

TOTAL DECEMBER 31,	
<u>1995</u>	<u>1994</u>
\$ 56,799	\$ 48,479
<u>2,149</u>	<u>1,098</u>
<u>58,948</u>	<u>49,577</u>
14,653	14,515
7,686	5,166
9,600	9,600
640	5,132
1,701	4,824
27,678	25,919
5,655	5,056
10,359	6,229
<u>165</u>	<u>708</u>
<u>78,137</u>	<u>77,149</u>
<u>(19,189)</u>	<u>(27,572)</u>
86	231
(23,717)	(22,571)
<u>(4,458)</u>	<u>(8,417)</u>
<u>(28,089)</u>	<u>(30,757)</u>
(47,278)	(58,329)
<u>19,103</u>	<u>19,103</u>
(28,175)	(39,226)
<u>(269,078)</u>	<u>(229,852)</u>
<u>(297,253)</u>	<u>(269,078)</u>

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 1995  
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1994

	<u>NATURAL GAS SYSTEM</u>	<u>SEWERAGE DISTRICT</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Operating income (loss)	\$ (3,136)	\$(16,053)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities		
Interest income	24	62
Depreciation	7,396	20,028
Write off of uncollectible accounts	(4,458)	
(Increase) decrease in		
Receivables	(3,950)	1,966
Prepaid insurance	415	
Increase (decrease) in		
Accounts payable	3,185	(224)
Interfund payable	28,717	
Customer security deposits	125	
Accrued interest		
	<hr/>	<hr/>
<u>Net cash provided (used) by     operating activities</u>	<u>28,318</u>	<u>6,033</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>		
Principal paid on bond maturities	(5,000)	
Interest paid on bond	(23,717)	
Improvements to gas system		
	<hr/>	<hr/>
<u>Net cash flows provided (used)     by capital and related     financing activities</u>	<u>(28,717)</u>	<hr/>
<u>NET INCREASE (DECREASE) IN CASH</u>	(399)	6,033
<u>CASH AT BEGINNING OF YEAR</u>	<u>3,296</u>	<u>999</u>
<u>CASH AT END OF YEAR</u>	<u>2,897</u>	<u>7,032</u>

SUPPLEMENTAL DISCLOSURES

Operating activities reflect interest paid of \$23,717.

The accompanying notes are an integral part of this statement.

TOTAL DECEMBER 31,	
<u>1995</u>	<u>1994</u>
\$ (19,189)	\$ (27,572)
86	231
27,678	25,919
(4,458)	(8,412)
(1,984)	1,893
415	(65)
2,961	2,955
28,717	33,237
125	(125)
	(695)
<u>34,351</u>	<u>27,366</u>
(5,000)	(5,000)
(23,717)	(22,571)
	(27,509)
<u>(28,717)</u>	<u>(55,080)</u>
5,634	(27,714)
<u>4,295</u>	<u>32,009</u>
<u>9,929</u>	<u>4,295</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, 1995

	<u>YEAR ENDED DECEMBER 31, 1995</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE UNFAVORABLE</u>
<u>OPERATING REVENUES</u>			
Charges for sales and services	\$ 35,000	\$ 32,208	\$ (2,792)
Delinquent and service charges	1,500	2,149	649
<u>Total operating revenues</u>	<u>36,500</u>	<u>34,357</u>	<u>(2,143)</u>
<u>OPERATING EXPENSES</u>			
Gas purchases	18,000	14,653	3,347
Administrative	8,500	7,686	814
Insurance	225	640	(415)
Professional services	1,500	1,701	(201)
Depreciation	7,400	7,396	4
Repairs and maintenance	1,500	5,409	(3,909)
All other	200	8	192
<u>Total operating expenses</u>	<u>37,325</u>	<u>37,493</u>	<u>(168)</u>
<u>Operating income (loss)</u>	<u>(825)</u>	<u>(3,136)</u>	<u>(2,311)</u>
<u>NONOPERATING INCOME (EXPENSES)</u>			
Interest revenue	0	24	24
Interest expense	(22,571)	(23,717)	(1,146)
Uncollectible accounts	(500)	(4,458)	(3,958)
<u>Total nonoperating income (expenses)</u>	<u>(23,071)</u>	<u>(28,151)</u>	<u>(5,080)</u>
<u>NET INCOME (LOSS)</u>	<u>(23,896)</u>	<u>(31,287)</u>	<u>(7,391)</u>
<u>RETAINED EARNINGS (DEFICIT), beginning</u>	<u>(262,301)</u>	<u>(265,206)</u>	<u>(2,905)</u>
<u>RETAINED EARNINGS (DEFICIT), ending</u>	<u>(285,194)</u>	<u>(296,493)</u>	<u>(10,296)</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. 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, 1995  
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1994

<u>ASSETS</u>	<u>HOSPITAL MAINTENANCE TAX</u>	<u>LIBRARY TAX</u>
Cash		
Receivables	\$ 220,426	\$ 109,333
<u>Total assets</u>	<u>220,426</u>	<u>109,333</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Interfund payable		
Due to other funds		
Due to others	\$ 220,426	\$ 109,333
<u>Total liabilities</u>	220,426	109,333
 <u>FUND BALANCES</u>	 <u>0</u>	 <u>0</u>
 <u>Total liabilities and fund balances</u>	 <u>220,426</u>	 <u>109,333</u>

The accompanying notes are an integral part of this statement.

SALES TAX	FIRE DISTRICT NO. 1 TAX	TOTAL	
		YEAR ENDED DECEMBER 31,	
		1995	1994
\$83,578		\$ 83,578	
	\$252,227	581,986	\$579,878
<u>83,578</u>	<u>252,227</u>	<u>665,564</u>	<u>579,878</u>
\$ 365		\$ 365	
80,934		80,934	\$ 36,622
<u>2,279</u>	<u>252,227</u>	<u>584,265</u>	<u>543,256</u>
83,578	\$252,227	665,564	579,878
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>83,578</u>	<u>252,227</u>	<u>665,564</u>	<u>579,878</u>

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

COMBINING STATEMENT OF CHANGES IN DEPOSITS DUE OTHERS AND OTHER FUNDS  
DECEMBER 31, 1995  
WITH COMPARATIVE BALANCES FOR DECEMBER 31, 1994

	<u>HOSPITAL MAINTENANCE TAX</u>	<u>LIBRARY TAX</u>
<u>DEPOSITS DUE OTHERS AND OTHER FUNDS</u> <u>AT BEGINNING OF YEAR</u>	<u>\$ 200,322</u>	<u>\$ 99,473</u>
<u>ADDITIONS</u>		
Taxes		
Ad valorem	212,955	103,021
Payments in lieu of taxes	963	470
Sales		
State revenue sharing (net)	19,239	13,149
Use of money and property	447	220
	<u>233,604</u>	<u>116,861</u>
<u>Total additions</u>		
	<u>433,926</u>	<u>216,334</u>
<u>DEDUCTIONS</u>		
From ad valorem taxes		
Assessor's pension fund	7,048	3,409
Collection fee		
Payment to		
West Feliciana Parish Hospital	206,452	
Audubon Regional Library		103,592
West Feliciana Parish Police Jury special revenue funds		
Solid waste		
Parishwide road		
West Feliciana Parish Fire Protection District No. 1		
	<u>213,500</u>	<u>107,001</u>
<u>Total deductions</u>		
<u>DEPOSITS DUE OTHERS AND OTHER FUNDS</u> <u>AT END OF YEAR</u>	<u>220,426</u>	<u>109,333</u>

The accompanying notes are an integral part of this statement.



SALES TAX	FIRE DISTRICT NO. 1 TAX	TOTAL	
		YEAR ENDED DECEMBER 31,	
		1995	1994
<u>\$ 47,393</u>	<u>\$232,690</u>	<u>\$ 579,878</u>	<u>\$ 606,603</u>
	258,691	574,667	539,389
	1,338	2,771	2,783
2,243,796		2,243,796	1,695,766
		32,388	31,480
<u>1,043</u>	<u>522</u>	<u>1,292</u>	<u>703</u>
<u>2,244,839</u>	<u>260,551</u>	<u>2,855,855</u>	<u>2,239,759</u>
<u>2,292,232</u>	<u>493,241</u>	<u>3,435,733</u>	<u>2,846,362</u>
	8,555	19,012	18,146
43,776		43,776	36,383
1,431,920		1,638,372	1,260,903
		103,592	108,163
244,785		244,785	252,773
488,173		488,173	348,094
	<u>251,997</u>	<u>232,459</u>	<u>242,022</u>
<u>2,208,654</u>	<u>241,014</u>	<u>2,770,169</u>	<u>2,266,484</u>
<u>83,578</u>	<u>252,227</u>	<u>665,564</u>	<u>579,878</u>

SUPPLEMENTAL INFORMATION

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
SCHEDULE OF POLICE JURY MEMBERS' COMPENSATION  
YEAR ENDED DECEMBER 31, 1995

<u>NAME AND ADDRESS</u>	<u>AMOUNT</u>
Mr. John Cobb	\$ 7,200
Mr. John K. Roach	6,000
Mr. Billy D. Shoemake	6,000
Mr. Joseph Bonaventure	6,000
Mr. Thomas McVea	6,000
Mr. Otis Wilson	6,000
Mr. Bertram Babers, III	<u>3,000</u>
<u>Total</u>	<u>40,200</u>

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
SCHEDULE OF INSURANCE IN FORCE  
DECEMBER 31, 1995  
 (Unaudited)

<u>INSURANCE COMPANY</u>	<u>EXPIRATION DATE</u>
Coregis Insurance Company	04-25-96
Coregis Insurance Company	04-25-96
Coregis Insurance Company	04-25-96
Coregis Insurance Company	04-25-96
Audubon Indemnity Company	06-06-96
Parish Government Risk Management Agency (self-funded)	01-01-96
Audubon Indemnity Company	06-06-96
Western Surety Co.	Various
Fidelity & Deposit Company of MD	03-19-96

COVERAGE	LIABILITY LIMITS
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 \$434,759 combined single limit
Surety bonds	\$10,000 President \$20,000 Secretary-Treasurer \$20,000 Parish Manager \$ 5,000 Registrar of Voters \$10,000 Food Stamp worker \$ 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, 1996  
 (Unaudited)

REVENUES

Taxes	\$1,360,623
Licenses and permits	94,500
Intergovernmental	484,264
Fees, charges and commissions for services	112,990
Use of money and property	50,510
Other	<u>21,350</u>

Total revenues 2,124,237

EXPENDITURES

Current	
General government	
Legislative	54,950
Judicial	113,900
Elections	23,500
Finance and administrative	347,575
Other	91,504
Public safety	192,707
Public works	564,479
Sanitation	268,133
Health and welfare	73,203
Culture and recreation	15,000
Economic development and assistance	9,500
Capital Outlay	812,000
Debt service	<u>34,200</u>

Total expenditures 2,600,651

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (476,414)

FUND BALANCE AT BEGINNING OF YEAR 1,484,394

FUND BALANCE AT END OF YEAR 1,007,980

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, 1996  
 (Unaudited)

OPERATING REVENUES

Charges for sales and services	\$ 35,000
Delinquent and service charges	<u>1,500</u>
<u>Total operating revenues</u>	<u>36,500</u>

OPERATING EXPENSES

Gas purchases	18,000
Administrative	8,500
Insurance	225
Professional services	1,500
Depreciation	7,525
Repairs and maintenance	1,500
All other	<u>200</u>
<u>Total operating expenses</u>	<u>37,450</u>

Operating income (loss) (950)

NONOPERATING INCOME (EXPENSES)

Interest expense	(22,571)
Uncollectible accounts	<u>(500)</u>

Total nonoperating income (expenses) (23,071)

NET INCOME (LOSS) (24,021)

RETAINED EARNINGS (DEFICIT) AT BEGINNING OF YEAR (289,103)

RETAINED EARNINGS (DEFICIT) AT END OF YEAR (313,124)

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
SUPPLEMENTAL LETTER REQUIRED  
BY RURAL ECONOMIC AND COMMUNITY DEVELOPMENT  
DECEMBER 31, 1995

- Item #5: Separate bank accounts for the retirement of the revenue bonds and for future replacement of the Natural Gas System have not been maintained as required by the Natural Gas System Revenue Bonds because of insufficient funds.
- Item #6: The majority of the adjustments made at December 31, 1995, 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, 1995, is comprised of:

<u>0-30 days</u>	<u>31+ days</u>	<u>Total</u>
<u>\$ 3,251</u>	<u>\$ 9,298</u>	<u>\$ 12,549</u>

The number of residential customers at December 31, 1995 was 106.



# DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

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

MAILING ADDRESS  
POST OFFICE BOX 66007  
BATON ROUGE, LOUISIANA 70896  
FAX (504) 922-9300

West Feliciana Parish Police Jury  
St. Francisville, Louisiana

We have audited the general-purpose financial statements and the combining and 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, 1995 and have issued our report thereon dated June 5, 1996. In our report, our opinion was qualified because of a departure from generally accepted accounting principles. These general-purpose financial statements are the responsibility of West Feliciana Parish Police Jury, St. Francisville, Louisiana management. Our responsibility is to express an opinion of these general-purpose financial statements based on our audit.

We conducted our 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-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the 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 financial statement presentation. We believe that our audit provided a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole and the combining and individual fund and account group financial statements. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements of the West Feliciana Parish Police Jury, St. Francisville, Louisiana. The information in this schedule 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 5, 1996

*Dyer & Vicknair*

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 1995

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>ISSUES/ EXPENDITURES</u>
<u>United States Department of Agriculture</u> Passed through Louisiana Department of Health and Hospitals Food Stamp Program	10.551	* \$1,017,683
State Administrative Matching Grants for Food Stamp Program	10.561	<u>6,978</u>
<u>Total United States Department of Agriculture</u>		<u>1,024,661</u>
<u>United States Department of the Interior</u> Passed through Louisiana Department of the Treasury - Payment in Lieu of Taxes	None	<u>704</u>
<u>United States Department of Transportation</u> Passed through Louisiana Department of Transportation and Development Public Transportation for Nonurbanized Areas (State Project No. 741080117)	20.509	<u>51,114</u>
<u>Federal Emergency Management Agency</u> Passed through State of Louisiana Military Department - Department of Military Assistance	83.503	<u>8,835</u>
<u>United States Department of Housing and Urban Development</u> Passed through Louisiana Division of Administration Community Development Block Grant/Small Cities	14.219	<u>25,759</u>
		<u>1,111,073</u>

\* Major program as defined by OMB-Circular A-128.

# DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

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

MAILING ADDRESS  
POST OFFICE BOX 66007  
BATON ROUGE, LOUISIANA 70896  
FAX (504) 922-9300

West Feliciana Parish Police Jury  
St. Francisville, Louisiana

We have audited the general-purpose financial statements and the combining and 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, 1995, and have issued our report thereon dated June 5, 1996. 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 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.

The management of West Feliciana Parish Police Jury, St. Francisville, Louisiana, is responsible for establishing and maintaining an internal control structure. 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 general-purpose 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 policies and procedures may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

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

# DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

---

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of management, the State of Louisiana Legislative Auditor, and all other applicable governmental agencies from which federal financial assistance was received. However, this report is a matter of public record, and its distribution is not limited.

There were no findings related to the internal control structure noted in the audit for the year ended December 31, 1994.

St. Francisville, Louisiana  
June 5, 1996

*Dyer & Vicknair*

# DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

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

MAILING ADDRESS  
POST OFFICE BOX 66007  
BATON ROUGE, LOUISIANA 70896  
FAX (504) 922-9300

West Feliciana Parish Police Jury  
St. Francisville, Louisiana

We have audited the general-purpose financial statements and the combining and 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, 1995, and have issued our report thereon dated June 5, 1996. In our report, our opinion was qualified because of a departure from generally accepted accounting principles. We have also audited the compliance of West Feliciana Parish Police Jury, St. Francisville, Louisiana, with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 5, 1996.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement and about whether West Feliciana Parish Police Jury, St. Francisville, Louisiana, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1995, we considered the internal control structure of West Feliciana Parish Police Jury, St. Francisville, Louisiana in order to determine our auditing procedures for the purpose of expressing our opinions on the general-purpose, the combining and individual fund and account group financial statements of West Feliciana Parish Police Jury, St. Francisville, Louisiana and on compliance of West Feliciana Parish Police Jury, St. Francisville, Louisiana with requirements applicable to its major programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to its federal financial assistance programs. We have addressed internal control policies and procedures relevant to our audit of the general-purpose, and the combining and individual fund and account group financial statements in a separate report dated June 5, 1996.

The management of West Feliciana Parish Police Jury, St. Francisville, Louisiana is responsible for establishing and maintaining an internal control structure. 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

# DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles, and that the 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, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting controls:

- Cash
- Revenues, Receivables and Receipts
- Expenditures

Administrative controls:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Drug-free Workplace Act
- Types of services
- Eligibility
- Authorization
- Matching level of support

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

During the year ended December 31, 1995, West Feliciana Parish Police Jury, St. Francisville, Louisiana expended 92 percent of its total federal financial assistance under major federal financial assistance programs.

We 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 we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements that are applicable to the Police Jury's major federal financial assistance program, which is identified in the

# DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

---

accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 structure and its operations that we considered to be material weaknesses as defined above.

This report is intended for the information of management, the State of Louisiana Legislative Auditor, and all other applicable governmental agencies from which federal financial assistance was received. However, this report is a matter of public records and its distribution is not limited.

St. Francisville, Louisiana  
June 5, 1996

*Dyer & Vicknair*

# DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

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

MAILING ADDRESS  
POST OFFICE BOX 66007  
BATON ROUGE, LOUISIANA 70896  
FAX (504) 922-9300

West Feliciana Parish Police Jury  
St. Francisville, Louisiana

We have audited the general-purpose financial statements and the combining and 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, 1995, and have issued our report thereon dated June 5, 1996. 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, Government Auditing Standards, issued by the Comptroller General of the United States and the LA RS 48:751-760. Those standards require that we 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 West Feliciana Parish Police Jury, St. Francisville, Louisiana is the responsibility of West Feliciana Parish Police Jury, St. Francisville, Louisiana management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the West Feliciana Parish Police Jury, St. Francisville, Louisiana compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit was not to provide an overall opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grants, that cause us to conclude that the aggregation of misstatements resulting from those failures or violations are material to the financial statements. The results of our tests of compliance disclosed the following material instance of noncompliance.

Finding:

The police jury has not maintained adequate records of its general fixed assets, as required by state and federal regulations. Louisiana Revised Statute 24:515(b) requires every public entity to maintain records of all fixed assets purchased or otherwise acquired for which the entity is accountable, and states that the records shall include information as to the date of purchase, the initial cost, the disposition, the purpose of disposition and the recipient of disposed assets. The property management standards established by the Office of Management and Budget Circular A-102, Attachment N, also require that this



# DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

information be included in the property records for fixed assets acquired with federal funds, and a physical inventory of property must be taken and the results recorded with the property records at least once every two years.

The police jury adopted policies and procedures in 1982, that, if properly implemented, would satisfy both state and federal requirements. However, the jury have not adhered to these policies and procedures and have not reconciled the fixed asset records.

Inadequate records over fixed assets increases the risk that assets may not be adequately safeguarded against loss or misuse. In addition, inadequate records over fixed assets preclude the police jury from maintaining and monitoring adequate levels of property insurance coverage.

## Recommendation:

A complete physical inventory of all existing fixed assets should be taken. This inventory should be reconciled to the fixed asset records. After the reconciliation is completed, all fixed assets should be tagged with labels that coincide with the subsidiary records. Those assets not located should be written off and adjusted from the records. Additionally, a physical inventory and reconciliation of fixed assets should be taken once every two years.

## Management's Response:

Parish personnel recognize the benefit of fixed asset controls. Procedures, such as the taking of annual inventories of certain fixed assets and their subsequent comparison to the detail records, have been started. However, limited personnel and finances have made it difficult for parish personnel to devote the time and effort necessary to complete the inventory and updating of records. Outside parties have begun work on this project and management expects the project to be completed in the near future.

We considered this material instance of noncompliance in forming our opinion on whether the West Feliciana Parish Police Jury, St. Francisville, Louisiana's 1995 general-purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 5, 1996, on those general-purpose financial statements.

This report is intended for the information of management, the State of Louisiana Legislative Auditor, and all other applicable governmental agencies from which federal financial assistance was received. However, this report is a matter of public record and its distribution is not limited.

**DYER & VICKNAIR**

(CERTIFIED PUBLIC ACCOUNTANTS)

---

In the audit for the year December 31, 1994, a finding related to maintaining fixed assets records was noted. This finding has not been resolved and has been addressed previously in this report.

St. Francisville, Louisiana  
June 5, 1996

*Dyer & Vicknair*

# DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

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

MAILING ADDRESS  
POST OFFICE BOX 66007  
BATON ROUGE, LOUISIANA 70896  
FAX (504) 922-9300

West Feliciana Parish Police Jury  
St. Francisville, Louisiana

We have audited the general-purpose financial statements and the combining and 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, 1995, and have issued our report which was qualified thereon dated June 5, 1996. In our report, our opinion was qualified because of a departure from generally accepted accounting principles.

We have also audited West Feliciana Parish Police Jury, St. Francisville, Louisiana compliance with the requirements governing types of services allowed or unallowed; eligibility and reporting that are applicable to its major federal financial assistance program, which is identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1995. The management of West Feliciana Parish Police Jury, St. Francisville, Louisiana is responsible for West Feliciana Parish Police Jury, St. Francisville, Louisiana's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the 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 West Feliciana Parish Police Jury, St. Francisville, Louisiana's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, West Feliciana Parish Police Jury, St. Francisville, Louisiana, complied in all material respects, with the requirements governing reporting that is applicable to its major federal financial assistance program for the year ended December 31, 1995.

This report is intended for the information of management, the State of Louisiana Legislative Auditor, and all other applicable governmental agencies from which federal financial assistance was received. However, this report is a matter of public record and its distribution is not limited.

St. Francisville, Louisiana  
June 5, 1996

*Dyer & Vicknair*

# DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

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

MAILING ADDRESS  
POST OFFICE BOX 66007  
BATON ROUGE, LOUISIANA 70806  
FAX (504) 922-9300

West Feliciana Parish Police Jury  
St. Francisville, Louisiana

We have audited the general-purpose financial statements and the combining and 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, 1995, and have issued our report thereon dated June 5, 1996. In our report, our opinion was qualified because of a departure from generally accepted accounting principles.

We have applied procedures to test West Feliciana Parish Police Jury, St. Francisville, Louisiana's compliance with the following requirements applicable to its major federal financial assistance program which is identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995:

Civil rights  
Federal financial reports  
Cash management  
Drug-free Workplace Act

Our procedures were limited to applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on West Feliciana Parish Police Jury, St. Francisville, Louisiana's compliance with the requirements listed in the preceding paragraph. Accordingly, we 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 second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that West Feliciana Parish Police Jury, St. Francisville, Louisiana had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of management, the State of Louisiana Legislative Auditor, and all other governmental agencies from which federal assistance was received. However, this report is a matter of public record and its distribution is not limited.

St. Francisville, Louisiana  
June 5, 1996

*Dyer & Vicknair*

# DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

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

MAILING ADDRESS  
POST OFFICE BOX 66007  
BATON ROUGE, LOUISIANA 70806  
FAX (504) 922-9300

West Feliciana Parish Police Jury  
St. Francisville, Louisiana

We have audited the general-purpose financial statements and the combining and 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, 1995, and have issued our report thereon dated June 5, 1996. In our report, our opinion was qualified because of a departure from generally accepted accounting principles.

In connection with our audit of the general-purpose financial statements and the combining and individual fund account group financial statements of West Feliciana Parish Police Jury, St. Francisville, Louisiana, for the year ended December 31, 1995, and with our consideration of West Feliciana Parish Police Jury, St. Francisville, Louisiana's internal 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", we 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, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on West Feliciana Parish Police Jury, St. Francisville, Louisiana's compliance with these requirements. Accordingly, we 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 West Feliciana Parish Police Jury, St. Francisville, Louisiana had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of management, the State of Louisiana Legislative Auditor, and all other governmental agencies from which federal assistance was received. However, this report is a matter of public record and its distribution is not limited.

St. Francisville, Louisiana  
June 5, 1996

*Dyer & Vicknair*

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
ANNUAL FINANCIAL REPORT  
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 9-4-96

**OFFICIAL  
FILE COPY**  
**DO NOT SEND OUT**  
(Xerox necessary  
copies from this  
copy and PLACE  
BACK IN FILE)

01:01:17 01/04/96  
STATE OF LOUISIANA  
LEGISLATIVE AUDITOR

**PARISH CLERK OF COURT**  
**LSA-RS 24:516 provides that this report shall be available for public inspection for a period of not less than one year from the date of receipt.**  
**Legislative Auditor**

# DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

Louisiana, as of December 31, 1995, and the results of operations of such funds and the cash flows of the individual proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

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 5, 1996

*Dyer & Vickman*

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1995  
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1994

	<u>GOVERNMENTAL FUND TYPES</u>			
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>
<u>ASSETS AND OTHER DEBITS</u>				
<u>ASSETS</u>				
Cash	\$ 28,744	\$ 140,104	\$ 9,807	\$ 1,500
Investments, at amortized cost	14,703	915,687	69,844	
Receivables				
Taxes	155,801	101,618	186,691	
Accounts				
Intergovernmental (net of allowance for uncollectibles)	73,640	32,996		
Other	2,647	4,772		
Interfund receivable (net of allowance for uncollectibles)	17,657	34,400		
Due from other funds		80,934		
Prepaid insurance				
Restricted assets - cash				
Fixed assets				
Utility property and equipment (net of depreciation to date)				
<u>Total assets</u>	<u>293,192</u>	<u>1,310,511</u>	<u>266,342</u>	<u>1,500</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>293,192</u>	<u>1,310,511</u>	<u>266,342</u>	<u>1,500</u>



PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)	
		GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	DECEMBER 31, 1995	DECEMBER 31, 1994
ENTERPRISE	AGENCY				
\$ 7,660	\$ 83,578			\$ 271,393	\$ 167,470
				1,000,234	508,593
16,221	581,986			1,026,096	1,093,487
				16,221	11,661
3,290				109,926	123,518
				7,419	23,842
				52,057	30,128
				80,934	36,622
40				40	455
2,269				2,269	2,245
		\$3,114,096		3,114,096	2,931,843
<u>940,110</u>				<u>940,110</u>	<u>967,788</u>
<u>969,590</u>	<u>665,564</u>	<u>3,114,096</u>		<u>6,620,795</u>	<u>5,897,652</u>
			\$ 260,023	260,023	252,753
			<u>1,661,396</u>	<u>1,661,396</u>	<u>1,683,013</u>
			<u>1,921,419</u>	<u>1,921,419</u>	<u>1,935,766</u>
<u>969,590</u>	<u>665,564</u>	<u>3,114,096</u>	<u>1,921,419</u>	<u>8,542,214</u>	<u>7,833,418</u>

(Continued)

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1995  
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1994  
 (Continued)

	<u>GOVERNMENTAL FUND TYPES</u>			
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>				
<u>LIABILITIES</u>				
Accounts payable	\$ 24,152	\$ 37,556	\$ 6,319	\$ 1,000
Payable from restricted assets				
Customer deposits				
Interfund payable	34,400	17,292		
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>58,552</u>	<u>54,848</u>	<u>6,319</u>	<u>1,000</u>
<u>EQUITY AND OTHER CREDITS</u>				
Investment in general fixed assets				
Contributed capital				
Retained earnings (deficit)				
Fund balances				
Reserved for debt service			260,023	
Reserved for bridge repair		75,000		
Reserved for Courthouse repairs				
Unreserved, undesignated	234,640	1,180,663		500
<u>Total equity and other credits</u>	<u>234,640</u>	<u>1,255,663</u>	<u>260,023</u>	<u>500</u>
<u>Total liabilities, equity and other credits</u>	<u>293,192</u>	<u>1,310,511</u>	<u>266,342</u>	<u>1,500</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, 1995	DECEMBER 31, 1994
ENTERPRISE	AGENCY				
\$ 10,120				\$ 79,147	\$ 75,847
3,000				3,000	2,875
292,235	\$ 365			344,292	293,646
	80,934			80,934	36,622
	584,265			584,265	543,256
16,500				16,500	16,500
5,000				5,000	5,000
			\$ 35,710	35,710	33,224
			1,788,345	1,788,345	1,846,000
230,000				230,000	235,000
			97,364	97,364	56,542
<u>556,855</u>	<u>665,564</u>		<u>1,921,419</u>	<u>3,264,557</u>	<u>3,144,512</u>
		\$3,114,096		3,114,096	2,931,843
709,988				709,988	729,091
(297,253)				(297,253)	(269,078)
				260,023	252,753
				75,000	
				<u>1,415,803</u>	<u>994,297</u>
<u>412,735</u>		<u>3,114,096</u>		<u>5,277,657</u>	<u>4,688,906</u>
<u>969,590</u>	<u>665,564</u>	<u>3,114,096</u>	<u>1,921,419</u>	<u>8,542,214</u>	<u>7,833,418</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, 1995  
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1994

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>
<u>REVENUES</u>		
Taxes	\$ 215,901	\$1,212,596
Licenses and permits	90,656	
Intergovernmental	284,462	271,474
Fees, charges, and commissions for services	84,002	38,123
Fines and forfeitures		62,161
Use of money and property	5,899	48,490
Other	<u>26,527</u>	<u>12,079</u>
<u>Total revenues</u>	<u>707,447</u>	<u>1,644,923</u>
<u>EXPENDITURES</u>		
Current		
General government	457,925	206,801
Public safety	140,514	63,515
Public works	9,476	481,100
Sanitation		245,657
Health and welfare	69,669	16,766
Culture and recreation	12,154	
Economic development and assistance	9,176	
Capital Outlay	12,731	279,997
Debt service		<u>72,095</u>
<u>Total expenditures</u>	<u>711,645</u>	<u>1,365,931</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>(4,198)</u>	<u>278,992</u>
<u>OTHER FINANCING SOURCES</u>		
Capital leases		68,210
Loan proceeds		<u>103,000</u>
<u>Total other financing sources</u>		<u>171,210</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</u>	<u>(4,198)</u>	<u>450,202</u>

DEBT SERVICE	CAPITAL PROJECTS	TOTAL (MEMORANDUM ONLY)	
		DECEMBER 31, 1995	1994
\$ 191,989		\$ 1,620,486	\$1,323,511
	\$ 26,259	90,656	65,039
		582,195	524,947
		122,125	107,247
6,618		62,161	67,505
		61,007	22,893
		38,606	19,001
<u>198,607</u>	<u>26,259</u>	<u>2,577,236</u>	<u>2,130,143</u>
6,319		671,045	682,488
		204,029	172,065
		490,576	379,805
		245,657	246,770
		86,435	65,147
		12,154	5,930
		9,176	9,652
	25,759	318,487	64,130
<u>185,018</u>		<u>257,113</u>	<u>222,257</u>
<u>191,337</u>	<u>25,759</u>	<u>2,294,672</u>	<u>1,848,244</u>
<u>7,270</u>	<u>500</u>	<u>282,564</u>	<u>281,899</u>
		68,210	59,000
		103,000	
		171,210	59,000
7,270	500	453,774	340,899

(Continued)

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, 1995  
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1994  
 (Continued)

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>\$ 238,838</u>	<u>\$ 805,461</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>234,640</u>	<u>1,255,663</u>

The accompanying notes are an integral part of this statement.

<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>	
		<u>DECEMBER 31, 1995</u>	<u>1994</u>
<u>\$ 252,753</u>	<u>\$ 0</u>	<u>\$1,297,052</u>	<u>\$ 959,493</u>
<u>260,023</u>	<u>500</u>	<u>1,750,826</u>	<u>1,300,382</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, 1995

	<u>GENERAL FUND</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Taxes	\$ 203,196	\$ 214,901	\$ 12,705
Licenses and permits	85,000	90,656	5,656
Intergovernmental	260,607	284,462	23,855
Fees, charges and commissions for services	75,250	84,002	8,752
Use of money and property	6,120	5,899	(221)
Other	43,207	26,527	(16,680)
<u>Total revenues</u>	<u>673,380</u>	<u>707,447</u>	<u>34,067</u>
<u>EXPENDITURES</u>			
Current			
General government	458,941	457,925	(1,016)
Public safety	138,307	140,514	(2,207)
Public works	8,000	9,476	(1,476)
Sanitation			
Health and welfare	48,903	69,669	(20,766)
Culture and recreation	7,500	12,154	(4,654)
Economic development and assistance	9,500	9,176	324
Capital outlay		12,731	(12,731)
Debt service			
<u>Total expenditures</u>	<u>671,151</u>	<u>711,645</u>	<u>(40,494)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>2,229</u>	<u>(4,198)</u>	<u>(6,427)</u>
<u>OTHER FINANCIAL SOURCES</u>			
Capital leases			
Loan proceeds			
<u>Total other financing sources</u>			
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</u>	<u>2,229</u>	<u>(4,198)</u>	<u>(6,427)</u>
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>218,600</u>	<u>238,838</u>	<u>20,238</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>220,829</u>	<u>234,640</u>	<u>13,811</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>
\$1,126,117	\$1,212,596	\$ 86,479
279,900	271,474	(8,426)
37,000	38,123	1,123
44,162	48,476	4,314
<u>7,930</u>	<u>12,079</u>	<u>4,149</u>
<u>1,495,109</u>	<u>1,582,748</u>	<u>87,639</u>
176,695	134,892	41,803
46,630	63,515	(19,522)
538,970	481,100	60,507
246,000	245,657	343
16,800	16,766	34
171,200	279,997	(108,797)
<u>37,850</u>	<u>72,095</u>	<u>(34,245)</u>
<u>1,234,145</u>	<u>1,294,022</u>	<u>(59,877)</u>
<u>260,964</u>	<u>288,726</u>	<u>27,762</u>
68,210	68,210	0
<u>103,000</u>	<u>103,000</u>	<u>0</u>
<u>171,210</u>	<u>171,210</u>	<u>171,210</u>
<u>432,174</u>	<u>459,936</u>	<u>27,762</u>
<u>687,364</u>	<u>811,153</u>	<u>123,789</u>
<u>1,119,538</u>	<u>1,271,089</u>	<u>151,551</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, 1995  
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1994

	YEAR ENDED DECEMBER 31,	
	1995	1994
<u>OPERATING REVENUES</u>		
Charges for sales and services	\$ 56,799	\$ 48,479
Delinquent and service charges	2,149	1,098
<u>Total operating revenues</u>	58,948	49,577
<u>OPERATING EXPENSES</u>		
Gas purchases	14,653	14,515
Administrative	7,686	5,166
Salaries	9,600	9,600
Insurance	640	5,132
Professional services	1,701	4,824
Depreciation	27,678	25,919
Utilities	5,655	5,056
Repairs and maintenance	10,359	6,229
All other	165	708
<u>Total operating expenses</u>	78,137	77,149
<u>Operating income (loss)</u>	(19,189)	(27,572)
<u>NONOPERATING INCOME (EXPENSES)</u>		
Interest income	86	231
Interest expense	(23,717)	(22,571)
Uncollectible accounts	(4,458)	(8,417)
<u>Total nonoperating income (expenses)</u>	(28,089)	(30,757)
<u>NET INCOME (LOSS)</u>	(47,278)	(58,329)
Add depreciation on property and equipment acquired by grants externally restricted for capital acquisition and construction	19,103	19,103
<u>NET INCOME (LOSS)</u>	(28,175)	(39,226)
<u>RETAINED EARNINGS (DEFICIT), beginning</u>	(269,078)	(229,852)
<u>RETAINED EARNINGS (DEFICIT), end</u>	(297,253)	(269,078)

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, 1995  
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1994

	YEAR ENDED DECEMBER 31,	
	1995	1994
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Operating income (loss)	\$ (19,189)	\$ (27,572)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities		
Interest income	86	231
Depreciation	27,678	25,919
Write off of uncollectible accounts	(4,458)	(8,412)
(Increase) decrease in		
Receivables	(1,984)	1,893
Prepaid insurance	415	(65)
Increase (decrease) in		
Accounts payable	2,961	2,955
Contracts payable		
Interfund payable	28,717	33,237
Customer security deposits	125	(125)
Accrued interest		(695)
	34,351	27,366
<u>CASH FLOWS USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</u>		
Principal paid on bond maturities	(5,000)	(5,000)
Interest paid on bonds	(23,717)	(22,571)
Improvements to gas system		(27,509)
	(28,717)	(55,080)
<u>NET INCREASE (DECREASE) IN CASH</u>	5,634	(27,714)
<u>CASH AT BEGINNING OF YEAR</u>	4,295	32,009
<u>CASH AT END OF YEAR</u>	9,929	4,295

SUPPLEMENTAL DISCLOSURES

Operating activities reflect interest paid of \$23,717, and \$23,266 in 1995 and 1994, respectively.

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995

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, 2000.

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.

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995  
(Continued)

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.

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995  
(Continued)

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:

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995  
(Continued)

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.
4. Capital Projects Fund - Accounts for financial resources to be used for the acquisition, construction or renovation of major capital facilities.

#### 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:

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995  
(Continued)

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.

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.



WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995  
(Continued)

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 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.

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995  
(Continued)

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

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 of revenues over expenditures (budgetary basis)	\$459,936
Adjustment for the following unbudgeted funds: Criminal Court Special Revenue Fund	<u>(9,734)</u>
Excess of revenues over expenditures (GAAP basis)	<u>450,202</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.

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995  
(Continued)

H. Prepaid Insurance

Payments made for insurance coverage that will benefit periods beyond December 31, 1995, 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, 1995.

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 \$2,269 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

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995  
(Continued)

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

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995  
(Continued)

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, 1995, the Natural Gas System Enterprise Fund has a deficit retained balance of \$296,493. The police jury has no plan to eliminate the deficit at the immediate time.

At December 31, 1995, the Sewerage District Enterprise Fund has a deficit retained balance of \$759. The Police Jury anticipates future operations will eliminate this deficit.

At December 31, 1995, the Criminal Court special revenue fund has a deficit fund balance of \$15,426. The Police Jury anticipates future operations will eliminate this deficit.

Note #3: CASH AND CASH EQUIVALENTS

At December 31, 1995, the police jury has cash and cash equivalents (book balances) totaling \$271,393. The total is comprised of \$4,689 in non-interest bearing demand deposits and \$266,704 in 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 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, 1995, the police jury has \$477,117 in deposits (collected bank balances). These deposits are secured from risk by \$204,061 of federal deposit insurance and \$273,056 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995  
 (Continued)

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 #4: INVESTMENTS

Investments at December 31, 1995 are all U.S. Treasury bills purchased through the fiscal agents in the name of West Feliciana Parish Police Jury. The U.S. Treasury bills are secured from risk by the United States government, Category 1 in applying the credit risk of GASB Codification Section 150:164.

At December 31, 1995, the investments' amortized cost and market value are \$1,000,234 and \$1,010,000, respectively.

Note #5: RECEIVABLES

The following is a summary of receivables at December 31, 1995:

<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	\$144,418	\$101,618	\$186,691		\$582,536
Sales					
Other	11,383				
Intergovernmental					
Federal	10,753				
State	59,215	20,030			
Local	3,672	12,966		\$ 3,290	
Accounts				16,221	
Other	<u>2,647</u>	<u>4,772</u>			
<u>Total</u>	<u>232,088</u>	<u>139,386</u>	<u>186,691</u>	<u>19,511</u>	<u>582,536</u>

Note #6: FIXED ASSETS

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

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995  
(Continued)

<u>Description</u>	Balance January 1, 1995	<u>Additions</u>	<u>Deductions</u>	Balance December 31, 1995
Land	\$ 173,500			\$ 173,500
Buildings and improvements	1,735,860			1,735,860
Furniture and equipment	<u>1,022,483</u>	<u>\$ 186,578</u>	<u>\$ 4,325</u>	<u>1,204,736</u>
<u>Totals</u>	<u>2,931,843</u>	<u>186,578</u>	<u>4,325</u>	<u>3,114,096</u>

The following is a summary of proprietary fund-type assets at December 31, 1995:

Utility property and equipment	\$1,107,130
Less: depreciation to date	<u>167,020</u>
<u>Net</u>	<u>940,110</u>

**Note #7: CHANGES IN LONG-TERM OBLIGATIONS**

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

<u>Description</u>	Balance January 1, 1995	<u>Additions</u>	<u>Deductions</u>	Balance December 31, 1995
General obligation debt	\$1,846,000	\$ 103,000	\$ 160,655	\$ 1,788,345
Compensated absences	33,224	2,486		35,710
Capital leases	<u>56,542</u>	<u>68,210</u>	<u>27,388</u>	<u>97,364</u>
<u>Totals</u>	<u>1,935,766</u>	<u>173,696</u>	<u>188,043</u>	<u>1,921,419</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 \$2,486 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:

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995  
(Continued)

General obligation bonds

The Police Jury has issued general obligation bonds for the acquisition and construction of major capital facilities. 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 \$20,000 to \$200,000 through March 1, 2006, with interest at 3.0% to 5.45%, secured by an annual ad valorem tax levy.	\$1,540,000
--	-------------

\$2,000,000 General Obligation Bonds dated 1986 for the purpose of acquiring fire protection facilities and equipment to be used in the parish, due in annual installments of \$80,000 - \$85,000 through 1996, with interest at 7.5% -8.5%, secured by an ad valorem tax levy.	\$ 85,000
---	-----------

Certificates of Indebtedness

\$171,000 of Certificate of Indebtedness, Series 1993, dated July 1, 1992 for the purpose of constructing, operating and maintaining public health facilities in the Parish, due in annual installments of \$24,000 to \$33,000 through 1998, with interest at 6 1/2%, secured by an ad valorem tax levy.	\$ 93,000
---	-----------

\$103,000 of Certificate of Indebtedness, Series 1995, dated March 15, 1995, for the purpose of purchasing road maintenance equipment, due in monthly installments of \$4,116 through June 15, 1997, with interest at 6 1/2%, secured by excess revenues.	<u>\$ 70,345</u>
---	------------------

<u>Total general obligation debt</u>	<u>\$1,788,345</u>
--------------------------------------	--------------------



WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995  
 (Continued)

Revenue bonds

The Police Jury has issued bonds where the West Feliciana Parish Police Jury has pledged income derived from the constructed assets to pay debt service.

Revenue bonds currently outstanding are as follows:

\$278,000 Natural Gas System bonds dated 1985 for the purpose of constructing a gas utility system for a portion of West Feliciana Parish, due in annual installments of \$5,000 to \$27,000 through 2010, with interest at 8.125%. \$ 240,000

At December 31, 1995, the police jury has accumulated \$260,023 in the debt service funds for future debt requirements. The annual requirements to amortize all bonds and certificates outstanding at December 31, 1995, including interest of \$705,465 are as follows:

Year Ending December 31,	Fire District No. 1 Bonds	Revenue Bonds	Certificates of Indebtedness	Total
1996	\$ 186,761	\$ 28,078	\$ 83,494	\$ 298,333
1997	185,882	28,750	58,849	273,481
1998	191,015	29,230	34,073	254,318
1999	190,530	29,735		220,265
2000	189,598	30,275		219,873
Thereafter	<u>1,178,211</u>	<u>289,329</u>		<u>1,467,540</u>
<b>Totals</b>	<u><u>2,121,997</u></u>	<u><u>435,397</u></u>	<u><u>176,416</u></u>	<u><u>2,733,810</u></u>

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.

A summary of changes in the Natural Gas System Enterprise Fund follow:

	Balance January 1, 1995	Additions	Deductions	Balance December 31, 1995
Revenue bond debt	<u>\$ 225,000</u>	<u>\$ 0</u>	<u>\$ 5,000</u>	<u>\$ 230,000</u>

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995  
(Continued)

Note #8: INTERFUND ASSETS/LIABILITIES

Individual interfund receivables/payable at December 31, 1995, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General fund	Criminal Court special revenue fund	\$ 12,328
General fund	Communications District special revenue fund	1,635
General fund	Parishwide road special fund	3,329
General fund	Sales and use tax fund	365
Parishwide Road special revenue funds	General fund	<u>34,400</u>
<u>Total</u>		<u>52,057</u>

Individual due from/to other funds at December 31, 1995, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Parishwide Road special revenue fund	Sales tax agency fund	\$ 60,928
Solid Waste special revenue fund	Sales tax agency fund	<u>20,006</u>
<u>Total</u>		<u>80,934</u>

Interfund receivables totaling \$292,235 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 #9 : CRIMINAL COURT SPECIAL REVENUE FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court special revenue fund at year end be transferred to the parish General fund. The following summarizes the amount due at December 31, 1995:

Balance due at January 1, 1995	\$ 5,828
Remitted during year	0
Amount due for 1995	<u>0</u>
Balance due at December 31, 1995	<u>5,828</u>

Note #10: RELATED PARTY TRANSACTIONS

During 1995, the Police Jury purchased natural gas for resale in the amount of \$14,652 from the Gas Utility District No. 1 of West Feliciana Parish, St. Francisville, Louisiana.

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995  
(Continued)

Also, the Police Jury charged the Consolidated Waterworks District No. 13 of West Feliciana Parish \$2,400 and \$33,000, for rental of office space and for providing administrative services, respectively, during 1995.

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, 1995, is presented below:

	Natural Gas <u>System</u>	Sewerage <u>District</u>	<u>Total</u>
Operating revenues	\$ 34,357	\$ 24,591	\$ 58,948
Depreciation expense	7,396	20,282	27,678
Operating income (loss)	(3,136)	(16,053)	(19,189)
Net income (loss)	(31,287)	(15,991)	(47,278)
Total assets	246,437	723,153	969,590
Bonds payable	235,000		235,000
Total equity (deficit)	(296,493)	709,230	412,737

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

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995  
(Continued)

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 publically 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 1.0 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 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, 1995 was \$3,320, equal to the required contributions for each year.

Note #13: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 1995 follows:

Balance, January 1, 1995	\$ 322,218
Received	1,026,000
Issued	<u>(1,017,683)</u>
Balance, December 31, 1995	<u>330,535</u>

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995  
(Continued)

Note #14: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 1, 1992, 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.

On May 5, 1990, 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 was renewed in March, 1996 for a period of five years.

On April 30, 1994, voters of the parish approved a one-half of one percent sales and use tax which is dedicated to improving, repairing and maintaining parish roads and bridges and related drainage. The tax expires in five (5) years.

Note #15:LEVIED TAXES

The following is a listing of levied ad valorem taxes:

General fund	3.57
Health unit	1.41
Library	2.38
Hospital maintenance (1992-2001)	3.00
Hospital maintenance (1986-1995)	1.92
Fire Protection District No. 1 maintenance	6.77
Fire Protection District No. 1 sinking fund	5.00
Communications District	1.00

Note #16:CAPITAL LEASES

The police jury records items under capital leases as assets and obligations in the accompanying financial statements. The following is an analysis of capital leases recorded during the year ended December 31, 1995.

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995  
 (Continued)

TYPE	GENERAL FIXED ASSETS
Equipment	\$ 68,210

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, 1995.

YEAR ENDING DECEMBER 31,	GENERAL LONG-TERM DEBT
1996	\$ 36,372
1997	36,372
1998	33,538
1999	4,985
Total minimum lease payments	111,267
Less: amount representing interest	13,903
Present value of future minimum lease payments	97,364

**Note #17: LITIGATION**

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

**Note #18: FLOW OF FUNDS: RESTRICTIONS ON USE - ENTERPRISE REVENUES**

Under the terms of the bond indenture on outstanding Natural Gas System Revenue bonds, certain income and revenue (hereinafter referred to as revenue) derived from the operation of the Gas System is dedicated to the retirement of said bonds, and are to be set aside into the following bank accounts:

All of the revenue earned from the operation of the system is to be deposited in the "Revenue" account. This account shall be maintained and administered in the following order of priority:

Out of the "Revenue" account, there shall be paid all reasonable and necessary expenses of administering, maintaining, operating, repairing and insuring the System.

On or before the 20th of each month, there shall be transferred from the "Revenue" account into the "Bond and Interest Sinking" account an amount equal to one-twelfth (1/12) of the total amount of principal and interest coming due on the Bonds in the ensuing year.

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995  
(Continued)

There shall also be set aside into a "Reserve" account by the 20th day of each month, a sum at least equal to five per cent (5%) of the amount to be paid into the "Bond and Interest Sinking" account. Deposits need not be made into the "Reserve" account if the money on deposit in the "Reserve" account is equal to the highest combined principal and interest coming due in any year on the Bonds. Money in the "Reserve" account shall be used solely for the purpose of paying the principal and interest on bonds payable from the "Bond and Interest Sinking" account.

Funds shall also be set aside into a "Depreciation and Contingency" account by the 20th of each month, the sum of \$108 per month. Money in the "Depreciation and Contingency" account shall be used to care for depreciation, extensions, additions, improvements and replacements necessary to properly operate the System. Money shall also be used to pay the principal and the interest on any bonds payment of which there is not sufficient money in the "Bond and Interest Sinking" account.

The balance of the excess funds on deposit in the "Revenue" account after the required transfers noted above, may be used for the purpose of calling and/or paying bonds or for such other lawful corporate purposes.

Note #19: 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, 1995, is as follows:

Industrial Pollution Control Revenue Bonds (Crown Zellerbach Corporation)		
Series 1972 in the amount of \$8,000,000		\$ 1,395,000
Series 1974 in the amount of \$850,000		
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

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, 1995, AND DECEMBER 31, 1994

	<u>DECEMBER 31,</u> <u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash	\$ 28,744	\$ 21,650
Investments at amortized cost	14,703	
Receivables		
Taxes	155,801	136,355
Intergovernmental (net of allowance for uncollectibles)	69,968	96,244
Other	2,647	17,517
Interfund receivables (net of allowance for uncollectibles)	<u>21,329</u>	<u>10,261</u>
<u>Total assets</u>	<u>293,192</u>	<u>282,027</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 24,152	\$ 23,322
Interfund payable	34,400	19,867
Note payable		
<u>Total liabilities</u>	<u>58,552</u>	<u>43,189</u>
 <u>FUND BALANCES</u>		
Reserved for Courthouse repairs		50,000
Unreserved, undesignated	<u>234,640</u>	<u>188,838</u>
<u>Total fund balances</u>	<u>234,640</u>	<u>238,838</u>
 <u>Total liabilities and fund balances</u>	 <u>293,192</u>	 <u>282,027</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, 1995, AND DECEMBER 31, 1994

	YEAR ENDED DECEMBER 31,	
	<u>1995</u>	<u>1994</u>
<u>REVENUES</u>		
Taxes		
Ad valorem	\$ 154,236	\$ 145,669
Other	61,665	48,740
Licenses and permits	90,656	65,039
Intergovernmental		
Federal funds		
Other federal grants	70,614	50,330
Federal payments in lieu of taxes	704	704
State funds		
State revenue sharing (net)	22,440	22,608
State payments in lieu of taxes	22,097	22,230
Other	165,407	223,922
Municipal funds	3,200	2,600
Fees, charges and commissions for services	84,002	71,859
Use of money and property	5,899	3,084
Other	<u>26,527</u>	<u>16,124</u>
<u>Total revenues</u>	<u>707,447</u>	<u>672,909</u>
<u>EXPENDITURES</u>		
Current		
General government		
Legislative	53,497	52,084
Judicial	108,857	105,588
Elections	20,309	20,435
Finance and administrative	191,243	220,287
Other	84,019	51,950
Public safety	140,514	121,954
Public works	9,476	9,084
Health and welfare	69,669	51,671
Culture and recreation	12,154	5,930
Economic development and assistance	9,176	9,652
Capital outlay	<u>12,731</u>	<u>          </u>
<u>Total expenditures</u>	<u>711,645</u>	<u>648,635</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, 1995, AND DECEMBER 31, 1994  
 (Continued)

	YEAR ENDED DECEMBER 31,	
	1995	1994
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	\$ (4,198)	\$ 24,274
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	238,838	214,564
<u>FUND BALANCES AT END OF YEAR</u>	234,640	238,838

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 and local sales 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, 1995  
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1994

	<u>PARISHWIDE ROAD</u>	<u>HEALTH UNIT TAX</u>
<u>ASSETS</u>		
Cash	\$ 104,026	\$ 22,791
Investments, at amortized cost	662,563	73,895
Receivables	27,553	64,897
Interfund receivable	34,400	
Due from other funds	<u>60,928</u>	
<u>Total assets</u>	<u>889,470</u>	<u>161,583</u>
<u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 7,209	\$ 2,902
Interfund payable	<u>3,329</u>	
<u>Total liabilities</u>	<u>10,538</u>	<u>2,902</u>
<u>FUND BALANCES (DEFICIT)</u>		
Reserved for bridge repair	75,000	
Unreserved, undesignated	<u>803,932</u>	<u>158,681</u>
<u>Total fund balances (deficit)</u>	<u>878,932</u>	<u>158,681</u>
<u>Total liabilities and fund balances</u>	<u>889,470</u>	<u>161,583</u>

The accompanying notes are an integral part of this statement.

SOLID WASTE	CRIMINAL COURT	COMMUNICATIONS DISTRICT	TOTAL	
			DECEMBER 31, 1995	1994
\$ 2,223	\$ 563	\$ 10,501	\$ 140,104	\$ 121,386
14,760		164,469	915,687	424,142
	1,834	45,102	139,386	253,758
<u>20,006</u>			34,400	19,867
			80,934	36,622
<u>36,989</u>	<u>2,397</u>	<u>220,072</u>	<u>1,310,511</u>	<u>855,775</u>
\$20,519	\$ 5,495	\$ 1,431	\$ 37,556	\$ 40,053
	12,328	1,635	17,292	10,261
<u>20,519</u>	<u>17,823</u>	<u>3,066</u>	<u>54,848</u>	<u>50,314</u>
<u>16,470</u>	<u>(15,426)</u>	<u>217,006</u>	75,000	
			1,180,663	805,461
<u>16470</u>	<u>(15,426)</u>	<u>217,006</u>	<u>1,255,663</u>	<u>805,461</u>
<u>36,989</u>	<u>2,397</u>	<u>220,072</u>	<u>1,310,511</u>	<u>855,775</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, 1995  
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1994

	<u>PARISHWIDE ROAD</u>	<u>HEALTH UNIT TAX</u>
<u>REVENUES</u>		
Taxes		
Ad valorem		\$ 61,309
Sales	\$ 862,684	
Intergovernmental		
State funds	75,000	4,200
Parish transportation funds	184,454	
State revenue sharing (net)		7,820
Fees, charges, and commissions for services	2,726	
Fines and forfeitures		
Use of money and property	32,554	5,079
Other	12,079	
<u>Total revenues</u>	1,169,497	78,408
<u>EXPENDITURES</u>		
Current		
General government		
Judicial		
Finance and administrative	130,594	2,020
Public safety		
Public works	481,100	
Sanitation		
Health and welfare		16,766
Capital outlay	277,360	
Debt service	37,046	35,049
<u>Total expenditures</u>	926,100	53,835
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	243,397	24,573
<u>OTHER FINANCING SOURCES</u>		
Capital lease	68,210	
Loan proceeds	103,000	
<u>Total other financing sources</u>	171,210	



<u>SOLID WASTE</u>	<u>CRIMINAL COURT</u>	<u>COMMUNICATIONS DISTRICT</u>	<u>TOTAL</u>	
			<u>DECEMBER 31, 1995</u>	<u>1994</u>
\$245,119		\$ 43,484	\$ 104,793 1,107,803	\$ 98,347 872,117
			79,200 184,454 7,820	195,039 7,514
805	\$ 62,161	34,592	38,123	35,388
619	14	10,224	62,161 48,490 12,079	67,505 15,193
<u>246,543</u>	<u>62,175</u>	<u>88,300</u>	<u>1,644,923</u>	<u>1,291,103</u>
	58,007 13,902	2,278 63,515	58,007 148,794 63,515 481,100 245,657 16,766 279,997 72,095	60,988 165,843 50,111 370,721 246,770 13,476 64,130 34,824
245,657		2,637		
<u>245,657</u>	<u>71,909</u>	<u>68,430</u>	<u>1,365,931</u>	<u>1,006,863</u>
<u>886</u>	<u>(9,734)</u>	<u>19,870</u>	<u>278,992</u>	<u>284,240</u>
			68,210 103,000	59,000
			<u>171,210</u>	<u>59,000</u>

(Continued)

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, 1995  
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1994  
 (Continued)

	<u>PARISHWIDE ROAD</u>	<u>HEALTH UNIT TAX</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</u>	\$ 414,607	\$ 24,573
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>464,325</u>	<u>134,108</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>878,932</u>	<u>158,681</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>DECEMBER 31, 1995</u>	<u>1994</u>
\$ 886	\$ (9,734)	\$ 19,870	\$ 450,202	\$ 343,240
<u>15,584</u>	<u>(5,692)</u>	<u>197,136</u>	<u>805,461</u>	<u>462,221</u>
<u>16,470</u>	<u>(15,426)</u>	<u>217,006</u>	<u>1,255,663</u>	<u>805,461</u>

DEBT SERVICE FUNDS

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, 1995, AND DECEMBER 31, 1994

	<u>DECEMBER 31,</u> <u>1995</u>	<u>DECEMBER 31,</u> <u>1994</u>
<u>ASSETS</u>		
Cash	\$ 9,807	\$ 22,384
Investments, at amortized cost	69,844	84,451
Receivables	<u>186,691</u>	<u>151,231</u>
<u>Total assets</u>	<u>266,342</u>	<u>258,066</u>
 <u>LIABILITIES AND FUND</u> <u>BALANCES</u>		
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 6,319</u>	<u>\$ 5,313</u>
<u>Total liabilities</u>	<u>6,319</u>	<u>5,313</u>
 <u>FUND BALANCES</u>		
Reserved for debt service	<u>260,023</u>	<u>252,753</u>
<u>Total fund balance</u>	<u>260,023</u>	<u>252,753</u>
<u>Total liabilities</u> <u>and fund balances</u>	<u>266,342</u>	<u>258,066</u>

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
DEBT SERVICE FUNDS  
FIRE DISTRICT NO. 1  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
YEARS ENDED DECEMBER 31, 1995, AND DECEMBER 31, 1994

	<u>DECEMBER 31,</u> <u>1995</u>	<u>DECEMBER 31,</u> <u>1994</u>
<u>REVENUES</u>		
Ad valorem taxes	\$ 191,989	\$ 158,638
Use of money and property	6,618	4,616
Other		<u>2,877</u>
<u>Total revenues</u>	<u>198,607</u>	<u>166,131</u>
<u>EXPENDITURES</u>		
Current		
General government		
Finance and administrative	6,319	5,313
Debt service	<u>185,018</u>	<u>187,433</u>
<u>Total expenditures</u>	<u>191,337</u>	<u>192,746</u>
<u>EXCESS (DEFICIENCY) OF</u> <u>REVENUES OVER EXPENDITURES</u>	<u>7,270</u>	<u>(26,615)</u>
<u>FUND BALANCES AT BEGINNING</u> <u>OF YEAR</u>	<u>252,753</u>	<u>279,368</u>
<u>FUND BALANCES AT END OF</u> <u>YEAR</u>	<u>260,023</u>	<u>252,753</u>

The accompanying notes are an integral part of this statement.

CAPITAL PROJECTS FUNDS

The Capital Projects Fund accounts for major improvements to the waterworks system of Waterworks District No. 2, West Feliciana Parish, a component unit of the West Feliciana Parish Police Jury. Community Development Block Grant funds will be used to finance this project.

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
BALANCE SHEET  
DECEMBER 31, 1995

<u>ASSETS</u>	
Cash	\$ <u>1,500</u>
<u>Total assets</u>	<u>1,500</u>
<u>LIABILITIES AND FUND EQUITY</u>	
<u>LIABILITIES</u>	
Accounts payable	\$ <u>1,000</u>
<u>Total liabilities</u>	<u>1,000</u>
<u>FUND EQUITY</u>	
Fund balance	
Unreserved- undesignated	<u>500</u>
<u>Total liabilities and fund equity</u>	<u>1,500</u>

The accompanying notes are an integral part of this statement.



WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
YEAR ENDED DECEMBER 31, 1995

<u>REVENUES</u>	
Intergovernmental	\$ 26,259
<u>Total revenues</u>	<u>26,259</u>
<u>EXPENDITURES</u>	
Capital outlay	<u>25,759</u>
<u>Total expenditures</u>	<u>25,759</u>
<u>EXCESS OF REVENUES</u> <u>OVER EXPENDITURES</u>	500
<u>FUND BALANCE,</u> beginning	<u>0</u>
<u>FUND BALANCE,</u> ending	<u>500</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, 1995  
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1994

	<u>NATURAL GAS SYSTEM</u>	<u>SEWERAGE DISTRICT</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash	\$ 628	\$ 7,032
Receivables		
Accounts	12,549	3,672
Intergovernmental		3,290
Prepaid insurance	<u>40</u>	<u>          </u>
<u>Total current assets</u>	<u>13,217</u>	<u>13,994</u>
<u>RESTRICTED ASSETS</u>		
Cash		
Customer security deposits	<u>2,269</u>	<u>          </u>
<u>PROPERTY AND EQUIPMENT</u>		
Property and equipment	295,859	811,271
Less: depreciation to date	<u>64,908</u>	<u>102,112</u>
<u>Net property and equipment</u>	<u>230,951</u>	<u>709,159</u>
<u>Total assets</u>	<u>246,437</u>	<u>723,153</u>

<u>TOTAL</u>	
<u>1995</u>	<u>1994</u>
\$ 7,660	\$ 2,050
16,221	11,661
3,290	5,864
40	455
<u>27,211</u>	<u>20,030</u>
<u>2,269</u>	<u>2,245</u>
1,107,130	1,107,130
<u>167,020</u>	<u>139,342</u>
<u>940,110</u>	<u>967,788</u>
<u>969,590</u>	<u>990,063</u>

(Continued)

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
ENTERPRISE FUNDS  
COMBINING BALANCE SHEETS  
DECEMBER 31, 1995  
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1994  
(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	\$ 9,213	\$ 905
Interfund payable	279,217	13,018
Revenue bonds payable-current	5,000	
Accrued interest payable	<u>16,500</u>	
<u>Total current liabilities (payable from current assets)</u>	309,930	13,923
<u>CURRENT LIABILITIES (payable from restricted assets)</u>		
Customer security deposits	3,000	
<u>NONCURRENT LIABILITIES</u>		
Revenue bonds payable - long-term	<u>230,000</u>	
<u>Total liabilities</u>	<u>542,930</u>	<u>13,923</u>
<u>FUND EQUITY</u>		
Contributed capital		
Intergovernmental		764,113
Less: amortization to date		<u>54,125</u>
<u>Net contributed capital</u>		709,988
Retained earnings (deficit)	<u>(296,493)</u>	<u>(758)</u>
<u>Total fund equity</u>	<u>(296,493)</u>	<u>709,230</u>
<u>Total liabilities and fund equity</u>	<u>246,437</u>	<u>723,153</u>

The accompanying notes are an integral part of this statement.

<u>TOTAL</u>	
<u>DECEMBER 31,</u>	<u>DECEMBER 31,</u>
<u>1995</u>	<u>1994</u>
\$ 10,118	\$ 7,157
292,235	263,518
5,000	5,000
<u>16,500</u>	<u>16,500</u>
323,853	292,175
3,000	2,875
<u>230,000</u>	<u>235,000</u>
<u>556,853</u>	<u>530,050</u>
764,113	764,113
<u>54,125</u>	<u>35,022</u>
709,988	729,091
<u>(297,251)</u>	<u>(269,078)</u>
<u>412,737</u>	<u>460,013</u>
<u>969,590</u>	<u>990,063</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, 1995  
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1994

	<u>NATURAL GAS SYSTEM</u>	<u>SEWERAGE DISTRICT</u>
<u>OPERATING REVENUES</u>		
Charges for sales and services	\$ 32,208	\$ 24,591
Delinquent and service charges	<u>2,149</u>	<u>          </u>
<u>Total operating revenues</u>	<u>34,357</u>	<u>24,591</u>
<u>OPERATING EXPENSES</u>		
Gas purchases	14,653	
Administrative	7,686	
Salaries		9,600
Insurance	640	
Professional services	1,701	
Depreciation	7,396	20,282
Utilities		5,655
Repairs and maintenance	5,409	4,950
All other	<u>8</u>	<u>157</u>
<u>Total operating expenses</u>	<u>37,493</u>	<u>40,644</u>
<u>Operating income (loss)</u>	<u>(3,136)</u>	<u>(16,053)</u>
<u>NONOPERATING INCOME (EXPENSES)</u>		
Interest income	24	62
Interest expense	(23,717)	
Uncollectible accounts	<u>(4,458)</u>	<u>          </u>
<u>Total nonoperating income (expenses)</u>	<u>(28,151)</u>	<u>62</u>
<u>NET INCOME (LOSS)</u>	<u>(31,287)</u>	<u>(15,991)</u>
Add depreciation on property and equipment acquired by grants externally restricted for capital acquisition and construction		<u>19,103</u>
<u>NET INCOME (LOSS)</u>	<u>(31,287)</u>	<u>3,112</u>
<u>RETAINED EARNINGS (DEFICIT), beginning</u>	<u>(265,206)</u>	<u>(3,871)</u>
<u>RETAINED EARNINGS (DEFICIT), end</u>	<u>(296,493)</u>	<u>(759)</u>

The accompanying notes are an integral part of this statement.