

7-539

ST. LANDRY PARISH POLICE JURY
Opelousas, Louisiana

Financial Report

Year Ended December 31, 2000

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

Release Date 6/20/01

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Independent Auditor's Report

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The Members of the Police Jury
St. Landry Parish
Opelousas, 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, 2000, 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. Those 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, 2000, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Member of:

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

In accordance with *Government Auditing Standards*, we have also issued a report dated May 8, 2001 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 is 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.

Dannall, Sikes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
May 8, 2001

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

ST. LANDRY PARISH POLICE JURY

Combined Balance Sheet - All Fund Types, Account Groups, and Discretely Reported Component Units
December 31, 2000

	Governmental Fund types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS				
Cash and interest-bearing deposits	\$ 689,673	\$ 1,776,348	\$ 1,208,901	\$ 53,687
Receivables	969,439	1,427,339	132,725	-
Due from other funds	139,454	89,523	30,349	12,000
Due from component units	31,565	20,534	4,530	-
Land, buildings, equipment and improvements	-	-	-	-
Other debits:				
Amount available in debt service funds	-	-	-	-
Amount to be provided for general long-term obligations	-	-	-	-
Total assets and other debits	<u>\$ 1,830,131</u>	<u>\$ 3,313,744</u>	<u>\$ 1,376,505</u>	<u>\$ 65,687</u>
LIABILITIES, FUND EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$ 48,873	\$ 157,661	\$ 11,052	\$ -
Due to other funds	83,405	107,666	34,349	6,091
Due to primary government	-	-	-	-
Due to other government	10,000	-	-	-
Deferred revenue	-	-	2,762	-
Capital lease	-	-	-	-
Special assessments payable	-	-	-	-
Estimated liabilities for claims and judgements	-	-	-	-
Compensated absences	-	-	-	-
Bonds payable	-	-	-	-
Total liabilities	<u>142,278</u>	<u>265,327</u>	<u>48,163</u>	<u>6,091</u>
Fund equity and other credits:				
Investment in general fixed assets	-	-	-	-
Fund balances -				
Reserved for prisoner expense and jury and witness fees	7,596	-	-	-
Reserved for judicial expenses	121,569	-	-	-
Reserved for debt service	-	-	1,328,342	-
Unreserved - designated	454,998	-	-	-
Unreserved - undesignated	<u>1,103,690</u>	<u>3,048,417</u>	<u>-</u>	<u>59,596</u>
Total fund equity and other credits	<u>1,687,853</u>	<u>3,048,417</u>	<u>1,328,342</u>	<u>59,596</u>
Total liabilities, fund equity and other credits	<u>\$ 1,830,131</u>	<u>\$ 3,313,744</u>	<u>\$ 1,376,505</u>	<u>\$ 65,687</u>

Fiduciary Fund Type	Account Groups		Total (Memorandum Only) Primary Government	Component Units	Total (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Debt			
Agency					
\$ 112,164	\$ -	\$ -	\$ 3,840,773	\$ 569,293	\$ 4,410,066
-	-	-	2,529,503	313,841	2,843,344
-	-	-	271,326	-	271,326
-	-	-	56,629	-	56,629
-	13,660,142	-	13,660,142	2,806,675	16,466,817
-	-	1,328,342	1,328,342	94,259	1,422,601
-	-	<u>1,047,357</u>	<u>1,047,357</u>	<u>251,697</u>	<u>1,299,054</u>
<u>\$ 112,164</u>	<u>\$ 13,660,142</u>	<u>\$ 2,375,699</u>	<u>\$ 22,734,072</u>	<u>\$ 4,035,765</u>	<u>\$ 26,769,837</u>
\$ -	\$ -	\$ -	217,586	\$ 116,192	\$ 333,778
39,815	-	-	271,326	-	271,326
-	-	-	-	56,629	56,629
72,349	-	-	82,349	14,762	97,111
-	-	-	2,762	-	2,762
-	-	20,613	20,613	-	20,613
-	-	42,102	42,102	-	42,102
-	-	398,984	398,984	-	398,984
-	-	-	-	25,956	25,956
-	-	<u>1,914,000</u>	<u>1,914,000</u>	<u>320,000</u>	<u>2,234,000</u>
<u>112,164</u>	<u>-</u>	<u>2,375,699</u>	<u>2,949,722</u>	<u>533,539</u>	<u>3,483,261</u>
-	13,660,142	-	13,660,142	2,806,675	16,466,817
-	-	-	7,596	-	7,596
-	-	-	121,569	-	121,569
-	-	-	1,328,342	94,259	1,422,601
-	-	-	454,998	-	454,998
-	-	-	<u>4,211,703</u>	<u>601,292</u>	<u>4,812,995</u>
-	<u>13,660,142</u>	-	<u>19,784,350</u>	<u>3,502,226</u>	<u>23,286,576</u>
<u>\$ 112,164</u>	<u>\$ 13,660,142</u>	<u>\$ 2,375,699</u>	<u>\$ 22,734,072</u>	<u>\$ 4,035,765</u>	<u>\$ 26,769,837</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, 2000

	General	Special Revenue	Debt Service
Revenues:			
Ad valorem taxes	\$ 705,079	\$ 1,122,468	\$ 121,290
Alcohol tax	12,096	-	-
Special assessments	-	-	8,241
Licenses and permits	254,380	-	-
Intergovernmental revenues -			
Federal grants	-	8,074	-
State revenues -			
Parish transportation funds	-	808,337	-
State revenue sharing (net)	100,231	184,260	-
Severance tax	285,986	-	-
2% fire insurance rebate	158,106	-	-
Insurance premium tax	102,124	-	-
Grants	-	-	-
Video poker	328,053	-	-
Royalties, commissions and franchise fees	185,409	-	33,700
Fines and forfeits	328,214	2,690	-
Use of money and property	43,318	99,306	46,854
Other revenues	49,479	20,089	-
Total revenues	<u>2,552,475</u>	<u>2,245,224</u>	<u>210,085</u>
Expenditures:			
Current -			
General government:			
Legislative	200,373	-	14,138
Judicial	1,239,192	1,430	-
Elections	59,359	-	-
Finance and administrative	131,255	14,557	-
Other	322,824	-	-
Public safety	352,698	356,813	-
Public works	111,638	1,184,391	-
Health and welfare	-	569,416	-
Education	-	-	-
Economic development and assistance	49,638	-	-
Debt service -			
Principal	7,386	-	223,497
Interest and fiscal charges	1,083	-	105,398
Total expenditures	<u>2,475,446</u>	<u>2,126,607</u>	<u>343,033</u>
Excess (deficiency) of revenues over expenditures	<u>77,029</u>	<u>118,617</u>	<u>(132,948)</u>
Other financing sources (uses):			
Debt proceeds	28,000	-	-
Administrative fees	49,015	(48,949)	-
Operating transfers in	6,500	301,168	20,920
Operating transfers out	(39,844)	(288,744)	-
Total other financing sources (uses)	<u>43,671</u>	<u>(36,525)</u>	<u>20,920</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>120,700</u>	<u>82,092</u>	<u>(112,028)</u>
Fund balances, beginning	<u>1,567,153</u>	<u>2,966,325</u>	<u>1,440,370</u>
Fund balances, ending	<u>\$ 1,687,853</u>	<u>\$ 3,048,417</u>	<u>\$ 1,328,342</u>

Capital Projects	Total (Memorandum Only) Primary Government	Component Units	Total (Memorandum Only) Reporting Entity
\$ -	\$ 1,948,837	\$ 171,212	\$ 2,120,049
-	12,096	-	12,096
-	8,241	-	8,241
-	254,380	-	254,380
670,987	679,061	5,588,362	6,267,423
-	808,337	-	808,337
-	284,491	23,280	307,771
-	285,986	-	285,986
-	158,106	-	158,106
-	102,124	-	102,124
-	-	567,256	567,256
-	328,053	-	328,053
-	219,109	-	219,109
-	330,904	322,572	653,476
9,590	199,068	42,568	241,636
10,365	79,933	90,374	170,307
<u>690,942</u>	<u>5,698,726</u>	<u>6,805,624</u>	<u>12,504,350</u>
-	214,511	-	214,511
-	1,240,622	318,098	1,558,720
-	59,359	-	59,359
-	145,812	887,689	1,033,501
-	322,824	-	322,824
-	709,511	498,690	1,208,201
1,015,163	2,311,192	58,443	2,369,635
-	569,416	-	569,416
-	-	4,884,977	4,884,977
-	49,638	2,515	52,153
-	230,883	130,000	360,883
-	106,481	12,733	119,214
<u>1,015,163</u>	<u>5,960,249</u>	<u>6,793,145</u>	<u>12,753,394</u>
<u>(324,221)</u>	<u>(261,523)</u>	<u>12,479</u>	<u>(249,044)</u>
-	28,000	320,000	348,000
-	66	(66)	-
-	328,588	-	328,588
-	(328,588)	-	(328,588)
-	28,066	319,934	348,000
(324,221)	(233,457)	332,413	98,956
<u>383,817</u>	<u>6,357,665</u>	<u>363,138</u>	<u>6,720,803</u>
<u>\$ 59,596</u>	<u>\$ 6,124,208</u>	<u>\$ 695,551</u>	<u>\$ 6,819,759</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH POLICE JURY

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget (GAAP Basis) and Actual -
General and Budgeted Special Revenue Funds
Year Ended December 31, 2000

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Ad valorem taxes	\$ 700,000	\$ 705,079	\$ 5,079	\$ 1,076,000	\$ 1,091,584	\$ 15,584
Alcohol tax	15,000	12,096	(2,904)	-	-	-
Licenses and permits	252,565	254,380	1,815	-	-	-
Intergovernmental revenues - State revenues -						
Parish transportation funds	-	-	-	865,000	808,337	(56,663)
State revenue sharing (net)	95,000	100,231	5,231	163,989	173,661	9,672
Severance tax	275,000	285,986	10,986	-	-	-
2% fire insurance rebate	158,000	158,106	106	-	-	-
Insurance premium tax	110,000	102,124	(7,876)	-	-	-
Grants	-	-	-	-	-	-
Video poker	114,509	328,053	213,544	-	-	-
Royalties, commissions and franchise taxes	208,800	185,409	(23,391)	-	-	-
Fines and forfeits	363,359	328,214	(35,145)	3,110	2,690	(420)
Use of money and property	16,966	43,318	26,352	29,828	97,251	67,423
Other revenues	34,703	49,479	14,776	300	20,089	19,789
Total revenues	<u>2,343,902</u>	<u>2,552,475</u>	<u>208,573</u>	<u>2,138,227</u>	<u>2,193,612</u>	<u>55,385</u>
Expenditures:						
Current -						
General government						
Legislative	195,300	200,373	(5,073)	-	-	-
Judicial	1,273,257	1,239,192	34,065	2,750	1,430	1,320
Elections	60,230	59,359	871	-	-	-
Finance and administrative	127,510	131,255	(3,745)	-	11,857	(11,857)
Other	313,624	322,824	(9,200)	21,900	-	21,900
Public safety	279,000	352,698	(73,698)	257,825	356,813	(98,988)
Public works	113,081	111,638	1,443	1,250,570	1,166,521	84,049
Health and welfare	-	-	-	571,477	569,416	2,061
Economic develop. and assistance	57,200	49,638	7,562	-	-	-
Debt service:						
Principal	-	7,386	(7,386)	-	-	-
Interest	-	1,083	(1,083)	-	-	-
Total expenditures	<u>2,419,202</u>	<u>2,475,446</u>	<u>(56,244)</u>	<u>2,104,522</u>	<u>2,106,037</u>	<u>(1,515)</u>
Excess (deficiency) of revenues over expenditures	<u>(75,300)</u>	<u>77,029</u>	<u>152,329</u>	<u>33,705</u>	<u>87,575</u>	<u>53,870</u>
Other financing sources (uses):						
Debt proceeds	-	28,000	28,000	-	-	-
Administrative fees	75,300	49,015	(26,285)	(29,503)	(47,374)	(17,871)
Operating transfers in	-	6,500	6,500	245,014	293,205	48,191
Operating transfers out	-	(39,844)	(39,844)	(249,216)	(288,744)	(39,528)
Total other financing sources (uses)	<u>75,300</u>	<u>43,671</u>	<u>(31,629)</u>	<u>(33,705)</u>	<u>(42,913)</u>	<u>(9,208)</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	-	120,700	120,700	-	44,662	44,662
Fund balances, beginning	<u>1,567,153</u>	<u>1,567,153</u>	<u>-</u>	<u>2,946,882</u>	<u>2,946,882</u>	<u>-</u>
Fund balances, ending	<u>\$ 1,567,153</u>	<u>\$ 1,687,853</u>	<u>\$ 120,700</u>	<u>\$ 2,946,882</u>	<u>\$ 2,991,544</u>	<u>\$ 44,662</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.) 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

A. Basis of Presentation

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

B. The Reporting Entity

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

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

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

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

For financial reporting purposes, the Police Jury has chosen to issue 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 Arena 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 comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The type of funds and account groups as presented in the financial statements are described as follows:

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds -

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

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Fiduciary Funds -

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

Agency Funds

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

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Account Groups -

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

General Fixed Assets

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

General Long-Term Debt

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

D. Basis of Accounting

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

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

Revenues

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

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Expenditures

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

E. Budget and Budgetary Accounting

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

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

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

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

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

F. Transfers and Interfund Loans

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

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

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

H. Allowance for Authorized Changes

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

I. Inventory

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

J. Fixed Assets

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

K. General Long-Term Obligations

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

L. Compensated Absences

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

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

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

N. Use of Estimates

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

O. Total Columns on Combined Statements - Overview

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

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 2 BUDGET PRESENTATION - RECONCILIATION

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

Special revenue funds:

Excess of revenues and other financing sources over expenditures and other financing uses - Page 8	\$ 44,662
Add excess of revenue over expenditures for funds not budgeted:	
Bayou Boeuf and Waxia Drainage District	(150)
Grant Writer Fund	(2,700)
Flood Control Fund	1,174
Sub-Road District 1 Election District 3 of Ward 1-B Maintenance Fund	<u>39,106</u>
Excess of revenues and other financing sources over expenditures and other financing uses - Page 6	<u>\$ 82,092</u>

NOTE 3 CASH AND CASH EQUIVALENTS

Under state laws, the Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2000, the Police Jury has cash and interest-bearing deposits (book balances) totaling \$4,590,061.

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, 2000, are as follows:

Bank balances	<u>\$ 4,067,202</u>
---------------	---------------------

At December 31, 2000, the deposits are secured as follows:

Federal deposit insurance	\$ 1,677,852
Pledged securities (Category 3)	<u>6,175,683</u>
Total	<u>\$ 7,853,535</u>

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

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 4 PROPERTY TAXES

For the year ended December 31, 2000, property taxes were levied on property with assessed valuations totaling \$337,354,620 and were dedicated as follows:

Primary government -	
Parishwide taxes:	
Parish (within incorporated towns and cities)	1.90 mills
Parish (outside incorporated towns and cities)	3.81 mills
Health unit	2.21 mills
Jail Maintenance	1.00 mills
District taxes:	
Road district taxes -	
No. 12 of Ward 2 Maintenance	5.12 mills
No. 1 of Ward 3 Maintenance	10.31 mills
No. 2 of Ward 1 Sinking	15.00 mills
No. 2 of Ward 1 Maintenance	10.00 mills
Sub-road district taxes -	
No. 1 of Road District 11-A Sinking	10.00 mills
No. 1 of Road District 11-A Maintenance	10.00 mills
No. 2 of Road District 11-A Maintenance	10.00 mills
No. 1 of Road District 3 of Ward 1 Maintenance	10.00 mills
Component units -	
Fire Protection No. 6 Sinking	5.06 mills
Fire Protection District No. 6 Maintenance	9.63 mills

NOTE 5 RECEIVABLES

The following is a summary of receivables at December 31, 2000:

Class of Receivables	Primary Government			Component Units	Total
	General Fund	Special Revenue Funds	Debt Service Funds		
Ad valorem taxes, net	\$ 715,809	\$ 1,138,975	\$ 124,961	\$ 173,849	\$ 2,153,594
Special assessments	-	-	7,764	-	7,764
Intergovernmental:					
Federal	-	-	-	101,055	101,055
State	226,592	288,154	-	13,830	528,576
Other	27,038	210	-	25,107	52,355
Total	\$ 969,439	\$ 1,427,339	\$ 132,725	\$ 313,841	\$ 2,843,344

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 6 INTERFUND RECEIVABLES/PAYABLES

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 139,454	\$ 83,405
Special Revenue Funds:		
Jail Maintenance	201	28,886
Health Unit Maintenance	929	18,232
Road & Bridge Maintenance	77,768	26,571
Coroner's Operational	-	107
Bayou Boeuf and Waxia Drainage District	-	10,000
Road District 12 of Ward 2 Maintenance	109	-
Road District 1 of Ward 3 Maintenance	798	4,886
Road District 2 of 1 Maintenance	-	1,549
Sub-Road District		
No. 1 of Road District 3 of Ward 1 Maintenance	4,438	5,204
No. 2 of Road District 11-A of Ward 1 Maintenance	280	7,160
No. 1 of Election District 3 of Ward 1-B Maintenance	5,000	1,542
No. 1 of Road District 11-A Maintenance	-	3,529
Debt Service Funds:		
Jail tax	23,606	-
Road District 2 of Ward 1	-	1,417
Sub-Road District 1 of Road District 11-A	650	8,000
Sub-Road District 1 of Election District 3	-	4,784
Special Assessments - SA 188	2,441	2,255
Special Assessments - 1A	710	5,804
Special Assessments - 2A	2,204	638
Special Assessments - 2B	638	3,876
Special Assessments - 3A	100	5,268
Special Assessments - 93 Sinking	-	2,307
Capital Projects Funds:		
Sub-Road District 1 of Road District 11-A	8,000	-
Sub-Road District 2 of Road District 11-A	4,000	5,300
Special Assessments SA 188 Construction	-	100
Special Assessments 1999 Construction	-	550
Local Community Development Block Grant	-	141
Agency Funds:		
Payroll	-	5,949
Adjudicated Property	-	33,866
	<u>\$ 271,326</u>	<u>\$ 271,326</u>

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 7 ALLOWANCE FOR AUTHORIZED CHANGES

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

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

General Fund	\$ 14,756
Special Revenue Funds	23,440
Debt Service Funds	2,654
Component Units	<u>3,613</u>
	<u>\$ 44,463</u>

NOTE 8 CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended December 31, 2000:

	Primary Government			Balance 12/31/00
	Balance 1/1/00	Additions	Deductions	
Capital lease	\$ -	\$ 20,613	\$ -	\$ 20,613
Special assessments	47,778	-	5,676	42,102
General long-term debt:				
Estimated liabilities for claims and judgements	306,671	92,313	-	398,984
Bonds payable	<u>2,136,000</u>	<u>-</u>	<u>222,000</u>	<u>1,914,000</u>
Total	<u>\$ 2,490,449</u>	<u>\$ 112,926</u>	<u>\$ 227,676</u>	<u>\$ 2,375,699</u>
	Component Units			Balance 12/31/00
	Balance 1/1/00	Additions	Deductions	
General long-term debt:				
Compensated absences	\$ 81,482	\$ -	\$ 55,526	\$ 25,956
Bonds payable	<u>130,000</u>	<u>320,000</u>	<u>130,000</u>	<u>320,000</u>
Total	<u>\$ 211,482</u>	<u>\$ 320,000</u>	<u>\$ 185,526</u>	<u>\$ 345,956</u>

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 8 CHANGES IN GENERAL LONG-TERM DEBT (Continued)

Long-term debt outstanding at December 31, 2000 is comprised of the following:

	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
Primary Government -				
Bonds payable:				
Parishwide public improvement bonds:				
General Obligation Refunding Bond	04/93	2005	8.0%	\$ 535,000
Certificates of Indebtedness, Series 1999	03/99	2009	5.25%	275,000
Road district public improvement bonds:				
Road District No. 11-A of Ward 2	07/93	2008	5.5-10.0%	245,000
Road District No. 2 of Ward 1	03/97	2016	5.5-10.0%	300,000
Sub-Road District No. 1 of Election District No. 3 of Ward 1	07/93	2008	5.5-10.0%	205,000
Sub-Road District No. 1 of Road District No. 11-A	05/94	2003	5.82%	59,000
Sub-Road District No. 1 of Road District No. 11-A	11/97	2007	0.1-7.5%	<u>295,000</u>
Total bonds payable				<u>1,914,000</u>
Special assessment bonds-paving certificates:				
Series 1997	07/93	2003	6.0-6.75%	4,491
Series 1999	07/99	2009	6.0-8.0%	<u>37,611</u>
				<u>42,102</u>
Estimated liabilities for claims and judgements				<u>398,984</u>
Capital lease:				
Equipment, \$28,000 payable in 36 monthly installments of \$847, including interest, payable from the General Fund				<u>20,613</u>
Total primary government				<u>\$2,375,699</u>
Components Units -				
Bonds payable:				
Fire Protection District No. 6	3/00	2020	5.25-7.0%	\$ 320,000
Compensated absences - WIB				<u>25,956</u>
Total component units				<u>\$ 345,956</u>

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 8 CHANGES IN GENERAL LONG-TERM DEBT (Continued)

The annual requirements to amortize capital lease, general obligation and special assessment debt as of December 31, 2000, including interest payments of \$477,972 for the primary government and \$223,142 for the component units are as follows:

Year Ending December 31,	Primary Government			Total	Component Units
	Capital Lease	General Obligation	Special Assessments		Total
2001	\$ 10,164	\$ 322,435	\$ 8,370	\$ 340,969	\$ 29,013
2002	10,164	322,530	7,939	340,633	28,312
2003	1,694	335,658	7,553	344,905	27,613
2004	-	306,649	5,704	312,353	26,913
2005	-	303,660	5,443	309,103	26,212
Beyond	-	787,500	19,224	806,724	405,079
	<u>\$22,022</u>	<u>\$2,378,432</u>	<u>\$ 54,233</u>	<u>\$ 2,454,687</u>	<u>\$ 543,142</u>

NOTE 9 PENSION PLAN

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

Plan members are required to contribute 9.5% of their annual covered salary and the Police Jury is required to contribute at the actuarially determined rate, currently 7.75% of the annual covered payroll. The Police Jury's contributions to the system for the years ended December 31, 2000, 1999, and 1998 were \$114,038, \$114,738, and \$122,169, respectively, equal to the required contribution for each year.

NOTE 10 OTHER POST EMPLOYMENT BENEFITS

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

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 11 CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Special Revenue Fund at year-end be transferred to the parish General Fund. No money shall be paid out of the account, except upon order or warrant of the district judge and district attorney, as provided by the statute. At December 31, 2000, there was a deficit of \$21,299 in the Criminal Court Fund; therefore, no remaining balance is due the General Fund.

NOTE 12 FUND DEFICITS

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

Primary Government:		
Debt Service Funds:		
Special Assessments 1-A Sinking		\$ 5,094
Special Assessments 2-B Sinking		2,637
Capital Projects Fund:		
Louisiana Community Development Block Grant		141
Special Assessments SA1 88 Construction		<u>100</u>
Total		<u>\$ 7,972</u>
Component Units:		
Criminal Court		\$ 21,299
Agricultural Arena Authority		<u>2,848</u>
Total		<u>\$ 24,147</u>

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

NOTE 13 EXPENDITURES - ACTUAL AND BUDGET

The following individual special revenues funds had actual expenditures and other uses exceeding budgeted expenditures and other uses for the year ended December 31, 2000:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Special Revenue Funds:			
Health Unit Maintenance	\$ 592,093	\$ 594,386	\$ 2,293
Road District 2 of Ward 1 Maintenance	54,825	57,076	2,251
Road District 12 of Ward 2 Maintenance	122,381	152,072	29,691
Jail Maintenance	266,562	397,079	130,517
Sub-Road District 1 of Road District 11-A Maintenance	95,726	102,340	6,614
Sub-Road District 1 of Road District 3 of Ward 1 Maintenance	42,626	56,563	13,937

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 14 OPERATING LEASE

The Police Jury is committed under various three-year operating leases for equipment. Total lease expenditures for the year ended December 31, 2000 was \$88,000. Future minimum lease payments under these leases are as follows:

2001	\$ 112,500
2002	52,500
2003	<u>11,000</u>
Total	<u>\$176,000</u>

NOTE 15 COMPENSATION PAID TO POLICE JURORS

A summary of compensation paid to police jurors for the year ended December 31, 2000, follows:

Wayne Ardoin	\$ 11,872
Howard Austin	12,630
Bruce Boudreaux	12,331
Ronald Buschel	12,672
Terry Brown	12,331
Gary Courville	12,672
Ronald Dugas, Sr.	12,672
William P. Gil	12,331
James Eaglin	12,672
Dallas Leger	12,331
Robert J. Stelly	12,331
Ralph Nezat	12,672
Pat Miller	<u>12,672</u>
	<u>\$162,189</u>

Compensation paid to police jurors is included in the general government expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method, the president and other jurors received \$1,163 and \$1,056, respectively in monthly compensation for the year ended December 31, 2000.

NOTE 16 RELATED PARTY TRANSACTIONS

The Police Jury participated in the creation of a drainage district with the Avoyelles Parish Police Jury and the State of Louisiana. The drainage district has five board members consisting of two jurors from each police jury and the fifth board member appointed by the State. The Police Jury has \$10,000 in bank deposits due the drainage district as of December 31, 2000.

ST. LANDRY PARISH POLICE JURY

Notes to Financial Statements

NOTE 17 RISK MANAGEMENT

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

NOTE 18 CONTINGENT LIABILITIES

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

SUPPLEMENTAL INFORMATION

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SPECIAL REVENUE FUNDS

Road and Bridge Maintenance Fund

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

Health Unit Maintenance Fund

The Health Unit Maintenance Fund accounts for the maintenance of 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 districts and by state revenue sharing funds.

Coroner's Operational Fund

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

Bayou Bouef and Waxia Drainage District Fund

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

Grant Writer Fund

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

Flood Control Fund

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

ST. LANDRY PARISH POLICE JURY
Special Revenue Funds

Combining Balance Sheet
December 31, 2000

	<u>Road and Bridge Maintenance</u>	<u>Health Unit Maintenance</u>	<u>Jail Maintenance</u>	<u>Road District Maintenance</u>
ASSETS				
Cash	\$ 310,625	\$ 984,808	\$ 170,578	\$ 258,963
Receivables	103,893	606,861	276,732	439,643
Due from other funds	77,768	929	201	10,625
Due from component units	<u> -</u>	<u> 20,534</u>	<u> -</u>	<u> -</u>
Total assets	<u>\$ 492,286</u>	<u>\$ 1,613,132</u>	<u>\$ 447,511</u>	<u>\$ 709,231</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 32,440	\$ 78,461	\$ 17,831	\$ 28,929
Due to other funds	<u> 26,571</u>	<u> 18,232</u>	<u> 28,885</u>	<u> 23,871</u>
Total liabilities	<u> 59,011</u>	<u> 96,693</u>	<u> 46,716</u>	<u> 52,800</u>
Fund balances:				
Unreserved, undesignated	<u> 433,275</u>	<u> 1,516,439</u>	<u> 400,795</u>	<u> 656,431</u>
Total liabilities and fund balances	<u>\$ 492,286</u>	<u>\$ 1,613,132</u>	<u>\$ 447,511</u>	<u>\$ 709,231</u>

<u>Coroner's Operational</u>	<u>Bayou Bouef and Waxia Drainage District</u>	<u>Grant Writer</u>	<u>Flood Control</u>	<u>Total</u>
\$ 1,409	\$ 20,328	\$ 5,577	\$ 24,060	\$ 1,776,348
210	-	-	-	1,427,339
-	-	-	-	89,523
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,534</u>
<u>\$ 1,619</u>	<u>\$ 20,328</u>	<u>\$ 5,577</u>	<u>\$ 24,060</u>	<u>\$ 3,313,744</u>
\$ -	\$ -	\$ -	\$ -	\$ 157,661
<u>107</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>107,666</u>
<u>107</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>265,327</u>
<u>1,512</u>	<u>10,328</u>	<u>5,577</u>	<u>24,060</u>	<u>3,048,417</u>
<u>\$ 1,619</u>	<u>\$ 20,328</u>	<u>\$ 5,577</u>	<u>\$ 24,060</u>	<u>\$ 3,313,744</u>

ST. LANDRY PARISH POLICE JURY
Special Revenue Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Year Ended December 31, 2000

	<u>Road and Bridge Maintenance</u>	<u>Health Unit Maintenance</u>	<u>Jail Maintenance</u>	<u>Road District Maintenance</u>
Revenues:				
Ad valorem taxes	\$ -	\$ 528,457	\$ 244,073	\$ 349,938
Intergovernmental revenues -				
Federal grants	-	-	-	-
State revenues:				
Parish transportation funds	808,337	-	-	-
State revenue sharing (net)	-	70,797	32,034	81,429
Fines and forfeitures	-	-	-	-
Use of money and property	10,268	58,220	15,165	15,601
Other revenues	148	190	36	19,715
Total revenues	<u>818,753</u>	<u>657,664</u>	<u>291,308</u>	<u>466,683</u>
Expenditures:				
General government -				
Judicial	-	-	-	-
Finance and administrative	6,131	-	-	5,726
Public safety	-	-	356,813	-
Public works	604,229	-	-	573,112
Health and welfare	-	569,416	-	-
Total expenditures	<u>610,360</u>	<u>569,416</u>	<u>356,813</u>	<u>578,838</u>
Excess (deficiency) of revenues over expenditures	<u>208,393</u>	<u>88,248</u>	<u>(65,505)</u>	<u>(112,155)</u>
Other financing sources (uses):				
Administrative fees	-	(24,970)	(10,266)	(13,606)
Operating transfers in	-	-	30,000	271,168
Operating transfers out	(219,822)	-	(30,000)	(38,922)
Total other financing sources (uses)	<u>(219,822)</u>	<u>(24,970)</u>	<u>(10,266)</u>	<u>218,640</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(11,429)	63,278	(75,771)	106,485
Fund balances, beginning	<u>444,704</u>	<u>1,453,161</u>	<u>476,566</u>	<u>549,946</u>
Fund balances, ending	<u>\$ 433,275</u>	<u>\$ 1,516,439</u>	<u>\$ 400,795</u>	<u>\$ 656,431</u>

<u>Coroner's Operational</u>	<u>Bayou Bouef and Waxia Drainage District</u>	<u>Grant Writer</u>	<u>Flood Control</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$1,122,468
-	-	-	8,074	8,074
-	-	-	-	808,337
-	-	-	-	184,260
2,690	-	-	-	2,690
52	-	-	-	99,306
-	-	-	-	20,089
<u>2,742</u>	<u>-</u>	<u>-</u>	<u>8,074</u>	<u>2,245,224</u>
1,430	-	-	-	1,430
-	-	2,700	-	14,557
-	-	-	-	356,813
-	150	-	6,900	1,184,391
-	-	-	-	569,416
<u>1,430</u>	<u>150</u>	<u>2,700</u>	<u>6,900</u>	<u>2,126,607</u>
<u>1,312</u>	<u>(150)</u>	<u>(2,700)</u>	<u>1,174</u>	<u>118,617</u>
(107)	-	-	-	(48,949)
-	-	-	-	301,168
-	-	-	-	(288,744)
<u>(107)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(36,525)</u>
1,205	(150)	(2,700)	1,174	82,092
<u>307</u>	<u>10,478</u>	<u>8,277</u>	<u>22,886</u>	<u>2,966,325</u>
<u>\$ 1,512</u>	<u>\$ 10,328</u>	<u>\$ 5,577</u>	<u>\$ 24,060</u>	<u>\$3,048,417</u>

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

Combining Balance Sheet
December 31, 2000

	<u>Road District 12 of Ward 2 Maintenance</u>	<u>Road District 1 of Ward 3 Maintenance</u>	<u>Sub-Road District 2 Road District 11-A of Ward 1 Maintenance</u>
ASSETS			
Cash	\$ 6,931	\$ 32,278	\$ 131,314
Receivables	79,538	130,333	61,183
Due from other funds	<u>109</u>	<u>798</u>	<u>280</u>
Total assets	<u>\$ 86,578</u>	<u>\$ 163,409</u>	<u>\$ 192,777</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 8,331	\$ 6,337	\$ 5,076
Due to other funds	<u>-</u>	<u>4,887</u>	<u>7,160</u>
Total liabilities	<u>8,331</u>	<u>11,224</u>	<u>12,236</u>
Fund balances:			
Unreserved, undesignated	<u>78,247</u>	<u>152,185</u>	<u>180,541</u>
Total liabilities and fund balances	<u>\$ 86,578</u>	<u>\$ 163,409</u>	<u>\$ 192,777</u>

<u>Sub-Road District 1 of Road District 3 of Ward 1 Maintenance</u>	<u>Sub-Road District 1 of Election District 3 of Ward 1-B Maintenance</u>	<u>Sub-Road District 1 of Road District 11-A Maintenance</u>	<u>Road District 2 of Ward 1 Maintenance</u>	<u>Total</u>
\$ 4,256	\$ 53,347	\$ 29,488	\$ 1,349	\$ 258,963
	40,956	83,720	43,913	439,643
<u>4,438</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>10,625</u>
<u>\$ 8,694</u>	<u>\$ 99,303</u>	<u>\$ 113,208</u>	<u>\$ 45,262</u>	<u>\$ 709,231</u>
\$ 624	\$ 903	\$ 3,929	\$ 3,729	\$ 28,929
<u>5,204</u>	<u>1,542</u>	<u>3,529</u>	<u>1,549</u>	<u>23,871</u>
<u>5,828</u>	<u>2,445</u>	<u>7,458</u>	<u>5,278</u>	<u>52,800</u>
<u>2,866</u>	<u>96,858</u>	<u>105,750</u>	<u>39,984</u>	<u>656,431</u>
<u>\$ 8,694</u>	<u>\$ 99,303</u>	<u>\$ 113,208</u>	<u>\$ 45,262</u>	<u>\$ 709,231</u>

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

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2000

	<u>Road District 12 of Ward 2 Maintenance</u>	<u>Road District 1 of Ward 3 Maintenance</u>	<u>Sub-Road District 2 of Road District 11-A of Ward 1 Maintenance</u>
Revenues:			
Ad valorem taxes	\$ 59,939	\$ 98,569	\$ 55,012
Intergovernmental revenues -			
State revenue sharing (net)	16,413	29,688	5,817
Use of money and property	1,815	2,330	5,991
Other revenues	-	720	-
Total revenues	<u>78,167</u>	<u>131,307</u>	<u>66,820</u>
Expenditures:			
General government -			
Finance and administrative	3,491	754	862
Public works	<u>148,581</u>	<u>156,180</u>	<u>80,526</u>
Total expenditures	<u>152,072</u>	<u>156,934</u>	<u>81,388</u>
Excess (deficiency) of revenues over expenditures	<u>(73,905)</u>	<u>(25,627)</u>	<u>(14,568)</u>
Other financing sources (uses):			
Administrative fees	-	(4,692)	(2,385)
Operating transfers in	57,034	92,328	39,205
Operating transfers out	-	-	(5,201)
Total other financing sources (uses)	<u>57,034</u>	<u>87,636</u>	<u>31,619</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(16,871)	62,009	17,051
Fund balances, beginning	<u>95,118</u>	<u>90,176</u>	<u>163,490</u>
Fund balances, ending	<u>\$ 78,247</u>	<u>\$ 152,185</u>	<u>\$ 180,541</u>

<u>Sub-Road District 1 of Road District 3 of Ward 1 Maintenance</u>	<u>Sub-Road District 1 of Election District 3 of Ward 1 Maintenance</u>	<u>Sub-Road District 1 of Road District 11-A Maintenance</u>	<u>Road District 2 of Ward 1 Maintenance</u>	<u>Total</u>
\$ -	\$ 30,884	\$ 64,382	\$ 41,152	\$ 349,938
-	10,599	18,912	-	81,429
623	2,055	1,712	1,075	15,601
-	-	18,995	-	19,715
<u>623</u>	<u>43,538</u>	<u>104,001</u>	<u>42,227</u>	<u>466,683</u>
-	-	299	320	5,726
<u>49,762</u>	<u>10,820</u>	<u>77,716</u>	<u>49,527</u>	<u>573,112</u>
<u>49,762</u>	<u>10,820</u>	<u>78,015</u>	<u>49,847</u>	<u>578,838</u>
<u>(49,139)</u>	<u>32,718</u>	<u>25,986</u>	<u>(7,620)</u>	<u>(112,155)</u>
-	(1,575)	(3,405)	(1,549)	(13,606)
32,094	7,963	26,525	16,019	271,168
(6,801)	-	(20,920)	(6,000)	(38,922)
<u>25,293</u>	<u>6,388</u>	<u>2,200</u>	<u>8,470</u>	<u>218,640</u>
(23,846)	39,106	28,186	850	106,485
<u>26,712</u>	<u>57,752</u>	<u>77,564</u>	<u>39,134</u>	<u>549,946</u>
<u>\$ 2,866</u>	<u>\$ 96,858</u>	<u>\$ 105,750</u>	<u>\$ 39,984</u>	<u>\$ 656,431</u>

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DEBT SERVICE FUNDS

Jail Tax Sinking Fund

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

Road District Sinking Funds

The Road District 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 improvements or 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 are to be used for the renovation of the old city hall building.

ST. LANDRY PARISH POLICE JURY
Debt Service Funds

Combining Balance Sheet
December 31, 2000

	<u>Jail Tax Sinking</u>	<u>Road District Sinking</u>	<u>Special Assessment Sinking</u>	<u>Old City Hall Sinking</u>	<u>Total</u>
ASSETS					
Cash	\$ 635,831	\$ 490,371	\$ 21,420	\$ 61,279	\$ 1,208,901
Receivables	-	124,961	7,764	-	132,725
Due from other funds	23,606	650	6,093	-	30,349
Due from Component Units	<u>4,530</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,530</u>
Total assets	<u>\$ 663,967</u>	<u>\$ 615,982</u>	<u>\$ 35,277</u>	<u>\$ 61,279</u>	<u>\$ 1,376,505</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 11,052	\$ -	\$ -	\$ 11,052
Due to other funds	-	14,201	20,148	-	34,349
Deferred revenues	<u>-</u>	<u>-</u>	<u>2,762</u>	<u>-</u>	<u>2,762</u>
Total liabilities	<u>-</u>	<u>25,253</u>	<u>22,910</u>	<u>-</u>	<u>48,163</u>
Fund balances:					
Reserved for debt service	<u>663,967</u>	<u>590,729</u>	<u>12,367</u>	<u>61,279</u>	<u>1,328,342</u>
Total liabilities and fund balances	<u>\$ 663,967</u>	<u>\$ 615,982</u>	<u>\$ 35,277</u>	<u>\$ 61,279</u>	<u>\$ 1,376,505</u>

ST. LANDRY PARISH POLICE JURY
Debt Service Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2000

	<u>Jail Tax Sinking</u>	<u>Road District Sinking</u>	<u>Special Assessment Sinking</u>	<u>Old City Hall Sinking</u>	<u>Total</u>
Revenues:					
Ad valorem taxes	\$ -	\$ 121,290	\$ -	\$ -	\$ 121,290
Special assessments	-	-	8,241	-	8,241
Royalties, commissions and franchise fees	-	-	-	33,700	33,700
Use of money and property	<u>25,175</u>	<u>19,133</u>	<u>1,019</u>	<u>1,527</u>	<u>46,854</u>
Total revenues	<u>25,175</u>	<u>140,423</u>	<u>9,260</u>	<u>35,227</u>	<u>210,085</u>
Expenditures:					
General government - Legislative	413	3,746	9,379	600	14,138
Debt service - Principal	95,000	102,000	1,497	25,000	223,497
Interest and fiscal charges	<u>29,508</u>	<u>60,418</u>	<u>379</u>	<u>15,093</u>	<u>105,398</u>
Total expenditures	<u>124,921</u>	<u>166,164</u>	<u>11,255</u>	<u>40,693</u>	<u>343,033</u>
Excess (deficiency) of revenues over expenditures	<u>(99,746)</u>	<u>(25,741)</u>	<u>(1,995)</u>	<u>(5,466)</u>	<u>(132,948)</u>
Other financing sources:					
Operating transfers in	<u>-</u>	<u>20,920</u>	<u>-</u>	<u>-</u>	<u>20,920</u>
Total other financing sources	<u>-</u>	<u>20,920</u>	<u>-</u>	<u>-</u>	<u>20,920</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(99,746)	(4,821)	(1,995)	(5,466)	(112,028)
Fund balances, beginning	<u>763,713</u>	<u>595,550</u>	<u>14,362</u>	<u>66,745</u>	<u>1,440,370</u>
Fund balances, ending	<u>\$ 663,967</u>	<u>\$ 590,729</u>	<u>\$ 12,367</u>	<u>\$ 61,279</u>	<u>\$ 1,328,342</u>

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

Combining Balance Sheet
December 31, 2000

	Road District 2 of Ward 1	Sub-Road District 1 of Election District No. 3 of Ward 1	Sub-Road district 1 of Road district 1 11-A Sinking	Sub-Road District 2 of Road District 2 11-A Sinking	Total
ASSETS					
Cash	\$ 66,710	\$ 88,686	\$ 62,032	\$ 272,943	\$ 490,371
Receivables	61,103	-	63,858	-	124,961
Due from other funds	-	-	650	-	650
Total assets	<u>\$ 127,813</u>	<u>\$ 88,686</u>	<u>\$ 126,540</u>	<u>\$ 272,943</u>	<u>\$ 615,982</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 1,932	\$ -	\$ 9,120	\$ -	\$ 11,052
Due to other funds	1,417	4,784	8,000	-	14,201
Total liabilities	<u>3,349</u>	<u>4,784</u>	<u>17,120</u>	<u>-</u>	<u>25,253</u>
Fund balances:					
Reserved for debt service	124,464	83,902	109,420	272,943	590,729
Total liabilities and fund balances	<u>\$ 127,813</u>	<u>\$ 88,686</u>	<u>\$ 126,540</u>	<u>\$ 272,943</u>	<u>\$ 615,982</u>

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

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2000

	<u>Road District 2 of Ward 1</u>	<u>Sub-Road District 1 of election District No.3 of Ward 1</u>	<u>Sub-Road District 1 of Road District 11-A Sinking</u>	<u>Sub-Road District 2 of Road District 11-A Sinking</u>	<u>Total</u>
Revenues:					
Ad valorem taxes	\$ 57,859	\$ -	\$ 63,431	\$ -	\$ 121,290
Use of money and property	<u>2,445</u>	<u>3,604</u>	<u>2,532</u>	<u>10,552</u>	<u>19,133</u>
Total revenues	<u>60,304</u>	<u>3,604</u>	<u>65,963</u>	<u>10,552</u>	<u>140,423</u>
Expenditures:					
General government - Legislative	1,625	1,370	200	551	3,746
Debt service - Principal	10,000	20,000	52,000	20,000	102,000
Interest and fiscal charges	<u>17,580</u>	<u>11,275</u>	<u>18,163</u>	<u>13,400</u>	<u>60,418</u>
Total expenditures	<u>29,205</u>	<u>32,645</u>	<u>70,363</u>	<u>33,951</u>	<u>166,164</u>
Excess (deficiency) of revenues over expenditures	<u>31,099</u>	<u>(29,041)</u>	<u>(4,400)</u>	<u>(23,399)</u>	<u>(25,741)</u>
Other financing sources:					
Operating transfers in	<u>-</u>	<u>-</u>	<u>20,920</u>	<u>-</u>	<u>20,920</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>20,920</u>	<u>-</u>	<u>20,920</u>
Excess (deficiency) of revenues and other financing sources over expenditures	31,099	(29,041)	16,520	(23,399)	(4,821)
Fund balances, beginning	<u>93,365</u>	<u>112,943</u>	<u>92,900</u>	<u>296,342</u>	<u>595,550</u>
Fund balances, ending	<u>\$ 124,464</u>	<u>\$ 83,902</u>	<u>\$ 109,420</u>	<u>\$ 272,943</u>	<u>\$ 590,729</u>

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

Combining Balance Sheet
December 31, 2000

	<u>Special Assessments 99 Sinking</u>	<u>Special Assessments SA 95 A & B Sinking</u>	<u>Special Assessments 1-A Sinking</u>
ASSETS			
Cash	\$ 3,769	\$ -	\$ -
Receivables	-	-	-
Due from other funds	<u>-</u>	<u>-</u>	<u>710</u>
Total assets	<u>\$ 3,769</u>	<u>\$ -</u>	<u>\$ 710</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to other funds	\$ -	\$ -	\$ 5,804
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>5,804</u>
Fund balances (deficits):			
Reserved for debt service	<u>3,769</u>	<u>-</u>	<u>(5,094)</u>
Total liabilities and fund balances	<u>\$ 3,769</u>	<u>\$ -</u>	<u>\$ 710</u>

Special assessments 2-A Sinking	Special Assessments 2-B Sinking	Special Assessments 3-A Sinking	Special Assessments 93 Sinking	Special Assessments SA1 88 Sinking	Total
\$ -	\$ 600	\$ 16,204	\$ 847	\$ -	\$ 21,420
-	-	-	7,764	-	7,764
<u>2,204</u>	<u>638</u>	<u>100</u>	<u>-</u>	<u>2,441</u>	<u>6,093</u>
<u>\$ 2,204</u>	<u>\$ 1,238</u>	<u>\$ 16,304</u>	<u>\$ 8,611</u>	<u>\$ 2,441</u>	<u>\$ 35,277</u>
\$ 638	\$ 3,875	\$ 5,269	\$ 2,307	\$ 2,255	\$ 20,148
-	-	-	2,762	-	2,762
<u>638</u>	<u>3,875</u>	<u>5,269</u>	<u>5,069</u>	<u>2,255</u>	<u>22,910</u>
<u>1,566</u>	<u>(2,637)</u>	<u>11,035</u>	<u>3,542</u>	<u>186</u>	<u>12,367</u>
<u>\$ 2,204</u>	<u>\$ 1,238</u>	<u>\$ 16,304</u>	<u>\$ 8,611</u>	<u>\$ 2,441</u>	<u>\$ 35,277</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2000

	<u>Special Assessments 99 Sinking</u>	<u>Special Assessments SA 95 A & B Sinking</u>	<u>Special Assessments 1-A Sinking</u>
Revenues:			
Special assessments	\$ 7,125	\$ -	\$ -
Use of money and property	<u>167</u>	<u>152</u>	<u>-</u>
Total revenues	<u>7,292</u>	<u>152</u>	<u>-</u>
Expenditures:			
General government -			
Legislative	7,267	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>7,267</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	25	152	-
Fund balances (deficits), beginning	<u>3,744</u>	<u>(152)</u>	<u>(5,094)</u>
Fund balances (deficits), ending	<u>\$ 3,769</u>	<u>\$ -</u>	<u>\$ (5,094)</u>

Special Assessments 2-A Sinking	Special Assessments 2-B Sinking	Special Assessments 3-A Sinking	Special Assessments 93 Sinking	Special Assessments SA188 Sinking	Total
\$ -	\$ -	\$ 285	\$ 831	\$ -	\$ 8,241
-	27	613	60	-	1,019
-	27	898	891	-	9,260
-	238	1,392	237	245	9,379
-	-	-	1,497	-	1,497
-	-	-	379	-	379
-	238	1,392	2,113	245	11,255
-	(211)	(494)	(1,222)	(245)	(1,995)
1,566	(2,426)	11,529	4,764	431	14,362
<u>\$ 1,566</u>	<u>\$ (2,637)</u>	<u>\$ 11,035</u>	<u>\$ 3,542</u>	<u>\$ 186</u>	<u>\$ 12,367</u>

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CAPITAL PROJECTS FUNDS

Road District Capital Projects Funds

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

Special Assessment Funds

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

Louisiana Community Development Block Grant Fund

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

Old 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

	Road District Capital Projects	Special Assessment Construction	Louisiana Community Development Block Grant	Old City Hall Construction	Total
 ASSETS					
Cash	\$ 11,423	\$ 17,279	\$ -	\$ 24,985	\$ 53,687
Due from other funds	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,000</u>
 Total assets	 <u>\$ 23,423</u>	 <u>\$ 17,279</u>	 <u>\$ -</u>	 <u>\$ 24,985</u>	 <u>\$ 65,687</u>
 LIABILITIES AND FUND BALANCES					
Liabilities:					
Due to other funds	\$ 5,300	\$ 650	\$ 141	\$ -	\$ 6,091
Total liabilities	<u>5,300</u>	<u>650</u>	<u>141</u>	<u>-</u>	<u>6,091</u>
 Fund balances (deficit):					
Unreserved, undesignated	<u>18,123</u>	<u>16,629</u>	<u>(141)</u>	<u>24,985</u>	<u>59,596</u>
 Total liabilities and fund balances	 <u>\$ 23,423</u>	 <u>\$ 17,279</u>	 <u>\$ -</u>	 <u>\$ 24,985</u>	 <u>\$ 65,687</u>

ST. LANDRY PARISH POLICE JURY
Capital Projects Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2000

	<u>Road 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>
Revenues:					
Intergovernmental revenues -					
Federal grants	\$ -	\$ -	\$ 670,987	\$ -	\$ 670,987
Use of money and property	2,212	653	-	6,725	9,590
Other revenue	<u>-</u>	<u>153</u>	<u>211</u>	<u>10,000</u>	<u>10,365</u>
Total revenues	<u>2,212</u>	<u>806</u>	<u>671,198</u>	<u>16,725</u>	<u>690,942</u>
Expenditures:					
Public works					
Professional fees	4,590	150	-	150	4,890
Capital outlay	<u>66,195</u>	<u>-</u>	<u>670,327</u>	<u>273,751</u>	<u>1,010,273</u>
Total expenditures	<u>70,785</u>	<u>150</u>	<u>670,327</u>	<u>273,901</u>	<u>1,015,163</u>
Excess (deficiency) of revenues over expenditures	<u>(68,573)</u>	<u>656</u>	<u>872</u>	<u>(257,176)</u>	<u>(324,221)</u>
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(68,573)</u>	<u>656</u>	<u>872</u>	<u>(257,176)</u>	<u>(324,221)</u>
Fund balances (deficit), beginning	<u>86,696</u>	<u>15,973</u>	<u>(1,013)</u>	<u>282,161</u>	<u>383,817</u>
Fund balances (deficit), ending	<u>\$ 18,123</u>	<u>\$ 16,629</u>	<u>\$ (141)</u>	<u>\$ 24,985</u>	<u>\$ 59,596</u>

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

Combining Balance Sheet
 December 31, 2000

	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	\$ 9,355	\$ 3	\$ 2,065	\$ 11,423
Due from other funds	-	8,000	4,000	12,000
Total assets	\$ 9,355	\$ 8,003	\$ 6,065	\$ 23,423
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to other funds	\$ -	\$ -	\$ 5,300	\$ 5,300
Total liabilities	-	-	5,300	5,300
Fund balances:				
Unreserved, undesignated	9,355	8,003	765	18,123
Total liabilities and fund balances	\$ 9,355	\$ 8,003	\$ 6,065	\$ 23,423

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

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Year Ended December 31, 2000

	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	\$ 2,017	\$ -	\$ 195	\$ 2,212
Other revenue	-	-	-	-
Total revenues	<u>2,017</u>	<u>-</u>	<u>195</u>	<u>2,212</u>
Expenditures:				
Public works -				
Professional fees	-	-	4,590	4,590
Capital outlay	<u>66,195</u>	<u>-</u>	<u>-</u>	<u>66,195</u>
Total expenditures	<u>66,195</u>	<u>-</u>	<u>4,590</u>	<u>70,785</u>
Excess (deficiency) of revenues over expenditures	(64,178)	-	(4,395)	(68,573)
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(64,178)	-	(4,395)	(68,573)
Fund balances, beginning	<u>73,533</u>	<u>8,003</u>	<u>5,160</u>	<u>86,696</u>
Fund balances, ending	<u>\$ 9,355</u>	<u>\$ 8,003</u>	<u>\$ 765</u>	<u>\$ 18,123</u>

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

Combining Balance Sheet
 December 31, 2000

	<u>Special Assessments 1999 Construction</u>	<u>Special Assessments 2-A Construction</u>	<u>Special Assessments SA1 88 Construction</u>	<u>Special Assessments 1992 Construction</u>	<u>Total</u>
ASSETS					
Cash	\$ <u>1,664</u>	\$ <u>15,615</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>17,279</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Due to other funds	\$ <u>550</u>	\$ <u>-</u>	\$ <u>100</u>	\$ <u>-</u>	\$ <u>650</u>
Total liabilities	<u>550</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>650</u>
Fund balances (deficits):					
Unreserved, undesignated	<u>1,114</u>	<u>15,615</u>	<u>(100)</u>	<u>-</u>	<u>16,629</u>
Total liabilities and fund balances	<u>\$ 1,664</u>	<u>\$ 15,615</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,279</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended December 31, 2000

	Special Assessments 1999 Construction	Special Assessments 2-A Construction	Special Assessments SA1 88 Construction	Special Assessments 1992 Construction	Total
Revenues:					
Use of money and property	\$ 64	\$ 589	\$ -	\$ -	\$ 653
Other revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>153</u>	<u>153</u>
Total revenues	<u>64</u>	<u>589</u>	<u>-</u>	<u>153</u>	<u>806</u>
Expenditures:					
Public works -					
Professional fees	<u>75</u>	<u>75</u>	<u>-</u>	<u>-</u>	<u>150</u>
Total expenditures	<u>75</u>	<u>75</u>	<u>-</u>	<u>-</u>	<u>150</u>
Excess (deficiency) of revenues over expenditures	(11)	514	-	153	656
Fund balances (deficits), beginning	<u>1,125</u>	<u>15,101</u>	<u>(100)</u>	<u>(153)</u>	<u>15,973</u>
Fund balances (deficits), ending	<u>\$ 1,114</u>	<u>\$ 15,615</u>	<u>\$ (100)</u>	<u>\$ -</u>	<u>\$ 16,629</u>

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AGENCY FUNDS

Payroll Fund

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

Adjudicated Property Fund

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

ST. LANDRY PARISH POLICE JURY
Agency Funds

Combining Balance Sheets
December 31, 2000

	Payroll	Adjudicated Property	Total
ASSETS			
Cash	\$ 5,949	\$ 106,215	\$112,164
Total assets	\$ 5,949	\$ 106,215	\$112,164
LIABILITIES			
Due to other funds	\$ 5,949	\$ 33,866	\$ 39,815
Due to other government	-	72,349	72,349
Total liabilities	\$ 5,949	\$ 106,215	\$112,164

ST. LANDRY PARISH POLICE JURY
Agency Funds

Combining Statement of Changes in Assets and Liabilities
Year Ended December 31, 2000

	Payroll Fund			Balance 12/31/00
	Balance 1/1/00	Additions	Deletions	
ASSETS				
Cash	\$ 5,414	\$ 2,097,069	\$ 2,096,534	\$ 5,949
LIABILITIES				
Accounts payable	\$ 789	\$ -	\$ 789	\$ -
Due to other funds	4,625	1,324	-	5,949
Total liabilities	<u>\$ 5,414</u>	<u>\$ 1,324</u>	<u>\$ 789</u>	<u>\$ 5,949</u>

	Adjudicated Property Fund			Balance 12/31/00
	Balance 1/1/00	Additions	Deletions	
ASSETS				
Cash	\$ 58,312	\$ 51,474	\$ 3,571	\$ 106,215
Receivables	1,690	-	1,690	-
Total assets	<u>\$ 60,002</u>	<u>\$ 51,474</u>	<u>\$ 5,261</u>	<u>\$ 106,215</u>
LIABILITIES				
Due to other funds	\$ 21,736	\$ 12,130	\$ -	\$ 33,866
Due to other government	38,266	34,083	-	72,349
Total liabilities	<u>\$ 60,002</u>	<u>\$ 46,213</u>	<u>\$ -</u>	<u>\$ 106,215</u>

	Total			Balance 12/31/99
	Balance 1/1/99	Additions	Deletions	
ASSETS				
Cash	\$ 63,726	\$ 2,148,543	\$ 2,100,105	\$ 112,164
Receivables	1,690	-	1,690	-
Total assets	<u>\$ 65,416</u>	<u>\$ 2,148,543</u>	<u>\$ 2,101,795</u>	<u>\$ 112,164</u>
LIABILITIES				
Accounts payable	\$ 789	\$ -	\$ 789	\$ -
Due to other funds	26,361	13,454	-	39,815
Due to other government	38,266	34,083	-	72,349
Total liabilities	<u>\$ 65,416</u>	<u>\$ 47,537</u>	<u>\$ 789</u>	<u>\$ 112,164</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

ST. LANDRY PARISH POLICE JURY

Statement of Changes in General Fixed Assets
Year Ended December 31, 2000

	Primary Government			Total
	Land	Buildings and Improvements	Furniture and Equipment	
General fixed assets, January 1, 2000	<u>\$455,943</u>	<u>\$ 11,248,512</u>	<u>\$1,896,949</u>	<u>\$13,601,404</u>
Additions from:				
Special Revenue Funds	-	-	54,604	54,604
General Fund	-	-	16,139	16,139
Total additions	-	-	70,743	70,743
Assets sold, traded or reclassified	-	-	12,005	12,005
General fixed assets, December 31, 2000	<u>\$455,943</u>	<u>\$ 11,248,512</u>	<u>\$1,955,687</u>	<u>\$13,660,142</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

ST. LANDRY PARISH POLICE JURY

Statement of General Long-Term Debt
December 31, 2000

	Primary Government				
	Capital Lease	Estimated Liabilities for Claims and Judgments	Public Improvement Bonds	Special Assessment Bonds	Total
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT					
Amount available in debt service funds for retirement	\$ -	\$ -	\$ 1,315,975	\$ 12,367	\$ 1,328,342
Amount to be provided:					
From ad valorem taxes	-	-	598,025	29,735	627,760
From other funds	20,613	398,984	-	-	419,597
Total amount to be provided	20,613	398,984	598,025	29,735	1,047,357
Total available and to be provided	\$ 20,613	\$ 398,984	\$ 1,914,000	\$ 42,102	\$ 2,375,699
GENERAL LONG-TERM DEBT PAYABLE					
Bonds payable:					
Due within one year	\$ -	\$ -	\$ 228,000	\$ 5,676	\$ 233,676
Due after one year	-	-	1,686,000	36,426	1,722,426
General long-term debt	20,613	398,984	-	-	419,597
Total general long-term debt	\$ 20,613	\$ 398,984	\$ 1,914,000	\$ 42,102	\$ 2,375,699

COMPONENT UNITS

ST. LANDRY PARISH POLICE JURY
Component Units

Combining Balance Sheet
Year Ended December 31, 2000

	<u>St. Landry Parish Tourist Commission</u>	<u>St. Landry Parish Historical Development</u>	<u>Criminal Court</u>
ASSETS AND OTHER DEBITS			
Cash	\$ 96,153	\$ 9,289	\$ 5,843
Receivables	8,209	-	15,791
Land, buildings, equipment and improvements	-	-	-
Other debits:			
Amount available in debt service funds	-	-	-
Amount to be provided for general long-term debt obligations	-	-	-
	<u> -</u>	<u> -</u>	<u> -</u>
Total assets	<u>\$ 104,362</u>	<u>\$ 9,289</u>	<u>\$ 21,634</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ 1,406	\$ -	\$ -
Due to primary government	-	-	42,933
Due to other government	-	-	-
Compensated absences	-	-	-
Bonds payable	-	-	-
	<u> -</u>	<u> -</u>	<u> -</u>
Total liabilities	<u>1,406</u>	<u>-</u>	<u>42,933</u>
Fund equity and other credits:			
Investment in general fixed assets	-	-	-
Fund balances (deficits):			
Reserved for debt service	-	-	-
Unreserved, undesignated	<u>102,956</u>	<u>9,289</u>	<u>(21,299)</u>
Total fund equity and other credits	<u>102,956</u>	<u>9,289</u>	<u>(21,299)</u>
Total liabilities, equity and other credits	<u>\$ 104,362</u>	<u>\$ 9,289</u>	<u>\$ 21,634</u>

<u>Workforce Investment Board</u>	<u>Airport Authority</u>	<u>Agricultural Arena Authority</u>	<u>Fire Protection District No. 6</u>	<u>Total</u>
\$ 23,174	\$ 29,067	\$ 818	\$ 404,949	\$ 569,293
101,055	1,107	-	187,679	313,841
1,211,750	1,515,116	-	79,809	2,806,675
-	-	-	94,259	94,259
<u>25,956</u>	<u>-</u>	<u>-</u>	<u>225,741</u>	<u>251,697</u>
<u>\$1,361,935</u>	<u>\$1,545,290</u>	<u>\$ 818</u>	<u>\$992,437</u>	<u>\$4,035,765</u>
\$ 109,467	\$ -	\$ -	\$ 5,319	\$ 116,192
-	5,500	3,666	4,530	56,629
14,762	-	-	-	14,762
25,956	-	-	-	25,956
<u>-</u>	<u>-</u>	<u>-</u>	<u>320,000</u>	<u>320,000</u>
<u>150,185</u>	<u>5,500</u>	<u>3,666</u>	<u>329,849</u>	<u>533,539</u>
1,211,750	1,515,116	-	79,809	2,806,675
-	-	-	94,259	94,259
<u>-</u>	<u>24,674</u>	<u>(2,848)</u>	<u>488,520</u>	<u>601,292</u>
<u>1,211,750</u>	<u>1,539,790</u>	<u>(2,848)</u>	<u>662,588</u>	<u>3,502,226</u>
<u>\$1,361,935</u>	<u>\$1,545,290</u>	<u>\$ 818</u>	<u>\$992,437</u>	<u>\$4,035,765</u>

ST. LANDRY PARISH POLICE JURY
Component Units

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2000

	<u>St. Landry Parish Tourist Commission</u>	<u>St. Landry Parish Historical Development</u>	<u>Criminal Court</u>
Revenues:			
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental revenues -			
Federal grants	-	-	-
State revenues -			
Grants	-	-	-
State revenue sharing	-	-	-
Fines and forfeitures	-	-	322,572
Use of money and property	-	-	101
Other revenues	<u>73,169</u>	<u>355</u>	<u>3,737</u>
Total revenues	<u>73,169</u>	<u>355</u>	<u>326,410</u>
Expenditures:			
General government -			
Judicial	-	-	318,098
Finance and administrative	-	-	-
Public safety	-	-	-
Public works	58,193	250	-
Economic development and assistance	-	-	-
Education	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>58,193</u>	<u>250</u>	<u>318,098</u>
Excess (deficiency) of revenues over expenditures	<u>14,976</u>	<u>105</u>	<u>8,312</u>
Other financing uses:			
Bond proceeds	-	-	-
Administrative fees	-	-	-
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	14,976	105	8,312
Fund balances (deficits), beginning	<u>87,980</u>	<u>9,184</u>	<u>(29,611)</u>
Fund balances (deficits), ending	<u>\$ 102,956</u>	<u>\$ 9,289</u>	<u>\$ (21,299)</u>

<u>Workforce Investment Board</u>	<u>Airport Authority</u>	<u>Agricultural Arena Authority</u>	<u>Fire Protection District No. 6</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 171,212	\$ 171,212
5,588,362	-	-	-	5,588,362
182,322	384,934	-	-	567,256
-	-	-	23,280	23,280
-	-	-	-	322,572
-	37,208	36	5,223	42,568
<u>200</u>	<u>3,420</u>	<u>1,626</u>	<u>7,867</u>	<u>90,374</u>
<u>5,770,884</u>	<u>425,562</u>	<u>1,662</u>	<u>207,582</u>	<u>6,805,624</u>
-	-	-	-	318,098
885,907	-	-	1,782	887,689
-	419,701	-	78,989	498,690
-	-	-	-	58,443
-	-	2,515	-	2,515
4,884,977	-	-	-	4,884,977
-	-	-	130,000	130,000
-	-	-	<u>12,733</u>	<u>12,733</u>
<u>5,770,884</u>	<u>419,701</u>	<u>2,515</u>	<u>223,504</u>	<u>6,793,145</u>
-	<u>5,861</u>	<u>(853)</u>	<u>(15,922)</u>	<u>12,479</u>
-	-	-	320,000	320,000
-	-	(66)	-	(66)
-	-	-	-	-
-	-	<u>(66)</u>	<u>320,000</u>	<u>319,934</u>
-	5,861	(919)	304,078	332,413
-	<u>18,813</u>	<u>(1,929)</u>	<u>278,701</u>	<u>363,138</u>
<u>\$ -</u>	<u>\$ 24,674</u>	<u>\$ (2,848)</u>	<u>\$ 582,779</u>	<u>\$ 695,551</u>

ST. LANDRY PARISH POLICE JURY
Component Units
Workforce Investment Board

Combining Program Balance Sheet
December 31, 2000

	<u>6 Percent</u>	<u>Title II-A</u>	<u>Title II-C</u>	<u>8 Percent Education</u>
ASSETS AND OTHER DEBITS				
Cash	\$ -	\$ 1,009	\$ 5,208	\$ -
Receivables	-	-	-	-
Equipment	5,610	224,520	141,412	50,716
Other debits:				
Amount to be provided for general long-term debt obligations	-	-	-	-
Total assets	<u>\$ 5,610</u>	<u>\$ 225,529</u>	<u>\$ 146,620</u>	<u>\$ 50,716</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other government	-	1,009	5,208	-
Compensated absences	-	-	-	-
Total liabilities	<u>-</u>	<u>1,009</u>	<u>5,208</u>	<u>-</u>
Fund equity and other credits:				
Investment in general fixed assets	<u>5,610</u>	<u>224,520</u>	<u>141,412</u>	<u>50,716</u>
Total liabilities, equity and other credits	<u>\$ 5,610</u>	<u>\$ 225,529</u>	<u>\$ 146,620</u>	<u>\$ 50,716</u>

<u>5 Percent</u>	<u>Title III-F</u>	<u>Title III-D</u>	<u>One-Stop Jobnet</u>	<u>WIA</u>	<u>Welfare to Work</u>	<u>Total</u>
\$ 122	\$ 6,969	\$ 1,454	\$ -	\$ 5,294	\$ 3,118	\$ 23,174
-	-	-	-	69,459	31,596	101,055
62,903	496,567	40,476	153,808	11,771	23,967	1,211,750
-	-	-	-	16,612	9,344	25,956
<u>\$ 63,025</u>	<u>\$ 503,536</u>	<u>\$ 41,930</u>	<u>\$ 153,808</u>	<u>\$ 103,136</u>	<u>\$ 68,025</u>	<u>\$ 1,361,935</u>
\$ -	\$ -	\$ -	\$ -	\$ 74,753	\$ 34,714	\$ 109,467
122	6,969	1,454	-	-	-	14,762
-	-	-	-	16,612	9,344	25,956
<u>122</u>	<u>6,969</u>	<u>1,454</u>	<u>-</u>	<u>91,365</u>	<u>44,058</u>	<u>150,185</u>
<u>62,903</u>	<u>496,567</u>	<u>40,476</u>	<u>153,808</u>	<u>11,771</u>	<u>23,967</u>	<u>1,211,750</u>
<u>\$ 63,025</u>	<u>\$ 503,536</u>	<u>\$ 41,930</u>	<u>\$ 153,808</u>	<u>\$ 103,136</u>	<u>\$ 68,025</u>	<u>\$ 1,361,935</u>

ST. LANDRY PARISH POLICE JURY
Component Units
Workforce Investment Board

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

	Title II-A	Title II-B	Title II-C	8 Percent Education
Revenues:				
Intergovernmental -				
Federal grants	\$ 456,638	\$ 22,502	\$ 301,372	\$ 89,300
State grants	-	-	-	-
Program income	-	-	-	-
Total revenues	456,638	22,502	301,372	89,300
Expenditures:				
General government -				
Finance and administrative	9,720	21,858	85,006	20,049
Education	446,918	644	216,366	69,251
Total expenditures	456,638	22,502	301,372	89,300
Excess of revenues over expenditures	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

<u>5 Percent</u>	<u>Title III-F</u>	<u>Title III-D</u>	<u>WIA</u>	<u>Welfare to Work</u>	<u>Total</u>
\$ 200	\$1,189,448	\$ 68,052	\$ 2,171,410	\$1,289,440	\$5,588,362
-	-	-	-	182,322	182,322
-	-	-	200	-	200
<u>200</u>	<u>1,189,448</u>	<u>68,052</u>	<u>2,171,610</u>	<u>1,471,762</u>	<u>5,770,884</u>
-	287,441	711	314,722	146,400	885,907
<u>200</u>	<u>902,007</u>	<u>67,341</u>	<u>1,856,888</u>	<u>1,325,362</u>	<u>4,884,977</u>
<u>200</u>	<u>1,189,448</u>	<u>68,052</u>	<u>2,171,610</u>	<u>1,471,762</u>	<u>5,770,884</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

INTERNAL CONTROL, COMPLIANCE
AND
OTHER GRANT INFORMATION



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

The Members of the Police Jury
St. Landry Parish
Opelousas, 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, 2000, and have issued our report thereon dated May 8, 2001, 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 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 00-3.

Internal Control Over Financial Reporting

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

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deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the St. Landry Parish Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 00-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described in the schedule of findings and questioned costs as item 00-1 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.

Dannall, Sikes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
May 8, 2001



Darnall, Sikes & Frederick

(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
Opelousas, 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, 2000. 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, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about St. Landry Parish Police Jury's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on St. Landry Parish Police Jury's compliance with those requirements.

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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, 2000.

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 these specified parties.

Darnall, Sikes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
May 8, 2001

ST. LANDRY PARISH POLICE JURY

Schedule of Prior Year Findings and Questioned Costs
Year ended December 31, 2000

Section I Internal Control And Compliance Material To The Financial Statements

99-1 Individual Segregation of Accounting Functions

Finding:

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

Status:

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

99-2 Budget Compliance

Finding:

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

Status:

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

99-3 Budget Variance

Finding:

The General Fund and Health Unit Maintenance Fund, a special revenue fund, had total actual expenditures and other uses exceeded total budgeted expenditures and other uses by more than five percent. Louisiana R.S. 39:1309 requires the governing authority to amend the budget once notified that actual expenditures and other uses exceed budgeted amounts by five percent or more.

Status:

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

ST. LANDRY PARISH POLICE JURY

Schedule of Prior Year Findings and Questioned Costs
Year ended December 31, 2000

Section II Internal Control And Compliance Material To Federal Awards

99-4 Cash Management

Finding:

Workforce Investment Board, formerly J.T.P.A., a component unit, has established procedures to minimize the time between the transfer of federal funds and the pay out of funds for program purposes. However, we noted one instance whereby \$11,000 of federal funds were requested and the ultimate pay out of funds extended over a twelve-week period.

Status:

This finding is resolved.

Section III Management Letter

This section is not applicable for the year ended December 31, 1999.

St. Landry Parish Police Jury
Schedule of Findings and Questioned Costs
Year Ended December 31, 2000

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, 2000. 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 00-1 in Section II and is considered a material weakness.

Material Noncompliance - Financial Reporting

There were two instances of noncompliance material to the financial statements disclosed during the audit of the financial statements and are shown as items 00-2 and 00-3 in Section II.

FEDERAL AWARDS

Auditor's Report - Major Programs

In our opinion, the St. Landry Parish Police Jury, complied, in all material respects, with the requirements that are applicable to its major federal programs for the year ended December 31, 2000.

Major Program - Identification

St. Landry Parish Police Jury had the following programs, at December 31, 2000, tested as major programs:

<u>Program Name</u>	<u>CFDA Number</u>
Title WTW	17.253
Title WIA	17.255

St. Landry Parish Police Jury

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2000

Section I Summary of Auditor's Results (Continued)

Major Program - Threshold

The dollar threshold to distinguish Type A and Type B programs is \$300,000 for the year ended December 31, 2000.

Low-Risk Auditee

St. Landry Parish Police Jury is not considered a low-risk auditee for the year ended December 31, 2000.

Reportable Condition - Major Programs

There were no reportable conditions in internal control over compliance over each 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, 2000.

Section II Financial Statement Findings

00-1 Individual Segregation of Accounting Functions

Finding:

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

Recommendation:

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

00-2 Budget Compliance

Finding:

The St. Landry Parish Police Jury failed to adopt a budget for the following special revenue funds: Bayou Boeuf and Waxia Drainage District, Grant Writer, Sub-Road District 1 Election District 3 of Ward 1-B Maintenance and Flood Control. Louisiana R.S. 39:1301 requires a budget to be adopted for each special revenue fund.

St. Landry Parish Police Jury

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2000

Section II Financial Statement Findings (Continued)

Recommendation:

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

00-3 Budget Variance

Finding:

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 \$250,000 or less).

Recommendation:

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

Section III Federal Award Findings and Questioned Costs

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

St. Landry Parish Police Jury
Management's Corrective Action Plan
Year Ended December 31, 2000

Response to finding 00-1:

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

Response to finding 00-2:

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

Response to finding 00-3:

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

ST. LANDRY PARISH POLICE JURY

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

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Disbursements/ Expenditures</u>	<u>Amounts to Subrecipients</u>
Primary Government - U.S. Department of Defense: Passed through the Office of Treasurer of the State of Louisiana - Payments to States in lieu of real estate taxes	12.112	\$ 6,900	\$ -
Department of Housing and Urban Development: Passed through Division of Administration - Louisiana Community Development Block Grant Street Improvements	14.219	475,589	-
Demonstrated Needs Program	14.228	194,738	-
		670,327	-
Total primary government		677,227	-
Component Units - US. Department of Labor: Passed through Louisiana Department of Labor - Workforce Investment Act	17.255	2,171,610	-
Job Training Partnership Act Title II-A	17.250	456,638	-
Title II-B	17.250	22,502	-
Title II-C	17.250	301,372	-
Title III-D	17.246	68,052	-
Title III-F	17.246	1,189,448	-
5 Percent	17.250	200	-
		2,038,212	-
Passed through Louisiana Department of Education - Job Training Partnership Act 8 Percent Education	17.250	89,300	-
Passed through Louisiana Department of Labor, Office of Workforce Development - Welfare-to-Work	17.253	1,289,440	-
Total component units		5,588,562	-
Total		\$ 6,265,789	\$ -

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, "Audits of States, Local Governments, and Non-Profit Organizations".