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ACADIA PARISH POLICE JURY
FINANCIAL REPORT
DECEMBER 31, 1997

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Release Date NOV 25 1998

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CPAs, Accountants

The Honorable Glenn Bihan, President
Acadia Parish Police Jury
Cresley, Louisiana

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

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

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

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

In our opinion, because the omission of the financial statements of component units results in an incomplete presentation as explained in the third paragraph, the general purpose financial statements referred to in the first paragraph do not present fairly, in all material respects, the financial position of the Acadia Parish Police Jury, oversight unit, as of December 31, 1997, and the results of its operations 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 March 30, 1998 on our consideration of the Acadia Parish Police Jury's internal control structure over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, Individual Fund, and Individual account group financial statements and schedules listed in the table of contents including the schedule of expenditures of federal awards required by OMB A-133, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Acadia Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Bourgeois, Poirier, Lewis & Beane, L.L.P.

Crowley, Louisiana
March 30, 1998

GENERAL PURPOSE FINANCIAL STATEMENTS
(Combined Statements - Overview)

AGADA PARISH POLICE FUND

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT CATEGORIES
December 31, 1997

With Comparative Totals for December 31, 1996

ASSETS AND OTHER DEBITS	Governmental	
	General Fund	Special Revenue Funds
Cash and cash equivalents	\$ 58,280	\$ 1,077,470
Investments, at cost or amortized cost	790,800	1,538,080
Receivables	379,341	1,678,340
Due from other funds	838	51,389
Due from other governmental units	127,663	357,180
Due from component units	1,680	-
Land, equipment and buildings	-	-
amount available to Debt Service Funds	-	-
amount available to Special Revenue Funds	-	-
amount to be provided for retirement of general long-term debt	-	-
amount to be provided for accumulated compensated absences	-	-
amounts to be provided for landfill closure and post-closure costs	-	-
	<u>\$ 1,357,562</u>	<u>\$10,642,889</u>

Fund Types		Account Groups		Total	
Debt Service Funds	Capital Projects Funds	General Fund Assets	General Long-Term Debt	2002	2003
\$ 583,437	\$ 2,300,885	\$ -	\$ -	\$ 4,051,991	\$ 9,583,037
738,080	6,700,080	-	-	13,130,800	8,250,818
138,188	48,187	-	-	3,325,964	2,879,684
4,658	-	-	-	57,505	17,038
-	-	-	-	490,851	349,065
-	-	-	-	1,680	8,600
-	-	8,827,378	-	8,827,378	8,298,617
-	-	-	1,443,731	1,443,731	779,708
-	-	-	1,413,773	1,413,773	1,689,918
-	-	-	13,191,448	13,191,448	7,328,631
-	-	-	100,000	100,000	80,160
-	-	-	<u>1,333,863</u>	<u>1,333,863</u>	<u>1,338,893</u>
\$ 1,469,703	\$ 2,349,122	\$ 8,827,378	\$ 13,052,631	\$ 18,827,386	\$ 20,852,891

(Cont'd)

ACEDIA FINISH POLICE JURY

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT EXCEPT
December 31, 1997

With Comparative Totals for December 31, 1996

LIABILITIES AND FUND EQUITY	Governmental	
	General Fund	Special Revenue Funds
LIABILITIES		
Accounts payable	\$ 83,157	\$ 488,398
Retainage payable	-	1,000
Other payable	-	15,915
Bank overdraft	-	-
Due to other funds	41,815	18,632
Due to component units	-	180
Due to other governmental agencies	150	-
Deferred credits	-	15,787
Bonds payable	-	-
Compensated absences payable	-	-
Closure and post-closure costs payable	-	-
Total liabilities	\$ 125,012	\$ 669,712
FUND EQUITY		
Investment in general fixed assets	\$ -	\$ -
Fund balances:		
Reserved for debt service	-	1,084,803
Reserved for street improvements	-	-
Reserved for computer equipment	-	-
Unreserved:		
Designated for emergency cleanup	-	150,887
Designated for equipment repairs	-	687,426
Designated for landfill closure costs	-	588,429
Designated for law enforcement	38,829	-
Undesignated	3,166,180	7,823,168
Total fund equity	\$ 3,172,812	\$10,178,596
Total liabilities and fund equity	\$ 3,297,824	\$10,848,308

See Notes to Financial Statements.

Fund Types		Account Groups		Total	
Basic Service Funds	Capital Projects Funds	General Fixed Assets	General Long-Term Debt	[Illustration Only]	
				1982	1986
\$ 12,294	\$ 1,097,427	\$ -	\$ -	\$ 1,335,184	\$ 638,689
-	382,236	-	-	382,236	-
-	-	-	-	35,813	43,447
-	-	-	-	-	988
-	4,858	-	-	57,505	13,028
-	-	-	-	108	188
-	-	-	-	758	338
8,895	-	-	-	22,457	1,268,938
-	-	-	15,708,321	35,320,321	9,533,642
-	-	-	157,988	387,898	89,192
-	-	-	1,685,582	1,685,582	1,528,163
<u>\$ 18,889</u>	<u>\$ 1,364,623</u>	<u>\$ -</u>	<u>\$ 17,552,811</u>	<u>\$ 18,648,827</u>	<u>\$ 13,117,335</u>
\$ -	\$ -	\$ 8,427,378	\$ -	\$ 8,427,378	\$ 8,298,437
1,444,828	-	-	-	2,328,875	1,804,991
2,834	-	-	-	2,834	365
1,846	-	-	-	1,846	-
-	-	-	-	350,889	640,047
-	-	-	-	882,628	678,775
-	-	-	-	320,629	640,375
-	-	-	-	52,889	-
-	3,638,949	-	-	14,423,921	24,386,632
<u>\$ 1,449,508</u>	<u>\$ 3,638,949</u>	<u>\$ 8,427,378</u>	<u>\$ -</u>	<u>\$ 22,339,213</u>	<u>\$ 27,539,302</u>
<u>\$ 1,449,508</u>	<u>\$ 3,638,949</u>	<u>\$ 8,427,378</u>	<u>\$ 17,552,811</u>	<u>\$ 28,627,386</u>	<u>\$ 30,857,831</u>

ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1997
With Comparative Totals for Year Ended December 31, 1996

	<u>Governmental</u>	
	General	Special Accounts
Revenues:		
Taxes	\$ 321,387	\$ 8,487,240
Intergovernmental	1,815,599	1,234,864
Charges for services	325,453	88,488
Licenses and permits	311,100	2,645
Fines and charges	88,000	1,034
Special assessments	-	-
Interest	16,734	450,178
Miscellaneous	88,658	286,873
Total revenues	<u>\$ 2,333,878</u>	<u>\$ 8,621,183</u>
Expenditures:		
Current:		
General government	\$ 1,187,258	\$ -
Public safety	423,380	-
Public works	5,860	1,188,433
Economic development and assistance	10,907	89,683
Health and welfare	97,723	2,386,878
Culture - recreation	-	186,863
Capital outlay	8,944	683,598
Intergovernmental:		
Transfer to subrecipients - State Rural Development Grants	68,896	-
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
Advance refunding escrow	-	-
Refunding bond issue cost	-	-
Total expenditures	<u>\$ 1,769,856</u>	<u>\$ 3,181,338</u>
Excess (deficiency) of revenues over expenditures (Subtotal forward)		
	<u>\$ 564,022</u>	<u>\$ 5,439,845</u>

Fund Types		Total	
Debt Service	Capital Expenditure	Chromosomes 2017/1	
		2017	2018
\$ 128,147	\$ -	\$ 7,159,789	\$ 5,645,842
-	381,355	2,351,932	1,888,156
-	-	158,946	169,386
-	-	313,767	389,437
-	-	39,319	32,683
8,857	-	8,852	9,301
14,494	399,196	816,364	634,273
13	2,828	271,568	263,411
<u>\$ 169,185</u>	<u>\$ 583,819</u>	<u>\$11,370,683</u>	<u>\$ 8,803,899</u>
\$ 3,046	\$ -	\$ 1,173,627	\$ 1,089,329
-	-	423,788	379,533
-	3,449	1,399,732	1,378,697
-	-	153,394	163,820
-	-	2,364,347	2,587,113
-	-	706,061	644,657
-	8,851,347	9,563,400	969,382
-	-	49,996	-
813,321	-	813,321	585,722
687,185	-	687,185	379,474
-	-	-	193,286
-	-	-	36,323
<u>\$ 1,509,188</u>	<u>\$ 8,851,347</u>	<u>\$12,309,729</u>	<u>\$ 8,167,829</u>
<u>\$13,336,465</u>	<u>\$18,261,327</u>	<u>\$25,880,765</u>	<u>\$ 1,668,000</u>

[Cash Inflow]

WADIA PARISH POLICE JURY

CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL OPERATIONAL FUNDS TYPES
Year Ended December 31, 1997
With Comparative Totals for Year Ended December 31, 1996

	<u>General</u>	<u>Governmental Special Revenues</u>
Excess (deficiency) of revenues over expenditures (Subtotals forwarded)	<u>\$ 369,038</u>	<u>\$ 1,210,795</u>
Other financing sources (uses):		
Operating transfers in	\$ 595,000	\$ 371,754
Operating transfers out	(526,878)	(9,263,817)
Proceeds from sale of equipment	-	1,465
Leasehold settlement	-	(1,370,000)
Proceeds from sale of bonds	-	-
Payments of refunding bonds	-	-
Payments to refunding bond owner agent	-	-
Total other financing sources (uses)	<u>\$ (21,878)</u>	<u>\$ (5,659,658)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 347,160	\$ (438,863)
Fund balance, beginning	<u>828,856</u>	<u>18,556,860</u>
Fund balance, ending	<u>\$ 1,174,016</u>	<u>\$ 18,118,000</u>

See Notes to Financial Statements.

Exhibit B
(Continued)

Fund Types		Total	
Debt Service	Capital Projects	(Memoranda Only)	
		1987	1988
\$11,338,466	\$18,261,287	\$19,588,268	\$ 668,039
\$ 2,818,326	\$ 648,080	\$ 3,467,882	\$ 6,678,128
-	(757,186)	(1,347,882)	(8,678,128)
-	-	1,400	12,838
-	-	(5,770,808)	-
-	1,008,080	7,080,808	3,608,080
-	-	-	2,175,080
-	-	-	(2,188,425)
<u>\$ 2,818,326</u>	<u>\$ 6,908,424</u>	<u>\$ 5,331,400</u>	<u>\$ 3,644,383</u>
\$ 873,862	\$11,318,483	\$ 12,192,345	\$ 6,298,423
<u>279,718</u>	<u>1,633,332</u>	<u>18,238,880</u>	<u>12,966,432</u>
<u>\$ 1,153,580</u>	<u>\$ 3,551,815</u>	<u>\$18,681,225</u>	<u>\$19,258,880</u>

AGRIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (SNAP BASIS) AND ACTUAL -
CONVENTIONAL FUND TYPES
Year ended December 31, 1997

	General Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Taxes	\$ 553,876	\$ 503,347	\$ (50,529)
Intergovernmental	968,553	1,813,591	844,838
Charges for services	123,437	123,437	0.000
Licenses and permits	306,180	311,150	4,970
Fines and charges	37,444	38,350	806
Interest	38,350	36,314	(2,036)
Miscellaneous	28,342	88,428	60,086
Total revenues	<u>\$ 2,326,612</u>	<u>\$ 2,320,618</u>	<u>\$ (5,994)</u>
Expenditures:			
Current:			
General government	\$ 1,175,865	\$ 1,267,358	\$ 91,493
Public safety	608,144	621,788	13,644
Public works	3,880	3,848	(32)
Economic development and assistance	53,782	53,950	168
Health and welfare	58,439	57,733	(706)
Culture - recreation	-	-	-
Capital outlay	4,711	6,844	2,133
Intergovernmental:			
Transfer to subrecipient -			
State Rural Development Grants	50,000	50,000	-
Total expenditures	<u>\$ 1,751,782</u>	<u>\$ 1,767,644</u>	<u>\$ 15,862</u>
Excess of revenues over expenditures (substantia forward)	\$ 574,830	\$ 552,974	\$ (21,856)

Special Revenue Funds		
Budget	Actual	Variance - Favorable (Disfavorable)
\$ 6,450,001	\$ 6,487,340	\$ 37,339
1,080,000	1,274,956	194,956
33,847	23,409	(10,438)
5,100	2,645	(2,455)
1,850	1,036	(714)
389,363	650,196	260,833
<u>227,267</u>	<u>226,633</u>	<u>(634)</u>
<u>\$ 8,377,381</u>	<u>\$ 8,671,181</u>	<u>\$ 293,798</u>
\$ -	\$ -	\$ -
1,454,168	1,381,633	(72,535)
311,813	89,687	(222,126)
2,368,366	2,306,638	(61,728)
315,899	206,062	(109,837)
887,000	889,592	2,592
<u>\$ 3,318,036</u>	<u>\$ 3,381,108</u>	<u>\$ 63,072</u>
<u>\$ 1,189,398</u>	<u>\$ 1,239,883</u>	<u>\$ 50,485</u>

Continued

AGAMA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (BASF) BASIS) AND ACTUAL -
GOVERNMENTAL FUND TYPES
Year Ended December 31, 1997

	General Fund		Variance- Favorable (Unfavorable)
	Budget	Actual	
Excess (deficiency) of revenues over expenditures (subtotals forwarded)	\$ 362,122	\$ 349,318	\$ 12,804
Other financing sources (uses):			
Operating transfers in	\$ 100,000	\$ 100,000	\$ -
Operating transfers out	(126,878)	(126,878)	-
Proceeds from sale of equipment	-	-	-
Leasehold retirement	-	-	-
Total other financing sources (uses)	\$ (26,878)	\$ (26,878)	\$ -
Excess (deficiency) of revenues and other sources over expenditures and other uses (subtotals forwarded)	\$ 340,838	\$ 347,153	\$ 6,315
Fund balance, beginning	822,868	822,868	-
Fund balance, ending	\$ 1,170,958	\$ 1,172,819	\$ 1,861

Special Revenue Funds		
Budget	Actual	Variance - Favorable (Disadvantage)
\$ 3,183,798	\$ 3,179,865	\$ 39,933
\$ 331,800	\$ 331,798	\$ 200
(2,382,840)	(2,382,817)	23
1,800	1,800	0
<u>(3,080,800)</u>	<u>(3,170,800)</u>	<u>1,330,008</u>
<u>\$3,000,860</u>	<u>\$3,009,065</u>	<u>\$ 1,370,796</u>
\$11,846,940	\$ 1419,470	\$ 1,427,470
<u>18,586,865</u>	<u>18,586,865</u>	<u>-</u>
<u>\$ 8,759,321</u>	<u>\$8,759,321</u>	<u>\$ 1,427,470</u>

MAJDA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 (IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
 GOVERNMENTAL FUND TYPES)
 Year Ended December 31, 1991

	Debt Service Funds		
	Budget	Actual	Variance- Favorable (Unfavorable)
Revenues:			
Taxes	\$ 127,450	\$ 129,747	\$ (2,297)
Intragovernmental	-	-	-
Special assessments	11,898	8,852	(3,046)
Interest	30,800	34,498	3,698
Miscellaneous	-	13	13
Total revenues	\$ 170,148	\$ 183,198	\$ 13,050
Expenditures:			
Current:			
General government	\$ 5,280	\$ 5,066	\$ 214
Public works	-	-	-
Economic development and assistance	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	813,321	813,321	-
Interest and fiscal charges	687,281	687,784	503
Refunding bond issuance costs	-	-	-
Total expenditures	\$ 1,505,882	\$ 1,506,151	\$ 269
Deficiency of revenues over expenditures	\$13,734,830	\$13,818,861	\$ 84,031
Other financing sources (uses):			
Operating transfers in	\$ 2,810,249	\$2,810,238	\$ 11
Operating transfers out	-	-	-
Proceeds from sale of bonds	-	-	-
Proceeds from refunding bond	-	-	-
Payment to refunding bond escrow agent	-	-	-
Total other financing sources	\$ 2,810,249	\$ 2,810,238	\$ 11
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 644,816	\$ 673,862	\$ 28,946
Fund balance, beginning	725,715	725,715	-
Fund balance, ending	\$ 1,370,531	\$ 1,399,577	\$ 29,046

See Notes to Financial Statements.

Capital Project Funds		
Budget	Actual	Variance - Favorable (Unfavorable)
\$ -	\$ -	\$ -
301,310	301,310	-
167,608	200,138	132,530
<u>3,408</u>	<u>3,408</u>	<u>38</u>
<u>\$ 471,326</u>	<u>\$ 505,848</u>	<u>\$ 132,520</u>
\$ -	\$ -	\$ -
3,448	3,448	1
-	-	-
8,997,018	8,851,767	145,250
-	-	-
-	-	-
<u>\$ 9,000,466</u>	<u>\$ 8,855,215</u>	<u>\$ 145,250</u>
\$68,329,113)	\$68,281,297)	\$ 47,816
\$ 660,000	\$ 660,000	\$ -
(642,838)	(757,088)	(79,250)
7,000,000	7,000,000	(3,000)
-	-	-
<u>\$ 7,002,170</u>	<u>\$ 6,902,912</u>	<u>\$ 99,258</u>
\$11,926,841)	\$11,388,887)	\$ 537,954
<u>7,002,232</u>	<u>7,002,232</u>	<u>-</u>
<u>\$ 5,310,291</u>	<u>\$ 5,386,655</u>	<u>\$ 76,364</u>

ACADIA PARISH POLICE JURY
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

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

Reporting entity:

The financial reporting entity consists of (a) the primary government, (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:

The Acadia Parish Police Jury is the governing authority for Acadia Parish and is a political subdivision of the State of Louisiana. The Police Jury under the provisions of Louisiana Revised Statute 33:1226, exercises ordinances, sets policy, and establishes programs for the benefit of the Parish.

Individual component units:

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

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

NOTES TO FINANCIAL STATEMENTS

Fund accounting:

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

Governmental Funds

General Fund:

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

Special revenue funds:

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

Debt service funds:

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

Capital projects funds:

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

Fixed assets and long-term liabilities:

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

INDEX TO FINANCIAL STATEMENTS

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

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

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

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

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

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

Basis of accounting:

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

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

NOTES TO FINANCIAL STATEMENTS

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

Budgets and budgetary accounting:

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

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

all budget appropriations lapse at year end.

The Police Jury does not employ encumbrance accounting.

Investments:

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

Cash and Cash Equivalents:

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

Comparative Data:

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

NOTES TO FINANCIAL STATEMENTS

Total Columns on Combined Statements:

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

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

Note 2. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and due by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. Property tax revenues are recognized when levied to the extent that they result in current receivables.

The Police Jury levies taxes at 17.90 mills per dollar of assessed valuation of property. A summary of tax millage deduction for 1993 is as follows:

General	5.9 Mills
Road tax	5.0 Mills
Library maintenance tax	4.0 Mills
Library bond tax	1.0 Mills
Health Unit maintenance tax	2.0 Mills
Cooperative Extension Facility tax	2.0 Mills
	<u>27.9 Mills</u>

Note 3. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance, Jan. 1, <u>1993</u>	Additions	Retirements	Balance, Dec. 31, <u>1993</u>
Land	\$1,853,363	\$ -	\$ -	\$1,853,363
Buildings	3,993,843	8,270	-	4,002,113
Equipment	3,342,422	437,827	(86,588)	3,693,661
	<u>\$9,189,628</u>	<u>\$ 446,197</u>	<u>\$ 86,588</u>	<u>\$9,549,237</u>

Included in buildings in construction in progress of \$8,270.

NOTES TO FINANCIAL STATEMENTS

Note 4. Retirement

Parochial Employees Retirement System

Plan Description:

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

All permanent employees working at least 18 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 60 with at least 18 years of credited service, or at or after age 55 with 20 years of credited service, or at any age with at least 20 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 1 percent of their final average compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1988, the benefit is equal to 1 percent of final average compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1988. Final compensation is the employee's monthly earnings during the 36 consecutive or jointed months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The Parochial Employees Retirement System issued a publicly available financial report that includes financial statements and required supplemental information. The report can be obtained by writing to the Parochial Employees Retirement System, P. O. Box 14639, Baton Rouge, Louisiana 70808-4639.

NOTES TO FINANCIAL STATEMENTS

Funding policy:

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

Plan members are required to contribute 9.34 of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The current rate is 3.75% of annual covered payroll. The contribution requirements of Plan members are established and may be amended by the System's Board of Trustees. The City's contributions to the System for the year ended December 31, 1993 was \$187,933, equal to the required contributions for the year.

Louisiana State Employees' Retirement System

Plan description:

The Louisiana State Employees' Retirement System (the System) is a single-employer public employee retirement system established under the provisions of Title 15, Section 400, of the Louisiana Revised Statutes of 1991, controlled and administered by a separate board of trustees.

All State permanent employees are mandated by State law to participate in the System and all elected or appointed officials are eligible to participate in the System. Employees who retire at or after age 60 with at least 10 years of credited service, or at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit payable monthly for life, equal to 2-1/3 percent of their average annual compensation for every year of creditable service plus \$300. Average compensation is the employee's monthly average during the 14 consecutive months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued on their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The Louisiana State Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing Louisiana State Employees' Retirement System, P.O. Box 64213, Baton Rouge, LA 70804-4213.

NOTES TO FINANCIAL STATEMENTS

Funding policy:

Plan members (judges) are required to contribute 11.58 of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The current rate is 12.45 through June 30, 1992 and 13.08 thereafter of annual covered payroll. The contribution requirements of Plan members and the Police Jury are established and may be amended by the System's Board of Trustees. The Police Jury's contributions to the System for the year ended December 31, 1991 was \$2,283, equal to the required contributions for each year.

Note 5. Changes in Long-Term Debt

The following is a summary of the long-term obligation transactions of the Police Jury for the year ended December 31, 1992.

	Landfill Closure and Post-Closure		Compensated Absences	General Obligations	Total
	Gains	Losses			
Long-term obligations at January 1, 1992	\$ 1,518,385	\$	\$9,192	\$ 9,513,647	\$10,141,999
Additions:					
Recording of compensated absences	-		18,806	-	18,806
Bonds issued	-		-	7,000,000	7,000,000
Recording of landfill closure and post- closure costs	116,127		-	-	116,127
Deductions:					
Bonds retired	-		-	(813,381)	(813,381)
Long-term obligations at December 31, 1992	<u>\$ 1,634,512</u>		<u>\$ 187,998</u>	<u>\$10,270,266</u>	<u>\$11,692,816</u>

NOTES TO FINANCIAL STATEMENTS

Bonds payable at December 31, 1997 is comprised of the following:

General obligation bonds:

\$1,800,000 1975 Public Improvement Library Bonds due in annual installments of \$48,000 to \$198,000 through May 1, 2000; at various interest rates of 6.00% to 6.40% (to be retired from ad valorem taxes)	\$ 185,000
\$4,150,000 1988 Public Improvement Bonds, Series 27-1988 due in annual installments of \$150,000 to \$440,000 through April 1, 1998; at various interest rates of 5.00% to 7.00% (to be retired from proceeds of the 1% sales tax)	298,000
\$280,000 Certificate of Indebtedness, Series 1988 due in annual installments of \$85,000 to \$215,000 through March 1, 1998; interest rates of 5.00% to 5.00% (to be retired from general funds)	112,000
\$321,281 Saving Certificates, Series 1988 due in annual installments of \$12,128 through March 1, 1998; interest rates of 8.75% to 9% (to be retired from special assessments levied)	12,128
\$68,381 Saving Certificates, Series 1990 due in annual installments of \$8,599 through February 1, 2000; interest at 8.75% (to be retired from special assessments levied)	13,178
\$650,000 Certificate of Indebtedness, Series 1984 due in annual installments of \$40,000 to \$80,000 through March 1, 2004; interest rate of 5.25% (to be retired from ad valorem taxes)	465,000
\$2,175,800 Public Improvement Sales Tax Refunding Bonds, Series 27-1996 in annual installments of \$15,000 to \$100,800 through April 1, 2000 at various interest rates of 5.70% to 6.15% (to be retired from proceeds of the 1% sales tax)	2,150,000
\$3,460,000 Sales Tax Bond Bonds, Series 1996 due in annual installments of \$140,800 to \$345,800 through November 1, 2001 at various interest rates of 6% to 6.6% (to be retired from proceeds of a 1% sales tax)	5,360,000
\$1,000,000 Certificate of Indebtedness, Series 1997 due in annual installments of \$125,000 to \$845,000 through May 1, 2000; interest rate of 8.12% (to be retired with proceeds from 1% sales tax)	1,000,000
	<u>\$13,788,328</u>

NOTES TO FINANCIAL STATEMENTS

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 1997, including interest payments of \$6,816,363 are as follows:

Year Ending December 31,	General Obligations
1998	\$ 2,381,267
1999	2,848,161
2000	2,837,847
2001	1,824,943
2002	1,831,088
2003-2011	<u>50,216,086</u>
	<u>\$60,538,093</u>

\$1,647,731 is available in the Debt Service Funds to service the general obligation bonds.

The amount available in the Sales Tax special revenue fund to service the Series ST-1988 bonds and the Series ST-1998 Refunding Bonds is \$491,358, also available in the Sales Tax Special Revenue Fund to service the Series 1996 Sales Tax Road Bond is \$598,544.

Under the terms of the Public Improvement Bonds, Series PI-1988 bond indenture and the Series PI-1998 refunding bonds, the Police Jury is required to make the following transfers:

The Police Jury shall deposit into the Sales Tax Road Sinking Fund as of before the 20th day of each month of each year, a sum equal to one-sixth (1/6) of the interest falling due on the next interest payment date, and a sum equal to one-twelfth (1/12) of the principal falling due on the next principal payment date, together with such additional proportionate sum as may be required to pay said principal and interest at the same time due.

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

During the year ended December 31, 1997 the Police Jury complied with these provisions of the bond indentures relating to the Public Improvement Bonds, Series PI-1988 and the Public Improvement Sales Tax Refunding Bonds, Series PI-1998.

NOTES TO FINANCIAL STATEMENTS

Under the terms of Sales Tax Bond Bonds, Series 1986 bond indenture, the Police Jury is required to make the following transfers:

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

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

During the year ended December 31, 1993, the Police Jury complied with the provisions of the bond indenture relating to the Sales Tax Bond Bonds, Series 1986.

Note 6. Defeasance of Debt

In prior years, the Police Jury defeased certain general obligation bonds by placing the proceeds of new bonds in a irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Police Jury's financial statements. On December 31, 1997, \$5,418,000 of bonds outstanding are considered defeased.

On April 1, 1996, the Acadia Parish Police Jury issued \$2,175,000 of Public Improvement Sales Tax Refunding Bonds, Series 97-1996, with an interest rate of 3.75% to 4.5% for the purpose of refunding \$2,315,800 of outstanding Public Improvement Refunding Bonds, 97-1988, maturing October 1, 1994 to April 1, 2005, inclusive, bearing interest at the rates of 7.5% to 7.75 and paying the costs of issuance of the bonds. The proceeds (after payment of \$34,375 in issuance costs and fees) plus an additional \$293,231 of Sales Tax Bond Reserve Fund monies were deposited into an irrevocable trust with an amount equal to defease the Public Improvement Refunding Bonds, 97-Series 1988 bonds.

The Jury defeased its total debt service payments over the next nine years by \$165,788 and obtained an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$84,363.

NOTES TO FINANCIAL STATEMENTS

Note 7. Other Required Individual Fund Disclosures

Generally accepted accounting principles require disclosure, as part of the Combined Statements - Overview, of certain information concerning individual funds including (individual) fund interfund receivable and payable balances. Such balances at December 31, 1997 were:

<u>Fund</u>	Interfund Receivables	Interfund Payables
General Fund	\$ 838	\$ 41,913
Special Revenue Funds:		
Parish Road Fund	43,899	-
Health Unit Maintenance Fund	3,810	-
Sales Tax Fund	3,800	3,433
Multipurpose Facility Fund	-	3,800
Debt Service Funds:		
Certificate of Indebtedness 1997 Fund	4,938	-
Capital Projects:		
Parish Road Construction Fund	-	4,358
	<u>\$ 57,385</u>	<u>\$ 57,503</u>

Note 8. Dedication of Sales Tax Proceeds

The proceeds of the 18 parishwide sales and use tax levied in 1993 are dedicated to the following purposes:

- In each fiscal year, there shall first be paid or set aside from said revenues, a sum sufficient to pay (i) the principal and interest on all indebtedness of the District incurred for solid waste purposes, (ii) all costs, but not less than \$1,000,000 annually for constructing, acquiring, improving, maintaining and operating solid waste collection and disposal facilities for the Parish, including the establishment and maintenance of an equipment reserve fund into which there shall be deposited \$50,000 annually, and (iii) the cost of maintaining an emergency cleanup fund of at least \$100,000; and
- Thereafter, the remainder of said revenues to be used for the purpose of construction, improving and maintaining public roads and bridges in Acadian Parish; and further, shall the District be authorized to fund the proceeds of the Tax into bonds to be issued in series, from time to time, for any one or more of the aforesaid capital purposes, in the manner and in the manner permitted by the laws of Louisiana, including Sub-Part F, Part III, Chapter 4, Title 38 of the Louisiana Revised Statutes of 1994, as amended.

The proceeds of the 10 year 18 parishwide sales and use tax levied in 1997 are dedicated to the costs of repairing, constructing, improving, and maintaining parish roads and bridges in the unincorporated areas of the Parish including incidental drainage in connection therewith and acquiring equipment therefor.

NOTES TO FINANCIAL STATEMENTS

Note 9. Vacation and Sick Leave

The Police Jury has the following policy related to vacation and sick leave: Substantially all employees earn from 5 to 28 days vacation leave each year, depending on the length of service with the Police Jury. Vacation leave that is not taken is automatically converted into sick leave at the end of each year. Upon voluntary resignation or retirement, employees may be compensated for accumulated vacation leave not to exceed 20 days.

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

Note 10. Deposits

For reporting purposes, cash and investments include cash and certificates of deposit. The Police Jury may invest in United States bonds, treasury notes, or certificates, or time certificates of deposit of state banks having their principal office in the State of Louisiana, or any other federally insured investment. The Police Jury may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount. The deposits at December 31, 1991 were secured as follows:

	Bank Balance	FDIC Insurance	Balance Insured
Demand Deposits	\$ 2,981,360	\$ 408,080	\$ 2,981,360
Savings and Certificates of Deposits	<u>18,117,890</u>	<u>2448,080</u>	<u>18,612,890</u>
Total	<u>\$13,198,360</u>	<u>\$2,856,080</u>	<u>\$18,098,360</u>
Securities pledged and held by the custodial bank to the bank's own (Category III)			<u>28,708,117</u>
Excess of FDIC Insurance plus pledged securities over deposits in financial institutions			<u>\$ 6,712,157</u>

NOTES TO FINANCIAL STATEMENTS

Note 11. Due to/from Other Component Units

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

Component Unit	Due From	Due To
Industrial District No. 2 Maintenance Fund	\$.	\$ 108
Law Enforcement Witness Fund	<u>1,450</u>	
	<u>\$ 1,450</u>	<u>\$ 108</u>

Note 12. Federally Assisted Programs

The Police Jury participates in a number of Federally Assisted programs. These programs are audited in accordance with the Single Audit Act Amendments of 1996. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Police Jury's management believes that further examinations will not result in any material questioned costs.

Note 13. Food Stamp Program

The Food Stamp Program is operated by the Police Jury under an agreement with the Louisiana Department of Health and Human Resources. Under this program, the Police Jury is responsible for issuing food stamps to eligible participants in the parish. The value of food stamps on hand, received and issued, is not recorded in the accompanying statements. As of December 31, 1997, the Police Jury no longer administers the Food Stamp Program. The Program is now operated by the State and not the Police Jury. Activity for the year follows:

Balance at January 1	\$2,282,630
Received	1,517,808
Transfers in from:	
Allen Parish Police Jury	31,000
Issued	(3,732,680)
Transfers out to:	
Evangeline Parish Police Jury	(7,500)
Jeff Davis Parish Police Jury	(5,000)
Vernon Parish Police Jury	(24,800)
Cadeo Parish Police Jury	<u>(165,350)</u>
Balance at December 31	<u>\$ -</u>

NOTES TO FINANCIAL STATEMENTS

Note 14. Deferred Revenue

In the Parish Road Fund (special revenue fund), deferred revenue includes \$13,762 received from the Louisiana Department of Transportation and Development for a road project which has not been expended because a clear title has not been obtained from the contractor.

Note 15. Insurance Risk

As of December 31, 1993, the Police Jury did not have general liability or property insurance.

Note 16. Litigation

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

The Police Jury is a defendant in four cases wherein legal counsel believes the Police Jury's maximum exposure can be reasonably estimated at \$65,000.

These cases are in the final stage of negotiations:

The Police Jury is a defendant in a personal injury case arising out of a two vehicle collision that occurred on a bridge within Acadia Parish. The Court found the three defendants of the case to be each one-third at fault. The Parish appealed. The court reduced damages and the Police Jury's percentage of fault to twenty (20%) percent. The Parish's share of damages plus legal costs is approximately \$300,000.

The Police Jury is a defendant in a wrongful death and personal injury case. Total damages awarded by the Court were approximately \$185,000 plus legal interest and costs. The Parish was found to be 50% at fault.

The Police Jury is a defendant in a case in which the Court awarded the plaintiff \$19,000 plus legal interest.

The Police Jury is a defendant in a case in which the Court awarded the plaintiffs \$16,041 plus legal interest and costs.

NOTES TO FINANCIAL STATEMENTS

On March 27, 1994, Waste Management of Louisiana, Inc. filed suit against the Acadia Parish Police Jury for breach of contract. The object of the suit was to declare the landfill contract null and void and seek the return of funds advanced to the Police Jury and also make claims for cost of improvements, operating costs and anticipated loss of profits. In February 1997, the lawsuit was settled whereby the Police Jury agreed to pay \$3,000,000 to resolve all claims against the Police Jury which was paid to Waste Management of Louisiana, Inc. The Police Jury deferred \$1,250,000 which was received from Waste Management of Louisiana, Inc. upon signing of the contract. Therefore, the expenditure for the settlement in the financial statements is \$1,750,000 which represents claims for costs of improvements, operating costs, and anticipated loss of projects.

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

Note 17. Acadia Parish Solid Waste Landfill Closure and Post-Closure Care Cost

State and Federal laws and regulations require the Police Jury to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post-closure care costs will be paid only once or after the date that the landfill stops accepting waste. Since the Police Jury's landfill is accounted for in a governmental fund, the Police Jury has recorded the portion of these closure and post-closure care costs in the general long-term debt account group based on the landfill capacity used as of December 31, 1997. The landfill closure and post-closure care liability of \$1,864,493 as of December 31, 1997 represents the cumulative amount reported to date based on the use of 11.54 percent of the estimated capacity of the landfill. The Police Jury will recognize the remaining estimated cost of closure and post-closure care of \$15,704,508 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 1997. The Police Jury expects to close the landfill in the year 2070. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

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FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

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FEDERAL FUND

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

ACADEA PARISH POLICE JURY
GENERAL FUND

BALANCE SHEET
December 31, 1997 and 1996

ASSETS	1997	1996
Cash	\$ 48,738	\$ 117,863
Investments	750,000	350,800
Receivables:		
Accrued Interest	10,000	0,875
Taxes	189,784	185,775
Other	9,875	9,875
Due from other governmental agencies	122,665	120,710
Due from other funds	838	838
Due from impounded auto	<u>1,500</u>	<u>4,800</u>
Total assets	<u>\$1,322,630</u>	<u>\$ 792,331</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 85,157	\$ 87,905
Due to other funds	61,815	9,687
Other payables	-	15,615
Deferred revenue	-	4,800
Due to other governmental agencies	<u>338</u>	<u>138</u>
Total liabilities	<u>\$ 147,310</u>	<u>\$ 128,145</u>
FUND BALANCE		
Designated for law enforcement	\$ 10,809	\$ -
Unreserved	<u>2,168,880</u>	<u>664,186</u>
	<u>\$2,179,689</u>	<u>\$ 664,186</u>
Total liabilities and fund balance	<u>\$2,327,000</u>	<u>\$ 792,331</u>

BOHRIA PARISH POLICE JURY
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended December 31, 1997

With Comparative Actual Amounts For Year Ended December 31, 1996

	1997		Variance- Favorable (Unfavorable)2	1996
	Budget	Actual		Actual
Revenues:				
Taxes:				
Ad valorem	\$ 444,834	\$ 423,345	\$ (21,489)	\$ 388,539
Franchise	109,080	109,873	793	15,379
Intergovernmental:				
State rural development grants	49,994	49,994	-	-
Emergency shelter grants	15,000	14,645	(355)	-
Church access grants	-	4,408	4,408	-
Law enforcement grants	17,842	17,842	-	-
State tree maintenance grants	-	-	-	5,900
State revenue sharing	10,000	81,979	71,979	82,501
Civil defense program	11,158	13,992	2,734	14,223
Food stamp program	24,974	79,532	54,558	26,115
Alcoholic beverage tax	6,320	4,188	(2,132)	1,933
Reference loans	500,000	500,000	-	100,000
Emergency/aidler taxes	43,000	63,085	20,085	52,424
Video poker machine fees	187,300	118,815	(68,485)	123,083
Fire insurance premium	180,842	500,115	319,273	191,742
Payment in lieu of taxes - D.A.	12,000	12,000	-	18,000
Charges for services	373,403	125,457	(247,946)	113,730
Licenses and permits	344,900	711,182	366,282	289,293
Fees and charges	77,648	38,387	(39,261)	32,683
Interest	26,218	35,134	8,916	18,987
Miscellaneous	98,242	88,488	(9,754)	88,184
Total revenues	\$2,318,613	\$2,133,626	\$ (184,987)	\$1,853,434
Expenditures:				
Current:				
Central government:				
Legislative	\$ 86,008	\$ 85,842	\$ 166	\$ 88,854
Judicial	578,704	577,892	812	608,888
Executive	39,918	39,886	32	42,681
Finance and administrative	234,013	212,831	21,182	238,743
Other general government	236,138	233,407	2,731	245,485
Public safety	604,144	423,780	(180,364)	519,533
Public works	3,800	5,840	2,040	-
Economic development and Parish promotion	51,182	33,801	(17,381)	88,840
(Subtotals forward)	\$1,838,537	\$1,599,882	\$ (238,655)	\$1,588,213

SEAMA PARTIAL POLICE JURY
GENERAL FUND

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

	1997		Variance- Favorable (Disfavorable)	1996
	Budget	Actual		Actual
Revenues (totals forwarded)	\$2,314,618	\$2,135,678	\$ 178,940	\$1,862,430
Expenditures:				
Subtotals forwarded	\$1,648,572	\$1,490,889	\$ 157,683	\$1,448,213
Health and welfare	38,429	57,739	888	45,399
Capital outlay	4,311	8,044	(3,733)	12,318
Intergovernmental:				
Transfer to addressees -				
State Rural Development				
Grants	50,000	48,886	1,114	-
	\$1,751,192	\$1,768,868	\$ (17,676)	\$1,662,126
Excess of revenues over expenditures	\$ 666,046	\$ 644,789	\$ 21,257	\$ 414,207
Other financing sources (uses):				
Operating transfers in	\$ 185,800	\$ 100,000	\$ 85,800	\$ 93,500
Operating transfers out	(128,820)	(128,820)	-	(128,820)
	\$ (42,980)	\$ (128,820)	\$ 85,840	\$ (135,320)
Excess of revenues and other sources over expenditures and other uses	\$ 623,066	\$ 515,969	\$ 107,097	\$ 278,887
Fund balance, beginning	828,888	829,888	-	563,718
Fund balance, ending	\$1,451,954	\$1,345,857	\$ 106,097	\$ 842,605

SPECIAL REVENUE FUNDS

PARISH ROAD FUND

The Parish Road Fund accounts for maintenance, upkeep and construction of the Parish road system. Major means of financing is provided by ad valorem taxes, state revenue sharing, and the State of Louisiana Parish Transportation Fund. Use of funds is restricted by Louisiana Revised Statute 48:753.

HEALTH UNIT MAINTENANCE FUND

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

SALES TAX FUND

The district created herein shall have all powers granted to it under Louisiana law, including the power to levy a sales and use tax of not exceeding one percent in accordance with R.S. 33:2338.55 and Article VI, Section 2908 of the Constitution of the State of Louisiana of 1974, and to fund the proceeds thereof into bonds for the purpose of public works.

The Sales Tax Fund also includes proceeds from a 13 year 1/2 parishwide sales and use tax which are dedicated to the costs of repairing, reconstructing, and improving parish roads and bridges in the unincorporated areas of the Parish including acquisition of equipment.

LIBRARY MAINTENANCE FUND

Acadia Parish Library was established by the Parish governing authority under the provisions of Louisiana Revised Statute 25:211. The library provides citizens of the Parish access to library materials, books, magazines, records and films. The library is governed by a board of control consisting of seven members who are appointed by the Acadia Parish Police Jury and who serve without compensation. The president or member of the Police Jury serves as an ex-officio member of the board of control.

MULTIPURPOSE FACILITY FUND

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

LEGROS MEMORIAL AIRPORT FUND

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

INDUSTRIAL DISTRICT NO. 1 MAINTENANCE FUND

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

COOPERATIVE EXTENSION FACILITY MAINTENANCE FUND

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

ACADA PARISH POLICE JURY
ALL SPECIAL REVENUE FUNDS

COMBINED BALANCE SHEET
December 31, 1997
With Comparative Totals for December 31, 1996

ASSETS	Parish Fund 1997	Health Care Maintenance Fund	Sales Tax Fund	Library Maintenance Fund
Cash and cash equivalents	\$ 185,883	\$ 60,569	\$ 473,758	\$ 75,873
Investments, at cost	389,890	1,625,800	3,116,800	1,180,800
Receivables:				
Account interest	4,866	15,384	67,503	19,866
Taxes	527,429	258,811	169,808	626,237
Due from other governmental agencies	119,471	35,873	-	111,942
Due from other funds	<u>63,628</u>	<u>5,818</u>	<u>5,808</u>	<u>-</u>
Total assets	<u>\$2,000,373</u>	<u>\$2,857,852</u>	<u>\$5,817,668</u>	<u>\$2,823,883</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
accounts payable	\$ 85,570	\$ 61,672	\$ 192,768	\$ 60,560
Retainage payable	-	-	-	-
Other payable	79,813	-	-	-
Due to other funds	-	-	5,638	-
Deferred revenues	15,762	-	-	-
Due to component units	-	-	-	-
Total liabilities	<u>\$ 137,843</u>	<u>\$ 61,672</u>	<u>\$ 198,406</u>	<u>\$ 60,560</u>
Fund balances:				
Reserved for debt service	\$ -	\$ -	\$1,888,082	\$ -
Unreserved:				
Designated for emergency cleanup	-	-	250,089	-
Designated for equipment repairs	75,968	-	648,658	-
Designated for landfill closure costs	-	-	120,629	-
Undesignated	<u>879,126</u>	<u>1,896,603</u>	<u>1,528,658</u>	<u>1,877,383</u>
Total fund balance	<u>\$ 879,126</u>	<u>\$1,896,603</u>	<u>\$3,817,328</u>	<u>\$1,877,383</u>
Total liabilities and fund balances	<u>\$2,000,373</u>	<u>\$2,857,852</u>	<u>\$5,817,668</u>	<u>\$2,823,883</u>

Multi- purpose Facility Fund	Legion Memorial Airport Fund	Industrial District No. 2 Maintenance Fund	Cooperative Extension Facility Maintenance Fund	Totals	
				1991	1992
\$ 5,731 28,080	\$ 5,382 49,880	\$ 24,982 813,000	\$ 56,728 225,008	\$ 1,007,470 7,330,800	\$ 1,468,181 8,008,810
384 -	313 -	18,218 -	2,852 318,118	115,380 1,580,710	13,475 1,673,287
-	-	-	-	387,390	248,355
-	-	-	-	21,208	15,283
<u>\$ 36,117</u>	<u>\$ 54,675</u>	<u>\$ 433,200</u>	<u>\$ 597,688</u>	<u>\$11,042,808</u>	<u>\$12,748,581</u>
\$ 927 1,388 -	\$ - - -	\$ 1,811 - -	\$ 9,648 - -	\$ 489,386 1,590 15,915	\$ 628,917 1,388 -
5,088 -	- -	- -	- -	18,432 15,362	7,622 1,245,182
-	-	188	-	382	382
<u>\$ 7,627</u>	<u>\$ -</u>	<u>\$ 1,811</u>	<u>\$ 9,648</u>	<u>\$ 688,213</u>	<u>\$ 1,885,926</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,084,802	\$ 1,019,641
-	-	-	-	258,889	260,067
-	-	-	-	682,426	828,775
-	-	-	-	528,429	168,275
18,688	24,675	848,218	483,848	1,818,348	8,517,357
<u>\$ 18,688</u>	<u>\$ 24,675</u>	<u>\$ 848,218</u>	<u>\$ 483,848</u>	<u>\$10,116,396</u>	<u>\$10,596,282</u>
<u>\$ 38,117</u>	<u>\$ 36,675</u>	<u>\$ 1,281,418</u>	<u>\$ 1,081,536</u>	<u>\$11,662,808</u>	<u>\$12,344,863</u>

AGRIJA PARTER POLICE JURY
 ALL SPECIAL REVENUE FUNDS

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

With Comparative Totals for Year Ended December 31, 1996

	Parish Fund	Health Unit Maintenance Fund	Sales Tax Fund	Library Maintenance Fund
Revenues:				
Taxes	\$ 518,806	\$ 292,188	\$ 5,204,038	\$ 504,148
Intergovernmental	763,544	55,971	282,418	132,925
Charges for services	-	-	-	1,125
Licenses and permits	2,843	-	-	-
Fines and charges	-	-	-	1,004
Interest	12,420	82,348	286,868	19,278
Building lease	-	-	-	-
Miscellaneous	52,282	-	6,313	1,082
Total revenues	\$ 1,327,852	\$ 380,506	\$ 5,779,627	\$ 739,539
Expenditures:				
Current:				
Public works	\$ 1,383,493	\$ -	\$ -	\$ -
Economic development assistance	-	-	-	-
Health and welfare	-	248,132	2,840,514	-
Culture and recreation	-	-	-	438,680
Capital outlay	89,280	12,713	579,575	34,980
State services:				
Advance refunding accrue	-	-	-	-
Total expenditures	\$ 1,472,773	\$ 279,845	\$ 3,420,089	\$ 483,660
Excess (deficiency) of revenues over expenditures	\$ 125,079	\$ 100,661	\$ 2,359,538	\$ 255,879
Other financing sources (uses):				
Operating transfers in	\$ 30,800	\$ -	\$ 341,736	\$ -
Operating transfers out	(133,800)	-	(2,041,817)	-
Proceeds from sale of equipment	1,485	-	-	-
Leasehold retirement	-	-	(1,720,000)	-
	\$ (101,515)	\$ -	\$ (1,679,081)	\$ -
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 23,564	\$ 100,661	\$ 680,457	\$ 255,879
Fund balances, beginning	1,211,832	1,783,372	4,688,622	1,521,328
Fund balances, ending	\$ 1,235,396	\$ 1,884,033	\$ 5,369,079	\$ 1,777,207

Public-purpose Facility Fund	Legis. Memorial Airport Fund	Industrial District No. 3 Maintenance Fund	Competition Extension Facility Maintenance Fund	Totals	
				1992	1993
\$ -	\$ -	\$ -	\$ 300,000	\$ 6,499,360	\$ 6,143,967
-	-	-	-	1,234,866	847,587
26,000	-	3,745	-	12,489	37,534
-	-	-	-	2,645	-
-	-	-	-	1,004	1,336
1,875	2,411	89,294	21,344	438,194	538,089
-	-	129,739	-	128,150	58,089
1,875	-	423	813	18,821	129,585
<u>\$ 29,213</u>	<u>\$ 2,411</u>	<u>\$ 179,218</u>	<u>\$ 264,518</u>	<u>\$ 8,883,180</u>	<u>\$ 6,298,668</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,383,433	\$ 1,278,848
-	-	67,179	37,388	99,487	314,088
-	-	-	-	2,008,624	2,463,718
13,331	70	-	-	708,061	646,447
-	-	-	18,113	687,591	856,280
-	-	-	-	-	383,286
<u>\$ 13,331</u>	<u>\$ 70</u>	<u>\$ 67,179</u>	<u>\$ 37,388</u>	<u>\$ 3,887,138</u>	<u>\$ 3,887,662</u>
\$ (8,098)	\$ 2,541	\$ 188,843	\$ 213,085	\$ 3,259,985	\$ 1,840,748
\$ -	\$ -	\$ -	\$ -	\$ 371,714	\$ 1,340,800
-	-	-	(88,000)	(7,242,817)	(3,761,900)
-	-	-	-	1,809	11,818
-	-	-	-	(11,220,000)	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (88,000)</u>	<u>\$ (3,889,624)</u>	<u>\$ (2,419,082)</u>
\$ (8,098)	\$ 2,541	\$ 188,843	\$ 131,085	\$ (407,472)	\$ (1,178,934)
24,718	52,134	788,282	381,962	18,396,865	11,713,681
<u>\$ 18,620</u>	<u>\$ 54,675</u>	<u>\$ 848,350</u>	<u>\$ 483,047</u>	<u>\$ (18,134,536)</u>	<u>\$ (10,565,253)</u>

SEASIDE PARISH POLICE JURY
SPECIAL REVENUE FUND
PARISH ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended December 31, 1997

With Comparative Actual Totals for Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996
	Budget	Actual		Actual
Revenues:				
Taxes:				
Ad valorem	\$ 610,000	\$ 598,800	\$ (51,200)	\$ 753,628
Intergovernmental:				
State transportation funds	623,500	619,500	50,000	572,773
State revenue sharing	50,000	83,925	27,925	82,785
Parish road royalties	-	-	-	1,534
Licenses and permits	5,100	2,444	(2,656)	-
Interest	50,000	27,420	(22,580)	13,068
Miscellaneous	66,000	56,382	(9,618)	310,133
	<u>\$ 1,364,600</u>	<u>\$ 1,251,622</u>	<u>\$ (28,978)</u>	<u>\$ 1,333,263</u>
Expenditures:				
Current:				
Public works	\$ 1,404,149	\$ 1,383,633	\$ 20,516	\$ 1,325,840
Capital outlay	33,622	89,298	(55,676)	25,367
	<u>\$ 1,437,771</u>	<u>\$ 1,472,931</u>	<u>\$ (35,160)</u>	<u>\$ 1,351,207</u>
Deficiency of revenues over expenditures	\$ (218,128)	\$ (221,309)	\$ 33,181	\$ (225,866)
Other financing sources (uses):				
Operating transfers in	\$ 27,000	\$ 39,000	\$ 12,000	\$ 95,000
Operating transfers out	(155,000)	(139,000)	16,000	(95,000)
Proceeds from sale of equipment	1,500	1,000	500	12,000
	<u>\$ (126,500)</u>	<u>\$ (109,000)</u>	<u>\$ 17,500</u>	<u>\$ 12,000</u>
Excess of revenues and other sources over expenditures and other uses	\$ (190,728)	\$ (181,309)	\$ 9,419	\$ (68,866)
Fund balance, beginning	<u>1,311,000</u>	<u>1,213,000</u>		<u>100,000</u>
Fund balance, ending	<u>\$ 921,000</u>	<u>\$ 873,116</u>	<u>\$ 47,884</u>	<u>\$ 1,213,000</u>

ACORN'S SWISS POLICE JURY
SPECIAL REVENUE FUND
HEALTH UNIT MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GRAP BASIS) AND ACTUAL
Year Ended December 31, 1997

With Comparative Actual Totals for Year Ended December 31, 1996

	1997		Variance- Favorable (Unfavorable)	1996
	Budget	Actual		Actual
Revenues:				
Taxes:				
Ad valorem	\$ 213,581	\$ 252,369	\$ (38,788)	\$ 235,753
Intergovernmental:				
State revenue sharing	37,080	55,873	18,793	55,090
Interest	17,589	87,348	6,959	75,137
	<u>\$ 268,250</u>	<u>\$ 395,590</u>	<u>\$ 7,124</u>	<u>\$ 366,080</u>
Expenditures:				
Current:				
Health and welfare	\$ 244,169	\$ 249,312	\$ (5,143)	\$ 218,819
Capital outlay	26,598	33,713	7,115	6,888
	<u>\$ 270,767</u>	<u>\$ 283,025</u>	<u>\$ 12,252</u>	<u>\$ 225,707</u>
Excess of revenues over expenditures	\$ 204,834	\$ 118,835	\$ 8,772	\$ 140,373
Fund balance, beginning	1,385,298	1,799,338		1,648,422
Fund balance, ending	<u>15,889,532</u>	<u>11,899,453</u>	<u>\$ 6,321</u>	<u>\$1,788,845</u>

ACADIA PARISH POLICE JURY
SPECIAL REVENUE FUNDS
SALES TAX FUND

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

	1997		Variance - Favorable (Unfavorable)	1998
	Budget	Actual		Actual
Revenues:				
Taxes:				
Sales taxes collected	\$ 4,899,180	\$ 5,186,818	\$ 287,638	\$ 4,865,127
Intergovernmental:				
State reimbursement	282,600	282,676	76	-
Interest	100,000	284,849	184,849	214,544
Miscellaneous	6,322	6,313	(9)	2,322
	<u>\$ 5,288,102</u>	<u>\$ 5,760,656</u>	<u>\$ 472,514</u>	<u>\$ 5,082,000</u>
Expenditures:				
Current:				
Health and welfare	\$ 2,824,577	\$ 2,968,334	\$ 143,757	\$ 2,944,899
Capital outlay	544,945	515,375	(29,570)	743,824
Debt service:				
advance funding reserve	-	-	-	200,285
	<u>\$ 3,369,522</u>	<u>\$ 3,483,709</u>	<u>\$ 114,187</u>	<u>\$ 3,889,008</u>
Excess of revenues over expenditures	\$ 1,918,580	\$ 2,276,947	\$ 358,367	\$ 1,192,992
Other financing sources (uses):				
Operating transfers in	\$ 560,000	\$ 343,754	\$ 216,246	\$ 560,000
Operating transfers out	(2,041,840)	(2,043,827)	20	(2,540,000)
Lease settlements	13,882,800	(1,278,083)	15,160,883	-
	<u>\$12,403,060</u>	<u>(1,948,156)</u>	<u>\$14,351,216</u>	<u>\$12,820,000</u>
Excess of revenues and other sources over expenditures and other uses	\$14,321,640	\$10,328,791	\$4,000,000	\$14,321,640
Fund balance, beginning	6,688,822	6,688,822	-	6,389,778
Fund balance, ending	<u>\$ 21,010,282</u>	<u>\$ 17,017,583</u>	<u>\$ 3,992,699</u>	<u>\$ 12,711,418</u>

AGADA PARKER POLICE JURY
 SPECIAL REVENUE FUNDS
 LIBRARY MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET (COMP BASIS) AND ACTUAL
 Year Ended December 31, 1991

With Comparative Actual Totals for Year Ended December 31, 1990

	1991		Variance- Favorable (Unfavorable)	1990
	Budget	Actual		Actual
Revenues:				
Taxes:				
Ad valorem	\$ 567,788	\$ 584,748	\$ 16,960	\$ 431,588
Intergovernmental:				
State revenue sharing	75,080	161,845	86,765	138,380
State aid grant	22,080	21,835	245	-
Charges for services	2,532	2,532	-	2,942
Fines and charges	3,038	1,226	1,812	1,234
Interest	75,000	78,375	3,375	83,480
Miscellaneous	7,000	2,652	4,348	5,365
	<u>\$ 772,738</u>	<u>\$ 798,684</u>	<u>\$ 25,946</u>	<u>\$ 675,532</u>
Expenditures:				
Current:				
Culture and recreation	\$ 680,413	\$ 678,680	\$ 1,733	\$ 613,931
Capital outlay	25,200	14,708	10,492	28,668
	<u>\$ 705,613</u>	<u>\$ 693,388</u>	<u>\$ 12,225</u>	<u>\$ 642,599</u>
Excess (deficiency) of revenues over expenditures	\$ 71,125	\$ 105,296	\$ 34,171	\$ 32,933
Fund balance, beginning	<u>1,931,338</u>	<u>1,931,338</u>		<u>1,892,338</u>
Fund balance, ending	<u>\$ 2,002,463</u>	<u>\$ 2,036,634</u>	<u>\$ 34,171</u>	<u>\$ 1,925,271</u>

ACADIA PARKER POLICE JURY
 SPECIAL REVENUE FUNDS
 MULTIPURPOSE FACILITY FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended December 31, 1993

With Comparative Actual Totals for Year Ended December 31, 1992

	1992		Variance- Favorable (Unfavorable)	1993
	Budget	Actual		Actual
Revenues:				
Intergovernmental - Rural Development Grants	\$ -	\$ -	\$ -	\$ 25,000
Charges for services	26,512	26,209	(303)	33,339
Interest	1,112	5,025	3,913	3,936
Miscellaneous	1,588	2,928	1,340	3,224
	<u>\$ 29,212</u>	<u>\$ 34,162</u>	<u>\$ 4,950</u>	<u>\$ 65,539</u>
Expenditures:				
Current:				
Culture and recreation	\$ 26,609	\$ 26,321	\$ (288)	\$ 26,321
Capital outlay	-	-	-	48,318
	<u>\$ 26,609</u>	<u>\$ 26,321</u>	<u>\$ (288)</u>	<u>\$ 74,639</u>
Excess (deficiency) of revenues over expenditures	\$ (3,397)	\$ (6,059)	\$ (2,662)	\$ (17,609)
Fund balance, beginning	26,322	26,322	-	62,368
Fund balance, ending	<u>\$ 22,925</u>	<u>\$ 20,263</u>	<u>\$ (2,662)</u>	<u>\$ 44,759</u>

ACACIA PARKER POLICE JURY
SPECIAL REVENUE FUNDS
LEONIS MEMORIAL AIRPORT FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended December 31, 1987

With Comparative Actual Totals for Year Ended December 31, 1986

	1987		Variance- Favorable (Unfavorable)	1986
	Budget	Actual		Actual
Revenues:				
Interest	\$ 2,350	\$ 2,411	\$ 61	\$ 2,329
Expenditures:				
Culture and recreation	70	78	-	-
Excess of revenues over expenditures	\$ 2,480	\$ 2,343	\$ 81	\$ 2,329
Fund balance, beginning	52,126	52,126	-	49,800
Fund balance, ending	\$ 54,606	\$ 54,469	\$ 61	\$ 52,129

ACADIA PARISH POLICE JURY
SPECIAL REVENUE FUND
INDUSTRIAL DISTRICT NO. 1 MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET COMP BASIS AND ACTUAL
Year Ended December 31, 1997

With Comparative Actual Totals for Year Ended December 31, 1996

	1997			1996
	Budget	Actual	Variance- Favorable (Unfavorable)	Actual
Revenues:				
Charges for services	\$ 3,880	\$ 3,743	\$ (137)	\$ 3,830
Interest	16,080	39,294	5,294	34,889
Building lease	128,190	128,750	58	129,000
Miscellaneous	538	532	(6)	565
	<u>\$138,678</u>	<u>\$172,319</u>	<u>\$ 33,647</u>	<u>\$ 198,284</u>
Expenditures:				
Current:				
Economic development assistance	\$ 72,892	\$ 62,329	\$ 10,563	\$ 57,182
Excess of revenues over expenditures	\$ 65,786	\$109,990	\$ 44,204	\$ 141,102
Fund balance, beginning	240,200	288,187	—	218,662
Fund balance, ending	<u>\$306,086</u>	<u>\$398,177</u>	<u>\$ 92,091</u>	<u>\$439,764</u>

ACRISIA TOWN POLICE JURY
 SPECIAL REVENUE FUNDS
 COOPERATIVE EXTENSION FACILITY MAINTENANCE FUND

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

With Comparative Actual Totals For Year Ended December 31, 1996

	1997			1996
	Budget	Actual	Variance- Favorable Unfavorable	Actual
Revenues:				
Taxes:				
Ad valorem	\$ 228,884	\$ 230,238	\$ 23,354	\$ 225,567
Interest	38,215	11,968	(26,247)	6,509
Miscellaneous	-	813	813	-
	<u>\$ 267,099</u>	<u>\$ 243,019</u>	<u>\$ (24,080)</u>	<u>\$ 232,076</u>
Expenditures:				
Current:				
Economic development assistance	\$ 38,125	\$ 37,908	\$ 217	\$ 36,984
Capital outlay	3,200	89,313	(86,113)	-
	<u>\$ 41,325</u>	<u>\$ 127,221</u>	<u>\$ (85,896)</u>	<u>\$ 36,984</u>
Excess of revenues over expenditures	\$ 225,774	\$ 115,798	\$ (109,976)	\$ 195,092
Other financing sources (uses):				
Operating transfers out	\$ (86,000)	\$ (86,000)	-	(86,000)
Excess of revenues and other sources over expenditures and other uses	\$ 139,774	\$ 29,798	\$ (109,976)	\$ 109,092
Fund balance, beginning	261,262	261,262	-	266,688
Fund balance, ending	<u>\$ 401,038</u>	<u>\$ 291,060</u>	<u>\$ (110,000)</u>	<u>\$ 375,780</u>

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DEBT SERVICE FUNDS

SALES TAX ROAD BOND SINKING FUND

The Sales Tax Road Bond Sinking Fund is used to accumulate monies for payment of the November 1996 bond issue in the amount of \$5,600,000. These bonds were issued for the purpose of constructing and improving parish roads. The bond issue is financed by sales tax proceeds.

LIBRARY FUND

Acadia Parish Library Debt Service Fund is used to accumulate monies for payment of the May, 1975, bond issue in the amount of \$1,300,000. The bonds were issued for the purpose of constructing and improving public libraries throughout the Parish. The bond issue is financed by ad valorem taxes levied within the Parish.

SALES TAX FUND

The Sales Tax Debt Service Fund is used to accumulate monies for payment of the sales tax bond issues in the amount of \$4,190,000. Obligations are payable solely from the proceeds of the special use parcel sales tax.

ACADIAN ACRES SUBDIVISION

The Acadian Acres Subdivision Debt Service Fund is used to accumulate monies for payment of the March, 1988 bond issue in the amount of \$121,531. The bonds were issued for the purpose of construction of street paving improvements in the subdivision. The bond issue is financed by assessments levied on property owners within the subdivision.

CERTIFICATE OF INDEBTEDNESS - 1988

Certificate of Indebtedness - 1988 Debt Service Fund is used to accumulate monies for payment of the March, 1988 Certificate of Indebtedness issue in the amount of \$180,000. The certificates were issued for the purpose of constructing and improving public roads and bridges within the boundaries of the issuer including the repayment of any indebtedness heretofore incurred under contract for such purposes. The certificates are secured by and payable from a pledge and dedication of the excess annual revenues of the parish in each of the years ending December 31, 1988 to 1998, inclusive.

PROJECT B-BP FUND

Project B-BP Debt Service Fund is used to accumulate monies for payment of the Series 1990 Paving Certificates in the amount of \$20,000. The certificates were issued for the purpose of construction of street paving improvements in the subdivision. The issue is financed by assessments levied on property owners within the subdivision.

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DEBT SERVICE FUND (CONTINUED)

CERTIFICATE OF INDEBTEDNESS - 1993

Certificate of Indebtedness - 1993 Debt Service Fund is used to accumulate monies for payment of the March 1993 Certificate of Indebtedness issued in the amount of \$15,000. The certificates were issued for the purpose of purchasing computer equipment. The certificates are secured by and payable from a pledge and dedication of various annual revenues in each of the years the certificates are outstanding.

CERTIFICATE OF INDEBTEDNESS - 1994

Certificate of Indebtedness - 1994 Debt Service Fund is used to accumulate monies for payment of the March 1994 Certificate of Indebtedness issued in the amount of \$600,000. The certificates were issued for the purpose of construction of the Cooperative Extension Facility. The certificates are financed by ad valorem taxes levied within the period.

CERTIFICATE OF INDEBTEDNESS - 1997

Certificate of Indebtedness - 1997 Debt Service Fund is used to accumulate monies for payment of the May 1997 Certificate of Indebtedness issued in the amount of \$7,000,000. The certificates were issued for the purpose of repairing, constructing and improving parochial roads and bridges in the unincorporated areas of the Parish of Acadia. The certificates are financed by a new percent sales tax.

SCARLE PARKER POLICE JURY
DEBT SERVICE FUNDS

COMBINED BALANCE SHEET
December 31, 1991

With Comparative Totals for December 31, 1990

ASSETS	Sales Tax Fund Bond Sinking Fund	Literary Fund	Sales Tax Fund	Acadian Acres Subdivision Fund
Cash	\$138,355	\$ 38,136	\$ 22,876	\$ 50,940
Investments, at cost	-	-	450,800	-
Receivables:				
Special assessments	-	-	-	5,620
Accrued interest	184	715	8,780	13
All valuations taxes	-	168,855	-	-
Due from other funds	-	-	-	-
Total assets	\$138,355	\$106,706	\$471,656	\$ 56,573
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ -	\$ 3,783	\$ -	\$ -
Accrued interest payable	-	-	-	-
Deferred credits	-	-	-	3,681
Total liabilities	\$ -	\$ 3,783	\$ -	\$ 3,681
FUND BALANCES				
Reserved for debt retirement	\$110,500	\$81,743	\$479,500	\$ 12,120
Reserved for street improvements	-	-	-	3,770
Reserved for computer equipment	-	-	-	-
Total fund balances	\$110,500	\$81,743	\$479,500	\$ 15,890
Total liabilities and fund balances	\$110,500	\$85,526	\$479,500	\$ 19,571

Certificate of Indebtedness 1988 Fund	Project 8-89 Fund	Certificate of Indebtedness 1990 Fund	Certificate of Indebtedness 1994 Fund	Certificate of Indebtedness 1997 Fund	Totals	
					1997	1998
\$ -	\$ 20,923	\$ 1,843	\$ 5,410	\$34,876	\$ 543,413	\$ 237,659
-	-	-	-	380,800	759,800	408,080
-	3,879	-	-	-	31,299	23,388
-	32	3	9	2,790	9,846	8,364
-	-	-	-	-	189,855	138,680
-	-	-	-	4,958	5,558	-
<u>\$ -</u>	<u>\$ 24,834</u>	<u>\$ 1,846</u>	<u>\$ 5,419</u>	<u>\$42,724</u>	<u>\$1,488,368</u>	<u>\$ 708,091</u>
\$ -	\$ 4,331	\$ -	\$ -	\$ -	\$ 32,294	\$ 4,196
-	-	-	-	-	-	4,532
-	5,818	-	-	-	6,685	13,548
<u>\$ -</u>	<u>\$ 13,340</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,979</u>	<u>\$ 36,334</u>
\$ -	\$ 13,598	\$ -	\$ 5,419	\$42,720	\$1,444,871	\$ 775,340
-	89	-	-	-	9,868	163
-	-	1,846	-	-	1,846	-
<u>\$ -</u>	<u>\$ 13,243</u>	<u>\$ 1,846</u>	<u>\$ 5,419</u>	<u>\$42,720</u>	<u>\$1,464,527</u>	<u>\$ 775,723</u>
<u>\$ -</u>	<u>\$ 38,178</u>	<u>\$ 1,846</u>	<u>\$ 5,419</u>	<u>\$42,720</u>	<u>\$1,448,544</u>	<u>\$ 798,961</u>

ACQUIA PARTN POLICE JURY
FUND SERVICE FUNDS

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended December 31, 1997

With Comparative Totals for Year Ended December 31, 1996

	Sales Tax Bond Sinking Fund	Library Fund	Sales Tax Fund	Acquian Jury Subdivision Fund
Revenues:				
Ad valorem taxes	\$ -	\$ 128,362	\$ -	\$ -
Special assessments	-	-	-	8,786
Interest earned	7,798	2,097	16,329	1,186
Miscellaneous	-	-	-	33
	<u>\$ 7,798</u>	<u>\$ 130,459</u>	<u>\$ 16,329</u>	<u>\$ 9,995</u>
Expenditures:				
Current:				
General government	\$ 200	\$ 4,444	\$ -	\$ -
Debt service:				
Principal retirement	240,800	89,000	299,000	12,123
Interest coupons paid	331,398	80,964	119,790	2,768
Fuging agent and trustee fees	1,817	205	1,420	500
Refunding bond issuance cost	-	-	-	-
	<u>\$ 573,815</u>	<u>\$ 174,609</u>	<u>\$ 419,210</u>	<u>\$ 15,391</u>
Excess (deficiency) of revenues over expenditures	<u>\$(566,017)</u>	<u>\$ 15,850</u>	<u>\$ 247,019</u>	<u>\$ 14,604</u>
Other financing sources (uses):				
Operating transfers in	\$ 505,422	\$ -	\$ 505,000	\$ -
Proceeds of refunding bonds	-	-	-	-
Payment to refunding bond escrow agent	-	-	-	-
	<u>\$ 505,422</u>	<u>\$ -</u>	<u>\$ 505,000</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ 10,405</u>	<u>\$ 15,850</u>	<u>\$ 742,019</u>	<u>\$ 14,604</u>
Fund balances, beginning	<u>300,126</u>	<u>163,123</u>	<u>430,323</u>	<u>72,123</u>
Fund balances, ending	<u>\$ 310,531</u>	<u>\$ 179,073</u>	<u>\$ 1,172,342</u>	<u>\$ 86,727</u>

Certifi- cate of Indebted- ness 1988 Fund	Project 8-89 Fund	Certifi- cate of Indebted- ness 1991 Fund	Certifi- cate of Indebted- ness 1994 Fund	Certifi- cate of Indebted- ness 1997 Fund	Totals	
					1988	1996
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,342	\$ 117,861
-	2,548	-	-	-	8,852	9,591
-	1,786	50	323	4,500	34,688	21,538
-	-	-	-	-	13	23
<u>\$ -</u>	<u>\$ 4,324</u>	<u>\$ 50</u>	<u>\$ 323</u>	<u>\$ 4,500</u>	<u>\$ 168,503</u>	<u>\$ 169,923</u>
\$ -	\$ -	\$ 200	\$ 390	\$ -	\$ 3,084	\$ 4,488
105,800	13,188	8,000	55,000	-	813,341	505,732
19,249	4,042	380	27,431	171,543	683,378	254,412
-	512	-	-	432	4,386	2,887
-	-	-	-	-	-	34,325
<u>\$ 115,049</u>	<u>\$ 17,732</u>	<u>\$ 8,380</u>	<u>\$ 82,421</u>	<u>\$ 171,975</u>	<u>\$ 1,501,189</u>	<u>\$ 804,129</u>
<u>\$ 115,049</u>	<u>\$ 17,732</u>	<u>\$ 8,380</u>	<u>\$ 82,421</u>	<u>\$ 171,975</u>	<u>\$ 1,501,189</u>	<u>\$ 804,129</u>
\$ 115,049	\$ -	\$ 8,618	\$ 86,080	\$ 811,813	\$ 2,018,388	\$ 778,628
-	-	-	-	-	-	2,173,089
-	-	-	-	-	-	22,148,425
<u>\$ 115,049</u>	<u>\$ -</u>	<u>\$ 8,618</u>	<u>\$ 86,080</u>	<u>\$ 811,813</u>	<u>\$ 2,018,388</u>	<u>\$ 2,959,752</u>
\$ -	\$ (11,618)	\$ 180	\$ 3,682	\$ 642,725	\$ 673,862	\$ 148,937
-	20,792	1,888	1,722	-	775,713	829,738
<u>\$ -</u>	<u>\$ 13,252</u>	<u>\$ 1,888</u>	<u>\$ 3,618</u>	<u>\$ 642,725</u>	<u>\$ 1,449,575</u>	<u>\$ 978,675</u>

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CAPITAL PROJECTS FUNDS

PROJECT B-89 FUND

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

PARISH ROAD CONSTRUCTION FUND

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

LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT FUND

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

BOEBA PARISH POLICE JURY
CAPITAL PROJECTS FUND

COMBINED BALANCE SHEET
December 31, 1997

With Comparative Totals for December 31, 1996

ASSETS	Project	Parish	Louisiana	Totals	
	5-89	Fund	Community	1997	1996
	Fund	Construction	Development		
	Fund	Fund	Block Grant		
			Fund		
Cash and cash equivalents	\$ -	\$2,187,889	\$ -	\$2,187,889	\$7,342,948
Investments	-	4,788,680	-	4,788,680	-
Receivables:					
accrued interest	-	48,287	-	48,287	12,254
Due from other funds	-	-	-	-	908
Total assets	\$ -	\$7,043,322	\$ -	\$7,043,322	\$7,355,710
LIABILITIES AND FUND BALANCE					
LIABILITIES					
accounts payable	\$ -	\$1,097,427	\$ -	\$1,097,427	\$ 187,578
Retainage payable	-	502,238	-	502,238	-
Bank overdraft	-	-	-	-	908
Due to other funds	-	4,326	-	4,326	-
Total	\$ -	\$1,604,423	\$ -	\$1,604,423	\$ 188,478
FUND BALANCES					
Unreserved - undesignated	-	5,438,949	-	5,438,949	7,007,230
Total	\$ -	\$7,043,322	\$ -	\$7,043,322	\$7,195,710

MOBILE PARISH POLICE JURY
CAPITAL PROJECTS FUND

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

With Comparative Totals for Year Ended December 31, 1996

	Project B-BF Fund	Parish Road Construction Fund	Louisiana Community Development Block Grant Fund	Totals	
				1997	1996
Revenues:					
Intergovernmental:					
Economic development grants					
	\$ -	\$ 361,356	\$ -	\$ 361,356	\$ 36,665
Interest	-	190,136	-	190,136	23,679
Miscellaneous	-	2,628	-	2,628	-
	\$ -	\$ 554,120	\$ -	\$ 554,120	\$ 60,344
Expenditures:					
Current:					
Public works					
	\$ -	\$ 3,659	\$ -	\$ 3,659	\$ 51,563
Economic development assistance					
	-	-	-	-	\$ 8,868
Capital outlay	-	\$ 881,367	-	\$ 881,367	\$ 380,618
	\$ -	\$ 885,026	\$ -	\$ 885,026	\$ 440,989
Excess (Deficiency) of revenues over expenditures					
	\$ -	\$ (323,906)	\$ -	\$ (323,906)	\$ (380,645)
Other financing sources (uses):					
Operating transfers in					
	\$ -	\$ 608,080	\$ -	\$ 608,080	\$ 4,380,800
Operating transfers out					
	-	(757,386)	-	(757,386)	(3,760,800)
Proceeds from sale of bonds					
	-	1,068,080	-	1,068,080	\$ 6,880,800
	\$ -	\$ 310,694	\$ -	\$ 310,694	\$ 3,399,800
Excess of revenues over expenditures and other uses					
	\$ -	\$ (1,358,483)	\$ -	\$ (1,358,483)	\$ 3,009,200
Fund balances, beginning					
	-	1,033,332	-	1,033,332	-
Fund balances, ending					
	\$ -	\$ (327,151)	\$ -	\$ (327,151)	\$ 3,009,200

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GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets of the governmental units.

AGADA PARISH POLICE JURY
GENERAL FIXED ASSETS ACCOUNT GROUP

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

	Balance Jan. 1, 1997	ADDITIONS	DEDUCTIONS	Balance Dec. 31, 1997
General fixed assets, at cost:				
Land	\$1,853,503	\$ -	\$ -	\$1,853,503
Buildings	3,995,842	8,120	-	4,004,062
Equipment	3,847,438	467,037	484,598	3,819,977
	<u>\$8,296,772</u>	<u>\$ 885,157</u>	<u>\$ 484,598</u>	<u>\$8,477,331</u>
Investment in general fixed assets	<u>\$8,296,772</u>	<u>\$ 885,157</u>	<u>\$ 484,598</u>	<u>\$8,477,331</u>

Included in buildings in construction in progress of \$8,120.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

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

AGRICOLA PARISH POLICE JURY

STATEMENT OF GENERAL LONG-TERM DEBT

December 31, 1997

With Comparative Totals for December 31, 1996

	Parish Road Fund	Library Fund	Sales Tax Fund	Acadian Center Subdivision Fund	Certificate of Indebtedness 1996 Fund
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT					
Amount available in Debt Service Funds for debt retirement	\$ 138,539	\$ 181,345	\$ 478,526	\$ 34,896	\$ -
Amount available in Special Revenue Funds for debt retirement	598,644	-	493,358	-	-
Amount available in Special Revenue Fund for landfill closure and post-closure costs	-	-	-	-	-
Amount available for other purposes	<u>700,183</u>	<u>181,345</u>	<u>912,886</u>	<u>38,722</u>	<u>-</u>
Amount to be provided from:					
All available taxes	-	181,345	-	-	-
1% Sales and use tax	4,638,807	-	1,487,316	-	-
Special assessments	-	-	-	-	-
Excess revenues	-	-	-	-	115,000
General government revenues	<u>21,348,080</u>	<u>283,080</u>	<u>21,648,080</u>	<u>12,123</u>	<u>115,000</u>
GENERAL LONG-TERM DEBT PAYABLE					
Compensated absences payable	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds payable	1,348,080	283,080	2,648,080	12,123	115,000
Landfill closure and post-closure costs payable	<u>22,348,080</u>	<u>283,080</u>	<u>22,648,080</u>	<u>12,123</u>	<u>115,000</u>

Project B-89 Fund	Certifi- cate of Indebted- ness 1994 Fund	Certifi- cate of Indebted- ness 1991 Fund	Compensated Absences	Landfill Closure and Post- Closure Costs	Totals	
					1992	1993
\$ 13,388	\$ 5,419	\$ 662,725	\$ -	\$ -	\$1,667,331	\$ 176,715
-	-	-	-	-	1,084,602	1,629,645
-	-	-	-	336,628	336,628	360,715
<u>13,388</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,8380</u>	<u>28651</u>
\$ 13,388	\$ 5,419	\$ 662,725	\$ -	\$ 336,628	\$ 2,809,564	\$ 1,963,764
-	489,581	-	-	-	583,238	754,548
-	-	6,357,275	-	1,353,663	13,807,871	8,514,544
-	-	-	-	-	-	2,123
-	-	-	-	-	121,800	296,016
<u>13,388</u>	<u>494,999</u>	<u>6,990,000</u>	<u>187,998</u>	<u>-</u>	<u>187,998</u>	<u>88,192</u>
<u>\$ 13,388</u>	<u>\$500,408</u>	<u>\$7,690,000</u>	<u>\$187,998</u>	<u>\$1,668,632</u>	<u>\$12,492,811</u>	<u>\$21,351,925</u>
\$ -	\$ -	\$ -	\$187,998	\$ -	\$ 187,998	\$ 89,192
13,388	494,999	7,690,000	-	-	19,720,321	9,531,642
-	-	-	-	1,668,632	1,668,632	1,328,142
<u>13,388</u>	<u>494,999</u>	<u>7,690,000</u>	<u>187,998</u>	<u>1,668,632</u>	<u>12,492,811</u>	<u>21,351,925</u>

ACADIA PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO JURORS
Year Ended December 31, 1997

Clayton Biles	\$ 2,388
Conradia Broussard	8,388
Claude Caserville	8,388
John W. Hunkle, Sr.	8,388
Joseph C. Johnson	8,388
Charlton Labbe	8,388
Catherine Lacombe	8,388
Garcia Pellerin	4,342
Jeanie Pellerin	2,388
	<u>\$50,000</u>

The Police Jurors receive monthly compensation of \$509 for monthly meetings and special meetings attended. The President of the Police Jury receives \$408.



BROUSSARD, POCHE, LEWIS & BREAUX, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

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 P.O. Box 997
 Crowley, Louisiana
 70525-0097
 phone (504) 890-0000
 fax (504) 890-7000

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
 OVER FINANCIAL REPORTING BASED ON AN AUDIT
 OF FINANCIAL STATEMENTS PERFORMED IN
 ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Lafayette, LA
 70503-0000

Baton Rouge, LA
 70803-0001

Shreveport, LA
 71201-0001

New Orleans, LA
 70112-0001

Thibodaux, LA
 70301-0001

Monroe, LA
 70502-0001

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

We have audited the general purpose financial statements of the Acadia Parish Police Jury, oversight unit, as of and for the year ended December 31, 1997, and have issued our report thereon dated March 30, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Acadia Parish Police Jury, oversight unit's, general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that were required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Acadia Parish Police Jury, oversight unit's, internal control over financial reporting in order to determine the 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

At a time:
 Glenn Bism, CPA 1998
 Glenn Bism, CPA 1999
 Glenn Bism, CPA 2000
 Glenn Bism, CPA 2001
 Glenn Bism, CPA 2002
 Glenn Bism, CPA 2003
 Glenn Bism, CPA 2004
 Glenn Bism, CPA 2005
 Glenn Bism, CPA 2006
 Glenn Bism, CPA 2007
 Glenn Bism, CPA 2008

Member American Institute of
 Certified Public Accountants
 Member Louisiana Institute
 CPAs Association

To the Mayor and the Board of Aldermen
City of Crowley, Louisiana

Financial reporting and its operation that we considered 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 financial reporting that, in our judgment, could adversely affect the Acadia Parish Police Jury, oversight unit'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 27-3.

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 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 considered the above reportable condition to be a material weakness.

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

Stanley, Brock, Lewis & Robinson, L.L.P.

Crowley, Louisiana
March 22, 1998



BROUSSARD, POCHE, LEWIS & BREAUX, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

221 East 24th St.
 P.O. Box 1000
 Crowley, Louisiana
 70526-1000
 phone: (504) 833-6666
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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
 TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
 COMPLIANCE IN ACCORDANCE WITH ONE CIRCULAR A-113**

Metairie, LA
 (504) 885-4100

Opalokee, LA
 (504) 893-6117

Monroe, LA
 (504) 893-1211

New Orleans, LA
 (504) 893-4314

Shreveport, LA
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Member American Institute of
 Certified Public Accountants
 Member American College of
 Tax Accountants

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

Compliance:

We have audited the compliance of the Acadia Parish Police Jury, oversight unit, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-113 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1997. The Acadia Parish Police Jury, oversight unit's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Acadia Parish Police Jury, oversight unit's management. Our responsibility is to express an opinion on the Acadia Parish Police Jury, oversight unit's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-113, "Methods of States, Local Governments, and Non-Profit Organizations." These standards and OMB Circular A-113 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Acadia Parish Police Jury, oversight unit's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Acadia Parish Police Jury, oversight unit's compliance with those requirements.

To the Mayor and the Board of Aldermen
City of Crowley, Louisiana

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

Internal Control Over Compliance

The management of Acadia Parish Police Jury, oversight unit is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Acadia Parish Police Jury, oversight unit'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.

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

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

Bracewell, Rouse, Lewis & Brace, L.L.P.

Crowley, Louisiana
March 22, 1988

ARADIA PARISH POLICE JURY

SCHEDULE OF EXPENDITURES BY FEDERAL AGENCY
Year Ended December 31, 1997

<u>Federal Agency/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Expenditures</u>
<u>United States Department of Agriculture</u>			
Passed through Louisiana Department of Health and Human Resources:			
Food Stamp Program	10.551*		25,485,800
Matching grant for Food Stamp Program	10.560*		25,330
<u>United States Department of Justice</u>			
Local Law Enforcement Block Grant	16.590	86-LB-02-0005	7,340
TV 56 Church Area Prevention Grant	16.590	86-02-02-0018	2,600
<u>United States Department of Housing and Urban Development</u>			
Passed through Louisiana Department of Social Services:			
Emergency Shelter Grant	14.213	CFR 301858 CFR 302004	12,720 <u>500</u>
Total Federal financial assistance			<u>28,184,500</u>

* Indirect grants treated as cluster by OMB Circular A-133.

Note 1 The accompanying schedule of expenditures of federal awards is prepared on the accrual basis of accounting.

Note 2 The total amount of federal assistance received through the Local Law Enforcement Block Grant was \$17,842.

Note 3 The federal expenditures of the Emergency Shelter Grant include grants to the ASSIST Agency in the amount of \$18,485.

ACADIA PARISH POLICE JURY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended December 31, 1987

8. Summary of Auditor's Results

The following summarizes the auditor's results in accordance with GSA Circular 4-133:

1. The auditor's report expresses a qualified opinion on the general purpose financial statements of Acadia Parish Police Jury as of and for the year ended December 31, 1987.
2. One reportable condition in internal control was disclosed during the audit of Acadia Parish Police Jury's financial statements. This condition is reported as a material weakness.
3. The audit did not disclose any instances of noncompliance considered material to the financial statements of Acadia Parish Police Jury.
4. No reportable conditions were disclosed during the audit of Acadia Parish Police Jury's major federal award program.
5. An unqualified opinion was issued on compliance for major federal award program.
6. There were not any audit findings relative to the major federal award program for the Acadia Parish Police Jury to be reported in Part C of this schedule.
7. The program tested as a major program was U.S. Department of Agriculture Feed Stamp Program, GSA No. 50.551.
8. The threshold used to distinguish a Type A from Type B program was \$300,000.
9. The Acadia Parish Police Jury did not qualify as a low-risk auditee.

(Continued)

ACARIA PARISH POLICE JURY

STATEMENT OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 1987

B. Findings - Financial Statement Audit

Reportable conditions

III. Segregation of Duties

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

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

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

C. Findings and Questioned Costs - Major Federal Award Program Audit

There are not any audit findings related to the major federal award program.

ACADIA PARISH POLICE JURY

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
Year Ended December 31, 1990

Section I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

Internal Control

1986-1 Segregation of Duties

This finding is also included in the audit report for the year ended December 31, 1990 and is described in 89-1; however, the Police Jury has segregated as much as it can based on resources available.

1986-2 LEASE Cash Account

The Police Jury stopped receiving signed checks and discontinued this practice.

1986-3 Payroll Reports

The Police Jury has ensured that the Louisiana Unemployment Compensation reports are completed with the correct information.

Compliance

1986-4 Cash

The Police Jury monitors all deposit accounts closely to assure there are no uninsured funds for which securities are not pledged as collateral.

1986-5 Budget

The Police Jury amended its budget for the debt service fund in the current year to assure that actual expenditures were within 5% of the budget.

Section II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL GRANTS

Internal Control

1986-1 Segregation of Duties

See description of 1986-1 above.

1986-2 LEASE Cash Account

See description of 1986-2 above.

Section III MANAGEMENT LETTER

There were no findings reported in a management letter.



Acadia Parish Police Jury
 Post Office Box A
 Acadia, Louisiana 70501-0001
 OFFICE OF THE AUDITOR
 300 ONE THIRDS
 ACADEIA, LA 70501

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OLEN BIRM
 President
 JOHN W. STANLEY, JR.
 Vice-President
 KATRY MARTIN
 Secretary-Treasurer

June 22, 1988

CORRECTIVE ACTION PLAN

Department of Agriculture

CONTACT:
 JOHN STANLEY, JR.
 P.O. Box 200
 Gretna, LA 70502
 (504) 885-1122

Acadia Parish Police Jury respectfully submits the following corrective action plan for the year ended December 31, 1987.

CONTACT:
 GEORGE W. SULLIVAN
 P.O. Box 200
 Gretna, LA 70502
 (504) 885-1122

Name and address of independent public accounting firm:

Brewnard, Poche', Lewis & Brown, L.L.P., P.O. Drawer 300, Gretna, LA 70507-0300.

CONTACT:
 JOHN STANLEY, JR.
 P.O. Box 200
 Gretna, LA 70502
 (504) 885-1122

Acadia Parish: December 31, 1987

The finding from the Schedule of Findings and Questioned Costs for the year ended December 31, 1987 is discussed below. The finding is numbered consistently with the number assigned in the schedule. Section A of the schedule, Summary of Auditor's Remarks, does not include findings and is not addressed.

B. Findings - Financial Statements Audit

CONTACT:
 OLENE STANLEY
 P.O. Box 200
 Gretna, LA 70502
 (504) 885-1122

Reportable Condition

CONTACT:
 JAMES J. MILLER
 800 Southwood
 Gretna, LA 70502
 (504) 885-1122

FF-1 Segregation of Duties

Recommendation: We recommend that management evaluate the duties involved in the receipt function and the personnel available to perform them to ensure proper segregation of duties.

Action taken: Management has evaluated this inadequacy and has determined the related costs versus benefits to be achieved does not justify the additional personnel it would require to establish an adequate segregation of duties.

CONTACT:
 CHARLES A. LARRE
 P.O. Box 200
 Gretna, LA 70502
 (504) 885-1122

C. Findings - Federal Award Program Audit

Note

If the Department of Agriculture has questions regarding this plan, please call Katry Martin at (504) 388-8820.

CONTACT:
 OLEN BIRM
 Department of Agriculture
 Gretna, LA 70502
 (504) 885-1122

CONTACT:
 CLARENCE "JERRY" COURVILLE
 2100 Commerce
 Gretna, LA 70502
 (504) 885-1122

Sincerely yours,

Katry Martin
 Katry Martin, Secretary-Treasurer