

EAST FELICIANA PARISH POLICE JURY  
CLINTON, LOUISIANA  
OVERSIGHT UNIT  
SCHEDULE OF CURRENT YEAR'S FINDINGS  
DECEMBER 31, 1995

**REPORTABLE CONDITION:** The Roads & Bridges Fund has a fund deficit of \$325,411. The Criminal Court Fund had a fund deficit of \$3,419.

**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 fund deficit occurred in the Criminal Court Fund due to over expenditures of the District Court system.

**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 managements written responses.

\* \* \* \*

**REPORTABLE CONDITION:** Actual expenditures exceeded budgeted expenditures for the Roads & Bridges fund by \$23,847 and the Feed-A-Child by \$1,141.

**CAUSE:** The Roads and Bridges Fund over expenditure occurred due to a deteriorating infrastructure and a decline in the economy resulting in less revenue. The Feed-A-child over expenditure resulted due to increased revenues.

**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 managements written responses.

\* \* \* \*

EAST FELICIANA PARISH POLICE JURY  
CLINTON, LOUISIANA  
OVERSIGHT UNIT  
SCHEDULE OF CURRENT YEAR'S FINDINGS  
DECEMBER 31, 1995

**REPORTABLE CONDITION:** The Police Jury was delinquent in paying its April 1 principal and interest payment to the State Bond Commission.

**CAUSE:** The Police Jury forgot the April 1 due date and was 25 days late.

**EFFECT:** There is no material effect to these financial statements.

**RECOMMENDATION:** I recommend the Police Jury set up a tickler file to insure timely payments to the State Bond Commission.

**MANAGEMENT RESPONSE:** See managements written responses.

\* \* \* \*

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - FY 89 LCDBG  
CFDA #14.228

**REPORTABLE CONDITION:** The Police Jury failed to execute a planned activity in accordance with contract #101-0037 and its successor #101-3007 with the State's LCDBG program.

**CAUSE:** Based on the Police Jury's engineer's recommendation, the Jury decided to terminate its LCDBG program.

**EFFECT:** Failure to meet the statutory objective is sufficient grounds to disallow the \$92,709 cost of the program. The State has requested the return of the \$92,709. The Police Jury returned only \$10,944 for the cost of land. As a result, the Police Jury has been barred from participating in the LCDBG program for two years.

**RECOMMENDATION:** I have no recommendations.

**MANAGEMENT RESPONSE:** See managements written responses.

\* \* \* \*

EAST FELICIANA PARISH POLICE JURY  
CLINTON, LOUISIANA  
OVERSIGHT UNIT  
EXIT CONFERENCE  
DECEMBER 31, 1995

An exit conference was held on Wednesday, May 22, 1996.  
Those in attendance were:

Judith Kelly	-	Secretary-Treasurer
Donald C. DeVille	-	Certified Public Accountant

I reported to the Police Jury's management that I did not discover any material weaknesses in internal control but did discover minor weaknesses in internal control and/or instances of non-compliance with federal and state laws. Such findings have been reported on pages 59 through 61.

This audit report was presented and the audit findings were discussed.

The management received my findings and recommendations favorably and have taken action to implement the recommendations.

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EAST FELICIANA PARISH POLICE JURY  
CLINTON, LOUISIANA  
PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 1995

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

Release Date 7-24-96

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MEMBER:  
AMERICAN INSTITUTE CPAs  
LOUISIANA SOCIETY CPAs

### INDEPENDENT AUDITOR'S REPORT

May 22, 1996

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, 1995, 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.

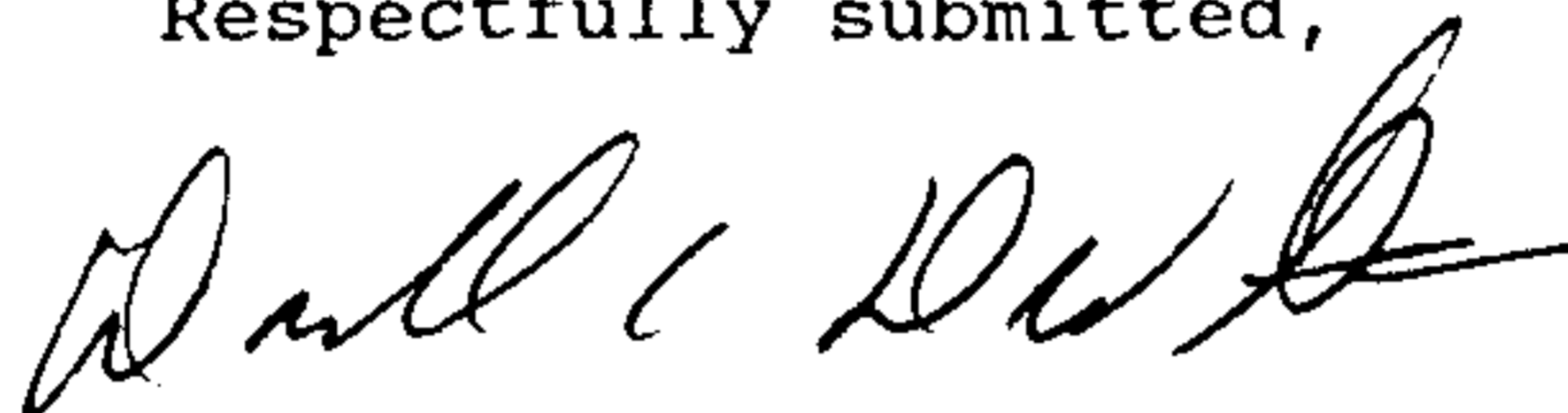
A Primary Government is a legal entity or body politic and includes all funds organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separated entities are referred to as component units. In my opinion, the Primary Government financial statements referred 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, 1995, 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, 1995, 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 22, 1996, on our consideration of East Feliciana Parish Police Jury, oversight unit's internal control structure and a report dated May 22, 1996, on its compliance with laws and regulations.

My audit was made for the purpose of forming an opinion on the General-purpose financial statements taken as a whole. The combining and individual fund Primary Government financial statements and schedules 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. Such information has been subjected to the auditing procedures applied in the audit of the Primary Government financial statements and, in my opinion, is fairly stated in all material respects in relation to the General-purpose financial statements taken as a whole.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "D. W. D.", is written below the text "Respectfully submitted,".



**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

**EAST FELICIANA PARISH POLICE JURY**  
**CLINTON, LOUISIANA**  
**COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 1995**

<b>ASSETS</b>	<b><u>GOVERNMENTAL FUND TYPES</u></b>	
	<b><u>GENERAL</u></b>	<b><u>SPECIAL REVENUE</u></b>
CASH AND CASH EQUIVALENTS	\$1,367,102	\$1,482,752
RECEIVABLES:		
AD VALOREM	163,018	159,167
SALES TAXES	-0-	-0-
INTERGOVERNMENTAL	226,760	71,439
FRANCHISE TAXES	2,338	-0-
ACCOUNTS	1,140	4,644
DUE FROM OTHER FUNDS	380,634	34,568
FIXED ASSETS	-0-	-0-
AMOUNT TO BE PROVIDED TO RETIRE LONG-TERM OBLIGATIONS	-0-	-0-
<b>TOTAL ASSETS</b>	<b><u>2,140,992</u></b>	<b><u>1,752,570</u></b>
 <b>LIABILITIES AND FUND EQUITY</b>		
LIABILITIES:		
ACCOUNTS PAYABLE	-0-	\$45,303
ACCRUED INTEREST PAYABLE	\$3,321	-0-
DUE TO OTHER FUNDS	-0-	380,634
DUE TO OTHER GOVERNMENTS	23,434	18,184
COMPENSATED ABSENCES	-0-	-0-
NOTES PAYABLE	-0-	-0-
GENERAL OBLIGATION BONDS	-0-	-0-
<b>TOTAL LIABILITIES</b>	<b><u>26,755</u></b>	<b><u>444,121</u></b>
FUND EQUITY:		
INVESTMENT IN GENERAL FIXED ASSETS	-0-	-0-
FUND BALANCES:		
UNRESERVED - UNDESIGNATED	2,114,237	1,308,449
<b>TOTAL FUND EQUITY</b>	<b><u>2,114,237</u></b>	<b><u>1,308,449</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>2,140,992</u></b>	<b><u>1,752,570</u></b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)
	GENERAL FIXED	GENERAL LONG-TERM	
AGENCY	ASSETS	OBLIGATIONS	
-0-	-0-	-0-	\$2,849,854
\$94,704	-0-	-0-	416,889
55,866	-0-	-0-	55,866
13,716	-0-	-0-	311,915
-0-	-0-	-0-	2,338
-0-	-0-	-0-	5,784
-0-	-0-	-0-	415,202
-0-	\$6,963,712	-0-	6,963,712
-0-	-0-	\$114,295	114,295
<u>164,286</u>	<u>6,963,712</u>	<u>114,295</u>	<u>11,135,855</u>
-0-	-0-	-0-	\$45,303
-0-	-0-	-0-	3,321
\$34,568	-0-	-0-	415,202
129,718	-0-	-0-	171,336
-0-	-0-	\$38,447	38,447
-0-	-0-	35,848	35,848
-0-	-0-	40,000	40,000
<u>164,286</u>	<u>-0-</u>	<u>114,295</u>	<u>749,457</u>
-0-	\$6,963,712	-0-	6,963,712
-0-	-0-	-0-	3,422,686
<u>-0-</u>	<u>6,963,712</u>	<u>-0-</u>	<u>10,386,398</u>
<u>164,286</u>	<u>6,963,712</u>	<u>114,295</u>	<u>11,135,855</u>

**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, 1995**

	<u>GOVERNMENTAL FUND TYPES</u>		<u>TOTALS</u>
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>(MEMORANDUM ONLY)</u>
REVENUES:			
TAXES	\$121,720	\$1,488,967	\$1,610,687
INTERGOVERNMENTAL	461,032	282,359	743,391
LICENSES AND PERMITS	60,318	-0-	60,318
FEES AND CHARGES FOR SERVICE	2,822	-0-	2,822
FINES AND FORFEITS	-0-	140,973	140,973
INTEREST	65,699	68,080	133,779
MISCELLANEOUS	39,405	8,798	48,203
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	750,996	1,989,177	2,740,173
EXPENDITURES:			
CURRENT			
GENERAL GOVERNMENT	454,082	47,947	502,029
PUBLIC SAFETY	289,514	222,006	511,520
HIGHWAY AND STREETS	-0-	734,030	734,030
HEALTH	-0-	38,728	38,728
WELFARE	53,715	34,641	88,356
SANITATION	-0-	513,716	513,716
CULTURE AND RECREATION	10,194	-0-	10,194
ECONOMIC DEVELOPMENT	8,109	-0-	8,109
CAPITAL OUTLAY	12,277	66,379	78,656
DEBT SERVICE:			
PRINCIPAL RETIREMENT	23,041	-0-	23,041
INTEREST & FISCAL CHARGES	7,273	-0-	7,273
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	858,205	1,657,447	2,515,652
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(107,209)	331,730	224,521
FUND BALANCE, JANUARY 1	2,211,232	986,933	3,198,165
RESIDUAL EQUITY TRANSFER	10,214	(10,214)	-0-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, DECEMBER 31	<u>2,114,237</u>	<u>1,308,449</u>	<u>3,422,686</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**EAST FELICIANA PARISH POLICE JURY**  
**CLINTON, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**GENERAL FUND AND SPECIAL REVENUE FUND TYPES**  
**YEAR ENDED DECEMBER 31, 1995**

	<b><u>REVISED BUDGET</u></b>	<b><u>ACTUAL</u></b>	<b><u>VARIANCE FAVORABLE (UNFAVORABLE)</u></b>
<b>REVENUES:</b>			
TAXES	\$145,700	\$121,720	\$(23,980)
INTERGOVERNMENTAL	427,000	461,032	34,032
LICENSES AND PERMITS	56,500	60,318	3,818
FEEES AND CHARGES FOR SERVICE	4,750	2,822	(1,928)
FINES AND FORFEITS	-0-	-0-	-0-
INTEREST	65,000	65,699	699
MISCELLANEOUS	30,000	39,405	9,405
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	728,950	750,996	22,046
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
GENERAL GOVERNMENT	591,710	454,082	137,628
PUBLIC SAFETY	253,600	289,514	(35,914)
HIGHWAY AND STREETS	-0-	-0-	-0-
HEALTH	-0-	-0-	-0-
WELFARE	61,500	53,715	7,785
SANITATION	-0-	-0-	-0-
CULTURE AND RECREATION	10,400	10,194	206
ECONOMIC DEVELOPMENT	14,150	8,109	6,041
CAPITAL OUTLAY	-0-	12,277	(12,277)
DEBT SERVICE: PRINCIPAL	27,000	23,041	3,959
DEBT SERVICE: INTEREST	4,500	7,273	(2,773)
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TOTAL EXPENDITURES	962,860	858,205	104,655
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(233,910)	(107,209)	126,701
FUND BALANCE, JANUARY 1,	2,211,232	2,211,232	-0-
RESIDUAL EQUITY TRANSFER	12,000	10,214	(1,786)
	<hr/>	<hr/>	<hr/>
FUND BALANCE, DECEMBER 31	1,989,322	2,114,237	124,915
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

<u>SPECIAL REVENUE FUNDS</u>			<u>TOTALS</u> <u>(MEMORANDUM ONLY)</u>		
<u>REVISED</u> <u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>	<u>REVISED</u> <u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
\$1,433,101	\$1,488,967	\$55,866	\$1,578,801	\$1,610,687	\$31,886
269,878	282,359	12,481	969,878	743,391	(226,487)
-0-	-0-	-0-	56,500	60,318	3,818
-0-	-0-	-0-	4,750	2,822	(1,928)
3,000	2,845	(155)	3,000	2,845	(155)
64,000	66,356	2,356	129,000	132,055	3,055
3,000	3,720	720	33,000	43,125	10,125
<u>1,772,979</u>	<u>1,844,247</u>	<u>71,268</u>	<u>2,774,929</u>	<u>2,595,243</u>	<u>(179,686)</u>
31,700	46,635	(14,935)	623,410	500,717	122,693
105,050	92,255	12,795	358,650	381,769	(23,119)
710,182	734,030	(23,848)	710,182	734,030	(23,848)
45,572	38,728	6,844	45,572	38,728	6,844
33,500	34,641	(1,141)	95,000	88,356	6,644
526,000	513,716	12,284	526,000	513,716	12,284
-0-	-0-	-0-	10,400	10,194	206
-0-	-0-	-0-	14,150	8,109	6,041
66,380	66,379	1	66,380	78,656	(12,276)
-0-	-0-	-0-	27,000	23,041	3,959
-0-	-0-	-0-	4,500	7,273	(2,773)
<u>1,518,384</u>	<u>1,526,384</u>	<u>(8,000)</u>	<u>2,481,244</u>	<u>2,384,589</u>	<u>96,655</u>
254,595	317,863	(63,268)	293,685	210,654	(83,031)
994,005	994,005	-0-	3,205,237	3,205,237	-0-
-0-	-0-	-0-	12,000	10,214	(1,786)
<u>1,248,600</u>	<u>1,311,868</u>	<u>(63,268)</u>	<u>3,510,922</u>	<u>3,426,105</u>	<u>(84,817)</u>

**EAST FELICIANA PARISH POLICE JURY**  
**CLINTON, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

**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. Statement 14, The Reporting Entity, of Governmental Accounting and Financial Reporting Standards (GASB) established criteria for determining which component units should be considered part of the East Feliciana Parish Police Jury for financial reporting purposes. The basic, but not the only, criterion for including a potential Primary Government within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependence.

**EAST FELICIANA PARISH POLICE JURY**  
**CLINTON, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

**B. Principles Determining Scope of Reporting Entity (Continued)**

Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of or appointment of governing boards, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the Police Jury and/or its residents or whether the activity is conducted within the geographic boundaries of the Police Jury and is generally available to the citizens of the parish. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the Police Jury is able to exercise oversight responsibilities. The following criteria as explained previously were used to determine which components are part of the reporting entity:

1. Oversight responsibility
  - a. Appointment of governing boards
  - b. Designation of management
  - c. Ability to significantly influence operations
  - d. Accountability for fiscal matters
2. Scope of public service
3. Special financing relationships

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

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.



EAST FELICIANA PARISH POLICE JURY  
CLINTON, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1995

**B. Principles Determining Scope of Reporting Entity (Continued)**

With the exception of municipalities, all entities meet the scope of public service criteria. However, all are governed by independently elected officials. The Police Jury neither appoints governing boards nor designates management. Furthermore, the Police Jury has no ability to significantly influence operations, nor does it have any accountability for fiscal matters of the entities. They are considered by the Police Jury to be separate, autonomous governments and issue financial statements separate from those of the East Feliciana Parish Police Jury report entity.

The Police Jury, as the reporting entity, is the primary government. GASB Statement 14, The Financial Reporting Entity, 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 Police Jury has chosen to issue financial statements of the primary government only, except for the inclusion of the Twentieth Judicial District Criminal Court Fund and Feed-A-Child Fund whose accounting records are maintained by the Police Jury. As such, the accompanying financial statements are not intended to and do not report in accordance with GASB Statement 14.

**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:

**EAST FELICIANA PARISH POLICE JURY**  
**CLINTON, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

**C. FUND ACCOUNTING** (Continued)

**Governmental Funds**

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

**General Fund** - the general 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.

**Capital Projects Funds** - account for financial resources to be used for the acquisition, construction or improvement of capital facilities not reported in the other governmental funds.

**Fiduciary Funds**

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

**Agency Funds** - 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 or results of operation.

**D. BASIS OF ACCOUNTING**

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheets. Operating statements of these funds represent 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 and expenditures:

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**D. BASIS OF ACCOUNTING (Continued)**

Revenues

Revenues are recognized when they become measurable and available as net current assets.

Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when received by the collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenues when they are measurable and their validity seems certain.

Utility and franchise taxes, licenses and permits, fines and forfeitures and miscellaneous revenue are recorded as revenues when received in cash. Charges for services and investment earnings are recorded as earned since they are measurable and available. Where grant revenue is dependent upon expenditures by the Police Jury, revenue is recognized when the related expenditures are incurred.

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).

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**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.

**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.

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**I. ADVANCES TO OTHER FUNDS**

Noncurrent 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.

**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

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**M. COMPENSATED ABSENCES** (Continued)

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.

**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 nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

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**Q. SALES TAXES**

The Police Jury receives the following sales taxes:

- 1.00% Designated for Roads and Bridges
- 1.00% Designated for Solid Waste

**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 **\$325,411** 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 **Criminal Court Fund** has of fund deficit of **\$3,419** due to the over expenditures of the District Court System.

**B. Expenditures Exceeding Appropriations**

The following individual funds have actual expenditures over budgeted expenditures for the year ended December 31, 1995:

	<b><u>REVISED</u></b> <b><u>BUDGET</u></b>	<b><u>ACTUAL</u></b>	<b><u>UNFAVORABLE</u></b> <b><u>VARIANCE</u></b>
<b><u>SPECIAL REVENUE FUNDS</u></b>			
Roads and Bridges	776,562	800,409	(23,847)
Feed-A-Child	33,500	34,641	(1,141)

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**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 or its Federal Revenue Sharing Fund. A reconciliation is provided for the year ended December 31, 1995 as follows:

	<b><u>SPECIAL REVENUE</u></b>
Excess (deficiency) of revenues and other financing sources over expenditures (budgetary basis)	\$317,863
Adjustments:	
To record excess of revenues over expenditures for nonbudgeted funds	13,867
Excess (deficiency) of revenues and other financing sources over expenditures (GAAP basis)	<u>331,730</u>

**NOTE 3 - LEVIED TAXES**

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

<u>FUND</u>	<u>LEVIED MILLS</u>	<u>EXPIRATION DATE</u>	<u>PROPERTY ASSESSED VALUATIONS</u>	<u>TAXES ASSESSED FOR GENERAL PURPOSE</u>
Parishwide Taxes:				
General Fund				
General Fund	3.04	ANNUAL	\$39,791,660	\$117,255
Special Revenue				
Health Unit	3.00	2004	39,791,660	119,375
Emergency 911	1.00	2004	39,791,660	39,792
Agency Fund				
Library Tax	2.38	1998	39,791,660	94,704
		Total		<u>371,126</u>



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**NOTE 3 - LEVIED TAXES (Continued)**

The following are the principal taxpayers for the parish:

<u>TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENTAGE OF TOTAL ASSESSED VALUATION</u>
Colonial Pipeline Co.	Gas & Oil	\$7,679,590	19.30%
Transcontinental Gas	Gas & Oil	4,032,400	10.13
Gulf States Utilities	Electricity	3,636,510	9.14
Texaco Pipeline Company	Gas & Oil	1,633,120	4.10
Dixie Electric Company	Electricity	1,282,410	3.22
South Central Bell	Communication	1,568,310	3.94
Marathon Petroleum Co	Gas & Oil	800,670	2.01
Hawco MFG. Co	Manufacturing	661,550	1.66
Feliciana Bank & Trust	Banking	480,610	1.21
Marathon Oil Co	Gas & Oil	429,060	1.08

**NOTE 4 - CASH AND CASH EQUIVALENTS**

At December 31, 1995, the Police Jury has cash and cash equivalents (book balances) totaling \$2,849,854 as follows:

Demand Deposits	\$1,156
Demand Deposits - Interest Bearing	2,848,698
	<u>2,849,854</u>

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, 1995, the Police Jury has \$2,938,183 in deposits (collected bank balances). These deposits are insured from risk by \$300,000 of federal deposit insurance and \$4,014,285 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

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**NOTE 5 - RECEIVABLES AND PAYABLES**

**A. A Summary of Receivables as of December 31, 1995, Follows:**

<u>CLASS OF RECEIVABLE</u>	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>AGENCY</u>	<u>TOTAL</u>
Taxes:				
Ad Valorem	\$163,018	\$159,167	\$94,704	\$416,889
Sales Taxes	-0-	-0-	55,866	55,866
Intergovernmental				
State	170,035	-0-	-0-	170,035
Sheriff	1,519	15,573	13,716	30,808
Assessor	24,230	-0-	-0-	24,230
20 Judicial District	16,829	-0-	-0-	16,829
School Board	14,147	55,866	-0-	70,013
Town of Slaughter	116	-0-	-0-	116
Town of Jackson	208	-0-	-0-	208
Town of Clinton	282	-0-	-0-	282
Audubon Library	689	-0-	-0-	689
	226,760	71,439	13,716	311,915
Franchise Tax	2,338	-0-	-0-	2,338
Accounts	1,140	4,644	-0-	5,784

**B. Due To/From Other Funds**

The following is a summary of Due To/From Other Funds at year-end:

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
General Fund	Roads & Bridges	\$361,509
General Fund	Health Unit	868
General Fund	Criminal Court	17,097
General Fund	Feed A Child	871
General Fund	911 Emergency Fund	289
Roads & Bridges	Sales Tax	34,568
Total		<u>415,202</u>

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**NOTE 5 - RECEIVABLES AND PAYABLES (Continued)**

**C. A Summary of Due to Other Governments at Year-End Follows:**

<u>PAYABLE TO:</u>	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>AGENCY</u>	<u>TOTAL</u>
Sheriff	\$3,400	\$4,767	\$2,836	\$11,003
Council on Aging	3,387	-0-	-0-	3,387
Assessor	9,850	13,371	-0-	23,221
School Board	-0-	-0-	833	833
Audubon Library	-0-	-0-	97,629	97,629
Town of Slaughter	-0-	-0-	2,101	2,101
Town of Jackson	-0-	-0-	8,082	8,082
Village of Norwood	-0-	-0-	1,261	1,261
Village of Wilson	-0-	-0-	2,195	2,195
Town of Clinton	6,797	-0-	13,622	13,622
	<u>23,434</u>	<u>18,138</u>	<u>129,718</u>	<u>171,290</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.

**NOTE 6 - CHANGES IN FIXED ASSETS**

A summary of changes in general fixed assets follows:

	<u>Balance 1/1/95</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/95</u>
Land	\$1,204,230	-0-	-0-	\$1,204,230
Buildings	4,717,252	-0-	-0-	4,717,252
Equipment	871,586	80,023	-0-	951,609
Sewer	87,201	-0-	-0-	87,201
Building Improvements	3,420	-0-	-0-	3,420
	<u>6,883,689</u>	<u>80,023</u>	<u>-0-</u>	<u>6,963,712</u>

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**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.

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.

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**NOTE 7 - PENSION PLAN AND RETIREMENT COMMITMENTS (Continued)**

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, 1995, 1994, and 1993, were \$36,522, \$32,231, and \$35,369, 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 - COMPENSATED ABSENCES**

At December 31, 1995, employees of the Police Jury have accumulated and vested \$38,447 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 10 - LEASES**

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

The Police Jury has operating leases of the following nature:

The Police Jury is committed under various leases for buildings and office space. Lease expenditures for the year ended December 31, 1995 amounted to \$12,900.

The following is a list of the leases:

<u>FACILITY</u>	<u>TERM OF LEASE</u>	<u>EXPIRATION DATE</u>	<u>PAYMENT</u>
Jackson Court House	1	3-20-1994	\$2,400
Clerk of Court	4	4-30-1994	3,600
McManus Park	99	9-03-2074	*
Maintenance Yard	8	8-01-1992	1
Jackson Park	99	9-20-2075	*
Norwood Park	30	2-03-2013	*
Bridge By-Pass	3 **	12-30-1995	2,400
Bluff Creek Fire Dept	-	Perpetual	***

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**NOTE 10 - LEASES (Continued)**

\* Consideration requires that the parish maintain the premises in good condition.

\*\* Temporary servitude not to exceed three years.

\*\*\* One time payment of \$4,500.

**NOTE 11 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligations transactions for the year ended December 31, 1995:

	<u>COMPENSATED ABSENCES</u>	<u>BONDED DEBT</u>	<u>NOTE PAYABLE</u>	<u>TOTAL</u>
Long-term obligations, 1/1/95	\$37,932	\$38,889	\$60,000	\$136,821
Additions	515	-0-	-0-	515
Deductions	-0-	(3,041)	(20,000)	(23,041)
	<u>38,447</u>	<u>35,848</u>	<u>40,000</u>	<u>114,295</u>
Long-term obligations, 12/31/95	<u>38,447</u>	<u>35,848</u>	<u>40,000</u>	<u>114,295</u>

General Obligation Bonds are comprised of the following issue:

Act 859 of the Regular Session of the Louisiana Legislature of 1981 authorized the State Bond Commission to issue \$200,000 of general obligation bonds and reimbursable general obligation bonds for the planning, acquisition and construction of the new Parish jail in East Feliciana Parish. In 1983, the East Feliciana Parish Police Jury, in agreement with the State Bond Commission, agreed to provide 30 percent (\$60,000) reimbursement of the bond debt of a 20-year period at interest rates ranging from 8.5 percent to 8.6 percent. The current balance of the debt is **\$35,848**.

The State Bond Commission has the following Call Provisions:

April 1, 1993 to March 31, 1996	102%
April 1, 1996 to March 31, 1998	101 1/2%
April 1, 1999 to March 31, 2000	101%
April 1, 2000 and thereafter	100%

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**NOTE 11 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS (Continued)**

The annual requirements to amortize bonds outstanding at December 31, 1995, is as follows:

	<u>PRINCIPLE</u>	<u>INTEREST</u>	<u>TOTAL</u>
1996	\$3,302	\$2,941	\$6,243
1997	3,585	2,645	6,230
1998	3,893	2,323	6,216
1999	4,227	2,156	6,383
2000	4,590	1,595	6,185
2001-2003	16,251	1,990	18,241
	<u>          </u>	<u>          </u>	<u>          </u>
Total	<u>35,848</u>	<u>13,650</u>	<u>49,498</u>

Notes Payable consist of:

\$80,000 note payable to individuals, known as the Jackson Heirs, secured by land, payable in annual payments of \$20,000 plus interest at 9%, maturing in 1997. The current balance of the debt is \$40,000.

The annual requirements to amortize notes outstanding at December 31, 1995, is as follows:

	<u>PRINCIPLE</u>	<u>INTEREST</u>	<u>TOTAL</u>
1996	\$20,000	\$3,600	\$23,600
1997	20,000	1,800	21,800
	<u>          </u>	<u>          </u>	<u>          </u>
Total	<u>40,000</u>	<u>5,400</u>	<u>45,400</u>

The annual requirements to amortize **both** bonds and notes outstanding at December 31, 1995, is as follows:

	<u>PRINCIPLE</u>	<u>INTEREST</u>	<u>TOTAL</u>
1996	\$23,302	\$6,541	\$29,843
1997	23,585	4,445	28,030
1998	3,893	2,323	6,216
1999	4,227	2,156	6,383
2000	4,590	1,595	6,185
2001-2003	16,251	1,990	18,241
	<u>          </u>	<u>          </u>	<u>          </u>
Total	<u>75,848</u>	<u>19,050</u>	<u>94,898</u>

**EAST FELICIANA PARISH POLICE JURY**  
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**NOTE 12 - CHANGES IN AGENCY FUNDS**

A summary of changes in assets and liabilities follows:

	<b><u>BALANCE</u></b> <b><u>1-1-95</u></b>	<b><u>ADDITIONS</u></b>	<b><u>DELETIONS</u></b>	<b><u>BALANCE</u></b> <b><u>12-31-95</u></b>
<b>ASSETS</b>				
CASH	\$-0-	\$895,926	\$895,926	\$-0-
AD VALOREM TAXES	92,512	94,704	92,512	94,704
SALES TAXES	66,461	55,866	66,461	55,866
DUE FROM OTHER GOVERNMENTS	12,986	13,716	12,986	13,716
<b>TOTAL ASSETS</b>	<b><u>171,959</u></b>	<b><u>1,060,212</u></b>	<b><u>1,067,885</u></b>	<b><u>164,286</u></b>
<b>LIABILITIES</b>				
DUE TO OTHER FUNDS	\$41,223	\$34,568	\$41,223	\$34,568
DUE TO OTHER GOVERNMENTS	130,736	129,718	130,736	129,718
<b>TOTAL LIABILITIES</b>	<b><u>171,959</u></b>	<b><u>164,286</u></b>	<b><u>171,959</u></b>	<b><u>164,286</u></b>

**NOTE 13 - 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, 1995:

Balance due at January 1, 1995	\$6,883
Amount due for 1995	<u>10,214</u>
Total	17,097
Remitted during year	<u>-0-</u>
Balance due at December 31, 1995	<u><u>17,097</u></u>



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**NOTE 14 - INTERFUND TRANSFERS**

**Residual Equity Transfers:**

A residual equity transfer in the amount of \$10,214 was made from the Criminal Court Fund to the General Fund.

**NOTE 15 - LITIGATION AND CLAIMS**

At December 31, 1995, the Police Jury is defendant in four pending lawsuits filed in the 20th Judicial District Court. Although the suits 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.

There were no claims paid during the year ended December 31, 1995, and the police jury did not incur any litigation costs during the current year.

**NOTE 16 - 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. In 1994 the LCDBG program has notified the Police Jury that \$92,709 in program cost could be disallowed for failing to meet statutory objectives of the grant and be barred from further participation in the LCDBG program for two years.

**NOTE 17 - RELATED PARTY TRANSACTIONS**

Some of the more significant related party transactions during the year ended December 31, 1995, were as follows:

Disbursements To:

Component Units

East Feliciana Council on Aging	\$35,313
Audubon Regional Library	109,363

EAST FELICIANA PARISH POLICE JURY  
CLINTON, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1995

**NOTE 18 - 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-128 under the "Single Audit Concept." Accordingly, a Schedule of Federal Financial Assistance is presented in this report.

**NOTE 19 - FOOD STAMP PROGRAM**

The Food Stamp Program is operated by the Police Jury under an agreement with the Louisiana Department of Social Services. Under this program, the Police Jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received and issued is not recorded in the accompanying statements. Activity for the year follows:

Balance, January 1, 1994	\$789,198
Received	2,833,000
Issued	(2,856,343)
	<hr/>
Balance, December 31, 1995	765,855
	<hr/> <hr/>

**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.

Federal Revenue Sharing Fund accounts for the entitlements granted under the State and Local Fiscal Assistance Act of 1972.

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.

combining balance sheet

COMBINING STATEMENT OF REVENUE . . .

**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, 1995**

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
TAXES			
SALES TAX	\$465,000	\$487,042	\$22,042
INTERGOVERNMENTAL			
LA - DEPARTMENT OF TRANSPORTATION	214,000	225,366	11,366
INTEREST	7,000	6,833	(167)
MISCELLANEOUS			
LOGGING PERMITS	400	425	25
OTHER	2,600	2,611	11
TOTAL REVENUES	<u>689,000</u>	<u>722,277</u>	<u>33,277</u>
EXPENDITURES:			
CURRENT:			
HIGHWAY AND STREETS OPERATIONS	710,182	734,030	(23,848)
CAPITAL OUTLAY EQUIPMENT	<u>66,380</u>	<u>66,379</u>	<u>1</u>
TOTAL EXPENDITURES	<u>776,562</u>	<u>800,409</u>	<u>(23,847)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(87,562)	(78,132)	9,430
FUND BALANCE, JANUARY 1,	<u>(247,279)</u>	<u>(247,279)</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u><u>(334,841)</u></u>	<u><u>(325,411)</u></u>	<u><u>9,430</u></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, 1995**

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES			
AD VALOREM	\$115,101	\$119,751	\$4,650
INTERGOVERNMENTAL			
STATE REVENUE SHARING	22,378	23,036	658
INTEREST	25,000	28,966	3,966
TOTAL REVENUES	<u>162,479</u>	<u>171,753</u>	<u>9,274</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
OPERATIONS	11,500	19,343	(7,843)
HEALTH			
OPERATIONS	45,572	36,576	8,996
TOTAL EXPENDITURES	<u>57,072</u>	<u>55,918</u>	<u>1,154</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>105,407</u>	115,835	<u>10,428</u>
FUND BALANCE, JANUARY 1		<u>656,886</u>	
FUND BALANCE, DECEMBER 31		<u><u>772,721</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, 1995**

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES			
SALES TAXES	\$765,000	\$787,688	\$22,688
INTEREST	<u>24,750</u>	<u>23,736</u>	<u>(1,014)</u>
TOTAL REVENUES	<u>789,750</u>	<u>811,424</u>	<u>21,674</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT OPERATIONS	16,100	15,475	625
SANITATION OPERATIONS	<u>526,000</u>	<u>513,716</u>	<u>12,284</u>
TOTAL EXPENDITURES	<u>542,100</u>	<u>529,191</u>	<u>12,909</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>247,650</u>	282,233	<u>34,583</u>
FUND BALANCE, JANUARY 1		<u>416,224</u>	
FUND BALANCE, DECEMBER 31		<u>698,457</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, 1995**

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
FINES & FORFEITURES			
FINES	\$3,000	\$2,845	\$(155)
INTEREST	100	33	(67)
TOTAL REVENUES	<u>3,100</u>	<u>2,878</u>	<u>(222)</u>
EXPENDITURES:			
CURRENT:			
HEALTH			
OPERATIONS	3,000	2,153	847
TOTAL EXPENDITURES	<u>3,000</u>	<u>2,153</u>	<u>847</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>100</u>	725	<u>625</u>
FUND BALANCE, JANUARY 1		<u>1,308</u>	
FUND BALANCE, DECEMBER 31		<u>2,033</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, 1995**

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
INTERGOVERNMENTAL DEPARTMENT OF EDUCATION	\$33,500	\$33,957	\$457
MISCELLANEOUS COMMODITIES	-0-	684	684
TOTAL REVENUES	<u>33,500</u>	<u>34,641</u>	<u>1,141</u>
EXPENDITURES:			
CURRENT:			
HEALTH OPERATIONS	33,500	34,641	(1,141)
TOTAL EXPENDITURES	<u>33,500</u>	<u>34,641</u>	<u>(1,141)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-0-</u>	-0-	<u>-0-</u>
FUND BALANCE, JANUARY 1		<u>-0-</u>	
FUND BALANCE, DECEMBER 31		<u>-0-</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, 1995**

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES			
AD VALOREM	\$36,000	\$40,153	\$4,153
TELEPHONE SURTAX	52,000	54,333	2,333
INTEREST	7,150	6,788	(362)
TOTAL REVENUES	<u>95,150</u>	<u>101,274</u>	<u>6,124</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT OPERATIONS	4,100	11,817	(7,717)
PUBLIC SAFETY OPERATIONS	102,050	92,255	9,795
TOTAL EXPENDITURES	<u>106,150</u>	<u>104,072</u>	<u>2,078</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,000)	(2,798)	8,202
FUND BALANCE, JANUARY 1	<u>166,886</u>	<u>166,866</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u><u>155,886</u></u>	<u><u>164,068</u></u>	<u><u>8,202</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, 1995

	<u>SALES TAX</u>	<u>LIBRARY TAX</u>	<u>TOTAL</u>
<b>ASSETS</b>			
RECEIVABLES:			
AD VALOREM TAXES	-0-	\$94,704	\$94,704
SALES TAXES	\$55,866	-0-	55,866
INTERGOVERNMENTAL	-0-	13,716	13,716
TOTAL ASSETS	<u>55,866</u>	<u>108,420</u>	<u>164,286</u>
<b>LIABILITIES</b>			
DUE TO OTHER FUNDS	\$34,568	\$-0-	\$34,568
DUE TO OTHER GOVERNMENTS	21,298	108,420	129,718
TOTAL LIABILITIES	<u>55,866</u>	<u>108,420</u>	<u>164,286</u>

**EAST FELICIANA PARISH POLICE JURY**  
**CLINTON, LOUISIANA**  
**COMBINING STATEMENT OF ACTIVITY**  
**AGENCY FUNDS**  
**YEAR ENDED DECEMBER 31, 1995**

	<u>SALES TAX</u>	<u>LIBRARY TAX</u>	<u>TOTAL</u>
BALANCE AT BEGINNING OF YEAR	\$-0-	-0-	\$0
Additions:			
Sales and Use Tax	\$787,688	-0-	\$787,688
Ad Valorem Taxes	-0-	\$99,579	99,579
State Revenue Sharing	-0-	20,574	20,574
Interest Income	-0-	-0-	-0-
Total Additions	<u>787,688</u>	<u>120,153</u>	<u>907,841</u>
Deductions:			
Collection Fees	12,311	10,790	23,101
Road and Bridge Fund	487,042	-0-	487,042
Audubon Regional Library	-0-	109,363	109,363
Town of Clinton	96,163	-0-	96,163
Town of Jackson	113,874	-0-	113,874
Town of Slaughter	29,605	-0-	29,605
Village of Wilson	30,931	-0-	30,931
Village of Norwood	17,762	-0-	17,762
Total Deductions	<u>787,688</u>	<u>120,153</u>	<u>907,841</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, 1995

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 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	\$8,795
Everett L. Beauchamp	8,082
Edward L. Brooks	8,161
Jerry D. Bunch	6,408
Charles Coleman	8,185
Myron Hall	6,408
Julius Kennerson	6,383
Shirley Poole	8,245
Wilmar Richardson	8,136

SINGLE AUDIT SECTION

# Donald C. DeVille

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

MEMBER  
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## INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

May 22, 1996

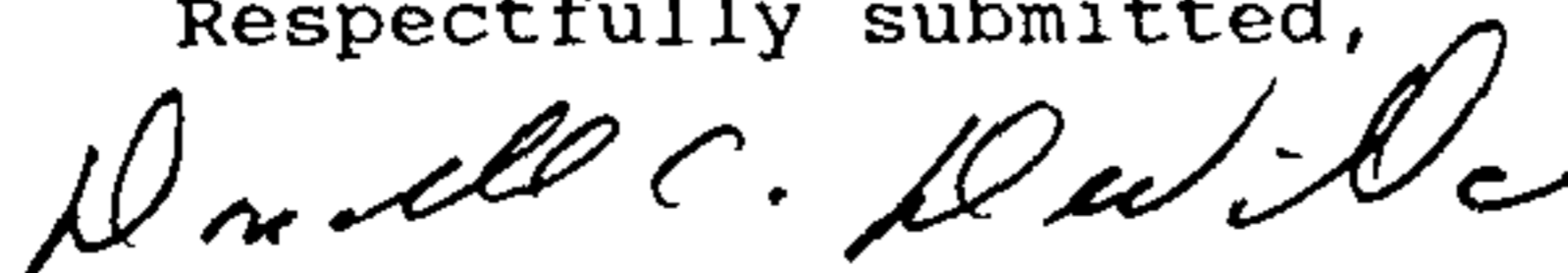
The Honorable James F. Hunt, President  
and Members of the East Feliciana Parish Police Jury  
Clinton, Louisiana

I have audited the accompanying Primary Government financial statements of the East Feliciana Parish Police Jury, Oversight Unit, Clinton, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 22, 1995. These Primary Government financial statements are the responsibility of the Police Jury's management. My responsibility is to express an opinion on these component-unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the U.S. General Accounting Office, and the provisions of Office of Management and Budget Circular A-128, Audits of State and Local Governments." Those standards and OMB Circular A-128 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 component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the Primary Government financial statements taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the Primary Government financial statements of the East Feliciana Parish Police Jury, Clinton, Louisiana. The information in that schedule has been subjected to the auditing procedures applied in the audit of the Primary Government financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the component-unit financial statements taken as a whole.

Respectfully submitted,



EAST FELICIANA PARISH POLICE JURY  
CLINTON, LOUISIANA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 1995

<u>PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>FEDERAL REVENUE RECEIVED</u>	<u>FEDERAL REVENUE RECOGNIZED</u>	<u>TOTAL EXPENDITURES</u>
<u>U. S. DEPARTMENT OF AGRICULTURE</u>				
PASSED THROUGH: LOUISIANA DEPARTMENT OF SOCIAL SERVICES				
Food Stamp (Coupons)	10.551	\$2,833,000	\$2,856,343	\$2,856,343 *
Food Stamp	10.551	13,649	13,649	13,649
PASSED THROUGH: LOUISIANA DEPARTMENT OF EDUCATION				
Summer Food	10.559	684	684	684
PASSED THROUGH: LOUISIANA DEPARTMENT OF AGRICULTURE				
Food Distribution	10.550	33,957	33,957	33,957
		<u>2,881,290</u>	<u>2,904,633</u>	<u>2,904,633</u>
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>				
PASSED THROUGH: LOUISIANA DEPARTMENT OF TRANSPORTATION				
UMTA	20.509	30,846	34,233	34,233
<b>GRAND TOTAL</b>		<u><u>2,912,136</u></u>	<u><u>2,938,866</u></u>	<u><u>2,938,866</u></u>

\* Major Grant

# Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT  
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(504) 767-7829

MEMBER:  
AMERICAN INSTITUTE CPAs  
LOUISIANA SOCIETY CPAs

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE**  
**BASED ON AN AUDIT OF PRIMARY GOVERNMENT**  
**FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH**  
**GOVERNMENT AUDITING STANDARDS**

May 22, 1996

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, Clinton, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 22, 1996.

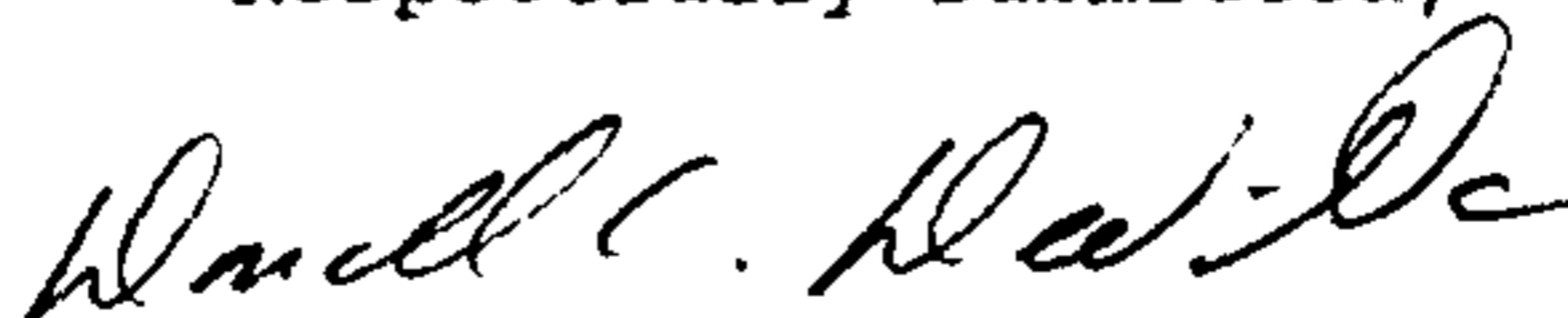
I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the U.S. General Accounting Office. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the East Feliciana Parish Police Jury, is the responsibility of the organization's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of the East Feliciana Parish Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are to reported under Government Auditing Standards.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectfully submitted,



# Donald C. DeVille

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

MEMBER:  
AMERICAN INSTITUTE CPAs  
LOUISIANA SOCIETY CPAs

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF Primary Governemnt  
FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

May 22, 1996

The Honorable Mayor and Members  
of the Board of Alderman,  
East Feliciana Parish Police Jury, Louisiana

I have audited the financial statements of the East Feliciana Parish Police Jury, Clinton, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 22, 1996.

I conducted my audit in accordance with generally accepted auditing standards and 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 about whether the financial statements are free of material misstatement.

The management of the East Feliciana Parish Police Jury, is responsible for establishing and maintaining a system of internal accounting Control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the financial statements of the East Feliciana Parish Police Jury, for the year ended December 31, 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

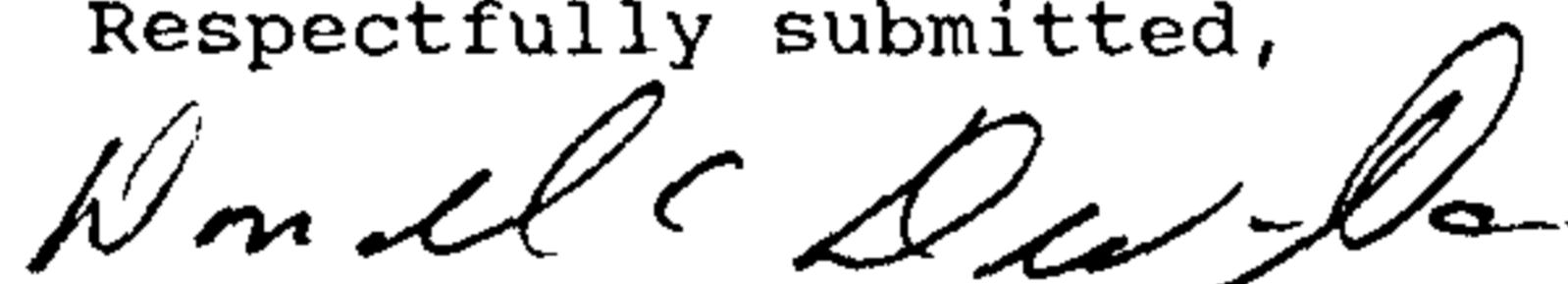
I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design of operation of the internal control structure that, in my judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

See Schedules of Prior Year's Findings and Current Status and Schedule of New Findings.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relative low level the risk that errors or irregularities 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 structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectfully submitted,



Governemnt Financial Statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

INTERNAL ACCOUNTING CONTROLS

General Ledger  
Cash Receipts  
Program Receipts  
Receivables  
Accounts Payable  
Cash Disbursements  
Payroll  
Equipment

ADMINISTRATIVE CONTROLS

Political Activity  
Civil Rights  
Cash Management  
Financial Reports  
Allowable Cost  
Special Requirements  
Administrative-Requirements

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended December 31, 1995, the East Feliciana Parish Police Jury, had one major federal financial assistance programs and expended 98 percent of its total federal financial assistance under the following major federal financial assistance programs: Food Stamps.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material non-compliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor federal financial assistance programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design of operation of the internal control structure that, in my judgement,



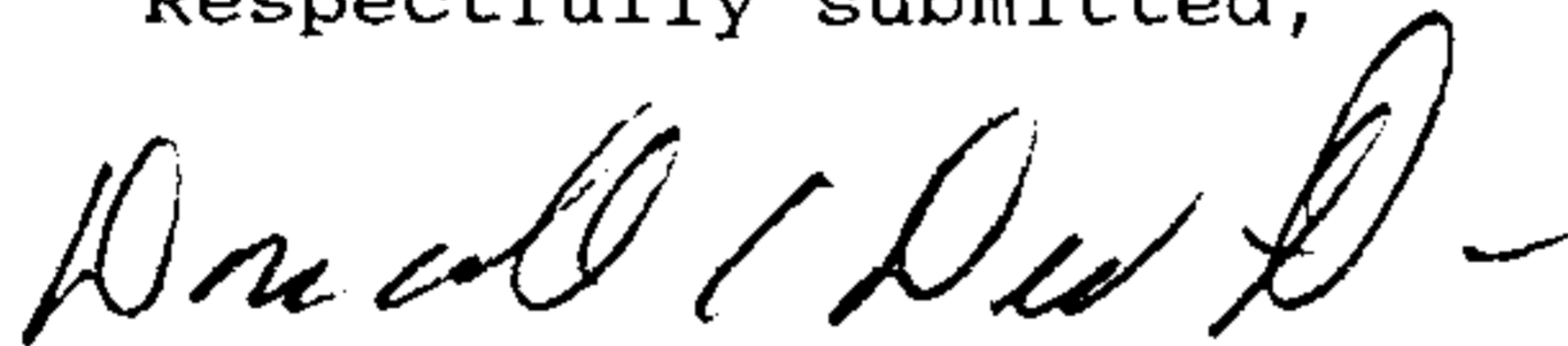
could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

See Schedules of Prior Year's Findings and Current Status and Schedule of New Findings.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relative low level the risk that errors or irregularities 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 structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Donald D. D.", with a horizontal line extending from the end of the signature.

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## Donald C. DeVille

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MEMBER  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

May 22, 1996

The Honorable Mayor and Members  
of the Board of Alderman,  
East Feliciana Parish Police Jury, Louisiana

I have audited the Primary Governemnt financial statements of the East Feliciana Parish Police Jury, Clinton, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 22, 1996.

In connection with my audit of the December 31, 1995 Primary Government financial statements of East Feliciana Parish Police Jury, and with my consideration of East Feliciana Parish Police Jury, control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments." I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and other special test that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objectives of which is the expression of an opinion on East Feliciana Parish Police Jury, Louisiana, compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that East Feliciana Parish Police Jury, Louisiana, had not complied, in all material respects, with those requirements.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectively submitted,



# Donald C. DeVille

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

May 22, 1996

The Honorable Mayor and Members  
of the Board of Alderman,  
East Feliciana Parish Police Jury, Louisiana

I have audited the financial statements of the East Feliciana Parish Police Jury, Clinton, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 22, 1996.

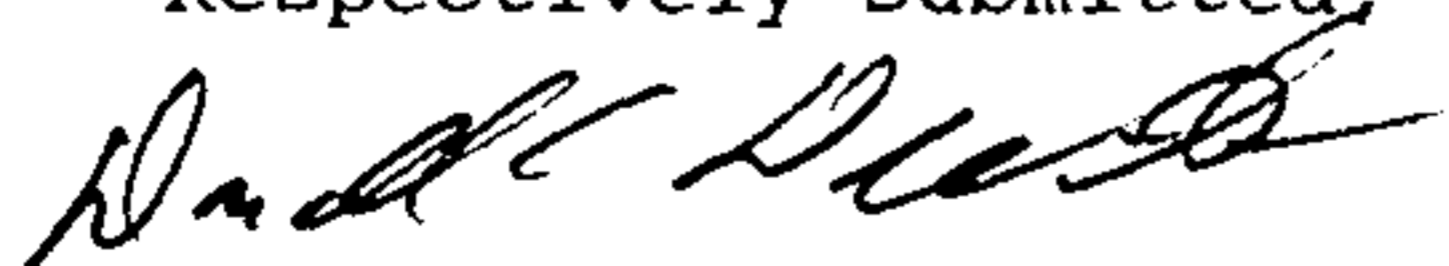
I have applied procedures to test the East Feliciana Parish Police Jury's compliance with the following requirements applicable to its financial assistance programs, which are identified in the schedule of federal awards, for the year ended December 31, 1995: political activity, civil rights, cash management, federal financial reports, and allowable cost/cost principles.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. My procedures were substantially less in scope than an audit, the objectives of which is the expression of an opinion on the East Feliciana Parish Police Jury's compliance with the requirements listed in the preceding paragraph, Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instance of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the East Feliciana Parish Police Jury, had not complied, in all material respects, with those requirements.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectively submitted,



# Donald C. DeVille

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

May 22, 1996

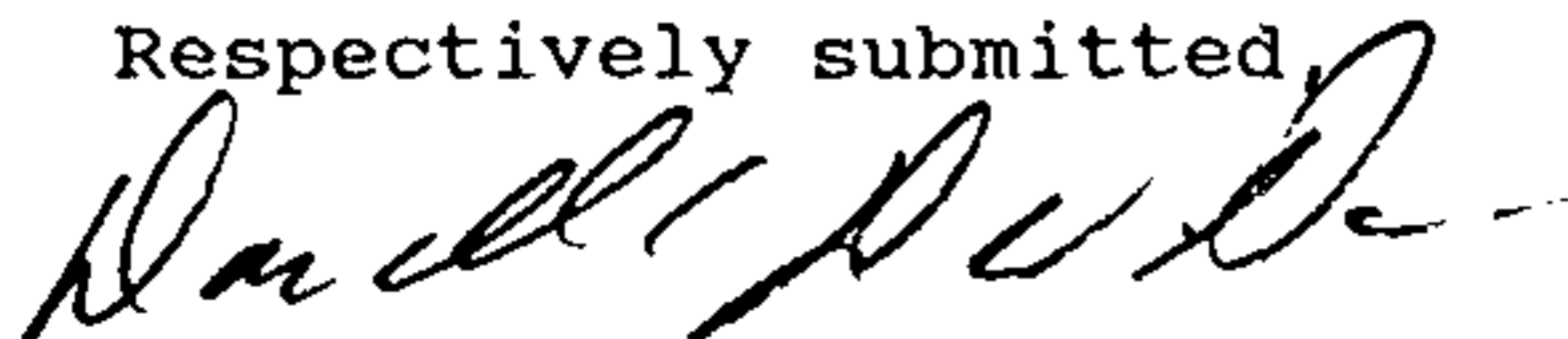
The Honorable Mayor and Members  
of the Board of Alderman,  
East Feliciana Parish Police Jury, Louisiana

I have audited East Feliciana Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; special tests; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of the financial assistance programs, which are identified in the accompanying schedule of federal awards, for the year ended December 31, 1995. The management of the East Feliciana Parish Police Jury, is responsible for the Organization's Compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Organizations. Those standard and OMB Circular A-133 require that I plan and performed audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, The East Feliciana Parish Police Jury, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; special test, claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1995.

Respectively submitted,



EAST FELICIANA PARISH POLICE JURY  
CLINTON, LOUISIANA  
PRIOR YEAR'S FINDINGS  
DECEMBER 31, 1995

**DESCRIPTION:** The Roads and Bridges and Criminal Court Funds had a fund deficit of \$247,279 and \$7,072, respectively.

**STATUS:** The Roads and Bridges and Criminal Court Funds had a fund deficit of \$325,411 and \$3,419, respectively.

\* \* \* \*

**DESCRIPTION:** Actual expenditures exceeded budgeted expenditures for the Roads & Bridges Fund by \$81,461; the Feed A Child Fund by \$2,341; the Health Unit Fund by \$18,257.

**STATUS:** Actual expenditures exceeded budgeted expenditures for the Roads & Bridges fund by \$23,847 and the Feed-A-Child Fund by \$1,141.

\* \* \* \*

**DESCRIPTION:** The Police Jury was delinquent in paying its interest payment to the State Bond Commission.

**STATUS:** The Police Jury was delinquent on its April 1 payment by 25 days.

\* \* \* \*

**DESCRIPTION:** The Criminal Court Fund had a \$189 book over-draft.

**STATUS:** No over-drafts occurred in 1995.

\* \* \* \*

**DESCRIPTION:** The 1995 Budget Hearing and Adoption was held less than 15 days before the fiscal year.

**STATUS:** The 1996 Budget Hearing and Adoption was held timely.