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WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
ANNUAL FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999

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Release Date JUL 12 2000

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999

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ST. FRANCISVILLE, LOUISIANA
COMPONENT UNIT FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999

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WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
COMPONENT UNIT FINANCIAL STATEMENTS
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DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

GLYNN R. DYER, CPA (APC)
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INDEPENDENT AUDITORS' REPORT

West Feliciana Parish Police Jury
St. Francisville, Louisiana

We have audited the accompanying general purpose financial statements and the combining, individual fund and account group financial statements of

WEST FELICIANA PARISH POLICE JURY ST. FRANCISVILLE, LOUISIANA

as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of West Feliciana Parish Police Jury, St. Francisville, Louisiana's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include financial data of the other component units identified in Notes to Financial Statements, Note #1, which should be included in order to conform with generally accepted accounting principles. The effects of this departure on the financial statements are not known.

In our opinion, except for the effects on the financial statements of the omissions described in the preceding paragraph, the general purpose financial statements referred to above fairly, in all material respects, the financial position of West Feliciana Parish Police Jury, St. Francisville, Louisiana, oversight unit, as of December 31, 1999, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted

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(CERTIFIED PUBLIC ACCOUNTANTS)

accounting principles. Also, in our opinion, the combining and individual fund and account group financial statements present fairly, in all material respects, the financial position of each of the individual funds and account group of West Feliciana Parish Police Jury, St. Francisville, Louisiana, as of December 31, 1999, and the results of operations of such funds and the cash flows of individual proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 15, 2000 on our consideration of West Feliciana Parish Police Jury, St. Francisville, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole, and on the combining and individual fund and account group financial statements. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of West Feliciana Parish Police Jury, St. Francisville, Louisiana. Such information, except for that portion marked "unaudited", on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund and account group financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds taken as a whole.

St. Francisville, Louisiana
June 15, 2000

Dyer & Vicknair

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1999
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998

	<u>GOVERNMENTAL FUND TYPES</u>		
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>
<u>ASSETS AND OTHER DEBITS</u>			
<u>ASSETS</u>			
Cash	\$ 70,087	\$ 64,211	\$ 3,053
Investments, at amortized cost	5,897,414	1,652,993	246,949
Receivables			
Taxes	572,019	301,288	39,539
Accounts			
Intergovernmental (net of allowance for un- collectibles)	80,730	33,397	
Other	1,799	5,867	
Interfund receivable (net of allowance for un- collectibles)	114,830		
Due from other funds		40,955	
Prepaid insurance			
Restricted assets - cash			
Fixed assets			
Utility property and equipment (net of depreciation to date)			
<u>Total assets</u>	<u>6,736,879</u>	<u>2,098,711</u>	<u>289,541</u>
<u>OTHER DEBITS</u>			
Amount available in debt service funds			
Amount to be provided for retirement of general long-term obligations			
<u>Total other debits</u>			
<u>Total assets and other debits</u>	<u>6,736,879</u>	<u>2,098,711</u>	<u>289,541</u>

PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)	
		GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	DECEMBER 31, 1999	DECEMBER 31, 1998
ENTERPRISE	AGENCY				
\$ 28,759	\$ 38			\$ 166,148	\$3,773,795
				7,797,356	4,025,446
	461,837			1,374,683	1,006,284
24,868				24,868	25,869
				114,127	101,460
				7,666	18,955
				114,830	77,378
				40,955	39,861
75				75	40
2,461				2,461	2,412
		\$3,856,214		3,856,214	3,526,526
<u>923,011</u>				<u>923,011</u>	<u>954,431</u>
<u>979,174</u>	<u>461,875</u>	<u>3,856,214</u>		<u>14,422,394</u>	<u>13,552,457</u>
			\$ 289,541	289,541	285,135
			<u>1,990,524</u>	<u>1,990,524</u>	<u>1,050,754</u>
			<u>2,280,065</u>	<u>2,280,065</u>	<u>1,335,889</u>
<u>979,174</u>	<u>461,875</u>	<u>3,856,214</u>	<u>2,280,065</u>	<u>16,702,459</u>	<u>14,888,346</u>

(Continued)

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1999
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998
 (Continued)

	<u>GOVERNMENTAL FUND TYPES</u>		
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>			
<u>LIABILITIES</u>			
Accounts payable	\$ 109,609	\$ 198,166	
Contracts payable			
Payable from restricted assets			
Customer deposits			
Interfund payable		114,830	
Due to other funds			
Due to others			
Accrued interest payable			
Revenue bonds payable - current			
Compensated absences payable			
General obligation debt payable			
Revenue bonds payable			
Capital lease payable			
<u>Total liabilities</u>	<u>109,609</u>	<u>312,996</u>	<u>\$ 0</u>
<u>EQUITY AND OTHER CREDITS</u>			
Investment in general fixed assets			
Contributed capital			
Retained earnings (deficit)			
Fund balances			
Reserved for debt service			289,541
Reserved for bridge repair			
Reserved for future unan- ticipated needs	1,345,541		
Unreserved, undesignated	<u>5,281,729</u>	<u>1,785,715</u>	
<u>Total equity and other credits</u>	<u>6,627,270</u>	<u>1,785,715</u>	<u>289,541</u>
<u>Total liabilities, equity and other credits</u>	<u>6,736,879</u>	<u>2,098,711</u>	<u>289,541</u>
The accompanying notes are an integral part of this statement.			

PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)	
		GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	DECEMBER 31, 1999	DECEMBER 31, 1998
ENTERPRISE	AGENCY				
\$ 7,769				\$ 315,544	\$ 752,505
2,125				2,125	3,750
425,338				540,168	454,843
	\$ 40,955			40,955	39,861
	420,920			420,920	325,093
					14,166
					10,000
			\$ 41,860	41,860	37,062
			2,227,000	2,227,000	1,275,000
					197,000
			11,205	11,205	23,827
<u>435,232</u>	<u>461,875</u>		<u>2,280,065</u>	<u>3,599,777</u>	<u>3,133,107</u>
		\$ 3,856,214		3,856,214	3,526,526
741,990				741,990	763,368
(198,048)				(198,048)	(363,610)
				289,541	285,135
					75,000
				1,345,541	863,000
				7,067,444	6,605,820
<u>543,942</u>		<u>3,856,214</u>		<u>13,102,682</u>	<u>11,755,239</u>
<u>979,174</u>	<u>461,875</u>	<u>3,856,214</u>	<u>2,280,065</u>	<u>16,702,459</u>	<u>14,888,346</u>

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
YEAR ENDED DECEMBER 31, 1999
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>
<u>REVENUES</u>		
Taxes	\$2,876,759	\$ 2,201,040
Licenses and permits	104,016	
Intergovernmental	211,256	263,726
Fees, charges, and commissions for services	24,290	45,651
Fines and forfeitures		73,564
Use of money and property	205,786	93,071
Other	63,853	134
<u>Total revenues</u>	<u>3,485,960</u>	<u>2,677,186</u>
<u>EXPENDITURES</u>		
Current		
General government	736,225	204,684
Public safety	194,951	52,618
Public works	36,736	631,069
Sanitation		423,332
Health and welfare	37,750	58,161
Culture and recreation	15,063	
Urban development and assistance	104	
Economic development and assistance	236,932	
Capital outlay	238,215	3,368,141
Debt service		
<u>Total expenditures</u>	<u>1,495,976</u>	<u>4,738,005</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>1,989,984</u>	<u>(2,060,819)</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Bond issue proceeds	192,000	
Loan proceeds		940,000
Operating transfer out	(192,000)	
<u>Total other financing sources (uses)</u>	<u>0</u>	<u>940,000</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPEN- DITURES AND OTHER FINANCING USES</u>	<u>1,989,984</u>	<u>(1,120,819)</u>
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>4,637,286</u>	<u>2,906,534</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>6,627,270</u>	<u>1,785,715</u>

The accompanying notes are an integral part of this statement.

DEBT SERVICE	TOTAL (MEMORANDUM ONLY)	
	1999	1998
\$ 195,389	\$ 5,273,188	\$5,418,895
	104,016	114,790
	474,982	467,024
	69,941	119,945
	73,564	49,973
6,319	305,176	235,237
	63,987	61,419
<u>201,708</u>	<u>6,364,854</u>	<u>6,457,993</u>
6,412	947,321	890,093
	247,569	240,346
	667,805	572,332
	423,332	277,146
	95,911	117,061
	15,063	45,268
	104	785
	236,932	14,926
	3,606,356	1,325,981
<u>190,890</u>	<u>190,890</u>	<u>191,374</u>
<u>197,302</u>	<u>6,431,283</u>	<u>3,675,312</u>
<u>4,406</u>	<u>(66,429)</u>	<u>2,782,681</u>
	192,000	
	940,000	
	(192,000)	
	940,000	
4,406	873,571	2,782,681
<u>285,135</u>	<u>7,828,955</u>	<u>5,053,293</u>
<u>289,541</u>	<u>8,702,526</u>	<u>7,828,955</u>

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
GENERAL AND SPECIAL REVENUE FUNDS
(EXCLUDING CRIMINAL COURT SPECIAL REVENUE FUNDS)
YEAR ENDED DECEMBER 31, 1999

	<u>GENERAL FUND</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Taxes	\$2,761,810	\$2,876,759	\$ 114,949
Licenses and permits	101,665	104,016	2,351
Intergovernmental	200,239	211,256	11,017
Fees, charges and commissions for services	23,760	24,290	530
Use of money and property	205,455	205,786	331
Other	51,193	63,853	12,660
<u>Total revenues</u>	<u>3,344,122</u>	<u>3,485,960</u>	<u>141,838</u>
<u>EXPENDITURES</u>			
Current			
General government	727,650	736,225	(8,575)
Public safety	191,847	194,951	(3,104)
Public works	34,968	36,736	(1,768)
Sanitation			
Health and welfare	37,953	37,750	203
Culture and recreation	15,636	15,063	573
Urban development and assistance	5,000	104	4,896
Economic development and assistance	235,782	236,932	(1,150)
Capital outlay	130,000	238,215	(108,215)
<u>Total expenditures</u>	<u>1,378,836</u>	<u>1,495,976</u>	<u>(117,140)</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>1,965,286</u>	<u>1,989,984</u>	<u>24,698</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Bond issue proceeds		192,000	192,000
Loan proceeds			
Operating transfer out		(192,000)	(192,000)
<u>Total other financing sources (uses)</u>		<u>0</u>	<u>0</u>
<u>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</u>	<u>1,965,286</u>	<u>1,989,984</u>	<u>24,698</u>

SPECIAL REVENUE FUNDS

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ 2,148,502	\$2,201,040	\$ 52,538
242,755	263,726	20,971
45,700	45,651	(49)
103,290	93,071	(10,219)
<u>130</u>	<u>134</u>	<u>4</u>
<u>2,540,377</u>	<u>2,603,622</u>	<u>63,245</u>
152,130	129,077	23,053
53,776	52,618	1,158
629,971	631,069	(1,098)
419,778	423,332	(3,554)
58,390	58,161	229
<u>3,541,510</u>	<u>3,368,141</u>	<u>173,369</u>
<u>4,855,555</u>	<u>4,662,398</u>	<u>193,157</u>
<u>(2,315,178)</u>	<u>(2,058,776)</u>	<u>256,402</u>
<u>1,265,000</u>	<u>940,000</u>	<u>(325,000)</u>
<u>1,265,000</u>	<u>940,000</u>	<u>(325,000)</u>
(1,050,178)	(1,118,776)	(68,598)

(Continued)

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
GENERAL AND SPECIAL REVENUE FUNDS
(EXCLUDING CRIMINAL COURT SPECIAL REVENUE FUNDS)
YEAR ENDED DECEMBER 31, 1999
 (Continued)

	<u>GENERAL FUND</u>		<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>\$4,615,347</u>	<u>\$4,637,286</u>	<u>\$ 21,939</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>6,580,633</u>	<u>6,627,270</u>	<u>46,637</u>

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ 1,759,325	\$ 2,988,696	\$ 1,229,371
<u>709,147</u>	<u>1,869,920</u>	<u>1,160,773</u>

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND TYPES
YEAR ENDED DECEMBER 31, 1999
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1998

	YEAR ENDED DECEMBER 31,	
	1999	1998
<u>OPERATING REVENUES</u>		
Charges for sales and services	\$ 52,841	\$ 54,342
Delinquent and service charges	1,905	1,644
<u>Total operating revenues</u>	<u>54,746</u>	<u>55,986</u>
<u>OPERATING EXPENSES</u>		
Gas purchases	15,336	18,328
Administrative	8,472	5,316
Labor	2,400	2,400
Insurance	190	508
Professional services	972	972
Depreciation	31,421	31,784
Utilities	6,662	6,643
Repairs and maintenance	28,484	17,303
All other	240	34
<u>Total operating expenses</u>	<u>94,177</u>	<u>83,288</u>
<u>Operating income (loss)</u>	<u>(39,431)</u>	<u>(27,302)</u>
<u>NONOPERATING INCOME (EXPENSES)</u>		
Grant	8,477	
Interest income	697	317
Interest expense	(18,708)	(14,381)
Uncollectible accounts	(726)	(730)
Miscellaneous	1,875	
<u>Total nonoperating income (expenses)</u>	<u>(8,385)</u>	<u>(14,794)</u>
<u>NET INCOME (LOSS) BEFORE OPERATING TRANSFER</u>	<u>(47,816)</u>	<u>(42,096)</u>
<u>OPERATING TRANSFERS</u>		
Transfer from General Fund	192,000	
<u>NET INCOME (LOSS)</u>	<u>144,184</u>	<u>(42,096)</u>
Add depreciation on property and equipment acquired by grants externally restricted for capital acquisition and construction	21,378	21,378
<u>NET INCOME (LOSS)</u>	<u>165,562</u>	<u>(20,718)</u>

(Continued)

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND TYPES
YEAR ENDED DECEMBER 31, 1999
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1998
 Continued

	YEAR ENDED DECEMBER 31,	
	1999	1998
<u>RETAINED EARNINGS (DEFICIT), beginning</u>	<u>(363,610)</u>	<u>(342,892)</u>
<u>RETAINED EARNINGS (DEFICIT), end</u>	<u>(198,048)</u>	<u>(363,610)</u>

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
COMBINED STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES
YEAR ENDED DECEMBER 31, 1999
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1998

	YEAR ENDED DECEMBER 31,	
	1999	1998
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Operating income (loss)	\$ (39,431)	\$ (27,302)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities		
Depreciation	31,421	31,784
Uncollectible accounts	(726)	(730)
(Increase) decrease in Receivables	964	11,239
Increase (decrease) in Accounts payable	(6,429)	(15,747)
Interfund payable	47,873	32,006
Customer security deposits	(1,625)	875
Accrued interest payable	(14,166)	(1,329)
<u>Net cash provided by operating activities</u>	<u>17,881</u>	<u>30,796</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>		
Miscellaneous income	1,875	317
Grant income	8,477	
<u>NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>	<u>10,352</u>	<u>317</u>
<u>CASH FLOWS PROVIDED BY CAPITAL AND RELATED FINANCING ACTIVITIES</u>		
Principal paid on bond maturities	(207,000)	(13,000)
Interest paid on bonds	(18,707)	(14,381)
Contributed capital		17,691
Operating transfer in	192,000	
Purchase of property and equipment		(2,691)
<u>Net cash flows provided (used) by capital and related financing activities</u>	<u>(33,707)</u>	<u>(12,381)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Interest income	697	
<u>NET INCREASE IN CASH</u>	<u>(4,777)</u>	<u>18,732</u>
<u>CASH AT BEGINNING OF YEAR</u>	<u>35,977</u>	<u>17,265</u>
<u>CASH AT END OF YEAR</u>	<u>31,220</u>	<u>35,997</u>

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
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Note #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The West Feliciana Parish Police Jury is the governing authority for West Feliciana Parish and is a political subdivision of the State of Louisiana. The police jury is governed by seven (7) jurors representing the various districts within the parish. The jurors serve four-year terms that expire on January 1, 2004

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 other state and federal grants.

A. Reporting Entity

As the governing authority of the parish, for reporting purposes, the West Feliciana Parish Police Jury is the reporting entity for West 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.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the West Feliciana Parish Police Jury for financial reporting purposes. 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. the 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.

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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 the 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 Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
West Feliciana Parish:		
Criminal Court Fund	December 31	2
Sales Tax District No. 1	December 31	2
Communication District	December 31	2
Sewerage District	December 31	2
Consolidated Waterworks District No. 13	December 31	1
Gas Utility District No. 1	April 30	1
Hospital	October 31	1
Waterworks District No. 2	December 31	1
Fire Protection District No. 1	June 30	1
Clerk of Court	June 30	2,3
Sheriff	June 30	2,3
Tax Assessor	December 31	2,3
District Attorney	December 31	2,3

The primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records include the Twentieth Judicial District Criminal Court Fund, the West Feliciana Parish Communications District, the West Feliciana Parish Sales Tax District No. 1 and the West Feliciana Parish Sewerage District.

None of the other component units listed above are included in the accompanying financial statements because the police jury does not maintain their accounting records. The financial statements of these component units may be obtained by contacting the management of those component units.

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GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) 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 principals as applied to governmental units. 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).

Considered in the determination of component units of the reporting entity were the West Feliciana Parish School Board, West Feliciana Parish Council on Aging and the various municipalities in the parish. It was determined that these governmental entities are not component units of the West Feliciana Parish Police Jury reporting entity because they have separately governing bodies, are legally separate and fiscally independent of the West Feliciana Parish Police Jury.

B. 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 related 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 three categories: governmental, proprietary, 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:

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1. General Fund - general operating fund of the police jury 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 interest and principal on those long-term obligations recorded in the long-term obligations account group.

Proprietary Funds

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. Proprietary funds include:

1. Enterprise Funds - account for operations (a) where the intent of the governing body is that the cost (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 had decided that periodic determination of revenues earned, expensed incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds

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

1. Agency Funds - account for assets that the police jury holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and agency funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues:

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed.

Ad valorem taxes are assessed and become due on November 15 of each year and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and state grants are recorded when the police jury is entitled to the funds.

Sales taxes are recognized when collected and held by the West Feliciana Parish School Board on behalf of the police jury.

Interest income on investments is recorded when earned.

Substantially all other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated compensated absences which are recognized when paid; and (2) principal and interest on general long-term debt which are recognized when due.

The proprietary fund is accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included

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on the balance sheet. The proprietary fund uses the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded at the time liabilities are incurred.

D. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund, the special revenue funds, except for the Criminal Court Special Revenue Fund, and the Natural Gas System Enterprise Fund.

The Criminal Court Special Revenue Fund is exempt from the requirements of the Local Government Budget Act. Therefore, this fund was not budgeted.

The police jury uses the following budget practices:

The finance committee prepares a proposed budget for the ensuing year and submits it to the police jury. The availability of the proposed budget for public inspection and the date of the public hearing on the budget are then advertised in the official journal. During a regular board meeting, the jury holds a public hearing on the proposed budget in order to receive comments from taxpayers. Changes are made to the proposed budget based on the public hearing and the desires of the police jury as a whole. The budget is then adopted during the police jury's regular board meeting, and notice is published in the official journal.

Budgetary amendments during the year are adopted by the jury during its regular board meetings. The adoption of amendments is included in police jury minutes published in the official journal.

The police jury exercises budgetary controls at the functional level. Within functions, the police jury has the authority to make amendments, as necessary.

All budgetary appropriations lapse at the end of each year. Unexpected appropriations must be reappropriated in the next year budget to be expended.

Budgetary comparison statements included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

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The following schedule reconciles the excess of revenues over expenditures for special revenue funds, as shown on budget comparison statements, to the same amounts on GAAP basis statements.

Excess (deficiency) of revenues over expenditures (budgetary basis)	\$ (1,118,776)
Adjustment for the following unbudgeted funds: Criminal Court Special Revenue Fund	<u>(2,043)</u>
Excess (deficiency) of revenues over expenditures (GAAP) basis	<u>(1,120,819)</u>

E. Encumbrances

Encumbrance accounting is not used by the Police Jury.

F. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits and interest-bearing demand deposits. For purposes of the statement of cash flows, the police jury considers all time deposits and those investments with an original maturity of three months or less (including restricted assets) to be cash equivalents. 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 their principal offices in Louisiana.

Under state law, the police jury may invest in United States bonds, treasury notes or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Investments are stated at amortized cost which approximates market.

G. Short-term Interfund Receivables/Payables

Short-term interfund loans are classified as interfund receivables/payables on the balance sheet.

Taxes collected by the agency funds on behalf of other funds but not yet distributed are classified as due from other funds and due to other funds on the balance sheet.

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H. Prepaid Insurance

Payments made for insurance coverage that will benefit periods beyond December 31, 1999, are recorded as prepaid insurance in the Enterprise Funds.

I. Receivables

The police jury uses the direct charge-off method for bad debts; therefore, there is no allowance for doubtful accounts as no material write-offs are expected for receivables at December 31, 1999.

All amounts known to be uncollectible have been charged off.

Substantially all amounts presented are expected to be collected within one year.

J. Restricted Assets

Cash in the amount of \$2,461 in the Natural Gas System Enterprise Fund is restricted for customers' security deposit. This amount is reflected as a restricted asset on the balance sheet.

K. Fixed Assets

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost based on management's estimate if historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date received.

Fixed assets used in the proprietary fund operations are included on the balance sheet of the funds net of accumulated depreciation. Depreciation of all exhaustible fixed assets used by proprietary fund operations is charged as an expense against operations. Depreciation is computed using the straight-line method over useful lives ranging from five years to forty years.

L. Compensated Absences

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the governmental funds when

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leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group. There are no employees in the Enterprise Funds.

M. 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. Long-term obligations expected to be financed from proprietary fund operations are accounted for in those funds.

N. Fund Equity

Contributed capital is recorded in proprietary funds that have received capital grants from other governmental entities when such resources are restricted for the construction of capital assets.

Contributed capital is amortized based on the depreciation recognized on the portion of the assets acquired or constructed from such resources. This depreciation is closed to the contributed capital account and is reflected as an adjustment to net income.

O. Interfund Transactions

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

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

P. Total Columns on Combined Statements

Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally

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accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Q. Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of the changes in the police jury's financial position and operations.

R. Reclassifications

Certain prior year amounts have been reclassified to conform with current year presentation.

Note #2: FUND DEFICIT

At December 31, 1999, the Natural Gas System Enterprise Fund has a deficit retained balance of \$193,742. The police jury refunded the revenue bonds of the Natural Gas System Enterprise Fund in 1999. These refunding bonds will be paid by general fund revenues. This should allow future operations to eliminate this deficit.

At December 31, 1999, the Sewerage District Enterprise Fund has a deficit retained balance of \$4,306. The police jury anticipates future operations will eliminate this deficit.

At December 31, 1999, the Criminal Court special revenue fund has a deficit fund balance of \$84,205. The Police Jury anticipates future operations will eliminate this deficit.

Note #3: EXPENDITURES - ACTUAL AND BUDGET

The General Fund has actual expenditures exceeding budgeted expenditures by \$117,100 or 8%. \$111,410 of this amount represents structural improvements to the governmental building performed under a construction contract completed prior to year end. The Police Jury had anticipated and budgeted these costs in the following year. However, actual tax revenues exceeded budgeted amounts by \$114,949 to offset these costs.

Note #4: CASH AND CASH EQUIVALENTS

At December 31, 1999, the police jury has cash and cash equivalents (book balances) totaling \$166,148. The total is interest-bearing demand deposits. These deposits are stated at cost. 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

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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 custodial bank that is mutually acceptable to both parties.

At December 31, 1999, the police jury has \$835,152 in deposits (collected bank balances). These deposits are secured from risk by \$193,126 of federal deposit insurance and \$642,026 of pledged securities held by the custodial banks in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

Note #5: INVESTMENTS

Investments at December 31, 1999 are comprised of the following:

Louisiana Asset Management Pool, Inc. (LAMP)	\$7,341,730
Time certificate of deposit	<u>455,626</u>
<u>Total</u>	<u>7,797,356</u>

Investments are limited by law and the police jury's investment policies. The investment in LAMP is secured from risk by the United States Government (GASB Category 1). The time certificate of deposit is secured from risk by pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

At December 31, 1999, both the investments' amortized cost and the market value are \$7,797,356.

Note #6: RECEIVABLES

The following is a summary of receivables at December 31, 1999:

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<u>Class</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Proprietary Funds</u>	<u>Agency Funds</u>
Taxes					
Ad valorem	\$ 563,301	\$ 301,288	\$ 39,539		\$ 331,312
Sales					113,892
Other	8,718				
Intergovernmental					
Federal	2,240				
State	64,745	22,609			15,589
Local	13,745	10,788			
Accounts				\$ 24,868	
Other	<u>1,799</u>	<u>5,867</u>			<u>1,044</u>
Total	<u>654,548</u>	<u>340,552</u>	<u>39,539</u>	<u>24,868</u>	<u>461,837</u>

Note #7: FIXED ASSETS

A summary of changes in the general fixed assets account group follows:

<u>Description</u>	<u>Balance January 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 1999</u>
Land	\$ 173,500	\$ 6,000		\$ 179,500
Buildings and improvements	1,860,860	232,215		2,093,075
Furniture and equipment	<u>1,492,166</u>	<u>91,473</u>		<u>1,583,639</u>
Totals	<u>3,526,526</u>	<u>329,688</u>	<u>\$ 0</u>	<u>3,856,214</u>

The following is a summary of proprietary fund-type assets at December 31, 1999:

Utility property and equipment	\$1,210,765
Less: depreciation to date	<u>287,754</u>
Net	<u>923,011</u>

Note #8: CHANGES IN LONG-TERM OBLIGATIONS

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

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<u>Description</u>	<u>Balance</u> <u>January 1,</u> <u>1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31,</u> <u>1999</u>
General obligation debt	\$1,275,000	\$1,082,000	\$ 130,000	\$ 2,227,000
Compensated absences	37,062	4,798		41,860
Capital leases	23,827		12,622	11,205
<u>Totals</u>	<u>1,335,889</u>	<u>1,086,798</u>	<u>142,622</u>	<u>2,280,065</u>

Compensated absences payable consist of the portion of accumulated vacation leave of the governmental funds that is not expected to require current resources. The liability for compensated absences is computed only at the end of each fiscal year, therefore, the \$4,798 reflected above as additions to compensated absences is the net of leave benefits earned and paid during the year.

General obligation debt is comprised of the following:

General obligation bonds

The Police Jury has issued general obligation bonds for the acquisition and construction of major capital facilities. In addition, general obligation bonds have been issued to refund revenue bonds. These bonds are direct obligations and pledge the full faith and credit of the West Feliciana Parish Police Jury.

General obligation bonds currently outstanding are as follows:

\$1,580,000 General Obligation Refunding bonds dated March 1, 1993 for the purpose of refunding outstanding General Obligation Bonds, dated December 1, 1986, due in annual installments of \$125,000 to \$200,000 through March 1, 2006, with interest at 4.2% to 5.45%, secured by an annual ad valorem tax levy. \$1,145,000

\$192,000 of Refunding Bonds, Series, 1999 for the purpose of prepaying and refunding Gas Utility Revenue Bond, dated March 15, 1998, due in annual installments of \$4,000 through \$17,000 through April 1, 2009, with interest at 6.0% secured by the excess of annual revenues of the Policy Jury. 192,000

Total bonded debt 1,337,000

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Certificate of Indebtedness

Certificate of indebtedness currently outstanding are as follows:

\$940,000 Certificate of Indebtedness, Series 1999, dated October 29, 1999 for the purpose of acquiring, constructing, improving and/or supporting public roads and bridges and related facilities and equipment, due in annual installments of \$50,000 through \$890,000 through March 1, 2001 with interest at 5%, secured by an ad valorem tax levy. \$ 890,000

At December 31, 1999, the police jury has accumulated \$289,541 in the debt service funds for future debt requirements. The annual requirements to amortize all bonds and certificates outstanding at December 31, 1999, including interest of \$353,390 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Fire</u> <u>District</u> <u>No. 1</u> <u>Bonds</u>	<u>Refunding</u> <u>Bonds</u>	<u>Certificate</u> <u>of</u> <u>Indebtedness</u>	<u>Total</u>
2000	\$ 189,598	\$ 6,796	\$ 906,188	\$1,102,582
2001	193,120	28,280	52,500	273,900
2002	195,954	28,260		224,214
2003	193,195	28,180		221,375
2004	194,817	28,040		222,857
Thereafter	<u>401,120</u>	<u>134,342</u>		<u>535,462</u>
<u>Totals</u>	<u>1,367,804</u>	<u>253,898</u>	<u>958,688</u>	<u>2,580,390</u>

On December 29, 1999, the Police Jury issued \$192,000 of general obligation bonds for a current refunding of \$192,000 of revenue bonds of the Natural Gas System Enterprise Fund. The refunding was undertaken to reduce total debt service payments over the next eleven years by \$43,240. The transaction also resulted in an economic gain (difference between the net present value of the debt service payments of the refunded and refunding bonds) of \$23,376.

In accordance with Louisiana Revised Statutes 39:562, the police jury is legally restricted from incurring long-term bonded debt in excess of 10% of the assessed value of taxable property in the parish.

Note #9: INTERFUND ASSETS/LIABILITIES

Individual interfund receivables/payable at December 31, 1999, are as follows:

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<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General fund	Criminal Court special revenue fund	\$ 87,928
General fund	Road special revenue fund	<u>26,902</u>
<u>Total</u>		<u>114,830</u>

Individual due from/to other funds at December 31, 1999, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Parishwide Road special revenue fund	Sales tax agency fund	\$ 5,846
Solid Waste special revenue fund	Sales tax agency fund	<u>35,109</u>
<u>Total</u>		<u>40,955</u>

Interfund receivables totaling \$425,338 in the General fund from the Natural Gas System Enterprise fund and the Sewerage District Enterprise Fund have been charged to bad debts through the maintenance of an allowance account.

Note #10: RELATED PARTY TRANSACTIONS

During 1999, the Police Jury purchased natural gas for resale in the amount of \$15,336 from the Gas Utility District No. 1 of West Feliciana Parish, St. Francisville, Louisiana.

Also, the Police Jury charged the Consolidated Waterworks District No. 13 of West Feliciana Parish \$2,900 and \$8,250, for rental of office space and for providing administrative services, respectively, during 1999.

Note #11: SEGMENT INFORMATION

The Police Jury maintains two enterprise funds which are intended to be self-supporting through user fees charged for services to the public. Financial segment information as of and for the year ended December 31, 1999, is presented below:

	<u>Natural Gas System</u>	<u>Sewerage District</u>	<u>Total</u>
Operating revenues	\$ 29,057	\$ 25,689	\$ 54,746
Depreciation expense	7,696	23,725	31,421
Operating income (loss)	(8,079)	(31,352)	(39,431)
Operating grant		8,477	8,477
Operating transfer in	192,000		192,000
Net income (loss)	166,459	(896)	165,563
Total assets	227,846	751,328	979,174
Total equity (deficit)	(193,742)	(4,306)	(198,048)

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)

Note #12:PENSION PLAN

Substantially all employees are members of the Parochial Employees Retirement System of Louisiana (System), a cost defined multiple-employee sharing, benefit pension plan administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury belong to Plan B.

All permanent employees working at least 28 hours per 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 B, employees who retire at or after age 62 with at least 10 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final-average monthly salary in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3 percent for each year retirement precedes age 62, unless he has at least 30 years of creditable service. In any case, monthly retirement benefits paid under Plan B cannot exceed 100 percent of final-average salary. 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 creditable 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 or amended by state statute.

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 Employees Retirement System, Post Office Box 14619, Baton Rouge, LA 70898.

Under Plan B, members are required by state statute to contribute 2.0 percent of their annual covered salary in excess of \$1,200 and the West Feliciana Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 2.50 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) 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 members of each plan. The contribution requirements of plan members and the West Feliciana

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999
 (Continued)

Parish 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 West Feliciana Parish Police Jury's contributions to the System under Plan B for the year ended December 31, 1999 was \$13,116, equal to the required contributions for the year.

Note #13: SALES TAX

The police jury, at a special election held on September 29, 1984, received authority to levy and collect a sales and use tax of one-half of one per cent. The proceeds of the tax, after paying the reasonable and necessary costs of collecting and administering the tax, is dedicated and used for the purpose of maintaining, operating, acquiring, and/or improving solid waste collection and disposal facilities of the parish. Excess funds may be used for maintaining, operating, and/or improving the West Feliciana Parish Hospital and maintaining and improving roads in the parish. The sales tax does not have an expiration date.

On March 13, 1996, voters of the parish approved a one-half of one percent sales and use tax, which is dedicated to be used for maintaining, operating, and/or improving the West Feliciana Parish Hospital. The tax expires in five years.

On July 18, 1998, voters of the parish approved a one-half of one per cent sales and use tax, which is dedicated to maintaining, operating, and/or improving the West Feliciana Parish Hospital. The tax expires in seven (7) years.

Note #14: LEVIED TAXES

The following is a listing of levied ad valorem taxes:

General fund	3.50
Health unit	.25
Library	1.00
Hospital maintenance	1.94
Fire Protection District No. 1 maintenance	2.35
Fire Protection District No. 1 sinking fund	.67
Communications District	.00
Road, public buildings, recreational parks	8.89
Social services	.10
Economic development	1.00

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)

Note #15: CAPITAL LEASES

The police jury records items under capital leases as assets and obligations in the accompanying financial statements.

The following is a schedule of future minimum lease payments under capital leases and the present value of the net minimum lease payments as of December 31, 1999.

<u>YEAR ENDING DECEMBER 31,</u>	<u>GENERAL LONG-TERM OBLIGATION</u>
2000	\$ 10,284
2001	<u>2,501</u>
Total minimum lease payments	12,785
Less: amount representing interest	<u>1,580</u>
Present value of future minimum lease payments	<u><u>11,205</u></u>

Note #16: LITIGATION

The police jury is a defendant in several lawsuits which should be adequately covered by liability insurance.

Note #17: IMPLEMENTATION OF WIRELESS E911 SERVICES

Act 1029 of 1999 authorizes the governing authority of a communication district to levy an emergency telephone service charge on certain wireless communication systems to pay the costs of implementing FCC ordered enhancements to E911 systems.

The Police Jury is in the planning stage of implementing these enhancements.

Note #18: INDUSTRIAL REVENUE BONDS

The parish has issued industrial revenue bonds to provide revenue for the construction, acquisition, and installation of certain industrial facilities. The funding for payment of the bonds is to be provided solely from sales, leases, or other revenues of the various facilities. The bonds do not constitute an indebtedness or pledge of the general credit of the police jury. The outstanding principal of the bonds at December 31, 1999, is as follows:

Pollution Control Revenue Bonds (Crown Zellerbach Corporation)	
Series 1978 in the amount of \$600,000	\$ 600,000
Industrial Development Revenue Bonds (Crown Zellerbach Corporation)	
Series 1978 in the amount of \$1,000,000	1,000,000

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999
 (Continued)

Revenue Bonds	
(Cajun Electric Power Cooperative, Incorporated, Project)	
Series 1984 in the amount of \$38,600,000	38,600,000
Pollution Control Revenue Bonds	
(Cajun Electric Power Cooperative, Incorporated, Project)	
	55,000,000
Pollution Control Revenue Bonds	
(Gulf States Utilities Company Project)	
Series 1984 I, II, and III in the amount of \$94,000,000	94,000,000
Series 1985 A and B in the amount of \$86,600,000	86,600,000
Series 1985 C in the amount of \$39,000,000	39,000,000
Series 1985 D in the amount of \$28,400,000	28,400,000
Series 1986 in the amount of \$20,000,000	20,000,000
Pollution Control Refunding Bonds	
(Entergy Gulf States, Inc. Project)	
Series 1999-A in the amount of \$62,000,000	62,000,000
Series 1999-B in the amount of \$40,000,000	<u>40,000,000</u>
<u>Total</u>	<u>465,200,000</u>

INDIVIDUAL FUND AND COMBINING
FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION

GENERAL FUND

The General Fund accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
GENERAL FUND
COMPARATIVE BALANCE SHEETS
DECEMBER 31, 1999, AND DECEMBER 31, 1998

	<u>DECEMBER 31,</u> <u>1999</u>	<u>1998</u>
<u>ASSETS</u>		
Cash	\$ 70,087	\$ 2,269,717
Investments, at amortized cost	5,897,414	1,832,601
Receivables		
Taxes	572,019	437,069
Intergovernmental (net of allowance for uncollectibles)	80,730	68,670
Other	1,799	8,645
Interfund receivables (net of allowance for uncollectibles)	<u>114,830</u>	<u>77,378</u>
<u>Total assets</u>	<u>6,736,879</u>	<u>4,694,080</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 109,609</u>	<u>\$ 56,794</u>
<u>Total liabilities</u>	<u>109,609</u>	<u>56,794</u>
 <u>FUND BALANCES</u>		
Reserved for future unantici- pated needs	1,345,541	863,000
Unreserved, undesignated	<u>5,281,729</u>	<u>3,774,286</u>
<u>Total fund balances</u>	<u>6,627,270</u>	<u>4,637,286</u>
 <u>Total liabilities and fund balances</u>	 <u>6,736,879</u>	 <u>4,694,080</u>

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
YEARS ENDED DECEMBER 31, 1999, AND DECEMBER 31, 1998

	YEAR ENDED DECEMBER 31,	
	<u>1999</u>	<u>1998</u>
<u>REVENUES</u>		
Taxes		
Ad valorem	\$2,803,905	\$2,736,816
Other	72,854	63,170
Licenses and permits	104,016	105,500
Intergovernmental		
Federal funds		
Other federal grants	8,847	12,986
Federal payments in lieu of taxes	702	680
State funds		
State revenue sharing (net)	31,514	29,989
State payments in lieu of taxes	36,558	38,923
Rural Economic Development	25,695	42,259
Other	107,940	105,426
Municipal funds		2,400
Fees, charges and commissions for services	24,290	75,870
Use of money and property	205,786	112,806
Other	63,853	60,564
	<u>3,485,960</u>	<u>3,387,389</u>
 <u>Total revenues</u>		
 <u>EXPENDITURES</u>		
Current		
General government		
Legislative	86,396	69,723
Judicial	143,147	141,507
Elections	19,479	23,627
Finance and administrative	304,520	219,147
Other	182,683	202,194
Public safety	194,951	182,083
Public works	36,736	8,915
Health and welfare	37,750	39,298
Culture and recreation	15,063	45,268
Urban development and assistance	104	785
Economic development and assistance	236,932	14,926
Capital outlay	238,215	186,550
	<u>1,495,976</u>	<u>1,134,023</u>
 <u>Total expenditures</u>		

(Continued)

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
YEARS ENDED DECEMBER 31, 1999, AND DECEMBER 31, 1998
(Continued)

	YEAR ENDED DECEMBER 31,	
	1999	1998
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>\$1,989,984</u>	<u>\$2,253,366</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Bond issue proceeds	192,000	
Operating transfer out		
Natural Gas System Enterprise Fund	<u>(192,000)</u>	
<u>Total other financing sources (uses)</u>	<u>0</u>	
<u>EXCESS OF REVENUES AND OTHER FINANCIAL SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</u>	<u>1,989,984</u>	<u>2,253,366</u>
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>4,637,286</u>	<u>2,383,920</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>6,627,270</u>	<u>4,637,286</u>

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS

PARISHWIDE ROAD FUND

The Parishwide Road Fund accounts for the maintenance of parish roads, bridges, and roadside areas. Financing is provided by federal and state grants, local sales taxes and ad valorem taxes

HEALTH UNIT TAX FUND

The Health Unit Tax Fund accounts for the operation and maintenance of the parish health unit. Financing is provided by ad valorem taxes and state revenue sharing.

SOLID WASTE FUND

The Solid Waste Fund accounts for the expenditures associated with providing solid waste collection and disposal in the parish. Financing is provided by a portion of a one-half of one per cent parish sales tax.

CRIMINAL COURT FUND

The Criminal Court Fund for the Twentieth Judicial District was established under Section 571.111 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorney conviction fees in criminal cases be transferred to the parish treasurer and deposited into a special Criminal Court Fund 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 judges. The statute also requires 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.

COMMUNICATIONS DISTRICT FUND

The Communications District Fund accounts for the activity of the West Feliciana Parish Communications District (a component unit of the West Feliciana Parish Police Jury). The purpose for the creation of this Communications District is the establishment of an Enhanced Emergency 911 Service as authorized pursuant to the applicable provisions of Title 33, Chapter 31, of the Louisiana Revised Statutes. Financing is provided by ad valorem taxes and by a telephone service charge.

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 1999
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998

	<u>PARISHWIDE ROAD</u>	<u>HEALTH UNIT TAX</u>
<u>ASSETS</u>		
Cash	\$ 26,748	\$ 16,531
Investments, at amortized cost	1,162,427	194,831
Receivables	317,184	17,148
Interfund receivable		
Due from other funds	<u>5,846</u>	
<u>Total assets</u>	<u>1,512,205</u>	<u>228,510</u>
<u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 149,769	\$ 662
Interfund payable	<u>26,902</u>	
<u>Total liabilities</u>	<u>176,671</u>	<u>662</u>
<u>FUND BALANCES (DEFICITS)</u>		
Unreserved, undesignated	<u>1,335,534</u>	<u>227,848</u>
<u>Total fund balances (deficit)</u>	<u>1,335,534</u>	<u>227,848</u>
<u>Total liabilities and fund balances</u>	<u>1,512,205</u>	<u>228,510</u>

The accompanying notes are an integral part of this statement.

<u>SOLID WASTE</u>	<u>CRIMINAL COURT</u>	<u>COMMUNICATIONS DISTRICT</u>	<u>TOTAL</u>	
			<u>1999</u>	<u>DECEMBER 31, 1998</u>
\$ 69	\$ 7,954	\$ 12,909	\$ 64,211	\$1,255,288
15,896		279,839	1,652,993	2,112,661
83	270	5,867	340,552	257,105
<u>35,109</u>			<u>40,955</u>	<u>39,861</u>
<u>51,157</u>	<u>8,224</u>	<u>298,615</u>	<u>2,098,711</u>	<u>3,665,425</u>
\$40,854	\$ 4,501	\$ 2,380	\$ 198,166	\$ 681,513
	87,928		114,830	77,378
<u>40,854</u>	<u>92,429</u>	<u>2,380</u>	<u>312,996</u>	<u>758,891</u>
<u>10,303</u>	<u>(84,205)</u>	<u>296,235</u>	<u>1,785,715</u>	<u>2,831,534</u>
<u>10,303</u>	<u>(84,205)</u>	<u>296,235</u>	<u>1,785,715</u>	<u>2,906,534</u>
<u>51,157</u>	<u>8,224</u>	<u>298,615</u>	<u>2,098,711</u>	<u>3,665,425</u>

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED DECEMBER 31, 1999
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1998

	<u>PARISHWIDE ROAD</u>	<u>HEALTH UNIT TAX</u>
<u>REVENUES</u>		
Taxes		
Ad valorem	\$ 1,341,908	\$ 74,049
Sales	371,658	
Intergovernmental		
Parish transportation funds	231,925	
State revenue sharing (net)		1,801
Rural Economical Development Grant	30,000	
Fees, charges, and commissions for services	1,650	
Fines and forfeitures		
Use of money and property	69,758	8,121
Other	134	
	<u>2,047,033</u>	<u>83,971</u>
<u>EXPENDITURES</u>		
Current		
General government		
Judicial		
Finance and administrative	126,633	2,444
Public safety		
Public works	631,069	
Sanitation		
Health and welfare		58,161
Capital outlay	3,368,141	
Debt service		
	<u>4,125,843</u>	<u>60,605</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	(2,078,810)	23,366
<u>OTHER FINANCING SOURCES</u>		
Loan proceeds	<u>940,000</u>	
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</u>	(1,138,810)	23,366
<u>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</u>	<u>2,474,344</u>	<u>204,482</u>
<u>FUND BALANCES (DEFICIT) AT END OF YEAR</u>	<u>1,335,534</u>	<u>227,848</u>

<u>SOLID WASTE</u>	<u>CRIMINAL COURT</u>	<u>COMMUNICATIONS DISTRICT</u>	<u>TOTAL</u>	
			<u>DECEMBER 31, 1999</u>	<u>1998</u>
\$413,425			\$1,415,957	\$1,375,524
			785,083	1,044,596
			231,925	232,606
			1,801	1,755
			30,000	
613		\$ 43,388	45,651	44,075
1,080	\$ 73,564	14,112	73,564	49,973
			93,071	116,330
			134	855
<u>415,118</u>	<u>73,564</u>	<u>57,500</u>	<u>2,677,186</u>	<u>2,865,714</u>
	59,285		59,285	59,606
	16,322		145,399	167,792
		52,618	52,618	58,263
423,332			631,069	563,417
			423,332	277,146
			58,161	43,685
			3,368,141	1,139,431
				34,078
<u>423,332</u>	<u>75,607</u>	<u>52,618</u>	<u>4,738,005</u>	<u>2,343,418</u>
(8,214)	(2,043)	4,882	(2,060,819)	522,296
			940,000	
(8,214)	(2,043)	4,882	(1,120,819)	522,296
<u>18,517</u>	<u>(82,162)</u>	<u>291,353</u>	<u>2,906,534</u>	<u>2,384,238</u>
<u>10,303</u>	<u>(84,205)</u>	<u>296,235</u>	<u>1,785,715</u>	<u>2,906,534</u>

DEBT SERVICE FUND

FIRE DISTRICT NO. 1 FUND

The Fire District No. 1 Fund accounts for the accumulation of funds for the payment of the principal and interest associated with the \$1,580,000 bond issue dated March 1, 1993. The bonds were issued for the purpose of refunding certain outstanding General Obligation Bonds, Series 1986, dated December 1, 1986. The bonds are secured and payable from unlimited ad valorem taxation.

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
DEBT SERVICE FUND
FIRE DISTRICT NO. 1
COMPARATIVE BALANCE SHEETS
DECEMBER 31, 1999, AND DECEMBER 31, 1998

	DECEMBER 31, 1999	DECEMBER 31, 1998
<u>ASSETS</u>		
Cash	\$ 3,053	\$ 168,609
Investments, at amortized cost	246,949	80,184
Receivables	39,539	36,342
<u>Total assets</u>	<u>289,541</u>	<u>285,135</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES</u>	\$ 0	\$ 0
 <u>FUND BALANCES</u>		
Reserved for debt service	\$ 289,541	\$ 285,135
<u>Total fund balance</u>	<u>289,541</u>	<u>285,135</u>
<u>Total liabilities and fund balances</u>	<u>289,541</u>	<u>285,135</u>

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
DEBT SERVICE FUND
FIRE DISTRICT NO. 1
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
YEARS ENDED DECEMBER 31, 1999, AND DECEMBER 31, 1998

	<u>DECEMBER 31,</u> <u>1999</u>	<u>DECEMBER 31,</u> <u>1998</u>
<u>REVENUES</u>		
Ad valorem taxes	\$ 195,389	\$ 198,789
Use of money and property	<u>6,319</u>	<u>6,101</u>
<u>Total revenues</u>	<u>201,708</u>	<u>204,890</u>
<u>EXPENDITURES</u>		
Current		
General government		
Finance and administrative	6,412	6,497
Debt service	<u>190,890</u>	<u>191,374</u>
<u>Total expenditures</u>	<u>197,302</u>	<u>197,871</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	4,406	7,019
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>285,135</u>	<u>278,116</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>289,541</u>	<u>285,135</u>

The accompanying notes are an integral part of this statement.

ENTERPRISE FUNDS

NATURAL GAS SYSTEM FUND

The Natural Gas System Fund is used to account for the activities of providing natural gas to residents of the Parish. These activities include administration, operations, maintenance, financing and related debt service, and billing and collecting.

SEWERAGE DISTRICT FUND

The Sewerage District Fund is used to account for the activities of the Sewerage District of West Feliciana Parish, St. Francisville, Louisiana (a component unit of the West Feliciana Parish Police Jury).

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
ENTERPRISE FUNDS
COMBINING BALANCE SHEETS
DECEMBER 31, 1999
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998

	<u>NATURAL GAS SYSTEM</u>	<u>SEWERAGE DISTRICT</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash	\$ 3,215	\$ 25,544
Receivables		
Accounts	21,026	3,842
Intergovernmental		
Prepaid insurance	<u>75</u>	<u> </u>
<u>Total current assets</u>	<u>24,316</u>	<u>29,386</u>
 <u>RESTRICTED ASSETS</u>		
Cash		
Customer security deposits	<u>2,461</u>	<u> </u>
 <u>PROPERTY AND EQUIPMENT</u>		
Property and equipment	295,859	914,906
Less: depreciation to date	<u>94,790</u>	<u>192,964</u>
<u>Net property and equipment</u>	<u>201,069</u>	<u>721,942</u>
<u>Total assets</u>	<u>227,846</u>	<u>751,328</u>

<u>TOTAL</u>	
<u>1999</u>	<u>1998</u>
\$ 28,759	\$ 33,585
24,868	25,869
<u>75</u>	<u>40</u>
<u>53,702</u>	<u>59,494</u>
<u>2,461</u>	<u>2,412</u>
1,210,765	1,210,765
<u>287,754</u>	<u>256,334</u>
<u>923,011</u>	<u>954,431</u>
<u>979,174</u>	<u>1,016,337</u>

(Continued)

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
ENTERPRISE FUNDS
COMBINING BALANCE SHEETS
DECEMBER 31, 1999
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998
(Continued)

	<u>NATURAL GAS SYSTEM</u>	<u>SEWERAGE DISTRICT</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES (payable from current assets)</u>		
Accounts payable	\$ 7,143	\$ 626
Interfund payable	412,320	13,018
Revenue bonds payable - current		
Accrued interest payable		
	-----	-----
<u>Total current liabilities</u> <u>(payable from current assets)</u>	419,463	13,644
<u>CURRENT LIABILITIES (payable from restricted assets)</u>		
Customer security deposits	2,125	
<u>NONCURRENT LIABILITIES</u>		
Revenue bonds payable - long-term		
	-----	-----
<u>Total liabilities</u>	<u>421,588</u>	<u>13,644</u>
<u>FUND EQUITY</u>		
Contributed capital		
Intergovernmental		877,561
Less: amortization to date		135,571

<u>Net contributed capital</u>		741,990
Retained earnings (deficit)	(193,742)	(4,306)
	-----	-----
<u>Total fund equity</u>	<u>(193,742)</u>	<u>737,684</u>
<u>Total liabilities and fund equity</u>	<u>227,846</u>	<u>751,328</u>

The accompanying notes are an integral part of this statement.

<u>TOTAL</u>	
<u>DECEMBER 31,</u>	<u>DECEMBER 31,</u>
<u>1999</u>	<u>1998</u>
\$ 7,769	\$ 14,198
425,338	377,465
	10,000
	<u>14,166</u>
433,107	415,829
2,125	3,750
	<u>197,000</u>
<u>435,232</u>	<u>616,579</u>
877,561	877,561
<u>135,571</u>	<u>114,193</u>
741,990	763,368
<u>(198,048)</u>	<u>(363,610)</u>
<u>543,942</u>	<u>399,758</u>
<u>979,174</u>	<u>1,016,337</u>

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN RETAINED EARNINGS
YEAR ENDED DECEMBER 31, 1999
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1998

	<u>NATURAL GAS SYSTEM</u>	<u>SEWERAGE DISTRICT</u>
<u>OPERATING REVENUES</u>		
Charges for sales and services	\$ 27,152	\$ 25,689
Delinquent and service charges	<u>1,905</u>	<u> </u>
<u>Total operating revenues</u>	<u>29,057</u>	<u>25,689</u>
<u>OPERATING EXPENSES</u>		
Gas purchases	15,336	
Administrative	8,472	
Labor		2,400
Insurance	190	
Professional services	972	
Depreciation	7,696	23,725
Utilities		6,662
Repairs and maintenance	4,230	24,254
All other	<u>240</u>	<u> </u>
<u>Total operating expenses</u>	<u>37,136</u>	<u>57,041</u>
<u>Operating income (loss)</u>	<u>(8,079)</u>	<u>(31,352)</u>
<u>NONOPERATING INCOME (EXPENSES)</u>		
Grant		8,477
Interest income	96	601
Miscellaneous	1,875	
Interest expense	(18,708)	
Uncollectible accounts	<u>(726)</u>	<u> </u>
<u>Total nonoperating income (expenses)</u>	<u>(17,463)</u>	<u>9,078</u>
<u>NET INCOME (LOSS) BEFORE OPERATING TRANSFER</u>	<u>(25,542)</u>	<u>(22,274)</u>
<u>OPERATING TRANSFERS</u>		
General Fund	<u>192,000</u>	<u> </u>
<u>NET INCOME (LOSS)</u>	<u>166,458</u>	<u>(22,274)</u>
Add depreciation on property and equipment acquired by grants externally restricted for capital acquisition and construction		<u>21,378</u>
<u>NET INCOME (LOSS)</u>	<u>166,458</u>	<u>(896)</u>

TOTAL DECEMBER 31,	
<u>1999</u>	<u>1998</u>
\$ 52,841	\$ 54,342
<u>1,905</u>	<u>1,644</u>
<u>54,746</u>	<u>55,986</u>
15,336	18,328
8,472	5,316
2,400	2,400
190	508
972	972
31,421	31,784
6,662	6,643
28,484	17,303
<u>240</u>	<u>34</u>
<u>94,177</u>	<u>83,288</u>
<u>(39,431)</u>	<u>(27,302)</u>
8,477	
697	317
1,875	
(18,708)	(14,381)
<u>(726)</u>	<u>(730)</u>
<u>(8,385)</u>	<u>(14,794)</u>
(47,816)	(42,096)
<u>192,000</u>	<u> </u>
144,184	(42,096)
<u>21,378</u>	<u>21,378</u>
165,562	(20,718)

(Continued)

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN RETAINED EARNINGS
YEAR ENDED DECEMBER 31, 1999
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1998
 (Continued)

	<u>NATURAL</u>	<u>SEWERAGE</u>
	<u>GAS</u>	<u>DISTRICT</u>
	<u>SYSTEM</u>	<u>DISTRICT</u>
<u>RETAINED EARNINGS (DEFICIT),</u> beginning	<u>\$(360,200)</u>	<u>\$ (3,410)</u>
<u>RETAINED EARNINGS (DEFICIT),</u> end	<u>(193,742)</u>	<u>(4,306)</u>

The accompanying notes are an integral part of this statement.

TOTAL DECEMBER 31,	
<u>1999</u>	<u>1998</u>
<u>\$ (363,610)</u>	<u>\$ (342,892)</u>
<u>(198,048)</u>	<u>(363,610)</u>

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 1999
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1998

	<u>NATURAL GAS SYSTEM</u>	<u>SEWERAGE DISTRICT</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Operating income (loss)	\$ (8,079)	\$ (31,352)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities		
Depreciation	7,696	23,725
Uncollectible accounts	(726)	
(Increase) decrease in Receivables	(796)	1,760
Increase (decrease) in Accounts payable	711	(7,140)
Interfund payable	47,873	
Customer security deposits	(1,625)	
Accrued interest payable	<u>(14,166)</u>	
<u>Net cash flows provided by operating activities</u>	<u>30,888</u>	<u>(13,007)</u>
<u>CASH FLOWS FROM NONCAPITAL ACTIVITIES</u>		
Miscellaneous income	1,875	
Grant income		<u>8,477</u>
<u>Net cash flows provided by noncapital activities</u>	<u>1,875</u>	<u>8,477</u>
<u>CASH FLOWS FROM CAPITAL AND FINANCING ACTIVITIES</u>		
Principal paid on bond maturities	(207,000)	
Interest paid on bond	(18,707)	
Contributed capital		
Operating transfer in	192,000	
Purchase of property and equipment		
<u>Net cash flows provided (used) by capital and related financing activities</u>	<u>(33,707)</u>	
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Interest income	<u>96</u>	<u>601</u>
<u>NET INCREASE (DECREASE) IN CASH</u>	(848)	(3,929)
<u>CASH AT BEGINNING OF YEAR</u>	<u>6,524</u>	<u>29,473</u>
<u>CASH AT END OF YEAR</u>	<u>5,676</u>	<u>25,544</u>

The accompanying notes are an integral part of this statement.

TOTAL	
DECEMBER 31,	DECEMBER 31,
<u>1999</u>	<u>1998</u>
\$ (39,431)	\$ (27,302)
31,421	31,784
(726)	(730)
964	11,239
(6,429)	(15,747)
47,873	32,006
(1,625)	875
<u>(14,166)</u>	<u>(1,329)</u>
<u>17,881</u>	<u>30,796</u>
1,875	317
<u>8,477</u>	
<u>10,352</u>	<u>317</u>
(207,000)	(13,000)
(18,707)	(14,381)
192,000	17,691
	<u>(2,691)</u>
<u>(33,707)</u>	<u>(12,381)</u>
<u>697</u>	
(4,777)	18,732
<u>35,997</u>	<u>17,265</u>
<u>31,220</u>	<u>35,997</u>

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
ENTERPRISE FUNDS
NATURAL GAS SYSTEM FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN RETAINED EARNINGS - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 1999

	<u>YEAR ENDED DECEMBER 31, 1999</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
<u>OPERATING REVENUES</u>			
Charges for sales and services	\$ 32,000	\$ 27,152	\$ (4,848)
Delinquent and service charges	1,500	1,905	405
<u>Total operating revenues</u>	<u>33,500</u>	<u>29,057</u>	<u>(4,443)</u>
<u>OPERATING EXPENSES</u>			
Gas purchases	45,750	15,336	10,414
Administrative	7,500	8,472	(972)
Insurance	234	190	44
Professional services	1,000	972	28
Depreciation	7,396	7,696	(300)
Repairs and maintenance	660	4,230	(3,570)
All other	75	240	(165)
<u>Total operating expenses</u>	<u>42,615</u>	<u>37,136</u>	<u>5,479</u>
<u>Operating income (loss)</u>	<u>(9,115)</u>	<u>(8,079)</u>	<u>1,036</u>
<u>NONOPERATING INCOME (EXPENSES)</u>			
Interest income	0	96	96
Miscellaneous income	0	1,875	1,875
Interest expense	(16,320)	(18,708)	(2,388)
Uncollectible accounts	0	(726)	(726)
<u>Total nonoperating income (expenses)</u>	<u>(16,320)</u>	<u>(17,463)</u>	<u>(1,143)</u>
<u>NET INCOME (LOSS) BEFORE OPERATING TRANSFER</u>	<u>(25,435)</u>	<u>(25,542)</u>	<u>(107)</u>
<u>OPERATING TRANSFER</u>			
General Fund		192,000	192,000
<u>NET INCOME (LOSS)</u>	<u>(25,435)</u>	<u>166,458</u>	<u>191,893</u>
<u>RETAINED EARNINGS (DEFICIT), beginning</u>	<u>(364,419)</u>	<u>(360,200)</u>	<u>4,219</u>
<u>RETAINED EARNINGS (DEFICIT), ending</u>	<u>(389,859)</u>	<u>(193,742)</u>	<u>196,112</u>

The accompanying notes are an integral part of this statement.

FIDUCIARY FUND TYPE - AGENCY FUNDS

HOSPITAL MAINTENANCE TAX FUND

The Hospital Maintenance Tax Fund accounts for funds provided by a special annual property tax for the operation and maintenance of the West Feliciana Parish Hospital. Funds are transferred to the West Feliciana Parish Hospital for operation and maintenance of the facility.

LIBRARY TAX FUND

The Library Tax Fund accounts for funds provided by a special annual property tax for the operation and maintenance of the Audubon Regional Library. All funds from the tax are transferred to the library. The parishes of East Feliciana, West Feliciana, and St. Helena comprise the area served by the library.

SALES TAX FUND

The Sales Tax Fund accounts for the receipt and distribution of the sales and use tax collected by the West Feliciana Parish School Board and by the Sales Tax District No. 1 of West Feliciana Parish (a component unit of the West Feliciana Parish Police Jury). Proceeds of one percent sales and use tax are dedicated solely to the operation and maintenance of the West Feliciana Parish Hospital. The remaining one-half of one per cent tax is dedicated for solid waste collection, hospital operation and maintenance, and construction and maintenance of roads, highways, and bridges.

FIRE DISTRICT NO. 1 TAX FUND

The Fire District No. 1 Tax Fund accounts for funds provided by a special annual property tax. Funds are transferred to the West Feliciana Parish Fire Protection District No. 1 for operation and maintenance of the parish fire district.

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
AGENCY FUNDS
COMBINING BALANCE SHEETS
DECEMBER 31, 1999
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998

	<u>HOSPITAL MAINTENANCE TAX</u>	<u>LIBRARY TAX</u>
<u>ASSETS</u>		
Cash		
Receivables	\$ 141,003	\$ 67,532
<u>Total assets</u>	<u>141,003</u>	<u>67,532</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Due to other funds		
Due to others	\$ 141,003	\$ 67,532
<u>Total liabilities</u>	141,003	67,532
<u>FUND BALANCES</u>	<u>0</u>	<u>0</u>
<u>Total liabilities and fund balances</u>	<u>141,003</u>	<u>67,532</u>

The accompanying notes are an integral part of this statement.

SALES TAX	FIRE DISTRICT NO. 1 TAX	TOTAL	
		YEAR ENDED DECEMBER 31,	
		1999	1998
\$ 38		\$ 38	\$ 46,086
<u>113,892</u>	<u>\$139,410</u>	<u>461,837</u>	<u>318,868</u>
<u>113,930</u>	<u>139,410</u>	<u>461,875</u>	<u>364,954</u>
\$ 40,955		\$ 40,955	\$ 39,861
<u>72,975</u>	<u>\$139,410</u>	<u>420,920</u>	<u>325,093</u>
113,930	139,410	461,875	364,954
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>113,930</u>	<u>139,410</u>	<u>461,875</u>	<u>364,954</u>

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN DEPOSITS DUE OTHERS AND OTHER FUNDS
DECEMBER 31, 1999
WITH COMPARATIVE BALANCES FOR DECEMBER 31, 1998

	<u>HOSPITAL MAINTENANCE TAX</u>	<u>LIBRARY TAX</u>
<u>DEPOSITS DUE OTHERS AND OTHER FUNDS</u> <u>AT BEGINNING OF YEAR</u>	<u>\$ 126,649</u>	<u>\$ 63,213</u>
<u>ADDITIONS</u>		
Taxes		
Ad valorem	580,274	296,094
Payments in lieu of taxes	382	211
Sales		
State revenue sharing (net)	16,207	6,663
Use of money and property	<u>246</u>	<u>127</u>
<u>Total additions</u>	<u>597,109</u>	<u>303,095</u>
<u>Total</u>	<u>723,758</u>	<u>366,308</u>
<u>DEDUCTIONS</u>		
From ad valorem taxes		
Sheriff's pension fund	18,967	9,777
Collection fee		
Election costs		
Payment to		
West Feliciana Parish Hospital	563,788	
Audubon Regional Library		288,999
West Feliciana Parish Police Jury special revenue funds		
Solid waste		
Parishwide road		
West Feliciana Parish Fire Protection District No. 1	<u> </u>	<u> </u>
<u>Total deductions</u>	<u>582,755</u>	<u>298,776</u>
<u>DEPOSITS DUE OTHERS AND OTHER FUNDS</u> <u>AT END OF YEAR</u>	<u>141,003</u>	<u>67,532</u>

The accompanying notes are an integral part of this statement.

SALES TAX	FIRE DISTRICT NO. 1 TAX	TOTAL	
		YEAR ENDED DECEMBER 31,	
		1999	1998
<u>\$ 46,086</u>	<u>\$ 129,006</u>	<u>\$ 364,954</u>	<u>\$ 1,721,268</u>
	684,058	1,560,426	1,585,646
	453	1,046	1,086
1,986,240		1,986,240	1,932,280
		22,870	22,231
<u>1,019</u>	<u>240</u>	<u>1,632</u>	<u>2,130</u>
<u>1,987,259</u>	<u>684,751</u>	<u>3,572,214</u>	<u>3,543,373</u>
<u>2,033,345</u>	<u>813,757</u>	<u>3,937,168</u>	<u>5,264,641</u>
	22,489	51,233	51,857
39,158		39,158	44,351
			8,467
1,191,398		1,755,186	2,311,614
		288,999	521,557
310,543		310,543	276,548
378,316		378,316	421,021
<u>651,858</u>	<u>651,858</u>	<u>1,264,272</u>	<u>1,264,272</u>
<u>1,919,415</u>	<u>674,347</u>	<u>3,475,293</u>	<u>4,899,687</u>
<u>113,930</u>	<u>139,410</u>	<u>461,875</u>	<u>364,954</u>

SUPPLEMENTAL INFORMATION

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF POLICE JURY MEMBERS' COMPENSATION
YEAR ENDED DECEMBER 31, 1999

<u>NAME AND ADDRESS</u>	<u>AMOUNT</u>
Mr. Bertram Babers, III	\$ 3,000
Mr. Joseph Bonaventure	9,400
Mr. John Cobb	10,600
Mr. Thomas McVea	6,000
Mr. John K. Roach	9,400
Mr. Billy D. Shoemake	9,400
Mr. Otis Wilson	<u>9,400</u>
<u>Total</u>	<u>57,200</u>

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF INSURANCE IN FORCE
DECEMBER 31, 1999
(Unaudited)

<u>INSURANCE COMPANY</u>	<u>EXPIRATION DATE</u>
Coregis Insurance Company	04-25-00
Coregis Insurance Company	04-25-00
Coregis Insurance Company	04-25-00
Coregis Insurance Company	04-25-00
Audubon Indemnity Company	06-06-00
Parish Government Risk Management Agency (self-funded)	01-01-00
Audubon Indemnity Company	06-06-00
Western Surety Co.	Various
Fidelity & Deposit Company of MD	03-19-00

<u>COVERAGE</u>	<u>LIABILITY LIMITS</u>
General liability	\$1,000,000 each occurrence \$3,000,000 aggregate limit
Auto liability	\$1,000,000 each occurrence
Commercial property	Actual cash value \$65,000 retention of ultimate net loss in the annual aggregate
Errors and omissions	\$1,000,000 combined single limit \$5,000 retention each loss
Auto physical damage	Actual cash value
Workmen's Compensation and Employee's Liability	\$100,000 per each occurrence
Commercial inland marine	Actual cash value \$468,594 combined single limit
Surety bonds	\$10,000 President \$20,000 Secretary-Treasurer \$20,000 Parish Manager \$ 5,000 Registrar of Voters \$ 5,000 Accounting Clerk
Fidelity Bond for Natural Gas System	\$50,000 Secretary-Treasurer \$50,000 President \$50,000 Parish Manager

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF BUDGETED REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GENERAL AND SPECIAL
REVENUE FUNDS (EXCLUDING CRIMINAL COURT FUND)
YEAR ENDING DECEMBER 31, 2000
(Unaudited)

REVENUES

Taxes	\$ 4,970,090
Licenses and permits	102,060
Intergovernmental	724,141
Fees, charges and commissions for services	56,073
Use of money and property	365,195
Other	<u>20,130</u>

Total revenues 6,237,689

EXPENDITURES

Current

General government	
Legislative	87,084
Judicial	157,915
Elections	26,000
Finance and administrative	455,100
Other	221,075
Special services	91,790
Public safety	251,548
Public works	657,625
Sanitation	448,305
Health and welfare	91,175
Culture and recreation	15,000
Economic development and assistance	294,525
Urban redevelopment and housing	5,000
Capital outlay	1,344,500
Debt service	<u>1,022,375</u>

Total expenditures 5,169,017

EXCESS OF REVENUES OVER EXPENDITURES 1,068,672

OTHER FINANCING SOURCES

Loan proceeds	<u>450,000</u>
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EXCESS OF REVENUES AND OTHER FINANCING
SOURCES OVER EXPENDITURES 1,518,672

FUND BALANCE AT BEGINNING OF YEAR 8,559,712

FUND BALANCE AT END OF YEAR 10,078,384

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF BUDGETED REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
NATURAL GAS SYSTEM ENTERPRISE FUND
YEAR ENDING DECEMBER 31, 2000
 (Unaudited)

<u>OPERATING REVENUES</u>	
Charges for sales and services	\$ 35,000
Delinquent and service charges	<u>1,500</u>
<u>Total operating revenues</u>	<u>36,500</u>
<u>OPERATING EXPENSES</u>	
Gas purchases	25,750
Administrative	7,500
Insurance	234
Professional services	1,000
Depreciation	7,396
Repair and maintenance	660
All other	<u>80</u>
<u>Total operating expenses</u>	<u>42,620</u>
<u>Operating income (loss)</u>	(6,120)
<u>RETAINED EARNINGS (DEFICIT) AT BEGINNING OF YEAR</u>	<u>(385,640)</u>
<u>RETAINED EARNINGS (DEFICIT) AT END OF YEAR</u>	<u>(391,760)</u>

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
SUPPLEMENTAL LETTER REQUIRED
BY RURAL ECONOMIC AND COMMUNITY DEVELOPMENT
DECEMBER 31, 1999

Item #6: The majority of the adjustments made at December 31, 1999, to the accounting records were minor, immaterial and nonrecurring in nature.

Item #7: The West Feliciana Parish Police Jury, St. Francisville, Louisiana is exempt from federal income tax.

Item #11: The Natural Gas System Enterprise Fund's customers' accounts receivable at December 31, 1999, is comprised of:

<u>0-30 days</u>	<u>31-60 days</u>	<u>61-90 days</u>	<u>90+ days</u>	<u>Total</u>
<u>\$ 2,882</u>	<u>\$ 433</u>	<u>\$ 137</u>	<u>\$ 17,574</u>	<u>\$ 21,026</u>

The number of residential customers at December 31, 1999 was 85.

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 1999

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	ISSUES/ EXPENDITURES
<u>United States Department of the Interior</u> Passed through Louisiana Department of the Treasury - Payment in Lieu of Taxes	None	\$ 702
<u>Federal Emergency Management Agency</u> Passed through State of Louisiana Military Department - Department of Military Assistance	83.503	<u>8,847</u>
<u>Total expenditures/issues</u>		<u>9,549</u>

DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

GLYNN R. DYER, CPA (APC)
ERIC J. VICKNAIR, CPA (APC)

FAX (225) 292-1041

West Feliciana Parish Police Jury
St. Francisville, Louisiana

We have audited the general purpose financial statements and the combining, individual fund and account group financial statements of West Feliciana Parish Police Jury, St. Francisville, Louisiana as of and for the year ended December 31, 1999, and have issued our report thereon dated June 15, 2000. In our report, our opinion was qualified because of a departure from generally accepted accounting principles. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits as contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether West Feliciana Parish Police Jury, St. Francisville, Louisiana's general purpose financial statements and the combining, individual fund and account group financial statements are free of material misstatement, we performed tests on 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 as item 99-1.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered West Feliciana Parish Police Jury, St. Francisville, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting 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 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. We noted no matters involving the internal control over financial reporting and its operation to be material weaknesses.

DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

This report is intended for the information of management and the State of Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

There were no comments related to the internal control structure noted in the audit for the year ended December 31, 1998. There was a finding related to maintaining records of its general fixed assets noted in the audit for the year ended December 31, 1998. This finding has not been fully resolved and is addressed in the Schedule of Findings.

St. Francisville, Louisiana
June 15, 2000

Dyer & Vicknair

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF FINDINGS
YEAR ENDED DECEMBER 31, 1999

Item 99-1 The police jury has not maintained records of its general fixed assets as required by state regulations. The police jury adopted policies and procedures that, if properly implemented, would satisfy state requirements. However, the police jury has not adhered to these policies and procedures and have not reconciled the fixed assets records.

WEST FELICIANA PARISH POLICE JURY
ST. FRANCISVILLE, LOUISIANA
MANAGEMENT'S PLAN OF CORRECTIVE ACTION
YEAR ENDED DECEMBER 31, 1999

Item 99-1 Procedures, such as the taking of annual inventories of certain fixed assets and their subsequent comparison to the detail records had been started in prior years.

This project will be completed at the beginning of the effective date of GASB 34 which requires the reporting of general infrastructure assets.