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ST. LANDRY PARISH POLICE JURY
Opelousas, Louisiana

Financial Report

Year Ended December 31, 1997

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Release Date Jul 22 1998

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-2
GENERAL PURPOSE FINANCIAL STATEMENTS	
(COMBINED STATEMENTS - OVERVIEW)	
Combined Balance Sheet - All Fund Types, Account Groups and Discretely Reported Component Units	4-5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types and Discretely Reported Component Units	4-7
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (CRSF Basis) and Actual - General and Certain Special Revenue Funds	8
Combining Balance Sheet - Component Units	9-10
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Component Units	11-12
Notes to Financial Statements	13-28
SUPPLEMENTAL INFORMATION	
SCHEDULES OF INDIVIDUAL FUNDS -	
General Fund:	
Balance Sheet	31
Statement of Revenues, Expenditures, and Changes in Fund Balances	32
Special Revenue Funds:	
Combining Balance Sheet	34
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	35
Road District Maintenance Funds -	
Combining Balance Sheet	36-37
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	38-39
Debt Service Funds:	
Combining Balance Sheet	41
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	42
Road District Sinking Funds -	
Combining Balance Sheet	43
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	44
Special Assessment Sinking Funds -	
Combining Balance Sheet	45-46
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	47-48

	Page
Capital Projects Funds:	
Combining Balance Sheet	30
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	31
Road District Capital Project Funds -	
Combining Balance Sheet	32
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	33
Special Assessment Construction Funds -	
Combining Balance Sheet	34
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	35
Agency Funds:	
Combining Balance Sheet	37
Statement of Changes in Assets and Liabilities	38
GENERAL FIXED ASSETS ACCOUNT GROUP	
Statement of Changes in General Fixed Assets	40
GENERAL LONG-TERM DEBT ACCOUNT GROUP	
Statement of General Long-Term Debt	42
COMPONENT UNIT	
Job Training Partnership Act Programs -	
Combining Program Balance Sheet	44
Combining Program Statement of Revenues, Expenditures, and Changes in Fund Balances	45
INTERNAL CONTROL, COMPLIANCE, AND OTHER GRANT INFORMATION	
Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of General Purpose Financial Statements Performed in accordance with <u>Government Auditing Standards</u>	47-55
Independent Auditor's Report on Compliance with Require- ments Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133	56-59
Schedule of Findings and Questioned Costs	71-75
Corrective Action Plan	76
Schedule of Prior Year Findings and Questioned Costs	75-76
Schedule of Expenditures of Federal Awards	77



**Darnall, Sikes
& Frederick.**

117 Corporation Building, Baton Rouge, Louisiana

Page No. 10000001 of 10000000

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Independent Auditor's Report

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

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We have audited the accompanying general purpose financial statements of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1997, as stated in the table of contents. These general purpose financial statements are the responsibility of the management of St. Landry Parish Police Jury. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

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

In our opinion, because of the effects of the matters discussed in the preceding paragraph, the general purpose financial statements referred to above do not present fairly, in conformity with generally accepted accounting principles, the financial position or the results of operations of the St. Landry Parish Police Jury as of and for the year ended December 31, 1997.

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In accordance with Government Auditing Standards, we have also issued a report dated May 11, 1998, on our consideration of the St. Landry Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying general purpose financial information listed as "Supplemental Information" in the table of contents is prepared for purposes of additional analysis and is not a required part of the general purpose financial statements of the St. Landry Parish Police Jury. As discussed in the third and fourth paragraphs above, the general purpose financial statements do not present fairly, in conformity with generally accepted accounting principles, the financial position of the St. Landry Parish Police Jury as of December 31, 1997, or the results of its operations for the year then ended. Similarly, we are unable to express, and do not express, an opinion on the accompanying financial information listed as "Supplemental Information" in the table of contents.

Darnall, Sikes & Frederick

A Corporation of Certified Public Accountants

Kenner, Louisiana
May 13, 1998

ST. LAWRENCE PARISH POLICE JURY

Continued Balance Sheet - All Fund Types, Account Groups, and Elementarily Reported Component Units
December 31, 1997

	Account Group Fund Types			
	General	Special Activities	Debt	Capital Projects
ASSETS AND OTHER DEBITS				
Cash and interest-bearing deposits	\$1,188,436	\$1,805,577	\$ 890,000	\$683,278
Receivables	847,323	1,983,707	308,000	708
Due from other funds	110,000	89,870	19,094	11,000
Due from component units	20,121	20,504	-	-
Land, buildings, equipment and improvements	-	-	-	-
Other debits:				
amount available to debt service funds	-	-	-	-
amount to be provided for general long-term obligations	-	-	-	-
total assets and other debits	\$2,124,880	\$3,799,658	\$1,217,094	\$694,286
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$ 80,334	\$ 127,807	\$ 14,840	\$ -
due to other funds	79,281	181,657	14,940	1,833
due to primary government	-	-	-	-
deferred revenue	-	-	1,775	-
Capital leases	-	-	-	-
Special assessment payable	-	-	-	-
Estimated liabilities for claims and judgments	-	-	-	-
Deposited advances	-	-	-	-
Bonds payable	-	-	-	-
total liabilities	159,615	309,464	16,555	1,833
Fund equity and other credits:				
amounts in general fund accounts	-	-	-	-
fund balances:				
Reserved for physical expense and jury and witness fees	158,968	-	-	-
Reserved for judicial expenses	90,138	-	-	-
Reserved for maintenance of roads	208,248	-	-	-
Reserved for debt service	-	-	1,240,440	-
Unreserved - undesignated	1,098,919	1,061,493	-	480,413
total fund equity and other credits	1,456,273	1,061,493	1,240,440	480,413
total liabilities, equity and other credits	\$2,615,888	\$3,370,957	\$1,457,494	\$1,182,246

Primary [200,000] [20000]	Secondary Group		Total [200,000 (20 y)] [Primary Investment]	Investment [2000]	Total [200,000 (20 y)] [Investing Facility]
	Group A [1000]	Group B [1000 (200)]			
100,000	\$ -	\$ -	\$ 1,150,000	\$ 100,000	\$ 1,250,000
-	-	-	2,607,000	107,000	2,714,000
-	-	-	280,000	-	280,000
-	-	-	10,400	-	10,400
-	11,807,000	-	10,807,000	1,700,000	10,907,000
-	-	1,200,000	1,200,000	-	1,200,000
-	-	1,200,000	1,200,000	-	1,200,000
100,000	11,807,000	10,900,000	10,800,000	10,400,000	10,400,000
100,000	-	-	100,000	100,000	100,000
2,000	-	-	200,000	200,000	200,000
-	-	-	10,000	-	10,000
-	-	10,000	10,000	-	10,000
-	-	10,000	10,000	-	10,000
-	-	100,000	100,000	-	100,000
-	-	100,000	100,000	-	100,000
100,000	-	2,000,000	2,000,000	-	2,000,000
100,000	-	2,000,000	2,000,000	-	2,000,000
-	11,807,000	-	10,807,000	1,700,000	10,907,000
-	-	-	100,000	-	100,000
-	-	-	10,000	-	10,000
-	-	-	200,000	-	200,000
-	-	-	1,000,000	100,000	1,100,000
-	-	-	1,000,000	100,000	1,100,000
-	11,807,000	-	10,807,000	1,700,000	10,907,000
100,000	11,807,000	10,900,000	10,800,000	10,400,000	10,400,000

The accompanying notes are an integral part of this statement.

11, COUNTY FISCAL YEAR END 2007

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Proprietary Government Component Units
Year Ended December 31, 2007

	General	Special Districts	Other Activities
Revenues:			
Intergovernmental:			
Federal grants	\$ 400,000	\$ 940,400	\$ 500,400
Special tax	70,000	-	-
Special assessments	-	-	5,700
Licenses and permits	700,000	-	-
Intergovernmental (revenue) - Federal grants	1,170,000	940,400	506,100
State grants:			
Fossil Transportation funds	-	943,000	-
State revenue sharing fund	90,000	190,000	-
Lawrence tax	300,000	-	-
DE Fire Insurance rebate	500,000	-	-
State other	100,000	75,000	-
Bonds and loans	3,500	-	-
Fees, charges and commissions for services	60,500	-	-
Fines and forfeits	400,000	3,000	-
Use of money and property	70,000	10,000	10,000
Other revenues	70,000	10,000	-
Total revenues	2,800,000	2,171,400	526,100
Expenditures:			
Current:			
General government:			
Legislative	500,000	-	10,000
Judicial	1,700,000	10,000	-
Executive	70,000	-	-
Finance and administrative	900,000	900,000	-
Other	500,000	-	-
Public safety	100,000	100,000	-
Public works	3,000	990,000	-
Health and welfare	1,000	100,000	-
Education	-	-	-
Economic development and assistance	50,000	-	-
Capital programs	100,000	-	-
Debt service -			
Principal	-	70,000	100,000
Interest	-	1,000	50,000
Total expenditures	2,800,000	2,171,000	270,000
Excess (deficiency) of revenues over expenditures	-	-	256,100
Other financing sources (uses):			
Bond proceeds:			
Administrative fees	10,000	100,000	-
Operating transfers in	100,000	100,000	10,000
Operating transfers out	(100,000)	(100,000)	(10,000)
Total other financing sources (uses)	10,000	100,000	0
Excess of revenues and other financing sources over expenditures and other financing uses	10,000	100,000	256,100
Fund balances, beginning	1,000,000	2,000,000	1,000,000
Fund balances, ending	1,010,000	2,100,000	1,256,100

Total Assets	Total Liabilities & Equity	Total Assets	Total Liabilities & Equity
\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
100,000	100,000	100,000	100,000
200,000	200,000	200,000	200,000
300,000	300,000	300,000	300,000
400,000	400,000	400,000	400,000
500,000	500,000	500,000	500,000
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4,800,000	4,800,000	4,800,000	4,800,000
4,900,000	4,900,000	4,900,000	4,900,000
5,000,000	5,000,000	5,000,000	5,000,000

The accompanying notes are an integral part of this statement.

NY STATE POLICE POLICE AGENCY

Continued Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Budget 1989-1991 and 1990
 General and Special Police Revenue Funds
 Year Ended December 31, 1990

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
All various taxes	\$ 648,740	\$ 673,376	\$ (24,636)	\$ 964,702	\$ 965,789	\$ (1,087)
State aid	28,700	32,701	(3,999)	-	-	-
Fines and forfeits	283,700	310,003	26,303	-	-	-
Intergovernmental revenues -						
State specific:						
Police (transportation funds)	-	-	-	600,742	603,096	(2,354)
State revenue sharing (state)	125,000	95,000	30,000	600,000	600,000	-
Lawrence fee	487,500	501,504	(14,004)	-	-	-
Offense insurance rebate	94,700	144,503	49,803	-	-	-
Video poker	-	150,000	150,000	-	75,501	75,501
State aid (state)	1,000	1,000	-	-	-	-
Fees, charges and commissions						
Fee services	24,000	68,418	44,418	-	-	-
Fines and forfeits	30,000	128,000	98,000	-	-	-
Use of body and property	11,000	75,444	64,444	75,000	75,794	793
Other revenues	21,000	28,118	7,118	750	10,117	9,367
Total revenues	2,124,140	2,368,120	243,980	1,780,402	1,845,686	65,284
Expenditures:						
Current -						
General government						
Capital outlay	104,100	104,100	-	-	-	-
Capital	1,771,441	1,776,000	(4,559)	-	-	-
Operations	50,100	50,000	100	-	-	-
Finance and administrative	100,000	100,000	-	100,000	100,100	(100)
Other	100,000	100,000	-	-	-	-
Police activity	100,000	170,000	70,000	170,000	165,100	4,900
Police works	1,000	1,000	-	175,100	169,500	5,600
Health and welfare	-	1,000	1,000	144,000	144,000	-
Lawrence development and assistance	50,000	51,000	1,000	-	-	-
Capital projects	100,000	111,000	(11,000)	-	-	-
Debt services	-	-	-	25,700	26,200	(500)
Interest	-	-	-	-	2,000	2,000
Income	-	-	-	-	-	-
Total expenditures	2,280,641	2,316,100	(35,459)	1,801,100	1,775,900	25,200
(excess deficiency) of revenues over expenditures	(96,501)	(47,980)	48,519	(20,698)	(30,214)	9,516
Inter-fund financing sources (transfers)						
Subsidies for fees	50,000	51,000	(1,000)	(50,000)	(49,500)	500
Operating transfers in	-	(51,000)	51,000	-	(51,000)	51,000
Operating transfers out	-	(100,000)	100,000	-	(100,000)	100,000
Total inter-fund financing sources (transfers)	50,000	(100,000)	150,000	(50,000)	(100,500)	50,500
(excess deficiency) of financing sources over expenditures and inter- fund transfers	4,500	70,000	65,500	-	10,000	10,000
Fund balances, beginning	1,877,430	1,877,430	-	1,732,300	1,732,300	-
Fund balances, ending	\$ 1,901,930	\$ 1,925,450	\$ 24,520	\$ 1,732,300	\$ 1,811,710	\$ 79,410

The accounting notes are an integral part of this statement.

ST. LOUISY PARISH POLICE JURY

Reconciling Balance Sheet - Comparative to the
Year ended December 31, 1997

	St. Louisy Parish Jurisdiction Commission	St. Louisy Parish Jurisdiction Department	Internal Fund	Job Training Partnership Act	Intergov. Accounts
ASSETS					
Cash	119,742	629,397	6,750	6,385	68,516
Revolutions	0	-	27,627	38,900	-
Equipment	-	-	-	1,788,662	-
Total assets	119,742	629,397	34,377	2,133,947	68,516
LIABILITIES AND NET ASSETS					
Liabilities:					
Accounts payable due to primary government	0	0	0	6,333,925	0
Deferred revenues	-	1,188	40,800	-	1,000
Total liabilities	-	1,188	40,800	6,333,925	1,000
Net balances (deficits)					
Investment in general fund assets	-	-	-	1,788,662	-
Reserve for debt service	-	-	-	-	-
Unexpended, unavailable total fund balances	119,742	628,209	(7,423)	-	1,016
Unexpended, available total fund balances	119,742	628,209	(7,423)	1,788,662	1,016
Total liabilities and fund balances	119,742	629,397	34,377	2,133,947	68,516

Appraised based on Market Value	Fire Insurance Benefit Payable	Total
\$ 1,750	\$ 61,719	\$ 63,469
205	19,941	304,186
-----	-----	-----
\$ 1,955	\$ 81,660	\$ 83,615
-----	-----	-----
\$ -	\$ 1,400	\$ 133,600
3,800	1,400	91,400
-----	-----	-----
3,800	5,400	435,000
-	-	1,700,000
-	195,581	195,581
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\$ 1,955	\$ 81,660	\$ 83,615
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The accompanying notes are an integral part of this statement.

ST. LOUIS PUBLIC POLICE BOND

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Component Units
Year Ended December 31, 1991

	St. Louis Period Ended in	St. Louis Period Ended in	St. Louis Period Ended in	Job Training Partnership Act	Other Funding
Revenues:					
All other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues - Federal grants	-	-	285,500	1,034,710	4,800
Fines and forfeitures	-	-	200	-	-
Use of money and property	-	-	-	-	-
Other revenues	28,250	28,125	-	-	28,125
Total revenues	<u>28,250</u>	<u>28,125</u>	<u>285,700</u>	<u>1,034,710</u>	<u>28,125</u>
Expenditures:					
General government -					
Judicial	-	-	285,700	-	-
Finance and administrative	-	-	-	711,265	-
Other	-	-	-	-	-
Public safety	-	-	-	-	28,125
Public works	24,267	4,033	-	-	-
Economic development and assistance	-	-	-	-	-
Education	-	-	-	4,801,207	-
Other services	-	-	-	-	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>24,267</u>	<u>4,033</u>	<u>285,700</u>	<u>4,801,207</u>	<u>28,125</u>
Excess (deficiency) of revenues over expenditures	<u>24,267</u>	<u>28,125</u>	<u>(1,714)</u>	<u>-</u>	<u>(1,199)</u>
Other financing uses:					
Administrative fees	-	41,280	-	-	-
Excess (deficiency) of revenues over expenditures and other financing uses	<u>24,267</u>	<u>69,405</u>	<u>(1,714)</u>	<u>-</u>	<u>(1,199)</u>
Fund balances (deficits), beginning	28,220	30	(6,550)	-	5,381
Fund balances (deficits), ending	<u>52,487</u>	<u>69,435</u>	<u>(8,264)</u>	<u>-</u>	<u>4,182</u>

Applicable years	Five Year Average	2001
2001-02	2001-02	2001
\$ -	\$ 74,444	\$ 74,444
-	-	5,747,343
-	-	280,000
20	500	1,830
<u>5,000</u>	<u>74,944</u>	<u>818,577</u>
<u>5,000</u>	<u>74,944</u>	<u>818,577</u>
-	-	240,000
-	1,500	170,000
-	10,000	10,000
-	10,000	100,000
-	-	44,000
5,000	-	1,000
-	-	1,000,000
-	5,000	1,000
<u>5,000</u>	<u>10,000</u>	<u>10,000</u>
<u>5,000</u>	<u>10,000</u>	<u>10,000</u>
<u>(1,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
<u>(200)</u>	<u>(1,000)</u>	<u>(1,000)</u>
(1,000)	(10,000)	10,000
<u>1,000</u>	<u>(10,000)</u>	<u>(10,000)</u>
<u>1 (1,000)</u>	<u>(10,000)</u>	<u>100,000</u>
amount	amount	amount

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies

The St. Landry Parish Police Jury is the governing authority for St. Landry Parish and is a political subdivision of the State of Louisiana. The Police Jury issues ordinances, sets policy, and establishes programs in such fields as social welfare, Transportation, drainage, industrial development, and health services under the provisions of Louisiana Revised Statute 33:1236.

A. The Reporting Entity

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

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

Tourist Commission
Agricultural Area Authority
Community Action Agency
Job Training Partnership Act
Bayou Malher and Flaquemin Gravity Drainage District No. 10
Bayou Flaquemin Gravity Drainage District No. 12
Bellevue and Ouline Gravel Gravity Drainage District No. 20
Consolidated Gravity Drainage District No. 1 of Ward 3
Cousin Couche Gravity Drainage District No. 22
East St. Landry Consolidated Gravity Drainage District No. 1
Fayoussiere Drainage District No. 1
Gravity Drainage District No. 10
Gravity Drainage District No. 3 of Ward 2
Lestell Gravity Drainage District No. 11
Prairie Range Gravity Drainage District No. 15
Fire Protection District No. 1
Fire Protection District No. 2
Fire Protection District No. 4
Fire Protection District No. 4
Fire Protection District No. 7
Road District No. 3 Commission
St. Landry Parish Historical Development Commission
St. Landry Parish Tourist Commission

ST. LAUREY PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

St. Landry Parish Airport Authority
The First Hospital Service District
Hospital Service District No. 1
Hospital Service District No. 2
Sewerage District No. 1
Solid Waste Disposal Commission
South St. Landry Library District
Kumon Carving District No. 8

For financial reporting purposes, the Police Jury has chosen to issue financial statements of the St. Landry Parish Police Jury, primary government, and certain component units whose accounting records are maintained by the Police Jury. The component units included are the Agricultural arena Authority, Job Training Partnership Act, Fire Protection District No. 3, St. Landry Parish Airport Authority, Twenty-Seventh Judicial District Criminal Court Fund, the St. Landry Parish Historical Development Commission, and the St. Landry Parish Tourist Commission. These component units are separately presented in a separate column in the combined financial statements. As such, the accompanying financial statements are not in conformity with generally accepted accounting principles.

8. Fund Accounting

The accounts of the Police Jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental functions are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into five generic fund types and two broad categories 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.

ST. LORENTY PARISH POLICE JURY

Notes to Financial Statements

Page 3 Summary of Significant Accounting Policies (Continued)

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Fiduciary Fund -

Agency Fund

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

C. Basis of Accounting

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

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

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

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

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

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

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

Encumbrance accounting is not used by the Police Jury.

2. Budget and Accounting Procedures

The St. Landry Parish Police Jury adopts budgets for the General Fund and certain special revenue funds. The Criminal Court Fund is exempt from the Louisiana Local Government Budget Act. A budget was not adopted for the following special revenue funds: former's Operational Fund, Bayou Bridge and Waste Drainage District Fund, and Sub-Fund 1 of Election District 3 of Ward 1-B Maintenance Fund. Budgets are prepared on a modified accrual basis of accounting.

ST. LOUIS POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

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

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

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

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

E. Cash and Interest Bearing Deposits

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

F. Short-Term Interfund Receivables/Payables

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

G. Allowance for Authorized Changes

Allowance for authorized changes are recorded to reflect authorized changes in assumed ad valorem taxes.

H. Inventory

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

ST. LOUIS POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

1. General Long-Term Obligations

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

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

J. Commercial Allowance

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

K. Fund Equity

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

3. Total Columns on Combined Statements - Overview

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

ST. LARRY PARISH POLICE JURY

Notes to Financial Statements

Note 2 Budget Fragmentation - Reconciliations

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

Special revenue funds:	
Excess of revenues and other financing sources over expenditures and other financing uses - Page 3	\$ 53,646
Add (deduct) funds not budgeted:	
Coroner's Operational Fund - excess of revenues over expenditures	(10,194)
Sapou Bond and Waste Drainage District Fund - excess of expenditures over revenues	_____150
Excess of revenues and other financing sources over expenditures and other financing uses - Page 3	<u>\$ 43,302</u>

Note 3 Cash and Interest-bearing Deposits

Under state laws, the Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1997, the Police Jury has cash and interest-bearing deposits (bank balances) totaling \$6,643,097.

These deposits are stated at cost, which approximates market. Under state laws, these deposits (or the resulting bank balances) may be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 1997, are as follows:

ST. LARRY PARISH POLICE JURY

Notes to Financial Statements

Note 3 Cash and Deposits: Escrow Deposits (Continued)

Bank balances	<u>\$ 8,123,810</u>
---------------	---------------------

As December 31, 1993, the deposits are secured as follows:

Federal deposit insurance	\$ 1,243,499
Pledged securities (Category 3)	<u>9,609,369</u>
Total	<u>\$10,879,494</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Police Jury's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1228 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

Note 4 Property Taxes

For the year ended December 31, 1997, property taxes were levied on property with assessed valuations totaling \$799,598,840 and were allocated as follows:

Parishwide taxes:

Parish (within the incorporated Towns of Sulville, Broussard, Fort Verde, Armandville, Washington, Kenner, Grand Orleans, Kona Springs, and the City of Opelousas)

Parish (remainder of Parish)	3.48 milles
Health unit	3.45 milles
Debt Maintenance	2.71 milles
Debt Sinking	.99 milles
District taxes:	1.25 milles

Road District taxes:

Road District taxes -

Road District No. 12 of Ward 3 Maintenance	3.12 milles
Road District No. 1 of Ward 3 Maintenance	18.31 milles
Road District No. 2 of Ward 1 Sinking	13.00 milles
Sub-Road District No. 1 of Road District No. 12-A Sinking	10.00 milles
Sub-Road District No. 2 of Road District No. 12-A Sinking	18.50 milles
Sub-Road District No. 1 of Road District No. 12-A Maintenance	10.00 milles

ST. LOUIS PARISH POLICE JURY

Notes to Financial Statements

Note 4 Property Taxes (Continued)

Sub-Road District No. 1 of Road District No. 11-A Maintenance	10.00 mills
Sub-Road District No. 1 of Road District No. 3 of Ward 3 Sinking	29.00 mills
Sub-Road District No. 1 of Road District No. 3 of Ward 3 Maintenance	10.00 mills
Fire Protection District No. 8 Maintenance	3.13 mills
Fire Protection District No. 8 Sinking	2.53 mills
Fire Protection District No. 8	4.50 mills

Note 5 allowance for authorized changes

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

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

General Fund	\$13,314
Special Revenue Funds	70,618
Debt Service Funds	11,386
Component Units	<u>2,668</u>
	<u>\$47,808</u>

Note 6 Receivables

The following is a summary of receivables at December 31, 1997:

Class of Receivables	General Fund	Special Revenue Funds	Debt Service Funds
All various taxes, net Special assessments Intergovernmental:	\$582,023	\$ 883,071	\$581,763
State	153,473	388,383	-
Other	<u>428,550</u>	<u>494,688</u>	<u>-</u>
Total	<u>\$841,273</u>	<u>\$1,383,131</u>	<u>\$581,763</u>

ST. LOUIS POLICE DEPARTMENT

Notes to Financial Statements

Note 6 Expenditures (Continued)

Class of Expenditures	Capital Projects Funds	Component Funds	Total
Ad valorem taxes	\$ -	\$ 94,584	\$ 94,584
Special assessments	-	-	21,872
Intergovernmental:			
Federal	188	318,993	319,181
Other	-	62,333	62,333
Total	\$ 188	\$ 475,910	\$ 657,770

Note 7 Interfund Expenditures

	Interfund Expenditures	Interfund Receipts
General Fund	\$152,249	\$ 79,833
Special Revenue Funds:		
Jail Maintenance	201	41,288
Health Unit Maintenance	829	17,308
Road & Bridge Maintenance	77,597	41,408
Coroner's Operations	-	135
Road District 12 of Ward 2 Maintenance	189	3,421
Road District 1 of Ward 3 Maintenance	724	7,827
Sub-Road District 1 of Road District 3 of Ward 1 Maintenance	4,183	8,757
Sub-Road District 7 of Road District 11-A of Ward 1 Maintenance	380	8,870
Sub-Road District 1 of Election District 3 of Ward 1-B Maintenance	3,008	930
Sub-Road District 1 of Road District 11-A Maintenance	-	3,335
Debt Service Funds:		
Road District 2 of Ward 1	-	3,437
Sub-Road District 1 of Road District 11-A	658	8,080
Jail tax	23,406	-
Sub-Road District 1 of Election District 3	-	4,784
Special Assessments - SA 1A	1,488	1,508
Special Assessments - 1A	715	3,854
Special Assessments - 2A	2,204	438

ST. LOUISY PARISH POLICE JURY

Notes to Financial Statements

Note T Interfund Receivables/Payables (Continued)

Special Assessments - IS	\$ 638	\$ 3,824
Special Assessments - IS	-	37,764
Special Assessments - S&P5 A & B	-	192
Special Assessments - 90 Binking	-	3,687
Capital Projects Funds:		
Sub-Road District 1 of Road District 11-A	8,000	-
Sub-Road District 2 of Road District 11-A	4,000	5,300
Special Assessments - SA 188	-	180
Special Assessments 1992	-	153
Local Community Development Block Grant	-	300
Agency Fund:		
Payroll	-	5,883
	<u>\$282,366</u>	<u>\$782,756</u>

Note B Statement in Support of Long-Term Debt:

The following is a summary of the long-term debt transactions for the year ended December 31, 1997:

	Payable at 12/31/97	Additions	Reductions	Payable at 12/31/97
Capital lease	\$ 62,708	\$ -	\$ 16,257	\$ 46,451
Special assessments	23,182	-	7,833	15,349
General long-term debt:				
Estimated liabilities for claims and judgments	668,418	1,089	-	670,507
Compromised advances	64,844	45,075	-	109,919
Bonds payable	2,812,089	489,080	217,000	3,084,169
Total	<u>\$3,420,940</u>	<u>\$535,164</u>	<u>\$243,090</u>	<u>\$3,713,014</u>

ST. LOUIS PARISH POLICE JURY

Notes to Financial Statements

Note 3 Changes in General Long-Term Debt (Continued)

Long-term debt outstanding at December 31, 1997 is comprised of the following:

	Issue Date	Final Maturity Date	Interest Rate	Balance Outstanding
Parishwide public improvement bonds	04/12/93	2005	8.00%	\$ 820,000
Reed district public improvement bonds:				
Reed District No. 11-A of Ward 2	01/01/93	2005	5.5-10.00%	290,000
Reed District No. 7 of Ward 1	1/01/93	2,044	5.50-10.00%	130,000
Sub-Reed District No. 1 of Reed District No. 11-A of Ward 1	04/12/93	1998	3.65-6.30%	38,000
Sub-Reed District No. 2 of Reed District No. 11-A of Ward 1	04/12/93	1998	3.65-6.30%	38,000
Sub-Reed District No. 3 of Ward 1	01/01/94	1999	9.50%	75,000
Sub-Reed District No. 1 of Election District No. 3 of Ward 1	01/01/93	2000	5.50-10.00%	235,000
Sub-Reed District No. 2 of Reed District No. 11-A	01/31/94	2003	5.87%	108,000
Sub-Reed District No. 3 of Reed District No. 11-A	11/01/97	1,000	0.10-7.38%	350,000
Total bonds payable				<u>2,294,000</u>
Special assessment bonds-paying certificates:				
Series 1988	11/01/88	1998	9.0%	8,137
Series 1987	07/01/85	2003	6.0-6.75%	1,882
Total special assessment debt				<u>10,019</u>
Estimated liabilities for claims and judgments				678,327
Compressed advances				<u>108,118</u>
				<u>386,346</u>

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 5 Changes in Capital Long-Term Debt (Continued)

Capital Leases:

Purchase of equipment under capital lease \$58,781,
payable in 36 monthly installments of \$1,546,
including interest payable from the Road and Bridge
Maintenance Fund.

28,409

Total

\$2,928,814

The annual requirements to amortize general obligation and special assessment debts as of December 31, 1993, including interest payments of \$187,786 are as follows:

Year Ending December 31	Capital Leases	General Obligation	Special Assessments	Total
1998	\$58,786	\$ 342,273	\$ 8,877	\$ 409,936
1999	9,277	314,818	1,873	325,968
2000	-	286,853	1,876	288,729
2001	-	261,854	1,778	263,632
2002	-	235,863	1,681	237,544
Repeal	-	<u>1,443,878</u>	<u>1,587</u>	<u>1,445,465</u>
	<u>\$67,801</u>	<u>\$2,897,861</u>	<u>\$ 17,872</u>	<u>\$3,983,534</u>

Note 6 Retirement Systems

The St. Landry Parish Police Jury contributes to the Parochial Employees' Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by a separate board of trustees. The Parochial Employees' Retirement System provides retirement, disability, and death benefits to plan members and beneficiaries. The provisions of the retirement system may be amended by action of the legislature in the same manner as any other statute may be amended by the legislature. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14419, Baton Rouge, Louisiana 70896-4419.

Plan members are required to contribute 5.34 of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 7.94 of the annual covered payroll. The Police Jury's contributions to the system for the years ended December 31, 1997, 1996, and 1995 were \$84,371, \$83,618 and \$83,469, respectively, equal to the required contribution for each year.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 10 Post Employment Benefits

The St. Landry Parish Police Jury provides certain continuing health care insurance benefits for its retired employees. Substantially all of the Police Jury's employees become eligible for these benefits if they reach normal retirement age while working for the Police Jury. Benefits for retirees are provided through an insurance company whose monthly premiums are paid by the Police Jury and reimbursed by the employee. The Police Jury recognizes the cost of providing these benefits as an expenditure when paid during the year, which was \$14,104 for 1997, and recognizes a revenue when they are due the reimbursement from the employee.

Note 11 Criminal Court Fund

Louisiana Revised Statute 13:573.13 requires that one-half of any balance remaining in the Criminal Court Special Revenue Fund at year-end be transferred to the parish General Fund. No money shall be paid out of the account, except upon order or warrant of the district judge and district attorney, as provided by the statute. As December 31, 1997, there was a deficit of \$7,945 in the Criminal Court Fund; therefore, no remaining balance is due the General Fund.

Note 12 Deficits in Individual Funds

The following funds reflected a deficit fund balance at December 31, 1997:

Component Units:	
Criminal Court	\$ 7,945
Agricultural Areas Authority	1,876
Debt Service Funds:	
Special Assessments I-A	4,703
Special Assessments PB & B	152
Special Assessments 2-B Sinking	1,883
Capital Programs Fund:	
Local Community Development Block Grant	212

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

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 13 Expenditures - Actual and Budget

The following individual items had actual expenditures over budgeted expenditures for the year ended December 31, 1997:

<u>Item</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Special Revenue Funds:			
Jail Maintenance	\$259,823	\$259,789	\$ 34
Road District 12 of Ward 2 Maintenance	114,564	138,538	23,972
Health Well Maintenance	567,424	786,822	217,498
Road District 1 of Ward 3 Maintenance	179,813	186,233	6,420

Note 14 Insurance

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

Note 15 Contingent Liabilities

The St. Landry Parish Police Jury is a defendant in various lawsuits, although the outcome of some of these lawsuits has been determined. As of the date of this audit report, the Police Jury has not appropriated any funds in payment of these liabilities. Therefore, the liabilities are reflected in the general long-term debt account group. There are also pending lawsuits which may result in judgments against the Police Jury. As of December 31, 1997, the amount, if any, resulting from the settlement of these pending claims could not be reasonably determined by management and legal counsel.

Note 16 Operating Leases

The Police Jury is committed under a three year lease for equipment. The lease is considered an operating lease for accounting purposes. Total lease expenditures for the year ended December 31, 1997 was \$35,800. Future minimum lease payments under this lease are as follows:

1998	\$18,000
1999	18,000
2000	1,800
Total	<u>\$35,800</u>

ST. LOUIS PARISH POLICE JURY

Notes to Financial Statements

Note 17 Compensation Paid to Police Jurors

A summary of compensation paid to police jurors for the year ended December 31, 1987, follows:

Wayne Ardoin	\$ 10,372
Edward Martin, President	11,449
Alfred J. Mize	10,372
Ronald Buschell	10,372
Andrew Carville	10,372
Gary Courville	10,372
Ronald Dugas, Sr.	10,372
Joseph Marc Dupre	10,372
James Englin	10,372
Ray Gailhean	10,379
Allan Gullery	8,420
Ralph Hester	10,372
Pat Miller	10,372
Tom Swamy	1,520
	<u>\$134,488</u>

Compensation paid to police jurors is included in the general government expenditures of the General Fund. In accordance with Louisiana Revised Statute 51:1235, the Police Jury has elected the monthly payment method of compensation. Under this method, the president and other jurors received the following monthly compensation for the year ended December 31, 1987:

	<u>President</u>	<u>Other Jurors</u>
January 1, 1987 - December 31, 1987	<u>\$963</u>	<u>\$866</u>

CENTRAL FUND

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

ST. LAWRY PARISH POLICE JURY
General Fund

Balance Sheet
December 31, 1997

ASSETS

Cash	\$1,185,610
Receivables	844,558
Due from other funds	150,048
Due from component units	<u>31,808</u>
Total assets	<u>\$2,214,800</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
accounts payable	\$ 83,353
Due to other funds	<u>28,821</u>
Total liabilities	<u>112,174</u>

Fund balances:	
Reserved for prisoner expenses and jury and witness fees	159,968
Reserved for judicial expenses	94,535
Reserved for maintenance of roads	385,263
Unreserved - undesignated	<u>1,380,054</u>
Total fund balance	<u>2,801,819</u>

Total liabilities and fund balance	<u>\$2,214,800</u>
------------------------------------	--------------------

ST. LOUIS POLICE DEPARTMENT
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Year Ended December 31, 1993

Revenues:	
Ad valorem taxes	\$ 425,375
Alcohol tax	14,731
Licenses and permits	310,543
Intergovernmental revenues -	
State grants:	
State revenues sharing (cont)	93,408
Revenue tax	343,784
24 fire insurance rebate	344,783
Videos poker	150,337
Rents and leases	1,390
Fees, charges and commissions for services	48,618
Fines and forfeits	474,588
Use of money and property	78,464
Other revenues	90,134
Total revenues	<u>2,380,328</u>
Expenditures:	
General Government -	
Legislative	344,200
Judicial	1,114,900
Electrons	54,915
Finance and administrative	258,943
Other	343,007
Public safety	713,348
Public works	1,431
Health and welfare	1,431
Economic development and assistance	53,238
Capital projects	113,836
Total expenditures	<u>2,378,455</u>
Excess of revenues over expenditures	<u>18,873</u>
Other financing sources (uses):	
Administrative fees	53,389
Transfers in	295,345
Transfers out	(278,422)
Total other financing sources	<u>69,312</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	73,855
Fund balance, beginning	<u>1,372,504</u>
Fund balance, ending	<u>1,446,359</u>

SPECIAL REVENUE FUNDS

Road and Bridge Maintenance Fund

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

Health Unit Maintenance Fund

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

Jail Maintenance Fund

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

Road District Maintenance Funds

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

Courser's Operational Fund

The Courser's operational fund, established by Louisiana Revised Statute 13:1212(B), accounts for funds collected and remitted by the sheriff on behalf of court for the purpose of defraying the operational costs of the coroner of St. Landry Parish.

Bayou Boeuf and Maita Drainage District

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

ST. LOUIS BRIDGE POLICE JURY
Special Revenue Funds
Comparing Balance Sheet
December 31, 1997

	Total and Bridge Reimburse	Health Plan Reimburse	July Reimburse	Total Special Reimburse	Commuter's Reimburse	State Trust and Use of Funds	Total
ASSETS							
Cash	477,276	14,477,276	477,276	477,276	111,200	477,276	14,970,476
Investments:							
Due from other funds	122,475	122,475	122,475	122,475	122,475	-	1,144,750
Due from equipment vendor	17,587	17,587	17,587	17,587	-	-	147,812
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	617,338	14,748,236	617,338	617,338	111,200	477,276	16,156,788
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	1,127,806	1,127,806	1,127,806	1,127,806	-	-	1,127,806
Due to other funds	17,587	17,587	17,587	17,587	17,587	-	147,812
Total liabilities	1,145,393	1,145,393	1,145,393	1,145,393	17,587	-	1,275,618
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances:							
Unreserved, unexpended	471,945	3,155,133	471,945	471,945	111,200	477,276	3,607,470
Total liabilities and fund balances	617,338	14,748,236	617,338	617,338	111,200	477,276	16,156,788
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

OL. LEADER MERID POLICE JURY
Special Revenue Fund

Comparing Statement of Revenues, Expenses and
Changes in Fund Balances
Year Ended December 31, 1997

	Local and Statewide	Local Levies	Local Municipalities	Local Municipalities	County's Share	State Share and Other Funds	Total
Revenues:							
All revenue taxes	\$ -	\$ 485,125	\$ 607,940	\$ 682,183	\$ -	\$ -	\$ 1,775,248
Intergovernmental revenues:							
State grants:							
Multi-transportation funds	862,296	-	-	85,175	-	-	947,471
State revenue sharing (SRS)	-	11,754	11,609	-	-	-	23,363
Fines and forfeitures	-	-	-	-	3,175	-	3,175
Use of money and property	5,878	47,497	11,112	5,786	-	-	69,273
State grant:	25,160	-	-	-	-	-	25,160
Other revenues:	16,822	260	241	27,122	-	-	44,445
Total revenues	1,000,052	544,636	629,802	715,281	3,175	-	2,392,946
Expenses:							
General government:							
Police:	-	-	-	-	11,100	-	11,100
Finance and administration	188,706	-	-	3,254	-	-	191,960
Public works	476,358	-	160,487	166,875	-	100	797,810
Roads and utilities	-	194,189	-	-	-	-	194,189
Road services:							
Roadway	16,260	-	-	-	-	-	16,260
Towers	1,482	-	-	-	-	-	1,482
Total expenditures	672,706	194,189	160,487	170,129	11,100	-	1,208,611
Excess (deficiency) of revenues over expenditures	327,346	350,447	469,315	545,152	2,075	-	1,184,335
Other financing sources (uses):							
Miscellaneous fees	-	121,044	(76,292)	(75,280)	(121)	-	69,351
Sponsoring transfers in	-	-	-	236,238	19,662	-	255,900
Sponsoring transfers out	(121,044)	-	-	(161,070)	-	-	(282,114)
Total other financing sources (uses)	(121,044)	121,044	(76,292)	160,958	19,541	-	114,207
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	206,302	471,491	393,023	706,110	2,616	(60)	1,302,533
Fund balance, beginning	282,882	1,408,270	629,275	164,120	1,380	26,275	2,412,192
Fund balance, ending	\$ 489,104	\$ 1,879,761	\$ 1,022,098	\$ 870,230	\$ 17,996	\$ 26,215	\$ 3,713,404

**NY STATE POLICE POLICE OFFICERS
 POLICE OFFICERS FUND
 Fund Statement - Balance Sheet**

**Operating Balance Sheet
 December 31, 1997**

ASSETS	District 1 of Ward 1 Police/Police	District 2 of Ward 2 Police/Police	District 3 of Ward 3 Police/Police	Subtotal District 2 of District 1 of Ward 1 Police/Police	Subtotal District 1 of Ward 1 of Ward 1 Police/Police
Cash	\$ 45,500	\$ 31,750	\$ 80,000	\$ 157,250	\$ 157,250
Investments	40,000	40,000	42,000	122,000	122,000
Due from other funds	100	75	200	375	375
	<u>85,600</u>	<u>71,525</u>	<u>122,200</u>	<u>279,325</u>	<u>279,325</u>
Total Assets	\$85,600	\$71,525	\$122,200	\$279,325	\$279,325
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 1,500	\$ 1,500	\$ 1,500	\$ 4,500	\$ 4,500
Due to other funds	2,500	7,000	8,000	17,500	17,500
Transf. 11 and 11100	<u>10,000</u>	<u>11,000</u>	<u>10,000</u>	<u>31,000</u>	<u>31,000</u>
	<u>14,000</u>	<u>19,500</u>	<u>19,500</u>	<u>53,000</u>	<u>53,000</u>
Fund balances:					
Investment, unassigned	70,000	51,000	100,000	171,000	171,000
	<u>70,000</u>	<u>51,000</u>	<u>100,000</u>	<u>171,000</u>	<u>171,000</u>
Total Liabilities and Fund Balances	\$85,600	\$71,525	\$122,200	\$279,325	\$279,325

<u>50-Head</u> District 1 of Ward 10 District 3 of Ward 7-8 <u>Subtotal</u>	<u>50-Head</u> District 1 of Ward District 7-8 <u>Subtotal</u>	<u>Total</u>
505, 823	505, 540	1011, 363
75, 777	55, 666	131, 443
<u>5, 000</u>	<u>—</u>	<u>5, 000</u>
587, 100	561, 206	1148, 306
*****	*****	*****
6, 123	6, 150	12, 273
<u>123</u>	<u>150</u>	<u>273</u>
<u>1, 100</u>	<u>1, 300</u>	<u>2, 400</u>
55, 900	78, 150	134, 050
587, 100	561, 206	1148, 306
*****	*****	*****

DR. LARRY PARRIS POLICE UNIT
Special Revenue Fund
and Special Maintenance Fund

Comparing Statement of Revenues, Expenditures and Changes in Fund Balances
 Year Ended December 31, 1997

	Total District 2 of Ward 2 Revenues	Total District 3 of Ward 2 Revenues	District 2 of Ward 3 District 2 of Ward 3 Revenues	District 1 of Ward 3 District 3 of Ward 3 Revenues
Revenues:				
Ad valorem taxes	\$ 23,271	\$ 21,347	\$ 42,465	\$ 1,227
Intergovernmental revenues - State grants				
State revenue sharing fees	75,269	89,799	1,480	81,261
Use of money and property	1,247	1,247	1,247	147
Other revenues	(2,488)	-	1,200	-
Total revenues	<u>96,310</u>	<u>112,393</u>	<u>46,392</u>	<u>82,635</u>
Expenditures:				
General government:				
Finance and administrative				1,772
Public works	122,128	122,128	62,859	12,262
Total expenditures	<u>122,128</u>	<u>122,128</u>	<u>62,859</u>	<u>14,034</u>
Excess (deficiency) of revenues over expenditures	<u>(25,818)</u>	<u>(10,735)</u>	<u>(16,467)</u>	<u>(68,403)</u>
Other financing sources (uses):				
Administrative fees	12,770	12,770	(3,326)	(271)
Operating transfers in	42,113	89,274	27,743	26,551
Operating transfers out				(26,281)
Total other financing sources (uses)	<u>54,883</u>	<u>102,044</u>	<u>24,417</u>	<u>(29,901)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,965	(8,791)	9,950	(19,748)
Fund balances, beginning	82,229	128,263	122,742	12,225
Fund balances, ending	<u>\$ 85,194</u>	<u>\$ 119,472</u>	<u>\$ 132,692</u>	<u>\$ (7,523)</u>

Sub Fund Electric 1 Electric 2 of Ward 4-B Revenues	Sub Fund Electric 1 of Ward Electric 1-A Revenues	Sub Fund Electric 1 of Ward Electric 1-A Revenues
\$ 24,000	\$ 44,000	\$ 212,771
-	12,000	25,170
500	475	1,300
-	20	12,820
<u>24,500</u>	<u>56,495</u>	<u>252,061</u>
-	1,500	3,200
<u>24,500</u>	<u>57,995</u>	<u>255,261</u>
<u>24,500</u>	<u>59,495</u>	<u>258,461</u>
21,600	4,895	132,800
1000	25,200	175,000
12,500	26,200	184,500
-	22,700	207,200
<u>34,100</u>	<u>74,395</u>	<u>314,560</u>
30,200	3,895	30,500
<u>34,100</u>	<u>78,290</u>	<u>345,060</u>
\$ 50,900	\$ 76,175	\$ 471,560

NEW SERVICE FUNDS

Jail Tax Sinking Fund

The Jail Tax Sinking Fund accounts for the accumulation of moneys for the payment of \$1,500,000 of general obligation bonds issued April 1, 1980 (refunded and reissued April 13, 1980). Proceeds of the bond issue were used to construct a parish jail. Financing is provided by an ad valorem tax levied upon properties located in the parish.

Road District Sinking Funds

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

Special Assessment Sinking Funds

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

**11. LARRY BARTIS POLICE AND
Fire Service Funds**

Combining Balance Sheet
November 30, 1987

	All Fund Balances	Special Services Balances	Special Assessments Balances	Total
ASSETS				
Cash	\$75,548	\$79,175	\$ 45,852	\$ 200,575
Receivables:				
due from other funds	322,366	188,790	87,071	598,227
	<u>397,914</u>	<u>877,965</u>	<u>132,923</u>	<u>1,408,802</u>
Total Assets	\$473,462	\$967,140	\$ 178,775	\$1,419,377
	*****	*****	*****	*****
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 8,549	\$ 8,552	\$ -	\$ 17,101
due to other funds	-	76,285	45,761	126,546
Unearned revenues	-	-	8,758	8,758
Other liabilities	<u>8,812</u>	<u>82,750</u>	<u>51,856</u>	<u>143,418</u>
Fund balances:				
Assigned for debt service	<u>75,548</u>	<u>79,175</u>	<u>45,852</u>	<u>200,575</u>
Total Liabilities and fund balances	\$158,909	\$166,782	\$ 106,666	\$ 432,357
	*****	*****	*****	*****

ST. LOUIS PARK POLICE DEPT
 2020 SERVICE FUND

Combining statement of revenues, expenditures and changes in fund balances
 year ended December 31, 2020

	2021 See Schedule	2020 See Schedule	Special Assessment Schedule	Total
Revenues:				
All values taxes	\$262,512	\$270,266	\$ -	\$ 532,778
Local assessments	-	-	5,718	5,718
Use of money and property	8,327	7,884	187	16,398
Total revenues	<u>270,839</u>	<u>278,150</u>	<u>5,905</u>	<u>554,894</u>
Expenditures:				
General government - legislative	889	8,982	5,407	15,278
Police	98,800	127,000	7,884	233,684
Interest and fiscal charges	27,718	28,719	5,853	62,290
Total expenditures	<u>127,407</u>	<u>164,701</u>	<u>19,144</u>	<u>311,252</u>
Excess (deficiency) of revenues over expenditures	<u>143,432</u>	<u>113,449</u>	<u>16,761</u>	<u>273,642</u>
Other financing sources (uses):				
Operating transfers in	-	21,768	-	21,768
Operating transfers out	-	-	(11,713)	(11,713)
Total other financing sources (uses)	<u>-</u>	<u>21,768</u>	<u>(11,713)</u>	<u>10,055</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>143,432</u>	<u>135,217</u>	<u>5,048</u>	<u>283,697</u>
Fund balances, beginning	<u>202,678</u>	<u>167,461</u>	<u>27,268</u>	<u>397,407</u>
Fund balances, ending	<u>446,110</u>	<u>302,678</u>	<u>32,316</u>	<u>781,104</u>

ST. LOUIS PUBLIC POLICE DEPT
 Debt Service Fund
 Bond Proceeds Disbursing Fund

Combining Balance Sheet
 December 31, 1987

	Total District 2 of 1987-1	Subtotal District 1 of District District No. 2 of 1987-1	Subtotal District 1 of 1987 District District	Subtotal District 2 of 1987 District District	Total
ASSETS					
Cash	\$36,576	\$ 55,686	\$ 66,286	\$181,965	\$338,513
Receivables	47,265	55,686	36,328	51,987	191,266
Due from other funds	-	-	852	-	852
Total Assets	\$83,841	\$111,372	\$103,466	\$233,952	\$400,631
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable due to other funds	\$ 1,887	\$ 1,428	\$ 1,475	\$ 1,793	\$ 6,583
	1,428	4,786	4,889	-	11,203
Total Liabilities	3,315	6,214	6,364	1,793	17,786
FUND BALANCE					
Reserved for debt service	80,526	105,158	97,102	232,159	382,845
Total Liabilities and Fund Balance	\$83,841	\$111,372	\$103,466	\$233,952	\$400,631

**ST. LOUIS PARK \$10,000,000 BOND
ROAD SERVICE FUNDS
ROAD DISTRICTS BONDING FUNDS**

**Comparing Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 1997**

	Local District 2 1997 Actual \$1,000	Sub-fund District 1 of Election District 1997 Actual (\$1,000)	Sub-fund District 1 of Bond District 1997 Actual (\$1,000)	Sub-fund District 2 of Bond District 1997 Actual (\$1,000)	Total
Revenues					
all sources taxes	\$48,087	\$ 77,799	\$ 44,100	\$ 85,000	\$255,086
Use of money and property	—	—	—	—	—
Total revenues	<u>\$48,087</u>	<u>77,799</u>	<u>44,100</u>	<u>85,000</u>	<u>255,086</u>
Expenditures					
general government -					
Legislative	5,689	1,189	1,570	7,750	9,388
Road services -					
Personnel	—	20,000	20,000	27,000	107,000
Interest and fiscal charges	—	21,791	2,000	38,287	54,178
Total expenditures	<u>5,689</u>	<u>42,980</u>	<u>23,570</u>	<u>73,037</u>	<u>190,666</u>
Excess (deficiency) of revenues over expenditures	\$42,398	\$34,819	\$20,530	\$11,963	\$64,420
Other financing sources:					
Operating transfers in	—	—	20,000	—	20,000
Excess of revenues and other financing sources over expenditures	\$42,398	\$34,819	\$40,530	\$11,963	\$126,713
Fund balances, beginning	—	128,113	86,609	262,896	477,618
Fund balances, ending	<u>\$42,398</u>	<u>\$162,932</u>	<u>\$127,139</u>	<u>\$274,859</u>	<u>607,328</u>

ST. LOUIS PARK & POLICE
 Public Service Funds
 Special Assessment Working Funds

Comparing Balances Sheet
 December 31, 1997

ASSETS	Special Assessments 1A, 1B & 1C Working	Special Assessments 1-D Working	Special Assessments 2-A Working
Cash	\$ -	\$ 511	\$ -
Receivables	-	99	-
Due from other funds	-	735	1,266
Total assets	\$ -	\$ 1,305	\$ 1,266
	*****	*****	*****
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Due to other funds	\$ 735	\$ 1,004	\$ 638
Deferred revenues	-	-	-
Total liabilities	735	1,004	638
Fund balances (deficit):			
Reserved for debt service	(1,335)	(14,703)	(1,506)
Total liabilities and fund balances	\$ -	\$ 1,301	\$ 1,266
	*****	*****	*****

<u>Special</u> <u>Assessment:</u> <u>3-9</u> <u>Students</u>	<u>Special</u> <u>Assessment:</u> <u>3-9</u> <u>Students</u>	<u>Special</u> <u>Assessment:</u> <u>01</u> <u>Students</u>	<u>Special</u> <u>Assessment:</u> <u>02</u> <u>Students</u>	<u>Total</u>
\$ 1,254	\$88,734	\$ 254	\$ 185	\$89,767
-	3,457	17,188	3,457	24,192
<u>258</u>			<u>3,642</u>	<u>24,450</u>
\$ 1,512	\$92,191	\$17,442	\$ 3,502	\$113,647
*****	*****	*****	*****	*****
\$ 2,076	\$91,764	\$ 1,007	\$ 1,100	\$94,887
-	-	-1,173	-	-1,173
<u>2,076</u>	<u>91,764</u>	<u>-1,166</u>	<u>-1,100</u>	<u>90,501</u>
<u>17,487</u>	<u>17,487</u>	<u>1,000</u>	<u>1,100</u>	<u>19,074</u>
*****	*****	*****	*****	*****

NY, Lower Level P.A. and JER
 Debt Service Fund
 Special Account - 1984/85 Funds

Comparing Statement of Revenues, Expenditures, and Changes in Fund Balance
 Year Ended September 30, 1985

	Special Account in P.A. & J. Fundings	Special Account in J-Fund Fundings	Special Account in J-Fund Fundings
Revenues:			
Special accounts	\$ -	\$ -	\$ -
Use of money and property	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:			
County government -			
Legislative	-	150	1,400
Other services	-	-	-
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>-</u>	<u>150</u>	<u>1,400</u>
(excess deficiency) of revenues over expendi- tures	-	(150)	(1,400)
Other financing uses:			
Spending transfers out	-	-	(2,180)
(excess deficiency) of revenues over expenditures and other financing uses	<u>-</u>	<u>(150)</u>	<u>(1,400)</u>
fund balance deficits, beginning	1,120	(4,600)	(8,200)
fund balance deficits, ending	<u>\$ 1,120</u>	<u>\$ (4,750)</u>	<u>\$ (7,600)</u>

Special assignments 1-4 Dollars	Special assignments 5-4 Dollars	Special assignments 6-3 Dollars	Special assignments 6-7-8 Dollars	Total
\$ -	\$ -	\$2,420	\$2,500	\$4,920
<u>11</u>	<u>70</u>	<u>0</u>	<u>60</u>	<u>141</u>
<u>11</u>	<u>70</u>	<u>2,420</u>	<u>2,560</u>	<u>4,761</u>
1,207	1,300	200	500	3,207
-	-	1,497	6,207	7,704
<u>1,207</u>	<u>1,300</u>	<u>147</u>	<u>7,014</u>	<u>9,668</u>
<u>1,207</u>	<u>1,300</u>	<u>2,567</u>	<u>8,026</u>	<u>13,090</u>
11,700	600	0	0,000	12,300
-	-	-	-	0,000
<u>11,700</u>	<u>600</u>	<u>0</u>	<u>0,000</u>	<u>12,300</u>
<u>100</u>	<u>11,000</u>	<u>1,111</u>	<u>0,500</u>	<u>12,611</u>
\$11,700	\$11,700	\$1,000	\$0,700	\$23,100

CAPITAL PROJECTS FUNDS

Road District Capital Projects Funds

Road District No. 2 of Ward 1, Sub-Road District No. 1 of Road District No. 11-A, and Sub-Road District No. 2 of Road District No. 11-A Funds account for the construction and resurfacing of roads located within the geographical boundaries of each respective sub-road district. Each district is funded by a \$100,000 bond issue, dated July 1, 1999, March 1, 1997 and November 1, 1997.

Special Assessment Funds

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

Louisiana Community Development Block Grant Fund

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

21. LINDSEY PARKER POLICE JURY
Capital Projects Fund

Comparing Balance Sheet
December 31, 1987

	Good Government Capital Expenditures	Special Assessment Expenditures	Indefinite Term Special Fund - Street	Total
ASSETS				
Cash	\$487,184	\$78,495	\$ -	\$565,679
Due From Other Funds	10,000	-	-	10,000
Receivables	-	-	100	100
Total assets	\$497,184	\$78,495	\$ 100	\$575,779
	*****	*****	*****	*****
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Due to other funds	\$ 1,100	\$ 100	\$ 100	\$ 1,300
Total liabilities	1,100	100	100	1,300
FUND BALANCE (DEFICIT)				
(overrun), underpriced	\$496,084	\$78,395	\$ -	\$574,479
Total liabilities and fund balances	\$497,184	\$78,495	\$ 100	\$575,779
	*****	*****	*****	*****

CI. LUMBER BRIDGE POLICE UNIT
Capital Projects Fund

Comparing Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended December 31, 1997

	Real Estate Capital Projects	Special Assessment Deductions	Local Controlled Trusts/SPOT Block Grant	Total
Revenues:				
Intergovernmental revenues - Federal grants	\$ -	\$ -	\$ 64,468	\$ 64,468
Use of money and property:				
Real estate taxes	1,344	300	-	1,644
Total revenues	<u>1,344</u>	<u>300</u>	<u>64,468</u>	<u>66,112</u>
Expenditures:				
Public works - General administration	-	-	25	25
Professional fees	2,475	275	-	2,750
Capital outlay	226,475	-	45,560	272,035
Total expenditures	<u>228,950</u>	<u>275</u>	<u>45,585</u>	<u>274,810</u>
Excess deficiencies of revenues and other financing sources over expenditures	<u>133,436</u>	<u>25</u>	<u>18,883</u>	<u>152,544</u>
Other financing sources:				
Bond proceeds	495,000	-	-	495,000
Total other financing sources	<u>495,000</u>	<u>-</u>	<u>-</u>	<u>495,000</u>
Excess deficiencies of revenues and other financing sources over expenditures	495,000	25	18,883	514,108
Fund balances, beginning	<u>11,000</u>	<u>16,271</u>	<u>1,780</u>	<u>29,051</u>
Fund balances, 12/31/97, ended	<u>\$ 506,000</u>	<u>\$ 16,296</u>	<u>\$ 1,803</u>	<u>\$ 524,099</u>

NY STATE THRUWAY AUTHORITY
 Capital Projects Fund
 Road District Capital Project Fund

Comptrol Balance Sheet
 December 31, 1997

	Road District 2 of Road 1 Construction	Sub-fund District 1 of Road 2 District 1-4 Construction	Sub-fund District 2 of Road District 1-4 Construction	Total
ASSETS				
Cash	\$97,154	\$500,000	\$ 0,000	\$697,154
Due from other funds	-----	-----	-----	-----
Total assets	\$97,154	\$500,000	\$ 0,000	\$697,154
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to other funds	\$ -	\$ -	\$ 0,000	\$ 0,000
Fund balances:				
Unreserved, undesignated	\$97,154	\$500,000	\$ 0,000	\$697,154
Total liabilities and fund balances	\$97,154	\$500,000	\$ 0,000	\$697,154

FL. LARRY HANCO POLICE APT
Capital Projects Funds
Capital Projects Capital Project Funds

Reconciling Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 1997

	Fund District 2 of Ward 1 <u>Construction</u>	Sub-Fund District 1 of Fund District 11a <u>Construction</u>	Sub-Fund District 2 of Fund District 11a <u>Construction</u>	<u>Total</u>
Revenues:				
Use of money and property	\$ 1,100	\$ 70	\$ 70	\$ 1,240
Expenses:				
Public works - professional fees	2,500	70	70	2,640
Capital outlay	200,000	-	-	200,000
Total expenditures	<u>202,500</u>	<u>70</u>	<u>70</u>	<u>202,570</u>
Excess (deficiency) of revenues over expenditures	(199,300)	0	0	(199,330)
Other financing resources:				
and proceeds	<u>199,300</u>	<u>199,300</u>	-	<u>398,600</u>
Excess of revenues and other financing resources over expenditures	0	199,300	0	199,300
Fund balances, beginning	<u>-</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, ending	<u>\$ 0</u>	<u>\$199,300</u>	<u>\$0</u>	<u>\$ 199,300</u>

ST. LOUISY PARISH POLICE JURY
 Capital Projects Funds
 Special Assessment Construction Funds

Combining Balance Sheet
 December 31, 1997

	Special Assessments 2-A Construction	Special Assessments 2-B Construction	Special Assessments 1997 Construction	Total
ASSETS				
Cash	<u>\$14,645</u>	<u>\$1,862</u>	<u>\$2,188</u>	<u>\$18,695</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to other funds	\$ -	\$ 320	\$ 353	\$ 673
Fund balances:				
Unreserved, undesignated	<u>14,645</u>	<u>1,782</u>	<u>1,835</u>	<u>18,262</u>
Total liabilities and fund balances	<u>\$14,645</u>	<u>\$1,862</u>	<u>\$2,188</u>	<u>\$18,695</u>

ST. LOUIS PARISH POLICE JURY
 Capital Projects Funds
 Special Assessment Construction Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended December 31, 1987

	Special Assessments T-4 <u>Construction</u>	Special Assessments M1 B8 <u>Construction</u>	Special Assessments 1992 <u>Construction</u>	<u>Total</u>
Revenues:				
Use of money and property	\$ 284	\$ 38	\$ 45	\$ 377
Expenditures:				
Public works -				
Professional fees	_____30	_____30	_____30	_____110
Income (deductibility) of revenues over expenditures	234	(32)	(15)	167
Fund balances, beginning	<u>14,424</u>	<u>1,284</u>	<u>3,068</u>	<u>18,776</u>
Fund balances, ending	<u>\$14,640</u>	<u>\$1,282</u>	<u>\$2,933</u>	<u>\$18,855</u>

AGENCY FUNDS

Payroll Fund

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

ST. LOUIS POLICE JURY
Agency Fund

Recurring Balance Sheet
December 31, 1997

ASSETS

Cash	904,178
Receivables	<u> </u>
Total assets	<u>904,178</u>

LIABILITIES

Accounts payable	938,615
Due to other funds	<u>3,882</u>
Total liabilities	<u>942,497</u>

ST. LOUIS PARISH POLICE JURY
Agency Fund

Statement of Changes in Assets and Liabilities
Year Ended December 31, 1987

	Payroll Fund			Balance December 31, 1987
	Balance January 1, 1987	Additions	Debitments	
ASSETS				
Cash	\$3,525	\$1,680,355	\$1,687,690	\$ 64,278
LIABILITIES				
Due to other funds	\$2,888	\$ 2,777	\$ -	\$ 5,665
Accounts payable	637	58,615	637	58,615
Total Liabilities	\$3,525	\$ 61,392	\$ 637	\$ 64,278

ST. LAMERY PARISH POLICE JURY

Statement of Changes in General Fixed Assets
Year Ended December 31, 1997

	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Furniture and Equipment</u>	<u>Total</u>
General fixed assets, January 1, 1997	\$410,563	\$12,826,356	11,398,337	\$25,635,256
Additions from:				
Capital Projects	-	-	8,060	8,060
Special Revenue Funds	-	423,956	119,346	543,302
General Fund	-	-	6,539	6,539
Total additions	-	423,956	125,945	549,901
Assets sold, traded or reclassified	-	-	30,321	30,321
General fixed assets, December 31, 1997	<u>\$410,563</u>	<u>\$13,250,312</u>	<u>\$11,493,311</u>	<u>\$25,154,186</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

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

M. LARSEN Public Policy Unit

**Statement of General Long-Term Debt
December 31, 1997**

	Capital Leases	Debt Issued to Finance for Certain Purposes	Unamortized Premiums	Total Debt	Special Assessment Debt	Total
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF (INCOME, STATE TAXES AND)						
Amount available to other service funds for retirement	\$ -	\$ -	\$ -	\$1,326,627	\$4,449	\$1,331,076
Amount to be provided:						
From net sales taxes	-	-	-	969,379	-	969,379
Net long-term (unamortized) premiums	-	-	169,779	-	-	169,779
State other funds	28,442	129,527	-	-	839	428,308
Total to be provided	28,442	129,527	169,779	969,379	839	1,297,966
Total available and to be provided	\$28,442	\$129,527	\$169,779	\$2,296,006	\$5,288	\$2,728,049
	*****	*****	*****	*****	*****	*****
GENERAL LONG-TERM DEBT DETAILED						
Bonds payable:						
Due within one year	\$ -	\$ -	\$ -	\$ 2,449,000	\$ 7,894	\$ 2,456,894
Due after one year	-	-	-	2,451,400	7,445	2,458,845
General long-term debt	28,442	129,527	169,779	4,900,400	15,339	5,043,487
Total general long-term debt	\$28,442	\$129,527	\$169,779	\$4,900,400	\$15,339	\$5,043,487
	*****	*****	*****	*****	*****	*****

COMPONENT UNIT

Job Training Partnership Act Fund

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

ST. LOUIS PUBLIC POLICE DEPT
Job Training Partnership Act Program

Training Program Balance Sheet
December 31, 1987

	\$ Percent	Title Fund	Title Fund	Title Fund	\$ Percent Allocation	\$ Percent	Title Fund	Total
ASSETS								
Cash	\$ -	\$ 267	\$ 95	\$ 1,154	\$ 52	\$ 266	\$ 217	\$ 2,091
Accumulated	-	91,979	-	188,000	28,421	-	126,100	375,499
Equipment	16,177	258,268	-	505,800	114,726	1,000	576,794	1,756,864
Total assets	276,177	879,514	95	1,649,754	199,699	276,266	829,111	3,174,314
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ -	\$ 21,284	\$ -	\$ 69,486	\$ 31,473	\$ -	\$ 104,243	\$ 132,424
Deferred revenues	-	-	85	-	-	100	-	85
Total liabilities	-	21,284	85	69,486	31,473	100	104,243	132,509
Fund balances:								
Investment in general								
fund assets	26,177	258,268	-	443,800	114,726	1,000	434,269	1,756,864
Total liabilities and fund balances	276,177	879,514	95	1,649,754	199,699	276,266	829,111	3,174,314

ST. LOUISY PARISH POLICE DEPT
Job Training Partnership Act Program

Continuing Program Statement of Revenues, Expenditures, and Changes in Fund Balances

	<u>1988</u>	<u>Title</u> <u>III-B</u>	<u>Title</u> <u>III-C</u>	<u>Title</u> <u>III-D</u>	<u>5 Percent</u> <u>Subsetting</u>	<u>Title</u> <u>III-E</u>	<u>Total</u>
Revenues:							
Inter-governmental -							
 federal grants	\$ -	\$1,768,160	\$1,166,864	\$1,557,647	\$250,260	\$1,126,000	\$1,768,160
Expenditures:							
General government -							
 Finance and							
 administrative	-	258,843	140,775	122,427	24,767	183,578	174,765
Education	-	1,427,317	102,077	1,425,224	228,493	1,142,428	1,427,317
Total expenditures	-	1,686,160	242,852	1,547,651	253,260	1,326,006	1,602,082
Excess of revenues							
over expenditures	-	-	-	-	-	-	-
Fund balance, beginning	-	-	-	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

INTERNAL CONTROL, COMPLIANCE

AND

OTHER GRANT INFORMATION



**Darnall, Sikes
Frederick.**

MEMBERSHIP IN THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

REPORT OF THE BOARD OF DIRECTORS, 1998-1999

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

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

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MEMBERSHIP IN THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

We have audited the general purpose financial statements of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 11, 1999. We have conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations".

Compliance

As part of obtaining reasonable assurance about whether the St. Landry Parish Police Jury's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of general purpose financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards, which are described in the accompanying schedule of findings and questioned costs as items 92-2 and 92-3.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the St. Landry Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention

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relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, would adversely affect the St. Landry Parish Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 93-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure over financial reporting would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described in the schedule of findings and questioned costs as item 93-1 is a material weakness.

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

Darrall, Silks & Frederick

A Corporation of Certified Public Accountants

Baton Rouge, Louisiana
May 12, 1998



**Darnall, Sikes
& Frederick.**

222 Corporation of United States Government

Page 0012 Revised 1/84 01/04/0000

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**Independent Auditor's Report on Compliance with
 Requirements Applicable to each Major
 Program and Internal Control over Compliance
 in Accordance with OMB Circular A-133**

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

Compliance

We have audited the compliance of St. Landry Parish Police Jury with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Requirements that are applicable to its major federal program for the year ended December 31, 1987. The St. Landry Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs are the responsibility of the St. Landry Parish Police Jury's management. Our responsibility is to express an opinion on the St. Landry Parish Police Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the St. Landry Parish Police Jury's compliance with these requirements and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the St. Landry Parish Police Jury's compliance with these requirements.

In our opinion, the St. Landry Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 1987.

Darnall, Sikes & Frederick
 Chartered
 1100 Poydras Street, Suite 2100
 New Orleans, Louisiana 70112

Internal Control Over Compliance

The management of the St. Landry Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the St. Landry Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order determine our auditing procedures for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operations that we consider to be material weaknesses.

This report is intended for the information of the jurats, management and federal awarding agencies. However, this report is a matter of public record and its distribution is not limited.

Darrall, Sikes & Frederick

A Corporation of Certified Public Accountants

Monroe, Louisiana
May 12, 1998

St. Landry Parish Police Jury
Schedule of Findings and Questioned Costs
Year Ended December 31, 1997

Part I Summary of Auditor's Results

Major Program - Identification

The St. Landry Parish Police Jury, at December 31, 1997, had four major programs: Title IIA, Title IIB, Title IIC, and Title IIID which received funds from the Department of Labor "passed through" the Louisiana Department of Labor.

Major Program - Threshold

The dollar threshold to distinguish Type A and Type B programs is \$300,000 for the fiscal year ended December 31, 1997.

Low-Risk Audites

The St. Landry Parish Police Jury, is not considered a low-risk auditee for the fiscal year ended December 31, 1997.

Auditor's Report - Financial Statements

An adverse opinion has been issued on the St. Landry Parish Police Jury's general purpose financial statements as of and for the year ended December 31, 1997. The adverse opinion is attributable to the omission of financial data of component units of the St. Landry Parish Police Jury.

Auditor's Report - Major Program

In our opinion, the St. Landry Parish Police Jury, complied, in all material respects, with the requirements that are applicable to its major federal programs for the year ended December 31, 1997.

Reportable Condition - Financial Reporting

The following reportable condition in internal control over financial reporting were disclosed and are considered material weaknesses:

97-1 Individual Aggregation of Accounting Functions

Finding:

Due to the small number of accounting personnel, the Police Jury did not have adequate aggregation of functions within the accounting system.

St. Landry Parish Police Jury

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 1997

Part I Summary of Auditor's Results (Continued)

Recommendation:

Based on the size of the operation and the cost-benefit of additional accounting personnel, it may not be feasible to achieve complete segregation of duties.

Material Noncompliance - Financial Reporting

The following reportable conditions in compliance with financial reporting was disclosed:

90-2 Budget Compliance

Finding:

The St. Landry Parish Police Jury failed to adopt budgets for the Governor's Operational Fund and the Bayou Boonf and Water Drainage District Fund, special revenue funds. This is a violation of Louisiana Revised Statute (18A-R.S.) 19:1306 which requires a budget to be prepared for each special revenue fund.

Recommendation:

The Police Jury should implement procedures to insure that budgets are adopted for all special revenue funds.

90-3 Budget Variance

Finding:

Certain Special Revenue Funds actual expenditures exceeded the budgeted expenditures by more than the five percent allowed by law (See Note 13).

Recommendation:

The Police Jury should monitor variances between the budgeted expenditures and actual expenditures and revise the budgets as deemed necessary.

Reportable Condition - Other Programs

There is nothing to be reported in relation to reportable conditions in internal control over compliance over the major programs.

St. Landry Parish Police Jury

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 1997

Part 1 Summary of Auditor's Results (Continued)

Finding Related to Federal Programs

The audit did not disclose any material noncompliance or questioned costs relative to its federal programs.

Part 2 Findings Relating to an Audit in Accordance with Government Accounting Standards

GP-3 Individual Segregation of Accounting Functions

Finding:

Due to the small number of accounting personnel, the Council did not have adequate segregation of functions within the accounting system.

Recommendation:

Based on the size of the operation and the cost-benefit of additional accounting personnel, it may not be feasible to achieve complete segregation of duties.

Part 3 Findings and Questioned Costs Relating to Federal Programs

The audit did not disclose any material noncompliance or questioned costs related to the Police Jury's federal programs.

XX. Landry Parish Police Jury

Comprehensive Action Plan
Year Ended December 31, 1997

Response to finding 90-1:

A complete segregation of duties is not feasible due to the cost-benefit of having additional personnel.

Response to finding 90-2:

Procedures will be implemented to ensure that budgets will be adopted for all special revenue funds.

Response to finding 90-3:

Procedures will be implemented to monitor actual expenditures in relation to the adopted budget and notify the jurors of any modifications deemed necessary to properly amend the budgets.

ST. LANDRY PARISH POLICE JURY

**Schedule of Prior Year Findings and Questioned Costs
For the Year ended December 31, 1993**

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

96-1 Budget Compliance

Finding:

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

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

Status:

Unresolved. See current year findings 97-2 and 97-3.

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

96-2 Review of Service Provider Audited Financial Statements

Finding:

During our review of the service provider audit reports provided to the JPA office, we noted one instance in which the independent auditor of a service provider listed a questioned cost relating to a contract with JPA. The auditor of the service provider noted the entity received more funds than were actually expended by approximately \$6,800.

Status:

Resolved.

ST. LARRY PARISH POLICE JURY

Schedule of Prior Year Findings and Unaudited Items
For the Year ended December 31, 1991

SECTION 11: MANAGEMENT LETTER

99-NLS Bid Compliance

Finding:

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

Issue:

Resolved.

ST. LANDRY PARISH POLICE JURY

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 1997

<u>Agency/Program Title</u>	<u>CFDA Number</u>	<u>Disbursements/ Expenditures</u>	<u>Amounts to Reimburse</u>
U.S. Department of Labor:			
Passed through Louisiana Department of Employment and Training -			
Job Training Partnership Act			
Title II-A	17.200	\$1,768,160	\$ -
Title II-B	17.200	1,100,892	-
Title II-C	17.200	1,137,647	-
Title III-F	17.264	1,526,580	-
		<u>3,398,259</u>	<u>-</u>
Passed through Louisiana Department of Education:			
Job Training Partnership Act			
I Personal Education	17.200	192,260	-
Department of Housing and Urban Development:			
Passed through Division of Administration - Community Development Block Grant*			
	14.213	68,665	-
		<u>\$3,783,160</u>	<u>\$ -</u>