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ACADIA PARISH POLICE JURY  
FINANCIAL REPORT  
DECEMBER 31, 1998

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Release Date 5/11/2008

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INDEPENDENT AUDITOR'S REPORT

The Honorable Glen Bihm, President  
Acadia Parish Police Jury  
Crowley, Louisiana

We have audited the accompanying general-purpose financial statements of Acadia Parish Police Jury, oversight unit, 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 Acadia Parish Police Jury's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

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

The Honorable Glen Bihm, President  
Acadia Parish Police Jury

In our opinion, because the omission of the financial statements of component units results in an incomplete presentation as explained in the third paragraph, the general-purpose financial statements referred to in the first paragraph do not present fairly, in all material respects, the financial position of Acadia Parish Police Jury, oversight unit, as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 4, 1999, on our consideration of Acadia Parish Police Jury's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, and grants.

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

BROUSSARD, ROCHE, LEWIS & BREWER, L.L.P.

Crowley, Louisiana  
May 4, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS  
(Combined Statements - Overview)

ACADIA PARISH POLICE JURY

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 1998

With Comparative Totals for December 31, 1997

ASSETS AND OTHER DEBITS	Governmental	
	General Fund	Special Revenue Funds
Cash and cash equivalents	\$ 37,075	\$ 1,024,383
Investments, at cost	800,000	8,481,500
Receivables	450,669	1,925,182
Due from other governmental agencies	132,642	302,139
Due from component units	35,000	-
Due from other funds	45,043	226,709
Land, equipment, and buildings	-	-
Amount available in debt service funds	-	-
Amount available in special revenue funds	-	-
Amount to be provided for retirement of general long-term debt	-	-
Amount to be provided for accumulated compensated absences	-	-
Amounts to be provided for landfill closure and post-closure costs	-	-
Total assets and other debits	<u>\$ 1,500,429</u>	<u>\$11,959,913</u>

<u>Fund Types</u>		<u>Account Groups</u>		<u>Total</u>	
<u>Debt</u>	<u>Capital</u>	<u>General</u>	<u>General</u>	<u>(Memorandum Only)</u>	
<u>Service</u>	<u>Projects</u>	<u>Fixed</u>	<u>Long-Term</u>	<u>1998</u>	<u>1997</u>
<u>Funds</u>	<u>Funds</u>	<u>Assets</u>	<u>Debt</u>		
\$ 318,781	\$ 314,787	\$ -	\$ -	\$ 1,695,026	\$ 4,011,997
1,353,000	1,400,000	-	-	12,034,500	13,730,000
165,010	179,357	-	-	2,720,218	2,225,964
-	-	-	-	434,781	430,051
-	-	-	-	35,000	1,480
5,008	2,209	-	-	278,969	57,505
-	-	9,378,929	-	9,378,929	8,677,376
-	-	-	1,822,511	1,822,511	1,447,731
-	-	-	1,647,412	1,647,412	1,411,773
-	-	-	11,900,631	11,900,631	13,191,446
-	-	-	66,968	66,968	107,998
-	-	-	1,297,911	1,297,911	1,333,863
<u>\$ 1,841,799</u>	<u>\$ 1,896,353</u>	<u>\$ 9,378,929</u>	<u>\$16,735,433</u>	<u>\$43,312,856</u>	<u>\$46,627,184</u>

(Continued)



ACADIA PARISH POLICE JURY

COMBINED BALANCE SHEET (CONTINUED)  
ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 1998

With Comparative Totals for December 31, 1997

LIABILITIES AND FUND EQUITY	<u>Governmental</u>	
	<u>General Fund</u>	<u>Special Revenue Funds</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 85,344	\$ 544,537
Retainage payable	-	2,329
Other payables	-	37,415
Due to other governmental agencies	208	-
Due to component units	-	100
Due to other funds	81,915	189,246
Deferred credits	-	15,762
Bonds payable	-	-
Compensated absences payable	-	-
Closure and post-closure costs payable	-	-
Total liabilities	<u>\$ 167,467</u>	<u>\$ 789,389</u>
<b>FUND EQUITY</b>		
Investment in general fixed assets	\$ -	\$ -
Fund balances:		
Reserved for debt service	-	1,140,964
Reserved for street improvements	-	-
Reserved for computer equipment	-	-
Unreserved:		
Designated for emergency cleanup	-	264,443
Designated for equipment repairs	-	769,819
Designated for landfill closure costs	-	513,955
Designated for law enforcement	268	-
Undesignated	<u>1,332,694</u>	<u>8,481,343</u>
Total fund equity	<u>\$ 1,332,962</u>	<u>\$11,170,524</u>
Total liabilities and fund equity	<u>\$ 1,500,429</u>	<u>\$11,959,913</u>

See Notes to Financial Statements.

Exhibit A  
(Continued)

<u>Fund Types</u>		<u>Account Groups</u>		<u>Total</u>	
<u>Debt</u>	<u>Capital</u>	<u>General</u>	<u>General</u>	<u>(Memorandum Only)</u>	
<u>Service</u>	<u>Projects</u>	<u>Fixed</u>	<u>Long-Term</u>	<u>1998</u>	<u>1997</u>
<u>Funds</u>	<u>Funds</u>	<u>Assets</u>	<u>Debt</u>		
\$ 11,671	\$ 281,252	\$ -	\$ -	\$ 922,804	\$ 1,555,184
-	293,738	-	-	296,067	303,738
-	-	-	-	37,415	35,915
-	-	-	-	208	359
-	-	-	-	100	100
2,850	4,958	-	-	278,969	57,505
2,881	-	-	-	18,643	22,457
-	-	-	14,856,599	14,856,599	15,720,321
-	-	-	66,968	66,968	107,998
-	-	-	1,811,866	1,811,866	1,664,492
<u>\$ 17,402</u>	<u>\$ 579,948</u>	<u>\$ -</u>	<u>\$16,735,433</u>	<u>\$18,289,639</u>	<u>\$19,468,069</u>
\$ -	\$ -	\$ 9,378,929	\$ -	\$ 9,378,929	\$ 8,677,376
1,818,195	-	-	-	2,959,159	2,528,875
4,316	-	-	-	4,316	2,858
1,886	-	-	-	1,886	1,846
-	-	-	-	264,443	250,089
-	-	-	-	769,819	682,626
-	-	-	-	513,955	330,629
-	-	-	-	268	10,839
-	1,316,405	-	-	11,130,442	14,673,977
<u>\$ 1,824,397</u>	<u>\$ 1,316,405</u>	<u>\$ 9,378,929</u>	<u>\$ -</u>	<u>\$25,023,217</u>	<u>\$27,159,115</u>
<u>\$ 1,841,799</u>	<u>\$ 1,896,353</u>	<u>\$ 9,378,929</u>	<u>\$16,735,433</u>	<u>\$43,312,856</u>	<u>\$46,627,184</u>

ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1998  
With Comparative Totals for Year Ended December 31, 1997

	<u>General</u>	<u>Governmental</u>
	<u>Fund</u>	<u>Special</u>
		<u>Revenue</u>
		<u>Funds</u>
Revenues:		
Taxes	\$ 443,154	\$ 7,240,141
Intergovernmental	945,242	945,985
Charges for services	161,585	33,963
Licenses and permits	327,220	3,535
Fines and charges	47,079	1,188
Special assessments	-	-
Interest	47,439	453,822
Miscellaneous	<u>239,726</u>	<u>258,894</u>
Total revenues	<u>\$ 2,211,445</u>	<u>\$ 8,937,528</u>
Expenditures:		
Current -		
General government	\$ 1,438,230	\$ -
Public safety	402,094	-
Public works	6	1,594,599
Economic development and assistance	84,027	147,966
Health and welfare	14,791	2,272,220
Culture - recreation	-	809,420
Capital outlay	53,188	591,835
Intergovernment -		
Transfer to subrecipients:		
State rural development grant	12,684	-
Debt service -		
Principal retirement	-	-
Interest and fiscal charges	-	-
Total expenditures	<u>\$ 2,005,020</u>	<u>\$ 5,416,040</u>
Excess (deficiency) of revenues over expenditures (subtotals forward)	<u>\$ 206,425</u>	<u>\$ 3,521,488</u>

Fund Types

<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>	<u>Total (Memorandum Only)</u>	
		<u>1998</u>	<u>1997</u>
\$ 225,781	\$ -	\$ 7,909,076	\$ 7,139,769
-	222,210	2,113,437	2,551,912
-	-	195,548	158,946
-	-	330,755	313,747
-	-	48,267	39,333
3,816	-	3,816	8,852
56,124	148,042	705,427	810,364
153	-	498,773	297,560
<u>\$ 285,874</u>	<u>\$ 370,252</u>	<u>\$11,805,099</u>	<u>\$11,320,483</u>
\$ 6,353	\$ -	\$ 1,444,583	\$ 1,172,422
-	-	402,094	423,780
-	-	1,594,605	1,392,722
-	-	231,993	153,394
-	-	2,287,011	2,364,347
-	-	809,420	706,061
-	5,493,178	6,138,201	9,545,402
-	-	12,684	49,996
1,663,721	-	1,663,721	813,321
829,348	-	829,348	687,784
<u>\$ 2,499,422</u>	<u>\$ 5,493,178</u>	<u>\$15,413,660</u>	<u>\$17,309,229</u>
<u>\$ (2,213,548)</u>	<u>\$ (5,122,926)</u>	<u>\$ (3,608,561)</u>	<u>\$ (5,988,746)</u>

(Continued)

ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES (CONTINUED)

Year Ended December 31, 1998

With Comparative Totals for Year Ended December 31, 1997

	<u>General Fund</u>	<u>Governmental Special Revenue Funds</u>
Excess (deficiency) of revenues over expenditures (subtotals forwarded)	\$ 206,425	\$ 3,521,488
Other financing sources (uses):		
Operating transfers in	\$ 115,000	\$ 603,088
Operating transfers out	(127,478)	(3,139,760)
Proceeds from sale of equipment	-	9,114
Lawsuit settlement	-	-
Proceeds from sale of bonds	-	-
Total other financing sources (uses)	<u>\$ (12,478)</u>	<u>\$ (2,527,558)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 193,947	\$ 993,930
Fund balances, beginning	1,177,019	10,176,594
Adjustments to beginning fund balances	<u>(38,004)</u>	<u>-</u>
Fund balances, ending	<u>\$ 1,332,962</u>	<u>\$11,170,524</u>

See Notes to Financial Statements.

<u>Fund Types</u>		<u>Total</u>	
<u>Debt</u>	<u>Capital</u>	<u>(Memorandum Only)</u>	
<u>Service</u>	<u>Projects</u>	<u>1998</u>	<u>1997</u>
<u>Funds</u>	<u>Funds</u>		
<u>\$ (2,213,548)</u>	<u>\$ (5,122,926)</u>	<u>\$ (3,608,561)</u>	<u>\$ (5,988,746)</u>
\$ 2,588,368	\$ 700,000	\$ 4,006,456	\$ 3,147,082
-	(739,218)	(4,006,456)	(3,147,082)
-	-	9,114	1,605
-	-	-	(1,770,000)
-	800,000	800,000	7,000,000
<u>\$ 2,588,368</u>	<u>\$ 760,782</u>	<u>\$ 809,114</u>	<u>\$ 5,231,605</u>
\$ 374,820	\$ (4,362,144)	\$ (2,799,447)	\$ (757,141)
1,449,577	5,678,549	18,481,739	19,238,880
-	-	(38,004)	-
<u>\$ 1,824,397</u>	<u>\$ 1,316,405</u>	<u>\$15,644,288</u>	<u>\$18,481,739</u>

ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
 ALL GOVERNMENTAL FUND TYPES  
 Year Ended December 31, 1998

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Taxes	\$ 368,123	\$ 443,154	\$ 75,031
Intergovernmental	942,463	945,242	2,779
Charges for services	161,585	161,585	-
Licenses and permits	320,295	327,220	6,925
Fines and charges	46,515	47,079	564
Special assessments	-	-	-
Interest	43,255	47,439	4,184
Miscellaneous	242,326	239,726	(2,600)
Total revenues	<u>\$ 2,124,562</u>	<u>\$ 2,211,445</u>	<u>\$ 86,883</u>
<b>Expenditures:</b>			
Current -			
General government	\$ 1,468,816	\$ 1,438,230	\$ 30,586
Public safety	408,096	402,094	6,002
Public works	3,662	6	3,656
Economic development and assistance	76,835	84,027	(7,192)
Health and welfare	14,830	14,791	39
Culture - recreation	-	-	-
Capital outlay	53,298	53,188	110
Intergovernment -			
Transfer to subrecipients:			
State rural development grant	12,685	12,684	1
Debt service -			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>\$ 2,038,222</u>	<u>\$ 2,005,020</u>	<u>\$ 33,202</u>
Excess (deficiency) of revenues over expenditures (subtotals forward)	<u>\$ 86,340</u>	<u>\$ 206,425</u>	<u>\$ 120,085</u>

<u>Special Revenue Funds</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
\$ 6,984,754	\$ 7,240,141	\$ 255,387
962,332	945,985	(16,347)
34,050	33,963	(87)
6,400	3,535	(2,865)
1,190	1,188	(2)
-	-	-
451,327	453,822	2,495
<u>258,236</u>	<u>258,894</u>	<u>658</u>
<u>\$ 8,698,289</u>	<u>\$ 8,937,528</u>	<u>\$ 239,239</u>
\$ -	\$ -	\$ -
-	-	-
1,711,676	1,594,599	117,077
142,393	147,966	(5,573)
2,300,251	2,272,220	28,031
804,454	809,420	(4,966)
591,984	591,835	149
-	-	-
-	-	-
-	-	-
<u>\$ 5,550,758</u>	<u>\$ 5,416,040</u>	<u>\$ 134,718</u>
<u>\$ 3,147,531</u>	<u>\$ 3,521,488</u>	<u>\$ 373,957</u>

(Continued)



ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - (CONTINUED)  
 ALL GOVERNMENTAL FUND TYPES  
 Year Ended December 31, 1998

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Excess (deficiency) of revenues over expenditures (subtotals forwarded)	\$ 86,340	\$ 206,425	\$ 120,085
Other financing sources (uses):			
Operating transfers in	\$ 115,000	\$ 115,000	\$ -
Operating transfers out	(127,475)	(127,478)	(3)
Proceeds from sale of bonds	-	-	-
Proceeds from sale of equipment	-	-	-
Total other financing sources (uses)	<u>\$ (12,475)</u>	<u>\$ (12,478)</u>	<u>\$ (3)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 73,865	\$ 193,947	\$ 120,082
Fund balances, beginning	1,170,698	1,177,019	6,321
Adjustments to beginning fund balances	<u>-</u>	<u>(38,004)</u>	<u>(38,004)</u>
Fund balances, ending	<u>\$ 1,244,563</u>	<u>\$ 1,332,962</u>	<u>\$ 88,399</u>

<u>Special Revenue Funds</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<u>\$ 3,147,531</u>	<u>\$ 3,521,488</u>	<u>\$ 373,957</u>
\$ 374,500	\$ 603,088	\$ 228,588
(3,139,000)	(3,139,760)	(760)
-	-	-
<u>9,114</u>	<u>9,114</u>	<u>-</u>
<u>\$ (2,755,386)</u>	<u>\$ (2,527,558)</u>	<u>\$ 227,828</u>
\$ 392,145	\$ 993,930	\$ 601,785
-	-	-
<u>8,749,123</u>	<u>10,176,594</u>	<u>1,427,471</u>
<u>\$ 9,141,268</u>	<u>\$11,170,524</u>	<u>\$ 2,029,256</u>

ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - (CONTINUED)  
 ALL GOVERNMENTAL FUND TYPES  
 Year Ended December 31, 1998

	<u>Debt Service Funds</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$ 209,023	\$ 225,781	\$ 16,758
Intergovernmental	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and charges	-	-	-
Special assessments	3,373	3,816	443
Interest	38,162	56,124	17,962
Miscellaneous	-	153	153
Total revenues	<u>\$ 250,558</u>	<u>\$ 285,874</u>	<u>\$ 35,316</u>
Expenditures:			
Current -			
General government	\$ 6,401	\$ 6,353	\$ 48
Public safety	-	-	-
Public works	-	-	-
Economic development and assistance	-	-	-
Health and welfare	-	-	-
Culture - recreation	-	-	-
Capital outlay	-	-	-
Intergovernment -			
Transfer to subrecipients:			
State rural development grant	-	-	-
Debt service -			
Principal retirement	1,529,822	1,663,721	(133,899)
Interest and fiscal charges	<u>832,487</u>	<u>829,348</u>	<u>3,139</u>
Total expenditures	<u>\$ 2,368,710</u>	<u>\$ 2,499,422</u>	<u>\$ (130,712)</u>
Excess (deficiency) of revenues over expenditures (subtotals forward)	<u>\$ (2,118,152)</u>	<u>\$ (2,213,548)</u>	<u>\$ (95,396)</u>

<u>Capital Projects Funds</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
\$ -	\$ -	\$ -
54,876	222,210	167,334
-	-	-
-	-	-
-	-	-
174,300	148,042	(26,258)
-	-	-
<u>\$ 229,176</u>	<u>\$ 370,252</u>	<u>\$ 141,076</u>
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
5,643,544	5,493,178	150,366
-	-	-
-	-	-
-	-	-
<u>\$ 5,643,544</u>	<u>\$ 5,493,178</u>	<u>\$ 150,366</u>
<u>\$ (5,414,368)</u>	<u>\$ (5,122,926)</u>	<u>\$ 291,442</u>

(Continued)

ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - (CONTINUED)  
 ALL GOVERNMENTAL FUND TYPES  
 Year Ended December 31, 1998

	<u>Debt Service Funds</u>		
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable <u>(Unfavorable)</u>
Excess (deficiency) of revenues over expenditures (subtotals forwarded)	\$ (2,118,152)	\$ (2,213,548)	\$ (95,396)
Other financing sources (uses):			
Operating transfers in	\$ 2,374,130	\$ 2,588,368	\$ 214,238
Operating transfers out	-	-	-
Proceeds from sale of bonds	-	-	-
Proceeds from sale of equipment	-	-	-
Total other financing sources (uses)	<u>\$ 2,374,130</u>	<u>\$ 2,588,368</u>	<u>\$ 214,238</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 255,978	\$ 374,820	\$ 118,842
Fund balances, beginning	1,440,531	1,449,577	9,046
Adjustments to beginning fund balances	-	-	-
Fund balances, ending	<u>\$ 1,696,509</u>	<u>\$ 1,824,397</u>	<u>\$ 127,888</u>

<u>Capital Projects Funds</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<u>\$ (5,414,368)</u>	<u>\$ (5,122,926)</u>	<u>\$ 291,442</u>
\$ 959,716	\$ 700,000	\$ (259,716)
(737,130)	(739,218)	(2,088)
800,000	800,000	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,022,586</u>	<u>\$ 760,782</u>	<u>\$ (261,804)</u>
\$ (4,391,782)	\$ (4,362,144)	\$ 29,638
5,510,291	5,678,549	168,258
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,118,509</u>	<u>\$ 1,316,405</u>	<u>\$ 197,896</u>

ACADIA PARISH POLICE JURY  
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

Except for the omission of certain component units from the financial statements, as more fully described below, the general-purpose financial statements of Acadia 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. The more significant accounting policies of the Police Jury are described below:

Financial reporting entity:

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, components units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Primary government:

Acadia Parish Police Jury is the governing authority for Acadia Parish and is a political subdivision of the State of Louisiana. The Police Jury under the provisions of Louisiana Revised Statute 33:1236, enacts ordinances, sets policy, and establishes programs for the benefit of the Parish.

Individual component units:

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

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

ACADIA PARISH POLICE JURY  
NOTES TO FINANCIAL STATEMENTS

Basis of presentation - fund accounting:

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

Governmental Funds

General Fund:

The general fund is the general operating fund of the Police Jury and accounts for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and capital improvement costs that are not paid through other funds are paid from the general fund.

Special Revenue Funds:

Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds:

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

Capital Projects Funds:

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



ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

General Fixed Assets Account Group:

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. General fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized with general fixed assets. In accordance with generally accepted accounting principles, no provision is made for depreciation of such assets in the general fixed assets account group.

All fixed assets are stated on the basis of historical cost. Assets acquired through gifts or donations are recorded at their estimated fair value at time of donation.

General Long-Term Debt Account Group:

Long-term debt and liabilities expected to be financed with resources to be provided in future periods from governmental funds are accounted for in the general long-term debt account group, not in the governmental funds.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the general long-term debt account group.

Basis of accounting - measurement focus:

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

## ACADIA PARISH POLICE JURY

### NOTES TO FINANCIAL STATEMENTS

The governmental funds use a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Their reported fund balance (net current assets) is considered a measure of "available spending resources." Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spending resources" during a period. The modified accrual basis of accounting is utilized by the governmental fund types. Their revenues are recognized when susceptible to accrual, i.e., when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued because they do not vest or accumulate; and (2) principal and interest on general long-term debt which is recognized when due.

#### Budgets and budgetary accounting:

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

1. Prior to November 1, the department heads submit to the Police Jury a proposed operating budget for the ensuing fiscal year. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of a resolution.
4. An amendment involving the transfer of monies from one department to another or from one program or function to another or any other increases in expenditures exceeding amounts estimated must be approved by the Police Jury.
5. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
6. The budget is employed as a management control device during the year that assists its users in financial activity analysis.

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

All budget appropriations lapse at year end. The budget presented is as amended by the Police Jury. Expenditures may not legally exceed budgeted appropriations by more than five percent at the fund level.

Encumbrances:

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is not utilized by the Police Jury.

Cash and cash equivalents:

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

Investments:

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

Comparative data:

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

Total columns on combined statements:

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

To be consistent with current year classifications, some items from the previous year have been reclassified, with no effect on net income or excess (deficiency) of revenues over expenditures.

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

Interfund receivables and payables:

Short-term amounts owed between funds are classified as "Due to/from other funds."

Transactions between funds:

Legally authorized transfers are treated as operating transfers and are included in the results of operations.

Note 2. Property Taxes

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

The Police Jury levies taxes at 18.99 mills per dollar of assessed valuation of property. For the year ended December 31, 1998, the assessed valuation of property amounted to \$10,087,783. A summary of tax millage dedication is as follows:

General tax	6.33 Mills
Road maintenance tax	3.18 Mills
Library maintenance tax	4.24 Mills
Library bond tax	1.00 Mills
Health Unit maintenance tax	2.12 Mills
Cooperative Extension Facility tax	<u>2.12 Mills</u>
Total	<u>18.99 Mills</u>

ACADIA PARISH POLICE JURY  
NOTES TO FINANCIAL STATEMENTS

Note 3. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance, January 1, <u>1998</u>	<u>Additions</u>	<u>Reductions</u>	Balance, December 31, <u>1998</u>
Land	\$1,053,363	\$ 69,000	\$ -	\$1,122,363
Buildings	4,004,062	205,468	-	4,209,530
Equipment	<u>3,619,951</u>	<u>884,722</u>	<u>(457,637)</u>	<u>4,047,036</u>
Totals	<u>\$8,677,376</u>	<u>\$1,159,190</u>	<u>\$ (457,637)</u>	<u>\$9,378,929</u>

Note 4. Retirement

Parochial Employees' Retirement System

Plan description:

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

All permanent employees working at least 28 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1 percent of final average compensation, plus \$24 for each year of service earned prior to January 1, 1980. Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

The Parochial Employees' Retirement System issues a publicly available report that includes financial statements and required supplemental information. The report may be obtained by writing to Parochial Employees' Retirement System, P. O. Box 14619, Baton Rouge, Louisiana 70898-4619.

Funding policy:

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

Plan members are required to contribute 9.50% of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.75% of annual covered payroll. The contribution requirements of plan members and the Police Jury are established and may be amended by the System's Board of Trustees. The Police Jury's contributions to the System for the years ended December 31, 1998 and 1997 were \$104,448 and \$107,922 respectively, equal to the required contributions for each year.

Louisiana State Employees' Retirement System

Plan description:

The Louisiana State Employees' Retirement System (the System) is a cost-sharing, multiple-employer public employee retirement system (PERS), controlled and administered by a separate Board of Trustees.

All State permanent employees are mandated by State law to participate in the System and all elected or appointed officials are eligible to participate in the System. Employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit payable monthly for life, equal to 2-1/2 percent of their average annual compensation for every year of credible service plus \$300. Average compensation is the employee's monthly earnings during the 36 consecutive months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

The Louisiana State Employees' Retirement System issues a publicly available report that includes financial statements and required supplementary information. That report may be obtained by writing to Louisiana State Employees' Retirement System, P.O. Box 44213, Baton Rouge, Louisiana 70804-4213.

Funding policy:

Plan members (judges) are required to contribute 11.50% of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The current rate is 12.40% through June 30, 1997, and 13.00% thereafter of annual covered payroll. The contribution requirements of plan members and the Police Jury are established and may be amended by the System's Board of Trustees. The Police Jury's contributions to the System for the years ended December 31, 1998 and 1997 were \$3,873 and \$2,283 respectively, equal to the required contributions for each year.

Note 5. Changes in Long-Term Debt Obligations

The following is a summary of changes in long-term obligations for the year ended December 31, 1998:

	Landfill Closure and Post-Closure Costs	Compensated Absences	General Obligation Bonds	Total
Balance, December 31, 1997	\$ 1,664,492	\$ 107,998	\$15,720,321	\$17,492,811
Additions:				
Recording of compensated absences	-	(41,030)	-	(41,030)
Bonds issued	-	-	800,000	800,000
Recording of landfill closure and post- closure costs	147,374	-	-	147,374
Deductions:				
Bonds retired	-	-	1,663,722	1,663,722
Balance, December 31, 1998	<u>\$ 1,811,866</u>	<u>\$ 66,968</u>	<u>\$14,856,599</u>	<u>\$16,735,433</u>

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Long-term obligations at December 31, 1998, consist of the following:

General obligation bonds:

\$1,300,000 Public Improvement Library Bonds, Series 1995 due in annual installments of \$25,000 to \$100,000 through May 1, 2000; at various interest rates of 6.00% to 6.40% (to be retired from ad valorem taxes)	\$ 195,000
\$59,391 Paving Certificates, Series 1990 due in annual installments of \$6,599 through February 1, 2000; interest rate of 8.75% (to be retired from special assessments levied)	6,599
\$650,000 Certificates of Indebtedness, Series 1994 due in annual installments of \$45,000 to \$80,000 through March 1, 2004; interest rate of 5.25% (to be retired from ad valorem taxes)	435,000
\$2,175,000 Public Improvement Sales Tax Refunding Bonds, Series ST-1996 due in annual installments of \$25,000 to \$420,000 through April 1, 2005; at various interest rates of 3.70% to 4.55% (to be retired from the proceeds of the 1% sales and use tax)	2,125,000
\$5,600,000 Sales Tax Road Bonds, Series 1996 due in annual installments of \$240,000 to \$545,000 through November 1, 2011; at various interest rates of 4.75% to 8.00% (to be retired from the proceeds of the 1% sales and use tax)	5,105,000
\$7,000,000 Certificates of Indebtedness, Series 1997 due in annual installments of \$565,000 to \$845,000 through May 1, 2007; interest rate of 5.10% (to be retired from the proceeds of the 1% sales and use tax)	6,275,000
\$800,000 Certificates of Indebtedness, Series 1998 due in annual installments of \$65,000 to \$95,000 through May 1, 2007; interest rate of 5.00% (to be retired from the proceeds of the 1% sales and use tax)	715,000
	<u>\$14,856,599</u>



ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 1998, including interest payments of \$4,198,287 are as follows:

Year Ending <u>December 31,</u>	General Obligation <u>Bonds</u>
1999	\$ 2,147,285
2000	2,131,997
2001	2,032,193
2002	2,036,209
2003	2,035,767
2004-2011	<u>8,671,435</u>
	<u>\$19,054,886</u>

\$1,818,195 is available in the debt service funds to service the general obligation bonds.

The amount available in the Sales Tax Fund (special revenue fund) to service the Public Improvement Sales Tax Refunding Bonds, Series ST-1996 is \$519,129. Also available in the Sales Tax Fund to service the Sales Tax Road Bonds, Series 1996 is \$621,835.

Under the terms of the Public Improvement Sales Tax Refunding Bonds, Series ST-1996 bond indenture the Police Jury is required to make the following transfers:

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

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

During the year ended December 31, 1998, the Police Jury complied with those provisions of the bond indentures relating to the Public Improvement Sales Tax Refunding Bonds, Series ST-1996.

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Under the terms of Sales Tax Road Bonds, Series 1996 bond indenture the Police Jury is required to make the following transfers:

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

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

During the year ended December 31, 1998, the Police Jury complied with the provisions of the bond indenture relating to the Sales Tax Road Bonds, Series 1996.

Note 6. Defeasance of Debt

In prior years, the Police Jury defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Police Jury's financial statements. On December 31, 1998, \$3,060,000 of bonds outstanding are considered defeased.

On April 1, 1996, Acadia Parish Police Jury issued \$2,175,000 of Public Improvement Sales Tax Refunding Bonds, Series ST-1996, with an interest rate of 3.70% to 4.55% for the purpose of refunding \$2,215,000 of outstanding Public Improvement Sales Tax Refunding Bonds, ST-1988, maturing April 1, 1999, to April 1, 2005, inclusive, bearing interest at the rates of 7.00% to 7.50% and paying the costs of issuance of the bonds. The proceeds (after payment of \$34,575 in issuance costs and fees) plus an additional \$293,271 of Sales Tax Bond Reserve Fund monies were deposited into an irrevocable trust with an escrow agent to defease the Public Improvement Sales Tax Refunding Bonds, ST-Series 1988 bonds.

The Jury decreased its total debt service payments over the nine years by \$169,768 and obtained an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$84,363.

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 7. Individual Fund Disclosures

Generally accepted accounting principles require disclosure, as part of the general-purpose financial statements, of certain information concerning individual funds including interfund receivable and payable balances of the individual funds at year end. The following is a summary of such balances at December 31, 1998:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 45,043	\$ 81,915
Special Revenue Funds:		
Parish Road Fund	43,699	76,405
Health Unit Maintenance Fund	3,010	-
Sales Tax Fund	180,000	7,841
Library Maintenance Fund	-	105,000
Debt Service Funds:		
Acadian Acres Subdivision Fund	-	2,440
Project B-89 Fund	50	-
Certificates of Indebtedness, Series 1997 Fund	4,958	410
Capital Projects Fund:		
Parish Road Construction Fund	<u>2,209</u>	<u>4,958</u>
	<u>\$278,969</u>	<u>\$278,969</u>

Note 8. Dedication of Sales Tax Proceeds

The proceeds of the 1% parishwide sales and use tax levied in 1982 are dedicated to the following purposes:

1. In each fiscal year, there shall first be paid or set aside from said revenues, a sum sufficient to pay (1) the principal and interest on all indebtedness of the Acadia Parish Sales Tax District incurred for solid waste purposes, (b) all costs, but not less than \$1,850,000 annually for constructing, acquiring, improving, maintaining, and operating solid waste collection and disposal facilities for the Parish, including the establishment and maintenance of an equipment reserve fund into which there shall be deposited \$50,000 annually, and <sup>©</sup> the cost of maintaining an emergency clean-up fund of at least \$100,000; and
2. Thereafter, the remainder of said revenues to be used for the purpose of construction, improving, and maintaining public roads and bridges in Acadia Parish; and further, shall the Acadia Parish Sales Tax District be authorized to fund the proceeds of the tax into bonds to be issued in series, from time to time, for any one or more of the aforesaid capital purposes, to the extent and in the manner permitted by the laws of Louisiana, including Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950, as amended.

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

The proceeds of the 15 year 1% parishwide sales and use tax levied in 1997 are dedicated to the costs of repairing, constructing, improving, and maintaining Parish roads and bridges in the unincorporated areas of the Parish including incidental drainage in connection therewith and acquiring equipment therefor.

Note 9. Vacation and Sick Leave

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

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

Note 10. Deposits and Investments

For reporting purposes, cash and cash equivalents include cash and certificates of deposit. The Police Jury may invest in United States bonds, treasury notes or certificates, or time certificates of deposit of state banks having their principal office in the State of Louisiana, or any other federally insured investment. The Police Jury may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount. The deposits at December 31, 1998, were secured as follows:

	<u>Bank Balance</u>	<u>FDIC Insurance</u>	<u>Balance Uninsured</u>
Demand deposits	\$ 1,465,607	\$ 100,000	\$ 1,365,607
Savings and Certificates of Deposits	<u>11,979,500</u>	<u>400,000</u>	<u>11,579,500</u>
Total	<u>\$13,445,107</u>	<u>\$ 500,000</u>	\$12,945,107
Securities pledged and held by the custodial bank in the bank's name (Category III)			<u>15,085,987</u>
Excess of FDIC insurance plus pledged securities over deposits in financial institutions			<u>\$ 2,140,880</u>

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 11. Due to/from Component Units

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

<u>Component Unit</u>	<u>Due From</u>	<u>Due To</u>
Industrial District No. 2 Maintenance Fund	\$ -	\$ 100
Criminal Court Fund	<u>35,000</u>	<u>-</u>
	<u>\$ 35,000</u>	<u>\$ 100</u>

Note 12. Food Stamp Program

The Food Stamp Program was operated by the Police Jury under an agreement with the Louisiana Department of Health and Human Resources. Under this program, the Police Jury was responsible for issuing food stamps to eligible participants in the Parish. The value of food stamps on hand, received, and issued, is not recorded in the accompanying financial statements. As of December 31, 1998, the Policy Jury no longer administers the Food Stamp Program. The program is now operated by the State.

Note 13. Deferred Revenue

In the Parish Road Fund (special revenue fund), deferred revenue includes \$15,762 received from the Louisiana Department of Transportation and Development for a road project which has not been expended because a clear lien has not been obtained from the contractor.

Note 14. Insurance Risk

As of December 31, 1998, the Police Jury did not have general liability or property insurance.

Note 15. Litigation

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

The Police Jury is a defendant in two cases whereas legal counsel believes the Police Jury's maximum exposure can be reasonably estimated at \$34,000.

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

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

Note 16. Acadia Parish Solid Waste Landfill Closure and Post-Closure Care Cost

State and federal laws and regulations require the Police Jury to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste. Since the Police Jury's landfill is accounted for in a governmental fund, the Police Jury has recorded the portion of these closure and post-closure care costs in the general long-term debt account group based on the landfill capacity used as of December 31, 1998. The landfill closure and post-closure care liability of \$1,811,866 as of December 31, 1998 represents the cumulative amount reported to date based on the use of 12.48% of the estimated capacity of the landfill. The Police Jury will recognize the remaining estimated cost of closure and post-closure care of \$12,705,134 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 1998. The Police Jury expects to close the landfill in the year 2070. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 17. Interfund Transfers

Interfund transfers during the year ended December 31, 1998, were as follows:

<u>Fund</u>	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
General Fund	\$ 115,000	\$ 127,478
Special Revenue Funds:		
Parish Road Fund	518,500	115,000
Sales Tax Fund	77,088	2,938,760
Multipurpose Facility Fund	7,500	-
Cooperative Extension Facility Maintenance Fund	-	86,000
Debt Service Funds:		
Sales Tax Road Bond Sinking Fund	562,130	-
Sales Tax Fund	420,000	-
Certificates of Indebtedness, Series 1988 Fund	119,978	-
Certificates of Indebtedness, Series 1994 Fund	86,000	-
Certificates of Indebtedness, Series 1997 Fund	1,400,260	-
Capital Projects Fund:		
Parish Road Construction Fund	<u>700,000</u>	<u>739,218</u>
Totals	<u>\$ 4,006,456</u>	<u>\$ 4,006,456</u>

Note 18. Year 2000 Issue

The Year 2000 Issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

Acadia Parish Police Jury is in the process of completing an inventory and making changes to, converting, or replacing existing computer systems and other electronic equipment that may be affected by the Year 2000 Issue and that are necessary to conducting the Police Jury's operations. Based on this inventory, the Police Jury is actually between the assessment and remediation stages. Once these stages are complete, validation and testing will be required.

Because of the unprecedented nature of the Year 2000 Issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Police Jury is or will be year 2000 ready, that the Police Jury's remediation efforts will be successful in whole or in part, or that parties with whom the Police Jury does business will be year 2000 ready.

ACADIA PARISH POLICE JURY  
NOTES TO FINANCIAL STATEMENTS

Note. 19 Prior Period Adjustment

The General Fund beginning fund balance was adjusted to reflect expenditures made in 1998 for items of accounts payable that should have been reported in 1997.



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FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

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GENERAL FUND

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

ACADIA PARISH POLICE JURY  
GENERAL FUND

COMPARATIVE BALANCE SHEETS  
December 31, 1998 and 1997

ASSETS	<u>1998</u>	<u>1997</u>
Cash and cash equivalents	\$ 37,075	\$ 48,230
Investments, at cost	800,000	750,000
Receivables:		
Accrued interest	15,388	10,002
Taxes	434,931	359,264
Other	350	9,975
Due from other governmental agencies	132,642	122,661
Due from component units	35,000	1,480
Due from other funds	<u>45,043</u>	<u>838</u>
 Total assets	 <u>\$1,500,429</u>	 <u>\$1,302,450</u>
 LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 85,344	\$ 83,157
Due to other governmental agencies	208	359
Due to other funds	<u>81,915</u>	<u>41,915</u>
 Total liabilities	 <u>\$ 167,467</u>	 <u>\$ 125,431</u>
 FUND BALANCES		
Designated for law enforcement	\$ 268	\$ 10,839
Unreserved:		
Undesignated	<u>1,332,694</u>	<u>1,166,180</u>
 Total fund balances	 <u>\$1,332,962</u>	 <u>\$1,177,019</u>
 Total liabilities and fund balances	 <u>\$1,500,429</u>	 <u>\$1,302,450</u>

ACADIA PARISH POLICE JURY  
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1998

With Comparative Actual Amounts for Year Ended December 31, 1997

	<u>1998</u>			<u>1997</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
Revenues:				
Taxes -				
Ad valorem	\$ 350,523	\$ 425,642	\$ 75,119	\$ 412,365
Franchise	<u>17,600</u>	<u>17,512</u>	<u>(88)</u>	<u>109,022</u>
Total taxes	<u>\$ 368,123</u>	<u>\$ 443,154</u>	<u>\$ 75,031</u>	<u>\$ 521,387</u>
Intergovernmental -				
State rural development grant	\$ 13,940	\$ 13,943	\$ 3	\$ 49,996
Emergency shelter grant	12,000	11,993	(7)	14,665
Church arson grant	-	-	-	4,600
Law enforcement grant	-	-	-	17,842
State revenue sharing	83,000	86,367	3,367	83,979
Civil defense program	15,400	15,503	103	15,952
Food stamp program	2,080	-	(2,080)	25,332
Alcoholic beverage tax	10,280	11,887	1,607	6,180
Severance tax	500,000	500,000	-	500,000
Severance/timber tax	58,000	57,808	(192)	63,095
Video poker machine fees	130,000	129,949	(51)	119,815
Fire insurance premium	105,763	105,792	29	102,135
Payment in lieu of taxes - District Attorney	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Total inter-governmental	<u>\$ 942,463</u>	<u>\$ 945,242</u>	<u>\$ 2,779</u>	<u>\$1,015,591</u>
Charges for services	161,585	161,585	-	125,457
Licenses and permits	320,295	327,220	6,925	311,102
Fines and charges	46,515	47,079	564	38,307
Interest	43,255	47,439	4,184	35,334
Miscellaneous -				
Rents	\$ 64,800	\$ 55,213	\$ (9,587)	\$ 59,949
Royalties	100,983	100,983	-	-
Other	<u>76,543</u>	<u>83,530</u>	<u>6,987</u>	<u>28,549</u>
Total miscellaneous	<u>\$ 242,326</u>	<u>\$ 239,726</u>	<u>\$ (2,600)</u>	<u>\$ 88,498</u>
Total revenues (totals forward)	<u>\$2,124,562</u>	<u>\$2,211,445</u>	<u>\$ 86,883</u>	<u>\$2,135,676</u>

ACADIA PARISH POLICE JURY  
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1998  
With Comparative Actual Amounts for Year Ended December 31, 1997

	<u>1998</u>		Variance- Favorable (Unfavorable)	<u>1997</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Total revenues (totals forwarded)	\$2,124,562	\$2,211,445	\$ 86,883	\$2,135,676
Expenditures:				
Current -				
General government:				
Legislative	\$ 157,395	\$ 155,559	\$ 1,836	\$ 85,862
Judicial	754,395	720,518	33,877	577,972
Elections	52,992	52,740	252	39,886
Finance and administrative	242,649	249,159	(6,510)	232,831
Other general government	<u>261,385</u>	<u>260,254</u>	<u>1,131</u>	<u>230,807</u>
Total general government	<u>\$1,468,816</u>	<u>\$1,438,230</u>	<u>\$ 30,586</u>	<u>\$1,167,358</u>
Public safety	\$ 408,096	\$ 402,094	\$ 6,002	423,780
Public works	3,662	6	3,656	5,840
Economic development and assistance	76,835	84,027	(7,192)	53,907
Health and welfare	14,830	14,791	39	57,721
Capital outlay	53,298	53,188	110	8,044
Intergovernment -				
Transfer to subrecipients:				
State rural development grant	<u>12,685</u>	<u>12,684</u>	<u>1</u>	<u>49,996</u>
Total expenditures	<u>\$2,038,222</u>	<u>\$2,005,020</u>	<u>\$ 33,202</u>	<u>\$1,766,646</u>
Excess of revenues over expenditures	\$ 86,340	\$ 206,425	\$ 120,085	\$ 369,030
Other financing sources (uses):				
Operating transfers in	\$ 115,000	\$ 115,000	\$ -	\$ 105,000
Operating transfers out	<u>(127,475)</u>	<u>(127,478)</u>	<u>(3)</u>	<u>(126,879)</u>
Total other financing sources (uses) (subtotals forward)	<u>\$ (12,475)</u>	<u>\$ (12,478)</u>	<u>\$ (3)</u>	<u>\$ (21,879)</u>

ACADIA PARISH POLICE JURY  
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1998  
With Comparative Actual Amounts for Year Ended December 31, 1997

	<u>1998</u>			<u>1997</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable <u>(Unfavorable)</u>	<u>Actual</u>
Total other financing sources (uses) (subtotals forwarded)	\$ (12,475)	\$ (12,478)	\$ (3)	\$ (21,879)
Excess of revenues and other sources over expenditures and other uses	\$ 73,865	\$ 193,947	\$ 120,082	\$ 347,151
Fund balances, beginning	1,170,698	1,177,019	6,321	829,868
Adjustments to beginning fund balances	<u>-</u>	<u>(38,004)</u>	<u>(38,004)</u>	<u>-</u>
Fund balances, ending	<u>\$1,244,563</u>	<u>\$1,332,962</u>	<u>\$ 88,399</u>	<u>\$1,177,019</u>



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## SPECIAL REVENUE FUNDS

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

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

HEALTH UNIT MAINTENANCE FUND - to account for the maintenance of health units which provides health and welfare services to the citizens of the Parish. Major means of financing is provided by ad valorem taxes and state revenue sharing.

SALES TAX FUND - The district created herein shall have all powers granted to it under Louisiana law, including the power to levy a sales and use tax of not exceeding one percent in accordance with R.S. 33:2738.55 and Article VI, Section 29(B) of the Constitution of the State of Louisiana of 1974, and to fund the proceeds thereof into bonds for the purpose of solid waste.

The Sales Tax Fund also includes proceeds from a 15 year 1% parishwide sales and use tax which are dedicated to the costs of repairing, constructing, and improving Parish roads and bridges in the unincorporated areas of the Parish including acquisition of equipment.

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

MULTIPURPOSE FACILITY FUND - to account for the maintenance and operation of the livestock facility. Sources of revenue are self generated funds. Operations are monitored by a nine member board.

LEGROS MEMORIAL AIRPORT FUND - to account for the maintenance and operation of the Legros Memorial Airport.

INDUSTRIAL DISTRICT NO. 1 MAINTENANCE FUND - to account for the maintenance and operation of Industrial District No. 1.

COOPERATIVE EXTENSION FACILITY MAINTENANCE FUND - to account for the maintenance of the Cooperative Extension Facility.

ACADIA PARISH POLICE JURY  
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

December 31, 1998

With Comparative Totals for December 31, 1997

ASSETS	Parish Road <u>Fund</u>	Health Unit Maintenance <u>Fund</u>	Sales Tax <u>Fund</u>	Library Maintenance <u>Fund</u>
Cash and cash equivalents	\$ 387,732	\$ 46,097	\$ 354,610	\$ 121,010
Investments, at cost	134,000	1,675,000	4,312,500	1,150,000
Receivables:				
Accrued interest	1,350	17,931	76,097	19,650
Taxes	399,914	266,610	328,178	533,219
Due from other governmental agencies	132,048	56,697	-	113,394
Due from other funds	<u>43,699</u>	<u>3,010</u>	<u>180,000</u>	<u>-</u>
Total assets	<u>\$1,098,743</u>	<u>\$2,065,345</u>	<u>\$5,251,385</u>	<u>\$1,937,273</u>
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 95,069	\$ 23,287	\$ 361,215	\$ 52,767
Retainage payable	-	-	-	2,329
Other payables	37,415	-	-	-
Due to component units	-	-	-	-
Due to other funds	76,405	-	7,841	105,000
Deferred revenue	<u>15,762</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>\$ 224,651</u>	<u>\$ 23,287</u>	<u>\$ 369,056</u>	<u>\$ 160,096</u>
 FUND BALANCES				
Reserved for debt service	\$ -	\$ -	\$1,140,964	\$ -
Unreserved:				
Designated for emergency cleanup	-	-	264,443	-
Designated for equipment repairs	35,308	-	734,511	-
Designated for landfill closure costs	-	-	513,955	-
Undesignated	<u>838,784</u>	<u>2,042,058</u>	<u>2,228,456</u>	<u>1,777,177</u>
Total fund balances	<u>\$ 874,092</u>	<u>\$2,042,058</u>	<u>\$4,882,329</u>	<u>\$1,777,177</u>
Total liabilities and fund balances	<u>\$1,098,743</u>	<u>\$2,065,345</u>	<u>\$5,251,385</u>	<u>\$1,937,273</u>

Multi- purpose Facility Fund	Legros Memorial Airport Fund	Industrial District No.1 Maintenance Fund	Cooperative Extension Facility Maintenance Fund	Totals	
				1998	1997
\$ 18,176	\$ 2,049	\$ 88,762	\$ 5,947	\$1,024,383	\$ 1,077,470
-	55,000	805,000	350,000	8,481,500	7,530,000
32	343	9,337	5,914	130,654	115,530
-	-	-	266,607	1,794,528	1,560,710
-	-	-	-	302,139	307,390
-	-	-	-	226,709	51,709
<u>\$ 18,208</u>	<u>\$ 57,392</u>	<u>\$ 903,099</u>	<u>\$ 628,468</u>	<u>\$11,959,913</u>	<u>\$10,642,809</u>
\$ 660	\$ -	\$ 1,720	\$ 9,819	\$ 544,537	\$ 402,306
-	-	-	-	2,329	1,500
-	-	-	-	37,415	35,915
-	-	100	-	100	100
-	-	-	-	189,246	10,632
-	-	-	-	15,762	15,762
<u>\$ 660</u>	<u>\$ -</u>	<u>\$ 1,820</u>	<u>\$ 9,819</u>	<u>\$ 789,389</u>	<u>\$ 466,215</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,140,964	\$ 1,084,002
-	-	-	-	264,443	250,089
-	-	-	-	769,819	682,626
-	-	-	-	513,955	330,629
<u>17,548</u>	<u>57,392</u>	<u>901,279</u>	<u>618,649</u>	<u>8,481,343</u>	<u>7,829,248</u>
<u>\$ 17,548</u>	<u>\$ 57,392</u>	<u>\$ 901,279</u>	<u>\$ 618,649</u>	<u>\$11,170,524</u>	<u>\$10,176,594</u>
<u>\$ 18,208</u>	<u>\$ 57,392</u>	<u>\$ 903,099</u>	<u>\$ 628,468</u>	<u>\$11,959,913</u>	<u>\$10,642,809</u>

ACADIA PARISH POLICE JURY  
ALL SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
Year Ended December 31, 1998  
With Comparative Totals for Year Ended December 31, 1997

	<u>Parish Road Fund</u>	<u>Health Unit Maintenance Fund</u>	<u>Sales Tax Fund</u>	<u>Library Maintenance Fund</u>
Revenues:				
Taxes	\$ 392,685	\$ 261,972	\$ 5,799,660	\$ 523,944
Intergovernmental	755,156	56,565	-	134,264
Charges for services	-	-	-	4,315
Licenses and permits	3,535	-	-	-
Fines and charges	-	-	-	1,188
Interest	14,894	92,069	206,113	78,684
Building lease	-	-	-	-
Miscellaneous	<u>16,681</u>	<u>-</u>	<u>26,726</u>	<u>96,166</u>
Total revenues	<u>\$ 1,182,951</u>	<u>\$ 410,606</u>	<u>\$ 6,032,499</u>	<u>\$ 838,561</u>
Expenditures:				
Current -				
Public works	\$ 1,594,599	\$ -	\$ -	\$ -
Economic development and assistance	-	-	-	-
Health and welfare	-	236,442	2,035,778	-
Culture - recreation	-	-	-	771,783
Capital outlay	<u>-</u>	<u>28,559</u>	<u>272,508</u>	<u>262,181</u>
Total expenditures	<u>\$ 1,594,599</u>	<u>\$ 265,001</u>	<u>\$ 2,308,286</u>	<u>\$ 1,033,964</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (411,648)</u>	<u>\$ 145,605</u>	<u>\$ 3,724,213</u>	<u>\$ (195,403)</u>
Other financing sources (uses):				
Operating transfers in	\$ 518,500	\$ -	\$ 77,088	\$ -
Operating transfers out	(115,000)	-	(2,938,760)	-
Proceeds from sale of equipment	9,114	-	-	-
Lawsuit settlement	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>\$ 412,614</u>	<u>\$ -</u>	<u>\$ (2,861,672)</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 966	\$ 145,605	\$ 862,541	\$ (195,403)
Fund balances, beginning	<u>873,126</u>	<u>1,896,453</u>	<u>4,019,788</u>	<u>1,972,580</u>
Fund balances, ending	<u>\$ 874,092</u>	<u>\$ 2,042,058</u>	<u>\$ 4,882,329</u>	<u>\$ 1,777,177</u>

Multi- purpose Facility Fund	Legros Memorial Airport Fund	Industrial District No. 1 Maintenance Fund	Cooperative Extension Facility Maintenance Fund	Totals	
				1998	1997
\$ -	\$ -	\$ -	\$ 261,880	\$ 7,240,141	\$ 6,492,240
-	-	-	-	945,985	1,234,966
27,194	-	2,454	-	33,963	33,489
-	-	-	-	3,535	2,645
-	-	-	-	1,188	1,026
558	2,717	42,305	16,482	453,822	450,196
-	-	117,000	-	117,000	126,750
<u>2,321</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>141,894</u>	<u>79,871</u>
<u>\$ 30,073</u>	<u>\$ 2,717</u>	<u>\$ 161,759</u>	<u>\$ 278,362</u>	<u>\$ 8,937,528</u>	<u>\$ 8,421,183</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,594,599	\$ 1,383,433
-	-	108,730	39,236	147,966	99,487
-	-	-	-	2,272,220	2,306,626
37,637	-	-	-	809,420	706,061
<u>1,068</u>	<u>-</u>	<u>-</u>	<u>27,519</u>	<u>591,835</u>	<u>685,591</u>
<u>\$ 38,705</u>	<u>\$ -</u>	<u>\$ 108,730</u>	<u>\$ 66,755</u>	<u>\$ 5,416,040</u>	<u>\$ 5,181,198</u>
<u>\$ (8,632)</u>	<u>\$ 2,717</u>	<u>\$ 53,029</u>	<u>\$ 211,607</u>	<u>\$ 3,521,488</u>	<u>\$ 3,239,985</u>
\$ 7,500	\$ -	\$ -	\$ -	\$ 603,088	\$ 371,756
-	-	-	(86,000)	(3,139,760)	(2,262,817)
-	-	-	-	9,114	1,605
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,770,000)</u>
<u>\$ 7,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (86,000)</u>	<u>\$ (2,527,558)</u>	<u>\$ (3,659,456)</u>
\$ (1,132)	\$ 2,717	\$ 53,029	\$ 125,607	\$ 993,930	\$ (419,471)
<u>18,680</u>	<u>54,675</u>	<u>848,250</u>	<u>493,042</u>	<u>10,176,594</u>	<u>10,596,065</u>
<u>\$ 17,548</u>	<u>\$ 57,392</u>	<u>\$ 901,279</u>	<u>\$ 618,649</u>	<u>\$11,170,524</u>	<u>\$10,176,594</u>

ACADIA PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
PARISH ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1998

With Comparative Actual Totals for Year Ended December 31, 1997

	<u>1998</u>		<u>1997</u>	
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable <u>(Unfavorable)</u>	<u>Actual</u>
Revenues:				
Taxes -				
Ad valorem	\$ 335,000	\$ 392,685	\$ 57,685	\$ 378,826
Intergovernmental -				
State transportation funds	690,400	670,305	(20,095)	679,589
State revenue sharing	85,000	84,851	(149)	83,955
Licenses and permits	6,400	3,535	(2,865)	2,645
Interest	18,195	14,894	(3,301)	27,420
Miscellaneous	<u>16,000</u>	<u>16,681</u>	<u>681</u>	<u>64,987</u>
Total revenues	<u>\$ 1,150,995</u>	<u>\$ 1,182,951</u>	<u>\$ 31,956</u>	<u>\$ 1,237,422</u>
Expenditures:				
Current -				
Public works	\$ 1,711,676	\$ 1,594,599	\$ 117,077	\$ 1,383,433
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>89,290</u>
Total expenditures	<u>\$ 1,711,676</u>	<u>\$ 1,594,599</u>	<u>\$ 117,077</u>	<u>\$ 1,472,723</u>
Deficiency of revenues over expenditures	<u>\$ (560,681)</u>	<u>\$ (411,648)</u>	<u>\$ 149,033</u>	<u>\$ (235,301)</u>
Other financing sources (uses):				
Operating transfers in	\$ 288,000	\$ 518,500	\$ 230,500	\$ 30,000
Operating transfers out	(115,000)	(115,000)	-	(135,000)
Proceeds from sale of equipment	<u>9,114</u>	<u>9,114</u>	<u>-</u>	<u>1,605</u>
Total other financing sources (uses)	<u>\$ 182,114</u>	<u>\$ 412,614</u>	<u>\$ 230,500</u>	<u>\$ (103,395)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (378,567)	\$ 966	\$ 379,533	\$ (338,696)
Fund balances, beginning	<u>821,094</u>	<u>873,126</u>	<u>52,032</u>	<u>1,211,822</u>
Fund balances, ending	<u>\$ 442,527</u>	<u>\$ 874,092</u>	<u>\$ 431,565</u>	<u>\$ 873,126</u>

ACADIA PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
HEALTH UNIT MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1998

With Comparative Actual Totals for Year Ended December 31, 1997

	<u>1998</u>			<u>1997</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
Revenues:				
Taxes -				
Ad valorem	\$ 213,865	\$ 261,972	\$ 48,107	\$ 252,369
Intergovernmental -				
State revenue sharing	55,800	56,565	765	55,971
Interest	<u>95,880</u>	<u>92,069</u>	<u>(3,811)</u>	<u>82,340</u>
Total revenues	<u>\$ 365,545</u>	<u>\$ 410,606</u>	<u>\$ 45,061</u>	<u>\$ 390,680</u>
Expenditures:				
Current -				
Health and welfare	\$ 239,757	\$ 236,442	\$ 3,315	\$ 246,112
Capital outlay	<u>29,000</u>	<u>28,559</u>	<u>441</u>	<u>33,713</u>
Total expenditures	<u>\$ 268,757</u>	<u>\$ 265,001</u>	<u>\$ 3,756</u>	<u>\$ 279,825</u>
Excess of revenues over expenditures	\$ 96,788	\$ 145,605	\$ 48,817	\$ 110,855
Fund balances, beginning	<u>1,890,232</u>	<u>1,896,453</u>	<u>6,221</u>	<u>1,785,598</u>
Fund balances, ending	<u>\$1,987,020</u>	<u>\$2,042,058</u>	<u>\$ 55,038</u>	<u>\$1,896,453</u>



ACADIA PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1998

With Comparative Actual Totals for Year Ended December 31, 1997

	<u>1998</u>			<u>1997</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
<b>Revenues:</b>				
Taxes -				
Sales tax collected	\$ 5,790,910	\$ 5,799,660	\$ 8,750	\$ 5,104,058
Intergovernmental -				
State reimbursement	-	-	-	282,476
Interest	191,682	206,113	14,431	206,869
Miscellaneous	<u>26,815</u>	<u>26,726</u>	<u>(89)</u>	<u>4,513</u>
Total revenues	<u>\$ 6,009,407</u>	<u>\$ 6,032,499</u>	<u>\$ 23,092</u>	<u>\$ 5,597,916</u>
<b>Expenditures:</b>				
Current -				
Health and welfare	\$ 2,060,494	\$ 2,035,778	\$ 24,716	\$ 2,060,514
Capital outlay	<u>272,964</u>	<u>272,508</u>	<u>456</u>	<u>535,575</u>
Total expenditures	<u>\$ 2,333,458</u>	<u>\$ 2,308,286</u>	<u>\$ 25,172</u>	<u>\$ 2,596,089</u>
Excess of revenues over expenditures	<u>\$ 3,675,949</u>	<u>\$ 3,724,213</u>	<u>\$ 48,264</u>	<u>\$ 3,001,827</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	\$ 79,000	\$ 77,088	\$ (1,912)	\$ 341,756
Operating transfers out	(2,938,000)	(2,938,760)	(760)	(2,041,817)
Lawsuit settlement	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,770,000)</u>
Total other financing sources (uses)	<u>\$(2,859,000)</u>	<u>\$(2,861,672)</u>	<u>\$ (2,672)</u>	<u>\$(3,470,061)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 816,949	\$ 862,541	\$ 45,592	\$ (468,234)
Fund balances, beginning	<u>2,682,702</u>	<u>4,019,788</u>	<u>1,337,086</u>	<u>4,488,022</u>
Fund balances, ending	<u>\$ 3,499,651</u>	<u>\$ 4,882,329</u>	<u>\$ 1,382,678</u>	<u>\$ 4,019,788</u>

ACADIA PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
LIBRARY MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1998

With Comparative Actual Totals for Year Ended December 31, 1997

	<u>1998</u>		Variance-	<u>1997</u>
	<u>Budget</u>	<u>Actual</u>	Favorable	<u>Actual</u>
			<u>(Unfavorable)</u>	
Revenues:				
Taxes -				
Ad valorem	\$ 431,594	\$ 523,944	\$ 92,350	\$ 504,748
Intergovernmental -				
State revenue sharing	110,000	113,131	3,131	111,942
State aid grant	21,132	21,133	1	21,033
Charges for services	4,300	4,315	15	3,535
Fines and charges	1,190	1,188	(2)	1,026
Interest	82,000	78,684	(3,316)	79,273
Miscellaneous	<u>96,120</u>	<u>96,166</u>	<u>46</u>	<u>7,047</u>
Total revenues	<u>\$ 746,336</u>	<u>\$ 838,561</u>	<u>\$ 92,225</u>	<u>\$ 728,604</u>
Expenditures:				
Current -				
Culture - recreation	\$ 766,643	\$ 771,783	\$ (5,140)	\$ 670,680
Capital outlay	<u>261,400</u>	<u>262,181</u>	<u>(781)</u>	<u>16,900</u>
Total expenditures	<u>\$ 1,028,043</u>	<u>\$ 1,033,964</u>	<u>\$ (5,921)</u>	<u>\$ 687,580</u>
Excess (deficiency) of revenues over expenditures	\$ (281,707)	\$ (195,403)	\$ 86,304	\$ 41,024
Fund balances, beginning	<u>1,955,211</u>	<u>1,972,580</u>	<u>17,369</u>	<u>1,931,556</u>
Fund balances, ending	<u>\$ 1,673,504</u>	<u>\$ 1,777,177</u>	<u>\$ 103,673</u>	<u>\$ 1,972,580</u>

ACADIA PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
MULTIPURPOSE FACILITY FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1998

With Comparative Actual Totals for Year Ended December 31, 1997

	<u>1998</u>			<u>1997</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable <u>(Unfavorable)</u>	<u>Actual</u>
Revenues:				
Charges for services	\$ 27,250	\$ 27,194	\$ (56)	26,209
Interest	920	558	(362)	1,025
Miscellaneous	<u>2,301</u>	<u>2,321</u>	<u>20</u>	<u>1,978</u>
Total revenues	<u>\$ 30,471</u>	<u>\$ 30,073</u>	<u>\$ (398)</u>	<u>\$ 29,212</u>
Expenditures:				
Current -				
Culture - recreation	\$ 37,811	\$ 37,637	\$ 174	\$ 35,311
Capital outlay	<u>1,100</u>	<u>1,068</u>	<u>32</u>	<u>-</u>
Total expenditures	<u>\$ 38,911</u>	<u>\$ 38,705</u>	<u>\$ 206</u>	<u>\$ 35,311</u>
Deficiency of revenues over expenditures	\$ (8,440)	\$ (8,632)	\$ (192)	\$ (6,099)
Other financing sources:				
Operating transfers in	<u>7,500</u>	<u>7,500</u>	<u>-</u>	<u>-</u>
Deficiency of revenues and other financing sources over expenditures	\$ (940)	\$ (1,132)	\$ (192)	\$ (6,099)
Fund balances, beginning	<u>19,584</u>	<u>18,680</u>	<u>(904)</u>	<u>24,779</u>
Fund balances, ending	<u>\$ 18,644</u>	<u>\$ 17,548</u>	<u>\$ (1,096)</u>	<u>\$ 18,680</u>

ACADIA PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
LEGROS MEMORIAL AIRPORT FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1998

With Comparative Actual Totals for Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997
	Budget	Actual		Actual
Revenues:				
Interest	\$ 2,650	\$ 2,717	\$ 67	\$ 2,611
Expenditures:				
Culture - recreation	-	-	-	70
Excess of revenues over expenditures	\$ 2,650	\$ 2,717	\$ 67	\$ 2,541
Fund balances, beginning	<u>54,614</u>	<u>54,675</u>	<u>61</u>	<u>52,134</u>
Fund balances, ending	<u>\$ 57,264</u>	<u>\$ 57,392</u>	<u>\$ 128</u>	<u>\$ 54,675</u>

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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1998

With Comparative Actual Totals for Year Ended December 31, 1997

	<u>1998</u>			<u>1997</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
Revenues:				
Charges for services	\$ 2,500	\$ 2,454	\$ (46)	\$ 3,745
Interest	46,500	42,305	(4,195)	39,294
Building lease	117,000	117,000	-	126,750
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>433</u>
Total revenues	<u>\$166,000</u>	<u>\$161,759</u>	<u>\$ (4,241)</u>	<u>\$170,222</u>
Expenditures:				
Current -				
Economic development and assistance	<u>\$103,145</u>	<u>\$108,730</u>	<u>\$ (5,585)</u>	<u>\$ 62,179</u>
Excess of revenues over expenditures	\$ 62,855	\$ 53,029	\$ (9,826)	\$108,043
Fund balances, beginning	<u>832,240</u>	<u>848,250</u>	<u>16,010</u>	<u>740,207</u>
Fund balances, ending	<u>\$895,095</u>	<u>\$901,279</u>	<u>\$ 6,184</u>	<u>\$848,250</u>

ACADIA PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
COOPERATIVE EXTENSION FACILITY MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1998

With Comparative Actual Totals for Year Ended December 31, 1997

	<u>1998</u>			<u>1997</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
Revenues:				
Taxes -				
Ad valorem	\$ 213,385	\$ 261,880	\$ 48,495	\$ 252,239
Interest	13,500	16,482	2,982	11,364
Miscellaneous	-	-	-	913
Total revenues	<u>\$ 226,885</u>	<u>\$ 278,362</u>	<u>\$ 51,477</u>	<u>\$ 264,516</u>
Expenditures:				
Current -				
Economic development and assistance	\$ 39,248	\$ 39,236	\$ 12	\$ 37,308
Capital outlay	<u>27,520</u>	<u>27,519</u>	<u>1</u>	<u>10,113</u>
Total expenditures	<u>\$ 66,768</u>	<u>\$ 66,755</u>	<u>\$ 13</u>	<u>\$ 47,421</u>
Excess of revenues over expenditures	\$ 160,117	\$ 211,607	\$ 51,490	\$ 217,095
Other financing (uses):				
Operating transfers out	<u>(86,000)</u>	<u>(86,000)</u>	<u>-</u>	<u>(86,000)</u>
Excess of revenues over expenditures and other uses	\$ 74,117	\$ 125,607	\$ 51,490	\$ 131,095
Fund balances, beginning	<u>493,446</u>	<u>493,042</u>	<u>(404)</u>	<u>361,947</u>
Fund balances, ending	<u>\$ 567,563</u>	<u>\$ 618,649</u>	<u>\$ 51,086</u>	<u>\$ 493,042</u>

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## DEBT SERVICE FUNDS

To account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

SALES TAX ROAD BOND SINKING FUND - to accumulate monies for the payment of the Series 1996 Sales Tax Road Bonds in the amount of \$5,600,000. These bonds were issued for the purpose of constructing and improving Parish roads. The bond issue is financed by the special 1% sales and use tax proceeds.

LIBRARY FUND - to accumulate monies for the payment of the Series 1975 Public Improvement Library Bonds in the amount of \$1,300,000. The bonds were issued for the purpose of constructing and improving public libraries throughout the Parish. The bond issue is financed by ad valorem taxes levied within the Parish.

SALES TAX FUND - to accumulate monies for the payment of the Series ST-1996 Public Improvement Sales Tax Refunding Bonds in the amount of \$2,175,000. The bond issue is financed by the special 1% sales and use tax proceeds.

ACADIAN ACRES SUBDIVISION FUND - to accumulate monies for the payment of the Series 1988 Paving Certificates in the amount of \$121,231. The certificates were issued for the purpose of construction of street paving improvements in the subdivision. The certificates are financed by assessments levied on property owners within the subdivision.

CERTIFICATES OF INDEBTEDNESS, SERIES 1988 FUND - to accumulate monies for the payment of the Series 1988 Certificates of Indebtedness issued in the amount of \$780,000. The certificates were issued for the purpose of resurfacing and improving public roads and bridges within the boundaries of the issuer including the repayment of any indebtedness heretofore incurred under contract for such purposes. The certificates are secured by and payable from a pledge and dedication of the excess annual revenues of the Parish in each of the years ending December 31, 1988 to 1998, inclusive.

PROJECT B-89 FUND - to accumulate monies for the payment of the Series 1990 Paving Certificates in the amount of \$59,391. The certificates were issued for the purpose of construction of street paving improvements in the subdivision. The certificates are financed by assessments levied on property owners within the subdivision.

CERTIFICATES OF INDEBTEDNESS, SERIES 1992 FUND - to accumulate monies for the payment of the Series 1992 Certificates of Indebtedness issued in the amount of \$35,000. The certificates were issued for the purpose of purchasing computer equipment. The certificates are secured by and payable from a pledge and dedication of excess annual revenues of the Parish in each of the years the certificates are outstanding.



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DEBT SERVICE FUNDS (CONTINUED)

CERTIFICATES OF INDEBTEDNESS, SERIES 1994 FUND - to accumulate monies for the payment of the Series 1994 Certificates of Indebtedness issued in the amount of \$650,000. The certificates were issued for the purpose of constructing a public building to house the Acadia Parish Cooperative Extension Service. The certificates are financed by ad valorem taxes levied within the Parish.

CERTIFICATES OF INDEBTEDNESS, SERIES 1997 FUND - to accumulate monies for the payment of the Series 1997 Certificates of Indebtedness issued in the amount of \$7,000,000. The certificates were issued for the purpose of repairing, constructing, and improving Parish roads and bridges in the unincorporated areas of the Parish. The certificates are financed by 1% sales and use tax proceeds.

ACADIA PARISH POLICE JURY  
ALL DEBT SERVICE FUNDS

COMBINING BALANCE SHEET  
December 31, 1998  
With Comparative Totals for December 31, 1997

ASSETS	Sales Tax Road Bond Sinking Fund	Library Fund	Sales Tax Fund	Acadian Acres Subdivision Fund
Cash and cash equivalents	\$ 18,357	\$ 4,056	\$ 6,769	\$ 57
Investments, at cost	100,000	70,000	483,000	-
Receivables:				
Accrued interest	3,207	2,293	15,346	-
Taxes	-	125,759	-	-
Special assessments	-	-	-	5,578
Due from other funds	-	-	-	-
Total assets	<u>\$121,564</u>	<u>\$202,108</u>	<u>\$505,115</u>	<u>\$ 5,635</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ 3,917	\$ -	\$ -
Deferred credits	-	-	-	386
Due to other funds	-	-	-	2,440
Total liabilities	<u>\$ -</u>	<u>\$ 3,917</u>	<u>\$ -</u>	<u>\$ 2,826</u>
FUND BALANCES				
Reserved for debt retirement	\$121,564	\$198,191	\$505,115	\$ -
Reserved for street improvements	-	-	-	2,809
Reserved for computer equipment	-	-	-	-
Total fund balances	<u>\$121,564</u>	<u>\$198,191</u>	<u>\$505,115</u>	<u>\$ 2,809</u>
Total liabilities and fund balances	<u>\$121,564</u>	<u>\$202,108</u>	<u>\$505,115</u>	<u>\$ 5,635</u>

Certifi- cates of Indebted- ness, Series 1988 Fund	Project B-89 Fund	Certifi- cates of Indebted- ness, Series 1992 Fund	Certifi- cates of Indebted- ness, Series 1994 Fund	Certifi- cates of Indebted- ness, Series 1997 Fund	Totals	
					1998	1997
\$ -	\$ 12,957	\$ 1,883	\$ 7,073	\$267,629	\$ 318,781	\$ 583,412
-	-	-	-	700,000	1,353,000	750,000
-	3	3	12	7,464	28,328	11,295
-	-	-	-	-	125,759	9,846
-	5,345	-	-	-	10,923	109,055
-	50	-	-	4,958	5,008	4,958
<u>\$ -</u>	<u>\$ 18,355</u>	<u>\$ 1,886</u>	<u>\$ 7,085</u>	<u>\$980,051</u>	<u>\$1,841,799</u>	<u>\$1,468,566</u>
\$ -	\$ 7,754	\$ -	\$ -	\$ -	\$ 11,671	\$ 12,294
-	2,495	-	-	-	2,881	6,695
-	-	-	-	410	2,850	-
<u>\$ -</u>	<u>\$ 10,249</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 410</u>	<u>\$ 17,402</u>	<u>\$ 18,989</u>
\$ -	\$ 6,599	\$ -	\$ 7,085	\$979,641	1,818,195	\$1,444,873
-	1,507	-	-	-	4,316	2,858
-	-	1,886	-	-	1,886	1,846
<u>\$ -</u>	<u>\$ 8,106</u>	<u>\$ 1,886</u>	<u>\$ 7,085</u>	<u>\$979,641</u>	<u>\$1,824,397</u>	<u>\$1,449,577</u>
<u>\$ -</u>	<u>\$ 18,355</u>	<u>\$ 1,886</u>	<u>\$ 7,085</u>	<u>\$980,051</u>	<u>\$1,841,799</u>	<u>\$1,468,566</u>

ACADIA PARISH POLICE JURY  
ALL DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
Year Ended December 31, 1998  
With Comparative Totals for Year Ended December 31, 1997

	Sales Tax Road Bond Sinking <u>Fund</u>	Library <u>Fund</u>	Sales Tax <u>Fund</u>	Acadian Acres Subdivision <u>Fund</u>
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ 123,396	\$ -	\$ -
Special assessments	-	-	-	1,295
Interest	12,225	3,430	21,932	254
Miscellaneous	-	-	-	89
Total revenues	<u>\$ 12,225</u>	<u>\$ 126,826</u>	<u>\$ 21,932</u>	<u>\$ 1,638</u>
Expenditures:				
Current -				
General government	\$ 200	\$ 4,417	\$ -	\$ -
Debt service -				
Principal retirement	255,000	90,000	315,000	12,122
Interest coupons paid	307,130	15,360	99,689	1,103
Paying agent and trustee fees	<u>1,000</u>	<u>201</u>	<u>1,654</u>	<u>500</u>
Total expenditures	<u>\$ 563,330</u>	<u>\$ 109,978</u>	<u>\$ 416,343</u>	<u>\$ 13,725</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (551,105)</u>	<u>\$ 16,848</u>	<u>\$ (394,411)</u>	<u>\$ (12,087)</u>
Other financing sources (uses):				
Operating transfers in	<u>\$ 562,130</u>	<u>\$ -</u>	<u>\$ 420,000</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ 11,025	\$ 16,848	\$ 25,589	\$ (12,087)
Fund balances, beginning	<u>110,539</u>	<u>181,343</u>	<u>479,526</u>	<u>14,896</u>
Fund balances, ending	<u>\$ 121,564</u>	<u>\$ 198,191</u>	<u>\$ 505,115</u>	<u>\$ 2,809</u>

Certifi- cates of Indebted- ness, Series 1988 Fund	Project B-89 Fund	Certifi- cates of Indebted- ness, Series 1992 Fund	Certifi- cates of Indebted- ness, Series 1994 Fund	Certifi- cates of Indebted- ness, Series 1997 Fund	Totals	
					1998	1997
\$ -	\$ -	\$ -	\$ -	\$ 102,385	\$ 225,781	\$ 126,142
-	2,521	-	-	-	3,816	8,852
-	504	40	279	17,460	56,124	34,698
-	64	-	-	-	153	13
<u>\$ -</u>	<u>\$ 3,089</u>	<u>\$ 40</u>	<u>\$ 279</u>	<u>\$ 119,845</u>	<u>\$ 285,874</u>	<u>\$ 169,705</u>
\$ -	\$ -	\$ -	\$ 200	\$ 1,536	\$ 6,353	\$ 5,064
115,000	6,599	-	60,000	810,000	1,663,721	813,321
4,600	1,155	-	24,413	369,054	822,504	683,278
<u>378</u>	<u>512</u>	<u>-</u>	<u>-</u>	<u>2,599</u>	<u>6,844</u>	<u>4,506</u>
<u>\$ 119,978</u>	<u>\$ 8,266</u>	<u>\$ -</u>	<u>\$ 84,613</u>	<u>\$ 1,183,189</u>	<u>\$ 2,499,422</u>	<u>\$ 1,506,169</u>
<u>\$ (119,978)</u>	<u>\$ (5,177)</u>	<u>\$ 40</u>	<u>\$ (84,334)</u>	<u>\$ (1,063,344)</u>	<u>\$ (2,213,548)</u>	<u>\$ (1,336,464)</u>
<u>\$ 119,978</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 86,000</u>	<u>\$ 1,400,260</u>	<u>\$ 2,588,368</u>	<u>\$ 2,010,326</u>
\$ -	\$ (5,177)	\$ 40	\$ 1,666	\$ 336,916	\$ 374,820	\$ 673,862
-	13,283	1,846	5,419	642,725	1,449,577	775,715
<u>\$ -</u>	<u>\$ 8,106</u>	<u>\$ 1,886</u>	<u>\$ 7,085</u>	<u>\$ 979,641</u>	<u>\$ 1,824,397</u>	<u>\$ 1,449,577</u>

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CAPITAL PROJECTS FUNDS

To account for the financial resources to be used for the acquisition or construction of major capital facilities.

PARISH ROAD CONSTRUCTION FUND - to account for constructing and improving Parish roads.

LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT FUND - to account for the collection and disbursement of federal funds used for Parish road improvements.



ACADIA PARISH POLICE JURY  
ALL CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET  
December 31, 1998  
With Comparative Totals for December 31, 1997

ASSETS	Parish	Louisiana	Totals	
	Road Construction Fund	Community Development Block Grant Fund	1998	1997
Cash and cash equivalents	\$ 314,787	\$ -	\$ 314,787	\$2,302,885
Investments, at cost	1,400,000	-	1,400,000	4,700,000
Receivables	11,587	167,770	179,357	40,287
Due from other funds	<u>2,209</u>	<u>-</u>	<u>2,209</u>	<u>-</u>
Total assets	<u>\$1,728,583</u>	<u>\$ 167,770</u>	<u>\$1,896,353</u>	<u>\$7,043,172</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 113,482	\$ 167,770	\$ 281,252	\$1,057,427
Retainage payable	293,738	-	293,738	302,238
Due to other funds	<u>4,958</u>	<u>-</u>	<u>4,958</u>	<u>4,958</u>
Total liabilities	\$ 412,178	\$ 167,770	\$ 579,948	\$1,364,623
FUND BALANCES				
Unreserved - undesignated	<u>1,316,405</u>	<u>-</u>	<u>1,316,405</u>	<u>5,678,549</u>
Total liabilities and fund balances	<u>\$1,728,583</u>	<u>\$ 167,770</u>	<u>\$1,896,353</u>	<u>\$7,043,172</u>

ACADIA PARISH POLICE JURY  
ALL CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
Year Ended December 31, 1998  
With Comparative Totals for Year Ended December 31, 1997

	Parish Road Construction Fund	Louisiana Community Development Block Grant Fund	<u>Totals</u>	
			<u>1998</u>	<u>1997</u>
Revenues:				
Intergovernmental -				
Economic development				
infrastructure grant	\$ -	\$ 222,210	\$ 222,210	\$ 301,355
Interest	148,042	-	148,042	290,136
Miscellaneous	-	-	-	2,428
Total revenues	<u>\$ 148,042</u>	<u>\$ 222,210</u>	<u>\$ 370,252</u>	<u>\$ 593,919</u>
Expenditures:				
Current -				
Public works	\$ -	\$ -	\$ -	\$ 3,449
Capital outlay	<u>5,270,968</u>	<u>222,210</u>	<u>5,493,178</u>	<u>8,851,767</u>
Total expenditures	<u>\$ 5,270,968</u>	<u>\$ 222,210</u>	<u>\$ 5,493,178</u>	<u>\$ 8,855,216</u>
Excess (deficiency) of				
revenues over				
expenditures	<u>\$ (5,122,926)</u>	<u>\$ -</u>	<u>\$ (5,122,926)</u>	<u>\$ (8,261,297)</u>
Other financing				
sources (uses):				
Operating transfers in	\$ 700,000	\$ -	\$ 700,000	\$ 600,000
Operating transfers out	(739,218)	-	(739,218)	(757,386)
Proceeds from sale of bonds	<u>800,000</u>	<u>-</u>	<u>800,000</u>	<u>7,000,000</u>
Total other financing	<u>\$ 760,782</u>	<u>\$ -</u>	<u>\$ 760,782</u>	<u>\$ 6,902,614</u>
Excess of revenues over				
expenditures and other uses	<u>\$ (4,362,144)</u>	<u>\$ -</u>	<u>\$ (4,362,144)</u>	<u>\$ (1,358,683)</u>
Fund balances, beginning	<u>5,678,549</u>	<u>-</u>	<u>5,678,549</u>	<u>7,037,232</u>
Fund balances, ending	<u>\$ 1,316,405</u>	<u>\$ -</u>	<u>\$ 1,316,405</u>	<u>\$ 5,678,549</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets used in governmental fund type operations.

ACADIA PARISH POLICE JURY  
GENERAL FIXED ASSETS ACCOUNT GROUP

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
Year Ended December 31, 1998

	Balance, January 1, <u>1998</u>	<u>Additions</u>	<u>Reductions</u>	Balance, December 31, <u>1998</u>
General fixed assets, at cost:				
Land	\$1,053,363	\$ 69,000	\$ -	\$1,122,363
Buildings	4,004,062	205,468	-	4,209,530
Equipment	<u>3,619,951</u>	<u>884,722</u>	<u>(457,637)</u>	<u>4,047,036</u>
	<u>\$8,677,376</u>	<u>\$1,159,190</u>	<u>\$ (457,637)</u>	<u>\$9,378,929</u>
Investment in general fixed assets	<u>\$8,677,376</u>	<u>\$1,159,190</u>	<u>\$ (457,637)</u>	<u>\$9,378,929</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for general long-term debt and liabilities expected to be financed with resources to be provided in future periods from governmental funds.

ACADIA PARISH POLICE JURY  
GENERAL LONG-TERM DEBT ACCOUNT GROUP

STATEMENT OF GENERAL LONG-TERM DEBT  
December 31, 1998  
With Comparative Totals for December 31, 1997

	Sales Tax Road Bond Sinking Fund	Library Fund	Sales Tax Fund	Acadian Acres Subdivision Fund
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT				
Amount available in Debt Service Funds for debt retirement	\$ 121,564	\$ 198,191	\$ 505,115	\$ 2,809
Amount available in Special Revenue Funds for debt retirement	621,835	-	519,129	-
Amount available in Special revenue fund for landfill closure and post-closure costs	-	-	-	-
Amount available for other purposes	-	(3,191)	-	(2,809)
	\$ 743,399	\$ 195,000	\$1,024,244	\$ -
Amount to be provided from:				
Ad valorem taxes	-	-	-	-
1% Sales and use tax	4,361,601	-	1,100,756	-
Excess revenues	-	-	-	-
General government resources	-	-	-	-
	<u>\$5,105,000</u>	<u>\$ 195,000</u>	<u>\$2,125,000</u>	<u>\$ -</u>
GENERAL LONG-TERM DEBT PAYABLE				
Compensated absences payable	\$ -	\$ -	\$ -	\$ -
Bonds payable	5,105,000	195,000	2,125,000	-
Landfill closure and post-closure costs payable	-	-	-	-
	<u>\$5,105,000</u>	<u>\$ 195,000</u>	<u>\$2,125,000</u>	<u>\$ -</u>

Project B-89 <u>Fund</u>	Certifi- cate of Indebted- ness, Series 1994 <u>Fund</u>	Certifi- cate of Indebted- ness, Series 1997 <u>Fund</u>	Compensated <u>Absences</u>	Landfill Closure and Post- Closure <u>Costs</u>	<u>Totals</u>	
					<u>1998</u>	<u>1997</u>
\$ 8,106	\$ 7,085	\$ 979,641	\$ -	\$ -	\$1,822,511	\$1,447,731
-	-	-	-	-	1,140,964	1,084,002
-	-	-	-	513,955	513,955	330,629
<u>(1,507)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,507)</u>	<u>(2,858)</u>
\$ 6,599	\$ 7,085	\$ 979,641	\$ -	\$ 513,955	\$3,469,923	\$2,859,504
-	427,915	-	-	-	427,915	593,238
-	-	6,010,359	-	1,297,911	12,770,627	13,817,071
-	-	-	-	-	-	115,000
-	-	-	66,968	-	66,968	107,998
<u>\$ 6,599</u>	<u>\$ 435,000</u>	<u>\$6,990,000</u>	<u>\$ 66,968</u>	<u>\$1,811,866</u>	<u>\$16,735,433</u>	<u>\$17,492,811</u>
\$ -	\$ -	\$ -	\$ 66,968	\$ -	\$ 66,968	\$ 107,998
6,599	435,000	6,990,000	-	-	14,856,599	15,720,321
-	-	-	-	1,811,866	1,811,866	1,664,492
<u>\$ 6,599</u>	<u>\$ 435,000</u>	<u>\$6,990,000</u>	<u>\$ 66,968</u>	<u>\$1,811,866</u>	<u>\$16,735,433</u>	<u>\$17,492,811</u>



## ACADIA PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO JURORS  
Year Ended December 31, 1998

Glen Bihm	\$12,258
Cecelia Broussard	11,058
Claude J. Courville	11,058
John W. Humble, Sr.	11,058
Joseph C. Johnson	11,058
Charles Labbe	11,058
Catherine Lacombe	11,058
Thomas D. Petitjean	<u>11,058</u>
	<u>\$89,664</u>

The Police Jurors receive monthly compensation of \$608 through February 1, 1998, and \$950 through December 31, 1998, for monthly meetings and special meetings attended. The President of the Police Jury receives \$709 through February 1, 1998, and \$1,050 through December 31, 1998.



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

122 East 5th St.  
P.O. Drawer 307  
Crowley, Louisiana  
70527-0307  
phone: (318) 783-0650  
fax: (318) 783-7238

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

Lafayette, LA  
(318) 988-4930

Opelousas, LA  
(318) 942-5217

Abbeville, LA  
(318) 898-1497

New Iberia, LA  
(318) 364-4554

Church Point, LA  
(318) 684-2855

Eunice, LA  
(318) 457-0071

Lawrence A. Cramer, CPA\*

Eugene C. Gilder, CPA\*

Donald W. Kelley, CPA\*

Herbert Lemoine II, CPA\*

Frank A. Stagno, CPA\*

Scott J. Broussard, CPA\*

L. Charles Abshire, CPA\*

Kenneth R. Dugas, CPA\*

P. John Blanchet III, CPA\*

Stephen L. Lambousy, CPA\*

Craig C. Babineaux, CPA\*

Peter C. Borrello, CPA\*

Michael P. Crochet, CPA\*

George J. Trappey III, CPA\*

Daniel E. Gilder, CPA\*

Gregory B. Milton, CPA\*

S. Scott Soileau, CPA\*

Patrick D. McCarthy, CPA\*

The Honorable Glen Bihm, President  
Acadia Parish Police Jury  
Crowley, Louisiana

We have audited the general-purpose financial statements of Acadia Parish Police Jury, oversight unit, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 4, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

*Retired:*

Sidney L. Broussard, CPA 1980

Leon K. Poche, CPA 1984

James H. Breaux, CPA 1987

Erma R. Walton, CPA 1988

George A. Lewis, CPA\* 1992

Geraldine J. Wimberly, CPA\* 1995

Rodney L. Savoy, CPA\* 1996

Larry G. Broussard, CPA\* 1996

*Members of American Institute of  
Certified Public Accountants  
Society of Louisiana Certified  
Public Accountants*

The Honorable Glen Bihm, President  
Acadia Parish Police Jury

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Acadia Parish Police Jury, oversight unit'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 deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Acadia Parish Police Jury, oversight unit's, ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item #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 financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we considered the above reportable condition to be a material weakness.

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

BROUSSARD, POCHÉ, LEWIS & BREAUX, L.L.P.

Crowley, Louisiana  
May 4, 1999

## ACADIA PARISH POLICE JURY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 1998

We have audited the general-purpose financial statements of Acadia Parish Police Jury as of and for the year ended December 31, 1998, and have issued our report thereon dated May 4, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the general-purpose financial statements as of December 31, 1998, resulted in a qualified opinion.

**Section I Summary of Auditor's Reports**

## a. Report on Internal Control and Compliance Material to the Financial Statements

## Internal Control

Material Weaknesses  Yes  No      Reportable Conditions  Yes  No

## Compliance

Compliance Material to Financial Statements  Yes  No

## b. Federal Awards

## Internal Control

Material Weaknesses  Yes  No      Reportable Conditions  Yes  No

**Section II Financial Statement Findings**#98-1 - Segregation of Duties

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

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

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

ACADIA PARISH POLICE JURY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 1998

**Section III Federal Award Findings and Questioned Costs**

There are no audit findings related to major federal award programs for the year ended December 31, 1998.

ACADIA PARISH POLICE JURY

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
Year Ended December 31, 1998

I. Internal Control and Compliance Material to the Financial Statements

#97-1 - Segregation of Duties

This finding is also included in the audit report for the year ended December 31, 1998, and is described in #98-1; however, the Police Jury has segregated as much as it can based on resources available.

II. Internal Control and Compliance Material to Federal Awards

There were no audit findings related to any major federal award program for the year ended December 31, 1997.

III. Management Letter

There were no findings reported in a management letter for the year ended December 31, 1997.



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# Acadia Parish Police Jury

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Crowley, Louisiana 70527-6001

OFFICE: (318) 788-8800

FAX: (318) 788-2421

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EMAIL: appjadm@iamerica.net

GLEN BIHM  
President

JOHN W. HUMBLE, SR.  
Vice-President

KATRY MARTIN  
Secretary-Treasurer

DISTRICT 1

JOSEPH CHARLES JOHNSON  
P.O. Box 2372  
Crowley, LA 70526  
(318) 788-1228

ACADIA PARISH POLICE JURY  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 1998

DISTRICT 2

CATHERINE R. LACOMBE  
P.O. Box 155  
Egan, LA 70531-0155  
(318) 783-4564

**Section I - Internal Control and Compliance Material to the  
Financial Statement**

**#98-1 Segregation of Duties**

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

DISTRICT 3

JOHN W. HUMBLE, SR.  
P.O. Box 253  
Morse, LA 70559-0274  
(318) 783-4238

DISTRICT 4

CECELIA BROUSSARD  
212 Addie Drive  
Crowley, LA 70526  
(318) 334-4966

**Section II - Internal Control and Compliance Material to Federal  
Awards**

The compilation/attestation report contained no findings concerning federal awards.

DISTRICT 5

T.D. "TOMMY" PETITJEAN  
P.O. Box 392  
Rayne, LA 70578  
(318) 334-4039

**Section III - Management Letter**

The compilation/attestation report contained no separate management letter.

DISTRICT 6

CHARLES A. LABBE  
542 S. Main  
Church Point, LA 70525  
(318) 684-3429

  
Responsible Party: Katry Martin, Secretary-Treasurer

DISTRICT 7

GLEN BIHM  
2630 Perchville Road  
Eunice, LA 70535  
(318) 457-4353

DISTRICT 8

CLAUDE "JIMMY" COURVILLE  
2754 Fournerat  
Eunice, LA 70535  
(318) 457-9724  
(318) 457-7386