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EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
PRIMARY GOVERNMENT FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999

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 JUL 12 2000 ✓

TABLE OF CONTENTS

PAGE

INDEPENDENT AUDITOR'S REPORT	4
PRIMARY GOVERNMENT FINANCIAL STATEMENTS (COMBINED STATEMENTS-OVERVIEW)	
Combined Balance Sheet - All Fund Types and Account Groups	6
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	7
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Funds	8
Notes to the Financial Statements	9
SUPPLEMENTAL INFORMATION	
COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES	
Special Revenue Funds	
Combining Balance Sheet	30
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	31
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual -	
Roads and Bridges	32
Health Unit	33
Solid Waste	34
Coroner	35
Feed-A-Child	36
Emergency 911	37
Clerk of Court	38
Agency Funds	
Combining Balance Sheet	40
Combining Statement of Changes in Assets and Liabilities	41
Compensation Paid to Board Members	42
Schedule of Federal Financial Assistance	43
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed In Accordance with Government Auditing Standards	44
Schedule Prior Years Audit Findings	46
Schedule of Current Year's Findings	47
Corrective Action Plan For Current Year Audit Findings	50

Donald C. DeVille

TELEPHONE (504) 767-7829
CELLULAR (504) 335-3647

CERTIFIED PUBLIC ACCOUNTANT
7829 BLUEBONNET BLVD.
BATON ROUGE, LOUISIANA 70810
(504) 767-7829

MEMBER:
AMERICAN INSTITUTE CPAs
LOUISIANA SOCIETY CPAs

INDEPENDENT AUDITOR'S REPORT

May 26, 2000

The Honorable James F. Hunt, President
and Members of the East Feliciana Parish Police Jury
Clinton, Louisiana

I have audited the primary government financial statements of the East Feliciana Parish Police Jury, Clinton, Louisiana, as of and for the year ended December 31, 1999, as listed in the table of contents. These primary government financial statements are the responsibility of the Police Jury. My responsibility is to express an opinion on these primary government financial statements based on my audit.

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

A primary government is a legal entity or body politic and includes all funds organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separated entities are referred to as component units. In my opinion, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of East Feliciana Parish Police Jury, Clinton, Louisiana, as of December 31, 1999, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of components of East Feliciana Parish Police Jury, Clinton, Louisiana, do not purport to, and do not, present fairly the financial position of the East Feliciana Parish Police Jury, Clinton, Louisiana, as of December 31, 1999, and its results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated May 26, 2000, on our consideration of East Feliciana Parish Police Jury, Clinton, Louisiana's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

My audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The combining individual fund and account group primary government financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the Primary Government financial statements of the East Feliciana Parish Police Jury, Clinton, Louisiana. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the primary government financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Respectfully submitted,

Donald C. DeVille

PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

EAST FELICIANA PARISH POLICE JURY
 CLINTON, LOUISIANA
 PRIMARY GOVERNMENT
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1999

	GOVERNMENTAL FUND TYPE		FIDUCIARY FUND TYPE	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	AGENCY			
ASSETS						
ASSETS:						
CASH	\$463,463	\$3,752,578	\$0	\$0	\$0	\$4,216,041
AD VALOREM TAXES RECEIVABLE	131,741	136,490	120,952	0	0	389,183
SALBS TAXES RECEIVABLE	0	0	87,259	0	0	87,259
INTERGOVERNMENTAL RECEIVABLE	119,215	166,413	20,578	0	0	306,206
ACCOUNTS RECEIVABLE	46,865	5,500	0	0	0	52,365
DUE FROM OTHER FUNDS	550,023	73,223	0	0	0	623,246
FIXED ASSETS	0	0	0	7,836,621	0	7,836,621
AMOUNT TO BE PROVIDED FOR VACATIONS	0	0	0	0	33,503	33,503
TOTAL ASSETS	1,311,307	4,134,204	228,789	7,836,621	33,503	13,544,424
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
ACCOUNTS PAYABLE	\$37,075	\$111,812	\$0	\$0	\$0	\$148,887
EMPLOYEE WITHHOLDINGS	0	5,405	0	0	0	5,405
DUE TO OTHER FUNDS	2,460	566,630	54,156	0	0	623,246
DUE TO OTHER GOVERNMENTS	13,521	12,978	174,633	0	0	201,132
COMPENSATED ABSENCES	0	0	0	0	33,503	33,503
DEFERRED REVENUE	0	0	0	0	0	0
TOTAL LIABILITIES	53,056	696,825	228,789	0	33,503	1,012,173
FUND EQUITY						
INVESTMENT IN GENERAL FIXED ASSETS				\$7,836,621		7,836,621
FUND BALANCE (DEPICIT)						
URRESERVED-						
UNDESIGNATED	1,258,251	3,437,379	0	0	0	4,695,630
TOTAL FUND EQUITY	1,258,251	3,437,379	0	7,836,621	0	12,532,251
TOTAL LIABILITIES AND FUND EQUITY	1,311,307	4,134,204	228,789	7,836,621	33,503	13,544,424

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
YEAR ENDED DECEMBER 31, 1999

	<u>GOVERNMENTAL FUND TYPES</u>		<u>TOTALS</u>
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>(MEMORANDUM ONLY)</u>
REVENUES:			
TAXES	\$367,174	\$1,804,588	\$2,171,762
INTERGOVERNMENTAL	392,326	653,129	1,045,455
FEES AND CHARGES FOR SERVICE	-0-	27,176	27,176
LICENSES AND PERMITS	82,793	-0-	82,793
FINES AND FORFEITS	-0-	7,648	7,648
INTEREST	17,048	140,231	157,279
MISCELLANEOUS	72,817	9,349	82,166
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	932,158	2,642,121	3,574,279
	<hr/>	<hr/>	<hr/>
EXPENDITURES:			
CURRENT			
GENERAL GOVERNMENT	554,092	91,614	645,706
PUBLIC SAFETY	296,769	246,218	542,987
HIGHWAY AND STREETS	-0-	940,207	940,207
HEALTH	-0-	32,361	32,361
WELFARE	11,763	47,422	59,185
SANITATION	-0-	523,998	523,998
CULTURE AND RECREATION	25,157	-0-	25,157
ECONOMIC DEVELOPMENT	9,797	-0-	9,797
CAPITAL OUTLAY	177,540	17,442	194,982
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	1,075,118	1,899,262	2,974,380
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(142,960)	742,859	599,899
OTHER SOURCES (USES)			
SALE OF FIXED ASSETS	-0-	11,795	11,795
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES & USES	(142,960)	757,048	611,694
FUND BALANCE, JANUARY 1	1,416,630	2,703,132	4,119,762
PRIOR PERIOD ADJUSTMENT	(35,826)	-0-	(35,826)
RESIDUAL EQUITY TRANSFER	20,407	(20,407)	-0-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, DECEMBER 31	1,258,251	3,437,379	4,695,630
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (BUDGETARY BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 1999

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTAL (MEMORANDUM ONLY)		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:									
TAXES	\$417,200	\$367,175	\$0	\$1,674,600	\$1,804,588	\$129,988	\$2,091,800	\$2,171,763	\$79,963
INTERGOVERNMENTAL	312,800	392,326	79,526	488,500	483,965	(4,535)	801,300	876,291	74,991
FINES	0	0	0	7,000	7,648	648	7,000	7,648	648
LICENSES AND PERMITS	79,000	82,794	3,794	0	0	0	0	0	0
CHARGES FOR SERVICE	24,600	30,200	5,600	24,000	27,176	3,176	48,600	57,376	8,776
INTEREST	17,500	17,048	(452)	131,600	138,534	6,934	149,100	155,582	6,482
MISCELLANEOUS	30,000	42,616	12,616	5,000	5,039	39	35,000	47,655	12,655
TOTAL REVENUES	881,100	932,159	101,084	2,330,700	2,466,950	136,250	3,132,800	3,316,315	183,515
EXPENDITURES:									
CURRENT:									
GENERAL GOVERNMENT	592,300	554,092	38,208	121,940	91,614	30,326	714,240	645,706	68,534
PUBLIC SAFETY	341,000	296,769	44,231	113,000	102,212	10,788	454,000	398,981	55,019
HIGHWAY AND STREETS	0	0	0	927,400	940,207	(12,807)	927,400	940,207	(12,807)
HEALTH	0	0	0	51,000	32,361	18,639	51,000	32,361	18,639
WELFARE	20,000	11,764	8,236	49,400	47,422	1,978	69,400	59,186	10,214
SANITATION	0	0	0	619,500	523,998	95,502	619,500	523,998	95,502
CULTURE AND RECREATION	26,100	25,157	943	0	0	0	26,100	25,157	943
ECONOMIC DEVELOPMENT	9,800	9,797	3	0	0	0	9,800	9,797	3
CAPITAL OUTLAY	160,000	177,540	(17,540)	45,000	17,442	27,558	205,000	194,982	10,018
TOTAL EXPENDITURES	1,149,200	1,075,119	74,081	1,927,240	1,755,256	171,984	3,076,440	2,830,375	246,065
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(268,100)	(142,960)	175,165	403,460	711,694	(35,734)	56,360	485,940	(62,550)
OTHER SOURCES (USES) SALE OF FIXED ASSETS	22,700	0	22,700	0	11,795	11,795	22,700	11,795	(10,905)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(245,400)	(142,960)	197,865	403,460	723,489	(23,939)	79,060	497,735	(418,675)
FUND BALANCE, JANUARY 1	1,416,630	1,416,630	0	2,678,574	2,678,574	0	4,095,204	4,095,204	0
PRIOR PERIOD ADJUSTMENT		(35,826)	(35,826)				0	(35,826)	35,826
RESIDUAL EQUITY TRANSFER	20,000	20,407	407	0	0	0	20,000	20,407	(407)
FUND BALANCE, DECEMBER 31	1,191,230	1,258,251	162,446	3,082,034	3,402,063	(23,939)	4,194,264	4,577,520	(383,256)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999

INTRODUCTION

The East Feliciana Parish Police Jury (Police Jury) is the governing authority for East Feliciana Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by nine jurors representing the various districts within the parish.

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, sales taxes, beer and alcoholic beverage permits, state revenue sharing and various state and federal grants.

The area of East Feliciana Parish is 455 square miles and the Police Jury maintains 288 miles of roads. The population of East Feliciana Parish is 19,211 persons and the Police Jury employs about 40 persons.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the East Feliciana Parish Police Jury is the reporting entity for the East Feliciana Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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. GASB Statement 14, established criteria for determining which component units should be considered part of the East Feliciana Parish Police Jury for financial reporting purposes.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999

The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body and
 - a. Ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Police Jury has determined that the following component units are part of the reporting entity:

<u>Component-Units</u>	<u>Year End</u>	<u>Criteria</u>
Audubon Regional Library	December 31	2
Water District No. 1	December 31	1
Gas Utility District No. 1	April 30	1
Gas Utility District No. 2	August 31	1
East Feliciana Council on Aging	June 30	2
East Feliciana Parish Sheriff	December 31	1
East Feliciana Parish Clerk of Court	June 30	1
East Feliciana Tax Assessor	June 30	1
20th Judicial District District Attorney	December 31	1
Industrial Development Board	December 31	1
Fire Protection District	December 31	1

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previous listed component units are included in the accompanying financial statements.

GASB Statement 14 provides for the issuance of primary government financial statements that separate from those of the reporting entity. However, an primary government's financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999

These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

Consideration in the determination of component units of the reporting entity were the East Feliciana School Board; various municipalities in the Parish. It was determined that these governmental entities are not component units of the East Feliciana Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate and are fiscally independent of the East Feliciana Parish Police Jury.

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 fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

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 operating fund of the Police Jury accounts for all financial resources, except those required to be accounted for in other funds.

Special Revenue Funds - account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999

Property tax revenue is recognized when it becomes available. Available means when due, or past due and the receivables are collected, generally within 60 days after year end.

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are sales taxes, property taxes, gross receipts business taxes, and certain state shared revenues such as tobacco tax, beer tax and parish transportation funds.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses).

E. BUDGETS

The Police Jury uses the following budget practices:

1. A proposed operating budget for the fiscal year is presented by either the finance committee or secretary-treasurer of the Police Jury. The operating budget includes proposed expenditures and the means of financing them.
2. The Police Jury conducts public hearings on the budget, which must be adopted by December 15.
3. Budget 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 respective Governing Board.
4. All unencumbered budget appropriations, except project budgets, lapse at the end of each fiscal year.
5. Budgets are adopted on the GAAP Basis.

F. ENCUMBRANCES

The Police Jury does not follow the encumbrance method of accounting.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits with maturities of 90 days or less. Under state law, the Police Jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

H. 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.

I. ADVANCES TO OTHER FUNDS

Non-current portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account, which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

J. INVENTORIES

Inventories in the governmental funds are considered immaterial and the expenditures are recognized when the items are purchased.

K. PREPAID ITEMS

Insurance and similar services which extend over more than one accounting period have been recognized as expenditures when paid.

L. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructure is not capitalized. Construction period interest is immaterial and is not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. No costs were estimated as all costs were available.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999

M. COMPENSATED ABSENCES

The Police Jury has the following policy relating to vacation and sick leave:

Annual Leave - Hourly Employees

1 Week after 1 year of service
2 Weeks after 3 years of service
3 Weeks after 6 years of service
4 Weeks after 12 years of service

Annual Leave - Salaried Employees

1 Week after 1 year of service
2 Weeks after 2 years of service
3 Weeks after 5 years of service
4 Weeks after 10 years of service

Sick Leave - Full Time Employees

5 Days after 1 year of service plus 1 1/2 days for each year of service.

Sick Leave - Part Time Employees

Prorated on number of days worked per year as follows:
3 days a week - 156 days yearly = 62% or 7 hours per year
2 days a week - 104 days yearly = 40% of 10 hours per year
5 days per month - 60 days yearly = 23% or 3 hours per year

N. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

O. FUND EQUITY

Reserves

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

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999

P. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Q. SALES TAXES

The East Feliciana Parish Police Jury receives the following sales taxes: 1.00% Designated for Roads and Bridges and 1.00% Designated for Solid Waste approved by the voters of the parish. The police jury has entered into an agreement with the East Feliciana Parish School Board whereby the school board will collect the police jury's sales and use tax for a stipulated fee. The school board remits the proceeds of the sales and use tax to the police jury on a monthly basis.

R. TOTAL COLUMN ON COMBINED STATEMENTS

Total Column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Deficit Fund Balance of Individual Funds

Special Revenue Funds:

The **Roads and Bridges Fund** has a fund deficit of \$(195,271) due to a deteriorating infrastructure. The deficit will be reduced with additional funds generated by the State of Louisiana's Severance Tax and Highway Trust Funds.

The **Feed-A-Child Fund** has a fund deficit of \$(4,302) due to disallowed program expenses.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999

B. Expenditures Exceeding Appropriations

The following individual funds have actual expenditures over budgeted expenditures for the year ended December 31, 1999:

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>UNFAVORABLE VARIANCE</u>
<u>SPECIAL REVENUE FUNDS</u>			
Clerk of Court	\$29,000	\$29,710	\$(710)

D. Budget (GAAP Basis) - Actual Reporting Reconciliation

The accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - All Governmental Fund Types presents comparisons of legally adopted budgets (more fully described in Note 1) with actual data. The Police Jury did not prepare a budget for its Criminal Court Fund. A reconciliation is provided for the year end as follows:

SPECIAL REVENUE:

Excess (deficiency) of revenues and other financing sources over expenditures (budgetary basis)	\$723,489
Adjustments:	
To record excess of revenues and other sources over expenditures for non-budgeted funds:	
Criminal Court Fund	33,559
Excess (deficiency) of revenues and other sources over expenditures (GAAP basis)	<u>757,048</u>

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 3 - LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

<u>FUND</u>	<u>AUTHORIZED MILLAGE</u>	<u>LEVIED MILLAGE</u>
Parishwide Taxes:		
General Fund		
General Fund	2.77	2.77
Special Revenue		
Health Unit	2.74	2.74
Emergency 911	.91	.91
Agency Fund		
Library Tax	2.50	2.50

The following are the principal taxpayers for the parish and related ad valorem tax revenue for the police jury:

<u>TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>% OF TOTAL ASSESSED VALUATION</u>	<u>AD VALOREM TAX REVENUE</u>
Colonial Pipeline	Gas & Oil	\$7,041,210	15.73%	\$66,513
Transcontinental Gas	Gas & Oil	4,513,390	10.08%	42,622
Entergy Gulf States	Electrical	4,217,070	9.42%	39,832
BellSouth Tele	Telephone	2,032,400	4.54%	19,197
Dixie Electric Coop	Electrical	1,852,830	4.14%	17,506
	Totals	<u>19,656,900</u>	<u>43.91%</u>	<u>185,670</u>

NOTE 4 - CASH AND CASH EQUIVALENTS

At December 31, 1999, the Police Jury has cash and cash equivalents (book balances) as follows:

Demand Deposits - Interest Bearing	\$1,980,628
Certificate of Deposits	2,235,413
	<u>4,216,041</u>
Total	<u>4,216,041</u>

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 4 - CASH AND CASH EQUIVALENTS

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. 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. At December 31, 1999, the Police Jury has \$4,232,975 in deposits (collected bank balances). These deposits are insured from risk by \$400,000 of federal deposit insurance and \$3,497,474 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The remaining balance of \$335,501 is not secured by the pledge of securities and is a violation of state law.

NOTE 5 - RECEIVABLES

A. A Summary of Receivables as of December 31, 1999, Follows:

<u>CLASS OF RECEIVABLE</u>	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>AGENCY</u>	<u>TOTAL</u>
Taxes:				
Ad Valorem	\$131,741	\$136,490	\$120,952	\$389,183
Sales Taxes	-0-	-0-	87,259	87,259
Intergovernmental:				
Federal	-0-	-0-	-0-	-0-
State	105,694	-0-		105,694
Local	13,521	166,413	-0-	179,934
Special Assessments:				
Accounts	46,865	5,500	-0-	52,365
Total	<u>297,821</u>	<u>308,403</u>	<u>208,211</u>	<u>814,435</u>

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 6 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance <u>1/1/99</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12/31/99</u>
Land	\$1,204,230	-0-	-0-	\$1,204,230
Buildings	5,080,217	\$166,698	-0-	5,246,915
Equipment	1,026,074	28,284	32,642	1,021,716
Sewer	87,201	-0-	-0-	87,201
Building Renovation	248,941	-0-	-0-	248,941
Parking Lot	27,618	-0-	-0-	27,618
	<hr/>	<hr/>	<hr/>	<hr/>
Total	7,674,281	194,982	32,642	7,836,621
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NOTE 7 - PENSION PLAN AND RETIREMENT COMMITMENTS

Plan Description.

Substantially all Police Jury's employees are members of the Parochial Employees' Retirement System of Louisiana ("System"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and separate benefit provisions. All employees of the Police Jury are members of Plan A. All permanent Police Jury employees working at least 28 hours a week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for most employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 7 - PENSION PLAN AND RETIREMENT COMMITMENTS

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employee's Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Funding Policy

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Police Jury are established and may be amended by state statute.

As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the System under Plan A for the years ended December 31, 1999, 1998, and 1997, were \$43,320, \$39,089, and \$33,312, respectively, equal to the required contributions for each year.

NOTE 8 - POST-RETIREMENT BENEFITS

The Police Jury does not provide continuing health care and life insurance benefits for its retired employees.

NOTE 9 - ACCOUNTS, SALARIES AND OTHER PAYABLES

The payables of \$160,209 at December 31, 1999, are as follows:

<u>CLASS OF PAYABLE</u>	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>AGENCY</u>	<u>TOTAL</u>
Accounts	\$37,075	\$111,812	-0-	\$148,887
Withholdings	-0-	5,405	-0-	5,405
Total	<u>37,075</u>	<u>117,217</u>	<u>-0-</u>	<u>154,292</u>

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 10 - COMPENSATED ABSENCES

At December 31, 1999, employees of the Police Jury have accumulated and vested \$33,503 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. This amount is recorded within the general long-term obligations account group.

NOTE 11 - LEASES

The Police Jury does not record immaterial items under capital leases as assets and obligations in the accompanying financial statements.

The Police Jury is committed under various leases for buildings and office space.

The minimum annual commitments under noncancelable operating leases are as follows:

<u>Fiscal Year</u>	<u>Building & Office Facilities</u>	<u>Equipment</u>	<u>Total</u>
12-31-00	\$23,040	\$19,000	\$42,040
12-31-01	24,000	-0-	24,000
12-31-02	24,000	-0-	24,000
12-31-03	24,000	-0-	24,000
Thereafter	84,000	-0-	84,000
	<u>179,040</u>	<u>19,000</u>	<u>198,040</u>

NOTE 12 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations transactions for the year ended December 31, 1999:

	<u>COMPENSATED ABSENCES</u>	<u>BONDED DEBT</u>	<u>NOTE PAYABLE</u>	<u>TOTAL</u>
Long-term obligations, January 1	\$30,437	\$-0-	\$ -0-	\$30,437
Additions	3,066	-0-	-0-	3,066
Deductions	-0-	-0-	-0-	-0-
Long-term obligations, December 31	<u>33,503</u>	<u>-0-</u>	<u>-0-</u>	<u>33,503</u>

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 13 - CHANGES IN AGENCY FUNDS

A summary of changes in assets and liabilities follows:

	<u>BALANCE</u> <u>1-1-99</u>	<u>ADDITIONS</u>	<u>REDUCTIONS</u>	<u>BALANCE</u> <u>12-31-99</u>
ASSETS				
CASH	\$-0-	\$395	\$395	\$-0-
RECEIVABLE-AD VALOREM	92,413	119,755	91,216	120,952
RECEIVABLE-SALES TAX	59,399	965,096	937,236	87,259
DUE FROM OTHER GOVERNMENTS	29,477	30,866	39,765	20,578
TOTAL ASSETS	<u>181,289</u>	<u>1,116,112</u>	<u>1,068,612</u>	<u>228,789</u>
 LIABILITIES				
DUE TO OTHER FUNDS	\$36,656	\$598,359	\$580,859	\$54,156
DUE TO OTHER GOVERNMENTS	144,633	517,753	487,753	174,633
TOTAL LIABILITIES	<u>181,289</u>	<u>1,116,112</u>	<u>1,068,612</u>	<u>228,789</u>

NOTE 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. The following details the amount due at December 31, 1999:

Balance due at January 1, 1999	\$72,452
Amount due for 1999	20,408
Total	<u>92,860</u>
Remitted during year	<u>71,803</u>
Balance due at December 31, 1999	<u>21,057</u>

Residual Equity Transfers:

A residual equity transfer in the amount of \$20,407 was made from the Criminal Court Fund to the General Fund.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 15 - INTERFUND ASSETS/LIABILITIES

Due To/From Other Funds:

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
General Fund	Roads & Bridges	\$484,501
General Fund	Health Unit	640
General Fund	Criminal Court	21,057
General Fund	Feed A Child	5,886
General Fund	Payroll Account	36,955
General Fund	911 Fund	984
Road & Bridges Fund	Sales Tax	54,156
Health Unit	Payroll Fund	560
Clerk of Court	General Fund	2,460
Payroll	911 Fund	984
Payroll	Feed A Child	943
Payroll	Road & Bridge	14,120
		<hr/>
Total		623,246
		<hr/> <hr/>

NOTE 16 - INTERGOVERNMENTAL PAYABLES

The following is a summary of the intergovernmental payable due to other Governments at December 31, 1999:

<u>PAYABLE TO:</u>	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>AGENCY</u>	<u>TOTAL</u>
Sheriff	\$4,241	\$12,978	\$1,129	\$18,348
Audubon Library	-0-	-0-	141,530	141,530
Town of Slaughter	-0-	-0-	3,291	3,291
Town of Jackson	-0-	-0-	12,662	12,662
Village of Norwood	-0-	-0-	1,975	1,975
Village of Wilson	-0-	-0-	3,439	3,439
Town of Clinton	9,280	-0-	10,607	19,887
	<hr/>	<hr/>	<hr/>	<hr/>
Total	13,521	12,978	174,633	201,132
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 17 - PRIOR PERIOD ADJUSTMENT

A prior period adjustment of \$35,826 was made to adjust an over-accrual of Ad Valorem Taxes. Last year Police Jury School (Constitution) was accrued instead of Assessed Valuation, Town of Jackson & Outside of Jackson.

NOTE 18 - RELATED PARTY TRANSACTIONS

Some of the more significant related party transactions during the year ended December 31, 1999, were as follows:

Disbursements To:

Component Units

East Feliciana Council on Aging	\$8,227
Audubon Regional Library	147,146

NOTE 19 - RISK MANAGEMENT

The police jury is exposed to various risks of loss related to torts theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the police jury carries commercial insurance. There have been no significant reductions in coverage from the previous year and settlements have not exceeded coverage in the past three years.

NOTE 20 - LITIGATION AND CLAIMS

At December 31, 1999, the Police Jury is defendant in one pending lawsuits filed in the 20th Judicial District Court. Although the suit are still pending, the Police Jury denies any liability and is actively defending its position along with its liability insurance carrier. While the ultimate outcome of the above matters cannot be predicted at this time, it is the opinion of management that the disposition of these matters will not have a material adverse effect on the financial position of the Police Jury.

It is also the opinion of the District Attorney that the Police Jury does not have any reasonable estimated or probable liability using the criteria established under F.A.S.B. Statement 5.

\$No claims were paid out during the year ended December 31, 1999, and the police jury incurred no litigation costs during the current year.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 21 - FEDERAL COMPLIANCE CONTINGENCIES

The Police Jury receives large amounts of Federal and State grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grant. Based on past experience, disallowed cost, if any, for grants will be immaterial.

NOTE 22 - FEDERALLY ASSISTED PROGRAMS

Federal and State grant programs represent an important source of funding to finance employment, construction and social programs which are beneficial to the Parish. These funds are recorded in the Special Revenue Funds. The grants normally specify the purpose for which the funds may be used and are audited annually in accordance with the Office of Management and Budget's Circular A-133. Accordingly, a Schedule of Federal Financial Assistance is presented in this report.

SUPPLEMENTAL INFORMATION

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

SPECIAL REVENUE FUNDS

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

Roads and Bridges Fund accounts for the construction of roads and bridges; also, the maintenance of existing roads and bridges. The major sources of financing are provided by the State of Louisiana Parish Road Fund, Parish Royalty Fund and grants from the Louisiana Department of Transportation and Development. Use of the funds is restricted by Louisiana Revised Statute 48:753.

Health Unit Fund accounts for a parish-wide ad valorem tax collected for the purpose of constructing, maintaining and operating the public health unit in the Parish.

Criminal Court Fund was created by Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorney's conviction fees in criminal cases, be transferred to the Parish treasurer and deposited into a special "Criminal Court Fund" account to be used for the expenses of the criminal court of the Parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judge. The statutes also require that one-half of the fund balance remaining in the Criminal Court Fund at December 31 of each year be transferred to the Parish General Fund.

Solid Waste Fund accounts for expenditures associated with paying the cost of providing solid waste collection and disposal in the Parish. Revenue is derived from an one percent sales tax.

Coroner Fund accounts for the receipt and expenditure of funds to operate the coroner's office.

Feed-A-Child Fund accounts for the receipt and expenditures of a grant from the Department of Agriculture for the purpose of initiating, maintaining food service programs for children and other eligible persons in nonresidential child care institutions.

Emergency 911 Fund accounts for the receipt and expenditure of ad valorem and telephone surtax for the purpose of initiating, maintaining and operating an enhanced 911 emergency telephone system.

Clerk of Court Fund accounts for the receipt and expenditure of funds for the purpose of maintaining and operating the clerks office.

Payroll Fund accounts for the payroll for the various funds.

EAST FELICIANA PARISH POLICE JURY
 CLINTON, LOUISIANA
 COMBINING BALANCE SHEET
 SPECIAL REVENUE FUNDS
 DECEMBER 31, 1999

	ROADS AND BRIDGES	HEALTH UNIT	CRIMINAL COURT	SOLID WASTE	CORONER	FEED A CHILD	EMERGENCY 911	CLERK OF COURT	PAYROLL	TOTALS
ASSETS										
ASSETS:										
CASH	\$293,136	\$1,155,539	\$62,190	\$2,169,961	\$16,626	\$3,529	\$21,874	\$3,050	\$26,673	\$3,752,578
RECEIVABLES										
AD VALOREM	0	136,490	0	0	0	0	0	0	0	136,490
INTERGOVERNMENTAL ACCOUNTS	0	21,081	8,038	87,259	450	0	45,585	4,000	0	166,413
DUE FROM OTHER FUNDS	54,156	560	0	0	0	0	5,499	0	0	5,500
								2,460	16,047	73,223
TOTAL ASSETS	347,292	1,313,671	70,228	2,257,220	17,076	3,529	72,958	9,510	42,720	4,134,204
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
ACCOUNTS PAYABLE	43,743	0	12,091	51,895	0	1,002	2,496	585	0	111,812
EMPLOYEE WITHHOLDINGS	199	0	0	0	0	0	0	0	5,206	5,405
DUE TO OTHER FUNDS	498,621	640	21,057	0	0	6,829	1,969	0	37,514	566,630
DUE TO OTHER GOVERNMENTS	0	4,241	1,764	0	0	0	6,973	0	0	12,978
DEFERRED REVENUE	0	0	0	0	0	0	0	0	0	0
TOTAL LIABILITIES	542,563	4,881	34,912	51,895	0	7,831	11,438	585	42,720	696,825
FUND EQUITY										
FUND BALANCE (DEFICIT)										
UNRESERVED- UNDESIGNATED	(195,271)	1,308,790	35,316	2,205,325	17,076	(4,302)	61,520	8,925	0	3,437,379
TOTAL FUND EQUITY	(195,271)	1,308,790	35,316	2,205,325	17,076	(4,302)	61,520	8,925	0	3,437,379
TOTAL LIABILITIES AND FUND EQUITY	347,292	1,313,671	70,228	2,257,220	17,076	3,529	72,958	9,510	42,720	4,134,204

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 1998

	ROAD AND BRIDGE	HEALTH UNIT	CRIMINAL COURT	SOLID WASTE	CORONER	FBBD A CHILD	EMERGENCY 911	CLERK OF COURT	PAYROLL	TOTALS
REVENUES:										
TAXES	\$598,359	\$131,699	\$0	\$965,096	\$0	\$0	\$109,434	\$0	\$0	\$1,804,588
INTERGOVERNMENTAL	407,309	31,622	169,164	0	0	45,034	0	0	0	653,129
FINES	0	0	0	0	7,648	0	0	0	0	7,648
CHARGERS FOR SERVICE	0	0	0	0	0	0	0	27,176	0	27,176
INTEREST	5,159	52,118	1,697	79,052	441	0	1,519	245	0	140,231
MISCELLANBOUS	4,514	525	4,310	0	0	0	0	0	0	9,349
TOTAL REVENUES	1,015,341	215,964	175,171	1,044,148	8,089	45,034	110,953	27,421	0	2,642,121
EXPENDITURES:										
CURRENT:										
GENERAL GOVERNMENT	0	25,825	0	12,500	0	0	23,579	29,710	0	91,614
PUBLIC SAFETY	0	0	144,006	0	0	0	102,212	0	0	246,218
RIGHWAY AND STREETS	940,207	0	0	0	0	0	0	0	0	940,207
HEALTH	0	30,744	0	0	1,617	0	0	0	0	32,361
WELFARE	0	0	0	0	0	47,422	0	0	0	47,422
SANITATION	0	0	0	523,998	0	0	0	0	0	523,998
CAPITAL OUTLAY	0	12,443	0	0	0	0	4,999	0	0	17,442
TOTAL EXPENDITURES	940,207	69,012	144,006	536,498	1,617	47,422	130,790	29,710	0	1,899,262
EXCESS (DEFICIENCY) OF REVENUES OVR EXPENDITURES	75,134	146,952	31,165	507,650	6,472	(2,388)	(19,837)	(2,289)	0	742,859
OTHER SOURCES (USES)										
SALE OF FIXBD ASSETS	11,795	0	0	0	0	0	0	0	0	11,795
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	0	0
OPERATING TRANSFERS OUT	0	0	0	0	0	0	0	0	0	0
	11,795	0	0	0	0	0	0	0	0	11,795
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USBS	86,929	146,952	31,165	507,650	6,472	(2,388)	(19,837)	(2,289)	0	754,654
FUND BALANCE, JANUARY 1	(282,200)	1,161,838	24,558	1,697,675	10,604	(1,914)	81,357	11,214	0	2,703,132
RESIDUAL EQUITY TRANSFER	0	0	(20,407)	0	0	0	0	0	0	(20,407)
FUND BALANCE, DECEMBER 31	(195,271)	1,308,790	35,316	2,205,325	17,076	(4,302)	61,520	8,925	0	3,437,379

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL

ROADS AND BRIDGES
YEAR ENDED DECEMBER 31, 1999

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
TAXES			
SALES TAX	\$557 100	\$598 359	\$41 259
INTERGOVERNMENTAL			
STATE GRANTS	411 500	407 309	-4 191
INTEREST	4 500	5 159	659
MISCELLANEOUS			
LOGGING PERMITS	1 500	1 500	-0-
OTHER	3 000	3 014	14
	<u>977 600</u>	<u>1 015 341</u>	<u>37 741</u>
EXPENDITURES:			
CURRENT:			
HIGHWAY AND STREETS			
SALARIES	340 000	353,797	-13 797
EMPLOYEE BENEFITS	70 400	113 982	-43 582
REPAIRS & MAINTENANCE	220 000	223 549	-3 549
RENT	4 400	4 000	400
INSURANCE	80 000	67 325	12 675
ROAD MATERIAL & SUPPLIES	210 600	172 602	37 998
MISCELLANEOUS	2 000	4 952	-2 952
CAPITAL OUTLAY			
EQUIPMENT	40 000	-0-	40 000
	<u>967 400</u>	<u>940 207</u>	<u>27 193</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10 200	75 134	64 934
OTHER SOURCES			
SALES OF FIXED ASSETS	-0-	11 795	11 795
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	10 200	86 929	76 729
FUND BALANCE, JANUARY 1,	<u>(282,200)</u>	<u>(282 200)</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u>(272,000)</u>	<u>(195 271)</u>	<u>76 729</u>

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL

HEALTH UNIT
YEAR ENDED DECEMBER 31, 1999

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
TAXES			
AD VALOREM	\$125 500	\$131 699	\$6 199
INTERGOVERNMENTAL			
STATE REVENUE SHARING	30 000	31 622	1 622
INTEREST	50 000	52 118	2 118
MISCELLANEOUS	500	525	25
	<u>206 000</u>	<u>215 964</u>	<u>9 964</u>
EXPENDITURES:			
CURRENT:			
HEALTH			
SALARIES	17 700	16 994	706
EMPLOYEE BENEFITS	3 750	4 590	-840
OPERATING	44 000	30 744	13 256
COMMISSION-TAX COLLECTOR	12 000	-0-	12 000
PENSION FUND	4 200	4 240	-40
CAPITAL OUTLAY			
EQUIPMENT	5 000	12 444	-7 444
	<u>86 650</u>	<u>69 012</u>	<u>17 638</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	119 350	146 952	27 602
FUND BALANCE, JANUARY 1,	<u>1,161,838</u>	<u>1,161,838</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u><u>1 281 188</u></u>	<u><u>1 308 790</u></u>	<u><u>27 602</u></u>

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL

SOLID WASTE
YEAR ENDED DECEMBER 31, 1999

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
TAXES			
SALES TAX	\$885 000	\$965 096	\$80 096
INTEREST	75 000	79 052	4 052
TOTAL REVENUES	<u>960 000</u>	<u>1 044 148</u>	<u>84 148</u>
EXPENDITURES:			
CURRENT:			
SANITATION			
COMMISSION-TAX COLLECTOR	20 000	12 500	7 500
FINANCIAL ADMINISTRATION	8 000	-0-	8 000
WASTE COLLECTION & DISPOSAL	619 500	523 998	95 502
TOTAL EXPENDITURES	<u>647 500</u>	<u>536 498</u>	<u>111 002</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	312 500	507 650	195 150
FUND BALANCE, JANUARY 1,	<u>1 697 675</u>	<u>1 697 675</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u><u>2 010 175</u></u>	<u><u>2 205 325</u></u>	<u><u>195 150</u></u>

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL

CORONER
YEAR ENDED DECEMBER 31, 1999

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
FINES	\$7 000	\$7 648	\$648
INTEREST	350	441	91
	<u>7 350</u>	<u>8 089</u>	<u>739</u>
TOTAL REVENUES			
EXPENDITURES:			
OPERATING	7 000	1 617	5 383
CAPITAL OUTLAY	-0-	-0-	-0-
	<u>7 000</u>	<u>1 617</u>	<u>5 383</u>
TOTAL EXPENDITURES			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	350	6 472	6 122
FUND BALANCE, JANUARY 1,	<u>10 604</u>	<u>10 604</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u><u>10 954</u></u>	<u><u>17 076</u></u>	<u><u>6 122</u></u>

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL

FEED-A-CHILD
YEAR ENDED DECEMBER 31, 1999

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
INTERGOVERNMENTAL STATE OF LOUISIANA	\$47 000	\$45 034	\$-1 966
TOTAL REVENUES	<u>47 000</u>	<u>45 034</u>	<u>-1 966</u>
EXPENDITURES:			
CURRENT:			
WELFARE			
SALARIES	31 000	31 814	-814
EMPLOYEE BENEFITS	2 400	3 369	-969
OPERATING	16 000	12 239	3 761
TOTAL EXPENDITURES	<u>49 400</u>	<u>47 422</u>	<u>1 978</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-2 400	-2 388	12
FUND BALANCE, JANUARY 1,	<u>-1 914</u>	<u>-1 914</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u><u>-4 314</u></u>	<u><u>-4 302</u></u>	<u><u>12</u></u>

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL

EMERGENCY 911
YEAR ENDED DECEMBER 31, 1999

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
TAXES			
AD VALOREM	\$42 000	\$43 742	\$1 742
SURTAX	65 000	65 692	692
INTEREST	1 500	1 519	19
	<u>108 500</u>	<u>110 953</u>	<u>2 453</u>
EXPENDITURES:			
CURRENT:			
HEALTH			
SALARIES	17 640	17 809	-169
EMPLOYEE BENEFITS	3 700	4 251	-551
OPERATING	113 000	102 213	10 787
COMMISSION-TAX COLLECTOR	4 000	109	3 891
PENSION FUND	1 450	1 409	41
ASSESSOR COMPENSATION	500	-0-	500
CAPITAL OUTLAY			
EQUIPMENT	-0-	4 999	-4 999
	<u>140 290</u>	<u>130 790</u>	<u>9 500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-31 790	-19 837	11 953
FUND BALANCE, JANUARY 1,	<u>81 357</u>	<u>81 357</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u><u>49 567</u></u>	<u><u>61 520</u></u>	<u><u>11 953</u></u>

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL

CLERK OF COURT
YEAR ENDED DECEMBER 31, 1999

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
FEES FOR OFFICE SPACE	\$24 000	\$27 176	\$3 176
INTEREST	250	245	-5
TOTAL REVENUES	<u>24 250</u>	<u>27 421</u>	<u>3 171</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
OPERATING	29 000	29 710	-710
CAPITAL OUTLAY	-0-	-0-	-0-
TOTAL EXPENDITURES	<u>29 000</u>	<u>29 710</u>	<u>-710</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-4 750	-2 289	2 461
FUND BALANCE, JANUARY 1,	<u>11 214</u>	<u>11,214</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u><u>6 464</u></u>	<u><u>8 925</u></u>	<u><u>2 461</u></u>

FIDUCIARY FUNDS

Agency Funds are used to account for assets held by a governmental unit as agent for individuals, private organizations, and other units of government.

Sales Tax Fund accounts for the collection of the Parish 2% sales tax and distribution thereof to the Roads and Bridges Fund (1%) and the Solid Waste Fund (1%).

Library Tax Fund accounts for the collection of the Library's 2.38 mill ad valorem tax and distribution thereof to the Audubon Regional Library.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
COMBINING BALANCE SHEET
AGENCY FUNDS
DECEMBER 31, 1999

	<u>SALES TAX</u>	<u>LIBRARY TAX</u>	<u>TOTAL</u>
ASSETS			
RECEIVABLES:			
AD VALOREM TAXES	-0-	\$120,952	\$120,952
SALES TAXES	\$87,259	-0-	87,259
INTERGOVERNMENTAL	-0-	20,578	20,578
TOTAL ASSETS	87,259	141,530	228,789
LIABILITIES			
DUE TO OTHER FUNDS	\$54,156	\$-0-	\$54,156
DUE TO OTHER GOVERNMENTS	33,103	141,530	174,633
TOTAL LIABILITIES	87,259	141,530	228,789

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
COMBINING STATEMENT OF ACTIVITY
AGENCY FUNDS
YEAR ENDED DECEMBER 31, 1999

	<u>SALES TAX</u>	<u>LIBRARY TAX</u>	<u>TOTAL</u>
BALANCE AT BEGINNING OF YEAR	\$-0-	-0-	\$0
Additions:			
Sales and Use Tax	\$965,096	-0-	\$965,096
Ad Valorem Taxes	-0-	\$119,755	119,755
State Revenue Sharing	-0-	30,866	30,866
Interest Income	-0-	395	395
Total Additions	<u>965,096</u>	<u>151,016</u>	<u>1,116,112</u>
Deductions:			
Collection Fees	12,500	3,870	16,370
Road and Bridge Fund	598,359	-0-	598,359
Audubon Regional Library	-0-	147,146	147,146
Town of Clinton	118,142	-0-	118,142
Town of Jackson	139,901	-0-	139,901
Town of Slaughter	36,371	-0-	36,371
Village of Wilson	38,001	-0-	38,001
Village of Norwood	21,822	-0-	21,822
Total Deductions	<u>965,096</u>	<u>151,016</u>	<u>1,116,112</u>
BALANCE AT END OF YEAR	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 1999

COMPENSATION PAID TO BOARD MEMBERS

The schedule of compensation paid to Police Jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the Police Jurors is included in the legislative 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 maximum salary allowed is \$1,200 per month; however, the president receives \$584 per month and the other jurors receive \$534 per month. Police Jurors can receive cash in lieu of medical coverages. Compensation paid to the Police Jury is as follows:

James F. Hunt, President	\$9,267
Myron L. Hall	8,424
Edward L. Brooks, Sr.	8,616
Buck Richardson	8,639
Richard C. Dudley	8,616
Linton J. Manuel	6,408
Clovis L. Matthews	8,639
Jerry D. Bunch	6,408
Louis J. Kent	8,639

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
YEAR ENDED DECEMBER 31, 1999

<u>PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>FEDERAL REVENUE RECOGNIZED</u>	<u>TOTAL EXPENDITURES</u>
<u>U. S. DEPARTMENT OF AGRICULTURE</u>			
PASSED THROUGH:			
LOUISIANA DEPARTMENT OF EDUCATION			
Summer Food	10.559	\$47,572	\$47,572
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>			
PASSED THROUGH:			
LOUISIANA DEPARTMENT OF TRANSPORTATION			
FTA	20.509	15,054	15,054
<u>U. S. DEPARTMENT OF JUSTICE</u>			
Local Law Enforcement	*	33,339	33,339
 GRAND TOTAL		 <u>95,965</u>	 <u>95,965</u>

* CFDA NUMBER NOT KNOWN.

TELEPHONE (504) 767-7829
CELLULAR (504) 335-3647

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
7829 BLUEBONNET BLVD.
BATON ROUGE, LOUISIANA 70810
(504) 767-7829

MEMBER:
AMERICAN INSTITUTE CPAs
LOUISIANA SOCIETY CPAs

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

May 26, 2000

The Honorable James F. Hunt, President
and Members of the East Feliciana Parish Police Jury
Clinton, Louisiana

I have audited the financial statements of the East Feliciana Parish Police Jury as of and for the year ended December 31, 1999, and have issued my report thereon dated May 26, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether East Feliciana Parish Police Jury's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered name's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operations that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgement, could adversely affect its ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings.

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.

I noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

Donald C. Peville

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
SCHEDULE OF PRIOR YEARS AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 1999

REF NO.	FISCAL YEAR FINDING INITIALLY OCCURRED	DESCRIPTION OF FINDING	CORRECTIVE ACTION TAKEN (YES, NO, PARTIALLY)	CORRECTIVE ACTION/PARTIAL CORRECTIVE ACTION TAKEN
1.	12-31-91	Roads & Bridge Fund Had A Fund Deficit of \$(282,200)	Partially	Fund Deficit Has Decreased to \$(195,271)
	12-31-98	Feed-A-Child Fund Had A Fund Deficit of \$(1,914)	No	Fund Deficit Has Increased To \$(4,302)
* * * *				
2.	12-31-97	Expenditures Exceed Budgets For: Emergency 911 - \$2,284 Clerk of Court- 12,980	Yes Partially	No Excess Excess = \$710
* * * *				
3.	12-31-98	Uninsured Cash Balance Exceeded Pledged Securities By \$119,888	No	Uninsured Cash Balance Exceed- ed Pledged Securities By \$335,501.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
SCHEDULE OF CURRENT YEAR'S FINDINGS
DECEMBER 31, 1999

REPORTABLE CONDITION: The Roads & Bridges Fund has a fund deficit of \$(195,271) and the Feed-A-Child Fund has a fund deficit of \$(4,302).

CAUSE: The fund deficit occurred in the Roads & Bridge Fund due to a deteriorating infrastructure and a decline in the economy resulting in less revenue. The Feed-A-Child grant program over spent its grant.

EFFECT: Other assets of the Police Jury may have to be used to reduce the fund deficit.

RECOMMENDATION: I recommend continued budget monitoring and selective improvements.

MANAGEMENT RESPONSE: See corrective action plan.

* * * *

REPORTABLE CONDITION: The following individual funds have actual expenditures over budgeted expenditures for the year ended December 31, 1999:

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>UNFAVORABLE VARIANCE</u>
<u>SPECIAL REVENUE FUNDS</u>			
Clerk of Court	29,000	29,710	(710)

CAUSE: The over expenditures occurred due to operations.

EFFECT: Expenditures exceeded appropriations.

RECOMMENDATION: I recommend that the Police Jury periodically compare its expenditures and proposed expenditure to the budget for the availability of funds.

MANAGEMENT RESPONSE: See corrective action plan.

* * * *

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
SCHEDULE OF CURRENT YEAR'S FINDINGS
DECEMBER 31, 1999

REPORTABLE CONDITION: Uninsured cash balance of \$335,501 exceed pledged securities.

CAUSE: The police jury's fiscal agency agreement call for the parish's three banks to share in the police jury's cash. One bank's pledge dropped below the uninsured cash balance.

EFFECT: \$335,501 is at risk.

RECOMMENDATION: I recommend the the bank be instructed to increase its pledges or move the unsecured cash.

MANAGEMENT RESPONSE: See corrective action plan.

* * * *

REPORTABLE CONDITION: The Department of Education disallowed \$2,538 expenditures of the Summer Foods Program.

CAUSE: The police jury's sponsoring agency claimed reimbursement for 7,979 meals served. However, a review of milk receipts only total 6,000 milks served.

EFFECT: \$2,538 had to be returned to the Department of Education.

RECOMMENDATION: I recommend greater care be exerised in preparing reports for reimbursements.

MANAGEMENT RESPONSE: See corrective action plan.

* * * *

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
SCHEDULE OF CURRENT YEAR'S FINDINGS
DECEMBER 31, 1999

REPORTABLE CONDITION: The Police Jury entered into a lease for an excavator for \$1,900 per month for thirteen months and did not have the non-appropriation clause in the lease.

CAUSE: The police jury was unaware that it should have the non-appropriation clause in the lease.

EFFECT: The Police Jury is liable for lease payments until October 23, 2000.

RECOMMENDATION: I recommend the Police Jury have the State Bond Commission review its leases before signing them.

MANAGEMENT RESPONSE: See corrective action plan.

* * * *

REPORTABLE CONDITION: The Fixed Asset Ledger comprises of a formal schedule with numerous hand written sheets of additions and deletions.

CAUSE: The police jury has not up dated its fixed asset ledger in several years.

EFFECT: Some Fixed Assets could be at risk.

RECOMMENDATION: I recommend a formal inventory be taken and the old ledger be updated.

MANAGEMENT RESPONSE: See corrective action plan.

* * * *

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 1999

REF NO.	DESCRIPTION OF FINDING	CORRECTIVE ACTION PLANNED	NAME OF CONTACT PERSON	ANTICIPATED COMPLETION DATE
1.	Roads & Bridge Fund Had Fund Deficit of \$195,217 & Feed-A-Child Fund Had A Deficit of \$4,302	The deficit has accumulated over several years and will take several years to eliminate.	Phil Graham CPA	A Few Years
* * * *				
2.	Clerk of Court Expenditures Exceeded Budget by \$710.	Improved Software Will Improve Control Over Budgeting. Jury Is also considering Additional Funding Sources.	Phil Graham CPA	12-31-00
* * * *				
3.	\$335,501 In Cash Was Unsecured.	The Bank has Been Instructed To Increase Its Pledged Securities.	Phil Graham CPA	Immediate
* * * *				
4.	\$2,538 was Dis-Allowed By the Department Of Education.	The Police Jury Acts As Sponsor and Has Instructed the Program Directors To Exercise Greater Care in Preparing Reports.	Phil Graham CPA	Immediate
* * * *				
5.	Non-Appropriation Clause Not In Lease.	The Police Jury Will Have a Non-Appropriations Clause In Future Leases	Phil Graham CPA	12-31-00
* * * *				
6.	Fixed Asset Ledger Needs to Be Up-Dated.	The Police Jury Will Up Date Its Fixed Asset Ledger.	Phil Graham CPA	12-31-00