

ST. LANDRY PARISH POLICE JURY
Opelousas, Louisiana

Financial Report

Year Ended December 31, 2003

Under provisions of state law, this report is a public document. Copies of the report has been referred to the audit and other appropriate public officials. The reports available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-22-04

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying general purpose financial statements of the St. Landry Parish Police Jury, as of and for the year ended December 31, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of St. Landry Parish Police Jury. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

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

In our opinion, except for the effects on the general purpose financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. Landry Parish Police Jury as of and for the year ended December 31, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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In accordance with Government Auditing Standards, we have also issued a report dated May 13, 2004 on our consideration of the St. Landry Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and 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 the St. Landry Parish Police Jury. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the general purpose financial statements of the St. Landry 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 presented in all material respects in relation to the general purpose financial statements taken as a whole.

Dorell, Rice & Fiedrich

A Corporation of Certified Public Accountants

Baton Rouge, Louisiana

May 13, 2004

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

St. Landry Parish Police Jury

Consolidated Balance Sheet - All Fund Types, Account Groups, and Discretely Reported Component Units
December 31, 2003

	Governmental Fund types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS				
Cash and interest-bearing deposits	\$ 899,383	\$ 196,079	\$ 1,779,983	\$ 168,693
Investments	100,000	880,000	-	-
Receivables	1,260,824	1,303,353	943,693	100,480
Due from other funds	27,759	60,889	34,576	-
Due from component units	11,000	-	-	-
Land, buildings, equipment and improvements	-	-	-	-
Other debits	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for general long-term obligations	-	-	-	-
Total assets and other debits	\$ 2,499,795	\$ 2,439,311	\$ 2,857,232	\$ 2,677,173
LIABILITIES, FUND-EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$ 115,716	\$ 190,049	\$ 22,902	\$ 114,732
Due to other funds	56,218	58,781	1,270	-
Due to primary government	-	-	-	-
Due to other government	10,000	-	-	-
Special assessments payable	-	-	-	-
Estimated liabilities for claims and judgments	-	-	-	-
Compensated absences	-	-	-	-
Goods payable	-	-	-	-
Total liabilities	\$211,934	\$407,659	\$24,172	\$214,732
Fund equity and other credits:				
Investment in general fund assets	-	-	-	-
Fund balances -				
Reserved for process expenses and jury/witness fees	41,793	-	-	-
Reserved for judicial expenses	101,483	-	-	-
Reserved for debt service	-	-	1,311,968	-
Unreserved - designated	878,614	-	-	-
Unreserved - undesignated	1,424,186	1,622,151	-	388,629
Total fund equity and other credits	\$2,487,577	\$2,622,151	\$1,311,968	\$388,629
Total liabilities, fund equity and other credits	\$ 2,699,511	\$ 2,629,810	\$ 2,136,140	\$ 603,361

Primary Fund Type	Amount Group		Total (Memorandum Only) Primary Government	Component Units	Total (Memorandum Only) Reporting Entity
	General Fund Assets	General Long Term Debt			
\$ 121,174	\$ -	\$ -	\$ 3,700,081	\$ 484,418	\$ 4,184,499
-	-	-	880,000	-	880,000
-	-	-	3,000,000	484,764	3,700,000
-	-	-	121,064	-	121,064
-	-	-	21,000	-	21,000
-	10,881,174	-	10,881,174	3,487,271	17,368,445
-	-	2,291,074	2,291,074	207,340	2,500,414
-	-	880,000	880,000	80,720	960,720
<u>\$ 121,174</u>	<u>\$ 10,881,174</u>	<u>\$ 2,291,074</u>	<u>\$ 26,570,641</u>	<u>\$ 4,480,100</u>	<u>\$ 31,050,741</u>
\$ -	\$ -	\$ -	\$ 361,479	\$ 206,413	\$ 567,892
1,000	-	-	121,064	-	121,064
-	-	-	-	21,000	21,000
111,679	-	-	111,679	-	111,679
-	-	31,074	31,074	-	31,074
-	-	306,471	306,471	-	306,471
-	-	-	-	29,000	29,000
-	-	1,266,000	1,266,000	200,000	1,500,000
<u>111,679</u>	<u>-</u>	<u>1,567,145</u>	<u>2,015,023</u>	<u>276,504</u>	<u>2,291,527</u>
-	10,881,174	-	10,881,174	3,487,271	17,368,445
-	-	-	41,190	-	41,190
-	-	-	107,483	-	107,483
-	-	-	2,281,769	207,340	2,780,109
-	-	-	879,074	-	879,074
-	-	-	3,127,127	390,140	3,717,267
-	10,881,174	-	21,244,130	4,780,000	26,024,130
<u>\$ 111,679</u>	<u>\$ 10,881,174</u>	<u>\$ 1,567,145</u>	<u>\$ 26,570,641</u>	<u>\$ 4,480,100</u>	<u>\$ 31,050,741</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH POLICE JURY

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
All Governmental Fund Types and Discretely Reported Component Units
Year Ended December 31, 2003**

	<u>General</u>	<u>Special Revenues</u>	<u>Debt Service</u>
Revenues			
Ad valorem taxes	\$ 842,034	\$ 1,308,197	\$ 194,677
Alcohol tax	33,701	-	-
Royalties, commissions and franchise fees	211,970	-	-
Fees and forfeits	343,803	2,683	-
Grants and payments	345,797	-	-
Intergovernmental revenues -			
Federal grants	192,794	3,897	-
State revenues -			
Public transportation funds	-	479,643	-
State revenue sharing (SRS)	94,430	241,639	-
Severance tax	415,296	-	-
2% fire insurance rebate	218,111	-	-
Insurance premium tax	114,688	-	-
Gross	104,219	6,113	-
Video poker	187,078	-	-
Local grants	156,158	-	-
Special assessments	-	-	17,629
Use of money and property	34,607	41,999	10,091
Other revenues	100,450	10,711	70,147
Total revenues	<u>4,408,458</u>	<u>2,307,182</u>	<u>396,584</u>
Expenditures			
Current -			
General government			
Legislative	150,045	-	151,042
Judicial	1,877,041	9,799	-
Electoral	100,260	60,480	-
Finance and administration	198,258	14,258	-
Other	218,096	-	-
Public safety	1,240,081	400,188	-
Public works	948,215	1,240,099	-
Health and welfare	-	887,111	-
Economic development and assistance	90,806	-	-
Education	-	-	-
Debt service -			
Principal	-	-	276,171
Interest and bond charges	-	-	70,822
Total expenditures	<u>4,898,652</u>	<u>2,737,177</u>	<u>473,013</u>
Excess (deficiency) of revenues over expenditures	<u>509,806</u>	<u>(430,000)</u>	<u>123,571</u>
Other financing sources (used)			
Debt proceeds	-	-	-
Administrative fees	60,000	(60,000)	-
Operating transfers in	70,147	20,847	24,494
Operating transfers out	(101,760)	(208,488)	-
Total other financing sources (used)	<u>(71,613)</u>	<u>(247,641)</u>	<u>24,494</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing out	<u>438,193</u>	<u>(677,641)</u>	<u>148,065</u>
Fund balances, beginning	<u>2,133,097</u>	<u>2,842,794</u>	<u>2,878,278</u>
Fund balances, ending	<u>\$ 2,571,290</u>	<u>\$ 2,165,153</u>	<u>\$ 3,026,343</u>

Capital Projects	Total (Information Only) Primary Government	Component Units	Total (Information Only) Reporting Entity
\$ -	\$ 1,136,838	\$ 182,689	\$ 2,969,814
-	(3,761)	-	(5,791)
-	23,000	-	231,400
-	588,868	268,145	617,268
-	887,869	-	889,287
479,762	1,689,814	7,986,668	9,294,120
-	478,860	-	478,860
-	548,178	14,881	554,269
-	425,588	-	425,588
-	233,111	-	233,111
-	114,658	-	114,658
-	118,794	95,169	213,963
-	887,678	-	887,678
-	151,558	-	151,558
-	17,659	-	17,659
9,418	427,887	1,271	111,543
188	263,768	22,528	247,223
629,270	3,426,882	8,794,238	14,811,758
-	882,887	-	882,887
-	1,884,768	208,602	1,884,682
-	882,270	-	154,211
-	213,474	1,895,488	1,358,864
-	338,394	-	311,394
-	1,715,489	68,795	1,804,378
1,131,147	3,887,738	147,259	5,231,310
-	887,471	-	887,471
-	93,895	140,119	281,212
-	-	6,891,711	6,891,711
-	278,175	19,990	288,175
-	73,000	17,657	86,111
1,131,147	4,711,332	8,950,188	11,561,601
154,822	882,888	114,120	154,822
1,086,325	1,828,444	-	1,086,325
64	228	(128)	-
64	416,514	1,711	416,691
104,178	828,891	-	828,891
1,087,067	1,885,683	1,811	1,087,067
381,818	418,480	177,664	371,100
35,818	7,899,471	714,680	7,864,111
\$ 1,468,885	\$ 7,585,873	\$ 814,734	\$ 8,341,611

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH POLICE JURY

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget (GAAP Basis) and Actual -
General and Budgeted Special Revenue Funds
Year Ended December 31, 2003**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Ad valorem taxes	\$ 718,000	\$ 842,816	\$ 124,816	\$ 1,143,000	\$ 1,268,187	\$ 125,187
Alcohol tax	28,710	33,780	5,070	-	-	-
Royalties, commissions and franchise taxes	268,000	331,498	63,498	-	-	-
Fees and forfeits	575,500	567,480	(8,020)	4,000	3,683	(337)
Federal grants	50,000	582,796	532,796	-	-	-
Licenses and permits	290,000	305,000	15,000	-	-	-
State revenues -						
State grants	8,000	98,100	90,100	4,500	4,313	(187)
Partial transportation funds	-	-	-	687,384	478,843	(208,541)
State revenue sharing (net)	97,000	94,000	(3,000)	199,650	243,609	43,959
Severance tax	450,000	450,000	-	-	-	-
2% fire insurance rebate	21,000	20,211	(789)	-	-	-
Insurance-protection tax	118,000	114,600	(3,400)	-	-	-
Tuition policy	340,000	387,070	47,070	-	-	-
Local grants	11,000	116,188	105,188	-	-	-
Use of money and property	38,000	38,000	-	50,000	41,900	(8,100)
Other revenues	114,390	152,600	38,210	112,500	137,211	24,711
Total revenues	<u>3,444,611</u>	<u>4,088,658</u>	<u>644,047</u>	<u>2,492,111</u>	<u>2,982,986</u>	<u>490,875</u>
Expenditures:						
Current -						
General government						
Legislative	216,483	208,068	(8,415)	-	-	-
Judicial	1,511,184	1,479,081	(32,103)	1,130	4,590	(32,581)
Executive	115,000	107,789	(7,211)	87,000	82,960	(4,040)
Finance and administrative	372,902	198,008	(174,894)	36,900	19,008	(17,892)
Other	311,200	318,086	6,886	21,800	-	(21,800)
Public safety	398,414	1,262,951	864,537	402,682	402,000	(682)
Public works	214,697	268,158	53,461	1,411,641	1,269,676	(141,965)
Health and welfare	14,000	-	(14,000)	940,000	957,471	17,471
Economic development and assistance	101,100	50,100	(51,000)	-	-	-
Total expenditures	<u>3,278,973</u>	<u>4,090,170</u>	<u>811,197</u>	<u>2,892,203</u>	<u>2,792,136</u>	<u>(100,067)</u>
Excess (deficiency) of revenues over expenditures	<u>165,638</u>	<u>998,488</u>	<u>832,850</u>	<u>600,908</u>	<u>1,190,850</u>	<u>588,842</u>
Other financing sources (uses):						
Administrative fee	75,100	62,789	(12,311)	-	(82,987)	(108,087)
Operating transfers in	78,000	71,141	(6,859)	211,467	216,647	55,180
Operating transfers out	(11,800)	(21,504)	(9,704)	(74,000)	(208,600)	(134,600)
Total other financing sources (uses)	<u>141,300</u>	<u>112,426</u>	<u>(28,874)</u>	<u>137,467</u>	<u>125,060</u>	<u>(12,914)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	-	<u>1,110,914</u>	<u>1,139,424</u>	<u>738,375</u>	<u>1,315,910</u>	<u>575,926</u>
Fund balances, beginning	<u>2,111,087</u>	<u>2,111,087</u>	<u>-</u>	<u>2,021,639</u>	<u>2,021,639</u>	<u>-</u>
Fund balances, ending	<u>\$ 2,111,087</u>	<u>\$ 2,861,411</u>	<u>\$ 750,324</u>	<u>\$ 2,759,014</u>	<u>\$ 2,860,881</u>	<u>\$ 101,867</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The St. Landry Parish Police Jury is the governing authority for St. Landry Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by thirteen jurors representing the various districts within the parish. The jurors serve four-year terms that expire on January 1, 2004.

Louisiana Revised Statute (R.S.) 33:1216 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the power to make regulations for its own government; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

A. Basis of Presentation

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

B. The Reporting Entity

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

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

- Agricultural Access Authority
- Community Action Agency
- Workforce Investment Board
- Bayou Malier and Plaquemine Gravity Drainage District No. 10
- Bayou Plaquemine Gravity Drainage District No. 11
- Bellevue and Cosho Croche Gravity Drainage District No. 20
- Consolidated Gravity Drainage District No. 1 of Ward 1
- Cosho Croche Gravity Drainage District No. 22
- East St. Landry Consolidated Gravity Drainage District No. 1
- Funko Gravity District No. 4

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Expatriate Drainage District No. 1
Gravity Drainage District No. 14
Gravity Drainage District No. 1 of Ward 2
Landed Gravity Drainage District No. 11
Fralde Bassin Gravity Drainage District No. 13
Fire Protection District No. 1
Fire Protection District No. 2
Fire Protection District No. 4
Fire Protection District No. 6
Fire Protection District No. 7
Road District No. 4 Commission
Road District No. 5 Commission
St. Landry Parish Historical Development Commission
St. Landry Parish Tourist Commission
St. Landry Parish Communications District
Twenty-Seventh Judicial District Criminal Court
The First Hospital Service District
Hospital Service District No. 1
Hospital Service District No. 2
Sewerage District No. 1
Solid Waste Disposal Commission
South St. Landry Library District
St. Landry Parish Airport Authority

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

C. Fund Accounting

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

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds -

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

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Fiduciary Funds -

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

Agency Funds

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

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Account Groups -

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

General Fixed Assets

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

General Long-Term Debt

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

D. Basis of Accounting

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

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

Revenues

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

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Expenditures

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

B. Budget and Budgetary Accounting

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

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

The final budget must be adopted by the Police Jury no later than the last day of the preceding year. The budget should be amended when expenditures in any fund exceed appropriations by 5 percent or more or when actual and projected revenues do not meet appropriated revenues by 3 percent or more.

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

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

F. Transfers and Interfund Loans

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

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and money investments with original maturities of 90 days or less.

H. Allowance for Authorized Changes

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

I. Inventory

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

J. Fixed Assets

Assets which cost \$100 or more and which have an estimated useful life of greater than one year are capitalized as fixed assets. All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

K. General Long-Term Obligations

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

L. Compensated Absence

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

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

For discretely presented component units, full-time employees of the Workforce Investment Board (WIB) earn annual leave at the rate of 12 to 24 days per year, depending upon length of service. Twenty days of accumulated annual leave may be carried forward at the end of each year. Full-time employees of WIB earn sick leave at the rate of 15 days per year. Ninety days of unused sick leave may be carried over from year to year. Accumulated sick leave is forfeited upon termination; however, may be credited toward retirement.

M. Restriction and Designation of Fund Balances

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

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

N. Use of Estimates

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

O. Total Columns on Combined Statements - Overview

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

NOTE 2 BUDGET PRESENTATION - RECONCILIATION

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

Deficiency of revenues and other financing sources over expenditures and other financing uses - Page 8	\$ (418,158)
Add excess (deficiency) of revenues over expenditures for funds not budgeted:	
Flood Control Fund	4,121
Grant Writer Fund	(3,288)
Deficiency of revenues and other financing sources over expenditures and other financing uses - Page 8	\$ (417,325)

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 3 CASH AND CASH EQUIVALENTS

Under state laws, the Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana, the state sponsored investment pool and mutual funds consisting solely of government backed securities. At December 31, 2003, the Police Jury has cash and interest-bearing deposits (bank balances) totaling \$4,417,450.

These deposits are stated at cost, which approximates market. Under state laws, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2003, are as follows:

Bank balances	<u>\$ 4,400,333</u>
At December 31, 2003, the deposits are secured as follows:	
Federal deposit insurance	\$ 1,000,000
Pledged securities (Category 3)	<u>3,400,333</u>
Total	<u>\$ 4,400,333</u>

Pledged securities in Category 3 include unsecured or unguaranteed investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Police Jury's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 58:1279 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 INVESTMENTS

Investments at December 31, 2003 represent funds deposited in the Louisiana Asset Management Fund, Inc. (LAMF), a state government investment pool. In accordance with GASB Codification Section 1150.105, the investment in LAMF is not categorized in the three risk categories provided by GASB Codification Section 130.104 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form. LAMF is administered by LAMF, Inc., a non-profit corporation organized under the laws of the State of Louisiana, and is governed by a board of directors comprised of representatives from various local governments and state wide professional organizations. Only local governments having contracted to participate in LAMF have an investment interest in the pool of assets. The primary objective of LAMF is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMF portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly,

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 4: INVESTMENTS (Continued)

LAMP investments are restricted to securities issued, guaranteed, or backed by the U. S. Treasury, the U. S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by these securities. Following is the details of investments held at December 31, 2003:

Description	Year Acquired	Interest Rate	Maturity Date	Cost
Current Assets:				
Louisiana Asset Management Pool	2003	Variable	N/A	<u>\$ 233,600</u>

NOTE 5: RECEIVABLES

The following is a summary of receivables at December 31, 2003:

Class of Receivables	Primary Government				Total
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects	
Ad valorem taxes, net	\$ 792,681	\$1,158,383	\$108,690	\$ -	\$2,059,754
Special assessments	-	-	3,081	-	3,081
Intergovernmental:					
Federal	61,866	-	-	187,490	249,356
State	401,147	124,746	-	-	525,893
Other	61,380	384	-	-	61,764
Total	<u>\$1,316,074</u>	<u>\$1,283,513</u>	<u>\$111,771</u>	<u>\$ 187,490</u>	<u>\$2,905,848</u>
Class of Receivables			Component Units		
Ad valorem taxes, net			\$ 176,706		
Special assessments			-		
Intergovernmental:					
Federal			201,458		
State			14,487		
Other			12,133		
Total			<u>\$ 404,784</u>		

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 4 INTERFUND RECEIVABLES/PAYABLES

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Funds	\$ 27,739	\$ 16,158
Special Revenue Funds:		
Jail Maintenance	2,071	12,158
Health Unit Maintenance	3,125	200
Road & Bridge Maintenance	54,511	-
Cemeter's Operational	-	5
Bayou Bonal and Waste Drainage District	-	10,600
Road District 12 of Ward 2 Maintenance	-	219
Road District 1 of Ward 3 Maintenance	808	-
Road District 2 of 1 Maintenance	257	-
Sub-Road District		
No. 1 of Road District 3 of Ward 1 Maintenance	-	1,464
No. 2 of Road District 11-A of Ward 1 Maintenance	446	-
No. 1 of Election District 3 of Ward 1 Maintenance	-	34,395
No. 1 of Road District 11-A Maintenance	-	345
Debt Service Funds:		
Jail (m)	-	1,879
Sub-Road District 1 of Road District 3 of Ward 1	34,376	-
Agency Funds:		
Payroll	-	5,895
	<u>\$ 112,064</u>	<u>\$121,064</u>

NOTE 7 FUND DEFICITS

The following individual funds have deficits in fund balance at December 31, 2000:

Primary Government:	
Special Revenue Fund:	
Sub Road District 1 of Election District 3 of Ward 1	<u>\$ 2,212</u>
Component Units:	
Airport Authority	<u>\$ 3,414</u>

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

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 8 PROPERTY TAXES

For the year ended December 31, 2003, property taxes were levied on property with assessed valuations totaling \$181,804,468 and were dedicated as follows:

Primary government -

Parishwide taxes:

Parish (within incorporated towns and cities)	1.80 mills
Parish (outside incorporated towns and cities)	3.81 mills
Health unit	2.21 mills
Jail Maintenance	1.80 mills
Jail Sinking	1.23 mills

District taxes:

Road district taxes -

No. 11 of Ward 2 Maintenance	5.02 mills
No. 1 of Ward 3 Maintenance	10.31 mills
No. 2 of Ward 1 Sinking	13.80 mills
No. 2 of Ward 1 Maintenance	10.80 mills

Subroad district taxes -

No. 1 of Road District 11-A, Sinking	10.80 mills
No. 1 of Road District 11-A, Maintenance	10.80 mills
No. 2 of Road District 11-A, Maintenance	10.80 mills
No. 1 of Road District 3 of Ward 1 Maintenance	10.80 mills
No. 1 of Road District 3 of Ward 1 Sinking	25.89 mills

Component units -

Fire Protection No. 6 Sinking	3.06 mills
Fire Protection District No. 8 Maintenance	9.83 mills

NOTE 9 ALLOWANCE FOR AUTHORIZED CHANGES

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

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

General Fund	\$ 17,738
Special Revenue Funds	21,683
Debt Service Funds	12,571
Component Units	3,987
	<u>\$ 55,980</u>

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 10 CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended December 31, 2003:

	Primary Government			Balance 12/31/03
	Balance 1/1/03	Additions	Deductions	
Capital lease	\$ 1,626	\$ -	\$ 1,626	\$ -
Special assessments	30,789	-	3,676	27,074
General long-term debt:				
Estimated liabilities for claims and judgments	306,671	-	-	306,671
Bonds payable	<u>1,045,000</u>	<u>1,085,000</u>	<u>368,000</u>	<u>2,365,000</u>
Total	<u>\$1,738,087</u>	<u>\$1,085,000</u>	<u>\$ 717,302</u>	<u>\$1,995,785</u>
	Component Units			Balance 12/31/03
	Balance 1/1/03	Additions	Deductions	
General long-term debt:				
Compensated absences	\$ 29,261	\$ -	\$ 183	\$ 29,078
Bonds payable	<u>280,000</u>	<u>-</u>	<u>18,000</u>	<u>265,000</u>
Total	<u>\$ 309,261</u>	<u>\$ -</u>	<u>\$ 18,183</u>	<u>\$ 249,078</u>

Long-term debt outstanding at December 31, 2003 is comprised of the following:

	Issue Date	Final Maturity Date	Interest Rates	Balance Outstanding
Primary Government -				
Bonds payable:				
Peripetroleum public improvement bonds				
General Obligation Refunding Bond	04/93	2003	8.0%	\$ 123,000
Certificates of Indebtedness, Series 1999	03/99	2009	5.125%	208,000
Road district public improvement bonds:				
Road District No. 11-A, all Ward 2	07/83	2008	3.5-10.0%	178,000
Road District No. 2 of Ward 1	03/97	2016	3.5-10.0%	260,000
Sub-Road District No. 1 of Road District No. 3 of Ward 1	07/93	2008	3.5-10.0%	148,000
Sub-Road District No. 1 of Road District No. 11-A	07/83	2013	3.6%	498,000
Sub-Road District No. 1 of Road District No. 11-A	11/97	2007	9.1-7.5%	188,000
Sub-Road District No. 1 of Road District No. 3 of Ward 1	07/83	2013	3.65%	198,000
Sub-Road District No. 3 of Road District No. 11-A	07/83	2013	3.4%	<u>408,000</u>
Total bonds payable				<u>2,399,000</u>

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 10 CHANGES IN GENERAL LONG-TERM DEBT (Continued)

	<u>Issue Date</u>	<u>Fiscal Maturity Date</u>	<u>Interest Rate</u>	<u>Balance Outstanding</u>
Balance brought forward				\$2,366,608
Special assessment bonds-paying certificates: Series 1999	07/99	2009	6.0-8.0%	____22,024
Estimated liabilities for claims and judgments				____308,671
Total primary government				<u>\$2,697,303</u>
Component Units - Bonds payable: Fire Protection District No. 4 Compensated absence - WBI	3/08	2020	3.25-7.0%	\$ 299,608 ____29,000
Total component units				<u>\$ 318,608</u>

The annual requirements to amortize general obligation and special assessment debt as of December 31, 2007, including interest payments of \$429,082 for the primary government and \$168,284 for the component units are as follows:

<u>Year Ending December 31</u>	<u>Primary Government</u>			<u>Component Units</u>
	<u>General Obligation</u>	<u>Special Assessments</u>	<u>Total</u>	<u>Total</u>
2008	\$ 417,342	\$ 5,784	\$ 443,446	\$ 28,513
2009	434,126	5,443	458,569	28,213
2010	315,908	5,183	321,130	25,313
2011	179,418	4,931	184,369	16,813
2012	273,318	4,680	278,096	18,988
Beyond	<u>913,098</u>	<u>4,400</u>	<u>914,526</u>	<u>119,814</u>
	<u>\$2,689,306</u>	<u>\$ 30,570</u>	<u>\$ 2,726,076</u>	<u>\$ 458,204</u>

NOTE 11 CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Special Revenue Fund at year-end be transferred to the parish General Fund. No money shall be paid out of the account, except upon order or warrant of the district judge and district attorney, as provided by the statute. At December 31, 2007, there was a fund balance of \$8,973 in the Criminal Court Fund; therefore, \$4,486 is due the General Fund.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 12 PENSION PLAN

The St. Landry Parish Police Jury contributes to the Parochial Employees' Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by a separate board of trustees. The Parochial Employees' Retirement System provides retirement, disability, and death benefits to plan members and beneficiaries. The provisions of the retirement system may be amended by action of the legislature in the same manner as any other statute may be amended by the legislature. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14619, Baton Rouge, Louisiana 70804-4619, (225)928-1361.

Plan members are required to contribute 9.2% of their annual covered salary and the Police Jury is required to contribute at the actuarially determined rate, currently 7.7% of the annual covered payroll. The Police Jury's contributions to the system for the years ended December 31, 2001, 2002, and 2003 were \$13,472, \$112,911, and \$117,004, respectively, equal to the required contribution for each year.

NOTE 13 OTHER POST-EMPLOYMENT BENEFITS

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

NOTE 14 EXPENDITURES - ACTUAL AND BUDGET

The General Fund and following individual special revenue funds had actual expenditures and other uses exceeding budgeted expenditures and other uses for the year ended December 31, 2003:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General Fund	\$3,379,781	\$4,283,774	\$ 903,993
Special Revenue Funds:			
Road and Bridge Maintenance	781,898	784,216	2,318
Poll Maintenance	413,562	444,498	30,936
Health Unit	950,000	991,760	41,760
Sub-Road District 2 of Road District 11-A Maintenance	186,885	171,747	(15,138)
Road District 2 of Ward 1	53,322	61,900	8,578
Curator's Operations	2,588	4,649	2,061

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 15 COMPENSATION PAID TO POLICE JURORS

A summary of compensation paid to police jurors for the year ended December 31, 2003, follows:

Wayne Ardoin	\$ 12,672
Bernard Austin	12,672
Bruce Boudreaux	12,672
Ronald Bruchel	12,648
Tony Brown	12,672
Clay Courville	12,672
Ronald Dugas, Sr.	12,672
James Englin	12,672
William F. Gil	12,672
Dallas Leger	12,672
Pat Miller	12,672
Ralph Nouri	12,672
Robert J. Sully	<u>12,672</u>

\$188,912

Compensation paid to police jurors is included in the general government expenditures of the General Fund. In accordance with Louisiana Revised Statute 50:1233, the Police Jury has elected the monthly payment method of compensation. Under this method, the president and other jurors received \$1,154 and \$1,856, respectively in monthly compensation for the year ended December 31, 2003.

NOTE 16 OPERATING LEASE

The Police Jury is committed under various operating leases for equipment with terms ranging from three to four years. Total lease expenditures for the year ended December 31, 2003 were \$43,854. Future minimum lease payments under these leases are as follows:

2004	\$ 21,058
2005	<u> 8,842</u>
Total	<u>\$ 31,825</u>

NOTE 17 RELATED PARTY TRANSACTIONS:

The Police Jury participated in the creation of a drainage district with the Acadiana Parish Police Jury and the State of Louisiana. The drainage district has five board members consisting of two jurors from each police jury and the fifth board member appointed by the State. The Police Jury has \$18,000 in bank deposits due the drainage district as of December 31, 2003.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 18: RISK MANAGEMENT

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

NOTE 19: CONTINGENT LIABILITIES

The St. Landry Parish Police Jury is a defendant in various lawsuits. Although the outcome of some of these lawsuits has been determined, as of the date of this audit report, the Police Jury has not appropriated any funds in payment of these liabilities. Therefore, the liabilities are reflected in the general long-term debt account group. There are also pending lawsuits which may result in judgments against the Police Jury. As of December 31, 2000, the amounts, if any, resulting from the settlement of these pending claims could not be reasonably determined by management and legal counsel.

NOTE 20: SUBSEQUENT EVENT

Effective January 1, 2004, the St. Landry Parish Home Rule Charter Commission has proposed, and the electors have adopted, under the authority of Article VI, Section 3 of the Louisiana Constitution of 1974, a home rule charter which shall be known as the president-council form of government and shall replace the previously existing police jury form of government. This form of government shall consist of an elected parish president, who will be its chief executive officer and head of the parish government's executive branch and an elected council, which shall constitute the legislative branch of the government consisting of thirteen members elected from single member districts for four-year terms.

The St. Landry Parish Government is a governmental subdivision of the State of Louisiana and, as provided by the home rule charter, is authorized to exercise any power and perform any function necessary or requisite for proper management of its affairs.

SUPPLEMENTAL INFORMATION

SPECIAL REVENUE FUNDS

Road and Bridge Maintenance Fund

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

Health Unit Maintenance Fund

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

Jail Maintenance Fund

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

Road District Maintenance Funds

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

Couroner's Operational Fund

The Coroner's Operational Fund, established by Louisiana Revised Statute 13:1571(B), accounts for funds collected and retained by the sheriff or clerk of court for the purpose of defraying the operational costs of the coroner of St. Landry Parish.

Bayou Boeuf Waste Drainage District Fund

The Bayou Boeuf Waste Drainage District Fund accounts for funds available for maintenance of the designated district.

Grant Writer Fund

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

Flood Control Fund

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

ST. LANDRY PARISH POLICE JURY
Special Revenue Funds

Comparing Balance Sheet
 December 31, 2000

	<u>Road and Bridge Maintenance</u>	<u>Health Unit Maintenance</u>	<u>Self Maintenance</u>	<u>Road District Maintenance</u>
ASSETS				
Cash	\$ 256,761	\$ 38,287	\$ 12,323	\$ 302,766
Investments	-	680,000	-	-
Receivables	186,814	684,543	261,798	408,973
Due from other funds	<u>24,511</u>	<u>1,133</u>	<u>2,673</u>	<u>1,373</u>
Total assets	<u>\$ 468,086</u>	<u>\$ 1,363,963</u>	<u>\$ 276,394</u>	<u>\$ 613,912</u>
 LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 29,204	\$ 33,688	\$ 17,312	\$ 24,993
Due to other funds	<u>-</u>	<u>281</u>	<u>33,069</u>	<u>26,323</u>
Total liabilities	<u>29,204</u>	<u>33,969</u>	<u>50,381</u>	<u>51,316</u>
 Fund balance:				
Unreserved, undesignated	<u>388,872</u>	<u>1,112,726</u>	<u>246,013</u>	<u>541,563</u>
Total liabilities and Fund balance	<u>\$ 468,086</u>	<u>\$ 1,363,963</u>	<u>\$ 276,394</u>	<u>\$ 613,912</u>

Comer's Operational	Bayou Bouff and Winn Drainage District	Grant Water	Flood Control	Total
\$ 1,036	\$ 20,328	\$ 369	\$ 13,781	\$ 546,879
-	-	-	-	680,800
268	-	-	-	1,381,711
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,949</u>
\$ 1,532	\$ 20,328	\$ 369	\$ 13,781	\$ 2,590,261
\$ -	\$ -	\$ -	\$ -	\$ 190,849
<u>2</u>	<u>18,080</u>	<u>-</u>	<u>-</u>	<u>28,761</u>
<u>2</u>	<u>18,080</u>	<u>-</u>	<u>-</u>	<u>187,830</u>
1,532	18,028	369	13,781	2,624,251
<u>1,532</u>	<u>20,328</u>	<u>369</u>	<u>13,781</u>	<u>52,790,261</u>

ST. LANDRY PARISH POLICE JURY
Special Revenue Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended December 31, 2003

	Road and Bridge Maintenance	Health Unit Maintenance	Jail Maintenance	Food District Maintenance
Revenues:				
Ad valorem taxes	\$ -	\$ 679,033	\$ 283,036	\$ 399,675
Fines and forfeitures	-	-	-	-
Intergovernmental revenues -				
Federal grants	-	-	-	-
State revenues				
Parish transportation funds	678,640	-	-	-
State revenue sharing (net)	-	132,606	38,688	82,393
Grants	6,212	-	-	-
Use of money and property	7,952	21,149	2,836	9,888
Other revenues	-	8,282	50	18,376
Total revenues	<u>692,804</u>	<u>741,070</u>	<u>324,550</u>	<u>501,332</u>
Expenditures:				
General government -				
Judicial	-	-	-	-
Elections	-	75,388	-	3,125
Finance and administrative	18,077	-	-	4,461
Public safety	-	-	432,538	-
Public works	588,761	-	-	764,904
Health and welfare	-	887,471	-	-
Total expenditures	<u>588,838</u>	<u>962,859</u>	<u>432,538</u>	<u>768,389</u>
Excess (deficiency) of revenues over expenditures	<u>(89,034)</u>	<u>(221,789)</u>	<u>(111,688)</u>	<u>(267,057)</u>
Other financing sources (uses):				
Administrative fees	-	(28,986)	112,180	(21,183)
Operating transfers in	-	-	75,080	348,617
Operating transfers out	(113,418)	-	-	(25,188)
Total other financing sources (uses)	<u>(113,418)</u>	<u>(28,986)</u>	<u>187,260</u>	<u>302,246</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(12,647)</u>	<u>(250,662)</u>	<u>(22,428)</u>	<u>(144,899)</u>
Fund balance, beginning	<u>400,918</u>	<u>1,415,938</u>	<u>398,666</u>	<u>692,462</u>
Fund balance, ending	<u>\$ 388,271</u>	<u>\$ 1,165,276</u>	<u>\$ 376,238</u>	<u>\$ 547,563</u>

Council's Operational	Bayou Bouff and Winn Drainage District	Grant Wright	Flood Control	Total
\$ -	\$ -	\$ -	\$ -	\$ 1,388,087
2,863	-	-	-	2,863
-	-	-	3,587	3,587
-	-	-	-	678,845
-	-	-	-	343,879
-	-	-	-	6,212
114	-	-	-	41,909
<u>2,772</u>	<u>-</u>	<u>-</u>	<u>3,587</u>	<u>2,387,685</u>
4,700	-	3,208	-	9,700
-	-	-	-	81,863
-	-	-	-	14,538
-	-	-	-	432,538
-	-	-	1,184	1,147,899
<u>4,968</u>	<u>-</u>	<u>3,208</u>	<u>1,184</u>	<u>2,721,278</u>
(1,232)	-	(1,208)	-	(465,883)
(116)	-	-	-	(82,367)
-	-	-	-	314,677
<u>(116)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(268,098)</u>
(1,348)	-	(1,208)	4,123	(656,243)
<u>3,666</u>	<u>30,328</u>	<u>2,000</u>	<u>4,578</u>	<u>3,601,766</u>
<u>\$ 1,318</u>	<u>\$ 30,328</u>	<u>\$ 792</u>	<u>\$ 13,701</u>	<u>\$ 2,621,521</u>

St. Landry Parish Police Jury
Special Revenue Funds
Road District Maintenance Funds

Combining Balance Sheet
 December 31, 2003

	Road District 02 of Ward 2	Road District 1 of Ward 3	Road District 2 of Ward 1
ASSETS			
Cash	\$ 10,921	\$ 43,295	\$ 37,889
Receivables	79,018	110,407	29,298
Due from other funds	-	509	217
Total assets	<u>\$ 90,939</u>	<u>\$ 154,211</u>	<u>\$ 77,404</u>
 LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 3,811	\$ 9,675	\$ 2,627
Due to other funds	219	-	-
Total liabilities	<u>4,030</u>	<u>9,675</u>	<u>2,627</u>
 Fund balance (deficit):			
Unreserved, undesignated	<u>87,118</u>	<u>144,536</u>	<u>74,777</u>
Total liabilities and fund balance	<u>\$ 90,939</u>	<u>\$ 154,211</u>	<u>\$ 77,404</u>

Sub-Road District 1 of Road District 3 of Ward 1	Sub-Road District 1 of Election District 3 of Ward 1	Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-A of Ward 1	Total
\$ 41,180	\$ -	\$ 53,958	\$ 10,313	\$205,796
-	25,111	88,686	65,295	489,971
-	-	-	488	1,202
<u>\$ 41,180</u>	<u>\$ 25,111</u>	<u>\$ 134,644</u>	<u>\$ 76,096</u>	<u>\$613,970</u>
\$ 1,287	\$ 947	\$ 4,687	\$ 4,131	\$ 28,993
1,684	24,326	283	-	28,193
<u>2,971</u>	<u>25,273</u>	<u>7,970</u>	<u>4,131</u>	<u>60,379</u>
<u>44,151</u>	<u>26,220</u>	<u>142,614</u>	<u>80,227</u>	<u>\$487,352</u>
<u>\$ 41,180</u>	<u>\$ 25,111</u>	<u>\$ 134,644</u>	<u>\$ 76,096</u>	<u>\$613,970</u>

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

Comparing Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2003

	Road District 12 of Ward 2	Road District 1 of Ward 3	Road District 2 of Ward 1
Revenues:			
Ad valorem taxes	\$ 77,542	\$ 108,244	\$ 41,241
Intergovernmental revenues -			
State (revenue sharing -local)	15,917	28,794	-
Use of money and property	768	2,684	1,412
Other revenues	-	388	-
Total revenues	<u>94,227</u>	<u>139,010</u>	<u>42,653</u>
Expenditures:			
General government -			
Electors	-	-	-
Finance and administrative	392	400	629
Public works	111,118	218,688	58,588
Total expenditures	<u>111,510</u>	<u>219,088</u>	<u>59,217</u>
Deficiency of revenues over expenditures	<u>(17,283)</u>	<u>(78,078)</u>	<u>(16,564)</u>
Other financing sources (uses):			
Administrative fees	(3,818)	(5,197)	(1,780)
Operating transfers in	35,795	45,148	12,847
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>31,977</u>	<u>39,951</u>	<u>11,067</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>4,772</u>	<u>(38,061)</u>	<u>(4,497)</u>
Fund balance (deficit), beginning	<u>82,445</u>	<u>182,737</u>	<u>78,488</u>
Fund balance (deficit), ending	<u>\$ 87,217</u>	<u>\$ 144,676</u>	<u>\$ 73,991</u>

Sub-Road District 1 of Road District 3 of Ward 1	Sub-Road District 1 of Election District 7 of Ward 1	Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-A of Ward 1	Total
\$ 2,158	\$ 24,183	\$ 81,943	\$ 30,445	\$ 138,729
3,416	6,323	18,584	6,819	35,142
389	1,424	1,793	1,875	6,481
<u>30,800</u>	<u>32,062</u>	<u>102,214</u>	<u>79,139</u>	<u>344,215</u>
	2,674	2,283	2,199	7,235
-	-	1,949	1,041	2,990
<u>33,812</u>	<u>34,736</u>	<u>104,206</u>	<u>80,280</u>	<u>353,034</u>
<u>33,812</u>	<u>32,062</u>	<u>119,118</u>	<u>189,959</u>	<u>374,951</u>
<u>(45,859)</u>	<u>(28,728)</u>	<u>(7,904)</u>	<u>(90,817)</u>	<u>(173,308)</u>
(3,882)	-	(8,092)	(2,811)	(14,785)
89,611	-	89,659	86,517	265,787
<u>-</u>	<u>(73,581)</u>	<u>(21,659)</u>	<u>-</u>	<u>(95,240)</u>
<u>86,209</u>	<u>(73,581)</u>	<u>68,057</u>	<u>(3,886)</u>	<u>66,799</u>
41,219	(94,107)	16,974	(71,111)	(108,025)
<u>(781)</u>	<u>74,022</u>	<u>(130,658)</u>	<u>148,024</u>	<u>687,462</u>
<u>\$ 41,432</u>	<u>\$ (212)</u>	<u>\$ 127,442</u>	<u>\$ (71,081)</u>	<u>\$ 248,581</u>

DEBT SERVICE FUNDS

Jail Tax Sinking Fund

The Jail Tax Sinking Fund accounts for the accumulation of monies for the payment of \$1,500,000 of general obligation bonds issued April 1, 1980 (refunded and reissued April 11, 1993). Proceeds of the bond issue were used to construct a parish jail. Financing is provided by an ad valorem tax levied upon properties located in the parish.

Road District Sinking Funds

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

Special Assessment Sinking Funds

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

Old City Hall Sinking Fund

The Old City Hall Sinking Fund is used to account for the accumulation of monies for the payment of the certificates of indebtedness issued March, 1999. The proceeds from the certificates were used to reconstruct the old city hall building.

St. Landry Parish Police Jury

Debt Service Funds

Combining Balance Sheet
December 31, 2003

	Infl Tax Sinking	Road District Sinking	Special Assessment Sinking	Old City Hall Sinking	Total
ASSETS					
Cash	\$ 928,907	\$ 631,624	\$ 27,048	\$ 180,624	\$ 1,768,203
Receivables	327,091	211,289	5,801	-	544,181
Due from other funds	-	24,376	-	-	24,376
Total assets	\$ 1,256,008	\$ 867,289	\$ 32,849	\$ 180,624	\$ 2,236,770
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ 11,315	\$ 11,587	\$ -	\$ -	\$ 22,902
Due to other funds	1,879	-	-	-	1,879
Total liabilities	13,194	11,587	-	-	24,781
Fund balance:					
Reserved for debt service	1,242,814	855,682	32,849	180,624	2,312,969
Total liabilities and fund balance	\$ 1,256,008	\$ 867,289	\$ 32,849	\$ 180,624	\$ 2,236,770

ST. LANDRY PARISH POLICE JURY
Debt Service Fund

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
 Year Ended December 31, 2003

	<u>All Tax Sinking</u>	<u>Road District Sinking</u>	<u>Special Assessment Sinking</u>	<u>Old City Hall Sinking</u>	<u>Total</u>
Revenues:					
All voters taxes	\$ 152,967	\$ 210,668	\$ -	\$ -	\$ 363,635
Special assessments	-	-	17,019	-	17,019
Use of money and property	23,384	10,916	606	4,080	38,986
Other revenue	-	-	7,318	83,878	91,196
Total revenues	<u>176,351</u>	<u>221,584</u>	<u>25,043</u>	<u>87,958</u>	<u>390,936</u>
Expenditures:					
General government -					
Legislative	300,340	3,479	1,800	26,181	331,800
Debt service -					
Principal	118,000	130,000	3,175	23,800	384,975
Interest and fiscal charges	18,628	40,960	1,787	11,133	72,508
Total expenditures	<u>236,968</u>	<u>274,439</u>	<u>6,762</u>	<u>61,114</u>	<u>579,283</u>
Excess of revenues over expenditures	<u>39,383</u>	<u>47,145</u>	<u>18,281</u>	<u>26,844</u>	<u>131,653</u>
Other financing sources:					
Operating transfers in	-	31,692	1,887	-	33,579
Total other financing sources	<u>-</u>	<u>31,692</u>	<u>1,887</u>	<u>-</u>	<u>33,579</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>39,383</u>	<u>78,837</u>	<u>20,168</u>	<u>26,844</u>	<u>165,232</u>
Fund balance, beginning	<u>1,891,262</u>	<u>799,839</u>	<u>32,627</u>	<u>185,382</u>	<u>2,909,110</u>
Fund balance, ending	<u>\$ 1,930,645</u>	<u>\$ 878,676</u>	<u>\$ 52,795</u>	<u>\$ 212,226</u>	<u>\$ 2,074,342</u>

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

Combining Balance Sheet
 December 31, 2005

	<u>Road District 2 of Ward 1</u>	<u>Sub-Road District 1 of Road District 3 of Ward 1</u>	<u>Sub-Road District 1 of Road District 11-A</u>	<u>Sub-Road District 2 of Road District 11-B</u>	<u>Total</u>
ASSETS					
Cash	\$ 198,196	\$ 143,669	\$ 121,800	\$ 179,369	\$603,034
Receivables	59,097	84,494	87,718	-	231,309
Due from other funds	-----	34,178	-----	-----	34,178
Total assets	\$ 249,283	\$ 262,341	\$ 189,518	\$ 179,369	\$679,509
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ 2,363	\$ 2,829	\$ 6,285	\$ -	\$ 11,587
Fund balance:					
Reserved for debt service	246,920	239,512	183,233	179,369	667,984
Total liabilities and fund balance	\$ 249,283	\$ 262,341	\$ 189,518	\$ 179,369	\$679,509

ST. LANDRY PARISH POLICE JURY

Debt Service Funds

Road District Sinking Funds

Comparing Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended December 31, 2001

	Road District 2 of Ward 1	Sub-Road District 1 of Road District 3 of Ward 1	Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-B	Total
Revenues:					
Ad valorem taxes	\$ 64,862	\$ 80,668	\$ 75,498	\$ 4,648	\$ 215,676
Use of money and property	6,382	3,498	3,036	-	13,916
Total revenues	71,244	84,166	78,534	4,648	228,592
Expenditures:					
General government - Legislative	1,868	662	388	617	3,475
Debt service - Principal	15,000	25,000	60,000	30,000	130,000
Interest and fiscal charges	14,698	8,183	12,152	9,819	44,852
Total expenditures	31,566	33,845	72,540	49,836	157,787
Excess (deficiency) of revenues over expenditures	39,678	50,321	6,994	(45,188)	52,805
Other financing sources:					
Operating transfers in	-	-	21,688	-	21,688
Total other financing sources	-	-	21,688	-	21,688
Excess (deficiency) of revenues and other financing sources over expenditures	39,678	50,321	28,682	(45,188)	74,493
Fund balance, beginning	209,244	281,719	126,268	213,316	790,547
Fund balance, ending	\$ 248,922	\$ 332,040	\$ 154,950	\$ 168,128	\$ 804,040

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

Combining Balance Sheet
December 31, 2003

	Special Assessments 99	Special Assessments 1-A	Special Assessments 2-A
ASSETS			
Cash	\$ 14,994	\$ -	\$ -
Receivables	-	-	-
Due from other funds	-	-	-
Total assets	\$ 14,994	\$ -	\$ -
LIABILITIES AND FUND BALANCE			
Liabilities:			
Due to other funds	\$ -	\$ -	\$ -
Total liabilities	-	-	-
Fund balance:			
Reserved for debt service	14,994	-	-
Total liabilities and fund balance	\$ 14,994	\$ -	\$ -

<u>Special Assessments 2-B</u>	<u>Special Assessments 3-A</u>	<u>Special Assessments 60</u>	<u>Special Assessments 84.1 88</u>	<u>Total</u>
\$ -	\$ 12,120	\$ 4	\$ -	\$ 12,124
-	-	5,001	-	5,001
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ 12,120	\$ 5,001	\$ -	\$ 17,121
\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	12,120	5,001	-	17,121
\$ -	\$ 12,120	\$ 5,001	\$ -	\$ 17,121

St. Landry Parish Police Jury
Debt Service Funds
Special Assessment Sinking Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended December 31, 2003

	Special Assessments 89	Special Assessments 1-4	Special Assessments 2-6
Revenues:			
Special assessments	\$ 17,193	\$ -	\$ -
Use of money and property	217	-	-
Other revenues	-	5,094	-
Total revenues	<u>17,410</u>	<u>5,094</u>	<u>-</u>
Expenditures:			
General government -			
Legislative	200	-	1,568
Debt service:			
Principal	4,179	-	-
Interest and fiscal charges	1,782	-	-
Total expenditures	<u>6,161</u>	<u>-</u>	<u>1,568</u>
Excess (deficiency) of revenues over expenditures	<u>11,249</u>	<u>5,094</u>	<u>(1,568)</u>
Other financing sources:			
Operating transfers in	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>11,249</u>	<u>5,094</u>	<u>(1,568)</u>
Fund balance (deficit), beginning	<u>1,750</u>	<u>(5,094)</u>	<u>1,366</u>
Fund balance, ending	<u>\$ 12,999</u>	<u>\$ -</u>	<u>\$ -</u>

Special Assessments 2-B	Special Assessments 2-A	Special Assessments 31	Special Assessments SA, 1 80	Total
\$ -	\$ -	\$ 661	\$ -	\$ 13,626
11	362	11	-	681
<u>2,642</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,726</u>
<u>2,656</u>	<u>362</u>	<u>672</u>	<u>-</u>	<u>35,028</u>
-	-	136	186	3,192
-	-	996	-	5,179
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,182</u>
<u>-</u>	<u>-</u>	<u>1,136</u>	<u>186</u>	<u>8,684</u>
<u>2,656</u>	<u>362</u>	<u>1683</u>	<u>(186)</u>	<u>16,913</u>
-	-	2,887	-	2,887
<u>-</u>	<u>-</u>	<u>2,887</u>	<u>-</u>	<u>2,887</u>
2,656	362	2,118	(186)	19,722
<u>(2,656)</u>	<u>11,318</u>	<u>2,887</u>	<u>186</u>	<u>12,427</u>
<u>\$ -</u>	<u>\$ 12,128</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ 32,185</u>

CAPITAL PROJECTS FUNDS

Road District Capital Projects Funds

Road District No. 2 of Ward 1, Sub-Road District No. 1 of Road District No. 11-A, Sub-Road District No. 2 of Road District No. 11-A, and Sub-Road District No. 3 of District 3 of Ward 1 Funds account for the construction and resurfacing of roads located within the geographical boundaries of each respective subroad district. Each district is funded by a \$300,000 bond issue, dated July 1, 1983, March 1, 1997, November 1, 1997 and June 30, 2000, respectively.

Special Assessment Funds

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

Louisiana Community Development Block Grant Fund

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

CM City Hall Construction

The Old City Hall Construction Fund is used to account for the renovations to the old city hall building.

ST. LANDRY PARISH POLICE JURY
Capital Projects Funds

Combining Balance Sheet
 December 31, 2000

	<u>Real District Capital Projects</u>	<u>Special Assessment Construction</u>	<u>Louisiana Community Development Block Grant</u>	<u>Old City Hall Construction</u>	<u>Total</u>
ASSETS					
Cash	\$ 338,352	\$ 17,685	\$ -	\$ 35	\$ 348,092
Receivables	-	-	187,480	-	187,480
Due from other funds	-	-	-	-	-
Total assets	\$ 338,352	\$ 17,685	\$ 187,480	\$ 35	\$ 543,552
LIABILITIES AND FUND BALANCE					
LIABILITIES:					
Accounts payable	\$ 2,372	\$ -	\$ 187,480	\$ -	\$ 192,232
Due to other funds	-	-	-	-	-
Total liabilities	2,372	-	187,480	-	192,232
Fund balance:					
Unreserved, undesignated	320,080	17,685	-	35	348,800
Total liabilities and fund balance	\$ 322,452	\$ 17,685	\$ 187,480	\$ 35	\$ 548,052

ST. LANDRY PARISH POLICE JURY
Capital Projects Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended December 31, 2003

	<u>Road District Capital Projects</u>	<u>Special Assessment Construction</u>	<u>Levittown Community Development Block Grant</u>	<u>Old City Hall Construction</u>	<u>Total</u>
Revenues:					
Intergovernmental revenues -					
Federal grants	\$ -	\$ -	\$ 619,782	\$ -	\$ 619,782
Use of money and property	8,962	447	-	1	9,410
Other revenue	-	308	-	-	308
Total revenues	<u>8,962</u>	<u>755</u>	<u>619,782</u>	<u>1</u>	<u>629,500</u>
Expenditures:					
Public works	-	-	-	-	-
Professional fees	17,658	-	96,075	-	113,733
Capital outlay	734,855	-	523,696	-	1,258,551
Total expenditures	<u>752,513</u>	<u>-</u>	<u>619,771</u>	<u>-</u>	<u>1,372,284</u>
Excess (deficiency) of revenues over expenditures	<u>(743,551)</u>	<u>755</u>	<u>0</u>	<u>1</u>	<u>(742,815)</u>
Other financing sources (uses):					
Road proceeds	1,086,800	-	-	-	1,086,800
Operating transfers in	-	-	44	-	44
Operating transfers out	(38,179)	-	-	-	(38,179)
Total other financing sources (uses)	<u>1,048,621</u>	<u>-</u>	<u>44</u>	<u>-</u>	<u>1,048,665</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>304,870</u>	<u>755</u>	<u>44</u>	<u>1</u>	<u>305,870</u>
Fund balance (deficit), beginning	<u>18,870</u>	<u>17,138</u>	<u>1521</u>	<u>58</u>	<u>35,187</u>
Fund balance (deficit), ending	<u>\$ 123,740</u>	<u>\$ 17,893</u>	<u>\$ -</u>	<u>\$ 59</u>	<u>\$ 141,692</u>

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

Combining Balance Sheet
 December 31, 2003

	Sub-Road District 1 of District 3 of Ward 1 Construction	Road District 2 of Ward 1 Construction	Sub-Road District 1 of Road District 11-A Construction	Sub-Road District 2 of Road District 11-A Construction	Total
ASSETS					
Cash	\$ 57,882	\$ 18,079	\$ 156,380	\$ 186,891	\$ 318,312
Due from other funds	_____	_____	_____	_____	_____
Total assets	\$ 57,882	\$ 18,079	\$ 156,380	\$ 186,891	\$ 318,312
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ 7,272	\$ -	\$ -	\$ -	\$ 7,272
Due to other funds	_____	_____	_____	_____	_____
Total liabilities	7,272	-	-	-	7,272
Fund balance:					
Unreserved, undesignated	30,610	18,079	156,380	186,891	321,960
Total liabilities and fund balance	\$ 37,882	\$ 18,079	\$ 156,380	\$ 186,891	\$ 318,312

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

Comparing Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended December 31, 2005

	Sub-Road District 1 of District 3 of Ward 1 Construction	Road District 2 of Ward 1 Construction	Sub-Road District 1 of Road District 11-A Construction	Sub-Road District 2 of Road District 11-A Construction	Total
Revenues:					
Use of money and property	\$ 1,222	\$ 228	\$ 3,841	\$ 3,671	\$ 8,962
Expenditures:					
Public works-					
Professional fees	3,716	-	7,888	6,484	17,898
Capital outlay	143,295	-	298,477	291,912	734,682
Total expenditures	147,011	-	306,365	298,396	752,673
Excess (deficiency) of revenue over expenditures	(145,789)	228	(823,524)	(324,725)	(743,611)
Other financing sources (uses)					
Bond proceeds	196,000	-	499,000	408,000	1,095,000
Operating transfer in	-	-	-	-	-
Operating transfer out	-	-	(38,179)	-	(38,179)
Total other financing sources (uses)	196,000	-	460,821	408,000	1,865,621
Excess of revenues and other financing sources over expenditures and other financing uses	50,211	228	348,297	183,275	384,419
Fund balance, beginning	-	9,831	8,003	826	18,670
Fund balance, ending	\$ 50,211	\$ 10,059	\$ 156,300	\$ 184,091	\$ 371,661

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

Combining Balance Sheet
 December 31, 2003

	<u>Special Assessments PS</u>	<u>Special Assessments 2-A</u>	<u>Special Assessments SA1 SA2</u>	<u>Total</u>
ASSETS				
Cash	\$ 1,034	\$ 16,651	\$ _____	\$ 17,685
LIABILITIES AND FUND BALANCE				
Liabilities:				
Due to other funds	\$ _____	\$ _____	\$ _____	\$ _____
Total liabilities	_____	_____	_____	_____
Fund balance:				
Unreserved, undesignated	1,034	16,651	_____	17,685
Total liabilities and fund balance	\$ 1,034	\$ 16,651	\$ _____	\$ 17,685

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
 Year Ended December 31, 2005

	Special Assessments 09	Special Assessments 1-A	Special Assessments B&I 02	Total
Revenues:				
Use of money and property	\$ 36	\$ 411	\$ -	\$ 447
Other revenues	-	-	180	180
Total revenues	<u>36</u>	<u>411</u>	<u>180</u>	<u>627</u>
Expenditures:				
Public works	-	-	-	-
Professional fees	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	36	411	180	627
Fund balance (deficit), beginning	<u>598</u>	<u>18,290</u>	<u>1,950</u>	<u>17,138</u>
Fund balance, ending	<u>\$ 1,054</u>	<u>\$ 18,601</u>	<u>\$ 1,950</u>	<u>\$ 17,605</u>

AGENCY FUNDS

Payroll Fund

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

Adjudicated Property Fund

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

ST. LANIER PARISH POLICE JURY
Agency Funds

Combining Balance Sheet
December 31, 2003

	<u>Payroll</u>	<u>Adjusted Property</u>	<u>Total</u>
ASSETS			
Cash	\$ 5,895	\$ 122,639	\$128,534
LIABILITIES			
Due to other funds	\$ 5,895	-	\$ 5,895
Due to other government	-----	122,639	122,639
Total liabilities	<u>\$ 5,895</u>	<u>\$ 122,639</u>	<u>\$128,534</u>

ST. LANDRY PARISH POLICE AFBY
Agency Funds

Combining Statement of Changes in Assets and Liabilities
Year Ended December 31, 2003

	Payroll Fund			Balance 12/31/03
	Balance 1/1/03	Additions	Deletions	
ASSETS				
Cash	\$ 3,812	\$ 2,311,990	\$ 2,311,990	\$ 3,891
LIABILITIES				
Due to other funds	\$ 3,812	\$ _____	\$ _____	\$ 3,891
Adjusted Property Fund				
	Balance 1/1/03	Additions	Deletions	Balance 12/31/03
ASSETS				
Cash	\$ 88,668	\$ 44,346	\$ 11,435	\$ 121,679
Due from other funds	1,511	-	1,511	-
Total assets	\$ 90,179	\$ 44,346	\$ 12,946	\$ 121,679
LIABILITIES				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Due to other government	90,179	31,300	-	121,679
Total liabilities	\$ 90,179	\$ 31,300	\$ _____	\$ 121,679
Total				
	Balance 1/1/03	Additions	Deletions	Balance 12/31/03
ASSETS				
Cash	\$ 92,885	\$ 2,296,337	\$ 2,263,418	\$ 118,774
Due from other funds	1,511	-	1,511	-
Total assets	\$ 94,396	\$ 2,296,337	\$ 2,264,929	\$ 118,774
LIABILITIES				
Due to other funds	\$ 5,937	\$ -	\$ 42	\$ 5,895
Due to other government	90,579	31,300	-	121,679
Total liabilities	\$ 96,516	\$ 31,300	\$ 42	\$ 127,574

GENERAL FIXED ASSETS ACCOUNT GROUP

ST. LANDRY PARISH POLICE JURY

Statement of Changes in General Fixed Assets
Year Ended December 31, 2005

	Primary Government			Total
	Land	Buildings and Improvements	Furniture and Equipment	
General fixed assets, January 1, 2005	\$415,940	\$ 11,587,899	\$1,879,445	\$13,883,284
Additions from:				
General Fund	-	-	11,414	11,414
Special Revenue Funds	-	3,773	32,868	36,641
Capital projects	-	-	83,452	83,452
Total additions	-	3,773	127,734	131,507
Assets sold, traded or disposed	-	-	143,215	143,215
General fixed assets, December 31, 2005	\$415,940	\$ 11,591,672	\$1,864,064	\$13,871,676

GENERAL LONG-TERM DEBT ACCOUNT GROUP

ST. LANDRY PARISH POLICE JURY

Statement of General Long-Term Debt

December 31, 2000

	Primary Government			Total
	Estimated Liabilities for Claims and Judgments	Public Improvement Bonds	Special Assessment Bonds	
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT				
Amount available in debt service funds for retirement	\$ _____	\$ 2,286,000	\$ 21,024	\$ 2,291,024
Amount to be provided from: Other revenue sources	896,671	-	-	896,671
Total available and to be provided	\$ 896,671	\$ 2,286,000	\$ 21,024	\$ 2,993,695
GENERAL LONG-TERM DEBT PAYABLE				
Bonds payable:				
Due within one year	\$ -	\$ 341,000	\$ 4,179	\$ 345,179
Due after one year	-	1,933,000	26,845	1,943,845
General long-term debt	896,671	-	-	896,671
Total general long-term debt	\$ 896,671	\$ 2,286,000	\$ 21,024	\$ 2,993,695

COMPONENT UNITS

ST. LANDRY PARISH POLICE JURY

Component Units

Combining Balance Sheet
Year Ended December 31, 2003

	<u>St. Landry Parish Tourist Commission</u>	<u>St. Landry Parish Historical Development</u>	<u>Criminal Court</u>
ASSETS AND OTHER DEBITS			
Cash	\$ 187,158	\$ 2,393	\$ 1,989
Receivables	3,887	-	3,084
Land, buildings, equipment and improvements	19,214	-	-
Other debits:			
Account available to debt service funds	-	-	-
Amount to be provided for general long-term debt obligations	_____	_____	_____
Total assets and other debits	<u>\$ 210,269</u>	<u>\$ 2,393</u>	<u>\$ 5,073</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ 586	\$ -	\$ -
Due to primary government	-	-	-
Compensated absences	-	-	-
Bonds payable	_____	_____	_____
Total liabilities	<u>586</u>	<u>-</u>	<u>-</u>
Fund equity and other credits:			
Investment in general fixed assets	19,214	-	-
Fund balances (deficits):			
Reserved for debt service	-	-	-
Unreserved, undesignated	186,469	2,393	5,073
Total fund equity and other credits	<u>205,683</u>	<u>2,393</u>	<u>5,073</u>
Total liabilities, equity and other credits	<u>\$ 210,269</u>	<u>\$ 2,393</u>	<u>\$ 5,073</u>

Workforce Investment Board	Airport Authority	Agricultural Areas Authority	Fire Protection District No. 5	Total
\$ 778	\$ 18,880	\$ 1,426	\$ 471,814	\$ 684,479
281,608	3,241	-	181,185	464,764
1,348,571	1,852,680	-	366,866	3,487,271
-	-	-	257,343	257,343
29,096	-	-	52,687	81,783
<u>\$1,478,984</u>	<u>\$1,874,721</u>	<u>\$ 1,426</u>	<u>\$1,319,873</u>	<u>\$4,895,570</u>
\$ 282,236	\$ 4,736	\$ -	\$ 28,815	\$ 316,413
-	23,080	53	-	23,613
29,096	-	-	-	29,096
-	-	-	298,880	298,880
<u>311,332</u>	<u>28,736</u>	<u>53</u>	<u>318,895</u>	<u>679,564</u>
1,348,571	1,852,680	-	366,866	3,487,271
-	-	-	257,343	257,343
-	(3,614)	1,371	386,880	384,627
<u>1,348,571</u>	<u>1,849,066</u>	<u>1,371</u>	<u>1,081,029</u>	<u>4,319,986</u>
<u>\$1,478,984</u>	<u>\$1,874,721</u>	<u>\$ 1,426</u>	<u>\$1,319,873</u>	<u>\$4,895,570</u>

St. Landry Parish Police Jury

Component Units

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2003

	<u>St. Landry Parish Tourist Commission</u>	<u>St. Landry Parish Historical Development</u>	<u>Criminal Court</u>
Revenues			
Ad valorem taxes	\$ -	\$ -	\$ -
Fees and forfeitures	-	-	209,159
Intergovernmental revenues -			
Federal grants	-	-	-
State revenues -			
State revenue sharing	-	-	-
Grants	3,800	-	-
Use of money and property	-	59	287
Other revenues	<u>131,849</u>	<u>-</u>	<u>42,933</u>
Total revenues	<u>136,849</u>	<u>59</u>	<u>248,189</u>
Expenditures			
General government -			
Judicial	-	-	200,900
Finance and administrative	-	-	-
Public safety	-	-	-
Public works	-	-	-
Economic development and assistance	181,907	-	-
Education	-	-	-
Debt service			
Principal	-	-	-
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>181,907</u>	<u>-</u>	<u>200,900</u>
 Excess (deficiency) of revenues over expenditures	 <u>(27,063)</u>	 <u>59</u>	 <u>48,447</u>
Other financing uses			
Administrative fees	-	-	-
Transfers in	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>
 Excess (deficiency) of revenues over expenditures and other financing uses	 <u>(27,063)</u>	 <u>59</u>	 <u>48,447</u>
 Fund balances (deficit), beginning	 <u>(21,523)</u>	 <u>2,018</u>	 <u>(21,478)</u>
 Fund balances (deficit), ending	 <u>\$ (48,586)</u>	 <u>\$ 2,077</u>	 <u>\$ 26,971</u>

Workforce Investment Board	Airport Authority	Agricultural Area Authority	Fair Practices District No. 6	Total
\$ -	\$ -	\$ -	\$ 182,684	\$ 182,684
-	41,884	-	-	418,143
7,986,048	-	-	-	7,986,048
-	-	-	14,081	14,081
-	85,190	-	-	93,180
-	-	94	4,985	5,279
-	18,344	5,632	15,032	39,008
<u>7,986,048</u>	<u>180,718</u>	<u>5,686</u>	<u>218,792</u>	<u>8,794,286</u>
-	-	-	-	304,982
1,890,187	-	-	391	1,890,488
-	-	-	88,789	88,789
-	147,579	-	-	147,579
-	-	8,283	-	198,110
6,895,733	-	-	-	6,895,733
-	-	-	18,088	18,088
-	-	-	17,623	17,623
<u>7,986,048</u>	<u>147,579</u>	<u>8,283</u>	<u>115,613</u>	<u>8,658,198</u>
-	3,136	(214)	800,085	114,138
-	-	(228)	-	(228)
-	-	9,779	-	9,779
-	-	-	-	-
-	-	3,382	-	3,382
-	3,136	3,851	800,085	117,699
-	45,760	(1,689)	514,652	714,648
<u>\$ -</u>	<u>\$ (1,614)</u>	<u>\$ 1,321</u>	<u>\$ 618,152</u>	<u>\$ 831,792</u>

ST. LANDRY PARISH POLICE JURY
 Component Unit
 Workforce Investment Board

Combining Program Balance Sheet
 December 31, 2003

	WIA	Welfare to Work	Total
ASSETS AND OTHER DEBITS			
Cash	\$ 778	\$ -	\$ 778
Receivables	261,458	-	261,458
Equipment	1,248,971	-	1,248,971
Other debits			
Amount to be provided for general long-term debt obligations	29,896	-	29,896
Total assets	<u>\$1,479,803</u>	<u>\$ -</u>	<u>\$1,479,803</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities			
Accounts payable	\$ 281,236	\$ -	\$ 281,236
Compensated absences	29,896	-	29,896
Total liabilities	<u>311,132</u>	<u>-</u>	<u>311,132</u>
Fund equity and other credits:			
Investment in general fixed assets	1,168,671	-	1,168,671
Total liabilities, equity and other credits	<u>\$1,479,803</u>	<u>\$ -</u>	<u>\$1,479,803</u>

ST. LANDRY PARISH POLICE JURY
 Component Units
 Workforce Investment Board

**Combining Program Statement of Revenues, Expenditures, and Changes in Fund Balance
 Year Ended December 31, 2000**

	<u>SWA</u>	<u>Written to Work</u>	<u>Total</u>
Revenues:			
Intergovernmental -			
Federal grants	\$ 7,971,414	\$ 14,626	\$ 7,986,040
State grants	-	-	-
Total revenues	<u>7,971,414</u>	<u>14,626</u>	<u>7,986,040</u>
Expenditures:			
General government -			
Finance and administrative	1,875,661	14,626	1,890,287
Education	6,095,733	-	6,095,733
Total expenditures	<u>7,971,414</u>	<u>14,626</u>	<u>7,986,040</u>
Excess of revenues over expenditures	-	-	-
Fund balance, beginning	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

INTERNAL CONTROL, COMPLIANCE
AND
OTHER GRANT INFORMATION



(a Corporation of Certified Public Accountants)

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

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

We have audited the general purpose financial statements of the St. Landry Parish Police Jury, as of and for the year ended December 31, 2003, and have issued our report thereon dated May 17, 2004, which was qualified because the general purpose financial statements do not include the financial activities of several component units that form the reporting entity. Except as discussed in the preceding sentence, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the St. Landry Parish Police Jury's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance that are required to be reported under Government Auditing Standards, which are described in the accompanying schedule of findings and questioned costs as items 00-2 and 01-3.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. Landry Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and were to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant

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deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the St. Landry Parish Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 03-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not induce a relatively low level of risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described in the schedule of findings and questioned costs as item 03-1 to be a material weakness.

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

Dorval, McE & Frederick

A Corporation of Certified Public Accountants

Monroe, Louisiana
May 17, 2004



(A Corporation of Certified Public Accountants)

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

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

Compliance

We have audited the compliance of St. Landry Parish Police Jury with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2003. The St. Landry Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of St. Landry Parish Police Jury's management. Our responsibility is to express an opinion on St. Landry Parish Police Jury's compliance based on our audit.

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

In our opinion, St. Landry Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2003.

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Internal Control Over Compliance

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

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

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

Dorrell Baker & Associates

A Corporation of Certified Public Accountants

Bossier, Louisiana
May 17, 2004

ST. LANDRY PARISH POLICE JURY

**Schedule of Prior Year Findings and Questioned Costs
Year ended December 31, 2003**

Section I Internal Control And Compliance Material To The Financial Statements

00-1 Individual Separation of Accounting Functions

Finding:

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

Status:

This finding is unresolved. See current year finding 00-1.

00-2 Budget Variance

Finding:

The Jail Maintenance Fund and the Health Unit Maintenance Fund, special revenue funds, had total actual expenditures and other uses exceeding total budgeted expenditures and other uses by more than five percent. Louisiana R. S. 39:1309 requires the governing authority to amend the budget once notified that actual expenditures and other uses exceed budgeted amounts by five percent or more (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$250,000 or less).

Status:

This finding is unresolved. See current year finding 00-2.

00-00 Budget Compliance

Status:

This finding is unresolved. See current year finding 00-3.

00-04 Weekly Work Schedule for Selection Maintenance Program

Status:

This finding appears to be resolved. No exceptions were noted during the current year audit.

Section II Internal Control And Compliance Material To Federal Awards

This section is not applicable for the year ended December 31, 2003.

ST. LANDRY PARISH POLICE JURY

**Schedule of Prior Year Findings and Questioned Costs (Continued)
Year ended December 31, 2003**

Section III Management Letter

ML 01-01 Records of general fixed assets

Status:

This finding is unresolved. The St. Landry Parish Police Jury is in the process of updating the current inventory list of the general fixed assets utilizing a computer program obtained during 2003. Also, as stated in our management letter dated May 13, 2003, we recommended procedures to be implemented by the Police Jury to assist with the maintenance of the general fixed asset inventory list. Those procedures have not been fully implemented as of the date of our audit report, May 17, 2004.

ML 01-02 Public Property and Duties of Public Officials and Employees

Status:

This finding appears to be resolved. No exceptions were noted during the current year audit.

St. Landry Parish Police Jury

Schedule of Findings and Questioned Costs
Year Ended December 31, 2003

Section I Summary of Auditor's Results

FINANCIAL STATEMENTS

Auditor's Report

A qualified opinion has been issued on the St. Landry Parish Police Jury's general purpose financial statements as of and for the year ended December 31, 2003. The qualified opinion is attributable to the omission of financial data of several component units of the St. Landry Parish Police Jury.

Reportable Condition - Financial Reporting

A reportable condition in internal control over financial reporting was disclosed during the audit of the general purpose financial statements and is shown as item 03-1 in Section II and is considered a material weakness.

Material Noncompliance - Financial Reporting

There were two instances of noncompliance material to the financial statements disclosed during the audit of the general purpose financial statements and are shown as items 03-2 and 03-3 in Section II.

FEDERAL AWARDS

Auditor's Report - Major Programs

In our opinion, the St. Landry Parish Police Jury, complied, in all material respects, with the requirements that are applicable to each of its major federal programs for the year ended December 31, 2003.

Major Programs - Identification

St. Landry Parish Police Jury had the following programs, at December 31, 2003, listed as major programs:

<u>Program Name</u>	<u>CIDA Number</u>
Title WIA -	
Adult	17.258
Youth	17.259
Dislocated Worker	17.268

St. Landry Parish Police Jury

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2003

Section I Summary of Auditor's Results (Continued)

Major Program - Threshold

The dollar threshold to distinguish Type A and Type B programs is \$200,000 for the year ended December 31, 2003.

Low-Risk Auditing

St. Landry Parish Police Jury is not considered a low-risk auditee for the year ended December 31, 2003.

Reportable Condition - Major Programs

There were no reportable conditions in internal control over compliance over the major program disclosed during the audit of the general purpose financial statements.

Finding Related to Federal Programs

There were no instances of material noncompliance disclosed during the audit relating to federal programs for the year ended December 31, 2003.

Section II Financial Statement Findings

00-1 Individual Segregation of Accounting Functions

Finding:

There is a lack of segregation of duties within the administrative office based on the manner in which certain accounting functions are handled. First, we noted during our audit that the coding, invoicing, printing and distribution of all accounts payable checks are performed without having an employee review the checks for reasonableness prior to disbursement. Secondly, the employee who codes, invoices, prints and distributes checks also has access to the check-signing machine, which requires only one person to operate.

Recommendation:

An employee not involved with the coding and preparation of the accounts payable checks should review the checks for unusual and/or large amounts and trace to supporting documentation prior to distributing. Secondly, the check signing machine should require two employees to be present when signing checks.

St. Landry Parish Police Jury

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2010

Section II Financial Statement Findings (Continued)

02-2 Budget Variance

Finding:

The General Fund and the Jail Maintenance Fund, a special revenue fund, had total actual expenditures and other uses exceeding total budgeted expenditures and other uses by more than five percent. Louisiana R.S. 39:1309 requires the governing authority to amend the budget once notified that actual expenditures and other uses exceed budgeted amounts by five percent or more (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$150,000 or less).

Recommendation:

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

03-3 Budget Compliance

Finding:

The St. Landry Parish Police Jury failed to adopt a budget for the Flood Control Fund and Grant Water Fund, both are special revenue funds. Louisiana R.S. 39:1301 requires a budget to be adopted for each special revenue fund.

Recommendation:

All special revenue funds, regardless of the amount of revenues available or expenditures incurred, should have a budget adopted by the governing body.

St. Landry Parish Police Jury

Schedule of Findings and Questioned Costs (Continued)

Year Ended December 31, 2003

Section III Federal Award Findings and Questioned Costs

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

St. Landry Parish Police Jury
Management's Corrective Action Plan
Year Ended December 31, 2003

Section I Internal Control and Compliance Material to the Financial Statement

Response to finding 00-1:

In conjunction with the adoption of the Home Rule Charter form of government, the Parish Council, formerly Jurors, have implemented policies and procedures to address the lack of segregation of duties.

Response to finding 00-2:

Procedures will be implemented to monitor actual expenditures in relation to the adopted budgets and the Parish Council will be properly notified in order to appropriately amend the budgets.

Response to finding 00-3:

Procedures will be implemented to ensure that a budget is adopted for each special revenue fund.

Section II Internal Control and Compliance Material to Federal Awards

This section not applicable for the year ended December 31, 2003.

Section III Management Letter

Response to finding ML-00-01

The Parish Council will implement the recommended procedures presented by the auditors.

Response to finding ML-00-02

The Parish Council will implement the recommended procedures presented by the auditors.

Response to finding ML-00-03

The Parish Council will implement the recommended procedures presented by the auditors.

ST. LANDRY PARISH POLICE JURY

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2000

<u>Grant/Program Title</u>	<u>CFDA Number</u>	<u>Disbursements¹ Expenditures</u>	<u>Amount to Subrecipients</u>
Primary Government -			
U.S. Department of Defense:			
Passed through the Office of Treasurer of the State of Louisiana -			
Payments to States in lieu of real estate taxes	12.112	\$ 1,184	\$ -
U.S. Department of Homeland Security:			
Passed through the Department of the Military, Office of Homeland Security and Emergency Preparedness of the of the State of Louisiana			
FDMA	97.056	788,198	-
Department of Housing and Urban Development:			
Passed through the Division of Administration Louisiana Community Development Block Grant Small Cities Program			
Total primary government	14.214	809,792	-
		1,992,176	-
Component Units -			
U.S. Department of Labor:			
Passed through Louisiana Department of Labor -			
Workforce Investment Act			
Adult	17.258	1,933,808	-
Youth	17.259	2,889,896	-
Dislocated worker	17.368	1,127,628	-
		7,951,414	-
Passed through Louisiana Department of Labor, Office of Workforce Development - Welfare-to-Work			
	17.243	14,628	-
Total component units		7,966,042	-
Total		\$ 9,958,296	\$ -

ST. LANDRY PARISH POLICE JURY

Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2000

NOTE 1. BASIS OF PRESENTATION

The above schedule of expenditures of federal awards includes the federal grant activity of the St. Landry Parish Police Jury and is presented on the same basis of accounting as described in Note 1 to the financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Auditor of States, Local Governments, and Non-Profit Organizations*.



(A Corporation of Certified Public Accountants)

Management Letter

To the Police Jury
St. Landry Parish Police Jury
P.O. Box 241
Opelousas, LA 70571-0241

We have audited the financial statements of the St. Landry Parish Police Jury, as of and for the year ended December 31, 2003, and have issued our report thereon dated May 17, 2004. We conducted our audit in accordance with auditing standards and the standards generally accepted in the United States of America applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

As a part of our examination, we have issued our report on the financial statements, dated May 17, 2004, and our report on internal control and compliance with laws, regulations and contracts, dated May 17, 2004.

During the course of our examination, we became aware of the following matters that represent suggestions for improving internal controls or immaterial deviations of compliance.

MATTERS REGARDING INTERNAL CONTROLS

ML 03-06 Records of general fixed assets

FINDING:

During our audit, we were provided a schedule of general fixed assets. Based on the schedule provided and our procedures relating to capital expenditures, we noted the schedule contained several mistakes. We noted certain fixed assets purchased during the current year were not included with the general fixed asset records and several assets purchased in prior years and in use as of December 31, 2003 were inadvertently omitted from the current year schedule.

In addition, as part of our prior year audit, we made recommendations to assist the Jury in maintaining the records of the general fixed assets. Those recommendations have not been fully implemented.

Supra H. Oswald, CPA, Retired 1988
Paula B. Blum, CPA, Retired 2003

D. Larry Blum, CPA, CVA, CFFP
James P. Fournier, CPA
Clayton R. Ismail, CPA, CVA
Stephen R. Ismail, Sr., CMA
Stephen M. Rappaportson, CPA
John P. Strawn, CPA
Jennifer H. Wagner, CPA, CFFP
Gloria A. Wilson, CPA, CMA
Stephen R. Davidson Miller, CPA
Steven G. Adams, CPA

Eric G. Larson, Jr., CPA, CMA

Kathleen T. Ismail, CPA
Keith S. Lorenz, III, RTU, CPA
Thomas T. Landry, CPA
Raymond D. Higgins, CPA
John Timothy DeVillier, CPA
William A. Smith, CPA
Laurie T. Yarnall, CPA
Michelle R. Burdick, CPA
Jeremy C. Moore, CPA
Kevin S. Young, CPA
Bretton Ann Watt, CPA
John J. Curry, CPA

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Accounting Institute of
Louisiana State Accountants

Member of American
Institute of Certified Public Accountants

ML 83 – 00 Records of general fixed assets (continued)

RECOMMENDATION:

The Police Jury's finance department should maintain a file containing a copy of invoices received for all fixed assets and movable property purchased. The invoices for movable property should be forwarded to the maintenance director. The maintenance director would then document on each invoice the identification number assigned to the assets purchased and properly tag the asset as property of the Police Jury. The invoices would then be returned to the finance department. Personnel of the finance department would then use the invoices to update the schedule of general fixed assets and movable property. Similar procedures should be established for the sale or disposal of movable assets.

ML 83 – 81 Receipts of ad valorem taxes

FINDING:

The allocation of ad valorem tax collections to certain special revenue funds and the associated bond funds have not been accurately calculated according to the applicable millages. The discrepancies were noted on the distribution documents prepared by the sheriff's office and presented as supporting documentation to the St. Landry Parish Police Jury. The discrepancies resulted in an understatement of revenue in the Jail Maintenance Fund and a corresponding overstatement in the Jail Tax Sinking Fund et. Additionally, an overstatement occurred in the Sub Road 1 of Road District 3 of Ward 1 Maintenance Fund with a corresponding understatement in the Sub Road 1 of Road District 3 of Ward 1 Sinking Fund.

RECOMMENDATION:

The employee responsible for the reconciliation of ad valorem tax receipts should ensure that the appropriate allocation of collections has been applied to each fund according to the respective millages. Also, the tax collector's office should be immediately notified of any inconsistencies.

ML 83 – 82 Parish Transportation Funds

FINDING:

The Police Jury allocates parish transportation funds among the four working districts and road districts of the parish utilizing a per mile basis. The finding is then used on a priority basis within those districts for maintenance.

To the Police Jury
St. Landry Parish Police Jury
Page 3

ML 83 - 03 Parish Transportation Funds (continued)

RECOMMENDATION

Based on the Louisiana Revised Statute 48:355 "System of administration" for parish transportation funds, the funds appropriated to each parish for the parishwide capital improvement program and the selective maintenance program shall be used for the benefit of the parish as a whole and within the priority ranking of the parish. To facilitate this objective, a Parish Transportation Fund should be used to account for receipt and disbursement of all parish transportation funds. The parishwide selective maintenance program should be prepared and administered by the parish road manager and reported to the parish governing authority on a monthly basis.

We recommend management address the foregoing issues as an improvement to operations and the administration of public programs. We are available to further explain the suggestions or help with the implementation of the recommendations.

Dannell Sales & Frederick

A Corporation of Certified Public Accountants

Baton Rouge, Louisiana
May 17, 2004