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2025 RELEASE UNDER E.O. 14176

### EVANGELINE PARISH POLICE JURY Ville Platte, Louisiana

Financial Report

Year Ended December 31, 1960

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.

*Jul 2 2 1961*

Released Date: \_\_\_\_\_

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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## MEMORANDUM LETTER

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To the Members of the Police Jury  
Evangeline Parish  
Villie Platte, Louisiana

During our audit of the financial statements of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1991, we noted certain areas in which improvements in the accounting system and financial practices may be desirable. Therefore, we submit the following suggestions for your consideration:

1. All bank accounts should be reconciled to the general ledger on a monthly basis.
2. Regarding the sewer system in Police Jury Ward No. 1, we offer the following suggestions:
  - a) Rates should be maintained at a level to provide revenues in each year sufficient to pay the reasonable and necessary expenses of operating and maintaining the sewer system.
  - b) All funds should be established and maintained in accordance with Section 7 of the Resolution approved by the Police Jury.
  - c) Services should be provided and collected in accordance with Section 10 of the Resolution approved by the Police Jury.
3. Procedures should be implemented to ensure that the Police Jury is in compliance with the Louisiana Local Government Budget Act. This Act refers to budgeted expenditures exceeding budgeted funds available in the Special Fund, Special Auxiliary, Crooked Creek Recreation, and Street Paving Funds. This line also refers to initial revenues failing to meet budgeted revenues by five percent or more in the General Fund.

We would like to express our appreciation to you and your office staff for the courtesies and assistance rendered to us during the performance of our audit. Should you have any questions or need assistance in implementing any of our suggestions, please feel free to contact us.

**Kolder, Champagne, Slaven & Rainey, LLC**  
Certified Public Accountants

Villie PLATTE, Louisiana  
May 3, 1992

**MEMBER**  
OF THE AMERICAN INSTITUTE  
OF CERTIFIED PUBLIC ACCOUNTANTS  
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**INDEPENDENT AUDITORS' REPORT**

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to the Members of the Police Jury  
Evangeline Parish  
Villie Platte, Louisiana

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

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards 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 do not include financial data of various governmental agencies (component units), which should be included in order to conform with generally accepted accounting principles. The effects of the omission of these governmental agencies on assets, liabilities and fund equity as December 31, 1997 and the amount of revenues over expenditures for the year then ended on the general purpose financial statements cannot be determined.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the general purpose financial statements referred to above do not present fairly, in conformity with generally accepted accounting principles, the financial position of the Evangeline Parish Police Jury, as of December 31, 1997, and the results of its operations and cash flows of its proprietary fund type for the year then ended.

In accordance with Government Auditing Standards, we have also issued a report dated May 1, 1998 on our consideration of the Evangeline Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents (including the schedule of expenditures of Federal awards) is presented for the purpose of additional analysis and is not a required part of the general purpose financial statements of the Evangeline Parish Police Jury. Such information has been subjected to the procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Kolder, Champagne, Murre & Rainey, LLC*  
Certified Public Accountants

Ville Platte, Louisiana  
May 3, 1998

GENERAL PURPOSE FINANCIAL STATEMENTS  
COMBINED STATEMENTS - OVERVIEW

CONSOLIDATED FINANCIAL STATEMENTS  
 WILCO STORES, INCORPORATED

Consolidated Balance Sheet  
 All Funds, Types and Account Groups  
 December 31, 1997

	Consolidated Fund Types				Proprietary Fund Types Subtotal
	General	Special	Capital	Debt	
	Dollars	Dollars	Dollars	Dollars	Dollars
<b>ASSETS AND OTHER DEBITS</b>					
<b>Assets:</b>					
Cash and interest-bearing deposits	\$ 287,797	\$ 258,027	\$ 178,478	\$ 1,109	\$ 1,329
Investments	287,754	442,286	-	38,354	-
Receivables	198,770	1,750,487	-	-	2,568
Due from other funds	78,881	47,900	-	-	-
Due from component units	10,443	-	-	-	-
Inventory	18,428	-	-	-	-
Advances to other funds	8,187	-	-	-	-
Other assets	30,708	168,588	-	-	-
Land, buildings, and equipment (net), lease applicable to accumulated depreciation	-	-	-	-	134,321
Deferred asset	-	-	-	-	-
Due from other funds	-	-	-	-	6,508
Other debits	-	-	-	-	-
Amount to be provided for retirement of general long-term debt (net)	-	-	-	-	-
<b>Total assets and other debits</b>	<b>\$1,204,079</b>	<b>\$3,276,776</b>	<b>\$178,478</b>	<b>\$10,000</b>	<b>\$138,418</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>					
<b>Liabilities:</b>					
Accounts payable, and other liabilities	\$ 80,291	\$ 45,887	\$ -	\$ -	\$ 3%
Due to other funds	8,879	126,438	1,700	-	-
Due to primary government	-	-	-	-	-
Interfund payable	-	-	82,780	-	-
Component payable	-	89,798	8,360	-	-
Advances from other funds	-	8,547	-	-	-
Unexpended monies	-	-	-	-	-
Capital leases payable	-	-	-	-	-
Lease liability	-	-	-	-	-
Performance bonds payable	178,868	-	-	-	-
Liens payable	-	-	-	-	-
Notes payable	-	-	-	-	60,884
Deferred revenue	-	28,876	-	-	-
<b>Total liabilities</b>	<b>268,068</b>	<b>289,756</b>	<b>92,780</b>	<b>-</b>	<b>\$1,084</b>
<b>Equity and other credits:</b>					
Restricted capital	-	-	-	-	288,431
Investment in general fund assets	-	-	-	-	-
Unrealized earnings (deficits) (overpayment, underpayment)	-	-	-	-	14,557
<b>Fund balances -</b>					
Reserved for inventory	11,480	-	-	-	-
Reserved for advances	7,700	-	-	-	-
Reserved for other services	-	-	-	11,000	-
Unreserved, undesignated	1,181,219	2,978,989	285,698	-	-
<b>Total fund balances</b>	<b>\$1,200,409</b>	<b>\$2,978,989</b>	<b>\$285,698</b>	<b>\$11,000</b>	<b>-</b>
<b>Total fund equity</b>	<b>\$1,200,409</b>	<b>\$2,978,989</b>	<b>\$285,698</b>	<b>\$11,000</b>	<b>\$288,431</b>
<b>Total liabilities, equity and other credits</b>	<b>\$1,204,079</b>	<b>\$3,276,776</b>	<b>\$178,478</b>	<b>\$11,000</b>	<b>\$138,418</b>

The accompanying notes are an integral part of this statement.



Account Groups		Total	Department	Total
General	General	Services	Public	Services
Fixed Assets	Long-Term	Inventory	Grants	Inventory
Special Fund	Other Funds	Government	Costs	Entity
\$ -	\$ -	\$ 1,171,300	\$ -	\$ 1,171,300
-	-	103,214	-	103,214
-	-	3,175,829	14,257	3,190,086
-	-	117,883	-	117,883
-	-	11,442	-	11,442
-	-	11,481	-	11,481
-	-	9,517	-	9,517
-	-	104,170	-	104,170
\$ 0.00,073	-	\$ 5,004,794	-	\$ 5,004,794
-	-	4,329	-	4,329
-	1,300,307	1,300,307	-	1,300,307
\$0.000,073	\$1,300,307	\$6,309,101	\$14,487	\$8,624,167
<hr/>				
\$ -	\$ -	\$ 111,600	\$ -	\$ 111,600
-	-	134,386	-	134,386
-	-	-	11,440	11,440
-	-	11,391	-	11,391
-	-	10,265	-	10,265
-	-	9,000	-	9,000
-	30,397	31,267	-	30,397
-	100,517	100,307	-	100,307
-	1,000	1,000	-	1,000
-	-	110,000	-	110,000
-	20,816	21,000	-	20,816
-	1,100,000	1,111,111	-	1,111,111
-	-	10,000	-	10,000
-	1,300,000	1,341,300	11,440	1,352,740
\$ 0.000,073	\$1,300,307	\$6,420,401	\$14,487	\$8,735,261
<hr/>				
\$ -	\$ -	\$ 11,400	\$ -	\$ 11,400
-	-	9,000	-	9,000
-	-	-	-	10,000
-	-	1,400,000	1,000	1,401,000
-	-	1,100,000	1,000	1,101,000
\$ 0.000,073	-	\$1,509,400	\$ 1,000	\$1,510,400
\$0.000,073	\$1,300,307	\$8,929,801	\$14,487	\$10,244,661

CHANDLER-PALM BEACH COUNTY  
 2018 BUDGET LOCATIONS

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances -  
 All Governmental Fund Types  
 Year Ended December 31, 2018

	Governmental Fund Types		Total
	General	Special Districts	
<b>Revenues:</b>			
Taxes - All sources	\$ 256,378	\$7,334,368	\$ -
Licenses and permits	177,840	-	-
Intergovernmental revenues -			
Federal grants	-	-	-
State funds	31,370	\$47,740	-
Per job transportation funds	-	\$47,740	-
State revenue sharing fund	44,407	302,381	-
Per job equalization funds	428,878	-	-
Other	17,256	198,778	-
Fees, charges, and commissions	24,540	197,156	-
Fines and forfeits	-	-	-
Use of money and property	35,000	103,643	17,896
Other revenues	11,700	102,448	-
<b>Total revenues</b>	<b>1,100,002</b>	<b>1,088,439</b>	<b>17,896</b>
<b>Expenditures:</b>			
General government -			
Legislative	768,800	-	-
Judicial	279,784	-	-
Executive	48,987	-	-
Finance and administrative	166,547	-	-
Other	100,562	-	-
Public safety	262,580	171,481	-
Public works	18,854	1,484,740	199,688
Health and welfare	65,998	121,121	-
Culture and recreation	-	177,333	-
Community development and assistance	10,000	-	-
Other services	28,121	150,738	10,000
<b>Total expenditures</b>	<b>1,682,126</b>	<b>1,867,423</b>	<b>199,688</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-582,124</b>	<b>-779,014</b>	<b>(191,792)</b>
<b>Other financing sources (uses):</b>			
Proceeds from issuance of long term debt	-	100,121	500,000
Proceeds from capital leases	-	21,000	-
Operating transfers in -	70,717	183,419	-
Operating transfers in - component unit	1,021	-	54,371
Operating transfers in - primary government	69,696	183,419	-
Operating transfers out -	(778,944)	(778,978)	(11,772)
<b>Total other financing sources (uses)</b>	<b>(678,227)</b>	<b>(572,826)</b>	<b>543,599</b>
<b>Excess of revenues and other sources over (deficiencies) and other uses</b>	<b>-250,351</b>	<b>-347,840</b>	<b>151,807</b>
<b>Fund balances, beginning</b>	<b>1,101,662</b>	<b>2,483,580</b>	<b>-</b>
<b>Fund balances, ending</b>	<b>\$7,702,121</b>	<b>\$2,135,740</b>	<b>\$ 14,387</b>

The accompanying notes are an integral part of this statement.

Total Preparation Work For Issuance of Securities	Component Costs for Initial Offering	Total Preparation Work Reporting Period
\$1,882,544	\$ -	\$1,882,544
104,548	-	104,548
585,004	-	585,004
544,000	-	544,000
287,000	-	287,000
478,018	-	478,018
228,000	-	228,000
221,493	-	221,493
-	174,268	174,268
144,891	328	145,219
117,147	2,458	119,605
<u>\$3,844,111</u>	<u>176,696</u>	<u>\$4,020,807</u>
146,475	-	146,475
279,544	174,106	453,650
44,544	-	44,544
544,000	-	544,000
172,000	-	172,000
415,311	-	415,311
2,191,517	-	2,191,517
446,176	-	446,176
470,000	-	470,000
31,000	-	31,000
188,478	-	188,478
<u>\$5,881,231</u>	<u>174,106</u>	<u>\$6,055,337</u>
26,739	287	27,026
146,311	-	146,311
44,000	-	44,000
437,917	-	437,917
1880	-	1,880
144,400	-	144,400
-	80	80
<u>387,317</u>	<u>80</u>	<u>387,397</u>
446,176	406	446,582
<u>\$6,864,331</u>	<u>2,398</u>	<u>\$7,066,729</u>
\$5,141,007	\$ 2,998	\$5,144,005

EXHIBIT 106 FINANCIAL POLICE DEPT  
 1110 FLORIS, LANSING

COMPARISON STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 Budget 2007 Actual and Actual  
 General and Special Revenue Funds  
 Year Ended December 31, 2007

	General Fund		Part-Time Firefighters (Intermittent)	Special Revenue Funds		All Other - Separate (Intermittent)
	Budget	Actual		Budget	Actual	
<b>Revenues:</b>						
Taxes - ad valorem	\$ 273,750	\$ 280,270	\$ 22,000	\$ 258,440	\$ 1,004,000	\$ 960,970
License and permits	109,200	119,260	0700	-	-	-
Intergovernmental revenues -						
Federal grants	55,100	55,100	000	55,100	507,710	54,000
State grants	-	-	-	-	-	-
Marine transportation fund	-	-	-	104,000	104,000	0,000
State revenue sharing fund	10,500	10,500	11,000	25,000	20,000	1,500
Marine apportionment fund	882,000	879,000	14,000	-	-	-
Other	14,000	17,000	11,000	394,000	100,000	100,000
Fees, charges and commissions	10,000	10,000	0,000	10,000	100,000	75,000
Use of money and property	10,000	10,000	11,000	10,000	100,000	10,000
Other revenues	10,000	10,000	10,000	10,000	100,000	10,000
Total revenues	<u>1,000,000</u>	<u>1,000,000</u>	<u>100,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>100,000</u>
<b>Expenditures:</b>						
General government -						
Legislative	100,000	100,000	0,000	-	-	-
Judicial	200,000	200,000	0,000	-	-	-
Executive	50,000	50,000	0,000	-	-	-
Finance and administration	200,000	200,000	0,000	-	-	-
Other	100,000	100,000	0,000	-	-	-
Public works	200,000	200,000	0,000	100,000	100,000	0,000
Public safety	100,000	100,000	0,000	0,000	0,000	100,000
Health and welfare	50,000	50,000	0,000	50,000	100,000	100,000
Culture and recreation	-	-	-	10,000	100,000	1,000
Economic development and assistance	100,000	100,000	0,000	-	-	-
Other services	10,000	10,000	0,000	10,000	100,000	100,000
Total expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>100,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>100,000</u>
Excess (deficiency) of revenues over expenditures	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>
<b>Other financing sources (uses):</b>						
Proceeds from issuance of long-term debt	-	-	-	100,000	100,000	-
Proceeds from capital leases	-	-	-	100,000	100,000	0,000
Operating transfers to other government units - component unit	0,000	0,000	0,000	-	-	-
Operating transfers and local order financing source fund	<u>100,000</u>	<u>100,000</u>	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>
Fund balance, beginning	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
Fund balance, ending	<u>1,000,000</u>	<u>1,000,000</u>	<u>0,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>0,000</u>

The accompanying notes are an integral part of this statement.

STANBILINE PAPER HOLDING TRUST  
White Platte, Louisiana

Comparative Statement of Revenues, Expenditures, and  
Changes in Retained Earnings -  
Proprietary Fund Type  
Enterprise Fund  
Years Ended December 31, 1997 and 1998

	<u>1997</u>	<u>1998</u>
<b>Operating revenues:</b>		
Charges for services -		
Energy sales	\$ 28,138	\$ 28,518
Fees/lines	288	255
Miscellaneous	52	15
Total operating revenues	<u>28,478</u>	<u>28,788</u>
<b>Operating expenses</b>	<u>58,218</u>	<u>51,208</u>
operating loss	<u>(29,740)</u>	<u>(22,420)</u>
<b>Nonoperating expenses:</b>		
Interest income	88	13
Interest expense	<u>(13,978)</u>	<u>(14,253)</u>
Total nonoperating revenue (expenses)	<u>(13,890)</u>	<u>(14,240)</u>
Loss before operating transfers	(43,630)	(36,660)
<b>Operating transfers in</b>	<u>5,185</u>	<u>5,280</u>
Net loss	<u>(38,445)</u>	<u>(31,380)</u>
<b>Add: Depreciation on fixed assets acquired with Federal grant revenues not initially restricted for capital acquisitions and construction that reduce contributed capital</b>	<u>24,858</u>	<u>28,850</u>
Net decrease/increase in retained earnings	(13,587)	(2,530)
<b>Retained earnings (deficit), beginning</b>	<u>5128</u>	<u>(13,858)</u>
<b>Retained earnings (deficit), ending</b>	<u>\$ (14,107)</u>	<u>\$ (16,388)</u>

The accompanying notes are an integral part of this statement.

SUNSHINE PARKER POLICE JURY  
ville Police, Louisiana

Comparative Statement of Cash Flows - Proprietary Fund Type  
RECAPITAL FUND  
Years Ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Cash Flows from operating activities:		
operating loss	\$129,346	\$123,380
adjustments to reconcile operating loss to net cash provided by operating activities -		
depreciation	27,348	27,348
change in current assets and liabilities:		
(increase) decrease in accounts receivable	4,419	13,920
increase in due to other funds	4,400	-
decrease in due from other funds	2,539	-
decrease in accounts payable	1,131	1720
total adjustments	<u>39,837</u>	<u>33,988</u>
net cash provided by operating activities	<u>89,509</u>	<u>157,368</u>
Cash flows from noncapital financing activities:		
operating transfers in from other funds	<u>3,333</u>	<u>3,333</u>
Cash flows from capital and related financing activities:		
principal paid on note payable	11,341	4094
interest paid on note payable	<u>12,870</u>	<u>54,320</u>
net cash used by capital and related financing activities	<u>(24,211)</u>	<u>(68,714)</u>
Cash flows from investing activities:		
interest received on interest bearing deposits	<u>38</u>	<u>31</u>
net increase in cash and cash equivalents	<u>13,576</u>	<u>827</u>
Cash and cash equivalents, beginning of period	<u>3,268</u>	<u>338</u>
Cash and cash equivalents, end of period	<u>\$ 16,844</u>	<u>\$ 1,165</u>

The accompanying notes are an integral part of this statement.

EVERADELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The EveradeLine Parish Police Jury (Police Jury) is the governing authority for EveradeLine Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 9 jurors representing the various districts within the parish. The jurors serve four-year terms that expire when the first meeting is held in January of 2000.

EveradeLine Parish occupies 688 square miles with a population of approximately 19,874. The Police Jury maintains 749 miles of roads, 387 hard surfaced and 362 gravel. The Police Jury's offices are located in the EveradeLine Parish Courthouse in Ville Platte. The Police Jury operates three maintenance areas throughout the parish. The Police Jury currently employs a secretary/treasurer and six office employees, 18 road crew members, two janitors, two drainage employees, one industrial park/sewer system employee, a registrar of voters and four assistants, six recreational employees, a civil defense director, and twelve library employees. The Police Jury also contributes to or pays the salaries of a city judge, a city marshal, five justices of the peace, and five constables, a coroner, and two assistants. In addition, several part-time employees are hired during the summer months to care for cemeteries.

Louisiana Revised Statute 18:208 gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the power to make regulations for its own government, to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing and various other state and federal grants.

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

2. The Reporting Entity

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

Primary government:

Evangeline Parish Police Jury - The Police Jury is the governing authority for Evangeline Parish and is a political subdivision of the State of Louisiana.

Individual component units:

Discretely presented component unit - The component unit column in the combined financial statements includes the financial data of one of the Police Jury's component units. It is reported in a separate column to emphasize that it is legally separate from the Police Jury. Other political subdivisions which would be required to be included, based on current standards, issue separate financial statements which have not been included in these financial statements. In addition, although the Parish Library has a separate Board, the Police Jury has interpreted the structure to indicate that the Library is not a legally separate entity with the right to sue and be sued. Therefore, the Library has not been reported as a component unit. The component unit included in these financial statements is described below:

Thirteenth Judicial District Criminal Court - The Thirteenth Judicial District Court is composed of two judges elected from the parish. The Police Jury approves the operating budget of the Court and has responsibility for funding any deficits. In addition, one-half of any excess funds goes to the Police Jury's General Fund. Separate financial statements of the Thirteenth Judicial District Court are not issued.



EVANGELINE PARISH POLICE JURY  
Villie Plaza, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

Numerous other authorities and governmental entities established within Evangeline Parish have been excluded because control and/or financial responsibility by the Police Jury is considered remote or due to the fact that such entities are governed by separately elected governmental officials.

B. Fund Accounting

The accounts of the Police Jury are organized and operated on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in these funds. The fund classifications and a description of each fund type follows:

Governmental Fund Types -

Governmental funds are those through which most governmental functions of the Police Jury are financed. The acquisition, use and balances of the Police Jury's expendable financial resources and the related liabilities (except those accounted for in the proprietary fund) are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position, rather than upon net income determination. The following are the Police Jury's governmental fund types:

General Fund

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

Special Revenue Funds

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

Capital Projects Funds

Capital projects funds account for financial resources to be used to acquire or construct major capital facilities.

MONROE PARISH POLICE JURY  
VILLE PLACER, LOUISIANA

Notes to Financial Statements (Continued)

Proprietary Fund Type -

Proprietary funds are used to account for ongoing organization activities which are similar to those often found in the private sector. The measurement focus is based upon determination of net income, financial position, and cash flows.

The proprietary fund type is accounted for on a line of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund type are included on the balance sheet. The proprietary fund type is reported in the financial statement on the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. The following is the police jury's proprietary fund type:

Enterprise Fund

The Ward One Beer System is an Enterprise Fund. It is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Account Groups -

Account groups are used to establish accounting control and account accountability for the Police Jury's general fixed assets and general long-term debt. The account groups are not funds. They are combined only with the measurement of financial position, not with measurement of results of operations.

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group.

General Long-Term Debt Account Group

Long-term debt expected to be financed from governmental funds is accounted for in the general long-term debt account group.

WARRIORS POLICE POLICE JURY  
Villie Platte, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

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 are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. 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 31st. The taxes are generally collected in December of the current year and January and February of the ensuing year. Ad valorem taxes receivable at December 31, 1997 are accrued for a period of ninety days after the fiscal year end. Federal and state grants are recorded when the Police Jury is entitled to the funds. Interest income on time deposits is recorded when the time deposits have matured and the income is available. Substantially all other revenues are recorded when received.

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

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

Accrual accounting is not used by the Police Jury.

PARISHLINE POLICE JURY  
WILCO PARISH, LOUISIANA

Notes to Financial Statements (Continued)

D. Budget and Budgetary Accounting

Preliminary budgets for the coming year are prepared by the secretary/treasurer and submitted to the budget committee in November and later to the Police Jury as a whole for suggested changes. The proposed budgets for 1998 were made available for public inspection and scrutiny at the proposed budgets were published in the official journal prior to the public hearing. The Police Jury adopts budgets for the general fund and special revenue funds.

Formal budget integration is employed as a management control device during the year. Expenditures are controlled by the use of encumbrances, but unliquidated encumbrances are not considered at year end. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. The secretary/treasurer is authorized to make minor line-item changes to the budget without approval of the police jury.

E. Cash and Interest-Bearing Deposits

Cash 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. Investments

Investments are recorded at market value.

G. 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.

H. Allowance for Authorized Changes

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

**SUBSIDIARY BARRON POLICE JURY**  
Wille Plains, Louisiana

**NOTES TO FINANCIAL STATEMENTS (Continued)**

**1. Inventory**

The purchase method is used in which the cost is recorded as an expenditure when individual items are purchased. The reported inventory is offset equally by a fund balance reserve which indicates that it does not constitute "available spendable resources". Inventory of the general fund consists of judicial and jail supplies purchased which are valued at cost (first-in, first-out).

**2. ADVANCE TO/FROM OTHER FUNDS**

Encumbered portions of long-term interfund loans receivables are reported as advances and are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

**3. Fixed Assets and General Long-Term Obligations**

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

All governmental funds are accounted for on a spending or "financial flow" measurement focus, and only current assets and current liabilities are generally included on their balance sheets.

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

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

BRASSFIELD PARIS POLICE JURY  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

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

The proprietary fund is accounted for on a cost of services or "capital maintenance" measurement focus, and all assets and all liabilities (whether current or noncurrent) associated with the activity are included on its balance sheet.

Depreciation of all depreciable fixed assets used by the proprietary fund is charged as an expense against its operations. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Refrigeration system	10 years
----------------------	----------

Depreciation expense at December 31, 1997, totaled \$27,340.

4. **Compensated Absences**

After one year of service, employees of the Police Jury earn annual leave at the rate of 8 to 18 days each year, depending upon their length of service. Unused annual leave may be carried forward from year to year and to exceed one week. Upon termination, employees are paid for unused annual leave at the employee's current rate of pay.

Employees of the Police Jury receive from 5 to 15 days of sick leave each year, depending upon their length of service. Unused sick leave may be carried forward from year to year without limitation. Upon termination, unused sick leave is forfeited.

Library employees receive between 10 and 20 days of annual leave each year, depending upon their job classification and length of service. Employees may accumulate up to one and one-half times their annual allotment of annual leave. Upon termination, employees are paid for their accumulated annual leave at the employee's current rate of pay.

Library employees receive 10 days of sick leave each year. Employees may carry forward unused sick leave without limitation. Upon termination, unused sick leave is forfeited.

At December 31, 1997, employees of the Police Jury have accumulated and vested \$26,897 of employee annual leave benefits. The leave obligation of \$18,187 is recorded within the general long-term debt account group.

ITEMS LINE NUMBER POLICE JURY  
VILLE FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

**F. Fund Balances**

Reserves represent those portions of fund balances not appropriate for expenditures or legally segregated for a specific future use.

**G. Memorandum Only - Total Columns**

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, 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.

**121 Cash and Investments**

**A. Cash and Interest-bearing deposits**

Under state laws, the Police Jury may deposit funds within a financial 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, 1987, the Police Jury and its component units had cash and interest-bearing deposits (book balances) totaling \$1,771,411 as follows:

Demand deposits	\$ 94,974
Interest-bearing demand deposits	113,881
Time deposits	1,562,556
	\$1,771,411
	*****

These deposits are stated at cash, which approximates market. Under state laws, these deposits (or the remaining bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the financial 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

BRANDLEIGH HARRIS POLICE JURY  
VILLE PLACER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

financial agent bank. These securities are held in the name of the pledging financial agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances bank balances at December 31, 1997, are secured as follows:

Bank balances	\$1,887,482
Federal deposit insurance	\$ 490,113
Pledged securities (Category 1)	<u>3,880,178</u>
Total	\$6,257,773

Pledged securities in Category 1 includes unsecured or unregistered investments for which the securities are held by the broker or dealer, or by the trust department or agent, but not in the Police Jury's name. Even though the pledged securities are considered uncollateralized Category 1 Louisiana revised statute 39:1287 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 financial agent has failed to pay deposited funds upon demand.

B. Investments

INVESTMENTS IN THE ACCOUNT OF \$183,814 AT DECEMBER 31, 1997 ARE IN THE Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB codification section 180.109, the investment in LAMP is not categorized in the third risk categories provided by GASB Codification Section 180.104 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, and is governed by a board of directors comprised of representatives from various local governments and state wide professional organizations. Only local governments having contracted to participate in LAMP have an investment interest in the pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest.



FRANKLIN PARISH POLICE JURY  
Wilde Place, Louisiana

Notes to Financial Statements (Continued)

Accordingly, LMP investments are restricted to securities issued, guaranteed, or backed by the U. S. Treasury, the U. S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by these securities. The dollar weighted average portfolio maturity of LMP assets is restricted to not more than 90 days, and consists of securities with a maturity in excess of 90 days. LMP is designed to be highly liquid to give the participants immediate access to their account balances.

(4) Parish Taxes

The following is a summary of authorized and levied ad valorem tax millages for the year ended December 31, 1987:

Parishwide taxes:

Parish tax	3.81 mills
Parish tax	1.80 mills
Health care	1.88 mills
Library	3.16 mills

District taxes:

Fire Protection District No. 1	4.96 mills
Road District No. 1	4.82 mills
Road District No. 2	28.38 mills
Road District No. 3	28.38 mills
Road District No. 4	28.93 mills
Road District No. 5	5.05 mills
Cemetery District No. 1	.75 mills
Cemetery District No. 2	3.07 mills
Cemetery District No. 3	3.13 mills
Cemetery District No. 4	3.13 mills
Cemetery District No. 5	3.00 mills
Ward 1 Cemetery	3.00 mills
Ward 2 Cemetery	3.00 mills

**EMERALD LAKE POLICE JURY**  
**Ville Platte, Louisiana**

**Notes to Financial Statements (Continued)**

**10 Interfund Receivables/Payables**

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 75,818	\$ 8,428
Special Revenue Funds:		
Parish Road Fund	67,708	77,824
Soil Fertility Fund	-	5,287
Crescent Creek Reclamation Fund	-	23,187
Fire Protection District #2		
Maintenance Fund	3,108	-
Road Maintenance Fund	-	58,834
Capital Projects Fund:		
Columbus Building Construction	-	3,200
Enterprise Fund	<u>8,518</u>	<u>-</u>
	\$124,124	\$138,384
	*****	*****

**11 Receivables**

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Enterprise Fund</u>	<u>Component Unit</u>
Taxes:				
Ad Valorem Taxes	\$188,880	\$1,802,218	\$ -	\$ -
Intergovernmental:				
Federal	-	18,388	-	-
State	188,787	127,888	-	-
Local	27,158	-	-	28,377
Accounts	-	-	3,088	-
Other	<u>4,882</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Totals</b>	<u>\$361,717</u>	<u>\$1,948,494</u>	<u>\$3,088</u>	<u>\$28,377</u>
	*****	*****	*****	*****

**EVANGELINE BORNE POLICE JURY**  
**Ville Platte, Louisiana**

**Notes to Financial Statements (continued)**

**46) Fixed Assets**

The following provides details on changes in general fixed assets for the year ended December 31, 1997:

	Balance <u>01/01/97</u>	Additions	Dispositions	Balance <u>12/31/97</u>
<b>Police Jury:</b>				
Land	\$ 514,185	\$ -	\$ 100,730	\$ 413,455
Buildings and improvements	3,879,484	1,280,828	-	5,160,312
Furniture, books and equipment	<u>3,881,855</u>	<u>          </u>	<u>399,388</u>	<u>3,482,467</u>
Total Police Jury	<u>7,275,524</u>	<u>1,280,828</u>	<u>500,118</u>	<u>8,056,234</u>
<b>Library:</b>				
Land	12,500	-	12,500	-
Buildings	646,878	-	128,618	518,260
Furniture, equipment and books	<u>1,214,458</u>	<u>          </u>	<u>818,121</u>	<u>396,337</u>
Total library	<u>1,213,836</u>	<u>          </u>	<u>938,239</u>	<u>275,267</u>
<b>TOTAL</b>	<u>8,489,360</u>	<u>1,280,828</u>	<u>1,438,357</u>	<u>8,331,831</u>

A summary of proprietary fund type land, buildings and equipment at December 31, 1997 follows:

	Retainable
Storage system	\$800,000
Less: Accumulated depreciation	<u>(128,821)</u>
	<u>671,179</u>

**(7) Accounts, Saleses and Other Credits**

The payables of \$158,647 at December 31, 1997, are as follows:

	General <u>Fund</u>	Special Revenue <u>Fund</u>	Enterprise <u>Fund</u>	Component <u>Unit</u>
Payroll related liabilities	\$81,873	\$ -	\$ -	\$ -
Receivables	<u>31,818</u>	<u>48,822</u>	<u>718</u>	<u>61</u>
<b>Totals</b>	<u>113,691</u>	<u>48,822</u>	<u>718</u>	<u>61</u>

**EMULSIONE PARISER POLICE JURY**  
Villie Plaquemine, Louisiana

Notes to Financial Statements (Continued)

(B) Changes in General Long-Term Debt

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

	<u>Committed Reserves</u>	<u>Capital Leases</u>	<u>Loans Payable</u>
Balance, January 1, 1997	\$24,790	\$ 42,800	\$ 21,742
Additions	5,574	22,000	-
Retirements	-----	(14,815)	(122,472)
Balance, December 31, 1997	\$30,364	\$50,000	\$ 1,270
	*****	*****	*****

  

	<u>Classified Payable</u>	<u>Municipal Fund Revenues Bonds</u>	<u>General Obligation Bonds</u>
Balance, January 1, 1997	\$22,311	\$22,000	\$ 742,000
Additions	-	-	516,000
Retirements	(21,525)	(14,161)	(112,000)
Balance, December 31, 1997	\$4,786	\$7,839	\$1,146,000
	*****	*****	*****

Loans payable at December 31, 1997, consist of a promissory note dated March 1, 1993, in the amount of \$107,000 with a maturity date of February 1, 1998. The note bears an interest rate of 8 percent and is secured by and payable from the avails of a five milla tax authorized by an election held January 18, 1993.

General obligation bonds payable at December 31, 1997, is comprised of the following individual issues:

\$100,000 Public Improvement Bonds dated November 2, 1995, for the purpose of constructing a Public Health Clinic facility in Bogalusa Parish. The principal is due in annual installments of \$45,000 through March 1, 1999, with interest at 5.425 percent, secured by 60 millora taxes.

\$ 100,000

EVANGELINE POLICE JURY  
WILEY PLAZA, LOUISIANA

Notes to Financial Statements (Continued)

\$100,000 Certificates of Indebtedness Series 1994, dated May 1, 1994, for the purpose of acquiring new and rebuilt road equipment, making air conditioner improvements at the courthouses, acquiring joint ownership in road equipment and to pay the costs incurred in connection with the issuance of the certificates. The principal is due in annual installments of \$20,000 to \$20,000 through May 1, 2008 at 5.100 percent, secured by a pledge and dedication of excess annual revenues above charges in each fiscal year.	100,000
\$100,000 certificates of indebtedness Series 1997, dated August 1, 1997, for the purpose of constructing a new public building to house the medical office for the Parish, acquiring the necessary equipment therefor, and to pay the costs incurred in connection with the issuance of the certificates. The principal is due in annual installments of \$20,000 to \$20,000 through May 1, 1997 at 5.100 percent, secured by a pledge and dedication of excess annual revenues above charges in each fiscal year.	100,000
\$100,000 Saving Certificates, Series 1997, dated January 1, 1997, for the purpose of construction of street paving improvements on certain streets set out in local or Special Assessment Ordinance No. 1 of the Parish. The principal is due in annual installments of \$10,000 through January 1, 2007 at 5.250 percent, secured by the irrevocable pledge and dedication of the funds to be derived from the collection of the unpaid local or special assessments levied by the assessed ordinance.	100,000
	<u>\$3,100,000</u>

BRASSFIELD WATER POLICE JURY  
Village Square, Louisiana

Notes to Financial Statements (Continued)

Revenue bonds at December 31, 1997 is comprised of the following individual issues:

125,000 sewer revenue bonds dated July 18, 1995, for the purpose of constructing and acquiring a sanitary sewage collection and disposal system in Dulieu Bayou Ward No. 1. The bond is payable over a forty year period with the first payment due on July 18, 2004, consisting of interest only. Principal payments will be made monthly beginning August 18, 1996 through July 18, 2034, with interest at 8.25% per year. These bonds are secured by revenues derived from the operation of the sanitary sewage collection and disposal system.

\$25,000  
\*\*\*\*\*

At December 31, 1997, the annual requirements to amortize all bonds outstanding, including interest of \$190,389, are as follows:

Year	Total Amount
1998	\$ 180,104
1999	210,818
2000	168,813
2001	148,981
2002	145,070
2003-2034	268,282
Total	\$1,006,382 *****

PARISH OF ORLÉANS POLICE JURY  
Villie Platte, Louisiana

Notes to Financial Statements (Continued)

(13) Leases

Capital Leases -

The Police Jury is obligated under three capital leases. The leased assets and related obligations are accounted for in the general fixed assets account group and the general long-term debt account group, respectively. The cost of such leased assets totaled \$151,345. The following is a schedule of future minimum lease payments under the capital leases and the present value of the net minimum lease payments as of December 31, 1997:

Fiscal year

1998	\$ 45,000
1999	34,389
2000	18,000
2001	18,000
2002	3,956
	<u>Total minimum lease payments</u>
	151,345
Less: Amount representing interest	<u>18,000</u>
	Present value of net minimum lease payments
	\$133,345

Operating Leases -

As a lessee, the Police Jury entered into numerous operating leases for the use of land and buildings with lease terms of one year. The minimum annual commitments under these operating leases are considered to be immaterial.

(14) Retirement Systems

The Police Jury participates in four cost-sharing multiple-employer, public employee retirement systems (PERS): Parochial Employees Retirement System of Louisiana, Louisiana State Employees Retirement System, District Attorneys Retirement System and Register of Voters Employees System. Each system is administered and controlled by a separate board of trustees.

A. Parochial Employees Retirement System of Louisiana

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. 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 14414, Baton Rouge, Louisiana 70804.

SPRINGFIELD POLICE JURY  
VILLE PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

Plan members are required to contribute 2.2 percent of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 1.75 percent of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 1987, 1988 and 1989 were \$77,889, \$87,878 and \$94,048, respectively, equal to the required contribution for each year.

B. LOUISIANA STATE EMPLOYEE RETIREMENT SYSTEM

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statute. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana State Employee's Retirement System, P.O. Box 44515, Baton Rouge, Louisiana 70804.

Plan members are required to contribute 12.4 percent of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 12.4 percent of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 1987, 1988 and 1989 were \$824, \$883 and \$884, respectively, equal to the required contribution for each year.

C. DISTRICT ATTORNEY RETIREMENT SYSTEM

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statute. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana District Attorney's Retirement System, 2108 Decatur Street, New Orleans, Louisiana 70118.

Plan members are not required to contribute a percentage of the annual covered payroll. The Police Jury contributed at the statutory rate of 2.2 percent from January 1, 1983 to June 30, 1987 and 1.85 percent from July 1, 1988 to December 31, 1989 of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 1987, 1988 and 1989 were \$288, \$788 and \$788, respectively, equal to the required contribution for each year.



EVANGELINE PARISH POLICE JURY  
Wille Platte, Louisiana

Notes to Financial Statements (Continued)

D. REGISTER OF VETERAN EMPLOYEES RETIREMENT SYSTEM

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Registrar of Veterans' Retirement System, P.O. Box 87, Jennings, Louisiana 70444.

Plan members are required to contribute 7.0 percent of their annual covered salary and the Police Jury is not required to contribute a percentage of the annual covered payroll.

114) Health Insurance Benefits

The Evangeline 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 and recognizes the revenue when they are due the reimbursement from the employee.

120) CRIMINAL COURT FUND

Louisiana Revised Statute 15:471.51 requires that one-half of any balance remaining in the Criminal Court Fund at year-end be transferred to the parish General Fund. For the period January 1, 1997, through December 31, 1997, \$8,696 was remitted to the General Fund.

122) DEFICITS IN INDIVIDUAL FUNDS

The following funds reflected deficits fund equities at December 31, 1997:

Special Revenue Funds:	
Special Church Fund	\$29,622
Crescent Creek Recreation Maintenance Fund	24,329
Enterprise Fund:	
Ward One Sewer System	4,187

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

**PARISH OF EAST BAYOU POLICE JURY**  
**WILHELMIA PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)**

**124) Expenditures - Actual and Budget**

The following individual funds had actual expenditures over budgeted expenditures as follows:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Year ended December 31, 1997:			
Special revenue funds -			
Industrial District Fund	\$ 22,727	\$ 24,329	\$ 1,602
West Suballoy Fund	122,227	147,449	25,222
Crooked Creek Recreation Fund	128,823	142,497	13,674
Industrial Sewer System Maintenance Fund	5,880	14,728	8,848
Health Unit Maintenance	22,888	122,122	99,234
Community District Maintenance Funds -			
District No. 1	22,222	22,222	-
District No. 4	7,222	12,122	4,900
District No. 5	12,422	12,222	(200)
District No. 6	12,222	14,222	2,000
District No. 7	5,222	6,122	900
Road District Maintenance Funds -			
District No. 1	272,221	422,222	150,001
District No. 2	122,422	124,722	2,300
District No. 4	142,222	127,222	(15,000)
District No. 5	22,222	22,222	-
Country Estate Sewer System Fund	7,222	12,222	5,000
Expans Subdivision Sewer System Fund	2,222	5,222	3,000

**125) Food Stamp Program**

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

Balance at January 1, 1997	\$ 1,322,272
received	1,442,222
issued	<u>(1,442,222)</u>
Balance at December 31, 1997	\$ -0-

EVANGELINE PARISH POLICE JURY  
Winn Parish, Louisiana

Notes to Financial Statements (Continued)

(14) Insurance

Due to current insurance market conditions, the Evangeline Parish Police Jury is retaining the risk for its general liability exposures in areas where there is no affordable insurance coverage available.

(15) Liabilities and Contingencies

A. Contingent Liabilities

As of December 31, 1987, the Evangeline Parish Police Jury was involved in various lawsuits. The liability regarding 88000 lawsuits is considered minimal, if any, as of December 31, 1987.

B. Grant Audit

The Police Jury receives grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursement by the grantor for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the Police Jury, such disallowances, if any, will not be significant.

(16) Compensation paid to Police Jurors

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

Lawrence E. Butler	\$ 8,964
Pauline J. Neville	8,964
Ronald Everett	8,964
Sidney Fontenot	8,964
Greg Mansel	8,964
Robert Mazoni	24,888
Bill Johnson	8,964
David Mansel	8,964
Richard Thomas	8,964
	-----
	\$98,824
	*****

#### **SUPPLEMENTAL INFORMATION**

## SPECIAL REVENUE FUNDS

- Parish Road Fund** - To account for the construction and maintenance of roads and bridges on a parishwide basis. Financing is provided by the State of Louisiana Parish Transportation Fund.
- Roads Special Auxiliary Fund** - To account for funds received under the Local Government Assistance Fund as provided by ACT 38 of the 1981 Extraordinary Session for the Louisiana legislature. These funds are used for capital projects and purposes that require the approval of the local legislative delegation before being expended.
- Special Grant Fund** - To account for grants received from the Louisiana Department of Transportation and Development and Natural Resources for special road and bridge projects.
- Industrial District No. 5 Fund** - To account for the operation and maintenance of the industrial district for the industries of industry to Evangeline Parish. The major means of financing are ad valorem taxes, utility sales, surr income and interest income.
- Revs Subsidy Fund** - To account for funds provided under the Lower Income Housing Assistance Program by the United States Department of Housing and Urban Development. The monies are used to aid low income families in obtaining decent, safe and sanitary housing through a system of rental subsidies.
- Crooked Creek Recreation Maintenance Fund** - To account for the costs of providing recreation facilities for residents of the parish. Major means of financing are provided by dues and operating transfers from the General Fund and charges for services.
- Fire Evaluation District No. 3 Maintenance Fund** - To account for the maintenance and operation of a fire station to provide fire protection services to the residents of the District. Major means of financing are provided by ad valorem taxes, state revenue sharing, and the state's reimbursement of a portion of fire insurance premiums paid within the state.
- Hedgell Sewer System Maintenance Fund** - To account for the residual amount remaining in the fund after the sewer system was leased to the Evangeline Sewer Company, Inc.

SPECIAL REVENUE FUNDS (CONTINUED)

**Health Unit Maintenance Fund** - To account for the maintenance of a health unit, which provides health and welfare services to the citizens of the parish. Major means of financing is provided by ad valorem taxes, state revenue sharing, and interest earnings on time deposits.

**Public Library Maintenance Fund** - To account for the operation and maintenance of the parish library. Major means of financing are provided by parishwide ad valorem taxes, state revenue sharing and interest earned on time deposits.

**Cemetery District Maintenance Funds** - To account for maintenance and upkeep of parish cemeteries within the respective cemetery districts. The major means of financing for the districts is ad valorem taxes, which are levied against properties within the districts. Individual fund balances of the cemetery districts special revenue funds at December 31, 1987 are as follows:

District No. 1	\$ 44,000
District No. 2	27,743
District No. 3	5,873
District No. 4	24,800
District No. 5	27,743
District No. 6	24,747
District No. 7	<u>25,851</u>
<b>Total</b>	<b>\$180,910</b>

**Road District Maintenance Funds** - To account for maintenance and upkeep of parish roads and bridges within the respective road districts. The major means of financing for the districts is ad valorem taxes, which are levied against properties within the districts. Individual fund balances of the road districts special revenue funds at December 31, 1987 are as follows:

District No. 1	\$178,940
District No. 2	138,843
District No. 3	133,880
District No. 4	114,000
District No. 5	<u>106,820</u>
<b>Total</b>	<b>\$660,383</b>

**Drainage Improvement Maintenance Fund** - To account for expenditures for maintaining the parish drainage system. Financing is provided by transfers from the Drainage Improvement Construction Fund.

SPECIAL REVENUE FUNDS (CONTINUED)

Country Estate Sewer System Fund - To account for the operation and maintenance of the Country Estate Sewer System.

Eugene Subdivision Sewer System Fund - To account for the operation and maintenance of the Eugene Subdivision Sewer System.

Street Paving Assessment Fund - To account for expenditures for road improvements in the Hickory Hollow subdivision. Financing is provided by a special assessment tax collected from the residents of the subdivision.

STATEMENT OF ASSETS AND LIABILITIES

AS OF DECEMBER 31, 1997

ASSETS

Contributions to General Fund

December 31, 1997

ASSETS	Assets General Fund	Special Fund	Industrial Districts F.U.L. Fund	Real Estate Fund	Capital Improvement Fund	Other Funds	Total
Cash and interest-bearing deposits	\$11,824	\$ -	\$ 128	\$11,776	\$ 171	\$ 1,117	\$15,016
Investments	1,124	-	-	-	-	50,123	51,247
Accounts receivable, net	24,288	17,483	-	11,282	-	766,174	819,127
Due from other funds	61,796	-	3,023	-	-	5,191	70,010
Total assets	\$104,036	\$17,483	\$3,151	\$12,958	\$171	\$822,505	\$958,154

LIABILITIES

Accounts payable

Due to other funds

Deferred payments

Other liabilities

Total liabilities

Total

LIABILITIES AND FUND BALANCES

Accounts payable

Due to other funds

Advanced from other funds

Deferred payments

Other liabilities

Total

Capital assets (net of accumulated depreciation)

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total



CONSOLIDATED BALANCE SHEET  
 31 December, 1987  
 General Economy Funds

(including balance sheet of the fund)  
 December 31, 1987

Assets	Assets Library Acquisitions Total	Country Library Acquisitions Total	Fund Capital Reserve Total	For Lease Depreciated Equipment Total	Country Library Acquisitions Total	Subsidiary Library Acquisitions Total	From Other Acquisitions Total	Total
Cash and interest-bearing deposits	107,076	11,320	15,127	1	1	1	1	1 69,027
Loans receivable	21,428	2,120	2,121	-	-	-	-	23,549
Investments	28,535	2,120	28,531	-	-	-	-	30,656
Due from other funds	-	-	85,121	-	-	-	-	85,121
Other assets	-	-	-	-	-	-	28,223	28,223
Total assets	156,039	15,560	120,900	1	1	1	28,223	18,779,176
Liabilities	1,473	2,000	17,242	1	1	1	1	1 15,427
Reserves payable	-	-	15,000	-	-	-	-	15,000
Due to other funds	-	-	-	-	-	-	-	1,427
Grants payable	-	-	-	-	-	-	-	1,998
Interest payable	-	-	-	-	-	-	-	1,000
Total liabilities	1,473	2,000	17,242	1	1	1	1	15,427
Fund balance (1987/11)	154,566	13,560	103,658	-	1	1	-	13,352,749
Special liabilities and fund balances	127,473	1,540	14,584	1	1	1	1	127,473





**CAPITAL PROJECTS FUNDS**

**Courthouse Building Construction Fund** - To account for the costs of construction of a new courthouse, which was completed in 1977. Numerous deficiencies existed in the new building, and suits were filed against the contractor and the bonding company. The fund was kept open pending settlement of these suits. The suits were settled and judgment was rendered August 14, 1982, in favor of the police jury. Proceeds of the settlement were deposited into this fund and are being expended for the renovations and corrections of deficiencies in the original construction and maintenance of the facility.

**Drainage Improvement Construction Fund** - To account for funds remaining from the \$1,870,000 parishwide drainage improvement bond issue dated September 1, 1967. These funds are used in a continuing program of drainage improvement projects in the parish.

**Medical Building Construction Fund** - To account for the cost of constructing a medical building facility.

EXHIBIT D-10  
 WILDE PLATTE, LOUISIANA  
 CAPITAL PROJECTS FUNDS

Combining Balance Sheet  
 December 31, 1987

	Courthouse building CONSTRUCTION	Drainage improvement CONSTRUCTION	Medicaid Building construction <u>FUND</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$89,732 *****	\$133,395 *****	\$195,351 *****	\$418,478 *****
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Due to other funds	\$ 1,188	\$ -	\$ -	\$ 1,188
Other liabilities	-	-	29,791	29,791
Contracts payable	<u>      </u>	<u>      </u>	<u>34,362</u>	<u>34,362</u>
Total liabilities	1,188	-	64,153	65,341
Fund balances:				
Unreserved, undesignated	<u>89,544</u>	<u>133,395</u>	<u>131,188</u>	<u>354,127</u>
Total liabilities and fund balances	\$90,732 *****	\$133,395 *****	\$426,341 *****	\$654,478 *****

STATEMENT OF REVENUE POLICE JURY  
VILLI PLACID, LOUISIANA  
Capital Projects Funds

Combining Statement of Revenue, Expenditures, and Changes in Fund Balances  
Year Ended December 31, 1991

	Courtroom Building CONSTRUCTION	Strategic Improvement CONSTRUCTION	Medicaid Building CONSTRUCTION Fund	Totals
<b>Revenues:</b>				
<b>Intergovernmental -</b>				
Interest	\$ 5,041	\$ 1,344	\$ 5,437	\$ 11,822
<b>Expenditures:</b>				
Public works	-----	23,525	237,835	261,360
Excess (deficiency) of revenues over expenditures	-5,041	-22,181	-232,402	-259,664
<b>Other financing sources:</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	(1,973)	-	(1,973)
Proceeds from issuance of debt	-----	-----	279,022	279,022
Total financing sources	-----	-2,973	279,022	274,029
Excess (deficiency) of revenues over expenditures and other uses	5,041	10,509	104,620	120,170
<b>Fund balances, beginning</b>	23,522	241,294	-----	264,816
<b>Fund balances, ending</b>	\$ 28,563	\$ 251,813	\$ 104,620	\$ 644,996

INTERNAL CONTROL, COMPLIANCE

AND

OTHER GRANT INFORMATION

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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## Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Members of the Police Jury  
Evangeline Parish  
Wile Parish, Louisiana

We have audited the general-purpose financial statements of the Evangeline Parish Police Jury, (the Police Jury) as of and for the year ended December 31, 2007, and have issued our report thereon dated May 1, 2008. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

In the process of obtaining reasonable assurance about whether the Police Jury's 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 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 no instances of noncompliance that are required to be reported under Government Auditing Standards.

We noted certain immaterial instances of noncompliance that we have reported to the management of the Police Jury in a separate letter dated May 1, 2008.

### Internal Control over Financial Reporting

In planning and performing our audit, we considered the Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings and questioned costs in Part II, Section B.

KOLDER, CHAMPAGNE,  
SLAVEN & RAINEY, LLC  
PUBLIC ACCOUNTANTS



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 reasonably low level the risk that misstatements in amounts that would be material in relation to the 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 over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe the reportable condition described above is a material weakness.

We also noted other matters involving the intouch control over financial reporting that we have reported to the Management of the Police Jury in a separate letter dated May 1, 1998.

This report is intended for the information of the Police Jury, the Police Jury's management, and Federal auditing agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Kolder, Champagne, Saxon & Rainey, LLC*  
Certified Public Accountants

Wille Flavin, Louisiana  
May 1, 1998

**KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

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**Report on Compliance with Requirements Applicable to Each  
Major Program and Internal CONTROL OVER COMPLIANCE in  
Accordance with OMB Circular A-133**

To the Members of the Police Jury  
Evangeline Parish  
Witte Parish, Louisiana

**Compliance**

We have audited the compliance of the Evangeline Parish Police Jury (the Police Jury), with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 1997. The Police Jury's major federal program is 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 the major federal program is the responsibility of the Police Jury's management. Our responsibility is to express an opinion on the 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 Police Jury's compliance with those requirements and performing such other procedures as we considered 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 Police Jury's compliance with those requirements.

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

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC  
CERTIFIED PUBLIC ACCOUNTANTS

## Internal control over compliance

The management of the 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 Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with GMS Circular A-119.

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 could 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 duties. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the Police Jury, the Police Jury's management, and Federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Keller, Champagne, Slaven & Rainey, LLC*  
Certified Public Accountants

Walla Walla, Louisiana  
May 1, 1999

WYOMING STATE POLICE OFFICE  
 VILLAGE PLACE, LOUISIANA

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

Federal Grantor/Pass-Through Organization/Program Name	CFDA Number	Revenues Received	Excess/ Expenditures
United States Department of Agriculture: Pass-through Louisiana Department of Social Services -			
State Administrative Matching Grants For Food Stamp Program	18.541	\$ 15,372	\$ 15,372
Food Stamps*	18.551	-----	4,828,212
Total United States Department of Agriculture		15,372	4,843,584
United States Department of Housing and Urban Development: Direct Program -			
Lower Income Housing Assistance Program	14.154	282,212	282,212
Total		282,212	5,125,796

\*Indicates major Federal financial assistance program.

ORANGEVILLE PARISH POLICE JURY  
WILHELMIA, LOUISIANA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS  
YEAR ENDED DECEMBER 31, 1997

(1) General

The accompanying Schedule of Expenditures of Federal Funds presents the activity of all Federal financial assistance programs of the Orangeville Parish Police Jury (the Police Jury). The Police Jury reporting entity is defined in NOTE 1 to the general-purpose financial statements for the year ended December 31, 1997. All Federal financial assistance received directly from Federal agencies is included on this schedule as well as Federal financial assistance passed through other government agencies. The Food Stamp Program was considered a major Federal program of the Police Jury for the year ended December 31, 1997. During December, 1997, the Food Stamp program was under the direct control of the State of Louisiana and is no longer administered by the Orangeville Parish Police Jury at December 31, 1997.

(2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Funds is presented using the modified accrual basis of accounting, which is described in Note 2 to the Police Jury's general-purpose financial statements for the year ended December 31, 1997. Food stamps are valued at amounts provided by the U. S. Department of Agriculture and are expended in the form of non-cash assistance.

(3) Relationships to General-Purpose Financial Statements

Federal financial assistance revenues are reported in the Police Jury's general-purpose financial statements as follows:

From Federal sources:	
General Fund	\$ 35,578
Special Revenue Funds	<u>147,312</u>
Total Federal sources reported in the financial statements	182,890
Fair value of food stamps issued not reported in the financial statements	<u>4,618,372</u>
Total per Schedule of Expenditures of Federal Funds	\$5,843,382
	*****

(4) Relationships to Federal Financial Reports

Amounts reported in the schedule of expenditures of Federal Funds agree with the amounts reported in the related Federal financial reports.

EVANGELINE PARISH POLICE JURY  
Wilde Pointe, Louisiana.

Schedule of Findings and Questioned Costs  
Year Ended December 31, 1967

Part I. Summary of Auditor's Findings:

1. An adverse opinion was issued on the financial statements.
2. A reportable condition in internal control was disclosed by the audit of the financial statements. The reportable condition was considered to be a material weakness.
3. Instances of noncompliance were disclosed by the audit of the financial statements. There were no material instances of noncompliance.
4. No reportable conditions in internal control over the major program were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major program.
6. The audit disclosed an audit finding required to be reported under Section 501(a) of Circular A-133.
7. The major program was the U. S. Department of Agriculture/Louisiana Department of Social Services Food Stamp Program.
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 200.00 of Circular A-133 was \$100,000.
9. The audit did not qualify as a low-risk audit under Section 510 of Circular A-133.

Part II. Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:

A. Compliance Findings -

There were no compliance findings required to be reported in accordance with generally accepted Governmental Auditing Standards.

B. Internal Control Findings -

FC-1 Insufficient Segregation of Accounting Functions

Finding:

Due to the small number of administrative personnel, the Evangeline Parish Police Jury does not have adequate segregation of functions within the accounting system.

MEMPHIS FIRE POLICE JURY  
VILLE PLAZA, MEMPHIS

Schedule of Findings and Questioned Costs (Continued)  
Year Ended December 31, 1957

Part III. Findings and questioned costs for federal awards which include such findings as defined in Section 501(c) of Chapter 2-129:

There are no findings that are required to be reported under the above guidance.

PROGRESS STATUS UNDER YEAR  
WILLI BLAKE, GOVERNOR

Summary Schedule of Prior Audit Findings  
Year ended December 31, 1977

Reference Number	Year Finding Occurred	Description of Finding/ Management Action Taken	Corrective Action Taken	Planned corrective Action/Status Corrective Action Taken
------------------	-----------------------	---	-------------------------	--

I. Year Prior Findings Relative to Federal Awards:

There were no prior year findings relative to federal awards.

II. Prior Year Findings Anticipated to be Recurred in accordance with Generally Accepted Accounting Principles:

A.	Unknown	Fired asset control and accountability/ compliance with locations asset management team. The Police Jury has not initiated adequate subsidiary records on its property and equipment. Physical inventories are not being taken at all locations and material records are transmitted to appropriate record divisions and deleted timely.	Yes	87%
B.	Unknown	Adopting and Amending Budgets: The Police Jury's budgetary controls were not operating effectively and correct responses of the Louisiana State Government Budget Job were not met.	Partially	Personnel will be implemented to ensure that the budgets are amended when expenditures plan projected expenditures for the remainder of the year, within a fund, exceed budgeted expenditures by 10% percent or more.



EXHIBIT 1  
 FEDERAL RESERVE BOARD OF GOVERNORS  
 WILLIS TOWERS WATSON

Summary Schedule of Prior Audit Findings (Continued)  
 Year ended December 31, 1991

<u>Reference Number</u>	<u>Year Finding First Identified</u>	<u>Description of Finding/ Management Letter Summary</u>	<u>Corrective Action Taken</u>	<u>Planned Corrective Action/Partial Corrective Action Date</u>
6.	Various	Depreciation of fixtures within the accounting system: Based upon the cost-benefit of additional personnel, the probable administratively to achieve depreciation of remaining fixtures should client response unnecessary.	Yes	See Corrective Action Plan.
7.	Various	Property and equipment subsidiary systems should be updated and examined with control totals. Internal control procedures should be placed in operation to ensure that subsidiary listings are maintained accurately to make certain that acquisitions and deletions of property and equipment are accounted for in a timely manner. Such controls would enhance the accountability and safeguarding of these assets.	Yes	See Corrective Action Plan.
8.	Various	All bank accounts should be reconciled to the general ledger on a monthly basis.	Yes	See Corrective Action Plan.

PROCEEDINGS BOARD REPORTS FROM  
VIAI PLAINS, LOUISIANA

Summary Schedule of Prior Audit Findings (Continued)  
Year Ended December 31, 1985

<u>McNamee Number</u>	<u>Year Finding Initially Observed</u>	<u>Description of Finding/ Remedial Action Taken</u>	<u>Corrective Action Taken</u>	<u>Planned Corrective Action/Quarterly Corrective Action Taken</u>
C.	Debarred	Regarding the debar system in Police Jury ward No. 1, we offer the following suggestions:		
		1) Rates should be maintained at a level to provide revenue in each year sufficient to pay the reasonable and necessary expenses of operating and maintaining the sewer system.	06	See Corrective Action Plan.
		2) All funds should be established and maintained in accordance with Section 8 of the resolution approved by the Police Jury.	06	See Corrective Action Plan.
		3) Services should be provided and collected in accordance with Section 10 of the resolution approved by the Police Jury.	09	See corrective action Plan.

EVERETTISH POLICE POLICE JURY  
VILLE FIELDS, LOUISIANA

Corrective Action Plan  
Year Ended December 31, 1992

Schedule of Findings and Questioned Costs - Part II, Section B, Finding 53.1:

Based upon the cost-benefit of additional personnel, it may not be possible to achieve complete segregation of accounting functions.

Management Letter Item 53:

Management will reconcile all bank accounts to the general ledger on a monthly basis.

Management Letter Item 53.01:

Regarding the sewer system in Police Jury Ward No. 1, management will evaluate and adjust fees charged in order to increase revenues sufficiently to pay the reasonable and necessary expenses of operating and maintaining the sewer system.

Management Letter Item 53.01:

Regarding the sewer system in Police Jury Ward No. 1, management will establish and maintain all funds required by Section P of the resolution.

Management Letter Item 53.01:

Regarding the sewer system in Police Jury Ward No. 1, management will take steps to collect for services provided in accordance with Section 14 of the resolution approved by the Police Jury.

Management Letter Item 53.01 and 53.02:

Management will monitor budgets more closely and amend budgets in accordance with the Budget Act in the future.

**OTHER SUPPLEMENTAL INFORMATION**

BOSSIERE PARISH POLICE JURY  
Villie Parker, Louisiana

Other Supplemental Information - Utility Department  
(Continued)  
December 31, 1997

Number of Beer Customers

Records maintained by the Police Jury indicated the following number of customers were being serviced during the month of December 1, 1997.

Police Jury Ward No. 1	1997
Beverage	143

Accounts Receivable

Aged accounts receivable for the Police Jury Ward No. 1 Beer System as December 31, 1997 are as follows:

0 - 30 days	\$1,004
31 - 60 days	947
61 - 90 days	79
over 90 days	8,813
	\$11,643
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Power Rates

The power rates for the Police Jury Ward No. 1 sewer system are \$11 per month per building for the year ended December 31, 1997.

EVANGELINE PARISH POLICE JURY  
 5132 Platte, Louisiana

Schedule of Insurance in Force  
 (Revised)  
 December 31, 1997

<u>Description of Coverage</u>	<u>Expiration Date</u>	<u>Coverage Amount</u>
<b>Motorists' Compensation:</b> Louisiana Workers Compensation Corporation	01/09/98	\$ 90,410
<b>Safety Bonds:</b> Eula Reed, Secretary-Treasurer	12/31/98	50,000
Gene Johnson, Assessor	03/31/98	50,000
Robert Kernal, President	02/28/98	40,000
Donald Doucet, Vice President	03/31/98	40,000
Wesley Saunders, Librarian	08/31/98	10,000
<b>Fleet Policy</b>	02/01/98	500,000
<b>Health Unit-1810 N. Lodiile Street</b>		
Building	12/03/98	200,000
Contents	12/03/98	75,000
<b>Building-1004 Chancrey Pitts Road</b>	12/03/98	200,000
<b>Evangeline Parish Library, Blasket</b>		
Building and contents	08/15/98	1,040,310
<b>Evangeline Parish Sheriff's Office, Fire</b>	01/01/98	100,000
<b>Governmental office, Court St.</b>		
Fire and extended coverage	03/31/98	200,000
<b>Courthouse:</b>		
building	04/01/98	1,500,000
contents	04/01/98	100,000
<b>Fire Station, Balair Cove</b>		
Fire and extended coverage	07/01/98	50,000
<b>Food stamp office, Fire and extended coverage</b>		
Building	08/01/98	50,000
contents	08/01/98	50,000

EVERGLADE PARISH POLICE JURY  
 5114 PICTA, LOUISIANA

Schedule of Insurance in Force  
 (Unaudited)  
 December 31, 1997

<u>Description of Coverage</u>	<u>Expiration Date</u>	<u>Coverage Amount</u>
Health Unit and Library, Bossu, Louisiana - Fire		
Buildings	07/22/98	100,000
Contents	07/22/98	20,000
Fire station - fire and extended coverage		
Chauvin/007	10/13/98	25,000
Palmyre	10/13/98	25,000
Police Jury fleet equipment - all		
Risk physical damage		
1997 Cam Camline	07/28/98	20,000
1995 Yukon/006	07/28/98	25,000
1996 Cam/004	07/28/98	25,000
Mechanical breakdown policy: property and liability	09/02/98	1,000,000