANCE, BEGINNING OF YEAR	102,724
FUND BALANCE, END OF YEAR	<u>\$ 815,000</u>

The accompanying notes are an integral part of this statement.

(FORMERLY PUBLIC ROAD AND SEWER DISPOSAL COMMISSION)
(CURRENT BALANCE SHEET - ALL FUNDS (FUND AND ACCOUNT GROUPS))
June 30, 1997

	<u>CONSERVATION FUND</u>		<u>WATERWORKS GROUPS</u>	
	<u>CURRENT</u>	<u>GENERAL FUND</u>	<u>WATER</u>	<u>SEWER</u>
ASSETS				
Cash on Hand	\$1,654,500	\$	\$	\$
Accrued Interest	0,000			
Accounts Payable	0,000			
Security Deposits	000			
Fixed Assets		1,000,100		
Amount to be Provided from General Fund for Retirement of Debt Principals to Chesapeake Pottery Police Jury				26,754
Amount to be Provided from General Fund for Retirement of Certificates of Indebtedness, Series 1997				200,000
TOTAL ASSETS	\$1,654,500	\$1,000,100		\$26,754
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	\$ 100,000	\$	\$	\$
Certificates of Indebtedness, Series 1997				100,000
Chesapeake Pottery Police Jury				26,754
TOTAL LIABILITIES	\$ 100,000	\$ -		\$126,754
Fund Equity				
Investments in General Fixed Assets	\$	\$1,000,100		\$
Fund Balance:				
Unreserved/Unassigned	1,554,500			
Total Fund Balance	\$ 1,554,500	\$ -		\$ -
Total Fund Equity	\$ 1,554,500	\$1,000,100		\$ -
TOTAL LIABILITIES AND FUND EQUITY	\$1,654,500	\$1,000,100		\$26,754

The accompanying notes are an integral part of this statement.

COMPONENT UNIT FINANCIAL STATEMENTS

(Combined Statements - Overview)

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and 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 Evangeline Parish Solid Waste Disposal Commission. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Michael W. Johnson

Michael W. Johnson
Certified Public Accountant

Monroe, Louisiana
October 23, 1997

MICHAEL W. JOHNSON

Chartered Public Accountant

100 North 11th Street - P.O. Box 100
Lafayette, Louisiana 70501
(504) 485-1111

MEMBER - AMERICAN INSTITUTE
OF CERTIFIED PUBLIC ACCOUNTANTS

MEMBER - BOARD OF
LAFAYETTE COUNTY BOARD OF SUPERVISORS

INDEPENDENT AUDITORS' REPORT

To the President and Commission Members
Evangeline Parish Solid Waste Disposal Commission
Ville Platte, Louisiana

I have audited the accompanying general purpose financial statements of the Evangeline Parish Solid Waste Disposal Commission, a component unit of the Evangeline Parish Police Jury, as of and for the year ended June 30, 1987, as listed in the table of contents. These general purpose financial statements are the responsibility of the Evangeline Parish Solid Waste Disposal Commission's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Evangeline Parish Solid Waste Disposal Commission, as of June 30, 1987, and the results of its operations in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated October 23, 1987 on our consideration of the Evangeline Parish Solid Waste Disposal Commission's internal control structure and a report dated October 23, 1987 on its compliance with laws and regulations.

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
COMPONENT UNIT FINANCIAL STATEMENTS	
(Combined Statements - Overview)	
Combined Balance Sheet - All Fund Types and Account Groups.....	3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund Types...	4
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual - General Fund.....	5
NOTES TO FINANCIAL STATEMENTS.....	6 - 11
COMBINING, INDIVIDUAL FUND, AND ACCOUNT GROUP STATEMENTS	
GENERAL FUND	
Schedule of Expenditures - Budget and Actual.....	12 - 14
GENERAL LONG-TERM DEBT ACCOUNT GROUP	
Statement of General Long-Term Debt.....	15
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.....	16 - 18
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAW AND REGULATIONS BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.....	19 - 20

8884

**OFFICIAL
FILE COPY
DO NOT REMOVE**

These documents
Copied from the
copy and placed
back in file

**EVANGELINE MARSHALL SOLITO MASTRÈ
DISPOSAL COMMISSION, STATE OF LOUISIANA
ANNUAL FINANCIAL REPORT
JUNE 30, 1981**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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: JAN 29 1982

17
18
19
20
21
22
23