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**VERMILION PARISH POLICE JURY  
FINANCIAL REPORT  
DECEMBER 31, 1997**

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JUL 22 1998

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We have audited the general purpose financial statements of Hemlock Parish Police Jury and the combining, individual fund and account group financial statements of the Jury as well for the year ended December 31, 1997, as listed in the table of contents. These financial statements are the responsibility of the Jury's elected officials. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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 excess of revenues over expenditures for the year then ended on the general purpose financial statements cannot be determined.

In our opinion, except for the effect of the omission of the financial statements of component units as explained in the third paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Vermilion Parish Police Jury at December 31, 1973, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

However, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of Vermilion Parish Police Jury at December 31, 1973, and the results of operations of each fund and the cash flows of the individual proprietary fund for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 16, 1974, on our consideration of the Vermilion 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 made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining, individual fund, and account group financial statements. The accompanying financial information listed as "Schedule" in the table of contents, including the schedule of federal financial assistance, is presented for purposes of additional analysis and is not a required part of the financial statements of Vermilion Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund, and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to such financial statements taken as a whole.

*Broussard, Pothé, Lewis & Brewer*

Monroeville, Louisiana  
May 16, 1974

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

NEWPORT SPANISH POLICE JURY  
ANNVILLE, LOUISIANA

COMBINED BALANCE SHEET -  
ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1993

ASSETS	Fund Types				
	General	Special Accounts	Debt Service	Capital Projects	Internal Service
Cash	\$ 170,117	\$ 1,186,371	\$ 48,591	\$ 75,499	\$ 44,115
Investments	-	11,188,371	1,488,840	4,411,531	-
Reserve/Retain (not an allowance for unliquidated):					
Income	8,484	83,877	-	4,000	-
In values loans	83,417	425,444	-	-	-
Unpaid interest	-	178,884	8,241	14,833	-
Other	-	-	-	-	-
Due from other funds	18,189	84,484	80,053	-	104,184
Due from component units	26,000	-	-	-	-
Due from other governmental agencies	188,000	1,018,817	-	188,527	-
RESTRICTED ASSETS:					
Cash	-	-	-	-	-
Land	-	-	-	-	-
Buildings and improvements	-	-	-	-	-
Furniture and equipment	-	-	-	-	-
Motor plans and equipment	-	-	-	-	-
Books	-	-	-	-	-
Amount allocated to debt service funds	-	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-	-
Other assets	-	281	-	-	-
<b>Total assets</b>	<b>\$ 411,803</b>	<b>2,414,884</b>	<b>\$ 1,517,484</b>	<b>\$ 4,610,444</b>	<b>\$ 158,304</b>



Maturity Year	Accounts Receivable		Payables		Total	
	Current	Long Term	Current	Long Term	Current	Long Term
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
\$ 4,873	\$ -	\$ -	\$ 1,644,548	\$ 49,383	\$ 2,471,702	\$ 2,052,117
-	-	-	27,891,448	20,240	28,011,688	26,959,148
-	-	-	11,500	6,870	78,500	88,210
-	-	-	340,000	-	340,000	380,000
-	-	-	349,700	-	349,700	403,000
400	-	-	400	-	400	4,000
-	-	-	319,000	-	319,110	328,440
-	-	-	10,000	-	20,000	18,000
-	-	-	2,738,000	44,700	1,789,110	1,180,200
-	-	-	-	28,170	28,170	0,000
-	680,000	-	680,000	-	680,000	400,000
-	9,000,000	-	9,000,000	-	9,000,000	7,117,000
-	11,500,000	-	11,500,000	-	11,500,000	10,444,000
-	-	-	-	770,000	770,000	444,000
-	1,040,180	-	1,040,180	-	1,140,380	1,011,000
-	-	1,000,000	1,000,000	-	1,100,000	1,040,000
-	-	9,000,000	9,000,000	-	9,100,000	8,070,000
			400	200	1,000	400
<b>\$ 4,873</b>	<b>\$9,680,000</b>	<b>\$9,000,000</b>	<b>\$20,000,000</b>	<b>\$2,041,200</b>	<b>\$21,000,000</b>	<b>\$20,000,000</b>

(Amounts in thousands)

VERMONT BARRIS POLICE JURY  
 ANNEVILLE, VERMONT

COMPARISON BARRIS BUDGET -  
 ALL FUND TYPES AND ACCOUNT GROUPS COMBINED  
 THROUGH 6/30/2007

BARRIS/BUDGET AND FUND SOURCE	BARRIS/BUDGET FUND TYPE				Fiscal Year Fund Type
	2006/07	2007/08	2006/07	2007/08	2007/08
<b>LIABILITIES</b>					
Cash available	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	111,140	111,140	-	111,140	-
Accounts receivable	-	10,000	-	10,000	-
Other payables	-	-	-	-	-
Due to other funds	1,000	110,100	-	-	-
Due to primary government	-	-	-	-	-
Due to other governmental agencies	-	111,140	-	-	-
Interfund receivable	-	10,000	-	-	-
Payable from restricted assets - state deposits	-	-	-	-	-
GRAND TOTALS and participations cash	-	-	-	-	-
Funds available	-	-	-	-	-
<b>Total liabilities</b>	<b>\$ 111,140</b>	<b>\$ 232,280</b>	<b>\$ -</b>	<b>\$ 232,280</b>	<b>\$ -</b>
<b>FUND EQUITY</b>					
Restricted capital	\$ -	\$ -	\$ -	\$ -	\$ -
Investment in general fund assets	-	-	-	-	-
Reserve mortgage accumulation	-	-	-	-	-
debit -					
Debit/credit for BARRIS change	-	-	-	-	-
Unreserved and undesignated	-	-	-	-	171,710
Fund balances -					
Unreserved fund -					
Investments	-	1,140	-	-	-
Restricted accounts	-	110,100	-	-	-
BARRIS FUND	-	-	1,000,140	-	-
Unreserved -					
Unreserved BOP -					
Unrestricted	111,140	232,280	-	111,140	-
<b>Total fund equity</b>	<b>\$ 111,140</b>	<b>\$ 232,280</b>	<b>\$ 1,000,140</b>	<b>\$ 111,140</b>	<b>\$ 171,710</b>
<b>Total liabilities and   fund equity</b>	<b>\$ 222,280</b>	<b>\$ 464,560</b>	<b>\$ 1,000,140</b>	<b>\$ 343,420</b>	<b>\$ 171,710</b>

See notes to financial statements.

Priority Fund Name Type and Priority	Amount		TOTAL		Totals	
	General	Special	Restricted	Unrestricted	Restricted	
	Fixed	Long-Term	Primary	Component	2017	2016
	Assets	Liab.	Assets	Liab.		
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,044
	-	-	694,440	24,110	708,550	490,000
	-	-	11,800	-	11,800	40,000
499	-	-	499	-	499	507
4,977	-	-	999,340	-	999,340	104,000
	-	-	-	10,000	10,000	10,000
	-	-	480,140	-	480,140	100,000
	-	-	83,476	-	83,476	14,000
	-	-	-	10,110	10,110	0,000
	-	1,000,000	1,000,000	-	1,000,000	1,000,000
		0,000,000	0,000,000		0,000,000	0,000,000
<b>2-5-211</b>	<b>0,000,000</b>	<b>1,000,000,000</b>	<b>1,000,000,000</b>	<b>0,000,000</b>	<b>1,000,000,000</b>	<b>1,000,000,000</b>
	\$ -	\$ -	\$ -	\$ 770,000	\$ 770,000	\$ 694,170
	34,179,040	-	34,179,040	-	34,179,040	20,499,100
	-	-	-	-	-	10,107
	-	-	100,000	0,000	100,000	100,100
	-	-	0,000	-	0,000	10,000
	-	-	110,000	-	110,000	-
	-	-	1,000,000	-	1,000,000	1,000,000
			10,000,000	100,000	10,100,000	10,100,000
<b>2-5-212</b>	<b>34,179,040</b>	<b>0,000,000</b>	<b>34,179,040</b>	<b>1,000,100</b>	<b>35,179,140</b>	<b>21,110,100</b>
<b>2-5-213</b>	<b>100,000,000</b>	<b>100,000,000</b>	<b>200,000,000</b>	<b>0,000,000</b>	<b>200,000,000</b>	<b>200,000,000</b>

VERMILION BRUSH POLICY JURY  
KEMNORIAN, LOUISIANA

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

	Governmental Fund Types			
	General	Special Revenues	Debt Service	Capital Projects
<b>Revenues:</b>				
Taxes	\$ 648,380	\$ 50,888,883	\$ -	\$ -
Licenses and permits	508,883	-	-	-
Intergovernmental	800,817	5,508,578	-	359,817
charges for services	148,719	408,578	-	-
Fines and forfeits	-	8,942	-	-
Interest	13,000	1,301,108	88,400	88,380
Miscellaneous	114,378	381,338	83,670	88,470
Total revenues	\$2,143,387	\$ 57,917,388	\$ 182,070	\$ 447,237
<b>Expenditures:</b>				
CURRENT -				
General government	\$1,971,883	\$ 813,488	\$ -	\$ -
Public safety	387,584	3,033,827	-	-
Public works	38,870	4,332,388	-	382,884
Health and welfare	388,878	2,088,388	-	-
Urban redevelopment and housing	-	813,470	-	-
Sanitation, sewerage and waste disposal	-	3,482,948	-	378,473
Culture and recreation	81,880	748,480	-	-
Conservation of natural resources	-	48,388	-	-
Debt service	-	-	1,888,182	-
Total expenditures	\$2,883,384	\$ 14,888,384	\$ 1,888,182	\$ 761,357
Excess (deficiency) of revenues over expenditures	\$ (740,120)	\$ 4,871,710	\$ 183,888	\$ (314,120)
<b>Other financing sources (uses):</b>				
proceeds from sale of property	\$ -	\$ 18,174	\$ -	\$ -
Proceeds from sale of bonds	-	-	-	4,000,000
Transfers from other funds	813,387	3,388,888	1,012,378	-
Transfers to other funds	(81,878)	(4,888,888)	(88,980)	-
Transfers from primary government	-	-	-	-
Transfers to component units	(188,088)	-	-	-
Total other financing sources (uses)	\$ (88,571)	\$ (1,488,788)	\$ 923,398	\$ 3,681,680

Totals		Totals	
Memorandum		Memorandum Only	
Primary	Component	Branches	Branches
Government	Units	2007	2008
200,709,143	\$ 20,000	200,709,143	210,394,787
208,967	-	208,967	227,048
4,870,344	20,078	4,708,874	7,178,328
360,668	-	360,668	743,761
4,442	174,133	444,968	149,377
1,490,193	0,000	1,490,174	1,304,330
<u>651,464</u>	<u>6</u>	<u>651,462</u>	<u>608,801</u>
200,948,605	\$ 200,000	200,973,128	210,908,318
\$ 2,400,828	\$ 264,327	\$ 2,468,476	\$ 2,777,770
2,382,821	-	2,382,821	2,448,460
4,488,334	-	4,488,334	4,788,683
2,182,471	-	2,182,471	2,576,108
932,470	-	932,470	1,488,958
3,032,326	-	3,032,326	3,197,569
808,300	32,384	821,544	826,808
48,238	-	48,238	61,664
<u>2,682,285</u>	<u>-</u>	<u>2,682,285</u>	<u>2,880,123</u>
212,782,894	\$ 232,321	212,679,655	218,528,605
\$ 2,848,473	\$ 248,824	\$ 2,788,843	\$ 2,848,123
\$ 16,134	\$ -	\$ 16,134	\$ 25,044
4,800,000	-	4,800,000	-
4,821,032	-	4,821,032	3,443,251
16,823,022	-	16,823,022	18,443,251
-	180,000	180,000	180,000
<u>(180,000)</u>	<u>-</u>	<u>(180,000)</u>	<u>(180,000)</u>
\$ 2,828,136	\$ 180,000	\$ 2,648,136	\$ 25,044

FOUO (b)(6)

MEMPHIS PARKS POLICE FUND  
 MEMPHIS, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES INDICATED  
 Year Ended December 31, 1997

	Governmental Fund Types			
	General	Special Revenues	Debt Service	Capital Projects
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 192,460	\$ 1,144,162	\$ 28,287	\$ 1,871,848
Fund balances, beginning	847,538	24,585,282	1,588,231	866,700
Fund balances, ending	<u>\$ 1,039,998</u>	<u>\$ 25,729,444</u>	<u>\$ 1,616,518</u>	<u>\$ 2,748,548</u>

See notes to financial statements.



VERMILION PARISH POLICE JURY  
 ARREVILLE, LOUISIANA

(GENERAL STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET (BMAP BASIS) AND ACTUAL -  
 GENERAL AND SPECIAL REVENUE FUND TYPES  
 Year Ended December 31, 1997

	GENERAL FUND		Variance - Favorable Unfavorable
	Budget	Actual	
<b>Revenues:</b>			
Taxes	\$ 621,421	\$ 640,289	\$ 18,868
Licenses and permits	212,280	188,907	(23,373)
Intergovernmental	3,088,889	662,217	(2,426,672)
Charges for services	149,895	162,719	12,824
Fines and forfeits	-	-	-
Interest	25,000	25,876	876
Miscellaneous	128,280	128,274	(6)
Total revenues	\$ 3,225,685	\$ 2,433,282	\$ (792,403)
<b>Expenditures:</b>			
General government	\$ 3,047,846	\$ 3,471,843	\$ 423,997
Public safety	323,848	287,189	(36,659)
Public works	183,847	21,872	(161,975)
Health and welfare	154,153	158,475	4,322
Urban redevelopment and housing	-	-	-
Sewerage, drainage and waste disposal	-	-	-
Culture and recreation	22,873	62,899	40,026
Conservation of natural resources	-	-	-
Total expenditures	\$ 3,628,617	\$ 3,823,379	\$ 194,762
Excess (deficiency) of revenues over expenditures	\$ (402,932)	\$ (390,097)	\$ 12,835
<b>Other financing sources (uses):</b>			
Proceeds from sale of property	\$ -	\$ -	\$ -
Transfers from other funds	743,287	683,287	(60,000)
Transfers to other funds	(77,812)	(81,878)	(4,066)
Transfers to component units	(182,898)	(182,898)	-
Total other financing sources (uses)	\$ (87,423)	\$ (81,489)	\$ 5,934
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (490,355)	\$ (471,586)	\$ 18,769
Fund balances, beginning	867,618	867,618	-
Fund balances, ending	\$ 377,263	\$ 396,032	\$ 18,769

See NOTES TO Financial Statements.



Special Revenue Funds (See Note 1)

<u>Budget</u>	<u>Actual</u>	<u>Variance -</u>		<u>Total Budget</u>	<u>Total Actual</u>	<u>Total Variance</u>
		<u>Favorable</u>	<u>(Unfavorable)</u>			
\$ 8,439,815	\$18,888,863	\$ 1,458,484	\$ 2,269,848	\$ 9,269,848	\$28,727,143	\$ 1,918,188
		-	313,208	313,208	388,867	64,789
8,441,898	1,888,978	(388,428)	8,781,887	4,781,887	4,418,483	(943,188)
878,808	828,278	58,278	727,888	788,888	62,888	63,288
4,208	8,843	843	4,208	4,843	4,843	843
778,888	1,288,858	518,888	8,881,888	1,314,888	518,888	518,888
321,873	383,318	61,847	488,873	487,788	48,873	48,873
<u>\$18,888,815</u>	<u>\$27,817,815</u>	<u>\$ 1,228,888</u>	<u>\$18,417,888</u>	<u>\$28,818,888</u>	<u>\$28,818,888</u>	<u>\$ 1,443,888</u>
\$ 288,848	\$ 833,888	\$ 1383,888	\$ 2,528,888	\$ 2,808,888	\$ 1,478,888	\$ 648,888
1,884,343	1,813,833	60,428	1,957,888	1,988,888	138,888	138,888
4,878,818	4,238,288	648,528	4,778,888	4,288,888	528,888	528,888
3,288,378	3,888,388	598,878	3,878,888	3,138,888	328,888	328,888
1,348,488	833,878	518,788	1,348,488	933,878	418,788	418,788
3,287,328	3,858,848	571,788	3,287,328	3,858,848	571,788	571,788
848,878	748,188	100,488	888,888	888,848	88,848	88,848
<u>88,833</u>	<u>82,888</u>	<u>6,445</u>	<u>88,833</u>	<u>82,888</u>	<u>6,445</u>	<u>6,445</u>
<u>\$18,888,815</u>	<u>\$18,818,815</u>	<u>\$ 1,228,888</u>	<u>\$17,818,815</u>	<u>\$18,818,815</u>	<u>\$ 1,443,888</u>	<u>\$ 1,443,888</u>
\$ 3,388,788	\$ 4,478,888	\$ 1,118,888	\$ 3,588,118	\$ 4,387,888	\$ 3,318,888	\$ 1,068,888
\$ 1,888	\$ 88,888	\$ 18,288	\$ 1,888	\$ 14,138	\$ 18,288	\$ 18,288
3,483,418	3,188,888	(298,528)	4,188,888	3,888,748	298,328	298,328
18,888,888	18,488,888	(400,888)	18,388,888	18,778,888	388,888	388,888
			(288,888)	(288,888)		
<u>\$ 18,788,815</u>	<u>\$18,818,815</u>	<u>\$ 1,118,888</u>	<u>\$ 18,818,815</u>	<u>\$18,818,815</u>	<u>\$ 1,068,888</u>	<u>\$ 1,068,888</u>
\$ 888,888	\$ 3,388,888	\$ 2,508,888	\$ 981,313	\$ 3,878,888	\$ 3,171,888	\$ 708,888
<u>28,878,888</u>	<u>28,878,888</u>	<u>-</u>	<u>28,878,888</u>	<u>28,878,888</u>	<u>-</u>	<u>-</u>
<u>\$28,888,888</u>	<u>\$27,788,888</u>	<u>\$ 1,228,888</u>	<u>\$28,888,888</u>	<u>\$28,888,888</u>	<u>\$ 1,228,888</u>	<u>\$ 1,228,888</u>

WHEELON HARDI POLICE JURY  
 ANNUAL REPORT

COMPARISON STATEMENT OF REVENUES, EXPENSES AND CAPITALS  
 IN RETAINED EARNINGS (ACCUMULATED DEFICIT) -  
 FOR FISCAL YEAR END 1940  
 Year Ended December 31, 1940

	PRIMARY		Totals	
	General	Component	Reserve (deficit)	
	Revenue	Costs	1939	1940
Operating revenues:				
Charges for services	\$ 458,741	\$ 48,000	\$ 548,741	\$ 524,160
Miscellaneous	—	368	368	4,180
TOTAL OPERATING REVENUES	<u>\$ 458,741</u>	<u>\$ 48,368</u>	<u>\$ 549,109</u>	<u>\$ 528,340</u>
Operating expenses:				
Administration fees and insurance premiums	\$ 458,771	—	\$ 458,771	\$ 464,714
Traveling costs	—	11,987	11,987	20,444
Auto expenses	—	8,978	8,978	2,044
Telephone	—	4,794	4,794	5,497
Printing	—	1,104	1,104	822
Insurance	—	3,378	3,378	4,704
Telephone and utilities	—	1,787	1,787	4,614
Office supplies	—	1,108	1,108	6,974
Water installation	—	1,508	1,508	6,664
Repairs	—	4,792	4,792	8,514
Depreciation	—	20,188	20,188	18,884
Miscellaneous	—	4,448	4,448	884
Total operating expenses	<u>\$ 458,771</u>	<u>\$ 64,882</u>	<u>\$ 523,653</u>	<u>\$ 528,872</u>
Operating income (loss)	\$ 0	\$ 13,486	\$ 125,456	\$ 114,900
Nonoperating revenues:				
Interest	4,128	342	4,470	4,128
Net income (loss)	\$ 23,418	\$ 138,828	\$ 139,926	\$ 119,028
Add depreciation on assets that reduce contributed capital	—	20,884	20,884	20,884
INCREASE OR DECREASE IN REVENUES (ACCUMULATED DEFICIT)	\$ 23,418	\$ 159,712	\$ 160,810	\$ 139,912
Retained earnings (accumulated deficit), beginning	488,874	(758)	488,116	478,874
Retained earnings, ending	<u>\$ 512,292</u>	<u>\$ 1,000</u>	<u>\$ 648,926</u>	<u>\$ 618,786</u>

See Notes to Financial Statements.

WHEELER BANKING GROUP  
 MEMPHIS, TENNESSEE

CONDENSED STATEMENT OF CASH FLOWS -  
 AND SUPPLEMENTARY CASH FLOWS  
 YEAR ENDED DECEMBER 31, 1997

	Primary		WHEEL	
	REGULATORY RESERVE	Component	Commercial Bank	Equity Bank
	\$1000000	\$1000000	\$1000000	\$1000000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ 8,344	\$ 116,004	\$ 112,600	\$ 144,000
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	-	19,484	20,100	26,416
Changes in assets and liabilities:				
Increase (decrease) in accounts receivable	-	11,000	11,000	(511)
Increase in due from other banks/computer units	11,000	-	11,110	(511)
Increase (decrease) in accounts payable and accrued liabilities	(11,770)	828	(24,120)	16,528
Net cash provided by (used in) operating activities	\$ 11,574	\$ 147,316	\$ 110,610	\$ 185,022
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Increase in customer deposits	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Outflow	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
<b>Net increase (decrease) in cash and cash equivalents</b>	\$ 1,474	\$ 1,216	\$ 1,510	\$ 1,422
Cash and cash equivalents at beginning of year	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Cash and cash equivalents at end of year	\$ 11,474	\$ 11,216	\$ 11,510	\$ 11,422

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY  
MORNINGSTAR, LOUISIANA.

BOOKS TO FINANCIAL STATEMENTS

BOOK 1. Summary of Significant Accounting Policies

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

Reporting entity:

The financial reporting entity consists 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 can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Primary government:

Vermilion Parish Police Jury - Vermilion Parish Police Jury is the governing authority for Vermilion Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by five (5) jurors serving four year terms representing various districts within the parish.

Individual component units:

Blended component unit :

Communication District - The voters of Vermilion Parish approved the establishment of a PD Communication District in 1999. The District is funded primarily by fees added to customers' telephone bills. The Vermilion Parish Police Jury is currently the commissioner of the District. Although it is legally separate from the police jury, the District is reported as if it were part of the primary government because its governing body is the same as the governing body of the Jury.

## NOTES TO FINANCIAL STATEMENTS

### Discretely presented component units -

The component unit column in the combined financial statements includes the financial data of some of the Police Jury's component units. They are reported in a separate column to emphasize that they are legally separate from the Police Jury. Other political subdivisions, as detailed below, which would be required to be included, based on current standards, issue separate financial statements which have not been included in these financial statements. These entities are as follows:

- Consolidated Gravity Drainage District No. 1
- Consolidated Gravity Drainage District No. 1-A
- Coles Lake Gravity Drainage District No. 1
- Coles Oak Grove Gravity Drainage District
- Coles Kinney Gravity Drainage District
- Gravity Drainage District No. 2
- Quayser Sub-Drainage District No. 3
- Lake Maroon Gravity Drainage District No. 1
- Franklin Trapp Gravity Drainage District No. 3
- Roweath Ward Gravity Drainage District No. 3
- South Bayou Tigre Gravity Drainage District

In addition, although the Vermilion Parish Library has a separate Board, the Police Jury has intermingled 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 regarded as a component unit. The component units included in these financial statements are described below.

Fifteenth Judicial District Criminal Court - The Criminal Court Fund accounts for the operations of the district court. Funding is provided by fines, forfeits and transfers from the Police Jury. Due to the nature and significance of the relationship between the district court and the Police Jury, the court is considered a component unit.

Vermilion Parish Tourist Commission - The Vermilion Parish Tourist Commission was established in 1982 to encourage the development of tourism in Vermilion Parish. The primary source of revenue is a 2% hotel/motel tax levied for the occupancy of hotel and motel rooms and overnight camping facilities. The commission members are all appointed by the Police Jury.

Waterworks District No. 1 - The Waterworks District No. 1 was created by the Police Jury in 1988. The District is governed by five commissioners, all appointed by the Police Jury. In 1981, the Police Jury granted the District the authority to operate and maintain the Lake Island Water System which was constructed by the Jury and donated to the District. In addition, the District was given authority to establish and collect water user rates as it deems necessary.

## NOTE TO FINANCIAL STATEMENTS

Numerous other authorities and governmental entities established within the Parish of Vermilion have been excluded because control and/or financial responsibility by Vermilion Parish Police Jury is considered remote or due to the fact that such entities are governed by separately elected governmental officials. In particular, the three hospital districts in the Parish are considered fiscally independent special purpose governments as they meet the requirements specified in Governmental Accounting Standards Board Statement No. 14. Those requirements are that they have the authority to: 1) determine their budget without the Police Jury being able to approve or modify it; 2) levy taxes or set rates on charges without approval by the Police Jury; and 3) issue bonded debt without the approval of the Police Jury, other than ministerial or compliance approval.

### Fund accounting:

The Police Jury uses funds and account groups to report on the financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for all or most of the Police Jury's general activities, including the collection and disbursement of unassigned monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities provided to other departments or agencies primarily within the Police Jury are accounted for in internal service funds.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Police Jury. Agency funds generally are used to account for assets when the Jury holds on behalf of others as their agent.

## NOTES TO FINANCIAL STATEMENTS

### 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.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Sales taxes are considered "measurable" when in the hands of the Sales Tax Collector and are recognized as revenues at that time. The Police Jury considers property taxes as "available" in the year for which budgeted, that is, in the year in which such taxes are billed. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

In addition to property and sales taxes, these major revenues susceptible to accrual are earned grant revenues and other intergovernmental revenues, interest revenues and charges for services.

Franchise fees, licenses and permits, and court fines are recognized when received because they are not objectively determinable.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

### Budgets:

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general and special revenue funds, except for the Economic Development fund. Annual appropriations lapse at fiscal year end.

## NOTES TO FINANCIAL STATEMENTS

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

### Cash and Investments:

Cash consists of amounts in demand deposit accounts, both interest and non-interest bearing.

Investments are short-term deposits and are stated at cost.

### Short-term deferred receivables/payables:

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet; or, if a component unit is involved as "due from component unit/primary government" or "due to component unit/primary government."

### Fixed assets:

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All fixed assets are stated at historical cost or estimated historical cost if actual 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.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are immovable and of value only to the Jury.

Assets in the general fixed assets account group are not depreciated.

### Compensated absences:

Employees of the Police Jury earn five to four weeks of vacation leave each year, depending on length of service. Vacation leave must be taken during the year. However, upon termination, employees are paid for any unused vacation leave accrued during the year.



## NOTES TO FINANCIAL STATEMENTS

Employees of the Police Jury receive one day of sick leave each month. A total of 144 days can be accumulated. All accumulated sick leave lapses upon termination of employment or retirement.

Vacation and sick leave policies of the Hamilton Parish Library are the same as the Police Jury.

Due to uncertainty of actual amounts which will be paid for vacation and sick leave, no accruals have been made at December 31, 1997 for such amounts.

### Long-Term Obligations:

Long-term debt is recognized as a liability of a governmental fund when due. 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. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

### Fund Equity:

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

### Interfund Transactions:

quasi-interval transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-interval transactions and reimbursements, are reported as transfers. Subordinate or component presented transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. Transfers between the primary government and discretely presented component units are reported separately from other operating transfers.

NOTES TO FINANCIAL STATEMENTS

Memorandum only - total columns:

Total columns on the general purpose financial 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 cash flows 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.

Note 3. Ad Valorem Taxes.

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. These taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent on December 15. Revenue from ad valorem taxes are budgeted and recognized in the year billed.

The taxes are based on assessed values determined by the Tax Assessor of Marion County and are collected by the Sheriff. The taxes are remitted to the Police Jury net of deductions for Pension Fund contributions.

The following is a summary of ad valorem taxes levied:

	<u>Levied millions</u>	
	<u>1991</u>	<u>1992</u>
Marion County taxes:		
Marion tax (except Moberville and England)	3.40	3.48
Marion tax (Moberville and England)	3.73	3.72
Marion County public improvement	3.33	3.33
Library	4.18	4.36
Health unit	2.33	2.33

	<u>Levied millions</u>	
	<u>1991</u>	<u>1992</u>
District taxes:		
Road District No. 1 - Maintenance	5.44	5.44
Road District No. 2 of 2 - Maintenance	5.31	5.31
Road District No. 3 of 2 - Maintenance	5.40	5.40
Road District No. 3 of 3 - Maintenance	4.84	4.84
Road District No. 4 of 2 - Maintenance	5.07	5.18
Road District No. 5 of 2 - Maintenance	5.33	5.16
Road District No. 5 - Maintenance	6.55	4.40
Road District No. 4-4 - Maintenance	6.83	6.83
Road District No. 4 - Maintenance	5.36	5.36
Road District No. 7 - Maintenance	7.57	7.57
Ward 4 Public Cemetery	.61	.40

**NOTES TO FINANCIAL STATEMENTS**

Total Taxes levied were \$1,218,000 and \$2,183,950 for 1997 and 1998, respectively.

**Note 3. Dedication of Proceeds and Flow of Funds - Sales and Use Taxes**

The Police Jury has levied three one-half cent sales and use taxes in the years 1976, 1978, and 1984. The taxes are collected by the Hamilton Parish School Board and are remitted to the Police Jury monthly, net of any collection expenses. The proceeds of these taxes are dedicated as follows:

**1976 ONE-HALF CENT SALES AND USE TAX**

Proceeds of this tax (1997 collections \$2,481,814; 1998 \$2,188,893) are dedicated for the purpose of constructing, acquiring, improving and/or maintaining garbage and waste disposal facilities; constructing, acquiring, improving and/or maintaining fire department facilities and equipment; constructing, acquiring, improving and/or maintaining wastewater control and abatement facilities; and purchasing and acquiring the necessary land, equipment and furnishings for any of the aforesaid public works improvements and facilities; or for any one or more of said purposes.

Proceeds of the tax have been pledged and dedicated to the retirement of Public Improvement Bonds with outstanding principal balances totaling \$2,122,800 at December 31, 1997.

**1978 ONE-HALF CENT SALES AND USE TAX**

Proceeds of this tax (1997 collections \$2,481,814; 1998 \$2,188,893) are dedicated for the purpose of providing additional revenues for constructing, operating, improving and maintaining public buildings and structures, including, but not limited to, public buildings for the housing of the Parish jail and law enforcement facilities, health care facilities, cooperative Extension Service facilities, and constructing, improving and maintaining the road system of the Parish.

Proceeds of the tax have been pledged and dedicated to the retirement of Public Improvement Bonds with an outstanding principal balance of \$2,438,000 at December 31, 1997.

**1984 ONE-HALF CENT SALES AND USE TAX**

Proceeds of this tax (1997 collections \$1,470,404; 1998 \$2,044,851) are dedicated for the purpose of supplementing other sales tax revenues being collected in the Parish; and constructing, acquiring, improving, maintaining and operating solid waste collection and disposal facilities in the Parish, including the cost of a recycling program.

## NOTES TO FINANCIAL STATEMENTS

proceeds of the tax are pledged and dedicated to the retirement of Public Improvement Bonds with an outstanding principal balance of \$2,312,000 as December 31, 1987.

### Series 1987 Certificates of Indebtedness

Proceeds of this bond issue are dedicated for the purpose of constructing, improving and reconstructing Parish roads and bridges.

Revenue annual revenues of the Parish above stated, necessary and usual charges in each of the fiscal years during which the certificates are outstanding are pledged and dedicated to the retirement of the Public Improvement Bonds with an outstanding principal balance of \$4,000,000 as December 31, 1987.

### Note 4. Legal Compliance - Budgets

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

1. The Secretary-Treasurer prepares a proposed operating budget which is submitted to the Budget Committee who in turn presents the proposed budget to the Police Jury no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted through passage of an ordinance prior to the commencement of the fiscal year for which the budget is being adopted.
5. Budgetary amendments involving the transfer of funds from one department, program or function to another or increasing increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Police Jury.
6. Those budgets which the Police Jury adopts are on a basis consistent with generally accepted accounting principles as applied to governmental units.

Budgeted amounts are as originally adopted, or as amended in accordance with the procedures detailed above.

NOTES TO FINANCIAL STATEMENTS

Note 3. Deposits and Investments

At year end, the carrying amount of cash and investments (certificates of deposits) was \$31,427,574 and the bank balance was \$30,140,471. Of the bank balance, \$459,387 was covered by federal depository insurance and the remaining \$29,681,084 was covered by collateral held by the Police Jury's fiscal agent in the Police Jury's name. Cash on hand and with paying agents aggregated \$48,974.

Note 4. Due from/to Other Governmental Agencies

Amounts due from/to to other governmental agencies consisted of the following as December 31, 1997:

	<u>Due From</u>	<u>Due To</u>
<b>Primary Government:</b>		
Vermilion Parish School Board - Sales and use taxes collected but not remitted	\$ 341,765	\$ -
Vermilion Parish Sheriff's Department - Ad valorem taxes and occupational license fees collected but not remitted	1,721,905	-
Federal grant funds	18,818	457,818
State of Louisiana -		
state revenue sharing	181,990	-
other state shared revenue	155,127	-
grant funds	107,480	-
other	5,814	28,732
Clerk of Court - Reimbursement of juror and witness fees	<u>28,548</u>	<u>-</u>
	<u>\$3,377,313</u>	<u>\$ 486,550</u>
<b>Component Units:</b>		
Vermilion Parish School Board - Sales and use taxes collected but not remitted	\$ 3,015	\$ -
Vermilion Parish Sheriff's Department - Fines and court costs	4,715	-
District Attorney - Audit record	<u>26,512</u>	<u>-</u>
	<u>\$ 14,242</u>	<u>\$ -</u>

NOTES TO FINANCIAL STATEMENTS

Note 7. Fixed Assets

A summary of changes in the general fixed assets for the year ended December 31, 1997 are as follows:

	Balance 12/31/96	Additions	Deletions	Balance 12/31/97
Police Jury:				
Land	\$ 499,115	\$ 4,180	\$ -	\$ 503,295
Buildings and improvements	8,827,479	4,180	-	8,831,659
Furniture and equipment	18,528,888	733,885	151,826	19,110,947
Library:				
Buildings and improvements	159,329	-	-	159,329
Furniture and equipment	325,848	41,474	1,818	365,504
Library books	2,522,248	188,282	17,843	2,692,687
Total	122,483,778	8,828,919	1,170,487	130,142,210

Note 8. Long-term Debt

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

	Balance 12/31/96	Additions	Reductions	Balance 12/31/97
Sales tax revenue debt	\$ 4,258,000	\$ 8,800,000	\$ 698,000	\$ 12,360,000
Industrial revenue debt	173,000	-	55,000	118,000
Closure and post- closure costs	1,224,823	68,752	-	1,293,575
	\$ 5,655,823	\$ 8,868,752	\$ 753,000	\$ 13,771,575

NOTES TO FINANCIAL STATEMENTS

Bonds outstanding at December 31, 1997 are as follows:

	Final Maturity	Interest Rate	Balance Outstanding
Sales tax revenue			
Bonds issued by -			
1996 tax	09/01/98	5.00 - 5.50	\$ 318,000
	09/01/99	4.00 - 5.75	908,000
1997 tax	10/01/99	5.00 - 5.50	2,028,000
1998 tax	04/01/98	5.00 - 5.50	2,228,000
Series 1997 public			
improvement bonds	10/01/97	4.48 - 5.10	4,088,000
Industrial District			
#1 public			
improvement bonds	05/01/98	5.25 - 5.70	120,000
			<u>\$ 8,882,000</u>

The annual debt service requirements to maturity of all bonds outstanding at December 31, 1997, including interest payments of \$2,160,000, follows:

1998	\$ 1,573,000
1999	1,574,000
2000	1,596,320
2001	1,513,328
2002	1,180,304
2003	1,179,824
2004	790,000
2005	591,425
2006	591,000
2007	595,000
2008 - 2011	823,824
	<u>\$12,218,201</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 2. Interfund Receivables, Payables

	Interfund Receivables	Interfund Payables
Due from/to other funds -		
General Fund	\$ 10,000	\$ 3,000
Special revenue funds -		
Waterside Public Improvement		
Maintenance	-	53,000
1978 Sales Tax	-	20,000
1978 Sales Tax	-	51,070
1984 Sales Tax	-	51,570
Mosquito Control	-	25,000
Road Fund	40,070	3,000
Child Care Food Program	-	13,071
Office of Community Services	4,370	23,000
Library	-	500
Health Unit	38,817	340
Sewerage Fund	8,200	-
Road District #2 - Maintenance	-	9,400
SALT SERVICE FUNDS -		
1978 Sales Tax Bonds	20,170	-
1981 Sales Tax Refunding Bonds	23,070	-
1984 Sales Tax Bonds	21,700	-
Federal Service Fund -		
Waterside Workers' Compensation	100,000	-
Fiduciary Fund -		
Payroll	-	4,000
	<u>\$ 300,010</u>	<u>\$ 210,010</u>
Primary government due from/to		
component units -		
General Fund	\$ 10,000	0
Component units due from/to		
primary government -		
Waterside District No. 1	-	10,000
	<u>\$ 10,000</u>	<u>\$ 10,000</u>



NOTES TO FINANCIAL STATEMENTS

NOTE 18. Defined Benefit Pension Plan

Substantially, all employees of Verdilion Parish Police Jury participate in the Parochial Employees' Retirement System (PERS) of Louisiana, a multiple-employer public employee retirement system. The payroll for Police Jury employees covered by the system for the year ended December 31, 1993 was \$4,735,349; the total Police Jury payroll was \$5,212,550. The Police Jury also participates in other state retirement systems. The contributions to these systems are immaterial to the Jury's total retirement contributions, and therefore, no further information on the other systems is provided.

All permanent Police Jury employees who work at least 18 hours a week, not participating in another public funded retirement system, and are under 65 years of age at time of employment shall become members of the plan. Members of the plan may retire with thirty years of creditable service regardless of age, with twenty-five years of service at age 55, or with ten years of service at age 60. Benefit rates are 84 of final compensation (average monthly earnings during the highest 36 consecutive months, or fifteen months if service was interrupted) plus \$6.00 per month for each year of service credited prior to January 1, 1980, and 84 of final compensation for each year of service after January 1, 1980. The system also provides disability and survivor benefits. Benefits are established by State statute.

Covered employees are required to contribute 8.8% of their earnings to the plan; the Police Jury contributed 7.7%. The total contribution for the year was \$387,323, which consisted of \$440,000 from the Police Jury and \$440,000 from its employees. Contributions are also established by State statute.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis. Various programs made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The system does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at December 31, 1993, the most recent report available, for the PERS Plan A as a whole, determined through an actuarial valuation performed as of that date, was \$215,248,816. The PERS Plan A net assets available for benefits on that date (valued at cost or amortized cost) were \$761,640,813, resulting in an unfunded pension benefit obligation of \$114,388,821.

NOTES TO FINANCIAL STATEMENTS

Trend information:

Two-year historical trend information providing information about programs made in accumulating sufficient assets to pay benefits when due is presented in the FERS December 31, 1990 annual report.

Note 10. Postemployment health care benefits

The Vermont Parish Police Jury provides certain continuing health care and life 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. Those benefits for retirees and similar benefits for active employees are contracted through a private insurance company. Retired employees reimburse the Jury for their premiums, but the active employee's premiums are paid jointly by the employee and the Police Jury. The Police Jury recognizes the cost of providing these benefits for active employees (Police Jury's portion of premiums) as expenditures when paid during the year.

Note 11. Food Stamp Program

The Food Stamp Program is operated by the Police Jury under an agreement with the Louisiana Department of Health and Hospitals (LDDH). The Police Jury is reimbursed 50 percent of its operating cost by LDDH based on monthly cost reports. Funds are provided by the United States Department of Agriculture through the State administrative match program. Under this program, the Police Jury is responsible for the issuance of food stamps to eligible participants in the parish. In November 1991, the practice of issuing food stamp coupons was phased out. Participants now receive a card which allows them to purchase food. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the year follows:

Balance, December 31, 1990	\$ 1,004,041
1991 - received	2,318,000
transferred in	9,000
transferred out	(100,200)
issued	(2,978,400)
credits	____(28,800)
Balance, December 31, 1991	<u>\$ 1,223,641</u>

NOTES TO FINANCIAL STATEMENTS

Note 13. Contingent Liabilities

At December 31, 1999, Vermilion Parish Police Jury is either defendant or co-defendant in several lawsuits. In most cases, attorneys for the Police Jury are of the opinion that either the loss potential to the Jury is minimal, if at all, or awards to plaintiffs, if any, will be within the limits of insurance coverage. All other suits are still in the discovery stages and, therefore, no evaluation of the claims could be made.

Note 14. Compensation of Elected Officials

A detail of compensation paid to individual elected officials for the year ended December 31, 1997 and 1998 are as follows:

	<u>1997</u>	<u>1998</u>
Jury members:		
Alphine, Leo P.	\$ 11,548	\$ 10,373
Alphine, Perrin	11,548	10,373
Blanchard, Anthony	11,548	10,373
BROUSSARD, Bruce	11,548	10,373
Baton, Carroll	10,373	10,343
Claude, Johnny	11,548	10,373
Claude, Luther	10,373	10,343
Dandy, Louis Ode	11,548	10,373
Landry, James Earl	11,548	10,373
Moore, Verdis	10,373	10,373
Proulx, S.J., Jr.	11,548	10,373
Syber, Orlin	-	325
TIGRETT, Ronald	10,373	13,304
Winn, Ednal, Jr.	10,373	10,373
Wright, RICKY	11,548	10,373
Yellin, Harris	-	325
	<u>\$ 150,814</u>	<u>\$ 144,863</u>

NOTES TO FINANCIAL STATEMENTS

Note 13. Budgets for Special Revenue Funds

The Police Jury did not adopt a Budget for the Economic Development fund for 1997. This fund is included in the special revenue fund type. A reconciliation of the actual-on-budgetary-basis special revenue fund activity shown in Exhibit C with the combined statement of revenues, expenditures and changes in fund balances - All Governmental Fund Types (Exhibit B) follows:

	As Presented in Exhibit C	Adjustment in Exhibit B	Total Per Exhibit B
REVENUES	\$ 17,313,005	\$ 349	\$ 17,313,354
EXPENDITURES	13,345,330	(381)	13,345,049
Other Financing sources (uses):			
Proceeds from sale of property	16,164	-	16,164
Transfers from other funds	3,245,497	-	3,245,497
Transfers to other funds	<u>14,888,478</u>	<u>-</u>	<u>14,888,478</u>
Excess (deficiency) of revenues and other sources over capital disbursements and other uses	\$ 3,965,604	\$ (32)	\$ 3,965,572
Fund balances, beginning	<u>24,533,336</u>	<u>4,878</u>	<u>24,538,214</u>
Fund balances, ending	<u>\$ 28,499,140</u>	<u>\$ 4,846</u>	<u>\$ 28,503,986</u>

Note 14. Closure and Postclosure Care Costs

The Vermilion Parish Police Jury landfill began operations in 1978. State and federal laws and regulations require the Jury to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The estimated closure and postclosure costs are \$1,094,100. The Jury also owns adjacent property which has been appraised for the relocation of their landfill operations after the present site is closed; such property is not yet permitted and, therefore, an estimate of closure and postclosure costs is not currently required.

NOTES TO FINANCIAL STATEMENTS

Although closure and post-closure care costs will be paid only near or after the date that the landfill ceases accepting waste, generally accepted accounting principles require the Jury to report a portion of these costs as a liability in its general long-term debt account group based on landfill capacity used. As December 31, 1997, capacity used was estimated as 940,000 cubic yards, while total capacity was estimated at 2,400,000 cubic yards. The Police Jury expects to close the landfill in twelve to fourteen years. Retinal costs may be higher due to inflation, changes in technology or changes in regulations.

The closure and post-closure costs discussed above are expected to be fully covered by the one-half cent sales tax passed in 1997.

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GENERAL FUND

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

VERMILION FIREMEN POLICE JUNY  
 BENEFICIAL FUND  
 GENERAL FUND

BALANCE SHEET  
 December 31, 1987 and 1986

ASSETS	<u>1987</u>	<u>1986</u>
CASH	\$ 875,197	\$ 148,840
ACCOUNTS RECEIVABLE	9,484	48,817
All salaries taxes receivable	100,177	140,400
Allowance for uncollectible taxes	(18,744)	(18,423)
Due from other funds	18,000	9,378
Due from component units	18,000	10,000
Due from other governmental agencies	<u>163,881</u>	<u>750,812</u>
Total assets	<u>\$ 1,264,892</u>	<u>\$1,270,860</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 100,000	\$ 875,000
Retainage payable	-	18,838
Due to other funds	3,000	800
Due to other governmental agencies	<u>-</u>	<u>28,880</u>
Total liabilities	<u>\$ 103,000</u>	<u>\$ 1,022,518</u>
FUND BALANCE		
Unreserved - undesignated	<u>\$ 788,182</u>	<u>\$ 248,342</u>
total liabilities and fund balance	<u>\$ 891,182</u>	<u>\$1,270,860</u>

See Notes to Financial Statements.



VERMILION PRATER POLICE JURY  
 ARNOVILLE, LOUISIANA  
 GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (BASE BUDGET) AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1977

With Comparative Actual Amounts For Year Ended December 31, 1976

	1977		Variance - Favorable	1976 Actual
	Budget	Actual		
<b>REVENUES:</b>				
<b>Taxes -</b>				
All valuations	\$ 511,118	\$ 516,918	\$ 5,800	\$ 516,180
24 hour insurance rebate	81,282	81,918	1,721	81,282
Beer tax	10,000	9,000	(1,000)	10,000
Franchise fees	7,000	14,217	7,217	10,700
Licenses and permits -				
Occupational Licenses	160,000	166,842	6,842	164,000
Other	81,000	101,568	20,568	82,000
Intergovernmental -				
Federal grant revenue	81,427	98,000	16,573	84,000
State grant revenue	274,472	3,000	(271,472)	1,000,000
State revenue sharing	101,000	127,000	26,000	100,000
State shared revenues -				
Severance tax	500,000	500,000	0,000	500,000
Voting power tax	60,000	60,000	0,000	60,000
Contributions from local governments	10,000	78,400	67,200	100,000
Charges for services -				
Administrative charges	148,440	161,000	12,560	148,000
Other	000	1,100	1,100	000
Interest	10,000	10,000	0,000	10,000
Miscellaneous -				
Grants and royalties	100,000	88,100	(11,900)	101,700
Other	10,000	10,000	0,000	10,000
<b>Total revenues</b>	<b>\$ 2,222,885</b>	<b>\$ 2,241,254</b>	<b>\$ 18,369</b>	<b>\$ 2,241,200</b>
<b>Expenditures:</b>				
<b>General government -</b>				
Legislative	\$ 288,410	\$ 288,800	\$ 390	\$ 288,000
Judicial	781,800	772,870	(8,930)	722,000
Elections	45,000	60,441	15,441	60,000
Finance and administrative	740,510	690,593	(49,917)	710,000
Public safety	122,000	167,000	45,000	164,000
Public works	385,807	35,872	(349,935)	1,144,000
Health and welfare	100,000	100,000	0,000	100,000
Culture and recreation	0,000	0,000	0,000	0,000
<b>Total expenditures</b>	<b>\$ 2,383,527</b>	<b>\$ 2,025,574</b>	<b>\$ (357,953)</b>	<b>\$ 2,383,500</b>

(Cash basis)

VERMILION PARISH POLICE JURY  
 MONROEVILLE, LOUISIANA  
 GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (MAJOR SALES) AND ACTUAL (CONTINUED)  
 Year Ended December 31, 1997  
 With Comparative Actual Amounts For Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996
	Budget	Actual		Actual
Excess (deficiency) of revenues over expenditures	\$ 1,622,652	\$ 1,622,122	\$ (530)	\$ 1,622,285
Other financing sources (uses):				
Transfers from other funds	\$ 743,287	\$ 643,287	\$ 100,000	\$ 246,721
Transfers to other funds	(71,811)	(81,874)	(10,063)	(85,355)
Transfers to component units	(122,022)	(122,022)	-	(122,022)
Total other financing sources uses	\$ 549,454	\$ 439,391	\$ 110,063	\$ 239,344
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 2,172,106	\$ 2,061,513	\$ 110,593	\$ 1,861,629
Fund balance, beginning	642,632	642,632	-	1,582,648
Fund balance, ending	\$ 2,814,738	\$ 2,704,145	\$ 110,593	\$ 3,444,277

See Notes to Financial Statements.

**SPECIAL REVENUE FUNDS**

- Parishwide Public Improvement Maintenance Fund** - To account for expenditures in connection with maintenance and upkeep of parish roads, bridges and ditches. Major means of financing is provided by ad valorem taxes, state revenue sharing, the State of Louisiana Parish Transportation Fund and transfers from other revenue sources of the Police Jury.
- 1978 Sales Tax Fund** - To account for funds derived from a 1978 special one-half cent sales and use tax dedicated for the maintenance of solid waste disposal, fire protection, mosquito control and public works facilities.
- 1978 Sales Tax Fund** - To account for funds derived from a 1978 special one-half cent sales and use tax dedicated for the maintenance of law enforcement facilities, health and facilities, cooperative extension service facilities, other public buildings and public roads.
- 1984 Sales Tax Fund** - To account for funds derived from a 1984 special one-half cent sales and use tax dedicated for the construction, acquisition, improvement, maintenance and operation of solid waste collection and disposal facilities.
- ward 3 Public Cemetery Fund** - to account for the maintenance of public cemeteries in ward 3 of Vermilion Parish. Major means of financing is provided by ad valorem taxes and state revenue sharing.
- Health Unit 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 investments.
- Royalty Road Fund** - to account for funds received from the state of Louisiana royalty road fund. These funds are derived from one-tenth of the royalties from mineral leases on state owned lands where production occurred. Expenditures may be made for any lawful purpose.
- Public Library Fund** - To account for the maintenance of the main library and the branch libraries which provide services to citizens within the parish. Major means of financing is provided by ad valorem taxes and state revenue sharing.
- Civil Defense Fund** - To account for the civil defense operations in the parish. Means of financing is provided by a grant from the State of Louisiana Office of Emergency Preparedness and transfers from other revenue sources of the Police Jury.
- Road District No. 1 Maintenance Fund** - To account for the maintenance and upkeep of parish roads within Road District No. 1. Major means of financing is provided by ad valorem taxes and state revenue sharing.

SPECIAL REVENUE FUNDS (CONTINUED)

- Maintenance of Road Districts Fund - To account for the maintenance and upkeep of parish roads within various road districts other than Road District No. 1. Major means of financing is provided by ad valorem taxes and share program sharing.
- Rabies Control Fund - To account for expenditures in connection with the control of rabies in animals. Major means of financing is provided by contributions from municipalities in the parish, transfers from other revenue sources of the Police Jury and vaccination fees.
- Head Start Fund - To account for the administration of grant funds received from the U. S. Department of Health and Human Services to provide health, educational, nutritional, social and other services primarily to economically disadvantaged preschool children.
- Child Care Fund Program - To account for the administration of grant funds received from the U. S. Department of Agriculture to provide a food service program for children in non-residential child care institutions.
- Economic Development Fund - To account for operations of the Economic Development Board established to enhance business development within the parish. The primary source of funding is contributions from private sources.
- Office of Community Services Fund - To account for the administration of grant funds received from the U. S. Department of Housing and Urban Development to provide rental assistance to low income persons and to provide temporary shelter for the homeless. The fund also accounts for grants received from the U. S. Department of Agriculture to distribute commodities to eligible persons and to provide lunches during summer months to economically disadvantaged children.
- Communication District Fund - To account for the operation of a 911 emergency system in the Parish, which is funded primarily by fees added to customers' telephone bills.

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VERMILION PARISH POLICE JURY  
 ARRIVILLE, LOUISIANA  
 SPECIAL REVENUE FUND

COMBINED BALANCE SHEET  
 DECEMBER 31, 1987

With Comparative Totals for December 31, 1986

ASSETS	PARISHWIDE		1976	1976
	Public Improvement Maintenance Fund	1976 Sales Tax Fund	1976 Sales Tax Fund	1976 Sales Tax Fund
Cash	\$ 282,258	\$ 882,713	\$ 206,324	
Investments, at cost	-	2,436,332	1,833,943	
Accrued interest receivable	-	28,600	40,300	
Ad valorem taxes receivable	166,154	-	-	
Allowance for uncollectible taxes	(28,480)	-	-	
Accounts receivable	-	-	-	
Due from other funds	-	-	-	
Due from other governmental agencies	400,146	187,258	187,258	
Prepaid insurance	-	-	-	
<b>Total assets</b>	<b>\$ 814,078</b>	<b>\$2,503,903</b>	<b>\$2,165,825</b>	
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Cash overdraft	\$ -	\$ -	\$ -	
Accounts payable	48,441	53,204	130	
Retainage payable	-	-	-	
Due to other funds	23,300	28,894	23,974	
Due to other governmental agencies	-	-	-	
Deferred revenue	-	-	-	
<b>Total liabilities</b>	<b>\$ 71,741</b>	<b>\$ 81,098</b>	<b>\$ 28,104</b>	
<b>FUND BALANCES</b>				
Reserved for:				
Insurance	\$ -	\$ -	\$ -	
Incomplete contracts	-	-	-	
Unreserved -				
Undesignated	742,337	2,422,805	2,137,721	
<b>Total fund balances</b>	<b>\$ 742,337</b>	<b>\$2,422,805</b>	<b>\$2,137,721</b>	
<b>Total liabilities and fund balances</b>	<b>\$ 814,078</b>	<b>\$2,503,903</b>	<b>\$2,265,825</b>	



VERMILION PARISH POLICE JURY  
 MONROE, LOUISIANA  
 SPECIAL REVENUE FUNDS

COMBINED BALANCE SHEET (CONTINUED)  
 December 31, 1999  
 With Comparative Totals for December 31, 1998

ASSETS	Fund	Maintenance	Maintenance	Police
	District	of Fund	of Fund	Control
	No. 1	Districts	Districts	Fund
	Maintenance			
	Fund	Fund	Fund	
Cash	\$ 88,381	\$ 9,345	\$ 18,048	
Investments, at Cost	188,880	827,880	-	
Accrued interest receivable	-	-	-	
Ad Valorem taxes receivable	28,279	179,481	-	
Allowance for uncollectible taxes	12,310	619,880	-	
Accounts receivable	-	-	-	
Due from other funds	-	-	-	
Due from other governmental agencies	77,829	888,980	-	
Prepaid insurance	-	-	-	
<b>Total assets</b>	<b>\$ 387,680</b>	<b>\$ 2,023,586</b>	<b>\$ 18,048</b>	
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Cash overdrawn	\$ -	\$ -	\$ -	
Accounts payable	9,754	48,880	648	
Accruals payable	-	-	-	
Due to other funds	-	9,489	15,189	
Due to other governmental agencies	-	-	479	
Deferred revenue	-	-	-	
<b>Total liabilities</b>	<b>\$ 9,754</b>	<b>\$ 58,369</b>	<b>\$ 16,316</b>	
<b>FUND BALANCES</b>				
Reserved for -				
Encumbrances	\$ -	\$ 9,884	\$ -	
Incomplete encumbrances	-	-	-	
Unreserved -				
Undesignated	388,926	2,065,217	-	
<b>Total fund balances</b>	<b>\$ 388,926</b>	<b>\$ 2,075,101</b>	<b>\$ 16,316</b>	
<b>Total liabilities and fund balances</b>	<b>\$ 387,680</b>	<b>\$ 2,023,586</b>	<b>\$ 18,048</b>	



Head Start Fund	Child Care Fund Program Fund	Economic Development Fund	Office of Community Services Fund	Communications Director Fund	
\$ 1,330	\$ 4,378	\$ 4,000	\$ 390,388	\$ 48,488	
-	-	-	-	128,000	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	23,877	
49,871	-	-	4,375	-	C
-	28,000	-	4,055	-	
<u>51,602</u>	<u>32,378</u>	<u>4,000</u>	<u>398,823</u>	<u>228,488</u>	D
					E
\$ -	\$ -	\$ -	\$ -	\$ -	F
24,812	4,781	-	3,821	2,348	G
-	-	-	-	-	
1,882	21,871	-	22,390	-	H
1,850	-	-	484,230	-	
<u>28,544</u>	<u>26,652</u>	<u>-</u>	<u>510,441</u>	<u>-</u>	I
<u>81,492</u>	<u>61,030</u>	<u>4,000</u>	<u>910,604</u>	<u>230,948</u>	J
\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	
<u>-</u>	<u>-</u>	<u>4,824</u>	<u>21,818</u>	<u>218,792</u>	
<u>81,492</u>	<u>61,030</u>	<u>8,824</u>	<u>932,422</u>	<u>449,740</u>	
\$ 81,492	\$ 61,030	\$ 4,924	\$ 932,814	\$ 448,488	

VERMILION PARISH POLICE JURY  
 MONROE, LOUISIANA  
 SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET (CONTINUED)  
 December 31, 1997

With Comparative Totals for December 31, 1996

ASSETS	Totals	
	1997	1996
Cash	\$ 3,360,272	\$ 3,360,793
Investments, at cost	22,300,273	26,224,812
Accrued interest receivable	179,866	152,284
All values listed receivable	594,763	703,674
Allowance for uncollectible taxes	154,214	112,866
Accounts receivable	33,277	32,322
Due from other funds	84,488	33,328
Due from other governmental agencies	2,810,237	2,862,861
Prepaid insurance	368	-
<b>Total assets</b>	<b>\$29,866,801</b>	<b>\$35,820,703</b>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Cash overdraft	\$ -	\$ 7,343
Accounts payable	194,518	280,428
Retainage payable	10,000	-
Due to other funds	280,218	229,584
Due to other governmental agencies	485,812	589,715
Deferred revenues	84,878	28,320
<b>Total liabilities</b>	<b>\$1,055,426</b>	<b>\$1,235,390</b>
FUND BALANCES		
Reserved for -		
Encumbrances	\$ 1,064	\$ 51,866
Incomplete contracts	158,420	-
Unreserved -		
Undesignated	27,627,356	28,524,122
<b>Total fund balances</b>	<b>\$28,786,840</b>	<b>\$28,586,392</b>
<b>Total liabilities and fund balances</b>	<b>\$29,842,266</b>	<b>\$35,461,782</b>

See Note 12 Financial Statements.

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WHEELING PARISH POLICE JURY  
 MONROE, LOUISIANA  
 SPECIAL REVENUE FUND  
 MAINTENANCE OF ROAD DISTRICTS FUND

COMBINED BALANCE SHEET

December 31, 1987

With Comparative Totals for Year Ended December 31, 1986

ASSETS	Sub Road District #1 of Road District #2	Sub Road of Road District #2 and Road District #3	Sub Road District #1 of Road District #2	Sub Road District #4 of Road District #2
Cash	\$ 475	\$ 328	\$ 389	\$ 808
Investments	184,780	18,793	78,380	140,900
Uncollected taxes receivable	22,820	18,241	23,495	27,898
Allowance for uncollectible taxes	(13,820)	(920)	(711)	(8,813)
Due from other governmental agencies	<u>128,320</u>	<u>28,081</u>	<u>22,280</u>	<u>182,853</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 273,575</u></b>	<b><u>\$ 61,522</u></b>	<b><u>\$ 128,844</u></b>	<b><u>\$ 269,812</u></b>
 <b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Cash overdrafts	\$ -	\$ -	\$ -	\$ -
Accounts payable	9,768	5,788	3,388	13,823
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities</b>	<b><u>\$ 9,768</u></b>	<b><u>\$ 5,788</u></b>	<b><u>\$ 3,388</u></b>	<b><u>\$ 13,823</u></b>
 <b>FUND BALANCE</b>				
Reserved for maintenance	\$ -	\$ -	\$ -	\$ 1,065
Unreserved - undesignated	<u>262,828</u>	<u>27,844</u>	<u>121,244</u>	<u>252,422</u>
<b>Total fund balance</b>	<b><u>\$ 262,828</u></b>	<b><u>\$ 27,844</u></b>	<b><u>\$ 121,244</u></b>	<b><u>\$ 253,487</u></b>
 <b>Total liabilities and fund balance</b>	<b><u>\$ 272,596</u></b>	<b><u>\$ 61,522</u></b>	<b><u>\$ 128,844</u></b>	<b><u>\$ 269,812</u></b>

See Note to Financial Statements.

Sub Road		Road		Road		Road		Totals	
District #5		District #6		District #8		District #7			
of Road									
DISTRICT #5	DISTRICT #6	DISTRICT #6	DISTRICT #8	DISTRICT #7	1987	1986			
\$ 86	\$ 888	\$ 8,282	\$ 3,623	\$ 8,345	\$ 37,711				
37,788	203,188	3,068	287,588	867,558	681,780				
13,985	8,345	13,848	43,888	178,481	382,877				
11,088	12,083	12,083	18,887	318,243	158,787				
<u>42,128</u>	<u>88,382</u>	<u>18,332</u>	<u>242,821</u>	<u>688,881</u>	<u>888,878</u>				
<u>\$ 42,128</u>	<u>\$ 288,488</u>	<u>\$ 38,821</u>	<u>\$ 481,828</u>	<u>\$ 828,828</u>	<u>\$ 1,888,828</u>				
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,848				
2,828	3,470	-	21,843	88,808	43,382				
<u>-</u>	<u>-</u>	<u>8,488</u>	<u>-</u>	<u>8,888</u>	<u>-</u>				
<u>\$ 2,828</u>	<u>\$ 3,470</u>	<u>\$ 8,488</u>	<u>\$ 21,843</u>	<u>\$ 84,808</u>	<u>\$ 48,828</u>				
\$ -	\$ -	\$ -	\$ -	\$ 3,885	\$ 7,880				
80,828	187,828	88,828	178,828	1,388,128	1,543,821				
<u>\$ 80,828</u>	<u>\$ 187,828</u>	<u>\$ 88,828</u>	<u>\$ 178,828</u>	<u>\$ 1,372,121</u>	<u>\$ 1,588,821</u>				
<u>\$ 82,788</u>	<u>\$ 288,828</u>	<u>\$ 188,828</u>	<u>\$ 388,828</u>	<u>\$ 828,828</u>	<u>\$ 1,888,828</u>				

WHEATLAND PARISH POLICE JURY  
 ABBEVILLE, LOUISIANA  
 SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 Year Ended December 31, 1999

	Wheatland Parish Improvement Maintenance Fund	1978 Sales Tax Fund	1978 Sales Tax Fund
<b>Revenues:</b>			
Taxes	\$ 533,423	\$ 2,471,834	\$ 2,471,834
Intergovernmental	513,048	43,000	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Interest	12,882	178,000	326,700
Miscellaneous	-	-	-
<b>Total revenues</b>	<b>\$ 1,059,353</b>	<b>\$ 2,692,834</b>	<b>\$ 2,798,534</b>
<b>Expenditures:</b>			
General government	\$ 78,483	\$ 43,118	\$ 43,897
Public safety	-	388,518	385,100
Public works	3,088,847	361,579	-
Health and welfare	-	426,775	-
Urban redevelopment and housing	-	-	-
Sanitation, sewerage and waste disposal	-	-	-
Culture and recreation	-	-	-
Conservation of natural resources	-	-	40,238
<b>Total expenditures</b>	<b>\$ 3,167,330</b>	<b>\$ 819,700</b>	<b>\$ 869,235</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ (2,107,977)</b>	<b>\$ 1,873,134</b>	<b>\$ 1,929,299</b>
<b>Other financing sources (uses):</b>			
Proceeds from sale of property	\$ -	\$ -	\$ -
Transfers from other funds	1,873,134	18,747	37,827
Transfers to other funds	-	(1,248,480)	(2,080,354)
<b>Total other financing sources (uses)</b>	<b>\$ 1,873,134</b>	<b>\$ (1,229,733)</b>	<b>\$ (2,042,527)</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>\$ 75,837</b>	<b>\$ 643,401</b>	<b>\$ 886,772</b>
Fund balance, beginning	431,308	2,881,320	4,888,437
Fund balance, ending	\$ 507,145	\$ 3,524,721	\$ 5,775,209

See Notes to Financial Statements.

1994 Sales Tax Fund	Ward 4 Public Cemetery Fund	Health Unit Fund	Regality Road Fund	Public Library Fund	Civil Defense Fund
\$ 22,471,814	\$ 22,249	\$ 382,781	\$ -	\$ 788,276	\$ -
22,249	1,288	81,771	3,821,888	148,933	22,613
290,289	-	-	-	8,284	-
-	-	-	-	8,842	-
148,200	2,808	189,790	431,800	20,887	-
1,882	-	-	-	7,848	48
<u>\$2,848,442</u>	<u>\$ 48,638</u>	<u>\$ 670,332</u>	<u>\$2,372,388</u>	<u>\$ 889,807</u>	<u>\$ 22,661</u>
\$ 43,118	\$ 2,565	\$ 88,788	\$ 328,870	\$ 26,597	\$ -
-	10,314	-	381,878	-	44,731
-	-	889,884	-	-	-
-	-	-	-	-	-
2,402,848	-	-	-	-	-
-	-	-	-	748,188	-
<u>\$4,851,066</u>	<u>\$ 12,883</u>	<u>\$ 678,672</u>	<u>\$ 710,748</u>	<u>\$ 774,785</u>	<u>\$ 44,731</u>
\$ 248,343	\$ 2,548	\$ 688,338	\$ 768,536	\$ 123,781	\$ 121,888
\$ -	\$ -	\$ -	\$ 18,188	\$ 2,680	\$ -
1,018,188	-	18,088	-	-	18,812
<u>\$ 1,266,531</u>	<u>\$ -</u>	<u>\$ 18,088</u>	<u>\$ 188,824</u>	<u>\$ 2,680</u>	<u>\$ 18,812</u>
\$ 298,240	\$ 2,580	\$ 123,480	\$ 678,728	\$ 128,783	\$ 18,887
2,188,280	88,242	3,088,280	8,021,288	1,887,813	13,848
<u>\$2,486,520</u>	<u>\$ 90,822</u>	<u>\$3,211,760</u>	<u>\$8,700,016</u>	<u>\$1,916,603</u>	<u>\$ 18,887</u>

VERMILION PARISH POLICE JURY  
 MONROE, LOUISIANA  
 SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES CONTINUED  
 Year Ended December 31, 1977

	Road District No. 1 Millennium Fund	Maintenance of Road Districts Fund	Police CONCEAL Fund
<b>Revenues:</b>			
Taxes:			
Intergovernmental	\$ 109,380	\$ 848,828	\$ -
Charges for services	7,489	83,969	-
Fines and forfeits	-	-	42,280
Interest	-	-	-
Miscellaneous	5,669	32,287	756
<b>Total revenues</b>	<u>\$ 122,538</u>	<u>\$ 964,884</u>	<u>\$ 43,036</u>
<b>Expenditures:</b>			
General government	\$ 12,173	\$ 186,595	\$ -
Public safety	-	-	88,888
Public works	42,484	958,271	-
Health and welfare	-	-	-
Urban redevelopment and housing	-	-	-
Sanitation, sewerage and waste disposal	-	-	-
Culture and recreation	-	-	-
Construction of national resources	-	-	-
<b>Total expenditures</b>	<u>\$ 54,657</u>	<u>\$ 1,144,866</u>	<u>\$ 88,888</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 67,881</u>	<u>\$ 820,018</u>	<u>\$ 44,148</u>
<b>Other financing sources (uses):</b>			
Proceeds from sale of property	\$ -	\$ -	\$ -
Transfers from other funds	-	-	51,000
Transfers to other funds	(42,282)	(1,088,418)	(10,000)
<b>Total other financing     sources (uses)</b>	<u>\$ (42,282)</u>	<u>\$ (1,088,418)</u>	<u>\$ 41,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 25,599</u>	<u>\$ 731,600</u>	<u>\$ 85,148</u>
Fund balances, beginning	<u>281,518</u>	<u>1,389,812</u>	<u>26,809</u>
Fund balances, ending	<u>\$ 307,117</u>	<u>\$ 1,113,200</u>	<u>\$ 171,296</u>



Head Start Fund	Child Care Food Program Fund	Economic Development Fund	Office of Community Services Fund	Communications District Fund	
\$ -	\$ -	\$ -	\$ -	\$ -	
3,338,526	138,457	-	1,814,438	-	
-	-	-	-	275,478	
-	-	148	38,884	8,888	
<u>338,834</u>	<u>-</u>	<u>-</u>	<u>28,026</u>	<u>3,208</u>	
<u>12,887,382</u>	<u>2,138,887</u>	<u>2,148</u>	<u>11,588,328</u>	<u>2,387,258</u>	0
					0
\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	175,724	
-	-	-	-	-	
1,643,812	158,808	-	88,127	-	
-	-	-	922,878	-	
-	-	-	-	-	
-	-	181	-	-	
<u>1,643,812</u>	<u>1,158,808</u>	<u>1,181</u>	<u>14,122,287</u>	<u>2,278,728</u>	0
					0
\$ -	\$ -	\$ -	\$ -	\$ -	
1,128,178	1,128,178	1,128,178	1,128,178	1,128,178	
\$ -	\$ -	\$ -	\$ -	\$ -	
-	26,173	-	26,045	-	
<u>128,138</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>1,128,138</u>	<u>1,128,138</u>	<u>1,128,138</u>	<u>1,128,138</u>	<u>1,128,138</u>	
\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	1,032	18,128	188,812	
<u>-</u>	<u>-</u>	<u>1,032</u>	<u>18,128</u>	<u>188,812</u>	
<u>1,128,138</u>	<u>1,128,138</u>	<u>1,129,170</u>	<u>1,146,266</u>	<u>1,316,950</u>	

VERMILION PARISH POLICE JURY  
ABBEVILLE, LOUISIANA  
SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (CONTINUED)  
Year Ended December 31, 1997

	Totals	
	1997	1996
<b>Revenues:</b>		
Fines	459,896,463	4 37,743,428
Intergovernmental	5,589,578	4,748,083
Charges for services	828,378	593,981
Fees and forfeits	8,443	6,871
Interest	1,363,159	1,154,458
Miscellaneous	301,224	278,283
Total revenues	<u>467,948,245</u>	<u>447,623,052</u>
<b>Expenditures:</b>		
General government	1 413,480	1 434,454
Public safety	1,813,827	1,188,854
Public works	4,212,288	3,156,184
Health and welfare	2,894,194	2,422,874
Urban redevelopment and housing	813,476	1,089,930
Sanitation, sewerage and water disposal	1,482,840	1,482,506
Culture and recreation	748,455	582,958
Conservation of natural resources	42,228	24,379
Total expenditures	<u>11,616,638</u>	<u>11,382,532</u>
Excess (deficiency) of revenues over expenditures	<u>456,331,607</u>	<u>436,240,520</u>
<b>Other financing sources (uses):</b>		
Proceeds from sale of property	\$ 16,134	\$ 28,044
Transfers from other funds	2,355,000	2,217,248
Transfers to other funds	<u>(18,880,000)</u>	<u>(18,242,000)</u>
Total other financing sources (uses)	<u>2,491,134</u>	<u>2,003,292</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 458,822,741</u>	<u>\$ 438,001,312</u>
Fund balances, beginning	<u>24,382,282</u>	<u>22,146,863</u>
Fund balances, ending	<u>283,205,522</u>	<u>264,148,124</u>
See Notes to Financial Statements.		

VERMILION PARISH POLICE JURY  
 ARRESTEE, LOCALITY,  
 SPECIAL SERVICE FUND  
 PARISHWIDE PUBLIC IMPROVEMENT MAINTENANCE FUND

STATEMENT OF REVENUE, EXPENDITURE AND CHANGES  
 IN FUND BALANCE - BUDGET COMP BASIS AND ACTUAL  
 For the Year Ended December 31, 1997

With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>Revenues:</b>				
Funds -				
Intergovernmental -				
Parish Transportation				
Funds	\$ 325,000	\$ 325,424	\$ 7,915	\$ 324,844
State revenue sharing	48,000	48,395	395	48,764
Other	-	13,155	13,155	68,890
Interest	-	-	-	27
Total revenues	<u>\$ 3,088,482</u>	<u>\$ 3,236,921</u>	<u>\$ 248,429</u>	<u>\$ 3,286,820</u>
<b>Expenditures:</b>				
General government -				
Financial administration	\$ 88,276	\$ 88,868	\$ 592	\$ 89,107
Public Works	<u>3,281,521</u>	<u>3,288,547</u>	<u>7,026</u>	<u>3,216,309</u>
Total expenditures	<u>\$ 3,339,827</u>	<u>\$ 3,328,813</u>	<u>\$ 11,014</u>	<u>\$ 3,286,466</u>
Excess (deficiency) of revenues over expenditures	\$12,322,387	\$12,972,321	\$ 650,000	\$12,349,331
<b>Other financing sources:</b>				
Transfers from other funds	<u>2,211,881</u>	<u>2,211,881</u>	<u>0</u>	<u>2,211,881</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ 14,134	\$ 14,134	\$ 0	\$ 14,134
Fund balance, beginning	<u>621,288</u>	<u>621,288</u>	<u>0</u>	<u>716,288</u>
Fund balance, ending	<u>\$ 635,422</u>	<u>\$ 735,422</u>	<u>\$ 100,000</u>	<u>\$ 730,422</u>

See Notes to Financial Statements.

WINDLESS MARINE POLICE JURY  
 ARDENVILLE, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 1976 SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (ORAS) BASIS AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 1997  
 WITH COMPARATIVE ACTUAL AMOUNT FOR YEAR ENDED DECEMBER 31, 1996

	1997		VARIANCE - Favorable - (Unfavorable)	1996 Actual
	Budget	Actual		
<b>Revenues:</b>				
Taxes - sales and use	\$ 2,041,000	\$ 2,471,914	\$ 430,914	\$ 2,304,050
Rural development grant	-	41,000	41,000	-
Interest	115,000	379,005	264,005	118,307
Miscellaneous	-	-	-	18,000
<b>Total revenues</b>	<b>\$ 2,156,000</b>	<b>\$ 2,881,919</b>	<b>\$ 725,919</b>	<b>\$ 2,430,357</b>
<b>Expenditures:</b>				
General government -				
Financial administration	\$ -	\$ 48,150	\$ (48,150)	\$ 48,150
Public safety -				
Fire protection	400,000	369,700	30,300	400,000
Public works -				
Administration	142,000	142,270	2,000	127,700
Health and welfare	308,100	428,120	120,020	380,100
<b>Total expenditures</b>	<b>\$ 2,058,100</b>	<b>\$ 2,088,240</b>	<b>\$ (269,860)</b>	<b>\$ 2,556,000</b>
Excess (deficiency) of revenues over expenditures	\$ 2,100,000	\$ 2,793,679	\$ 693,679	\$ 2,104,357
<b>Other financing sources</b>				
Funds:				
Proceeds from sale of property	\$ -	\$ -	\$ -	\$ 2,481
Transfers from other funds	-	18,743	18,743	118,300
Transfers to other funds	(1,000,000)	(1,130,000)	(130,000)	(100,000)
<b>Total other financing sources (uses)</b>	<b>\$ (1,000,000)</b>	<b>\$ (1,111,257)</b>	<b>\$ (111,257)</b>	<b>\$ 118,300</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 200,000	\$ 2,082,422	\$ 1,882,422	\$ 2,222,657
Fund balance, beginning	2,381,000	2,081,000	-	2,736,510
<b>Fund balance, ending</b>	<b>\$ 2,581,000</b>	<b>\$ 2,363,422</b>	<b>\$ (217,578)</b>	<b>\$ 2,959,167</b>

SEE NOTES TO FINANCIAL STATEMENTS.

WHEELING POLICE DEPARTMENT  
 ANNEVILLE, MONTGOMERY  
 SPECIAL REVENUE FUND  
 1978 SALES TAX FUND

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET BASED SALES AND ACTING  
 FOR THE YEAR ENDED DECEMBER 31, 1977  
 With Comparative ACTUAL ACCOUNTS for Year Ended December 31, 1976

	1977		Variance - Favorable (Unfavorable)	1976 Actual
	Budget	Actual		
<b>Revenue:</b>				
Taxes - Sales and use	\$ 1,878,000	\$ 2,471,919	\$ 593,919	\$ 2,344,851
Intergovernmental - contributions from local governments	-	-	-	198
Interest	280,000	228,921	51,079	271,088
<b>TOTAL REVENUE</b>	<b>\$ 2,158,000</b>	<b>\$ 2,700,840</b>	<b>\$ 542,840</b>	<b>\$ 2,616,137</b>
<b>Expenditures:</b>				
General government -				
Financial				
administrations	\$ -	\$ 41,118	\$ 41,118	\$ 41,796
OTHER	-	979	(979)	148
Public safety -				
Police	281,433	285,296	3,863	270,871
Conservation of natural resources	18,878	42,228	23,350	28,288
<b>TOTAL EXPENDITURES</b>	<b>\$ 290,311</b>	<b>\$ 368,642</b>	<b>\$ 78,331</b>	<b>\$ 340,903</b>
<b>Excess of revenues over expenditures</b>	<b>\$ 1,867,689</b>	<b>\$ 2,332,198</b>	<b>\$ 464,509</b>	<b>\$ 2,275,234</b>
<b>Other financing sources (uses):</b>				
Revenues from sale of property	\$ -	\$ -	\$ -	\$ 8,018
Transfers from other funds	-	17,827	17,827	214,867
Transfers to other fund	(1,420,252)	(1,322,737)	97,515	(1,222,623)
<b>Total other financing sources (uses)</b>	<b>\$ (1,420,252)</b>	<b>\$ (1,304,910)</b>	<b>\$ 115,282</b>	<b>\$ (1,009,738)</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>\$ 447,437</b>	<b>\$ 1,027,288</b>	<b>\$ 579,851</b>	<b>\$ 1,265,496</b>
<b>Fund balance, beginning</b>	<b>\$ 880,612</b>	<b>\$ 880,612</b>	<b>-</b>	<b>\$ 127,213</b>
<b>Fund balance, ending</b>	<b>\$ 1,328,074</b>	<b>\$ 1,907,900</b>	<b>\$ 579,826</b>	<b>\$ 1,392,712</b>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY  
 ABBEVILLE, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 1994 SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (PAAP BASIS) AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 1997  
 With Comparative Actual Amounts For Year Ended December 31, 1996

	1997		Variance - Favorable Unfavorable	1996 Actual
	Budget	Actual		
<b>Revenues:</b>				
Intergovernmental -				
Federal grant revenue	\$ -	\$ 32,088	\$ 32,088	\$ -
Taxes - sales and use	2,100,000	2,072,828	271,928	2,088,851
Charges for services -				
Garbage collection fees	262,500	306,281	43,781	279,215
Interest	128,000	149,280	21,280	129,714
Miscellaneous	3,000	3,321	321	22,242
Total revenues	\$ 2,502,500	\$ 2,563,778	\$ 61,278	\$ 2,520,822
<b>Expenditures:</b>				
General government -				
Financial administration	\$ -	\$ 42,248	\$ 42,248	\$ 40,788
Sanitation, sewerage and				
water disposal	2,282,728	2,522,242	239,514	2,494,588
Total expenditures	\$ 2,282,728	\$ 2,564,490	\$ 281,762	\$ 2,535,376
Excess (deficiency) of				
revenues over expenditures	\$ 219,772	\$ 0	\$ 219,772	\$ 0
<b>Other financing sources (uses):</b>				
Transfers from other funds	\$ 2,000,000	\$ 1,016,193	\$ 983,807	\$ 1,007,000
Transfers to other funds	-	(124,272)	(124,272)	(124,272)
Total other				
financing				
sources (uses)	\$ 2,000,000	\$ 891,921	\$ 1,108,079	\$ 882,728
<b>Excess of revenues and other</b>				
<b>sources over expenditures</b>				
<b>and other uses</b>	\$ 219,772	\$ 891,921	\$ 672,149	\$ 882,728
<b>Fund balance, beginning</b>	2,389,798	2,389,798	-	2,389,798
<b>Fund balance, ending</b>	\$ 2,609,570	\$ 3,281,719	\$ 672,149	\$ 3,272,526

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY  
 MONROE, LOUISIANA  
 SPECIAL REVENUE FUND  
 WARD 8 PUBLIC SAFETY FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (ENAP PARISH) AND ACTUAL  
 For the Year Ended December 31, 1997  
 With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Favorable Unfavorable	1996 Actual
	Budget	Actual		
Revenues:				
Taxes -				
Ad valorem	\$ 12,515	\$ 12,385	\$ (130)	\$ 12,385
Intergovernmental -				
State revenue sharing	1,000	1,100	100	1,275
Interest	1,200	1,000	(200)	1,800
Total revenues	\$ 14,715	\$ 14,485	\$ (230)	\$ 15,460
Expenditures:				
General government -				
Financial administration	\$ 1,110	\$ 1,300	\$ 190	\$ 1,000
Public works	2,000	16,120	(14,120)	14,300
Total expenditures	\$ 3,110	\$ 17,420	\$ (14,310)	\$ 15,300
excess deficiency of revenues over expenditures	\$ 1,792	\$ 2,540	\$ (748)	\$ 1,800
Fund balance, beginning	64,142	64,142	-	65,620
Fund balance, ending	\$ 65,934	\$ 66,682	\$ (648)	\$ 67,420

See Notes to Financial Statements.

NEWELLTON POLICE POLICE JURY  
 BOSSVILLE, LOUISIANA  
 SPECIAL REVENUE FUND  
 DEANON UNIT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 1997  
 WITH Comparative Actual Amounts For Year Ended December 31, 1996

	1997		Variance - Favorable Unfavorable	1996 Actual
	Budget	Actual		
Revenues:				
Taxes -				
Ad Valorem	\$ 357,471	\$ 363,741	\$ 6,270	\$ 358,137
Intergovernmental -				
State reimbursement	-	12,843	12,843	12,235
State revenue sharing	17,823	18,928	1,105	18,423
Interest	178,068	158,728	(19,340)	168,373
total revenues	\$ 553,362	\$ 554,239	\$ 877	\$ 557,168
Expenditures:				
Local government -				
Financial administration	\$ 28,489	\$ 43,728	\$ 15,239	\$ 49,605
Police and vehicle	738,123	568,008	(170,115)	533,223
total expenditures	\$ 766,612	\$ 611,736	\$ 154,876	\$ 582,828
Excess of revenues over expenditures	\$ 214,187	\$ 242,503	\$ 28,316	\$ 231,420
Other financing sources:				
transfers from other funds	-	18,084	18,084	-
Excess (Deficiency) of revenues and other sources over expenditures and other uses	\$ 214,187	\$ 260,587	\$ 46,400	\$ 231,420
Fund balance, beginning	1,028,185	1,028,185	-	1,028,185
Fund balance, ending	\$ 1,242,372	\$ 1,288,772	\$ 46,400	\$ 1,259,605

See Notes to Financial Statements.



VERMILION PRISON POLICE FUND  
 ARDREVILLE, LOUISIANA  
 SPECIAL REVENUE FUND  
 ROYALTY ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET YEAR BASED AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 1997  
 With Comparative Actual Amounts For Year Ended December 31, 1996

	1997		VARIANCE - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>Revenues:</b>				
Intergovernmental -				
State royalty road funds	\$ 1,901,800	\$ 1,905,880	\$ 40,080	\$ 1,970,000
Interest	100,000	151,000	151,000	404,710
Total revenues	\$ 2,001,800	\$ 2,056,880	\$ 201,080	\$ 2,374,710
<b>Expenditures:</b>				
General government	\$ 100,000	\$ 100,000	\$ (100,000)	\$ 264,410
Public works	400,000	381,200	118,800	1,800,200
Total expenditures	\$ 500,000	\$ 481,200	\$ 118,800	\$ 2,064,610
Excess (deficiency) of revenues over expenditures	\$ 1,501,800	\$ 1,575,680	\$ 273,680	\$ 1,310,100
<b>Other financing sources</b>				
<b>Other:</b>				
Proceeds from sale of property	\$ -	\$ 15,100	\$ 15,100	\$ 10,400
Transfers to other funds	11,000,000	1200,000	(979,000)	1000,000
Total other financing sources (uses)	\$ 11,000,000	\$ 1,215,100	\$ (963,900)	\$ 1,010,400
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 601,800	\$ 1,075,720	\$ 210,720	\$ 170,100
Fund balance, beginning	\$ 0	\$ 0		\$ 0
Fund balance, ending	\$ 601,800	\$ 1,075,720	\$ 673,920	\$ 170,100

See Notes to Financial Statements.

WHEELING PARISH POLICE JURY  
 MONROE, LOUISIANA  
 SPECIAL REVENUE FUND  
 PUBLIC LIBRARY FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (PLANS MADE) AND ACTUAL  
 For the Year Ended December 31, 1997  
 With Comparative Actual Account for Year Ended December 31, 1996

	1997		Variance - Favorable - Unfavorable	1996 Actual
	Budget	Actual		
Revenues:				
Taxes -				
Ad valorem	\$ 488,831	\$ 508,978	\$ 21,148	\$ 484,141
Intergovernmental -				
State revenue sharing	91,945	117,164	25,219	68,157
Technology educational grants	-	21,008	21,008	-
Grants and grants	8,000	8,147	147	-
Charges for services	8,000	8,128	128	8,884
Fines and forfeits	8,200	8,842	642	8,883
Interest	18,181	18,487	306	18,834
Miscellaneous	23,188	1,446	(21,742)	8,784
Total revenues	\$ 666,325	\$ 690,582	\$ 24,257	\$ 608,533
Expenditures:				
General government -				
Financial administration	\$ 4,100	\$ 18,157	\$ 14,057	\$ 25,956
Culture and recreation	848,973	743,128	(105,845)	582,463
Total expenditures	\$ 853,073	\$ 761,285	\$ 91,788	\$ 608,419
Excess (deficiency) of revenues over expenditures	\$ 115,128	\$ 129,297	\$ 14,169	\$ 132,973
Other financing sources:				
Proceeds from sale of property	3,000	3,000	-	3,100
Excess (deficiency) of revenues and other sources over expenditures	\$ 118,128	\$ 132,297	\$ 14,169	\$ 136,073
Fund balance, beginning	1,801,083	1,801,083		822,963
Fund balance, ending	\$ 1,919,256	\$ 1,933,584	\$ 14,328	\$ 1,859,036

See notes to Financial Statements.

VERMILION PARISH POLICE JURY  
 MONROE, LOUISIANA  
 SPECIAL REVENUE FUND  
 CIVIL SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (LAST DRAIN) AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 1997

With Comparative Actual Amounts For Year Ended December 31, 1996

	1997		Variation - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental -				
Federal grant revenues	\$ -	\$ 22,812	\$ 22,812	\$ 22,800
Miscellaneous	-	48	48	52
Total revenues	\$ -	\$ 22,860	\$ 22,860	\$ 22,852
Expenditures:				
Public safety	48,282	44,121	4,161	48,271
Deficiency of revenues over expenditures	\$ 48,282	\$ 21,261	\$ 27,021	\$ 25,419
Other financing sources:				
Transfers from other funds	48,282	22,822	25,460	22,252
Excess (deficiency) of revenues and other sources over expenditures	\$ 129,860	\$ 26,860	\$ 102,999	\$ 6,833
Fund balance, beginning	22,848	22,848	-	2,422
Fund balance, ending	\$ 152,708	\$ 49,708	\$ 103,000	\$ 29,255

See Note 10 - FINANCIAL STATEMENTS.

VERMILION PARISH POLICE JURY  
 MONROE, LOUISIANA  
 SPECIAL REVENUE FUND  
 ROAD DISTRICT NO. 1 MAINTENANCE FUND

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (BASE BUDGET) AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 1997  
 With Comparative Actual Accounts for Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>Revenues:</b>				
Taxes:				
Ad valorem	\$ -	\$ 149,380	\$ 149,380	\$ 149,313
Intergovernmental -				
State revenue sharing	7,489	7,489	001	7,782
Interest	3,420	3,420	000	3,124
Total revenues	<u>\$ 10,909</u>	<u>\$ 163,289</u>	<u>\$ 152,389</u>	<u>\$ 163,229</u>
<b>Expenditures:</b>				
General government:				
Financial administration	\$ 4,506	\$ 12,573	\$ (8,067)	\$ 12,513
Public works	62,780	62,424	356	66,508
Total expenditures	<u>\$ 67,286</u>	<u>\$ 75,007</u>	<u>\$ (7,721)</u>	<u>\$ 79,021</u>
Excess of revenues over expenditures	\$ 107,048	\$ 88,282	\$ 188,766	\$ 44,208
Other financing items:				
Transfers to other funds	(121,200)	(121,200)	-	(121,200)
Excess (deficiency) of revenues over expenditures and other items	\$ 185,848	\$ 67,082	\$ 118,766	\$ 23,008
Fund balance, beginning	(121,200)	(121,200)	-	(121,200)
Fund balance, ending	<u>\$ 164,648</u>	<u>\$ 208,322</u>	<u>\$ 147,766</u>	<u>\$ 131,808</u>

See Note to Financial Statements.

STENOLOG PARISH POLICE JURY  
 MONROEVILLE, LOUISIANA  
 SPECIAL REVENUE FUND  
 MAINTENANCE OF ROAD DISTRICTS FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (BASED) AND ACTUAL  
 For the Year Ended December 31, 1997  
 With Comparative Actual Accounts for Year Ended December 31, 1996

	1997		Variance - Favorable - (Unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES:</b>				
Taxes - ad valorem	\$ 828,378	\$ 828,818	\$ 440	\$ 817,789
Intergovernmental -				
State revenue sharing	70,000	82,000	12,000	88,758
Tolway	50,000	50,127	127	50,247
Miscellaneous				1,800
Total revenues	\$ 1,000,000	\$ 1,000,923	\$ 923	\$ 1,008,614
<b>EXPENDITURES:</b>				
General government -				
Financial				
administration	\$ 40,000	\$ 108,555	\$ 68,555	\$ 180,000
Public works	548,000	558,531	10,531	880,042
Total	\$ 588,000	\$ 667,086	\$ 79,086	\$ 1,060,042
Excess of revenues over				
expenditures	\$ 412,000	\$ 333,837	\$ 78,163	\$ 148,572
Other financing uses:				
Transfers to other				
funds	(188,400)	(188,400)	-	(188,382)
Excess (deficiency) of				
revenues over				
expenditures and				
other uses	\$ 223,600	\$ 145,437	\$ 78,163	\$ 120,190
Fund balance, beginning	1,880,815	1,880,815	-	1,881,218
Fund balance, ending	\$ 2,104,415	\$ 2,026,252	\$ 78,163	\$ 2,001,408

SEE NOTES TO FINANCIAL STATEMENTS.

STENOCHORD PARKER POLICE JURY  
 ANNEVILLE, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 MAINTENANCE OF ROAD DISTRICTS FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (FMAP BASIS) AND ACTUAL (CONTINUED)  
 For the Year Ended December 31, 1993  
 With Comparative Actual Accounts For Year Ended December 31, 1992

	Sub Road District #1 of Road District #2	Sub Road District #2 of Road District #2	Sub Road District #3 of Road District #2	Sub Road District #4 of Road District #2
<b>Revenues:</b>				
Taxes - ad valorem	\$ 179,048	\$ 31,144	\$ 18,188	\$ 187,848
Intergovernmental - State revenue sharing	37,979	5,494	9,140	-
Interest	7,827	332	3,327	7,827
Total revenues	\$ 224,854	\$ 36,970	\$ 30,655	\$ 195,675
<b>Expenditures:</b>				
General government - financial administration	\$ 19,434	\$ 3,136	\$ 5,822	\$ 18,798
Police work	182,628	33,681	32,167	31,908
Total expenditures	\$ 202,062	\$ 36,817	\$ 37,989	\$ 50,706
Excess of revenues over expenditures	\$ 22,792	\$ 0,153	\$ -3,334	\$ 144,969
Other financing uses: transfers to other funds	(12,668)	(8,661)	(8,322)	(12,721)
Excess (deficiency) of revenues over expenditures and other uses	\$ 10,124	\$ 1,492	\$ -11,656	\$ 132,248
Fund balance, beginning	218,128	28,810	87,862	247,838
Fund balance, ending	\$ 228,252	\$ 30,302	\$ -2,794	\$ 380,086

See Notes to Financial Statements.

Sub Road District #5 of Road District #2	Road District #6-A	Road District #6	Road District #7
\$ 55,850	\$ 57,320	\$ 54,081	\$ 558,288
28,822	4,328	8,328	8,328
<u>1,388</u>	<u>21,887</u>	<u>458</u>	<u>28,322</u>
\$ 78,661	\$ 83,535	\$ 62,867	\$ 615,038
\$ 6,870	\$ 31,880	\$ 4,810	\$ 38,840
<u>87,882</u>	<u>88,888</u>	<u>41,888</u>	<u>188,748</u>
\$ 94,752	\$ 120,768	\$ 46,698	\$ 227,588
\$ 10,877	\$ 45,880	\$ 10,840	\$ 100,108
<u>118,727</u>	<u>128,872</u>	<u>121,888</u>	<u>187,872</u>
\$ 10881	\$ 88,814	\$ 1,878	\$ 158,885
<u>88,108</u>	<u>271,848</u>	<u>88,887</u>	<u>811,488</u>
\$ 99,089	\$ 360,662	\$ 90,765	\$ 970,373

VERMILION PARISH POLICE JURY  
 ABBEVILLE, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 BARRIS CONTROL FUND

STATEMENT OF REVENUE, EXPENDITURE AND CHANGE  
 IN FUND BALANCE - BUDGET COMP BASIS AND ACTUAL  
 For the Year Ended December 31, 1997  
 With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Favorable / Unfavorable	1996 Actual
	Budget	Actual		
<b>Revenues:</b>				
Charges for services	\$ 37,000	\$ 43,333	\$ 6,333	\$ 38,427
Interest	500	738	238	522
<b>Total revenues</b>	<b>\$ 37,500</b>	<b>\$ 44,071</b>	<b>\$ 6,571</b>	<b>\$ 38,949</b>
<b>Expenditures:</b>				
Public safety	58,810	58,810	-	58,826
Excess of revenues over expenditures	\$ 100,000	\$ 100,000	\$ 0,000	\$ (17,300)
<b>Other financing sources:</b>				
Transfers from other funds	23,000	23,000	-	23,000
Transfers to other funds	-	129,000	129,000	-
Excess of revenues and other sources over expenditures	\$ 1,000	\$ 129,000	\$ 129,000	\$ 0,700
fund balance, beginning	26,000	26,000	-	25,283
fund balance, ending	<b>\$ 27,000</b>	<b>\$ 155,000</b>	<b>\$ 129,000</b>	<b>\$ 25,983</b>

(See Notes to Financial Statements.)



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WINDFLOOM PARISH POLICE JURY  
 MONROE, LOUISIANA  
 SPECIAL REVENUE FUND  
 ROAD STAFF FUND

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (PLANS MADE) AND ACTUAL  
 For the Year Ended December 31, 1985

	COMPLETED GRANT				
	Budget	Actual	Actual	Total	Variance - Favorable
	07/01/85 Through 06/30/86	07/01/85 Through 12/31/85	01/01/85 Through 06/30/85		
	\$6,100,000	12,011,086	\$5,081,082		Unfavorable
<b>Revenues:</b>					
Intergovernmental -					
Federal grant:					
Miscellaneous -					
In-kind services	300,000	145,000	101,112	246,112	58,888
Other	-	-	1,222	1,222	1,222
Total revenues	\$1,817,000	\$290,000	\$202,334	\$1,822,156	\$ - 5,344
<b>Expenditures:</b>					
Health and welfare -					
Administration	\$ 133,000	\$ 87,000	\$ 70,333	\$ 157,333	\$ (26,667)
Operation	1,160,000	470,700	645,000	1,115,700	48,300
In-kind services	312,000	124,300	120,322	244,622	670
Total expenditures	\$1,817,000	\$681,000	\$835,655	\$1,106,655	\$ 71,345
<b>Excess of revenues over expenditures</b>	\$ -	\$ 12,086	\$ 12,334	\$ 24,500	\$ 24,500
<b>Other financing uses:</b>					
Transfers to other funds	-	(12,086)	(12,334)	(24,420)	(24,420)
<b>Excess of revenues over expenditures and other uses</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund balance, beginning</b>	-	-	-	-	-
<b>Fund balance, ending</b>	\$ -	\$ -	\$ -	\$ -	\$ -

SEE NOTES TO FINANCIAL STATEMENTS.

<u>On-Going Grant</u>			
<u>Budget</u> <u>on /ou/er</u> <u>Through</u> <u>08/31/08</u>	<u>Actual</u> <u>on /ou/er</u> <u>Through</u> <u>12/31/07</u>	<u>Variance -</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>Total</u> <u>Current</u> <u>Year</u> <u>Actual</u>
\$1,316,748	\$591,486	\$ 725,262	\$1,316,748
308,737	182,312	126,425	308,737
<u>          -</u>	<u>          -</u>	<u>          -</u>	<u>          -</u>
<u>\$1,316,748</u>	<u>\$ 773,798</u>	<u>\$ 542,850</u>	<u>\$1,316,748</u>
\$ 188,788	\$ 88,008	\$ 100,780	\$ 188,788
3,070,460	328,854	2,741,606	3,070,460
<u>387,576</u>	<u>416,862</u>	<u>29,286</u>	<u>387,576</u>
<u>\$3,373,824</u>	<u>\$ 733,664</u>	<u>\$ 2,640,160</u>	<u>\$3,373,824</u>
\$ -0-	\$ 18,906	\$ 18,906	\$ 18,906
<u>          -</u>	<u>122,816</u>	<u>122,816</u>	<u>122,816</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>          -</u>	<u>          -</u>	<u>          -</u>	<u>          -</u>
<u>\$          -</u>	<u>\$          -</u>	<u>\$          -</u>	<u>\$          -</u>

VERMILION PARISH POLICE JURY  
 ARREVILLE, LOUISIANA  
 SPECIAL REVENUE FUND  
 CHILD CARE FOOD PROGRAM FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GRAND TOTAL) AND ACTUAL  
 For the Year Ended December 31, 1997

	Completed Dates				
	Budget	Actual	Actual	Total	Variance - Favorable
	07/01/96 Through 06/30/97	07/01/96 Through 12/31/96	06/01/97 Through 06/30/97		
<b>REVENUES:</b>					
Intergovernmental -					
Federal grant	\$ 188,813	\$ 81,888	\$ 88,888	\$ 170,776	\$ 118,888
<b>Expenditures:</b>					
Health and welfare -					
Administration -					
operation	\$ 18,888	\$ 3,888	\$ 7,888	\$ 16,776	\$ 2,112
Total	\$ 188,813	\$ 85,776	\$ 96,776	\$ 182,552	\$ 6,261
<b>Excess of revenues</b>					
<b>over expenditures</b>	\$ (18,888)	\$ (4,888)	\$ (8,888)	\$ (18,888)	\$ 4,112
<b>Other financing uses:</b>					
Transfers from other					
funds	\$ 3,888	\$ 3,888	\$ 18,888	\$ 26,664	\$ 18,888
<b>Excess of revenues over</b>					
<b>expenditures and other</b>					
<b>uses</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund balance, beginning</b>	-	-	-	-	-
<b>Fund balance, ending</b>	\$ -	\$ -	\$ -	\$ -	\$ -

See Notes to Financial Statements.

Outgoing Cash			
Budget 01/01/97 Through 06/30/98	Actual 01/01/97 Through 06/30/97	Variance - Favorable (Unfavorable)	Total Current Year Budget
\$ 281,000	\$ 284,076	\$ (3,076)	\$ 438,650
\$ 50,000	\$ 5,000	\$ 45,000	\$ 50,000
<u>231,000</u>	<u>279,076</u>	<u>51,924</u>	<u>388,650</u>
\$ 280,000	\$ 214,000	\$ 66,000	\$ 380,000
\$ (4,013)	\$ (7,004)	\$ 2,991	\$ (20,000)
<u>4,013</u>	<u>7,004</u>	<u>2,991</u>	<u>20,000</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

VERMILION PARISH POLICE JURY  
 MONROE, LOUISIANA  
 SPECIAL REVENUE FUND  
 ECONOMIC DEVELOPMENT FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 For the Years Ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
REVENUES:		
Interest	\$ 283	\$ 258
EXPENDITURES:		
General government	\$ -	\$ 148
Culture and recreation	<u>302</u>	<u>288</u>
total expenditures	\$ 302	\$ 436
Excess (deficiency) of revenues over expenditures	\$ (21)	\$ (181)
Fund balance, beginning	<u>8,208</u>	<u>8,282</u>
Fund balance, ending	<u>\$ 8,087</u>	<u>\$ 8,001</u>

(See Notes to Financial Statements.)

VEATCHER BARRON POLICE JURY  
SERVING: LOUISIANA  
SPECIAL REVENUE FUND  
OFFICE OF COMMUNITY SERVICES FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (2000 DOLLARS) AND ACTUAL  
For the Year Ended December 31, 1999

With Comparative Actual Accounts for Year Ended December 31, 1998

	1999		Variance - Favorable Unfavorable	1998 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental -</b>				
Federal grants:				
1000 Section 4				
Emergency food	\$ 1,200,000	\$ 850,818	\$ (349,182)	\$ 1,943,150
assistance program	28,000	28,779	(779)	17,483
Summer food service	10,000	12,000	(2,000)	11,000
program				
Emergency shelter	30,742	21,000	(9,742)	28,100
program				
Family preservation	10,000	-	(10,000)	10,000
program				
Child care Summer	200,000	130,700	(69,300)	-
Program				
Interest	-	20,000	20,000	21,200
Miscellaneous -				
In-kind revenue	-	20,000	20,000	20,172
Total revenues	<u>\$ 1,438,742</u>	<u>\$ 1,053,328</u>	<u>\$ (385,414)</u>	<u>\$ 2,134,813</u>
<b>Expenditures:</b>				
Urban redevelopment				
and housing	\$ 1,000,000	\$ 803,470	\$ (196,530)	\$ 1,000,000
Health and welfare	300,000	148,122	(151,878)	30,000
Total expenditures	<u>\$ 1,300,000</u>	<u>\$ 951,592</u>	<u>\$ (348,408)</u>	<u>\$ 1,030,000</u>
<b>Excess (deficiency) of</b>				
revenues over expenditures	\$ (121)	\$ (12,264)	\$ (12,143)	\$ (7,187)
<b>Other financing sources:</b>				
Transfers from other funds	-	20,000	20,000	-
<b>Excess (deficiency) of</b>				
revenues and other sources	\$ (121)	\$ (2,264)	\$ (2,143)	\$ (7,187)
over expenditures				
<b>fund balance, beginning</b>	<u>30,200</u>	<u>30,200</u>	<u>-</u>	<u>3,200</u>
<b>fund balance, ending</b>	<u>\$ 29,979</u>	<u>\$ 27,936</u>	<u>\$ (2,043)</u>	<u>\$ 6,013</u>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY  
 MONROE, LOUISIANA  
 SPECIAL REVENUE FUND  
 COMMUNICATION DISTRICT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (ORAP BASIS) AND ACTUAL  
 For The Year Ended December 31, 1997  
 With Comparative Actual Results For Year Ended December 31, 1996

	1997		Balance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Charges for services	\$ 265,000	\$ 275,476	\$ 10,476	\$ 266,896
Interest	7,204	8,569	885	10,512
Miscellaneous		3,200	3,200	118
Total revenues	\$ 272,204	\$ 287,245	\$ 15,031	\$ 277,526
Expenditures:				
Public safety	281,600	288,724	(7,124)	277,202
Excess (deficiency) of revenues over expenditures	\$ 17,454	\$ 11,531	\$ 5,923	\$ 11,324
Other financing uses:				
Transfers to other funds				(2,622)
Excess of revenues over expenditures and other uses	\$ 17,454	\$ 11,531	\$ 5,923	\$ 8,702
Fund balance, beginning	204,611	204,611		204,287
Fund balance, ending	\$ 222,065	\$ 216,142	\$ (5,923)	\$ 212,989

See Notes to Financial Statements.



#### DEBT SERVICE FUNDS

- 1974 Sales Tax Bonds - To accumulate monies for repayment of \$1,190,000 of public improvement bonds. These bonds are composed of two issues with various maturity dates and interest rates and are financed by a dedication of proceeds of a 1/2% (1974) sales and use tax.
- 1980 Sales Tax Refunding Bonds - To accumulate monies for repayment of \$8,000,000 of bonds which were issued in 1981 to refund the 1974 sales tax public improvement bonds. Payments are due in various annual amounts through 2040, with interest accruing at various rates, ranging from 5.49 to 8.08. These bonds are financed by a dedication of proceeds of a 1/2% (1974) sales and use tax.
- 1984 Sales Tax Bonds - To accumulate monies for repayment of \$2,328,000 of public improvement bonds. Payments are due in various annual amounts through 2009, with interest accruing at various rates, ranging from 5.04 to 8.80%. These bonds are financed by a dedication of proceeds of a 1/2% (1984) sales and use tax.
- Industrial District No. 1 Bond - To accumulate monies for repayment of \$128,000 of public improvement bonds. Payments are due in various annual amounts through 1988, with interest accruing at various rates, ranging from 5.50% to 8.30%. These bonds are financed by rental payments received from Sears Manufacturing Corporation.

VEVOLIEN PARISH POLICE JURY  
 MONROE, LOUISIANA  
 ALL DEBT SERVICE FUNDS

COMBINED BALANCE SHEET

December 31, 1987

With Comparative Totals for December 31, 1986

ASSETS	1987 Bond Tax Funds		
	Total	sinking Fund	Reserve Fund
Cash	\$ 757	\$ 757	\$ -
DEPOSITS, AT GOVT	518,740	188,980	329,760
Unpaid interest receivable due from other funds	-	-	-
	<u>519,497</u>	<u>189,737</u>	<u>329,760</u>
<b>TOTAL ASSETS</b>	<b>\$ 519,497</b>	<b>\$ 189,737</b>	<b>\$ 329,760</b>
LIABILITIES AND FUND BALANCES			
Fund balances:			
Reserved for debt service	\$ 189,737	\$ 189,737	\$ 329,760
<b>Total liabilities and fund balances</b>	<b>\$ 189,737</b>	<b>\$ 189,737</b>	<b>\$ 329,760</b>

1994 Sales Tax Refunding Bonds		
Total	Sinking Fund	Reserve Fund
\$ 47,824	\$ 47,824	\$ -
551,390	551,390	512,469
-	-	-
<u>599,214</u>	<u>599,214</u>	<u>512,469</u>

\$ 599,214    \$ 599,214    \$ 512,469

\$ 599,214    \$ 599,214    \$ 512,469

1994 Sales Tax Bonds		
Total	Sinking Fund	Reserve Fund
\$ 450	\$ 450	\$ -
270,700	270,700	270,000
-	-	4,342
<u>271,150</u>	<u>271,150</u>	<u>274,342</u>

\$ 271,150    \$ 271,150    \$ 274,342

\$ 271,150    \$ 271,150    \$ 274,342

VERMILION PARISH POLICE JURY  
 MONROE, LOUISIANA  
 ALL COST SERVICE FUNDS

COMBINED BALANCE SHEET (CONTINUED)  
 December 31, 1990

With Comparative Totals for December 31, 1989

ASSETS	Industrial	Totals	
	District	1991	1989
	Mo. 1		
Cash	\$ 78	\$ 49,505	\$ 54,019
Investments, at cost	-	1,950,548	1,918,749
Accounts receivable	-	4,242	4,176
Due from other funds	-	81,882	80,288
<b>Total assets</b>	<b>\$ 78</b>	<b>\$ 1,985,245</b>	<b>\$ 1,957,032</b>
LIABILITIES AND FUND BALANCES			
Fund balances:			
Reserved for debt service	\$ 78	\$ 1,985,245	\$ 1,957,032
<b>Total liabilities and fund balances</b>	<b>\$ 78</b>	<b>\$ 1,985,245</b>	<b>\$ 1,957,032</b>

(See Notes to Financial Statements.)

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VERMILION PARISH POLICE JURY  
 MONROE, LOUISIANA  
 ALL CITY SERVICE FUNDS

COMPARING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 For the Year Ended December 31, 1959  
 with comparative totals for December 31, 1958

	1959 Actual Tax Revs		
	Total	Working Fund	Reserve Fund
<b>Revenues:</b>			
Interest	\$ 20,913	\$ 13,169	\$ 28,748
Miscellaneous	-	-	-
<b>Total revenues</b>	<u>\$ 20,913</u>	<u>\$ 13,169</u>	<u>\$ 28,748</u>
<b>Expenditures:</b>			
Auto service -			
Principal retirement	\$ 250,000	\$ 250,000	\$ -
Interest and fiscal charges	73,042	73,042	-
<b>Total expenditures</b>	<u>\$ 323,042</u>	<u>\$ 323,042</u>	<u>\$ -</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>\$129,871</u>	<u>\$127,730</u>	<u>\$ 28,748</u>
<b>Other financing sources (uses):</b>			
Transfers from other funds	\$ 318,760	\$ 318,760	\$ -
Transfers to other funds	(18,760)	-	(18,748)
<b>Total other financing     sources (uses)</b>	<u>\$ 300,000</u>	<u>\$ 318,760</u>	<u>\$ (18,748)</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>\$ 12,871</u>	<u>\$ 12,870</u>	<u>\$ -</u>
<b>Fund balances, beginning</b>	<u>326,853</u>	<u>329,221</u>	<u>318,460</u>
<b>Fund balances, ending</b>	<u>\$ 339,724</u>	<u>\$ 342,091</u>	<u>\$ 318,460</u>

<u>1993 Sales Tax Refund/Income Bonds</u>			<u>1994 Sales Tax Bonds</u>		
<u>Total</u>	<u>Sinking fund</u>	<u>Reserve fund</u>	<u>Total</u>	<u>Sinking fund</u>	<u>Reserve fund</u>
\$ 28,487	\$ 22,480	\$ 6,007	\$ 28,824	\$ 8,788	\$ 20,036
<u>\$ 28,487</u>	<u>\$ 22,480</u>	<u>\$ 6,007</u>	<u>\$ 28,824</u>	<u>\$ 8,788</u>	<u>\$ 20,036</u>
\$ 385,800	\$ 385,800	\$ -	\$ 338,800	\$ 338,800	\$ -
<u>385,800</u>	<u>385,800</u>	<u>-</u>	<u>338,800</u>	<u>338,800</u>	<u>-</u>
<u>\$ 671,600</u>	<u>\$ 671,600</u>	<u>\$ -</u>	<u>\$ 677,624</u>	<u>\$ 647,588</u>	<u>\$ 30,036</u>
\$1254,280	\$1254,280	\$ 22,827	\$1258,940	\$1258,940	\$ 22,827
\$ 388,817	\$ 388,817	\$ -	\$ 274,373	\$ 274,373	\$ -
<u>147,820</u>	<u>-</u>	<u>127,820</u>	<u>128,280</u>	<u>-</u>	<u>146,280</u>
<u>\$ 536,637</u>	<u>\$ 388,817</u>	<u>\$ 147,820</u>	<u>\$ 402,653</u>	<u>\$ 274,373</u>	<u>\$ 128,280</u>
\$ 8,254	\$ 8,254	\$ -0-	\$ 6,248	\$ 6,248	\$ -0-
<u>832,844</u>	<u>344,844</u>	<u>488,000</u>	<u>608,287</u>	<u>328,884</u>	<u>279,403</u>
<u>\$ 917,188</u>	<u>\$ 739,658</u>	<u>\$ 636,820</u>	<u>\$ 808,487</u>	<u>\$ 632,300</u>	<u>\$ 678,243</u>

VERMILION PARISH POLICE JURY  
 MONROE, LOUISIANA  
 ALL CITY SERVICE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES (CONTINUED)  
 For the Year Ended December 31, 1997  
 With Comparative Totals For December 31, 1996

	Industrial	Totals	
	District	1997	1996
	Mo. 1		
<b>Revenues:</b>			
Interest	\$ -	\$ 80,808	\$ 80,789
Miscellaneous	\$ 81,875	\$ 81,875	\$ 81,732
Total revenues	\$ 81,875	\$ 162,683	\$ 162,521
<b>Expenditures:</b>			
Debt service:			
Principal retirement	\$ 80,808	\$ 180,808	\$ 212,089
Interest and fiscal charges	\$ 81,875	\$ 280,183	\$ 288,120
Total expenditures	\$ 162,683	\$ 460,991	\$ 500,209
Excess deficiency of revenues over expenditures	\$ -0-	\$ (300,108)	\$ (337,688)
<b>Other financing sources (uses):</b>			
Transfers from other funds	\$ -	\$ 1,812,279	\$ 1,818,891
Transfers to other funds	-	(20,862)	(20,860)
Total other financing sources (uses)	\$ -0-	\$ 1,791,417	\$ 1,798,031
Excess deficiency of revenues and other sources over expenditures and other uses	\$ -0-	\$ (29,691)	\$ (39,657)
Fund balances, beginning	72	1,880,042	1,749,471
Fund balances, ending	\$ 72	\$ 1,850,351	\$ 1,709,814

See Notes to Financial Statements.



CAPITAL PROJECTS FUND

- Local Government Assistance Fund - To account for monies provided by act 18 of the 1980 Extraordinary Session of the Louisiana Legislature. Under the provisions of this act, the legislative delegation representing the parish of Terrebonne shall give final approval to any capital projects or programs prior to the commencement and expenditure of these funds. The monies provided by this act were unencumbered as December 31, 1987.
- Project Account Fund - To account for funds provided by state grants for various approved projects. During the year ended December 31, 1987, several grants from the Louisiana Office of Rural Development were received to assist in the construction of various projects.
- 1984 Sales Tax Construction Fund - To account for costs associated with capital improvements financed through a voter approved bond issue.
- 1987-1988 Capital Road Improvement Project Fund - To account for costs associated with capital improvements financed through the issuance of the Series 1987 Public Improvement Bonds.
- 1978 Community Development Block Grant 1977-7881431 - To account for the proceeds of a Department of Housing and Urban Development Community Development Block Grant for the expansion of the rural water system north of Erath, Louisiana.
- 1987 Community Development Block Grant 1987-8881431 - To account for the proceeds of a Department of Housing and Urban Development Community Development Block Grant for the expansion of the water system in the Houma and Bayou Lafourche areas.

VERMILION PARISH POLICE JURY  
 MONROE, LOUISIANA  
 CAPITAL PROJECTS FUND

COMBINED BALANCE SHEET  
 December 31, 1987

With Comparative Totals for December 31, 1986

	Local Government Assistance Fund	1987 - 1988 Capital Fund Improvement Fund	Project Account Fund
<b>ASSETS</b>			
Cash	\$ 84	\$ 87,327	\$ 1,267
Investments, at cost	513,195	1,899,800	-
Accounts receivable	-	-	1,808
Accrued interest receivable	7,410	49,323	-
Due from other governmental agencies	-	-	-
<b>Total assets</b>	<b>\$ 521,589</b>	<b>\$ 2,036,450</b>	<b>\$ 3,075</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES:</b>			
Accounts payable	\$ -	\$ -	\$ -
Retainage payable	-	-	1,000
<b>Total liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>
<b>FUND BALANCES:</b>			
Reserved for incomplete contracts	\$ -	\$ -	\$ 1,000
Unreserved - undesignated	521,589	2,036,450	2,075
<b>Total fund balances</b>	<b>\$ 521,589</b>	<b>\$ 2,036,450</b>	<b>\$ 3,075</b>
<b>Total liabilities and fund balances</b>	<b>\$ 521,589</b>	<b>\$ 2,036,450</b>	<b>\$ 3,075</b>

See Notes to Financial Statements.

1988 LODDG North South Water System Fund	1987 LODDG Hawaii and French Island Water Mill Fund	1986 Sales Tax CONSTRUCTION Fund	Totals	
			1987	1988
\$ -	\$ -	\$ -	\$ 50,000	\$ 376,000
-	-	-	4,413,515	895,328
-	-	-	1,000	13,328
-	-	-	66,000	7,344
<u>218,827</u>	<u>-</u>	<u>-</u>	<u>218,827</u>	<u>-</u>
<u>\$ 218,827</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,851,268</u>	<u>\$ 1,291,696</u>
\$ 218,827	\$ -	\$ -	\$ 218,827	\$ -
<u>28,738</u>	<u>-</u>	<u>-</u>	<u>28,738</u>	<u>28,738</u>
<u>\$ 218,827</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 247,565</u>	<u>\$ 28,738</u>
\$ -	\$ -	\$ -	\$ 1,000	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>4,528,667</u>	<u>869,700</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,529,667</u>	<u>\$ 869,700</u>
<u>\$ 218,827</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,851,268</u>	<u>\$ 1,320,398</u>

TERRELLON SPRING POLICE JURY  
 ARREVILLE, LOUISIANA  
 CAPITAL PROJECTS FUND

COMPARING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE  
 FOR THE YEAR ENDED DECEMBER 31, 1977  
 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1976

	Local Government Assistance Fund	1977 - 1976 Capital Bond Improvement Fund	Project Account Fund
<b>Revenues:</b>			
Intergovernmental -			
Federal grant revenue	\$ -	\$ -	\$ -
State grant revenue	-	-	-
Interest	28,314	83,518	-
Other	-	-	26,028
Total revenues	<u>\$ 28,314</u>	<u>\$ 83,518</u>	<u>\$ 26,028</u>
<b>Expenditures:</b>			
Public works	\$ -	\$ 27,148	\$ 26,028
Sanitation, sewerage and waste disposal	-	-	-
Total expenditures	<u>\$ -</u>	<u>\$ 27,148</u>	<u>\$ 26,028</u>
Excess deficiency of revenues over expenditures	<u>\$ 28,314</u>	<u>\$ 56,370</u>	<u>\$ -</u>
<b>Other financing sources (uses):</b>			
Proceeds from sale of bonds	\$ -	\$ 4,800,000	\$ -
Transfers from other funds	-	-	-
	<u>\$ -</u>	<u>\$ 4,800,000</u>	<u>\$ -</u>
Excess deficiency of revenues and other sources over expenditures and other uses	<u>\$ 28,314</u>	<u>\$ 4,856,348</u>	<u>\$ -</u>
Fund balances, beginning	<u>821,213</u>	<u>          </u>	<u>2,251</u>
Fund balances, ending	<u>\$ 849,527</u>	<u>\$ 4,856,348</u>	<u>\$ 2,251</u>

See Notes to Financial Statements.

1990 LCDBG Health, Rehab, Housing System Fund	1990 LCDBG Parks and Recreation Fund	1990 Sales Tax Construction Fund	Totals	
			1991	1992
\$ -	\$ -	\$ -	\$ -	\$ 207,288
208,417	-	-	208,417	138,428
-	-	4,468	4,468	14,045
-	-	-	46,218	52,288
<u>\$ 208,417</u>	<u>\$ -</u>	<u>\$ 4,468</u>	<u>\$ 261,103</u>	<u>\$ 352,259</u>
\$ 208,417	\$ -	\$ -	\$ 208,417	\$ 408,321
-	-	278,237	278,237	18,881
<u>\$ 208,417</u>	<u>\$ -</u>	<u>\$ 278,237</u>	<u>\$ 713,891</u>	<u>\$ 513,200</u>
\$ -	\$ -	\$ 1,372,727	\$ 1,372,727	\$ 126,820
\$ -	\$ -	\$ -	\$ 4,000,000	\$ -
-	-	-	-	82,288
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,000,000</u>	<u>\$ 82,288</u>
\$ -	\$ -	\$ 1,918,919	\$ 1,918,919	\$ 28,288
-	-	212,217	212,217	82,288
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,131,136</u>	<u>\$ 2,131,136</u>	<u>\$ 110,576</u>

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INTERNAL SERVICE FUND

PARISHIONER ASSISTANCE & COMMEMORATION FUND - An account for monies accumulated to provide insurance against workers' compensation claims made against the Parish Jury.

VERMILION PARISH POLICE JURY  
 MONROE, LOUISIANA  
 INTERNAL SERVICE FUND  
 EXPERIENCED WORKERS' COMPENSATION FUND

BALANCE SHEETS  
 December 31, 1997 and 1998

ASSETS	<u>1997</u>	<u>1998</u>
Cash	\$ 48,815	\$ 49,481
Due from other funds	<u>153,436</u>	<u>153,188</u>
Total assets	<u>\$ 172,251</u>	<u>\$ 152,669</u>
<b>LIAILITIES AND FUND EQUITY</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts payable	\$ _____	\$ 18,772
<b>FUND EQUITY:</b>		
Retained earnings -		
Unassigned	-	13,897
Designated for possible claims	<u>17,211</u>	<u>152,080</u>
Undesignated	<u>172,251</u>	<u>148,871</u>
Total fund equity	<u>\$ 172,251</u>	<u>\$ 148,871</u>
Total liability and fund equity	<u>\$ 172,251</u>	<u>\$ 152,669</u>

See Notes to Financial Statements.



VERMILION FIREARMS POLICE CLUB  
 MONROEVILLE, LOUISIANA  
 INTERNAL SERVICE FUND  
 STATEWIDE WORKERS' COMPENSATION FUND

STATEMENTS OF REVENUES, EXPENSES AND  
 CHANGES IN RETAINED EARNINGS  
 YEARS ENDED DECEMBER 31, 1997 AND 1998

	<u>1997</u>	<u>1998</u>
Operating revenues:		
Charges for services -		
Premiums	\$ 458,521	\$ 477,543
Costs of services rendered:		
Administrative fees and insurance premiums	<u>452,271</u>	<u>484,754</u>
Operating income	\$ 6,250	\$ 117,021
Nonoperating revenues:		
Interest earned on investments	<u>4,224</u>	<u>3,872</u>
Net income (loss)	\$ 10,474	\$ 114,331
Retained earnings, beginning	<u>288,202</u>	<u>179,482</u>
Retained earnings, ending	<u>\$ 298,676</u>	<u>\$ 293,813</u>

See Notes to Financial Statements.

WHEELING PARISH POLICE JURY  
 ABBEVILLE, LOUISIANA  
 INTERNAL SERVICE FUND  
 PARISHWIDE WORKERS' COMPENSATION FUND

STATEMENTS OF CASH FLOWS  
 Years Ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income (loss)	\$ 8,348	\$ (17,380)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:		
Changes in assets and liabilities:		
Increase in due from other		(611)
Vendors/contractors' bills	18,123	(611)
Increase (decrease) in accounts payable	<u>(18,123)</u>	<u>56,314</u>
Net cash provided by (used in) operating activities	\$ 18,348	\$ (1,288)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest	<u>4,484</u>	<u>3,482</u>
Increase (decrease) in cash and cash equivalents	\$ (21,544)	\$ 3,482
Cash and cash equivalents at beginning of year	<u>88,481</u>	<u>87,818</u>
Cash and cash equivalents at end of year	<u>\$ 66,937</u>	<u>\$ 91,300</u>

See Notes to Financial Statements.

FISCAL YEAR 1998  
(AGENCY FUND)

Payroll Fund - To account for payroll expenditures of the Police Jury. Individual funds transfer amounts needed to cover their share of payroll costs.

VERMILION PARISH POLICE JUNE  
 MONROE, LOUISIANA  
 AGENCY FUND  
 PAYROLL FUND

BALANCE SHEETS  
 DECEMBER 31, 1977 and 1978

ASSETS	<u>1977</u>	<u>1978</u>
CASH	\$ 4,871	\$ 3,165
Other receivables	<u>182</u>	<u>4,062</u>
<b>TOTAL ASSETS</b>	<b>\$ 5,053</b>	<b>\$ 7,227</b>
LIABILITIES		
Due to other funds	\$ 4,877	\$ 4,194
Other payables	<u>176</u>	<u>133</u>
<b>Total Liabilities</b>	<b>\$ 5,053</b>	<b>\$ 4,327</b>

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY  
 ARREVILLE, LOUISIANA  
 AGENCY FUND  
 PAYROLL FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 For the Year Ended December 31, 1997

ASSETS	Balance 12/31/96	Additions	Reductions	Balance 12/31/97
Cash	\$ 3,383	\$ 4,881,337	\$ 4,848,708	\$ 4,416
Due from other funds	194	4,248,840	4,260,218	-
Due from component unit	-	222,379	212,378	-
Other receivables	<u>3,873</u>	<u>5,352,556</u>	<u>5,321,304</u>	<u>428</u>
Total Assets	<u>\$ 7,650</u>	<u>\$10,322,832</u>	<u>\$10,328,530</u>	<u>\$ 886</u>
LIABILITIES				
Due to other funds	\$ 4,416	\$ 2,048,334	\$ 2,047,273	\$ 4,877
Other payables	<u>203</u>	<u>68,320</u>	<u>58,313</u>	<u>224</u>
Total Liabilities	<u>\$ 4,619</u>	<u>\$ 2,116,654</u>	<u>\$ 2,105,586</u>	<u>\$ 5,101</u>

See Notes to Financial Statements.

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GENERAL FIZED ASSETS ACCOUNT GROUP

To Annual for the Fized Assets of the Police Jury.

VERMILION PARISH POLICE JURY  
 ARNHEIM, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
 For the Year Ended December 31, 1997

	Balance 12/31/96	1997		Balance 12/31/97
		Additions	Deductions	
<b>General fixed assets:</b>				
Police Jury -				
Land	\$ 808,128	\$ 8,880	\$ -	\$ 808,438
Buildings and improvements	8,887,478	8,880	-	8,882,178
Furniture and equipment	10,518,565	728,550	112,588	11,134,527
Total police jury	200,222,228	8,726,290	8,112,588	200,835,930
Library -				
Buildings and improvements	\$ 158,321	\$ -	\$ -	\$ 158,321
Furniture and equipment	328,848	41,474	1,588	368,708
Library books	2,513,248	188,882	17,443	2,684,687
Total library	2,000,417	230,356	19,031	2,211,742
Total general fixed assets	202,222,645	8,956,646	8,131,619	212,047,668
Impairment in general fixed assets	228,888,338	2,328,818	2,118,222	229,098,934



GENERAL LONG-TERM DEBT  
ACCOUNT GROUP

TO account for unamortized principal amounts on general long-term debt expected to be financed from governmental-type funds. Payment of maturing obligations, including interest, is accounted for in the debt service funds.

VERMILION PARISH POLICE JURY  
 MONROE, LOUISIANA

STATEMENT OF GENERAL LONG-TERM DEBT  
 December 31, 1992  
 With Comparative Totals for December 31, 1991

	1978 Sales Tax <u>Bonds</u>	1988 Sales Tax Refunding <u>Bonds</u>	1991 Certificates of Indebtedness
AMOUNT AVAILABLE AND TO BE PROVIDED FOR RETIREMENT OF LONG-TERM DEBT			
Amount available in debt service funds for debt retirement	\$ 587,478	\$ 821,195	\$ -
Amount to be provided for retirement of general long-term debt	<u>822,824</u>	<u>1,288,808</u>	<u>1,288,808</u>
Total available and to be provided	<u>\$1,410,302</u>	<u>\$1,410,302</u>	<u>\$1,288,808</u>
GENERAL LONG-TERM DEBT PAYABLE			
Accrued interest and premium costs	\$ -	\$ -	\$ -
Bonds payable:			
Due within one year	278,000	308,000	300,000
Due after one year	<u>542,000</u>	<u>1,718,000</u>	<u>1,488,808</u>
Total general long-term debt	<u>\$1,410,000</u>	<u>\$1,410,000</u>	<u>\$1,488,808</u>

See Notes to Financial Statements.

1984 Sales Tax Receiv	Industrial District Re. 1	Amended Closure and Reclamation Costs	TOTAL	
			1987	1988
\$ 480,400	\$ 75	\$ -	\$ 480,475	\$ 480,475
<u>1,881,800</u>	<u>128,828</u>	<u>1,121,881</u>	<u>3,092,104</u>	<u>3,092,104</u>
<u>22,710,800</u>	<u>2,120,800</u>	<u>2,121,881</u>	<u>25,953,481</u>	<u>25,953,481</u>
\$ -	\$ -	\$ 1,321,490	\$ 1,321,491	\$ 1,321,490
140,000	88,000	-	1,088,000	788,000
<u>2,175,800</u>	<u>82,800</u>	<u>-</u>	<u>2,263,000</u>	<u>2,888,000</u>
<u>22,710,800</u>	<u>2,120,800</u>	<u>2,121,491</u>	<u>25,953,481</u>	<u>27,488,810</u>

UNITED STATES POSTAL SERVICE  
 ANNAPOLIS, MARYLAND

STATEMENT OF CHANGES IN ANNUAL LONG-TERM DEBT  
 Year Ended December 31, 1991

	Balance at/ending	Long-Term Debt: Treasury/ Corporate and Municipal Bonds/ Sovereign	Long-Term Debt: Other	Debt: Service Funds/ Commodities	Balance at/ending
Amount available to debt service funds	\$ 1,846,000	\$ -	\$ -	\$ 28,207	\$ 1,874,207
Amount to be provided for retirement of long-term debt, from:					
Major costs	\$ 848,178	\$ 48,753	\$ 895,425	\$ 18,207	\$ 1,810,563
Excess annual revenues	<u>374,822</u>	<u>4,808,089</u>	<u>(32,822)</u>	<u>-</u>	<u>5,150,096</u>
Total available and to be provided	\$ 2,619,650	\$ 4,856,842	\$ 1,758,603	\$ 18,207	\$ 6,253,402
Retired long-term debt, possible	\$ 2,619,650	\$ 4,856,842	\$ 1,758,603	\$ 18,207	\$ 6,253,402

COMPONENT UNITS

Criminal Court Fund - To account for the operations of the district court. Means of financing is provided by fines, forfeitures and transfers from other various sources of the Police Jury.

Tourist Commission Fund - Established in 1968 to account for operations of the Vermilion Parish Tourist Commission which was organized to encourage the development of tourism in Vermilion Parish. The primary source of revenue is a 3% Hotel/Hotel Tax levied for the occupancy of Hotel rooms, motel rooms and overnight camping facilities.

Waterworks District No. 1 Fund - To account for the operations and maintenance of the Parish Inland Water System. Primary source of revenue is user fees.

VERMILION PARISH POLICE JURY  
 ARRESTABLE, LOUISIANA  
 ALL INFORMATION EXCISE

COMBINED BALANCE SHEET  
 DECEMBER 31, 1971  
 With Comparative Totals For December 31, 1970

ASSETS	Original Cost	Yearly Commission Paid
	<u>Paid</u>	<u>Paid</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 37,545	\$ 34,978
Investments	-	22,345
Accounts receivable	-	-
Due from other governmental agencies	62,473	3,038
Other	-	382
Total current assets	<u>\$ 100,018</u>	<u>\$ 60,743</u>
<b>RESTRICTED ASSETS</b>		
Cash	\$ -	\$ -
<b>PLANT AND EQUIPMENT</b>		
Major plant and equipment	-	-
Accumulated depreciation	-	-
Total plant and equipment	<u>\$ -</u>	<u>\$ -</u>
Total assets	<u>\$ 100,018</u>	<u>\$ 60,743</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>CURRENT LIABILITIES (payable from current assets)</b>		
Accounts payable and accrued liabilities	\$ 33,687	\$ -
Due to primary government	-	-
	<u>\$ 33,687</u>	<u>\$ -</u>
<b>CURRENT LIABILITIES (payable from restricted assets)</b>		
Water deposits	-	-
Total current liabilities	<u>\$ -</u>	<u>\$ -</u>
<b>FUND EQUITY</b>		
Contributed capital	\$ -	\$ -
Accumulated deficit	-	-
Fund balances - unreserved and undesignated	56,326	51,358
Total fund equity	<u>\$ 56,326</u>	<u>\$ 51,358</u>
Total liabilities and fund equity	<u>\$ 90,013</u>	<u>\$ 51,358</u>

See Notes to Financial Statements.

Waterworks District No. 1 - Bond	Totals	
	1997	1998
\$ 48,782	\$ 83,384	\$ 48,782
-	22,845	31,381
6,851	6,851	24,558
-	44,787	447
<u>          </u>	<u>      200</u>	<u>      200</u>
<u>\$ 55,633</u>	<u>\$ 157,867</u>	<u>\$ 75,067</u>
\$ 10,173	\$ 10,173	\$ 8,873
\$ 818,233	\$ 818,233	\$ 818,233
<u>1240,834</u>	<u>1240,834</u>	<u>1240,834</u>
<u>\$ 777,889</u>	<u>\$ 777,889</u>	<u>\$ 824,273</u>
<u>\$ 818,233</u>	<u>\$ 818,233</u>	<u>\$ 824,273</u>
\$ 2,971	\$ 28,188	\$ 2,351
<u>28,889</u>	<u>28,889</u>	<u>28,889</u>
\$ 32,971	\$ 28,188	\$ 22,351
<u>28,250</u>	<u>28,250</u>	<u>2,250</u>
<u>\$ 22,321</u>	<u>\$ 46,788</u>	<u>\$ 22,321</u>
\$ 777,889	\$ 777,889	\$ 888,273
-	-	(7140)
<u>9,865</u>	<u>519,343</u>	<u>61,508</u>
<u>\$ 787,754</u>	<u>\$ 827,232</u>	<u>\$ 871,273</u>
<u>\$ 818,233</u>	<u>\$ 824,273</u>	<u>\$ 871,273</u>

WARRILCOON PARISH POLICE JURY  
 ABBEVILLE, LOUISIANA  
 ALL COMPONENT UNITS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
 Year Ended December 31, 1993  
 With Comparative Totals for December 31, 1992

	Continued	Total	Totals	
	Over	Commission	1992	1991
	Fund	Fund		
<b>Revenues:</b>				
State	\$ -	\$ 18,595	\$ 18,595	\$ 11,317
Intergovernmental	18,375	-	18,375	18,375
Fines and forfeits	174,125	-	174,125	187,284
Interest	828	3,197	3,425	1,840
Miscellaneous	-	-	-	222
Total revenues	<u>\$ 203,328</u>	<u>\$ 21,792</u>	<u>\$ 225,123</u>	<u>\$ 221,038</u>
<b>Expenditures:</b>				
General government -				
Judicial	\$ 344,137	\$ -	\$ 344,137	\$ 335,848
Culture and recreation	-	22,194	22,194	28,800
Total expenditures	<u>\$ 344,137</u>	<u>\$ 22,194</u>	<u>\$ 366,331</u>	<u>\$ 364,648</u>
Surplus (deficiency) of revenues over expenditures	\$ 118,424	\$ 19,598	\$ 138,022	\$ 156,390
<b>Other financing sources (uses):</b>				
Transfers from primary government	<u>122,820</u>	<u>-</u>	<u>122,820</u>	<u>122,820</u>
Surplus (deficiency) of revenues and other sources over expenditures and other uses	\$ 21,374	\$ 19,598	\$ 40,972	\$ 4,410
Fund balances, beginning	<u>28,182</u>	<u>28,182</u>	<u>82,708</u>	<u>82,708</u>
Fund balances, ending	<u>\$ 49,556</u>	<u>\$ 47,780</u>	<u>\$ 123,680</u>	<u>\$ 87,118</u>

See Notes to Financial Statements.



VERMILION PARISH POLICE (PST)  
 ABBEVILLE, LOUISIANA  
 CONSOLIDATED STATE  
 CRIMINAL JUSTICE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET COMP BASIS AND REVENUE  
 For the Year Ended December 31, 1997  
 With Comparative Actual Amounts for Year ended December 31, 1996

	1997		Variance - favorable (unfavorable)	1996 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental -</b>				
State grant revenue	\$ 0,000	\$ 0,000	\$ -	\$ -
Contribution from local government	10,000	20,000	10,000	10,000
Fines and forfeits	180,000	174,113	(5,887)	142,384
Interest	0	0	0	0
Total revenue	\$ 190,000	\$ 194,113	\$ 4,113	\$ 152,384
<b>Expenditures:</b>				
<b>Central government -</b>				
Judicial	0	0	0	0
Surplus (deficiency) of revenue over expenditures	\$ 190,000	\$ 194,113	\$ 4,113	\$ 152,384
<b>Other financing sources:</b>				
Transfers from primary government	0	0	0	0
Surplus (deficiency) of revenue and other sources over expenditures	\$ 190,000	\$ 194,113	\$ 4,113	\$ 152,384
Fund balance, beginning	0	0	0	0
Fund balance, ending	\$ 190,000	\$ 194,113	\$ 4,113	\$ 152,384

See Notes to Financial Statements.

VERMILION PARISH POLICE JURY  
 MONROE, LOUISIANA  
 COMPOST UNIT  
 TOURIST COMMISSION FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 For Two Years Ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Revenues:		
Taxes:		
Retail/sales	\$ 25,599	\$ 25,317
Interest	3,597	5,883
Miscellaneous	<u>0</u>	<u>382</u>
Total revenues	\$ 29,196	\$ 31,582
Expenditures:		
Culture and recreation	<u>18,424</u>	<u>28,426</u>
Excess of revenues over expenditures	\$ 10,772	\$ 3,156
Fund balance, beginning	<u>18,380</u>	<u>21,268</u>
Fund balance, ending	<u>\$ 29,152</u>	<u>\$ 24,424</u>

See Notes to Financial Statements.

WORLDWIDE PAPER POLICE JURY  
 ARREVILLE, LOUISIANA  
 COMPOSTRY UNIT  
 REVENUE DISTRICT NO. 1 FUND

STATEMENT OF REVENUE, EXPENSES AND CHANGES IN ACCUMULATED DEFICIT  
 Years Ended December 31, 1987 and 1988

	<u>1987</u>	<u>1988</u>
Operating revenues:		
Motor sales	\$ 69,500	\$ 48,790
Miscellaneous	848	1,482
Total operating revenues	<u>\$ 70,348</u>	<u>\$ 50,272</u>
Operating expenses:		
Personnel costs	\$ 21,847	\$ 26,998
Auto allowances	2,900	3,000
Chemicals	6,754	5,367
Freight	1,113	595
Insurance	2,278	4,701
Telephone and utilities	3,747	4,018
Office expenses	1,108	1,874
Motor installation	1,828	3,443
Repairs	4,263	3,573
Depreciation	20,004	16,084
Miscellaneous	1,306	484
Total operating expenses	<u>\$ 61,883</u>	<u>\$ 73,328</u>
Operating loss	\$ 100,000	\$ 217,760
Nonoperating revenues:		
Interest	282	364
Net loss	\$ 100,000	\$ 217,400
Add depreciation on fixed assets acquired by contributions restricted for capital construction that reduces accumulated capital	<u>30,484</u>	<u>18,884</u>
Decrease in accumulated deficit	\$ 14,000	\$ 3,000
Accumulated deficit, beginning of year	1210	12,000
Accumulated deficit, end of year	<u>\$ 2,000</u>	<u>\$ 13,000</u>

See Notes to Financial Statements.

HAMILTON PARISH POLICE JURY  
 ARREVILLE, LOUISIANA  
 COMPOST UNIT  
 WATERBORO DISTRICT NO. 1 FUND

STATEMENTS OF CASH FLOW  
 YEARS ENDED DECEMBER 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Operating loss	\$ (28,369)	\$ (27,762)
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation	28,684	28,684
Changes in assets and liabilities:		
Increase (decrease) in accounts receivable	(1,940)	1993
Increase (decrease) in accounts payable and accrued liabilities	820	(228)
Net cash provided by operating activities	<u>\$ 8,235</u>	<u>\$ 2,813</u>
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES		
Increase in customer deposits	\$ 280	\$ 1,308
CASH FLOW FROM INVESTING ACTIVITIES		
Interest	\$ 280	\$ 280
NET INCREASE IN CASH AND CASH EQUIVALENTS	\$ 9,845	\$ 3,399
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>27,288</u>	<u>23,889</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 37,133</u>	<u>\$ 27,288</u>

See Notes to Financial Statements.

INTERNAL CONTROL AND COMPLIANCE

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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 ACCOUNTING STANDARDS**

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Member of American Institute of  
Public Accountants

Vermilion Parish Police Jury  
Bossierville, Louisiana

We have audited the financial statements of Vermilion Parish Police Jury, and the combining, individual fund and across-the-board financial statements as of and for the year ended December 31, 1997, and have issued our report thereon dated May 19, 1998. That report was qualified because of the omission of the financial statements of component units. 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 the Louisiana Governmental Audit Guide.

**Compliance**

As part of obtaining reasonable assurance about whether the 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 these 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the 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 certain matters involving the internal control over financial reporting and the operations that we consider to be reportable conditions. Reportable conditions involve matters arising from our activities relating to significant deficiencies in the design or operation of the internal

control over financial reporting that, in our judgment, would adversely affect the Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 71-1.

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 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. However, we consider the reportable condition described above to be a material weakness.

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

*Brownson, Arch, Hunt & Brown*

Monroe, Louisiana  
May 28, 2008





### Internal Control Over Compliance

The management of Vermilion Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Vermilion 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 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 OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, would adversely affect Vermilion Parish Police Jury's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts and grants. The reportable conditions are described in the accompanying schedule of findings and questioned costs as items 27-3 and 28-3.

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 suitably 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. Our consideration of the internal control over compliance 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. However, we believe the reportable conditions described above to be material weaknesses.

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

*Richard P. Poché, Jr., CPA*

Abbeville, Louisiana  
May 28, 2008

VERMILION PARISH POLICE JURY  
 MONROE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 Year ended December 31, 1997

A. Summary of Auditors' Results

The following summarizes the auditors' results in accordance with OMB Circular A-133:

1. A qualified opinion was issued on the general purpose financial statements of Vermilion Parish Police Jury and an unqualified opinion was issued on the combining, individual fund and account group financial statements of the Jury, as of and for the year ended December 31, 1997.
2. One reportable condition in internal control was disclosed by the audit of the financial statements and was considered to be a material weakness.
3. The audit disclosed no instances of noncompliance that are required to be reported under Governmental Accounting Standards and are considered material to the financial statements of Vermilion Parish Police Jury.
4. Two reportable conditions in internal control over major programs were disclosed by the audit and are considered to be material weaknesses.
5. An unqualified opinion was issued on compliance for each major program.
6. Audit findings relative to the major federal award programs for Vermilion Parish Police Jury are reported in Part C of this schedule.
7. The following programs were major for the year ended December 31, 1997:
  - Food Stamps (CFR# 810.601 and 80.601);
  - Section 8 Housing Assistance Program (CFR# 814.857);
  - Head Start (CFR# 895.600)
8. \$100,000 was the threshold used to distinguish Type A from Type B programs; and
9. Vermilion Parish Police Jury did not qualify as a low-risk entity.

**B. Findings in Accordance with Government Auditing Standards**

The following findings relate to the financial statements and are required to be reported in accordance with Government Auditing Standards:

**897-5 Internal Control: Payroll**

**Findings:**

Due to the limited number of employees in the accounting department, a lack of segregation of duties exists in the payroll area. In addition to preparing the payroll, the payroll clerk also places the signature stamp on the checks and distributes them to the various supervisors.

**Recommendation:**

We recommend that the Police Jury evaluate the assignment of duties in the payroll area and attempt to segregate the duties as much as possible and to implement additional review procedures where feasible.

**Response:**

Although it is believed that there already exists a suitable segregation of duties and sufficient checks and balances through the system to address potential problem areas, the administrative office will attempt to restructure work loads among the employees to address this recommendation.

**C. Findings and Questioned Costs for Federal Awards**

The following findings related to the major programs and are required to be reported in accordance OMB Circular B-132:

**Department of Health and Human Services**

**Head Start Program - OCHA #01-008**

**Reportable Condition:**

As described in 87-1 above, due to the limited number of employees in the accounting department, a lack of segregation of duties exists in the payroll area. We recommend that the Police Jury evaluate the assignment of duties in the payroll area and attempt to segregate the duties as much as possible and to implement additional review procedures where feasible.

**Department of Housing and Urban Development**

**Section 8 Certificate Program - OCHA #01-057**

**Reportable Condition:**

The reportable condition at 87-1 above also applies to this grant.

## 897-B Reportable Conditions: Tenant Files

### Finding:

In our review of forty tenant files, we noted the following:

**Computations** - One application did not have documentation of income while six applications had incorrect calculations resulting in a net payment of \$8,878. The commission of two files reviewed overpayments totaling 1794.

**Bank Reconciliation Checklist** - Four checklists could not be located while five forms were not entirely completed.

**Utility Allowances** - Ten files contained incorrect computations of utility allowances and one file lacked documentation of the allowance.

**Inspections** - One inspection report was not signed by the inspector and two were not signed by the landlord, and six reports were dated by the landlord after the effective date of the contract. Although the majority of the inspection forms were complete, four forms lacked documentation of all components of the unit. Two inspections were not performed until after the effective date of the contract.

**Contracts/Leases/Agreements** - One file did not include a lease addendum. Nine contracts were dated by the Jury after the effective date of the contract. Three contracts and four leases and lease addendums were dated by the landlord after the effective date of the contract. Three leases did not contain the amount of RRP payments and tenant rent.

**Costs** - One file did not contain a copy of the family report for an addendum made to the contract. One file lacked documentation regarding a contract rent increase. For two files, the gross rent exceeded fair market rent.

### Recommendation:

We recommend that tenant files be reviewed for accuracy and completeness.

### Response:

#### Computations

1. Incorrect calculations resulted in improper calculations of income reported for weekly periods. Some Clerks used calculations on 4 weeks, while others calculated on a 4.3 week period.
2. Proper amendments to contracts were not initiated when a change in income was reported. Although the BA allows a 45 day grace period for income increases, an amendment was not done after the 45 day period.
3. Errors were in calculations.

#### Corrective Action:

Actions have been taken to ensure all Section 8 Clerks are using same calculation procedures. All paper documentation for income will be reviewed prior to processing a folder. Monitoring of all folders will be done to ensure accuracy and completeness.

#### **Real Reasonableness CheckList**

All real reasonableness checklists will be filed in folders and filled out completely. N/A will be indicated in areas that do not apply to the unit.

#### **Corrective Action:**

This area has been discussed with the Section 8 Clerk Inspector. A completed form will be filled out on each and every unit and placed in the tenant folder. A second copy will be placed in a central binder for reference when computing real reasonableness.

#### **Utility Allowances**

Tenants were being given a utility allowance for the size unit they were actually occupying instead of the certificate size held by the tenant.

#### **Corrective Action:**

Utility allowances will be based on the certificate size held by the tenant and not the actual size unit occupying.

#### **Inspections**

1. Inspections not signed by landlord were move-out inspections, which the Inspector did not realize the landlord had to sign.
2. Inspections signed by landlord after the effective date were due to a grace period given to landlord to complete major repairs to a unit.
3. Inspections not indicating all components of the unit were caused by human error.

#### **Corrective Action:**

As stated in HUD Handbook 742.7, Chapter 5, the HUD may grant extensions to landlords where extensive repairs are needed to bring a unit up to the HUD standards.

Procedures to begin re-certification process three months prior to contract date instead of the current two month re-certification notice have been implemented, which will ensure all repairs are done to a unit prior to the effective contract date. The Clerk Inspector has been notified that all inspections must be signed by the landlord, including move-out and special requests. All components of the inspection will be filled out, with N/A being indicated where necessary.

#### **Contract/Lease/Agreements**

1. A lease addendum will be included in all files and documented on the folder checklist.
2. Folders containing landlord or July signatures after the effective date of the contract were due to grace periods given to landlords to make repairs to a unit.
3. Leases not indicating the amount of HUD payments and tenant rent were caused by human error.

**Corrective Action:**

An effort to obtain all signatures will be initiated through the three month re-certification cycle instead of the two month cycle currently utilized.

**497-3 Compliance: Utility Allowance**

**Finding:**

We were unable to obtain documentation supporting the annual review of utility allowances as required by HUD regulations.

**Recommendation:**

We recommend that an annual review of utility allowances is conducted in accordance with regulations.

**Response:**

An annual review of utility allowances will be conducted and properly documented.

**497-4 Compliance: Rent Reasonableness**

**Finding:**

In reviewing tenant files, we noted that an adequate formal review of rent reasonableness was NOT documented in the tenant files.

**Recommendation:**

We recommend that a more comprehensive review of rent reasonableness be performed and documented in tenant files.

**Response:**

All rent reasonableness checklists will be filed in folders and filled out completely. N/A will be indicated in areas that do not apply to the unit.

**Corrective Action:**

This area has been discussed with the Section 8 clerk inspector. A completed form will be filled out on each and every unit and placed in the tenant folder. A second copy will be placed in a central binder for reference when comparing rent reasonableness.

VERMILION PARISH POLICE JURY  
 ABBEVILLE, LOUISIANA

SUMMARY SCHEDULE OF BRICK BUILT FINANCES  
 YEAR ENDED DECEMBER 31, 1997

I. Internal Control and Compliance Material to the Financial Statements

1996 - Payroll

Findings:

Due to the limited number of employees in the accounting department, a lack of segregation of duties exists in the payroll area. In addition to preparing the payroll, the payroll clerk also places the signature stamp on the checks and distributes them to the various supervisors.

Recommendation:

We recommend that the Police Jury evaluate the assignment of duties in the payroll area and attempt to segregate the duties as much as possible and to implement additional review procedures where feasible.

Current Status:

The Police Jury has assigned a designated staff member to place the signature stamp on the checks.

1996 - Safe Keeping of Assets

Findings:

At year end, the amount of deposits in one financial institution exceeded FDIC coverage and the market value of pledged securities by \$18,388. The total deposits in this institution amounted to \$28,476,104 at December 31, 1996.

Recommendation:

We recommend closer monitoring of deposits in financial institutions to prevent such occurrences.

Current Status:

The Police Jury continues to monitor pledged securities to ensure all deposits are fully collateralized.



II. Internal Control and Compliance Material to Federal Awards

U.S. Department of Agriculture

1996 - Child Care Food Program, 1996 - Summer Feeding Program

Findings:

The reportable condition regarding payroll above also applies to these grants.

U.S. Department of HUD

1996 - Section 8 Housing Assistance

Findings:

The reportable condition regarding payroll above also applies to this grant.

In reviewing participant files, it was discovered that a computer error caused both housing and utility assistance payments to be miscalculated incorrectly from April 1 until November 18. The incorrect calculations resulted in underpayments for housing and utility assistance of \$8,817 and \$17,887, respectively.

In reviewing twenty-five section 8 tenant files, we noted the following:

Inspection - Three inspection forms were not entirely completed. One inspection form was not signed by the Police Jury or the landlord. The signatures on nine forms were dated after the effective date of contract.

Rent Reasonableness Checklist - Seven checklists could not be located while two forms were not entirely completed. Also, the signature on one form was dated after the effective date of contract.

Income Guidelines - One application did not have documentation of income while three applications had incorrect calculations resulting in a net underpayment of \$38.

Contract/Lease/Agreements - Five contracts were not signed by the landlord; eighteen tenant files had various forms with signatures which were either not dated or dated after the effective date of the contract.

Current Status:

Assistance Payment Reimbursement - Efforts to locate and reimburse clients have been made. The majority of the clients have received payments. However, some clients have not been found as of this time, but funds are being held pending potential notification.

Incomplete Files - All files were reviewed, corrected and documentation added where necessary. Memorandums and staff meetings were held to review all procedures.

**1984 - Emergency Shelter Grant Program**

**Finding:**

The reportable condition regarding payroll above also applies to this grant.

The administration for the Emergency Shelter Grant failed to file the report regarding reimbursements for expenditures made in January 1984. These expenditures amounted to approximately \$1,500.

**Recommendation:**

We recommend that the Police Jury install a system to review all grant reports filed to ensure completeness and timely reporting to funding agencies.

**Current Status:**

A calendar reminder was implemented to create reimbursement requests for expenditures.

**U.S. Department of Health and Human Services**

**1984 - Head Start Program**

**Finding:**

The reportable condition regarding payroll above also applies to this grant.

In our review of twenty-five participant applications, three participant files did not contain adequate information for income eligibility. In addition, the proof of income provided by four participants for eligibility differed from the information used in the Police Jury's review of eligibility. However, all participants did qualify for program services.

**Current Status:**

Established that the Social Service Coordinator would conduct student record evaluations at the beginning of each Head Start session. Ongoing monitoring is in place.

**Finding:**

Although the amount of in-kind services received for the grant year met grant requirements, in-kind contributions were not reported in the proper reporting periods. In addition, clerical errors were made in the internal reporting process.

**Current Status:**

Process of reporting in-kind was revised to have monthly in-kind reports submitted directly to the bookkeeping department by the LOA of each month for verification and further processing.

110. Management Letter

The prior year's report did not include a management letter.

VERMILION PARISH POLICE JURY  
 MONROE, LOUISIANA

 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 Year Ended December 31, 1979

Federal Grantor/Pass-Through Agency/Program Title	OPDS Number	Expenditures
<b>U.S. Department of Agriculture</b>		
Direct Programs:		
Food Stamp Program	18.951*	\$ 3,328,482
Passed Through State Department of Agriculture:		
State Administrative Funding for Food Stamp Program	18.951*	\$ 29,445
Food Distribution Program	18.950	\$ 16,334
Passed Through State Department of Education:		
Child and Adult Care Food Program	18.958**	\$ 138,884
Child and Adult Care Food Program		\$ 2,522
Summer Food Service Program for Children	18.959**	\$ 148,125
		\$ 12,343
Total Department of Agriculture		\$ 4,667,189
<b>U.S. Department of HHS</b>		
Direct Programs:		
Section 8 Rental Certificate Program	14.857	\$ 445,476
Passed Through State Department of Administration:		
LCRHO - 1974	14.818	\$ 388,817
Passed Through State Department of Social Services:		
Emergency Shelter Grant Program	14.813	\$ 25,572
Total Department of HHS		\$ 8,178,824

(continued)

VERMILION PARISH POLICE JURY  
MONROE, LOUISIANASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
Year Ended December 31, 1987

Federal Grantor/Pass-Through Agency/Program Title	CFDA Number	Expenditures
<b>U.S. Department of Transportation and Development</b>		
Passed Through State Department of Transportation and Development:		
Police Transportation for New-Enlisted Airmen	80-500	\$ 27,472
		<u>27,472</u>
Total Department of Transportation and Development		\$ 27,472
<b>U.S. Department of Health and Human Services</b>		
Direct Programs:		
Head Start Program	84-508	\$ 1,319,708
Passed Through State Department of Social Services:		
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	84-588	221,878
		<u>221,878</u>
Total Department of Health and Human Services		\$ 1,541,586
<b>Federal Emergency Management Agency</b>		
Passed Through State Military Department:		
Office of Emergency Preparedness Emergency Management Assistance	83-524	\$ 22,523
		<u>22,523</u>
Total Federal Awards		<u>\$ 1,564,101</u>

VERMILION PARISH POLICY JURY  
MONROE, LOUISIANA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL MONIES  
Year Ended December 31, 1987

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Vermilion Parish Policy Jury and is prepared on the modified accrual basis of accounting.

\* and \*\* indicates a cluster in accordance with OMB A-133.

MEMPHIS POLICE DEPARTMENT  
 MEMPHIS, TENNESSEE  
 SECTION 6 HOUSING FUND

PROGRAM YEAR 1997  
 PROJECT NUMBER 2499-8117-0000-0013

## STATEMENT OF SOURCE AND STATUS OF FUNDS

Total Funds:	
Current year grant funds	99,108,000
Carryforward from prior years	<u>    828,794</u>
Total available	<u>100,036,794</u>
Funds drawn by grantees in current year	99,109,760
Funds requested not yet expended	<u>    456,521</u>
Total program expenditures to date	<u>99,566,280</u>
Funds remaining to be expended	<u>    470,514</u>
Funds remaining to be drawn (excess drawn)	\$    814,870
Funds requested not yet expended	<u>    456,521</u>
carry forward to subsequent years	<u>10,251,000</u>