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ST. LANDRY PARISH POLICE JURY
Opelousas, Louisiana
Financial Report
Year Ended December 31, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date ~~JUN 14 1999~~



Darnall, Sikes & Frederick

(A Corporation of Certified Public Accountants)

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Independent Auditor's Report

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We have audited the accompanying general purpose financial statements of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of St. Landry Parish Police Jury. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. 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 general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosure of certain matters regarding the year 2000 issue in order for financial statements to be prepared in conformity with generally accepted accounting principles. Such required disclosures include:

- any significant amount of resources committed to make computer systems and other electronic equipment year 2000-compliant;

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- a general description of the year 2000 issue, including a description of the stages of work in process or completed as of the end of the reporting period to make computer systems and other electronic equipment critical to conducting operations year 2000-compliant: and
- the additional stages of work necessary for making the computer systems and other electronic equipment year 2000-compliant.

The St. Landry Parish Police Jury has omitted such disclosures. We do not provide assurance that the Police Jury is or will be year 2000 ready, that Police Jury's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Police Jury does business will be year 2000 ready.

In our opinion, because of the effects of the matters discussed in the preceding paragraphs, the general purpose financial statements referred to above do not present fairly, in conformity with generally accepted accounting principles, the financial position or the results of operations of the St. Landry Parish Police Jury as of and for the year ended December 31, 1998.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 17, 1999, on our consideration of the St. Landry Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying general purpose financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the St. Landry Parish Police Jury. As discussed in the third and fourth paragraphs, the general purpose financial statements do not present fairly, in conformity with generally accepted accounting principles, the financial position of the St. Landry Parish Police Jury as of December 31, 1998, or the results of its operations for the year then ended. Similarly, we are unable to express, and do not express, an opinion on the accompanying financial information listed as "Supplemental Information" in the table of contents.

Dannall, Sikes & Frederick
A Corporation of Certified Public Accountants

Eunice, Louisiana
May 17, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

ST. LANDRY PARISH POLICE JURY

Combined Balance Sheet - All Fund Types, Account Groups, and Discretely Reported Component Units
December 31, 1998

	Governmental Fund types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS				
Cash and interest-bearing deposits	\$ 956,841	\$ 2,054,900	\$ 1,058,591	\$ 104,777
Receivables	815,379	1,232,339	519,838	-
Due from other funds	241,842	89,523	32,049	12,459
Due from component units	33,057	20,534	-	-
Land, buildings, equipment and improvements	-	-	-	-
Other debits:				
Amount available in debt service funds	-	-	-	-
Amount to be provided for general long-term obligations	-	-	-	-
Total assets and other debits	<u>\$ 2,047,119</u>	<u>\$ 3,397,296</u>	<u>\$ 1,610,478</u>	<u>\$ 117,236</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$ 84,175	\$ 141,484	\$ 24,244	\$ 27,033
Due to other funds	171,508	138,784	54,146	6,224
Due to primary government	-	-	-	-
Due to other government	10,000	-	-	-
Deferred revenue	12,371	-	4,572	-
Capital leases	-	-	-	-
Special assessments payable	-	-	-	-
Estimated liabilities for claims and judgements	-	-	-	-
Compensated absences	-	-	-	-
Bonds payable	-	-	-	-
Total liabilities	<u>278,054</u>	<u>280,268</u>	<u>82,962</u>	<u>33,257</u>
Fund equity and other credits:				
Investment in general fixed assets	-	-	-	-
Fund balances -				
Reserved for prisoner expense and jury and witness fees	141,762	-	-	-
Reserved for judicial expenses	111,429	-	-	-
Reserved for debt service	-	-	1,527,516	-
Unreserved - designated	528,576	-	-	-
Unreserved - undesignated	<u>987,298</u>	<u>3,117,028</u>	<u>-</u>	<u>83,979</u>
Total fund equity and other credits	<u>1,769,065</u>	<u>3,117,028</u>	<u>1,527,516</u>	<u>83,979</u>
Total liabilities, equity and other credits	<u>\$ 2,047,119</u>	<u>\$ 3,397,296</u>	<u>\$ 1,610,478</u>	<u>\$ 117,236</u>

Fiduciary Fund Type	Account Groups		Total (Memorandum Only) Primary Government	Component Units	Total (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Debt			
Agency					
\$ 24,396	\$ -	\$ -	\$ 4,199,505	\$ 476,550	\$ 4,676,055
-	-	-	2,567,556	671,498	3,239,054
-	-	-	375,873	-	375,873
-	-	-	53,591	-	53,591
-	13,740,149	-	13,740,149	3,420,427	17,160,576
-	-	1,524,710	1,524,710	140,000	1,664,710
-	-	850,549	850,549	144,310	994,859
<u>\$ 24,396</u>	<u>\$ 13,740,149</u>	<u>\$ 2,375,259</u>	<u>\$ 23,311,933</u>	<u>\$ 4,852,785</u>	<u>\$ 28,164,718</u>
\$ 689	\$ -	\$ -	\$ 277,625	\$ 726,553	\$ 1,004,178
5,211	-	-	375,873	-	375,873
-	-	-	-	53,591	53,591
18,496	-	-	28,496	-	28,496
-	-	-	16,943	-	16,943
-	-	9,103	9,103	-	9,103
-	-	7,485	7,485	-	7,485
-	-	306,671	306,671	-	306,671
-	-	-	-	144,310	144,310
-	-	2,052,000	2,052,000	140,000	2,192,000
<u>24,396</u>	<u>-</u>	<u>2,375,259</u>	<u>3,074,196</u>	<u>1,064,454</u>	<u>4,138,650</u>
-	13,740,149	-	13,740,149	3,420,427	17,160,576
-	-	-	141,762	-	141,762
-	-	-	111,429	-	111,429
-	-	-	1,527,516	79,999	1,607,515
-	-	-	528,576	-	528,576
-	-	-	4,188,305	287,905	4,476,210
-	13,740,149	-	20,237,737	3,788,331	24,026,068
<u>\$ 24,396</u>	<u>\$ 13,740,149</u>	<u>\$ 2,375,259</u>	<u>\$ 23,311,933</u>	<u>\$ 4,852,785</u>	<u>\$ 28,164,718</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH POLICE JURY

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
All Governmental Fund Types and Discretely Reported Component Units
Year Ended December 31, 1998

	General	Special Revenue	Debt Service
Revenues:			
Ad valorem taxes	\$ 625,133	\$ 1,016,714	\$ 526,806
Alcohol tax	22,976	-	-
Special assessments	-	-	2,130
Licenses and permits	225,806	-	-
Intergovernmental revenues -			
Federal grants	40,106	60,663	-
State revenues -			
Parish transportation funds	-	894,189	-
State revenue sharing (net)	93,726	176,109	-
Severance tax	286,342	-	-
2% fire insurance rebate	149,800	-	-
Insurance premium tax	102,876	-	-
Grants	15,680	-	-
Video poker	247,060	-	-
Royalties, commissions and franchise fees	174,860	-	-
Fines and forfeits	424,415	2,442	-
Use of money and property	37,563	75,327	20,537
Other revenues	26,764	26,557	-
Total revenues	<u>2,473,107</u>	<u>2,252,001</u>	<u>549,473</u>
Expenditures:			
Current -			
General government:			
Legislative	178,014	-	20,367
Judicial	1,278,793	11,900	-
Elections	118,492	-	-
Finance and administrative	149,171	46,153	-
Other	313,068	-	-
Public safety	336,681	239,654	-
Public works	250,031	1,235,460	-
Health and welfare	-	495,027	-
Education	-	-	-
Economic development and assistance	43,923	-	-
Capital projects	16,873	-	-
Debt service -			
Principal	-	-	249,834
Interest and fiscal charges	-	-	121,372
Total expenditures	<u>2,685,046</u>	<u>2,028,194</u>	<u>391,573</u>
Excess (deficiency) of revenues over expenditures	<u>(211,939)</u>	<u>223,807</u>	<u>157,900</u>
Other financing sources (uses):			
Administrative fees	45,203	(45,504)	-
Operating transfers in	10,000	329,780	28,980
Operating transfers out	(126,028)	(238,746)	-
Total other financing sources (uses)	<u>(70,825)</u>	<u>45,530</u>	<u>28,980</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(282,764)</u>	<u>269,337</u>	<u>186,880</u>
Fund balances, beginning	<u>2,051,829</u>	<u>2,847,691</u>	<u>1,340,636</u>
Fund balances, ending	<u>\$ 1,769,065</u>	<u>\$ 3,117,028</u>	<u>\$ 1,527,516</u>

Capital Projects	Total (Memorandum Only) Primary Government	Component Units	Total (Memorandum Only) Reporting Entity
\$ -	\$ 2,168,653	\$ 127,544	\$ 2,296,197
-	22,976	-	22,976
-	2,130	-	2,130
-	225,806	-	225,806
-	100,769	8,614,068	8,714,837
-	894,189	-	894,189
-	269,835	18,783	288,618
-	286,342	-	286,342
-	149,800	-	149,800
-	102,876	-	102,876
-	15,680	-	15,680
-	247,060	23,581	270,641
-	174,860	-	174,860
-	426,857	308,119	734,976
5,752	139,179	1,474	140,653
-	<u>53,321</u>	<u>157,379</u>	<u>210,700</u>
<u>5,752</u>	<u>5,280,333</u>	<u>9,250,948</u>	<u>14,531,281</u>
-	198,381	-	198,381
-	1,290,693	328,507	1,619,200
-	118,492	-	118,492
-	195,324	950,280	1,145,604
-	313,068	-	313,068
-	576,335	95,788	672,123
405,241	1,890,732	60,028	1,950,760
-	495,027	-	495,027
-	-	7,281,777	7,281,777
-	43,923	3,716	47,639
-	16,873	428,027	444,900
-	249,834	5,000	254,834
-	<u>121,372</u>	<u>10,230</u>	<u>131,602</u>
<u>405,241</u>	<u>5,510,054</u>	<u>9,163,353</u>	<u>14,673,407</u>
<u>(399,489)</u>	<u>(229,721)</u>	<u>87,595</u>	<u>(142,126)</u>
-	(301)	301	-
-	368,760	-	368,760
<u>(3,986)</u>	<u>(368,760)</u>	<u>-</u>	<u>(368,760)</u>
<u>(3,986)</u>	<u>(301)</u>	<u>301</u>	<u>-</u>
(403,475)	(230,022)	87,896	(142,126)
<u>487,454</u>	<u>6,727,610</u>	<u>280,008</u>	<u>7,007,618</u>
<u>\$ 83,979</u>	<u>\$ 6,497,588</u>	<u>\$ 367,904</u>	<u>\$ 6,865,492</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH POLICE JURY

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget (GAAP Basis) and Actual -
General and Certain Special Revenue Funds
Year Ended December 31, 1998

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Ad valorem taxes	\$ 649,349	\$ 625,133	\$ (24,216)	\$ 961,827	\$ 974,481	\$ 12,654
Alcohol tax	4,300	22,976	18,676	-	-	-
Licenses and permits	155,400	225,806	70,406	-	-	-
Intergovernmental revenues - Federal grants	-	40,106	40,106	-	-	-
State revenues - Parish transportation funds	-	-	-	895,200	894,189	(1,011)
State revenue sharing (net)	100,000	93,726	(6,274)	163,989	176,109	12,120
Severance tax	335,500	286,342	(49,158)	-	-	-
2% fire insurance rebate	149,800	149,800	-	-	-	-
Insurance premium tax	103,720	102,876	(844)	-	-	-
Grants	2,043	15,680	13,637	-	-	-
Video poker	-	247,060	247,060	-	-	-
Royalties, commissions and franchise taxes	175,700	174,860	(840)	-	-	-
Fines and forfeits	394,000	424,415	30,415	2,900	2,442	(458)
Use of money and property	13,015	37,563	24,548	16,574	74,588	58,014
Other revenues	21,153	26,764	5,611	716	26,557	25,841
Total revenues	<u>2,103,980</u>	<u>2,473,107</u>	<u>369,127</u>	<u>2,041,206</u>	<u>2,148,366</u>	<u>107,160</u>
Expenditures:						
Current - General government						
Legislative	160,900	178,014	(17,114)	-	-	-
Judicial	1,208,829	1,278,793	(69,964)	2,750	11,900	(9,150)
Elections	60,670	118,492	(57,822)	-	-	-
Finance and administrative	129,250	149,171	(19,921)	-	14,507	(14,507)
Other	288,799	313,068	(24,269)	-	-	-
Public safety	267,500	336,681	(69,181)	279,805	239,654	40,151
Public works	4,151	250,031	(245,880)	1,137,709	1,224,743	(87,034)
Health and welfare	-	-	-	546,808	495,027	51,781
Economic develop. and assistance	58,381	43,923	14,458	-	-	-
Capital projects	5,500	16,873	(11,373)	-	-	-
Total expenditures	<u>2,183,980</u>	<u>2,685,046</u>	<u>(501,066)</u>	<u>1,967,072</u>	<u>1,985,831</u>	<u>(18,759)</u>
Excess (deficiency) of revenues over expenditures	<u>(80,000)</u>	<u>(211,939)</u>	<u>(131,939)</u>	<u>74,134</u>	<u>162,535</u>	<u>88,401</u>
Other financing sources (uses):						
Administrative fees	80,000	45,203	(34,797)	(29,503)	(44,998)	(15,495)
Operating transfers in	-	10,000	10,000	201,921	310,818	108,897
Operating transfers out	-	(126,028)	(126,028)	(256,703)	(233,746)	22,957
Total other financing sources (uses)	<u>80,000</u>	<u>(70,825)</u>	<u>(150,825)</u>	<u>(84,285)</u>	<u>32,074</u>	<u>116,359</u>
Excess of revenues and other financing sources over expenditures and other financing uses	-	(282,764)	(282,764)	(10,151)	194,609	204,760
Fund balances, beginning	<u>2,051,829</u>	<u>2,051,829</u>	<u>-</u>	<u>2,847,691</u>	<u>2,847,691</u>	<u>-</u>
Fund balances, ending	<u>\$ 2,051,829</u>	<u>\$ 1,769,065</u>	<u>\$ (282,764)</u>	<u>\$ 2,837,540</u>	<u>\$ 3,042,300</u>	<u>\$ 204,760</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies

The St. Landry Parish Police Jury is the governing authority for St. Landry Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by thirteen jurors representing the various districts within the parish. The jurors serve four-year terms that expire on January 1, 2000.

Louisiana Revised Statute (R.S.) 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

A. Basis of Presentation

The accompanying financial statements of the St. Landry Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. The Reporting Entity

As required by generally accepted accounting principles, the financial statements should present St. Landry Parish Police Jury (the primary government) and its component units. The financial statements should include component units for which the Police Jury appoints a voting majority of an organization's governing body, are fiscally dependent on the Police Jury, or the nature and significance of their relationship with the Police Jury are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

- Tourist Commission
- Agricultural Arena Authority
- Community Action Agency
- Job Training Partnership Act
- Bayou Mallet and Plaquemine Gravity Drainage District No. 10
- Bayou Plaquemine Gravity Drainage District No. 12
- Bellevue and Coulee Croche Gravity Drainage District No. 20
- Consolidated Gravity Drainage District No. 1 of Ward 3
- Coulee Croche Gravity Drainage District No. 22
- East St. Landry Consolidated Gravity Drainage District No. 1

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

Faquetaique Drainage District No. 1
Gravity Drainage District No. 14
Gravity Drainage District No. 1 of Ward 2
Lawtell Gravity Drainage District No. 11
Prairie Basse Gravity Drainage District No. 15
Fire Protection District No. 1
Fire Protection District No. 2
Fire Protection District No. 4
Fire Protection District No. 6
Fire Protection District No. 7
Road District No. 5 Commission
St. Landry Parish Historical Development Commission
St. Landry Parish Tourist Commission
Twenty-Seventh Judicial District Criminal Court
St. Landry Parish Airport Authority
The First Hospital Service District
Hospital Service District No. 1
Hospital Service District No. 2
Sewerage District No. 1
Solid Waste Disposal Commission
South St. Landry Library District
Eunice Gravity District No. 9

For financial reporting purposes, the Police Jury has chosen to issue financial statements of the St. Landry Parish Police Jury, primary government, and certain component units, including those whose accounting records are maintained by the Police Jury. The component units included are the Agricultural Arena Authority, Job Training Partnership Act, Fire Protection District No. 6, St. Landry Parish Airport Authority, Twenty-Seventh Judicial District Criminal Court Fund, the St. Landry Parish Historical Development Commission, and the St. Landry Parish Tourist Commission. These component units are discretely presented in a separate column in the combined financial statements. As such, the accompanying financial statements are not in conformity with generally accepted accounting principles.

C. Fund Accounting

The accounts of the Police Jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The type of funds and account groups as presented in the financial statements are described as follows:

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

Governmental Funds -

Governmental funds are used to account for all or most of the Police Jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

General Fund

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

Special Revenue Funds

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

Debt Service Funds

Debt service funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs recorded in the general long-term debt account group.

Capital Projects Funds

Capital projects funds account for financial resources received and used for the acquisition, construction, or improvement of major capital facilities not reported in the other governmental funds.

Fiduciary Funds -

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Police Jury. Fiduciary funds include:

Agency Funds

Agency funds account for assets held by the Police Jury on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

Account Groups -

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following two account groups are not "funds":

General Fixed Assets

The fixed assets (capital outlays) used in governmental fund type operations are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased.

General Long-Term Debt

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The General Long-Term Debt Account Group shows only the measurement of financial position and is not involved with measurements of results of operations.

D. Basis of Accounting

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

Governmental funds are maintained on the modified accrual basis of accounting. The following practices are used in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available as net current assets. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Ad valorem taxes and the related state revenue sharing are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Ad valorem taxes are assessed on a calendar year basis, become

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

due on November 15th of each year, and become delinquent on December 31st. The taxes are generally collected in December of the current year and January and February of the ensuing year. Federal and state grants are recorded when the Police Jury is entitled to the funds. Interest income on investments is recorded as it is earned. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for principal and interest on general long-term debt which are recorded when due.

E. Budget and Budgetary Accounting

The St. Landry Parish Police Jury adopts budgets for the General and Special Revenue Funds. Budgets are prepared on a modified accrual basis of accounting.

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

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

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

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

F. Transfers and Interfund Loans

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables and payables.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note I Summary of Significant Accounting Policies (Continued)

G. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

H. Allowance for Authorized Changes

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

I. Inventory

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

J. Fixed Assets

Assets which cost \$300 or more and which have an estimated useful life of greater than one year are capitalized as fixed assets. All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

K. General Long-Term Obligations

For the primary government, long-term obligations expected to be financed are reported in the general long-term account group. For the discretely presented component units, long-term obligations are reported in the "Component Units" column on the Combined Balance Sheet. Expenditures for principal and interest payments for long-term obligations are recognized when due.

L. Compensated Absences

For the primary government, full-time employees earn annual leave at the rate of 5 to 15 days per year, depending upon length of service. Five days of unused annual leave may be carried over from year to year. Full-time employees earn sick leave at the rate of eight days per year. Ninety days of unused sick leave may be carried over from year to year. Accumulated annual and sick leave is forfeited upon separation; however, accumulated sick leave may be applied to retirement.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

For discretely presented component units, full-time employees of J.T.P.A. earn annual leave at the rate of 12 to 24 days per year, depending upon length of service. There is no limit on the amount of unused annual leave that can be carried forward at the end of each year. However, the maximum hours that will be reimbursed upon termination is 300 hours. Full-time employees of J.T.P.A. earn sick leave at the rate of 15 days per year. Ninety days of unused sick leave may be carried over from year to year. However, accumulated sick leave is forfeited upon termination and may be applied to retirement.

M. Reservation and Designations of Fund Balances

The Police Jury "reserves" portions of its fund balance that are not available for expenditure because resources have already been expended (but not consumed), or a legal restriction has been placed on certain assets which make them only available to meet future obligations.

Designated portions of fund balance result when the Police Jury intends to expend certain resources in a designated manner.

N. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

O. Total Columns on Combined Statements - Overview

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

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 2 Budget Presentation - Reconciliation

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

Special revenue funds:	
Excess of revenues and other financing sources over expenditures and other financing uses - Page 8	\$ 194,609
Add excess of revenue over expenditures for funds not budgeted:	
Grant Writer Fund	8,427
Flood Control Fund	19,931
Road District 2 of 1 Maintenance Fund	38,910
Sub-Road District 1 Election District 3 of Ward 1-B Maintenance Fund	<u>7,460</u>
Excess of revenues and other financing sources over expenditures and other financing uses - Page 6	<u>\$ 269,337</u>

Note 3 Cash and Cash Equivalents

Under state laws, the Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1998, the Police Jury has cash and interest-bearing deposits (book balances) totaling \$4,676,055.

These deposits are stated at cost, which approximates market. Under state laws, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 1998, are as follows:

Bank balances	<u>\$ 4,385,028</u>
---------------	---------------------

At December 31, 1997, the deposits are secured as follows:

Federal deposit insurance	\$ 1,802,382
Pledged securities (Category 3)	<u>8,240,798</u>
Total	<u>\$ 10,043,180</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Police Jury's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 4 Property Taxes

For the year ended December 31, 1998, property taxes were levied on property with assessed valuations totaling \$305,515,960 and were dedicated as follows:

Primary government -	
Parishwide taxes:	
Parish (within incorporated towns and cities)	1.90 mills
Parish (outside incorporated towns and cities)	3.81 mills
Health unit	2.31 mills
Jail Maintenance	.99 mills
Jail Sinking	1.25 mills
District taxes:	
Road district taxes -	
No. 12 of Ward 2 Maintenance	5.12 mills
No. 1 of Ward 3 Maintenance	10.31 mills
No. 2 of Ward 1 Sinking	15.00 mills
No. 2 of Ward 1 Maintenance	10.00 mills
Sub-road district taxes -	
No. 1 of Road District 11-A Sinking	10.00 mills
No. 1 of Road District 11-A Maintenance	10.00 mills
No. 2 of Road District 11-A Sinking	18.50 mills
No. 2 of Road District 11-A Maintenance	10.00 mills
No. 1 of Road District 3 of Ward 1 Sinking	29.89 mills
No. 1 of Road District 3 of Ward 1 Maintenance	10.00 mills
Component units -	
Fire Protection No. 6 Sinking	2.53 mills
Fire Protection District No. 6 Maintenance	9.63 mills

Note 5 Receivables

The following is a summary of receivables at December 31, 1998:

Class of Receivables	Primary Government			Component Units
	General Fund	Special Revenue Funds	Debt Service Funds	
Ad valorem taxes, net	\$ 611,176	\$ 964,705	\$ 508,514	\$ 132,778
Special assessments	-	-	11,324	-
Intergovernmental:				
Federal	-	-	-	491,894
State	152,641	264,787	-	21,209
Other	<u>51,562</u>	<u>2,847</u>	<u>-</u>	<u>25,617</u>
Total	<u>\$ 815,379</u>	<u>\$ 1,232,339</u>	<u>\$ 519,838</u>	<u>\$ 671,498</u>

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 6 Interfund Receivables/Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 241,842	\$ 171,508
Special Revenue Funds:		
Jail Maintenance	201	40,477
Health Unit Maintenance	929	15,029
Road & Bridge Maintenance	77,768	41,571
Coroner's Operational	-	97
Bayou Boeuf and Waxia Drainage District	-	10,000
Road District 12 of Ward 2 Maintenance	109	5,222
Road District 1 of Ward 3 Maintenance	798	7,504
Sub-Road District 1 of Road District 3 of Ward 1 Maintenance	4,438	7,936
Sub-Road District 2 of Road District 11-A of Ward 1 Maintenance	280	7,902
Sub-Road District 1 of Election District 3 of Ward 1-B Maintenance	5,000	160
Sub-Road District 1 of Road District 11-A Maintenance	-	2,539
Road District 2 of 1 Maintenance	-	347
Debt Service Funds:		
Road District 2 of Ward 1	-	1,417
Sub-Road District 1 of Road District 11-A	650	8,000
Jail tax	23,606	-
Sub-Road District 1 of Election District 3	-	4,784
Special Assessments - SA 188	2,441	2,255
Special Assessments - 1A	710	5,804
Special Assessments - 2A	2,204	638
Special Assessments - 2B	2,338	5,576
Special Assessments - 3A	100	23,913
Special Assessments - SA95 A & B	-	152
Special Assessments - 93 Sinking	-	1,607
Capital Projects Funds:		
Sub-Road District 1 of Road District 11-A	8,000	-
Sub-Road District 2 of Road District 11-A	4,000	5,300
Special Assessments SA 1 88 Construction	-	100
Special Assessments 1992 Construction	-	153
Local Community Development Block Grant	459	671
Agency Fund:		
Payroll	-	5,211
	<u>\$ 375,873</u>	<u>\$ 375,873</u>

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 7 Allowance for Authorized Changes

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

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

General Fund	\$ 6,775
Special Revenue Funds	10,828
Debt Service Funds	6,059
Component Units	<u>1,034</u>
	<u>\$ 24,696</u>

Note 8 Changes in General Long-Term Debt

The following is a summary of long-term debt activity for the year ended December 31, 1998:

	Primary Government			Balance 12/31/98
	Balance 1/1/98	Additions	Deductions	
Capital lease	\$ 26,449	\$ -	\$ 17,346	\$ 9,103
Special assessments	15,319	-	7,834	7,485
General long-term debt:				
Estimated liabilities for claims and judgements	470,527	103,700	267,556	306,671
Bonds payable	<u>2,294,000</u>	<u>-</u>	<u>242,000</u>	<u>2,052,000</u>
Total	<u>\$2,806,295</u>	<u>\$ 103,700</u>	<u>\$ 534,736</u>	<u>\$2,375,259</u>
	Component Units			Balance 12/31/98
	Balance 1/1/98	Additions	Deductions	
General long-term debt:				
Compensated absences	\$ 109,719	\$ 39,069	\$ 4,478	\$ 144,310
Bonds payable	<u>145,000</u>	<u>-</u>	<u>5,000</u>	<u>140,000</u>
Total	<u>\$ 254,719</u>	<u>\$ 39,069</u>	<u>\$ 9,478</u>	<u>\$ 284,310</u>

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 8 Changes in General Long-Term Debt (Continued)

Long-term debt outstanding at December 31, 1998 is comprised of the following:

	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
Primary Government -				
Bonds payable:				
Parishwide public improvement bonds	04/93	2005	8.0%	\$ 725,000
Road district public improvement bonds:				
Road District No. 11-A of Ward 2	07/93	2008	5.5-10.0%	285,000
Road District No. 2 of Ward 1	03/97	2016	5.5-10.0%	320,000
Sub-Road District No. 1 of Road District No. 3 of Ward 1	05/84	1999	9.5%	40,000
Sub-Road District No. 1 of Election District No. 3 of Ward 1	07/93	2008	5.5-10.0%	230,000
Sub-Road District No. 1 of Road District No. 11-A	05/94	2003	5.82%	92,000
Sub-Road District No. 1 of Road District No. 11-A	11/97	2007	0.1-7.5%	<u>360,000</u>
Total bonds payable				<u>2,052,000</u>
Special assessment bonds-paving certificates:				
Series 1997	07/93	2003	6.0-6.75%	<u>7,485</u>
Estimated liabilities for claims and judgements				<u>306,671</u>
Capital leases:				
Equipment, \$50,721 payable in 36 monthly installements of \$1,546, including interest, payable from the Road and Bridge Maintenance Fund				<u>9,103</u>
Total primary government				<u>\$2,375,259</u>
Components Units -				
Bonds payable:				
Fire Protection District No. 6	10/89		8.0%	\$ 140,000
Compensated absences - J.T.P.A.				<u>144,310</u>
Total component units				<u>\$ 284,310</u>

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 8 Changes in General Long-Term Debt (Continued)

The annual requirements to amortize capital lease, general obligation and special assessment debt as of December 31, 1998, including interest payments of \$585,224 for the primary government and \$62,549 for the component units are as follows:

Year Ending December 31,	Primary Government			Total	Component Units
	Capital Lease	General Obligation	Special Assessments		Total
1999	\$ 9,277	\$ 316,018	\$ 1,973	\$ 327,268	\$ 19,680
2000	-	286,933	1,876	288,809	18,975
2001	-	283,654	1,778	285,432	18,265
2002	-	285,061	1,681	286,742	17,552
2003	-	299,502	1,587	301,089	16,837
Beyond	-	<u>1,164,472</u>	-	<u>1,164,472</u>	<u>111,240</u>
	<u>\$ 9,277</u>	<u>\$2,635,640</u>	<u>\$ 8,895</u>	<u>\$ 2,653,812</u>	<u>\$202,549</u>

Note 9 Pension Plan

The St. Landry Parish Police Jury contributes to the Parochial Employees' Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by a separate board of trustees. The Parochial Employees' Retirement System provides retirement, disability, and death benefits to plan members and beneficiaries. The provisions of the retirement system may be amended by action of the legislature in the same manner as any other statute may be amended by the legislature. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619, (225)928-1361.

Plan members are required to contribute 9.5% of their annual covered salary and the Police Jury is required to contribute at the actuarially determined rate, currently 5.5% of the annual covered payroll. The Police Jury's contributions to the system for the years ended December 31, 1998, 1997, and 1996 were \$122,169, \$94,373 and \$82,419, respectively, equal to the required contribution for each year.

Note 10 Other Post Employment Benefits

The St. Landry Parish Police Jury provides certain continuing health care insurance benefits for its retired employees. Substantially all of the Police Jury's employees become eligible for these benefits if they reach normal retirement age while working for the Police Jury. Benefits for retirees are provided through an insurance company whose monthly premiums are paid by the Police Jury and reimbursed by the employee.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 11 Criminal Court Fund

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Special Revenue Fund at year-end be transferred to the parish General Fund. No money shall be paid out of the account, except upon order or warrant of the district judge and district attorney, as provided by the statute. At December 31, 1998, there was a deficit of \$17,166 in the Criminal Court Fund; therefore, no remaining balance is due the General Fund.

Note 12 Fund Deficits

The following individual funds have deficits in fund balance at December 31, 1998:

Primary Government:		
Debt Service Funds:		
Special Assessments 1-A		\$ 4,959
Special Assessments 95 A & B		152
Special Assessments 2-B Sinking		2,113
Capital Projects Fund:		
Local Community Development Block Grant		212
Sub-Road District 1 of Road District 11-A Construction		11,764
Special Assessments SA1 88 Construction		96
Special Assessments 1992 Construction		<u>153</u>
Total		<u>\$ 19,449</u>
Component Units:		
Criminal Court		\$ 17,166
Agricultural Arena Authority		<u>1,226</u>
Total		<u>\$ 18,392</u>

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

Note 13 Expenditures - Actual and Budget

The following individual special revenues funds had actual expenditures and other uses exceeding budgeted expenditures and other uses for the year ended December 31, 1998:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Special Revenue Funds:			
Jail Maintenance	\$ 239,621	\$ 251,285	\$ 11,664
Road District 12 of Ward 2 Maintenance	114,566	147,801	33,235
Coroner's Operational Fund	2,900	11,997	9,097
Road District 1 of Ward 3 Maintenance	195,009	218,973	23,964
Sub-Road District 1 of Road District 11-A Maintenance	80,709	106,654	25,945
District 2 of Road District 11-A of Ward 1 Maintenance	81,568	97,058	15,490

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 14 Operating Lease

The Police Jury is committed under various three-year operating leases for equipment. Total lease expenditures for the year ended December 31, 1998 was \$34,500. Future minimum lease payments under these leases are as follows:

1999	\$ 54,000
2000	39,000
2001	<u>19,500</u>
Total	<u>\$112,500</u>

Note 15 Compensation Paid to Police Jurors

A summary of compensation paid to police jurors for the year ended December 31, 1998, follows:

Wayne Ardoin	\$ 10,272
Howard Austin	10,379
Alfred J. Bihm	10,272
Ronald Buschel	10,272
Andrew Castille	10,272
Gary Courville	10,272
Ronald Dugas, Sr., President	11,449
Joseph Huet Dupre	10,272
James Eaglin	10,272
Roy Guilbeau	10,272
Allen Guillory	10,272
Ralph Nezat	10,272
Pat Miller	<u>10,272</u>
	<u>\$ 134,820</u>

Compensation paid to police jurors is included in the general government expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method, the president and other jurors received \$963 and \$856, respectively in monthly compensation for the year ended December 31, 1998.

Note 16 Related Party Transactions

The Police Jury participated in the creation of a drainage district with the Avoyelles Parish Police Jury and the State of Louisiana. The drainage district has five board members consisting of two jurors from each police jury and an appointment by the State. The Police Jury has \$10,000 in bank deposits due the drainage district as of December 31, 1998.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

Note 17 Risk Management

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

Note 18 Contingent Liabilities

The St. Landry Parish Police Jury is a defendant in various lawsuits. Although the outcome of some of these lawsuits has been determined, as of the date of this audit report, the Police Jury has not appropriated any funds in payment of these liabilities. Therefore, the liabilities are reflected in the general long-term debt account group. There are also pending lawsuits which may result in judgments against the Police Jury. As of December 31, 1998, the amounts, if any, resulting from the settlement of these pending claims could not be reasonably determined by management and legal counsel.

SUPPLEMENTAL INFORMATION

SPECIAL REVENUE FUNDS

Road and Bridge Maintenance Fund

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

Health Unit Maintenance Fund

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

Jail Maintenance Fund

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

Road District Maintenance Funds

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

Coroner's Operational Fund

The Coroner's Operational Fund, established by Louisiana Revised Statute 33:1572(B), accounts for funds collected and remitted by the sheriff or clerk of court for the purpose of defraying the operational costs of the coroner of St. Landry Parish.

Bayou Bouef and Waxia Drainage District Fund

The Bayou Bouef Waxia Drainage District Fund accounts for funds available for maintenance of the designated district.

Grant Writer Fund

The Grant Writer Fund is used to account for a state grant obtained by the Police Jury to assist in retaining the services of a grant consultant.

Flood Control Fund

The Flood Control Fund accounts for funds received from the U.S. Department of Defense in lieu of real estate taxes lost by the parish from federally acquired land. The funds received may be expended as the State legislature may prescribe for defraying expenditures regarding flood control and drainage improvements.

ST. LANDRY PARISH POLICE JURY
Special Revenue Funds

Combining Balance Sheet
December 31, 1998

	<u>Road and Bridge Maintenance</u>	<u>Health Unit Maintenance</u>	<u>Jail Maintenance</u>	<u>Road District Maintenance</u>
ASSETS				
Cash	\$ 356,190	\$ 1,093,845	\$ 268,539	\$ 285,798
Receivables	142,643	525,278	224,697	339,521
Due from other funds	77,768	929	201	10,625
Due from component units	<u>-</u>	<u>20,534</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 576,601</u>	<u>\$ 1,640,586</u>	<u>\$ 493,437</u>	<u>\$ 635,944</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 21,472	\$ 75,901	\$ 11,852	\$ 32,259
Due to other funds	<u>41,571</u>	<u>15,029</u>	<u>40,477</u>	<u>31,610</u>
Total liabilities	<u>63,043</u>	<u>90,930</u>	<u>52,329</u>	<u>63,869</u>
 Fund balances:				
Unreserved, undesignated	<u>513,558</u>	<u>1,549,656</u>	<u>441,108</u>	<u>572,075</u>
Total liabilities and fund balances	<u>\$ 576,601</u>	<u>\$ 1,640,586</u>	<u>\$ 493,437</u>	<u>\$ 635,944</u>

<u>Coroner's Operational</u>	<u>Bayou Bouef and Waxia Drainage District</u>	<u>Grant Writer</u>	<u>Flood Control</u>	<u>Total</u>
\$ 1,692	\$ 20,478	\$ 8,427	\$ 19,931	\$2,054,900
200	-	-	-	1,232,339
-	-	-	-	89,523
-	-	-	-	<u>20,534</u>
<u>\$ 1,892</u>	<u>\$ 20,478</u>	<u>\$ 8,427</u>	<u>\$ 19,931</u>	<u>\$3,397,296</u>
\$ -	\$ -	\$ -	\$ -	\$ 141,484
<u>97</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>138,784</u>
<u>97</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>280,268</u>
<u>1,795</u>	<u>10,478</u>	<u>8,427</u>	<u>19,931</u>	<u>3,117,028</u>
<u>\$ 1,892</u>	<u>\$ 20,478</u>	<u>\$ 8,427</u>	<u>\$ 19,931</u>	<u>\$3,397,296</u>

ST. LANDRY PARISH POLICE JURY
Special Revenue Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Year Ended December 31, 1998

	<u>Road and Bridge Maintenance</u>	<u>Health Unit Maintenance</u>	<u>Jail Maintenance</u>	<u>Road District Maintenance</u>
Revenues:				
Ad valorem taxes	\$ -	\$ 486,720	\$ 211,588	\$ 318,406
Intergovernmental revenues -				
Federal grants	-	-	-	-
State revenues:				
Parish transportation funds	894,189	-	-	-
State revenue sharing (net)	-	72,122	31,371	72,616
Fines and forfeitures	-	-	-	-
Use of money and property	6,328	49,016	12,503	7,480
Other revenues	13,634	280	42	12,601
Total revenues	<u>914,151</u>	<u>608,138</u>	<u>255,504</u>	<u>411,103</u>
Expenditures:				
General government -				
Judicial	-	-	-	-
Finance and administrative	9,198	-	2,148	3,234
Public safety	-	-	239,654	-
Public works	638,676	-	-	595,901
Health and welfare	-	495,027	-	-
Total expenditures	<u>647,874</u>	<u>495,027</u>	<u>241,802</u>	<u>599,135</u>
Excess (deficiency) of revenues over expenditures	<u>266,277</u>	<u>113,111</u>	<u>13,702</u>	<u>(188,032)</u>
Other financing sources (uses):				
Administrative fees	-	(21,768)	(9,483)	(14,156)
Operating transfers in	-	-	-	329,780
Operating transfers out	(201,921)	-	-	(26,825)
Total other financing sources (uses)	<u>(201,921)</u>	<u>(21,768)</u>	<u>(9,483)</u>	<u>288,799</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	64,356	91,343	4,219	100,767
Fund balances, beginning	<u>449,202</u>	<u>1,458,313</u>	<u>436,889</u>	<u>471,308</u>
Fund balances, ending	<u>\$ 513,558</u>	<u>\$ 1,549,656</u>	<u>\$ 441,108</u>	<u>\$ 572,075</u>

<u>Coroner's Operational</u>	<u>Bayou Bouef and Waxia Drainage District</u>	<u>Grant Writer</u>	<u>Flood Control</u>	<u>Total</u>
\$ -	-	\$ -	\$ -	\$1,016,714
-	-	40,000	20,663	60,663
-	-	-	-	894,189
-	-	-	-	176,109
2,442	-	-	-	2,442
-	-	-	-	75,327
-	-	-	-	26,557
<u>2,442</u>	<u>-</u>	<u>40,000</u>	<u>20,663</u>	<u>2,252,001</u>
11,900	-	-	-	11,900
-	-	31,573	-	46,153
-	-	-	-	239,654
-	151	-	732	1,235,460
-	-	-	-	495,027
<u>11,900</u>	<u>151</u>	<u>31,573</u>	<u>732</u>	<u>2,028,194</u>
<u>(9,458)</u>	<u>(151)</u>	<u>8,427</u>	<u>19,931</u>	<u>223,807</u>
(97)	-	-	-	(45,504)
-	-	-	-	329,780
-	(10,000)	-	-	(238,746)
<u>(97)</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>45,530</u>
(9,555)	(10,151)	8,427	19,931	269,337
<u>11,350</u>	<u>20,629</u>	<u>-</u>	<u>-</u>	<u>2,847,691</u>
<u>\$ 1,795</u>	<u>\$ 10,478</u>	<u>\$ 8,427</u>	<u>\$ 19,931</u>	<u>\$3,117,028</u>

ST. LANDRY PARISH POLICE JURY
Special Revenue Funds
Road District Maintenance Funds

Combining Balance Sheet
December 31, 1998

	<u>Road District 12 of Ward 2 Maintenance</u>	<u>Road District 1 of Ward 3 Maintenance</u>	<u>Sub-Road District 2 Road District 11-A of Ward 1 Maintenance</u>	<u>Sub-Road District 1 of Road District 3 of Ward 1 Maintenance</u>
ASSETS				
Cash	\$ 48,766	\$ 58,105	\$ 89,235	\$ 26,831
Receivables	64,270	107,094	49,314	6,944
Due from other funds	<u>109</u>	<u>798</u>	<u>280</u>	<u>4,438</u>
 Total assets	 <u>\$ 113,145</u>	 <u>\$ 165,997</u>	 <u>\$ 138,829</u>	 <u>\$ 38,213</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 6,897	\$ 9,699	\$ 3,349	\$ 6,305
Due to other funds	<u>5,222</u>	<u>7,504</u>	<u>7,902</u>	<u>7,936</u>
Total liabilities	<u>12,119</u>	<u>17,203</u>	<u>11,251</u>	<u>14,241</u>
Fund balances:				
Unreserved, undesignated	<u>101,026</u>	<u>148,794</u>	<u>127,578</u>	<u>23,972</u>
 Total liabilities and fund balances	 <u>\$ 113,145</u>	 <u>\$ 165,997</u>	 <u>\$ 138,829</u>	 <u>\$ 38,213</u>

Sub-Road District 1 of election District 3 of Ward 1-B Maintenance	Sub-Road District 1 of Road District 11-A Maintenance	Road District 2 of 1 Maintenance	Total
\$ 32,451 26,976 <u>5,000</u>	\$ 19,862 54,476 <u>-</u>	\$ 10,548 30,447 <u>-</u>	\$ 285,798 339,521 <u>10,625</u>
<u>\$ 64,427</u>	<u>\$ 74,338</u>	<u>\$ 40,995</u>	<u>\$ 635,944</u>
\$ 840 <u>160</u> <u>1,000</u>	\$ 3,431 <u>2,539</u> <u>5,970</u>	\$ 1,738 <u>347</u> <u>2,085</u>	\$ 32,259 <u>31,610</u> <u>63,869</u>
<u>63,427</u>	<u>68,368</u>	<u>38,910</u>	<u>572,075</u>
<u>\$ 64,427</u>	<u>\$ 74,338</u>	<u>\$ 40,995</u>	<u>\$ 635,944</u>

ST. LANDRY PARISH POLICE JURY
Special Revenue Funds
Road District Maintenance Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 1998

	Road District 12 of Ward 2 Maintenance	Road District 1 of Ward 3 Maintenance	Sub-Road District 2 of Road District 11-A of Ward 1 Maintenance	Sub-Road District 1 of Road District 3 of Ward 1-B Maintenance
Revenues:				
Ad valorem taxes	\$ 54,569	\$ 96,069	\$ 52,544	\$ 24,879
Intergovernmental revenues - State revenue sharing (net)	15,731	27,798	6,624	10,309
Use of money and property	1,470	1,662	2,302	491
Other revenues	<u>2,464</u>	<u>8,007</u>	<u>-</u>	<u>-</u>
Total revenues	<u>74,234</u>	<u>133,536</u>	<u>61,470</u>	<u>35,679</u>
Expenditures:				
General government - Finance and administrative	-	-	-	1,643
Public works	<u>145,022</u>	<u>214,234</u>	<u>94,776</u>	<u>50,988</u>
Total expenditures	<u>145,022</u>	<u>214,234</u>	<u>94,776</u>	<u>52,631</u>
Excess (deficiency) of revenues over expenditures	<u>(70,788)</u>	<u>(80,698)</u>	<u>(33,306)</u>	<u>(16,952)</u>
Other financing sources (uses):				
Administrative fees	(2,779)	(4,739)	(2,282)	(1,435)
Operating transfers in	81,371	112,412	42,499	38,902
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>78,592</u>	<u>107,673</u>	<u>40,217</u>	<u>37,467</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	7,804	26,975	6,911	20,515
Fund balances, beginning	<u>93,222</u>	<u>121,819</u>	<u>120,667</u>	<u>3,457</u>
Fund balances, ending	<u>\$ 101,026</u>	<u>\$ 148,794</u>	<u>\$ 127,578</u>	<u>\$ 23,972</u>

<u>Sub-Road District 1 Election District 3 of Ward 1-B Maintenance</u>	<u>Sub-Road District 1 of Road District 11-A Maintenance</u>	<u>Road District 2 of 1 Maintenance</u>	<u>Total</u>
\$ 4,361	\$ 48,112	\$ 37,872	\$ 318,406
-	12,154	-	72,616
658	816	81	7,480
-	2,130	-	12,601
<u>5,019</u>	<u>63,212</u>	<u>37,953</u>	<u>411,103</u>
-	1,518	73	3,234
220	80,896	9,765	595,901
<u>220</u>	<u>82,414</u>	<u>9,838</u>	<u>599,135</u>
<u>4,799</u>	<u>(19,202)</u>	<u>28,115</u>	<u>(188,032)</u>
(159)	(2,415)	(347)	(14,156)
7,820	35,634	11,142	329,780
<u>(5,000)</u>	<u>(21,825)</u>	<u>-</u>	<u>(26,825)</u>
<u>2,661</u>	<u>11,394</u>	<u>10,795</u>	<u>288,799</u>
7,460	(7,808)	38,910	100,767
<u>55,967</u>	<u>76,176</u>	<u>-</u>	<u>471,308</u>
<u>\$ 63,427</u>	<u>\$ 68,368</u>	<u>\$ 38,910</u>	<u>\$ 572,075</u>

DEBT SERVICE FUNDS

Jail Tax Sinking Fund

The Jail Tax Sinking Fund accounts for the accumulation of monies for the payment of \$1,500,000 of general obligation bonds issued April 1, 1980 (refunded and reissued April 12, 1993). Proceeds of the bond issue were used to construct a parish jail. Financing is provided by an ad valorem tax levied upon properties located in the parish.

Road District Sinking Funds

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

Special Assessment Sinking Funds

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

ST. LANDRY PARISH POLICE JURY
Debt Service Funds

Combining Balance Sheet
December 31, 1998

	Jail Tax Sinking	Road District Sinking	Special Assessment Sinking	Total
ASSETS				
Cash	\$ 597,394	\$ 425,506	\$ 35,691	\$1,058,591
Receivables	256,795	251,719	11,324	519,838
Due from other funds	23,606	650	7,793	32,049
Total assets	<u>\$ 877,795</u>	<u>\$ 677,875</u>	<u>\$ 54,808</u>	<u>\$1,610,478</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 8,417	\$ 15,827	\$ -	\$ 24,244
Due to other funds	-	14,201	39,945	54,146
Deferred revenues	-	-	4,572	4,572
Total liabilities	<u>8,417</u>	<u>30,028</u>	<u>44,517</u>	<u>82,962</u>
Fund balances:				
Reserved for debt service	869,378	647,847	10,291	1,527,516
Total liabilities and fund balances	<u>\$ 877,795</u>	<u>\$ 677,875</u>	<u>\$ 54,808</u>	<u>\$1,610,478</u>

ST. LANDRY PARISH POLICE JURY
Debt Service Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 1998

	Jail Tax Sinking	Road District Sinking	Special Assessment Sinking	Total
Revenues:				
Ad valorem taxes	\$ 259,560	\$ 267,246	\$ -	\$ 526,806
Special assessments	-	-	2,130	2,130
Use of money and property	<u>11,892</u>	<u>7,861</u>	<u>784</u>	<u>20,537</u>
Total revenues	<u>271,452</u>	<u>275,107</u>	<u>2,914</u>	<u>549,473</u>
Expenditures:				
General government -				
Legislative	800	12,751	6,816	20,367
Debt service -				
Principal	95,000	147,000	7,834	249,834
Interest and fiscal charges	<u>37,963</u>	<u>82,266</u>	<u>1,143</u>	<u>121,372</u>
Total expenditures	<u>133,763</u>	<u>242,017</u>	<u>15,793</u>	<u>391,573</u>
Excess (deficiency) of revenues over expenditures	<u>137,689</u>	<u>33,090</u>	<u>(12,879)</u>	<u>157,900</u>
Other financing sources:				
Operating transfers in	<u>-</u>	<u>21,825</u>	<u>7,155</u>	<u>28,980</u>
Total other financing sources	<u>-</u>	<u>21,825</u>	<u>7,155</u>	<u>28,980</u>
Excess (deficiency) of revenues and other financing sources over expenditures	137,689	54,915	(5,724)	186,880
Fund balances, beginning	<u>731,689</u>	<u>592,932</u>	<u>16,015</u>	<u>1,340,636</u>
Fund balances, ending	<u>\$ 869,378</u>	<u>\$ 647,847</u>	<u>\$ 10,291</u>	<u>\$ 1,527,516</u>

ST. LANDRY PARISH POLICE JURY
Debt Service Funds
Road District Sinking Funds

Combining Balance Sheet
December 31, 1998

	Road District 2 of Ward 1	Sub-Road District 1 of Election District No. 3 of Ward 1	Sub-Road district 1 of Road district 1 11-A Sinking	Sub-Road District 2 of Road District 2 11-A Sinking	Total
ASSETS					
Cash	\$ 23,030	\$ 98,432	\$ 56,662	\$ 247,382	\$ 425,506
Receivables	45,671	80,630	42,438	82,980	251,719
Due from other funds	<u>-</u>	<u>-</u>	<u>650</u>	<u>-</u>	<u>650</u>
Total assets	<u>\$ 68,701</u>	<u>\$ 179,062</u>	<u>\$ 99,750</u>	<u>\$ 330,362</u>	<u>\$ 677,875</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 1,743	\$ 2,509	\$ 8,681	\$ 2,894	\$ 15,827
Due to other funds	<u>1,417</u>	<u>4,784</u>	<u>8,000</u>	<u>-</u>	<u>14,201</u>
Total liabilities	<u>3,160</u>	<u>7,293</u>	<u>16,681</u>	<u>2,894</u>	<u>30,028</u>
Fund balances:					
Reserved for debt service	<u>65,541</u>	<u>171,769</u>	<u>83,069</u>	<u>327,468</u>	<u>647,847</u>
Total liabilities and fund balances	<u>\$ 68,701</u>	<u>\$ 179,062</u>	<u>\$ 99,750</u>	<u>\$ 330,362</u>	<u>\$ 677,875</u>

ST. LANDRY PARISH POLICE JURY
Debt Service Funds
Road District Sinking Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 1998

	Road District 2 of Ward 1	Sub-Road District 1 of election District No.3 of Ward 1	Sub-Road District 1 of Road District 11-A Sinking	Sub-Road District 2 of Road District 11-A Sinking	Total
Revenues:					
Ad valorem taxes	\$ 46,191	\$ 81,003	\$ 48,112	\$ 91,940	\$ 267,246
Use of money and property	-	1,997	1,034	4,830	7,861
Total revenues	<u>46,191</u>	<u>83,000</u>	<u>49,146</u>	<u>96,770</u>	<u>275,107</u>
Expenditures:					
General government -					
Legislative	1,567	1,168	8,853	1,163	12,751
Debt service -					
Principal	10,000	40,000	54,000	43,000	147,000
Interest and fiscal charges	29,620	17,813	18,551	16,282	82,266
Total expenditures	<u>41,187</u>	<u>58,981</u>	<u>81,404</u>	<u>60,445</u>	<u>242,017</u>
Excess (deficiency) of revenues over expenditures	<u>5,004</u>	<u>24,019</u>	<u>(32,258)</u>	<u>36,325</u>	<u>33,090</u>
Other financing sources:					
Operating transfers in	-	-	21,825	-	21,825
Total other financing sources	<u>-</u>	<u>-</u>	<u>21,825</u>	<u>-</u>	<u>21,825</u>
Excess (deficiency) of revenues and other financing sources over expenditures	5,004	24,019	(10,433)	36,325	54,915
Fund balances, beginning	<u>60,537</u>	<u>147,750</u>	<u>93,502</u>	<u>291,143</u>	<u>592,932</u>
Fund balances, ending	<u>\$ 65,541</u>	<u>\$ 171,769</u>	<u>\$ 83,069</u>	<u>\$ 327,468</u>	<u>\$ 647,847</u>

ST. LANDRY PARISH POLICE JURY
Debt Service Funds
Special Assessment Sinking Funds

Combining Balance Sheet
December 31, 1998

	<u>Special Assessments SA 95 A & B Sinking</u>	<u>Special Assessments 1-A Sinking</u>	<u>Special assessments 2-A Sinking</u>
ASSETS			
Cash	\$ -	\$ 55	\$ -
Receivables	-	80	-
Due from other funds	<u>-</u>	<u>710</u>	<u>2,204</u>
 Total assets	 <u>\$ -</u>	 <u>\$ 845</u>	 <u>\$ 2,204</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to other funds	\$ 152	\$ 5,804	\$ 638
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>152</u>	<u>5,804</u>	<u>638</u>
Fund balances (deficits):			
Reserved for debt service	<u>(152)</u>	<u>(4,959)</u>	<u>1,566</u>
 Total liabilities and fund balances	 <u>\$ -</u>	 <u>\$ 845</u>	 <u>\$ 2,204</u>

Special Assessments 2-B Sinking	Special Assessments 3-A Sinking	Special Assessments 93 Sinking	Special Assessments SA1 88 Sinking	Total
\$ 1,125	\$ 33,256	\$ 1,251	\$ 4	\$ 35,691
-	1,012	9,987	245	11,324
<u>2,338</u>	<u>100</u>	<u>-</u>	<u>2,441</u>	<u>7,793</u>
<u>\$ 3,463</u>	<u>\$ 34,368</u>	<u>\$ 11,238</u>	<u>\$ 2,690</u>	<u>\$ 54,808</u>
\$ 5,576	\$ 23,913	\$ 1,607	\$ 2,255	\$ 39,945
-	-	4,572	-	4,572
<u>5,576</u>	<u>23,913</u>	<u>6,179</u>	<u>2,255</u>	<u>44,517</u>
(2,113)	10,455	5,059	435	10,291
<u>\$ 3,463</u>	<u>\$ 34,368</u>	<u>\$ 11,238</u>	<u>\$ 2,690</u>	<u>\$ 54,808</u>

ST. LANDRY PARISH POLICE JURY
Debt Service Funds
Special Assessment Sinking Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 1998

	<u>Special Assessments SA 95 A & B Sinking</u>	<u>Special Assessments 1-A Sinking</u>	<u>Special Assessments 2-A Sinking</u>
Revenues:			
Special assessments	\$ -	\$ -	\$ -
Use of money and property	<u>-</u>	<u>2</u>	<u>-</u>
Total revenues	<u>-</u>	<u>2</u>	<u>-</u>
Expenditures:			
General government -			
Legislative	-	258	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>258</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	(256)	-
Other financing sources:			
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	-	(256)	-
Fund balances (deficits), beginning	<u>(152)</u>	<u>(4,703)</u>	<u>1,566</u>
Fund balances (deficits), ending	<u>\$ (152)</u>	<u>\$ (4,959)</u>	<u>\$ 1,566</u>

Special Assessments 2-B Sinking	Special Assessments 3-A Sinking	Special Assessments 93 Sinking	Special Assessments SA188 Sinking	Total
\$ -	\$ 2,000	\$ 130	\$ -	\$ 2,130
<u>27</u>	<u>729</u>	<u>15</u>	<u>11</u>	<u>784</u>
<u>27</u>	<u>2,729</u>	<u>145</u>	<u>11</u>	<u>2,914</u>
258	4,668	258	1,374	6,816
-	-	1,497	6,337	7,834
<u>-</u>	<u>-</u>	<u>573</u>	<u>570</u>	<u>1,143</u>
<u>258</u>	<u>4,668</u>	<u>2,328</u>	<u>8,281</u>	<u>15,793</u>
(231)	(1,939)	(2,183)	(8,270)	(12,879)
-	-	2,152	5,003	7,155
<u>-</u>	<u>-</u>	<u>2,152</u>	<u>5,003</u>	<u>7,155</u>
(231)	(1,939)	(31)	(3,267)	(5,724)
<u>(1,882)</u>	<u>12,394</u>	<u>5,090</u>	<u>3,702</u>	<u>16,015</u>
<u>\$ (2,113)</u>	<u>\$ 10,455</u>	<u>\$ 5,059</u>	<u>\$ 435</u>	<u>\$ 10,291</u>

CAPITAL PROJECTS FUNDS

Road District Capital Projects Funds

Road District No. 2 of Ward 1, Sub-Road District No. 1 of Road District No. 11-A, and Sub-Road District No. 2 of Road District No. 11-A Funds account for the construction and resurfacing of roads located within the geographical boundaries of each respective sub-road district. Each district is funded by a \$300,000 bond issue, dated July 1, 1993, March 1, 1997 and November 1, 1997.

Special Assessment Funds

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

Louisiana Community Development Block Grant Fund

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

ST. LANDRY PARISH POLICE JURY
Capital Projects Funds

Combining Balance Sheet
December 31, 1998

	Road District Capital Projects	Special Assessment Construction	Louisiana Community Development Block Grant	Total
ASSETS				
Cash	\$ 89,884	\$ 14,893	\$ -	\$ 104,777
Due from other funds	<u>12,000</u>	<u>-</u>	<u>459</u>	<u>12,459</u>
Total assets	<u>\$ 101,884</u>	<u>\$ 14,893</u>	<u>\$ 459</u>	<u>\$ 117,236</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 27,033	\$ -	\$ -	\$ 27,033
Due to other funds	<u>5,300</u>	<u>253</u>	<u>671</u>	<u>6,224</u>
Total liabilities	<u>32,333</u>	<u>253</u>	<u>671</u>	<u>33,257</u>
 Fund balances (deficit):				
Unreserved, undesignated	<u>69,551</u>	<u>14,640</u>	<u>(212)</u>	<u>83,979</u>
Total liabilities and fund balances	<u>\$ 101,884</u>	<u>\$ 14,893</u>	<u>\$ 459</u>	<u>\$ 117,236</u>

ST. LANDRY PARISH POLICE JURY
Capital Projects Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 1998

	Road District Capital Projects	Special Assessment Construction	Louisiana Community Development Block Grant	Total
Revenues:				
Use of money and property	\$ 5,394	\$ 358	\$ -	\$ 5,752
Total revenues	<u>5,394</u>	<u>358</u>	<u>-</u>	<u>5,752</u>
Expenditures:				
Public works				
Professional fees	28,997	174	-	29,171
Capital outlay	<u>376,070</u>	<u>-</u>	<u>-</u>	<u>376,070</u>
Total expenditures	<u>405,067</u>	<u>174</u>	<u>-</u>	<u>405,241</u>
Excess (deficiency) of revenues over expenditures	<u>(399,673)</u>	<u>184</u>	<u>-</u>	<u>(399,489)</u>
Other financing uses:				
Operating transfers out	-	(3,986)	-	(3,986)
Total other financing uses	<u>-</u>	<u>(3,986)</u>	<u>-</u>	<u>(3,986)</u>
Deficiency of revenues over expenditures and other financing uses	<u>(399,673)</u>	<u>(3,802)</u>	<u>-</u>	<u>(403,475)</u>
Fund balances (deficit), beginning	<u>469,224</u>	<u>18,442</u>	<u>(212)</u>	<u>487,454</u>
Fund balances (deficit), ending	<u>\$ 69,551</u>	<u>\$ 14,640</u>	<u>\$ (212)</u>	<u>\$ 83,979</u>

ST. LANDRY PARISH POLICE JURY
Capital Projects Funds
Road District Capital Project Funds

Combining Balance Sheet
December 31, 1998

	Road District 2 of Ward 1 Construction	Sub-Road District 1 of Road District 11-A Construction	Sub-Road District 2 of Road District 11-A Construction	Total
 ASSETS				
Cash	\$ 76,298	\$ 7,269	\$ 6,317	\$ 89,884
Due from other funds	-	8,000	4,000	12,000
 Total assets	<u>\$ 76,298</u>	<u>\$ 15,269</u>	<u>\$ 10,317</u>	<u>\$ 101,884</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 27,033	\$ -	\$ 27,033
Due to other funds	-	-	5,300	5,300
Total liabilities	<u>-</u>	<u>27,033</u>	<u>5,300</u>	<u>32,333</u>
 Fund balances (deficit):				
Unreserved, undesignated	76,298	(11,764)	5,017	69,551
 Total liabilities and fund balances	<u>\$ 76,298</u>	<u>\$ 15,269</u>	<u>\$ 10,317</u>	<u>\$ 101,884</u>

ST. LANDRY PARISH POLICE JURY
 Capital Projects Funds
 Road District Capital Project Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Year Ended December 31, 1998

	Road District 2 of Ward 1 Construction	Sub-Road District 1 of Road District 11-A Construction	Sub-Road District 2 of Road District 11-A Construction	Total
Revenues:				
Use of money and property	\$ 1,802	\$ 3,463	\$ 129	\$ 5,394
Total revenues	<u>1,802</u>	<u>3,463</u>	<u>129</u>	<u>5,394</u>
Expenditures:				
Public works -				
Professional fees	106	28,833	58	28,997
Capital outlay	<u>20,834</u>	<u>355,236</u>	<u>-</u>	<u>376,070</u>
Total expenditures	<u>20,940</u>	<u>384,069</u>	<u>58</u>	<u>405,067</u>
Excess (deficiency) of revenues over expenditures	(19,138)	(380,606)	71	(399,673)
Fund balances, beginning	<u>95,436</u>	<u>368,842</u>	<u>4,946</u>	<u>469,224</u>
Fund balances (deficit), ending	<u>\$ 76,298</u>	<u>\$ (11,764)</u>	<u>\$ 5,017</u>	<u>\$ 69,551</u>

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

Combining Balance Sheet
 December 31, 1998

	<u>Special Assessments 2-A Construction</u>	<u>Special Assessments SA1 88 Construction</u>	<u>Special Assessments 1992 Construction</u>	<u>Total</u>
ASSETS				
Cash	\$ <u>14,889</u>	\$ <u>4</u>	\$ <u>-</u>	\$ <u>14,893</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to other funds	\$ -	\$ 100	\$ 153	\$ 253
Fund balances (deficits):				
Unreserved, undesignated	<u>14,889</u>	<u>(96)</u>	<u>(153)</u>	<u>14,640</u>
Total liabilities and fund balances	<u>\$ 14,889</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 14,893</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended December 31, 1998

	<u>Special Assessments 2-A Construction</u>	<u>Special Assessments SA1 88 Construction</u>	<u>Special Assessments 1992 Construction</u>	<u>Total</u>
Revenues:				
Use of money and property	\$ 302	\$ 34	\$ 22	\$ 358
Total revenues	<u>302</u>	<u>34</u>	<u>22</u>	<u>358</u>
Expenditures:				
Public works -				
Professional fees	<u>58</u>	<u>58</u>	<u>58</u>	<u>174</u>
Total expenditures	<u>58</u>	<u>58</u>	<u>58</u>	<u>174</u>
Excess (deficiency) of revenues over expenditures	<u>244</u>	<u>(24)</u>	<u>(36)</u>	<u>184</u>
Other financing uses:				
Operating transfers out	<u>-</u>	<u>(1,834)</u>	<u>(2,152)</u>	<u>(3,986)</u>
Total other financing uses	<u>-</u>	<u>(1,834)</u>	<u>(2,152)</u>	<u>(3,986)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	244	(1,858)	(2,188)	(3,802)
Fund balances, beginning	<u>14,645</u>	<u>1,762</u>	<u>2,035</u>	<u>18,442</u>
Fund balances (deficits), ending	<u>\$ 14,889</u>	<u>\$ (96)</u>	<u>\$ (153)</u>	<u>\$ 14,640</u>

AGENCY FUNDS

Payroll Fund

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

Adjudicated Property Fund

The adjudicated Property Fund is used to account for delinquent property tax revenue collected by a third party. The taxes collected are remitted to the St. Landry Parish Tax Collector for distribution.

ST. LANDRY PARISH POLICE JURY
Agency Funds

Combining Balance Sheets
December 31, 1998

	Payroll	Adjudicated Property	Total
ASSETS			
Cash	<u>\$ 5,900</u>	<u>\$ 18,496</u>	<u>\$ 24,396</u>
LIABILITIES			
Accounts payable	\$ 689	\$ -	\$ 689
Due to other funds	5,211	-	5,211
Due to other government	<u>-</u>	<u>18,496</u>	<u>18,496</u>
Total liabilities	<u>\$ 5,900</u>	<u>\$ 18,496</u>	<u>\$ 24,396</u>

ST. LANDRY PARISH POLICE JURY
Agency Funds

Combining Statement of Changes in Assets and Liabilities
December 31, 1998

	Payroll Fund			
	Balance 1/1/98	Additions	Deletions	Balance 12/31/98
ASSETS				
Cash	<u>\$ 64,278</u>	<u>\$1,812,440</u>	<u>\$1,870,818</u>	<u>\$ 5,900</u>
LIABILITIES				
Accounts payable	\$ 58,615	\$ 689	\$ 58,615	\$ 689
Due to other funds	<u>5,663</u>	<u>-</u>	<u>452</u>	<u>5,211</u>
Total liabilities	<u>\$ 64,278</u>	<u>\$ 689</u>	<u>\$ 59,067</u>	<u>\$ 5,900</u>

	Adjudicated Property Fund			
	Balance 1/1/98	Additions	Deletions	Balance 12/31/98
ASSETS				
Cash	<u>\$ -</u>	<u>\$ 19,448</u>	<u>\$ 952</u>	<u>\$ 18,496</u>
LIABILITIES				
Due to other government	<u>\$ -</u>	<u>\$ 18,496</u>	<u>\$ -</u>	<u>\$ 18,496</u>

	Total			
	Balance 1/1/98	Additions	Deletions	Balance 12/31/98
ASSETS				
Cash	<u>\$ 64,278</u>	<u>\$1,831,888</u>	<u>\$1,871,770</u>	<u>\$ 24,396</u>
LIABILITIES				
Accounts payable	\$ 58,615	\$ 689	\$ 58,615	\$ 689
Due to other funds	5,663	-	452	5,211
Due to other government	<u>-</u>	<u>18,496</u>	<u>-</u>	<u>18,496</u>
Total liabilities	<u>\$ 64,278</u>	<u>\$ 19,185</u>	<u>\$ 59,067</u>	<u>\$ 24,396</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

ST. LANDRY PARISH POLICE JURY

Statement of Changes in General Fixed Assets
Year Ended December 31, 1998

	Primary Government			Total
	Land	Buildings and Improvements	Furniture and Equipment	
General fixed assets, January 1, 1998	<u>\$455,943</u>	<u>\$ 11,248,512</u>	<u>\$2,103,111</u>	<u>\$13,807,566</u>
Additions from:				
Capital Projects	-	-	2,506	2,506
Special Revenue Funds	-	-	88,838	88,838
General Fund	-	-	<u>35,905</u>	<u>35,905</u>
Total additions	-	-	<u>127,249</u>	<u>127,249</u>
Assets sold, traded or reclassified	-	-	<u>194,666</u>	<u>194,666</u>
General fixed assets, December 31, 1998	<u>\$455,943</u>	<u>\$ 11,248,512</u>	<u>\$2,035,694</u>	<u>\$13,740,149</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

ST. LANDRY PARISH POLICE JURY

Statement of General Long-Term Debt
December 31, 1998

Primary Government

	<u>Capital Lease</u>	<u>Estimated Liabilities for Claims and Judgments</u>	<u>Public Improvement Bonds</u>	<u>Special Assessment Bonds</u>	<u>Total</u>
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT					
Amount available in debt service funds for retirement	\$ -	\$ -	\$1,517,225	\$ 7,485	\$1,524,710
Amount to be provided:					
From ad valorem taxes	-	-	534,775	-	534,775
From other funds	<u>9,103</u>	<u>306,671</u>	<u>-</u>	<u>-</u>	<u>315,774</u>
Total amount to be provided	<u>9,103</u>	<u>306,671</u>	<u>534,775</u>	<u>-</u>	<u>850,549</u>
Total available and to be provided	<u>\$ 9,103</u>	<u>\$ 306,671</u>	<u>\$2,052,000</u>	<u>\$ 7,485</u>	<u>\$2,375,259</u>
GENERAL LONG-TERM DEBT PAYABLE					
Bonds payable:					
Due within one year	\$ -	\$ -	\$ 216,000	\$ 1,497	\$ 217,497
Due after one year	-	-	1,836,000	5,988	1,841,988
General long-term debt	<u>9,103</u>	<u>306,671</u>	<u>-</u>	<u>-</u>	<u>315,774</u>
Total general long-term debt	<u>\$ 9,103</u>	<u>\$ 306,671</u>	<u>\$2,052,000</u>	<u>\$ 7,485</u>	<u>\$2,375,259</u>

COMPONENT UNITS

ST. LANDRY PARISH POLICE JURY
Component Units

Combining Balance Sheet
Year Ended December 31, 1998

	<u>St. Landry Parish Tourist Commission</u>	<u>St. Landry Parish Historical Development</u>	<u>Criminal Court</u>
ASSETS AND OTHER DEBITS			
Cash	\$ 89,962	\$ 51,056	\$ 6,144
Receivables	5,994	-	19,623
Land, buildings, equipment and improvements	-	-	-
Other debits:			
Amount available in debt service funds	-	-	-
Amount to be provided for general long-term debt obligations	-	-	-
	<u> -</u>	<u> -</u>	<u> -</u>
Total assets	<u>\$ 95,956</u>	<u>\$ 51,056</u>	<u>\$ 25,767</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Due to primary government	-	1,368	42,933
Compensated absences	-	-	-
Bonds payable	-	-	-
	<u> -</u>	<u> -</u>	<u> -</u>
Total liabilities	<u> -</u>	<u> 1,368</u>	<u> 42,933</u>
Fund equity and other credits:			
Investment in general fixed assets	-	-	-
Fund balances (deficits):			
Reserved for debt service	-	-	-
Unreserved, undesignated	95,956	49,688	(17,166)
	<u> 95,956</u>	<u> 49,688</u>	<u> (17,166)</u>
Total fund equity and other credits	<u> 95,956</u>	<u> 49,688</u>	<u> (17,166)</u>
Total liabilities, equity and other credits	<u>\$ 95,956</u>	<u>\$ 51,056</u>	<u>\$ 25,767</u>

<u>Job Training Partnership Act</u>	<u>Airport Authority</u>	<u>Agricultural Arena Authority</u>	<u>Fire Protection District No. 6</u>	<u>Total</u>
\$ 20,456	\$ 204,630	\$ 2,564	\$ 101,738	\$ 476,550
475,204	37,899	-	132,778	671,498
2,030,972	1,112,505	223,700	53,250	3,420,427
-	-	-	140,000	140,000
<u>144,310</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>144,310</u>
<u>\$2,670,942</u>	<u>\$1,355,034</u>	<u>\$ 226,264</u>	<u>\$427,766</u>	<u>\$4,852,785</u>
\$ 495,660	\$ 227,034	\$ -	\$ 3,859	\$ 726,553
-	5,500	3,790	-	53,591
144,310	-	-	-	144,310
<u>-</u>	<u>-</u>	<u>-</u>	<u>140,000</u>	<u>140,000</u>
<u>639,970</u>	<u>232,534</u>	<u>3,790</u>	<u>143,859</u>	<u>1,064,454</u>
2,030,972	1,112,505	223,700	53,250	3,420,427
-	-	-	79,999	79,999
<u>-</u>	<u>9,995</u>	<u>(1,226)</u>	<u>150,658</u>	<u>287,905</u>
<u>2,030,972</u>	<u>1,122,500</u>	<u>222,474</u>	<u>283,907</u>	<u>3,788,331</u>
<u>\$2,670,942</u>	<u>\$1,355,034</u>	<u>\$ 226,264</u>	<u>\$427,766</u>	<u>\$4,852,785</u>

ST. LANDRY PARISH POLICE JURY
Component Units

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 1998

	<u>St. Landry Parish Tourist Commission</u>	<u>St. Landry Parish Historical Development</u>	<u>Criminal Court</u>	<u>Job Training Partnership Act</u>
Revenues:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues -				
Federal grants	-	-	-	8,385,152
State revenues -				
Grants	-	-	-	-
State revenue sharing	-	-	-	-
Fines and forfeitures	-	-	308,119	-
Use of money and property	-	-	277	-
Other revenues	<u>61,612</u>	<u>34,198</u>	<u>10,890</u>	<u>-</u>
Total revenues	<u>61,612</u>	<u>34,198</u>	<u>319,286</u>	<u>8,385,152</u>
Expenditures:				
General government -				
Judicial	-	-	328,507	-
Finance and administrative	-	-	-	949,280
Public safety	-	-	-	-
Public works	49,015	11,013	-	-
Economic development and assistance	-	-	-	-
Capital outlay	-	-	-	154,095
Education	-	-	-	7,281,777
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>49,015</u>	<u>11,013</u>	<u>328,507</u>	<u>8,385,152</u>
Excess (deficiency) of revenues over expenditures	<u>12,597</u>	<u>23,185</u>	<u>(9,221)</u>	<u>-</u>
Other financing sources (uses):				
Administrative fees	<u>-</u>	<u>(1,368)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing uses	12,597	21,817	(9,221)	-
Fund balances (deficits), beginning	<u>83,359</u>	<u>27,871</u>	<u>(7,945)</u>	<u>-</u>
Fund balances (deficits), ending	<u>\$ 95,956</u>	<u>\$ 49,688</u>	<u>\$ (17,166)</u>	<u>\$ -</u>

<u>Airport Authority</u>	<u>Agricultural Arena Authority</u>	<u>Fire Protection District No. 6</u>	<u>Total</u>
\$ -	\$ -	\$ 127,544	\$ 127,544
228,916	-	-	8,614,068
23,581	-	-	-
-	-	18,783	23,581
-	-	-	18,783
-	-	-	308,119
-	35	1,162	1,474
<u>38,693</u>	<u>4,519</u>	<u>7,467</u>	<u>157,379</u>
<u>291,190</u>	<u>4,554</u>	<u>154,956</u>	<u>9,250,948</u>
-	-	-	328,507
-	-	1,000	950,280
33,459	-	62,329	95,788
-	-	-	60,028
-	3,716	-	3,716
250,752	-	23,180	428,027
-	-	-	7,281,777
-	-	5,000	5,000
-	-	10,230	10,230
<u>284,211</u>	<u>3,716</u>	<u>101,739</u>	<u>9,163,353</u>
<u>6,979</u>	<u>838</u>	<u>53,217</u>	<u>87,595</u>
<u>-</u>	<u>(190)</u>	<u>1,859</u>	<u>301</u>
6,979	648	55,076	87,896
<u>3,016</u>	<u>(1,874)</u>	<u>175,581</u>	<u>280,008</u>
<u>\$ 9,995</u>	<u>\$ (1,226)</u>	<u>\$ 230,657</u>	<u>\$ 367,904</u>

ST. LANDRY PARISH POLICE JURY
Component Units
Job Training Partnership Act Programs

Combining Program Balance Sheet
December 31, 1998

	6 Percent	Title II-A	Title II-B	Title II-C
ASSETS AND OTHER DEBITS				
Cash (overdraft)	\$ -	\$ 27,651	\$ 665	\$ 8,156
Receivables	-	48,595	516	62,043
Equipment	14,479	696,375	722	449,624
Other debits:				
Amount to be provided for general long-term debt obligations	-	58,319	-	32,963
Total assets	\$ 14,479	\$ 830,940	\$ 1,903	\$ 552,786
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$ -	\$ 76,246	\$ 1,181	\$ 70,199
Compensated absences	-	58,319	-	32,963
Total liabilities	-	134,565	1,181	103,162
Fund equity and other credits:				
Investment in general fixed assets	14,479	696,375	722	449,624
Total liabilities, equity and other credits	\$ 14,479	\$ 830,940	\$ 1,903	\$ 552,786

<u>8 Percent Education</u>	<u>5 Percent</u>	<u>Title III-F</u>	<u>Title III D</u>	<u>One-Stop Jobnet</u>	<u>Welfare to Work</u>	<u>Total</u>
\$ 52	\$ 258	\$ (18,265)	\$ (1)	\$ -	\$ 1,940	\$ 20,456
54,246	125	240,346	1,574	-	67,759	475,204
129,583	56,796	505,337	19,766	154,095	4,195	2,030,972
<u>5,733</u>	<u>-</u>	<u>45,862</u>	<u>1,433</u>	<u>-</u>	<u>-</u>	<u>144,310</u>
<u>\$ 189,614</u>	<u>\$ 57,179</u>	<u>\$ 773,280</u>	<u>\$ 22,772</u>	<u>\$ 154,095</u>	<u>\$ 73,894</u>	<u>\$ 2,670,942</u>
\$ 54,298	\$ 383	\$ 222,081	\$ 1,573	\$ -	\$ 69,699	\$ 495,660
<u>5,733</u>	<u>-</u>	<u>45,862</u>	<u>1,433</u>	<u>-</u>	<u>-</u>	<u>144,310</u>
<u>60,031</u>	<u>383</u>	<u>267,943</u>	<u>3,006</u>	<u>-</u>	<u>69,699</u>	<u>639,970</u>
<u>129,583</u>	<u>56,796</u>	<u>505,337</u>	<u>19,766</u>	<u>154,095</u>	<u>4,195</u>	<u>2,030,972</u>
<u>\$ 189,614</u>	<u>\$ 57,179</u>	<u>\$ 773,280</u>	<u>\$ 22,772</u>	<u>\$ 154,095</u>	<u>\$ 73,894</u>	<u>\$ 2,670,942</u>

ST. LANDRY PARISH POLICE JURY
Component Units
Job Training Partnership Act Programs

Combining Program Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 1998

	<u>6 Percent</u>	<u>Title II-A</u>	<u>Title II-B</u>	<u>Title II-C</u>
Revenues:				
Intergovernmental -				
Federal grants	\$ -	\$2,173,316	\$1,174,311	\$1,628,133
Total revenues	<u>-</u>	<u>2,173,316</u>	<u>1,174,311</u>	<u>1,628,133</u>
Expenditures:				
General government -				
Finance and administrative	-	328,771	187,872	139,033
Capital outlay	-	-	-	-
Education	-	1,844,545	986,439	1,489,100
Total expenditures	<u>-</u>	<u>2,173,316</u>	<u>1,174,311</u>	<u>1,628,133</u>
Excess of revenues over expenditures	-	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>8 Percent Education</u>	<u>5 Percent</u>	<u>Title III-F</u>	<u>Title III D</u>	<u>One-Stop Jobnet</u>	<u>Welfare to Work</u>	<u>Total</u>
<u>\$ 151,588</u>	<u>\$ 25,465</u>	<u>\$2,814,206</u>	<u>\$ 39,974</u>	<u>\$ 188,000</u>	<u>\$190,159</u>	<u>\$8,385,152</u>
<u>151,588</u>	<u>25,465</u>	<u>2,814,206</u>	<u>39,974</u>	<u>188,000</u>	<u>190,159</u>	<u>8,385,152</u>
27,938	2,826	215,546	500	33,905	12,889	949,280
-	-	-	-	154,095	-	154,095
<u>123,650</u>	<u>22,639</u>	<u>2,598,660</u>	<u>39,474</u>	<u>-</u>	<u>177,270</u>	<u>7,281,777</u>
<u>151,588</u>	<u>25,465</u>	<u>2,814,206</u>	<u>39,974</u>	<u>188,000</u>	<u>190,159</u>	<u>8,385,152</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

INTERNAL CONTROL, COMPLIANCE
AND
OTHER GRANT INFORMATION



Darnall, Sikes & Frederick

(A Corporation of Certified Public Accountants)

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

The Members of the Police Jury
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Opelousas, Louisiana

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We have audited the general purpose financial statements of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 17, 1999. We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Compliance

As part of obtaining reasonable assurance about whether the St. Landry Parish Police Jury's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings and questioned costs as items 98-2 and 98-3.

Internal Control Over Financial Reporting

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

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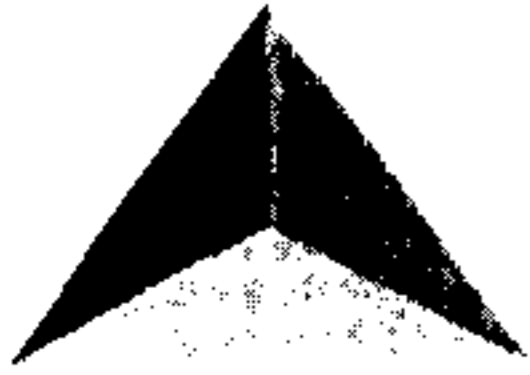
deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the St. Landry Parish Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 98-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described in the schedule of findings and questioned costs as item 98-1 to be a material weakness.

This report is intended solely for the information and use of the jurors, management and federal awarding agencies and pass-through entities and should not be used by anyone other than these specified parties.

Darnall, Sikes & Frederick
A Corporation of Certified Public Accountants

Eunice, Louisiana
May 17, 1999



Darnall, Sikes & Frederick

(A Corporation of Certified Public Accountants)

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Jasow H. Watson, CPA

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

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

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Compliance

We have audited the compliance of St. Landry Parish Police Jury with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1998. The St. Landry Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of St. Landry Parish Police Jury's management. Our responsibility is to express an opinion on St. Landry Parish Police Jury's compliance based on our audit.

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

In our opinion, St. Landry Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 1998.

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Internal Control Over Compliance

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

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

This report is intended solely for the information of the jurors, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Dannall, Sikes & Frederick
A Corporation of Certified Public Accountants

Eunice, Louisiana
May 17, 1999

ST. LANDRY PARISH POLICE JURY

Schedule of Prior Year Findings and Questioned Costs
For the Year ended December 31, 1998

Section I Internal Control And Compliance Material To The Financial Statements

97-1 Individual Segregation of Accounting Functions

Finding:

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

Status:

This finding is unresolved, See current year finding 98-1.

97-2 Budget Compliance

Finding:

The St. Landry Parish Police Jury failed to adopt budgets for the Coroner's Operational Fund and the Bayou Bocuf and Waxia Drainage District Fund, special revenue funds. This is a violation of Louisiana revised Statute (LSA-R.S.) 39:1304 which requires a budget to be prepared for each special revenue fund.

Status:

This finding has been resolved.

97-3 Budget Variance

Finding:

Certain Special Revenue Funds actual expenditures exceeded the budgeted expenditures by more than five percent allowed by law.

Status:

This finding is unresolved. See current year find 98-3.

Section II Internal Control And Compliance Material To Federal Awards

No findings were noted during the audit of the financial statements for the year ended December 31, 1998.

Section III Management Letter

This section is not applicable for the year ended December 31, 1998

St. Landry Parish Police Jury

Schedule of Findings and Questioned Costs
Year Ended December 31, 1998

Section I Summary of Auditor's Results

FINANCIAL STATEMENTS

Auditor's Report

An adverse opinion has been issued on the St. Landry Parish Police Jury's general purpose financial statements as of and for the year ended December 31, 1998. The adverse opinion is attributable to the omission of financial data of several component units of the St. Landry Parish Police Jury.

Reportable Condition - Financial Reporting

A reportable condition in internal control over financial reporting was disclosed during the audit of the financial statements and is shown as item 98-1 in Section II and is considered a material weakness.

Material Noncompliance - Financial Reporting

There were two instances of noncompliance material to the financial statements disclosed during the audit of the financial statements and are shown as items 98-2 and 98-3 in Section II.

FEDERAL AWARDS

Auditor's Report - Major Programs

In our opinion, the St. Landry Parish Police Jury, complied, in all material respects, with the requirements that are applicable to its major federal programs for the year ended December 31, 1998.

Major Program - Identification

St. Landry Parish Police Jury, at December 31, 1998, had four major programs: Title IIA, Title IIB, Title IIC, and Title IIIF which received funds from the U.S. Department of Labor "passed through" the Louisiana Department of Labor.

Major Program - Threshold

The dollar threshold to distinguish Type A and Type B programs is \$300,000 for the year ended December 31, 1998.

St. Landry Parish Police Jury

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 1998

Section I Summary of Auditor's Results (Continued)

Low-Risk Auditee

St. Landry Parish Police Jury is not considered a low-risk auditee for the year ended December 31, 1998.

Reportable Condition - Major Programs

There were no reportable conditions on compliance with requirements applicable to each major program or in internal control over compliance over each major program disclosed during the audit of the financial statements.

Finding Related to Federal Programs

There were no instances of any material noncompliance or questioned costs related to federal programs disclosed during the audit of the financial statements.

Section II Financial Statement Findings

98-1 Individual Segregation of Accounting Functions

Finding:

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

Recommendation:

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

98-2 Budget Compliance

Finding:

The St. Landry Parish Police Jury failed to adopt budgets for the Flood Control Fund, Sub-Road District 1 Election District 3 of Ward 1B Maintenance Fund, Road District 2 of 1 Maintenance Fund and the Grant Writer Fund, special revenue funds. Louisiana R.S. 39:13-4 requires a budget to be adopted for each special revenue fund.

Recommendation:

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

St. Landry Parish Police Jury

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 1998

Section II Financial Statement Findings (Continued)

98-3 Budget Variance

Finding:

Regarding the General Fund, total actual expenditures and other uses exceeded total budgeted expenditures and other uses by more than five percent. Louisiana R.S. 39:1309 requires the governing authority to amend the budget once notified that actual expenditures and other uses exceed budgeted amounts by five percent or more.

Recommendation:

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

Section III Federal Award Findings and Questioned Costs

There were no instances of material noncompliance or questioned costs related to federal programs disclosed during the audit of the financial statements.

St. Landry Parish Police Jury

Corrective Action Plan
Year Ended December 31, 1998

Response to finding 98-1:

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

Response to finding 98-2:

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

Response to finding 98-3:

Procedures will be implemented to monitor actual expenditures in relation to the adopted budget and the jurors will be properly notified in order to appropriately amend the budget.

ST. LANDRY PARISH POLICE JURY

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 1998

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Disbursements/ Expenditures</u>	<u>Amounts to Subrecipients</u>
Primary Government -			
U.S. Department of Defense:			
Passed through the Office of Treasurer of the State of Louisiana -			
Payments to States in lieu of real estate taxes	12.112	\$ <u>732</u>	\$ <u>-</u>
Total primary government		<u>732</u>	<u>-</u>
Component Units -			
US. Department of Labor:			
Passed through Louisiana Department of Labor -			
Job Training Partnership Act			
Title II-A	17.250	2,173,316	-
Title II-B	17.250	1,174,311	-
Title II-C	17.250	1,628,133	-
Title III-D	17.246	39,524	-
Title III-F	17.246	2,814,206	-
5 Percent	17.250	<u>25,465</u>	<u>-</u>
		7,854,955	-
Passed through Louisiana Department of Education -			
Job Training Partnership Act 8 Percent Education	17.250	151,588	-
Passed through Louisiana Department of Labor, Office of Workforce Development -			
Welfare-to-Work	17.253	190,159	-
Passed through Louisiana Department of Labor, Office of the Deputy Secretary -			
One-Stop JobNet	17.207	188,000	-
U.S. Department of Transportation:			
Federal Aviation Administration -			
Airport Improvement Program	20.106	<u>228,917</u>	<u>-</u>
Total component units		<u>8,613,619</u>	<u>-</u>
Total		<u>\$ 8,614,351</u>	<u>\$ -</u>