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EVANGELINE PARISH POLICE JURY

Ville Platte, Louisiana

Financial Report

Year Ended December 31, 2001

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 7/10/02

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INDEPENDENT AUDITORS' REPORT

To the Members of the Police Jury
Evangeline Parish
Ville Platte, Louisiana

We have audited the accompanying general purpose financial statements of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of Evangeline Parish Police Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraph, 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. 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 do not include financial data of various governmental agencies (component units), which should be included in order to conform with generally accepted accounting principles. The effects of the omission of these governmental agencies on assets, liabilities and fund equity at December 31, 2001 and the excess of revenues over expenditures for the year then ended on the general purpose financial statements cannot be determined.

In our opinion, because the omission of the financial statements of component units results in an incomplete presentation as explained in the third paragraph, the general purpose financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Evangeline Parish Police Jury, as of December 31, 2001, and the results of its operations and cash flows of its proprietary fund type for the year then ended.

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In accordance with Government Auditing Standards, we have also issued our report dated June 10, 2002, on our consideration of the Evangeline 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 performed for the purpose of forming an opinion on the general purpose financial statements taken as whole. The accompanying schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the financial information listed as "Supplemental Information" in the table of contents, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an adverse opinion on the general purpose financial statements due to the omission of various component units of the Evangeline Parish Police Jury.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
June 10, 2002

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Combined Balance Sheet
All Fund Types and Account Groups
December 31, 2001

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
ASSETS AND OTHER DEBITS					
Assets:					
Cash and interest-bearing deposits	$ 638,335	$ 495,697	$ 975,721	$ 254,433	$ 4,339
Investments	95,735	1,356,842	253,835	570,344	-
Receivables	352,638	1,788,151	-	-	694
Due from other funds	65,745	45,700	-	-	-
Due from component unit	5,830	-	-	-	-
Due from other governmental units	192,991	357,687	-	-	-
Inventory	1,433	-	-	-	-
Other assets	37,829	37,706	-	-	-
Land, buildings, and equipment (net, where applicable of accumulated depreciation)	-	-	-	-	622,039
Other debit:					
Amount available in debt service funds	-	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-
Total assets and other debits	$ 1,390,536	$4,081,783	$1,229,556	$ 824,777	$627,072
LIABILITIES, EQUITY AND OTHER CREDITS					
Liabilities:					
Bank overdraft	$ -	$ -	$ -	$ -	$ -
Accounts, salaries, and other payables	102,303	43,450	-	7,592	312
Contracts payable	-	356,742	-	-	-
Retainage payable	-	-	-	-	-
Due to other funds	-	110,345	-	1,100	-
Due to primary government	-	-	-	-	-
Due to other governmental units	-	12,716	-	-	-
Compensated absences	-	-	-	-	-
Capital leases payable	-	-	-	-	-
Performance bonds payable	141,468	-	-	-	-
Claims payable	-	-	-	-	-
Bonds payable	-	-	-	-	77,395
Environmental compliance liability	-	-	-	-	-
Sewer deposits payable	-	975	-	-	1,232
Deferred revenue	-	32,706	-	-	-
Total liabilities	243,771	556,934	-	8,692	78,939
Equity and other credits:					
Contributed capital	-	-	-	-	559,125
Investment in general fixed assets	-	-	-	-	-
Retained earnings (deficit):					
Unreserved, undesignated	-	-	-	-	(10,992)
Fund balances -					
Reserved for inventory	1,433	-	-	-	-
Reserved for debt service	-	-	1,229,556	-	-
Reserved for subsequent year's expenditures	9,901	-	-	-	-
Unreserved, undesignated	1,135,431	3,524,849	-	816,085	-
Total fund balances	1,146,765	3,524,849	1,229,556	816,085	-
Total fund equity	1,146,765	3,524,849	1,229,556	816,085	548,133
Total liabilities, equity and other credits	$ 1,390,536	$4,081,783	$1,229,556	$ 824,777	$627,072

The accompanying notes are an integral part of this statement.

Account Groups		Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)	
General Fixed Assets (Unaudited)	General Long-Term Obligations	Primary Government	Criminal Court	Reporting Entity 2001	2000
$ -	$ -	$ 2,368,525	$ 2,197	$ 2,370,722	$ 1,131,976
-	-	2,276,756	-	2,276,756	5,937,966
-	-	2,141,483	9,695	2,151,178	1,996,564
-	-	111,445	-	111,445	108,739
-	-	5,830	-	5,830	3,014
-	-	550,678	-	550,678	292,086
-	-	1,433	-	1,433	1,433
-	-	75,535	-	75,535	54,307
9,601,939	-	10,223,978	-	10,223,978	10,244,614
-	1,229,556	1,229,556	-	1,229,556	1,146,474
-	12,337,503	12,337,503	-	12,337,503	13,188,549
$ 9,601,939	$ 13,567,059	$ 31,322,722	$ 11,892	$ 31,334,614	$ 34,105,722
$ -	$ -	$ -	$ -	$ -	$ 333,876
-	-	153,657	231	153,888	337,765
-	-	356,742	-	356,742	267,655
-	-	-	-	-	108,221
-	-	111,445	-	111,445	108,739
-	-	-	5,830	5,830	3,014
-	-	12,716	-	12,716	31,203
-	45,364	45,364	-	45,364	43,018
-	163,047	163,047	-	163,047	129,121
-	-	141,468	-	141,468	140,968
-	21,583	21,583	-	21,583	24,428
-	12,937,065	13,014,460	-	13,014,460	13,816,788
-	400,000	400,000	-	400,000	400,000
-	-	2,207	-	2,207	1,366
-	-	32,706	-	32,706	39,307
-	13,567,059	14,455,395	6,061	14,461,456	15,785,469
-	-	559,125	-	559,125	583,975
9,601,939	-	9,601,939	-	9,601,939	9,594,804
-	-	(10,992)	-	(10,992)	(6,697)
-	-	1,433	-	1,433	1,433
-	-	1,229,556	-	1,229,556	1,146,474
-	-	9,901	-	9,901	-
-	-	5,476,365	5,831	5,482,196	7,000,264
-	-	6,717,255	5,831	6,723,086	8,148,171
9,601,939	-	16,867,327	5,831	16,873,158	18,320,253
$ 9,601,939	$ 13,567,059	$ 31,322,722	$ 11,892	$ 31,334,614	$ 34,105,722

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana
All Governmental Fund Types

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Year Ended December 31, 2001

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Taxes				
Ad valorem	$ 325,245	$1,638,412	$ -	$ -
Sales	-	-	1,337,303	156,191
Licenses and permits	174,021	-	-	-
Intergovernmental revenues -				
Federal grants	-	377,114	-	-
State funds:				
Parish transportation funds	-	352,349	-	-
State revenue sharing (net)	44,963	207,811	-	-
Parish equalization funds	773,700	-	-	-
Other	17,566	607,570	-	-
Fees, charges and commissions	9,550	122,091	4,476	-
Fines and forfeits	-	-	-	-
Use of money and property	71,720	96,779	68,785	73,520
Other revenues	202,925	81,912	-	3,060
Total revenues	1,619,690	3,484,038	1,410,564	232,771
Expenditures:				
Current -				
General government:	200,761	-	-	-
Legislative	266,486	-	-	-
Judicial	56,371	-	-	-
Elections	333,809	-	-	-
Finance and administration	264,652	-	-	-
Other	385,071	-	-	-
Public safety	3,502	2,085,716	-	1,956,200
Public works	-	519,128	-	-
Health and welfare	-	556,854	-	-
Culture and recreation	35,491	-	-	-
Economic development and assistance	118,018	90,388	1,346,701	-
Debt service	1,664,161	3,252,086	1,346,701	1,956,200
Total expenditures	(44,471)	231,952	63,863	(1,723,429)
Excess (deficiency) of revenues over expenditures				
Other financing sources (uses):				
Proceeds from issuance of debt	-	-	-	-
Proceeds from capital leases	-	110,161	-	-
Operating transfers in	55,186	327,873	19,219	681
Operating transfers in - component unit	5,830	-	-	-
Operating transfers out	(247,199)	(208,414)	-	(19,219)
Operating transfers out- primary government	-	-	-	-
Total other financing sources (uses)	(186,183)	229,620	19,219	(18,538)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(230,654)	461,572	83,082	(1,741,967)
Fund balances, beginning	1,377,419	3,063,277	1,146,474	2,558,052
Fund balances, ending	$1,146,765	$3,524,849	$ 1,229,556	$ 816,085

The accompanying notes are an integral part of this statement.

Totals (Memorandum Only) Primary Government	Component Unit Criminal Court	Totals (Memorandum Only) Reporting Entity 2001	Totals (Memorandum Only) Reporting Entity 2000
$ 1,963,657	$ -	$ 1,963,657	$ 1,864,037
1,493,494	-	1,493,494	2,816,834
174,021	-	174,021	179,763
377,114	-	377,114	673,640
352,349	-	352,349	475,614
252,774	-	252,774	240,742
773,700	-	773,700	898,639
625,136	-	625,136	833,517
136,117	-	136,117	157,929
-	162,456	162,456	173,823
310,804	-	310,804	438,674
287,897	4,805	292,702	304,682
6,747,063	167,261	6,914,324	9,057,894
200,761	-	200,761	198,996
266,486	220,351	486,837	467,926
56,371	-	56,371	58,712
333,809	-	333,809	293,878
264,652	-	264,652	263,625
385,071	-	385,071	278,087
4,045,418	-	4,045,418	5,910,676
519,128	-	519,128	395,714
556,854	-	556,854	524,092
35,491	-	35,491	44,284
1,555,107	-	1,555,107	2,973,181
8,219,148	220,351	8,439,499	11,409,171
(1,472,085)	(53,090)	(1,525,175)	(2,351,277)
-	-	-	4,420,000
110,161	-	110,161	41,217
402,959	61,802	464,761	3,214,115
5,830	-	5,830	2,949
(474,832)	-	(474,832)	(3,225,605)
-	(5,830)	(5,830)	(2,949)
44,118	55,972	100,090	4,449,727
(1,427,967)	2,882	(1,425,085)	2,098,450
8,145,222	2,949	8,148,171	6,049,721
$ 6,717,255	$ 5,831	$ 6,723,086	$ 8,148,171

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana
General and Special Revenue Funds

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001

	General			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Taxes - Ad valorem						
Ad valorem	$ 300,766	$ 325,245	$ 24,479	$ 1,487,254	$ 1,638,412	$ 151,158
Licenses and permits	174,020	174,021	1	-	-	-
Intergovernmental revenues -						
Federal grants	-	-	-	374,347	377,114	2,767
State funds:						
Parish transportation funds	-	-	-	353,095	352,349	(746)
State revenue sharing (net)	44,025	44,963	938	206,244	207,811	1,567
Parish equalization funds	778,762	773,700	(5,062)	-	-	-
Other	16,786	17,566	780	185,230	607,570	422,340
Fees, charges and commissions	33,446	9,550	(23,896)	121,150	122,091	941
Use of money and property	68,915	71,720	2,805	87,895	96,779	8,884
Other revenues	190,870	202,925	12,055	87,833	81,912	(5,921)
Total revenues	1,607,590	1,619,690	12,100	2,903,048	3,484,038	580,990
Expenditures:						
Current -						
General government:						
Legislative	195,547	200,761	(5,214)	-	-	-
Judicial	268,351	266,486	1,865	-	-	-
Elections	54,100	56,371	(2,271)	-	-	-
Finance and administration	345,470	333,809	11,661	-	-	-
Other	271,254	264,652	6,602	-	-	-
Public safety	420,216	385,071	35,145	-	-	-
Public works	3,230	3,502	(272)	1,683,659	2,085,716	(402,057)
Health and welfare	-	-	-	531,128	519,128	12,000
Culture and recreation	-	-	-	571,035	556,854	14,181
Economic development and assistance	178,394	35,491	142,903	-	-	-
Debt service	118,018	118,018	-	77,227	90,388	(13,161)
Total expenditures	1,854,580	1,664,161	190,419	2,863,049	3,252,086	(389,037)
Excess (deficiency) of revenues over expenditures	(246,990)	(44,471)	202,519	39,999	231,952	191,953
Other financing sources (uses):						
Proceeds from capital leases	-	-	-	-	110,161	110,161
Operating transfers in	60,679	55,186	(5,493)	324,381	327,873	3,492
Operating transfers in - component unit	-	5,830	5,830	-	-	-
Operating transfers out	(220,000)	(247,199)	(27,199)	(226,873)	(208,414)	18,459
Total other financing sources (uses)	(159,321)	(186,183)	(26,862)	97,508	229,620	132,112
Excess (deficiency) of revenues and other sources over expenditures and other uses	(406,311)	(230,654)	175,657	137,507	461,572	324,065
Fund balances, beginning	1,377,419	1,377,419	-	3,063,277	3,063,277	-
Fund balances, ending	$ 971,108	$ 1,146,765	$175,657	$ 3,200,784	$ 3,524,849	$ 324,065

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana
Enterprise Fund

Comparative Statement of Revenues, Expenses, and
Changes in Retained Earnings - Proprietary Fund Type
Years Ended December 31, 2001 and 2000

	2001	2000
Operating revenue:		
Charges for services -		
Sewerage sales	$ 19,980	$ 24,546
Penalties	176	224
Miscellaneous	9	9
Total operating revenues	20,165	24,779
Operating expenses	55,516	56,889
Operating loss	(35,351)	(32,110)
Nonoperating expenses:		
Interest income	213	-
Interest expense	(4,078)	(4,466)
Total nonoperating revenues (expenses)	(3,865)	(4,466)
Loss before operating transfers	(39,216)	(36,576)
Operating transfers:		
Operating transfers in	10,071	11,490
Net loss	(29,145)	(25,086)
Add: Depreciation on fixed assets acquired with federal grant revenue externally restricted for capital acquisitions and construction that reduces contributed capital	24,850	24,850
Net decrease in retained earnings	(4,295)	(236)
Retained earnings (deficit), beginning	(6,697)	(6,461)
Retained earnings (deficit), ending	$(10,992)	$ (6,697)

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana
Enterprise Fund

Comparative Statement of Cash Flows - Proprietary Fund Type
Years Ended December 31, 2001 and 2000

	2001	2000
Cash flows from operating activities:		
Operating loss	$ (35,351)	$ (32,110)
Adjustments to reconcile operating loss to net cash used by operating activities -		
Depreciation	27,770	27,770
Changes in current assets and liabilities:		
Increase (decrease) in accounts receivable	2,351	(378)
Increase (decrease) in accounts payable	(139)	451
Increase (decrease) in due to other funds	(99)	99
Total adjustments	29,883	27,942
Net cash used by operating activities	(5,468)	(4,168)
Cash flows from investing activities:		
Interest earned on deposits	213	-
Cash flows from noncapital financing activities:		
Operating transfers from other funds	10,071	11,490
Cash flows from capital and related financing activities:		
Principal paid on revenue bonds	(937)	(868)
Interest paid on revenue bonds	(4,078)	(4,466)
Proceeds from sewer deposits	529	374
Net cash used by capital and related financing activities	(4,486)	(4,960)
Net increase (decrease) in cash and cash equivalents	330	2,362
Cash and cash equivalents, beginning of period	4,009	1,647
Cash and cash equivalents, end of period	$ 4,339	$ 4,009

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Evangeline Parish Police Jury (Police Jury) is the governing authority for Evangeline Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 9 jurors representing the various districts within the parish. The jurors serve four-year terms that expire when the first meeting is held in January of 2004.

Evangeline Parish occupies 680 square miles with a population of approximately 33,274. The Police Jury maintains 769 miles of roads: 187 hard surfaced and 582 gravel. The Police Jury's offices are located in the Evangeline Parish Courthouse in Ville Platte. The Police Jury operates four maintenance barns throughout the parish. The Police Jury currently employs a secretary/treasurer and six office employees, a public works director, an animal control officer, 33 road crew members, two janitors, four drainage employees, one industrial park/sewer system employee, a registrar of voters and four assistants, six recreational employees, a civil defense director, twelve library employees, four health unit employees and two section 8 employees. The Police Jury also contributes to or pays the salaries of a city judge, a city marshal, five justices of the peace, five constables, a coroner, and four assistants. In addition, several part-time employees are hired during the summer months to care for cemeteries.

Louisiana Revised Statute 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 construction and maintenance of roads, bridges, and drainage systems; 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 Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Except for the omission of certain component units from the financial statements, the financial statements of the Evangeline Parish Police Jury have been prepared in conformity with generally accepted accounting principles as applied to government units. The Police Jury applies all applicable Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989 in accounting and reporting for its proprietary fund operations unless those pronouncements conflict with or contradict GASB pronouncements.

B. The Reporting Entity

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

Primary government:

Evangeline Parish Police Jury - The Police Jury is the governing authority for Evangeline Parish and is a political subdivision of the State of Louisiana.

Individual component units:

Discretely presented component unit - The component unit column in the combined financial statements includes the financial data of one of the Police Jury's component units. It is reported in a separate column to emphasize that it is legally separate from the Police Jury. Other political subdivisions which would be required to be included, based on current standards, issue separate financial statements which have not been included in these financial statements. In addition, although the Parish Library has a separate Board, the Police Jury has interpreted the structure to indicate that the Library is not a legally separate entity with the right to sue and be sued. Therefore, the Library has not been regarded as a component unit. The component unit included in these financial statements is described below:

Thirteenth Judicial District Criminal Court - The Thirteenth Judicial District Court is composed of two judges elected from the parish. The Police Jury approves the operating budget of the Court and has responsibility for funding any deficits. In addition, one-half of any excess funds goes to the Police Jury's General Fund. Separate financial statements of the Thirteenth Judicial District Court are not issued.

Numerous other authorities and governmental entities established within Evangeline Parish have been excluded because control and/or financial responsibility by the Police Jury is considered remote or due to the fact that such entities are governed by separately elected governmental officials.

C. Fund Accounting

The Police Jury uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, 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.

Funds of the Police Jury are classified into two categories: governmental and proprietary. In turn, each category is divided into separate fund types. The fund classification and a description of each existing fund type follow:

Governmental Fund Types -

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:

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

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

3. Debt service funds – account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.

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

Proprietary Fund Type -

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. The following is the Police Jury's proprietary fund type:

Enterprise funds (the Ward One Sewer System) – account for operations (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Account Groups -

Account groups are used to establish accounting control and accountability for the Police Jury's general fixed assets and general long-term debt. The account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

1. General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group.

2. General Long-Term Debt Account Group

Long-term debt expected to be financed from governmental funds is accounted for in the general long-term debt account group.

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 are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

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

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes and the related state revenue sharing are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Ad valorem taxes are assessed on a calendar year basis, become due on 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. Ad valorem taxes receivable at December 31, 2001, are accrued for a period of ninety days after the fiscal year end. Federal and state grants are recorded when the Police Jury is entitled to the funds. Interest income on time deposits is recorded when the time deposits have matured and the income is available. Substantially all other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations which are recognized when due. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

The proprietary fund type is reported in the financial statements on the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

E. Budget and Budgetary Accounting

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer and submitted to the budget committee in November and later to the Police Jury as a whole for suggested changes. The proposed budgets for 2001 were made available for public inspection and summaries of the proposed budgets were published in the official journal prior to the public hearing. The Police Jury adopts budgets for the General Fund and special revenue funds on a basis consistent with generally accepted accounting principles (GAAP).

Formal budget integration is employed as a management control device during the year. Expenditures are controlled by the use of encumbrances, but unliquidated encumbrances are not considered at year-end. Unexpended appropriations lapse at year-end and must be reappropriated in the next year's budget to be expended. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Police Jury. The secretary/treasurer is authorized to make minor line-item changes to the budget without approval of the Police Jury. Budgeted amounts are as originally adopted or as finally amended by the Police Jury.

F. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Police Jury as an extension of formal budgetary integration in the funds.

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, 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. Investments

Investments are recorded at market value.

I. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables 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/payables. Receivables and payables between the primary government and discretely presented component units are disclosed separately from interfund balances as due to/from component units.

J. Inventory

The purchase method is used in which the cost is recorded as an expenditure when individual items are purchased. The reported inventory is offset equally by a fund balance reserve which indicates that it does not constitute "available spendable resources". Inventory of the general fund consists of janitorial and jail supplies purchased which are valued at cost (first-in, first-out).

K. Fixed Assets and General Long-Term Obligations

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

All governmental funds are accounted for on a spending or "financial flow" measurement focus, and only current assets and current liabilities are generally included on their balance sheets.

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general 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 value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

The proprietary fund is accounted for on a cost of services or "capital maintenance" measurement focus, and all assets and all liabilities (whether current or noncurrent) associated with its activity are included on its balance sheet.

Depreciation of all exhaustible fixed assets used by the proprietary fund is charged as an expense against its operations. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Sewerage system	30 years

Depreciation expense at December 31, 2001, totaled $27,770.

L. Compensated Absences

After one year of service, employees of the Police Jury earn annual leave at the rate of 6 to 15 days each year, depending upon their length of service. Unused annual leave may be carried forward from year to year not to exceed one week. Upon termination, employees are paid for unused annual leave at the employee's current rate of pay.

Employees of the Police Jury receive from 5 to 15 days of sick leave each year, depending upon their length of service. Unused sick leave may be carried forward from year to year without limitation. Upon termination, unused sick leave is forfeited.

Library employees receive between 10 and 25 days of annual leave each year, depending upon their job classification and length of service. Employees may accumulate up to one and one-half times their annual allotment of annual leave. Upon termination, employees are paid for their accumulated annual leave at the employee's current rate of pay.

Library employees receive 15 days of sick leave each year. Employees may carry forward unused sick leave without limitation. Upon termination, unused sick leave is forfeited.

At December 31, 2001, employees of the Police Jury have accumulated and vested $45,364 of employee annual leave benefits, which is recorded in the general long-term debt account group.

M. Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

N. Memorandum Only - Total Columns

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, 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.

(2) Cash and Investments

A. Cash and interest-bearing deposits

At December 31, 2001, the Police Jury and its component unit had cash and interest-bearing deposits (book balances) totaling $2,370,722 as follows:

Interest-bearing demand deposits	$ 688,192
Time deposits	1,682,530
	$ 2,370,722

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) 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, 2001, are secured as follows:

Bank balances	$ 2,469,628
Federal deposit insurance	$ 301,414
Pledged securities (Category 3)	2,168,214
Total	$ 2,469,628

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), the provisions of GASB Statement No. 3, R.S. 39:1229 impose a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

B. Investments

Investments in the amount of $2,276,756 at December 31, 2001 are in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.165, the investment in LAMP is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, and is governed by a board of directors comprised of representatives from various local governments and state wide professional organizations. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U. S. Treasury, the U.S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collaterized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

(3) Property Taxes

The following is a summary of authorized and levied ad valorem tax millages for the year ended December 31, 2001:

Parishwide taxes:	
Parish tax	3.73 mills
Parish tax	1.86 mills
Health unit	2.04 mills
Library	3.17 mills
District taxes:	
Fire Protection District No. 2	11.24 mills
Road District No. 1	5.25 mills
Road District No. 2	15.25 mills
Road District No. 3	10.24 mills
Road District No. 4	14.97 mills
Road District No. 5	15.03 mills
Cemetery District No. 1	1.96 mills
Cemetery District No. 2	1.07 mills
Cemetery District No. 3	1.12 mills

Cemetery District No. 4	2.00 mills
Cemetery District No. 5	2.00 mills
Cemetery District No. 6	1.11 mills
Cemetery District No. 7	0.99 mills
Total	$ 93.03 mills

(4) Sales Taxes

A two percent sales tax was levied by the Evangeline Parish Police Jury in 1998 with collections of $1,493,494 and $2,816,834 for the fiscal years ending December 31, 2001 and 2000, respectively. The fifteen year, two percent sales tax was levied to pay the cost of constructing improving, maintaining and resurfacing public roads and bridges in the District, including incidental drainage, and improving, maintaining and operating drainage facilities, including the acquisition of equipment, funding a debt service reserve fund and paying the cost of issuance of bonds.

(5) Interfund Receivables/Payables

	Interfund Receivables	Interfund Payables
General Fund	$ 65,745	$ -
Special Revenue Funds:		
Parish Road Fund	45,700	32,259
Special Grant Fund	-	18,940
Rent Subsidy Fund	-	4,557
District Road Maintenance Funds	-	54,589
Capital Projects Funds:		
Courthouse Building Construction	-	1,100
Total	$111,445	$111,445

(6) Receivables and Due from Other Governmental Units

The following is a summary of receivables and amounts due from other governmental units at December 31, 2001:

	General Fund	Special Revenue Funds	Enterprise Fund	Component Unit
Taxes:				
Ad valorem taxes	$345,925	$ 1,725,358	$ -	$ -
Intergovernmental:				
State	192,991	415,374	-	-
Local		990	-	9,695
Accounts	-	2,666	694	-
Other	6,713	1,450	-	-
Totals	$545,629	$ 2,145,838	$ 694	$ 9,695

(7) Fixed Assets

The following provides details on changes in general fixed assets for the year ended December 31, 2001:

	Balance 01/01/01	Additions	Deletions	Balance 12/31/2001
Police Jury:				
Land	$ 425,433	$ -	$ -	$ 425,433
Buildings and improvements	5,341,294	-	-	5,341,294
Furniture, equipment and books	3,128,305	29,200	22,065	3,135,440
Total Police Jury	8,895,032	29,200	22,065	8,902,167
Library:				
Buildings	41,500	-	-	41,500
Furniture, equipment and books	658,272	-	-	658,272
Total library	699,772	-	-	699,772
Total	$ 9,594,804	$ 29,200	$ 22,065	$ 9,601,939

A summary of proprietary fund type land, buildings and equipment at December 31, 2001 follows:

	Enterprise
Sewerage system	$ 828,812
Less: Accumulated depreciation	(206,773)
	$ 622,039

(8) Accounts, Salaries and Other Payables

The payables of $153,888 at December 31, 2001, consist of the following:

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Fund	Component Unit
Payroll related liabilities	$ 42,635	$ -	$ -	$ -	$ -
Accounts	49,668	43,450	7,592	312	231
Deposit	10,000	-	-	-	-
Totals	$102,303	$ 43,450	$ 7,592	$ 312	$ 231

(9) Changes in General Long-Term Debt

The following is a summary of the long-term debt transactions for the year ended December 31, 2001:

	Compensated Absences	Capital Leases	Environmental Compliance Liability
Balance, January 1, 2000	$ 43,018	$ 129,121	$ 400,000
Additions	2,346	110,161	-
Deletions	-	(76,235)	-
Balance, December 31, 2001	$ 45,364	$ 163,047	$ 400,000

	Claims Payable	Enterprise Fund Revenue Bonds	General Obligation Bonds and Certificates
Balance, January 1, 2000	$24,428	$ 78,332	$13,738,456
Additions	-	-	-
Deletions	(2,845)	(937)	801,391
Balance, December 31, 2001	$21,583	$ 77,395	$12,937,065

General obligation Bonds payable at December 31, 2001, is comprised of the following individual issues:

$550,000 Certificates of Indebtedness Series 1996, dated May 1, 1996. For the purpose of acquiring new and rebuilt improvements at the courthouse, equipment and to pay the costs incurred in connection with the issuance of the certificates. The principal is due in annual installments of $55,000 to $70,000 through May 1, 2006 at 5.30 percent, secured by a pledge and dedication of excess annual revenues above charges in each fiscal year.	$ 310,000
$390,000 Certificates of Indebtedness Series 1997, dated August 1, 1997, for the purpose of constructing a new public building to house the medicaid office for the Parish, acquiring the necessary equipment therefor, and to pay the costs incurred in connection with the issuance of the certificates. The principal is due in annual installments of $40,000 to $50,000 through May 1, 2007 at 5.50 percent, secured by a pledge and dedication of excess annual revenues above charges in each fiscal year.	260,000
$120,331 Paving Certificates, Series 1997, dated January 1, 1997, for the purpose of construction of street paving improvements on certain streets set out in Local or Special Assessment Ordinance No. 1 of the Parish. The principal is due in annual installments of $12,033 through January 1, 2007 at 5.625 percent, formerly secured by the irrevocable pledge and dedication of the funds to be derived from the collection of the unpaid local or special assessments levied by the assessment ordinance. Beginning in 1998, secured by the pledge and dedication of the 2% sales and use tax.	72,199

$9,400,000 Public Improvement Bonds, Series 1998, for the purpose of constructing, improving and resurfacing public roads and bridges, including incidental drainage, improving drainage facilities, funding a debt service reserve fund and paying the costs of issuance of the Bonds. The principal is due in annual installments of $490,000 to $890,000 through December 1, 2013 at a interest rate of 3.80% to 7.00%, secured by an irrevocable pledge and dedication of the avails or proceeds of the 2% sales and use tax.	8,075,000
$43,582 Paving Certificates, Series 1999, dated October 16, 1999, for the purpose of covering unpaid costs of the construction of street paving improvements on a certain street set out in Local of Special Assessment Ordinance No. 1 of the Parish. The principal is due in annual installments of $4,358 through October 16, 2009 at 5.25%, secured by the pledge of funds to be derived from the collection of the unpaid local or special assessments levied by the assessment ordinance.	34,866
$4,420,000 Public Improvement Bonds, Series 2000, dated November 1, 2000, for the purpose of construction, improving and resurfacing public roads within the corporate boundaries of Road and Drainage Sales Tax District No. 1 of the Parish. The principal is due in installments of $260,000 to $400,000 through December 1, 2013 at an interest rate of 5.00% to 6.00%, secured by an irrevocable pledge and dedication of the avails or proceeds to the 2% sales and use tax.	4,185,000
	$12,937,065

Revenue bonds at December 31, 2001 are comprised of the following individual issue:

$83,000 Sewer Revenue Bonds dated July 19, 1994, for the purpose of constructing and acquiring a sanitary sewage collection and disposal system in Police Jury Ward No. 1. The principal and interest payments are due in monthly installments of $417 through July 19, 2034, with interest at 5.25 percent. These bonds are secured by revenues derived from the operation of the sanitary sewage collection and disposal system.	$ 77,395

At December 31, 2001, the annual requirements to amortize all bonds outstanding, including interest of $3,955,438, are as follows:

Year	Total Amount
2002	$ 1,471,240
2003	1,471,196
2004	1,468,687
2005	1,482,841
2006	1,473,733
2007-2034	9,602,201
Total	$ 16,969,898

(10) Leases

Capital leases -

The Police Jury is obligated under four capital leases. The leased assets and related obligations are accounted for in the general fixed assets account group and the general long-term debt account group, respectively. The cost of such leased assets totaled $277,686. The following is a schedule of future minimum lease payments under the capital leases and the present value of the net minimum lease payments as of December 31, 2001:

Fiscal Year	
2002	$ 54,503
2003	30,406
2004	30,406
2005	17,523
2006	16,603
2007-2010	66,411
Total minimum lease payments	215,852
Less: Amount representing interest	(52,805)
Present value of net minimum lease payments	$ 163,047

Operating leases -

As a lessee, the Police Jury entered into numerous operating leases for the use of land and buildings with lease terms of one year. The minimum annual commitments under these operating leases are considered to be immaterial.

(11) Environmental Compliance Liability

In August of 1999, pursuant to the Louisiana Environmental Quality Act (La. R.S. 30:2001), a compliance order was served to the Evangeline Parish Police Jury from the State of Louisiana, Department of Environmental Quality. This compliance order cited violations involving the Redell-Vidrine Sewer System's sewerage plant. As of December 31, 2001, no improvements have been made regarding this matter. It is estimated that compliance with this order will cost the Police Jury a minimum of $400,000. In order to fund this renovation, the Police Jury has applied for grant funds through the LCDBG program conducted through the State of Louisiana, Division of Administration. As of November 5, 2001 grant funds were approved in the amount of $985,326.

(12) Retirement Systems

The Police Jury participates in four cost-sharing multiple-employer, public employee retirement systems (PERS): Parochial Employees Retirement System of Louisiana (Plan A), Louisiana State Employees Retirement System, District Attorneys Retirement System and Registrar of Voters Employees Retirement System. Each system is administered and controlled by a separate board of trustees.

A. Parochial Employees Retirement System of Louisiana

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. 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.

All employees working at least 28 hours per week and all elected parish officials are eligible to participate. Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 5.5% of annual covered payroll. Contributions to the retirement system also include one-fourth of 1% of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active plan members of each plan. The employer's contributions to the retirement system for the years ending December 31, 2001, 2000 and 1999 were $93,104, $91,713 and $86,799, respectively, equal to the required contributions for each year.

B. Louisiana State Employees Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana State Employees' Retirement System, P.O. Box 44213, Baton Rouge, Louisiana 70804.

Plan members are required to contribute 12.4 percent of their annual covered salary. The Police Jury contributed at the statutory rate of 13% of annual covered payroll from January 1, 2001 to June 30, 2001 and 12.4% of annual covered payroll from July 1, 2001 to December 31, 2001. The Police Jury's contributions to the system for the year ended December 31, 2001, 2000 and 1999 were $942, $920 and $895, respectively, equal to the required contribution for each year.

C. Federal Social Security System

Employees of the Police Jury who are not eligible to participate in any other retirement system are members of the Federal Social Security System. The Police Jury and its employees contribute a percentage of each employee's salary to the System (7.65 percent contributed by the Police Jury; 7.65 percent contributed by the employee). The Police Jury's contribution during the year ended December 31, 2001 amounted to $47,761.

D. Registrar of Voters Employees Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Registrar of Voters' Retirement System, P.O. Box 57, Jennings, Louisiana 70546.

Plan members are required to contribute 7.0 percent of their annual covered salary and the Police Jury is not required to contribute a percentage of the annual covered payroll.

(13) Post Employment Benefits

The Evangeline 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. The Police Jury recognizes the cost of providing these benefits as an expenditure when paid during the year and recognizes the revenue when they are due the reimbursement from the employee.

(14) Criminal Court Fund

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year-end be transferred to the parish General Fund. For the period January 1, 2001, through December 31, 2001, $5,830 is due to the General Fund.

(15) Deficits in Individual Funds

The following funds reflected deficit fund equities at December 31, 2001:

Special Revenue Funds:	
Crooked Creek Recreation Fund	$ 15,273
Special Grant Fund	18,724
Enterprise Fund:	
Ward One Sewer System	$ 10,992

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

(16) Insurance

Due to current insurance market conditions, the Evangeline Parish Police Jury is retaining the risk for its general liability exposures in areas where there is no affordable insurance coverage available.

(17) Litigation and Claims

As of December 31, 2001, the Evangeline Parish Police Jury was involved in various lawsuits. The Police Jury's legal counsel has reviewed the claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Police Jury and to arrive at an estimate, if any, of the amount of range of potential loss to the Police Jury. As a result of the review, the various claims and lawsuits have been categorized as "remote," as defined by the Governmental Accounting Standards Board. It is the opinion of the Police Jury that the liability, if any, which might arise from these lawsuits would not have a material adverse effect on the Police Jury's financial position.

The Police Jury is liable at December 31, 2001 for medical claims incurred in prior years. Of this amount, $2,844 has been recorded as a liability in the General Fund, and $21,583 has been recorded as a general long-term liability, as required by GASB codification Section C50.

(18) Federal Compliance Contingencies

The Police Jury receives grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursement by the grantor for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the Police Jury, such disallowances, if any, will not be significant.

(19) Intergovernmental Agreement

Effective January 1, 2000, the Road and Drainage Sales Tax District No. 1 of Evangeline Parish entered into an agreement with the City of Ville Platte, Louisiana. This agreement was made for the purpose of avoiding duplicate collection of sales taxes for certain areas of the Parish, which were incorporated by the City. The City agreed to abate the collection of its two percent sales and use tax in those areas. The agreement provides for the designation of an annual Per Capita Revenue of $72,000 of the monthly tax proceeds remitted to the District. Of this amount, $38,640 will be applied to debt service payments of the District, 30% of the remainder will be retained by the District and 70% of the remainder will be remitted to the City. The agreement will be in effect through September 30, 2013. At December 31, 2001, no amount was owed to the City.

(20) Compensation Paid to Police Jurors

A summary of compensation paid to police jurors for the year ended December 31, 2001, follows:

Turlind J. Deville	$ 14,400
Ronald Doucet	14,400
Sidney Fontenot	14,400
Bill Guidry	14,400
Marc Guillory	14,400
Hill Johnson	14,400
Davis Manuel	14,400
Robert Manuel, President	15,600
Richard Thomas	14,400
	$ 130,800

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

SPECIAL REVENUE FUNDS

Parish Road Fund -
To account for the construction and maintenance of roads and bridges on a parishwide basis. Financing is provided by the State of Louisiana Parish Transportation Fund.

Special Grant Fund -
To account for grants received from the Louisiana Departments of Transportation and Development and Natural Resources for special road and bridges projects.

Industrial District No. 1 Fund -
To account for the operation and maintenance of the industrial district for the inducement of industry to Evangeline Parish. The major means of financing are ad valorem taxes, utility sales, rent income and interest income.

Rent Subsidy Fund -
To account for funds provided under the Section 8 Housing Choice Vouchers Program by the United States Department of Housing and Urban Development. The monies are used to aid low income families in obtaining decent, safe and sanitary housing through a system of rental subsidies.

Crooked Creek Recreation Maintenance Fund -
To account for the costs of providing recreation facilities for residents of the parish. Major means of financing are provided by fees and operating transfers from the General Fund and charges for services.

Street Paving Assessment Fund-
To account for the paving of Sandtrap Road.

Reddell Sewer System Maintenance Fund -
To account for the residual amount remaining in the fund after the sewer system was leased to the Evangeline Sewer Company, Inc.

Health Unit Maintenance Fund -
To account for the maintenance of a health unit, which provides health and welfare services to the citizens of the parish. Major means of financing is provided by ad valorem taxes, state revenue sharing, and interest earnings on time deposits.

Public Library Maintenance Fund -
To account for the operation and maintenance of the parish library. Major means of financing are provided by parishwide ad valorem taxes, state revenue sharing and interest earned on time deposits.

SPECIAL REVENUE FUNDS (CONTINUED)

Cemetery District Maintenance Funds -

To account for maintenance and upkeep of parish cemeteries within the respective cemetery districts. The major means of financing for the districts is ad valorem taxes, which are levied against properties within the districts. Individual fund balances of the cemetery districts special revenue funds at December 31, 2001 are as follows:

District No. 1	$ 195,771
District No. 2	59,493
District No. 3	21,189
District No. 4	27,174
District No. 5	41,390
District No. 6	11,579
District No. 7	8,692
TOTAL	$ 365,288

District Road Maintenance Funds -

To account for maintenance and upkeep of parish roads and bridges within the respective road districts. The major means of financing for the districts is ad valorem taxes, which are levied against properties within the districts. Individual fund balances of the road districts special revenue funds at December 31, 2001 are as follows:

District No. 1	$ 332,257
District No. 2	260,208
District No. 3	180,456
District No. 4	154,954
District No. 5	271,723
TOTAL	$ 1,199,598

Country Estate Sewer System Fund -

To account for the operation and maintenance of the Country Estate Sewer System.

Eugene Subdivision Sewer System Fund -

To account for the operation and maintenance of the Eugene Subdivision Sewer System.

Louisiana Community Development Block Grant Fund (LCDBG) -

To account for the administration of grant funds received from the State of Louisiana Division of Administration for street improvements

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana
Special Revenue Funds

Combining Balance Sheet
December 31, 2001
With Comparative Totals for December 31, 2000

	Parish Road Fund	Special Grant Fund	Industrial District No. 1 Fund	Rent Subsidy Fund	Crooked Creek Recreation Fund	Street Paving Assessment Fund
ASSETS						
Cash and interest-bearing deposits	$ 2,977	$ 216	$ 48	$ 41,651	$ 498	$ -
Investments	64,804	-	-	-	(8,070)	1,000
Receivables	54,651	-	1,450	-	-	-
Due from other funds	45,700	-	-	-	-	-
Due from other governmental units	-	357,687	-	-	-	-
Other assets	-	-	5,000	-	-	32,706
Total assets	$ 168,132	$357,903	$ 6,498	$ 41,651	$(7,572)	$ 33,706
LIABILITIES AND FUND BALANCES						
Liabilities:						
Bank overdraft	$ -	$ -	$ -	$ -	$ -	$ -
Accounts payable	1,988	945	365	4,403	7,701	-
Contracts payable	-	356,742	-	-	-	-
Due to other funds	32,259	18,940	-	4,557	-	-
Due to other governmental units	-	-	-	12,716	-	-
Sewer deposits payable	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	32,706
Total liabilities	34,247	376,627	365	21,676	7,701	32,706
Fund balances (deficit):						
Unreserved, undesignated	133,885	(18,724)	6,133	19,975	(15,273)	1,000
Total liabilities and fund balances	$ 168,132	$357,903	$ 6,498	$ 41,651	$(7,572)	$ 33,706

Reddell Sewer System Maintenance Fund	Health Unit Maintenance Fund	Public Library Maintenance Fund	Cemetery District Maintenance Fund	Road District Maintenance Fund	Country Estate Sewer System Fund	Eugene Subdivision Sewer System Fund	Totals 2001	Totals 2000
$37,916	$ 185,340	$ 178,119	$ 37,044	$ 11,866	$ 4	$ 18	$ 495,697	$ 563,787
16,976	749,044	110,663	187,432	234,993	-	-	1,356,842	994,098
1,025	227,967	345,679	141,057	1,014,681	1,031	610	1,788,151	1,620,938
-	-	-	-	-	-	-	45,700	45,700
-	-	-	-	-	-	-	357,687	86,618
-	-	-	-	-	-	-	37,706	44,307
$55,917	$1,162,351	$634,461	$365,533	$1,261,540	$1,035	$ 628	$ 4,081,783	$ 3,355,448
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,687
191	5,011	14,892	245	7,353	150	206	43,450	93,566
-	-	-	-	-	-	-	356,742	-
-	-	-	-	54,589	-	-	110,345	103,746
	-	-	-	-	-	-	12,716	31,203
767	-	-	-	-	103	105	975	662
-	-	-	-	-	-	-	32,706	39,307
958	5,011	14,892	245	61,942	253	311	556,934	292,171
54,959	1,157,340	619,569	365,288	1,199,598	782	317	3,524,849	3,063,277
$55,917	$1,162,351	$634,461	$365,533	$1,261,540	$1,035	$ 628	$ 4,081,783	$ 3,355,448

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana
Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2001
With Comparative Totals for Year Ended December 31, 2000

	Parish Road Fund	Special Grant Fund	Industrial District No. 1 Fund	Rent Subsidy Fund	Crooked Creek Recreation Fund	Street Paving Assessment Fund
Revenues:						
Taxes - Ad valorem	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental revenues -						
Federal grants	-	-	-	377,114	-	-
State funds:						
Parish transportation funds	352,349	-	-	-	-	-
State revenue sharing (net)	-	-	-	-	-	-
Other	-	580,423	-	-	-	-
Fees, charges and commissions	-	-	11,491	-	86,153	-
Use of money and property	1,395	132	1,468	1,807	23	38
Other revenues	6,975	-	17	7,213	-	-
Total revenues	360,719	580,555	12,976	386,134	86,176	38
Expenditures:						
Current -						
Public works	444,313	602,263	39,967	-	-	-
Health and welfare	-	-	-	390,512	-	-
Culture and recreation	-	-	-	-	187,882	-
Debt service	-	-	-	-	-	-
Total expenditures	444,313	602,263	39,967	390,512	187,882	-
Excess (deficiency) of revenues over expenditures	(83,594)	(21,708)	(26,991)	(4,378)	(101,706)	38
Other financing sources (uses):						
Proceeds from capital leases	-	-	-	-	-	-
Operating transfers in	76,908	-	28,869	-	90,000	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	76,908	-	28,869	-	90,000	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	(6,686)	(21,708)	1,878	(4,378)	(11,706)	38
Fund balances (deficit), beginning	140,571	2,984	4,255	24,353	(3,567)	962
Residual equity transfer	-	-	-	-	-	-
Fund balances (deficit), ending	$ 133,885	$(18,724)	$ 6,133	$ 19,975	$ (15,273)	$ 1,000

Reddell Sewer System Maintenance Fund	Health Unit Maintenance Fund	Public Library Maintenance Fund	Cemetery District Maintenance Fund	Road District Maintenance Fund	Country Estate Sewer System Fund	Eugene Subdivision Sewer System Fund	LCDBG Fund	Totals 2001	Totals 2000
$ -	$ 212,842	$ 330,740	$ 132,256	$ 962,574	$ -	$ -	$ -	$ 1,638,412	$ 1,550,837
-	-	-	-	-	-	-	-	377,114	673,640
-	-	-	-	-	-	-	-	352,349	475,614
-	27,939	38,655	18,794	122,423	-	-	-	207,811	198,967
-	-	27,147	-	-	-	-	-	607,570	677,672
15,812	-	-	-	-	5,265	3,370	-	122,091	122,910
2,054	37,671	16,675	11,113	24,400	-	3	-	96,779	129,371
-	4,256	13,680	-	49,736	-	35	-	81,912	33,300
17,866	282,708	426,897	162,163	1,159,133	5,265	3,408	-	3,484,038	3,862,311
11,506	-	-	125,696	842,470	11,671	7,830	-	2,085,716	2,824,681
-	128,616	-	-	-	-	-	-	519,128	395,714
-	-	368,972	-	-	-	-	-	556,854	524,092
-	-	-	-	90,388	-	-	-	90,388	72,960
11,506	128,616	368,972	125,696	932,858	11,671	7,830	-	3,252,086	3,817,447
6,360	154,092	57,925	36,467	226,275	(6,406)	(4,422)	-	231,952	44,864
-	-	-	-	110,161	-	-	-	110,161	41,217
-	-	-	-	119,771	7,300	5,025	-	327,873	302,617
-	-	-	-	(208,414)	-	-	-	(208,414)	(209,429)
-	-	-	-	21,518	7,300	5,025	-	229,620	134,405
6,360	154,092	57,925	36,467	247,793	894	603	-	461,572	179,269
48,599	1,003,248	561,644	328,821	951,805	(112)	(286)	-	3,063,277	2,871,368
-	-	-	-	-	-	-	-	-	12,640
$ 54,959	$ 1,157,340	$ 619,569	$ 365,288	$ 1,199,598	$ 782	$ 317	$ -	$ 3,524,849	$ 3,063,277

DEBT SERVICE FUNDS

Street Paving Certificates -
To accumulate monies for payment of the 1997 $120,331 Paving Certificates. Debt service was formerly financed by a special assessment tax to land owners, but as of 1998 is now financed by the collection of a two percent sales tax approved for the issuance of the $9,400,000 Public Improvement Sales Tax Bonds, Series 1998.

Public Improvement Sales Tax Bonds -
To accumulate monies for payment of the $9,400,000 Public Improvement Sales Tax Bonds Series 1998 and the $4,420,000 Public Improvement Sales Tax Bonds Series 2000. Debt service is financed by the collection of a two percent sales and use tax.

Sandtrap Road Assessment-
To accumulate monies for payment of the expenses to pave Sandtrap Road at the request of the residents. The project was financed through the original Street Paving Certificates which is financed by the collection of a two percent sales tax.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana
Debt Service Funds

Combining Balance Sheet
December 31, 2001
With Comparative Totals for December 31, 2000

	Street Paving Certificates	Public Improvement Sales Tax Bonds	Sandtrap Road Assessment	Totals 2001	Totals 2000
ASSETS					
Cash and interest-bearing deposits	$ 87	$ 975,507	$ 127	$ 975,721	$ 346
Investments	-	252,548	1,287	253,835	1,146,128
Total assets	$ 87	$ 1,228,055	$ 1,414	$ 1,229,556	$ 1,146,474
FUND BALANCES					
Fund balances:					
Reserved for debt service	$ 87	$ 1,228,055	$ 1,414	$ 1,229,556	$ 1,146,474

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana
Debt Service Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2001
With Comparative Totals for Year Ended December 31, 2000

	Street Paving Certificates	Public Improvement Sales Tax Bonds	Sandtrap Road Assessment	Totals 2001	Totals 2000
Revenues:					
Taxes - sales	$ -	$ 1,337,303	$ -	$ 1,337,303	$ -
Fees, charges and commissions	-	-	4,476	4,476	4,290
Use of money and property	3	68,700	82	68,785	37,128
Total revenues	3	1,406,003	4,558	1,410,564	41,418
Expenditures:					
Debt service	-	1,323,190	23,511	1,346,701	885,238
Excess (deficiency) of revenues over expenditures	3	82,813	(18,953)	63,863	(843,820)
Other financing sources (uses):					
Operating transfers in	-	-	19,219	19,219	989,385
Excess (deficiency) of revenues and other sources over expenditures and other uses	3	82,813	266	83,082	145,565
Fund balances, beginning	84	1,145,242	1,148	1,146,474	1,000,909
Fund balances, ending	$ 87	$ 1,228,055	$ 1,414	$ 1,229,556	$ 1,146,474

CAPITAL PROJECTS FUNDS

Courthouse Building Construction Fund -

To account for the costs of construction of a new courthouse, which was completed in 1977. Numerous deficiencies existed in the new building, and suits were filed against the contractor and the bonding company. The fund was kept open pending settlement of these suits. The suits were settled and judgment was rendered August 16, 1982, in favor of the Police Jury. Proceeds of the settlement were deposited into this fund and are being expended for the renovations and corrections of deficiencies in the original construction and maintenance of the facility.

Drainage Improvement Construction Fund -

To account for funds remaining from the $1,000,000 parishwide drainage improvement bond issue dated September 1, 1967. These funds are used in a continuing program of drainage improvements projects in the parish.

2% Sales Tax District #1-

To account for the costs of constructing, improving and resurfacing public roads within the corporate boundaries of Road & Drainage Sales Tax No. 1 of the Parish.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana
Capital Projects Funds

Combining Balance Sheet
December 31, 2001
With Comparative Totals for December 31, 2000

	Courthouse Building Construction	Drainage Improvement Construction	2% Sales Tax District #1	Totals 2001	Totals 2000
ASSETS					
Cash and interest-bearing deposits	$ 112,689	$ 339	$ 141,405	$ 254,433	$ 226,764
Investments	8,332	122,651	439,361	570,344	3,144,929
Due from other governmental units	-	-	-	-	7,496
Total assets	$ 121,021	$ 122,990	$ 580,766	$ 824,777	$ 3,379,189
LIABILITIES AND FUND BALANCES					
Liabilities:					
Bank overdraft	$ -	$ -	$ -	$ -	$ 304,180
Other payable	-	-	7,592	7,592	139,300
Contracts payable	-	-	-	-	267,655
Retainage payable	-	-	-	-	108,221
Due to other funds	1,100	-	-	1,100	1,781
Total liabilities	1,100	-	7,592	8,692	821,137
Fund balances:					
Unreserved, undesignated	119,921	122,990	573,174	816,085	2,558,052
Total liabilities and fund balances	$ 121,021	$ 122,990	$ 580,766	$ 824,777	$ 3,379,189

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana
Capital Projects Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2001
With Comparative Totals for Year Ended December 31, 2000

	Courthouse Building Construction	Drainage Improvement Construction	2% Sales Tax District #1	Totals 2001	Totals 2000
Revenues:					
Taxes - sales	$ -	$ -	$ 156,191	$ 156,191	$2,816,834
Intergovernmental revenues -					
State grants:					137,941
Other	-	-	-	-	174,953
Use of money and property	4,741	4,488	64,291	73,520	22,518
Other	-	-	3,060	3,060	3,152,246
Total revenues	4,741	4,488	223,542	232,771	
Expenditures:					
Public works	-	-	1,956,200	1,956,200	3,081,559
Excess (deficiency) of revenues over expenditures	4,741	4,488	(1,732,658)	(1,723,429)	70,687
Other financing sources (uses):					
Proceeds from issuance of debt	-	-	-	-	4,420,000
Operating transfers in	-	-	681	681	-
Operating transfers out	-	-	(19,219)	(19,219)	(2,809,993)
Total financing sources (uses)	-	-	(18,538)	(18,538)	1,610,007
Excess (deficiency) of revenues and other sources over expenditures and other uses	4,741	4,488	(1,751,196)	(1,741,967)	1,680,694
Fund balances, beginning	115,180	118,502	2,324,370	2,558,052	877,358
Fund balances, ending	$119,921	$122,990	$ 573,174	$ 816,085	$2,558,052

COMPLIANCE, INTERNAL CONTROL

AND

OTHER GRANT INFORMATION

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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

To the Members of the Police Jury
Evangeline Parish
Ville Platte, Louisiana

We have audited the general-purpose financial statements of the Evangeline Parish Police Jury, (the Police Jury) as of and for the year ended December 31, 2001, and have issued our report thereon dated June 10, 2002. In our report, we express an adverse opinion because of the omission of the financial statements of certain component units. 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 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 an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings and questioned costs as item 01-1(C). We also noted a certain immaterial instance of noncompliance that we have reported to the management of the Police Jury in a separate letter dated June 10, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the 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 certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying summary schedule of current and prior year audit findings and corrective action plan at items 01-1 and 01-2.

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

This report is intended solely for the information of the Police Jury, the Police Jury's 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.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
June 10, 2002

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Members of the Police Jury
Evangeline Parish
Ville Platte, Louisiana

Compliance

We have audited the compliance of the Evangeline Parish Police Jury (the 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 its major federal program for the year ended December 31, 2001. The Police Jury's major federal program is 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 its major federal program is the responsibility of the Police Jury's management. Our responsibility is to express an opinion on the 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 the Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Police Jury's compliance with those requirements.

In our opinion, the Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2001.

Internal Control Over Compliance

The management of the 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 the 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.

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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 operation that we consider to be material weaknesses.

This report is intended solely for the information of the Police Jury, the Police Jury's 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.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
June 10, 2002

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2001

Federal Grantor/Pass-Through Grantor/Program Name	CFDA Number	Revenue Recognized	Expenditures
United States Department of Housing and Urban Development:			
Direct Program -			
Section 8 Housing Choice Vouchers	14.871	$377,114	$377,114

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2001

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Evangeline Parish Police Jury (the Police Jury). The Police Jury reporting entity is defined in Note 1 to the general-purpose financial statements for the year ended December 31, 2001. All federal financial assistance received directly from federal agencies is included on the schedule as well as federal financial assistance passed through other government agencies. The Section 8 Housing Choice Vouchers Program was considered a major federal program of the Police Jury for the year ended December 31, 2001.

(2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury's general-purpose financial statements for the year ended December 31, 2001.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 2001

Part I. Summary of Auditor's Results:

1. An adverse opinion was issued on the financial statements.

2. Reportable conditions in internal control were disclosed by the audit of the financial statements. The reportable conditions are considered to be material weaknesses.

3. Instances of noncompliance were disclosed by the audit of the financial statements. One of the instances is considered material.

4. No reportable conditions in internal control over the major program were disclosed by the audit of the financial statements.

5. An unqualified opinion was issued on compliance for the major program.

6. The audit disclosed no audit findings required to be reported under Section 510(a) of Circular A-133.

7. The major program was the U. S. Department of Housing and Urban Development Section 8 Housing Choice Vouchers.

8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 520(b) of Circular A-133 was $300,000.

9. The auditee did qualify as a low-risk auditee under Section 530 of Circular A-133.

Part II. Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:

A. Compliance Findings -

See Compliance Finding 01-1 on the Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan.

B. Internal Control Findings –

See Internal Control Findings 01-1 and 01-2 on the Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan.

Part III. Findings and questioned costs for Federal awards which include audit findings as defined in Section 510(a) of Circular A-133:

There are no findings that are required to be reported under the above guidance.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
Year Ended December 31, 2001

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding Management Letter Comment	Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken	Name of Contact Person	Anticipated Date of Completion
CURRENT YEAR (12/31/01) -						
Internal Control:						
01-1(IC)	Unknown	Segregation of functions within the accounting system: Based upon the cost-benefit of additional personnel, the probable infeasibility to achieve segregation of accounting functions deemed client response unecessary.	N/A	No response is necessary.	Dale Reed, Secretary-Treasurer	N/A
01-2(IC)	2001	In performing the audit for the year ending 12/31/01, it was noted that differences on bank reconciliations for the payroll and operating accounts are not being investigated in order to make the appropriate corrections.	No	All unreconciled differences on bank reconciliations will be investigated in a timely manner and appropriate corrections will be made.	Dale Reed, Secretary-Treasurer	Immediately
Compliance:						
01-1 (C)	2001	The official proceedings of the minutes for the year 2001 were not available for inspection nor published in the official journal in accordance with LSA-RS 43:144.	No	Effective immediately, all official proceedings will be furnished to the official journal within 10 days from the date of any meeting at which the proceedings were had.	Dale Reed, Secretary-Treasurer	Immediately
Management Letter:						
01-1(ML)	Unknown	Regarding the sewer system in Police Jury Ward No. 1, we offer the following suggestions:				
		a) Rates should be maintained at a level to provide revenues in each year sufficient to pay the reasonable and necessary expenses of operating and maintaining the sewer system.	Yes	Effective January 1, 2002 sewer rates increased from $11 to $15 per month.	Dale Reed, Secretary-Treasurer	N/A

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan (Continued)
Year Ended December 31, 2001

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding Management Letter Comment	Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken	Name of Contact Person	Anticipated Date of Completion
		b) Services should be provided and collected in accordance with Section 10 of the Resolution approved by the Police Jury.	No	Regarding the sewer system in Police Jury Ward No. 1, management will take steps to collect for services provided in accordance with Section 10 of the Resolution approved by the Police Jury.	Dale Reed, Secretary-Treasurer	N/A
PRIOR YEAR (12/31/00) -						
Internal Control:						
00-1(IC)	Unknown	Segregation of functions within the accounting system: Based upon the cost-benefit of additional personnel, the probable infeasibility to achieve segregation of accounting functions deemed client response unecessary.	N/A	No response is necessary.	Dale Reed, Secretary-Treasurer	N/A
Management Letter:						
00-1(ML)	Unknown	Regarding the sewer system in Police Jury Ward No. 1, we offer the following suggestions:				
		a) Rates should be maintained at a level to provide revenues in each year sufficient to pay the reasonable and necessary expenses of operating and maintaining the sewer system.	Yes	Effective January 1, 2002 sewer rates increased from $11 to $15 per month.	Dale Reed, Secretary-Treasurer	N/A
		b) Services should be provided and collected in accordance with Section 10 of the Resolution approved by the Police Jury.	No	Regarding the sewer system in Police Jury Ward No. 1, management will take steps to collect for services provided in accordance with Section 10 of the Resolution approved by the Police Jury.	Dale Reed, Secretary-Treasurer	N/A

OTHER SUPPLEMENTAL INFORMATION

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Other Supplemental Information - Utility Department
(Unaudited)
December 31, 2001

Number of Sewer Customers

Records maintained by the Police Jury indicated the following number of customers were being serviced during the month of December 2001.

	2001
Police Jury Ward No. 1	53

Aged Accounts Receivable

Aged accounts receivable for the Police Jury Ward No. 1 Sewer System at December 31, 2001 are as follows:

0 - 30 days	$ 369
31 - 60 days	325
61 - 90 days	26
over 90 days	6,234
Total	$ 6,954

Sewer Rates

The sewer rates for the Police Jury Ward No. 1 sewer system are $11 per month per building for the year ended December 31, 2001. As of January 1, 2002, rates increased to $15 per month per building.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Schedule of Insurance in Force
(Unaudited)
December 31, 2001

Description of Coverage	Expiration Date	Coverage Amounts
Workmen's Compensation:		Statutory
Louisiana Workers Compensation Corporation	1/6/02	$ 100,000
Commercial property insurance:		
Health Unit-1010 W. LaSalle Street -	10/1/02	800,000
Building	10/1/02	75,000
Contents	12/3/02	200,000
Building-1204 Chauncey Pitre Road	2/4/02	300,000
Medicaid office		
Evangeline Parish Library -	8/19/02	1,402.000
Building and contents		
Fire and extended coverage:		
Evangeline Parish Sheriff's Office (Courthouse Annex):	1/6/02	183,000
Government office, Court St. (County Extension) -	3/24/02	80,000
Building	3/24/02	20,000
Contents		
Courthouse -	4/11/02	1,500,000
Building	4/11/02	750,000
Contents		
Food stamp office -	8/1/02	90,000
Building	8/1/02	20,000
Contents		
Health Unit and Library, Mamou, Louisiana -	7/22/02	150,000
Buildings	7/22/02	30,000
Contents	3/14/02	130,000
Special Services Building		

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Schedule of Insurance in Force
(Unaudited)
December 31, 2001

Description of Coverage	Expiration Date	Coverage Amounts
Surety Bonds:		
Dale Reed, Secretary-treasurer	10/19/02	50,000
Kathi Berzas, Accountant	4/15/02	50,000
Robert Manuel, President	2/25/02	40,000
Ronald Doucet, Vice President	1/10/02	40,000
Ramona Niffenegger, Librarian	7/15/02	10,000
Ted Soileau, Registrar of Voters	1/31/02	5,000
All risk physical damage:		
Police Jury road equipment -	7/25/02	various
Mechanical breakdown policy:		
Property and liability	12/2/02	1,250,000
Property equipment breakdown	12/2/02	1,562,000
General liability - fleet	2/1/02	500,000

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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Management Letter

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To the Members of the Police Jury
Evangeline Parish
Ville Platte, Louisiana

During our audit of the financial statements of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2001, we noted certain areas in which improvements in the accounting system and financial practices may be desirable. Therefore, we submit the following suggestions for your consideration:

1. Regarding the Ward One Sewer System, services should be provided for and collected in accordance with Section 10 of the Resolution approved by the Police Jury.

2. Regarding the monthly reconciliation of bank accounts, all differences on bank reconciliations should be investigated in a timely manner and appropriate corrections made.

3. In accordance with LSA-RS 43:144, the official proceedings of the minutes should be prepared and furnished to the official journal within ten days of the meeting for publication in the journal.

We would like to express our appreciation to you and your office staff for the courtesies and assistance rendered to us during the performance of our audit. Should you have any questions or need assistance in implementing any of our suggestions, please feel free to contact us.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
June 10, 2002

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_____