

2510

RECEIVED

**OFFICIAL
FILE COPY**
DO NOT SIGN THIS
When necessary
check back the
page and number
before to file

JUN 27 1977
Legislative Auditor

**EROT FELICIANA PARISH POLICE JURY
CENTON, LOUISIANA
PRIMARY GOVERNMENT FINANCIAL STATEMENT
YEAR ENDED DECEMBER 31, 1976**

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

Release Date Jul 23 1977

TABLE OF CONTENTS

PAGE

INDEPENDENT AUDITOR'S REPORT

4

PRIMARY GOVERNMENT FINANCIAL STATEMENTS (COMBINED STATEMENTS-OVERVIEW)

Combined Balance Sheet - All Fund Types and Account Groups	6
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	8
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Funds	8
Notes to the Financial Statements	11

SUPPLEMENTAL INFORMATION

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

Special Revenue Funds	
Combining Balance Sheet	35
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	36
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual -	
Roads and Bridges	37
Health Unit	38
Solid Waste	39
Cancer	40
Feed-A-Child	41
Emergency 911	42
Agency Funds -	
Combining Balance Sheet	44
Combining Statement of Changes in Assets and Liabilities	45
Compensation Paid to Board Members	46

TABLE OF CONTENTS
(Continued)

SINGLE AUDIT SECTION	PAGE
Independent Auditor's Report on Schedule of Federal Financial Assistance	48
Schedule of Federal Financial Assistance	49
Report on Compliance Based on an Audit of General-Purpose Financial Statements Performed in Accordance With Government Auditing Standards	50
Report on the Internal Control Structure Based on an Audit of Primary Government Financial Statements Performed in Accordance With Government Auditing Standards	51
Single Audit Report on Internal Control Structure Used in Administering Federal Financial Assistance Programs	53
Independent Auditor's Report on Compliance with Specific Requirements Applicable to Non-Major Federal Financial Assistance Program Transactions	54
Single Audit Opinion on Compliance with General Requirements Applicable to Federal Financial Assistance	54
Single Audit Opinion on Compliance with Specific Requirements Applicable to Major Federal Financial Assistance	57
Prior Year's Findings	58
Schedule of Current Year's Findings	59

In accordance with Government Auditing Standards, I have also issued a report dated May 28, 1987, on our consideration of East Feliciana Parish Police Jury, oversight unit's internal control structure and a report dated May 28, 1987, on its compliance with laws and regulations.

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

Respectfully submitted,

Donald C. Desobry

PRINCE GOVERNMENT FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

WEST FELICIANA PARISH POLICE JURY
CLIFTON, LOUISIANA
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1978

ASSETS	GOVERNMENTAL FUND TYPES	
	GENERAL	SPECIAL REVENUE
CASH AND CASH EQUIVALENTS	\$1,149,100	\$2,667,925
RECEIVABLES:		
AD VALOREM	177,077	337,863
SALES TAXES	-0-	42,821
INTERGOVERNMENTAL	302,766	74,335
FRANCHISE TAXES	3,810	-0-
ACCOUNTS	1,860	4,779
DUE FROM OTHER FUNDS	539,607	10,978
FIXED ASSETS	-0-	-0-
AMOUNT TO BE PROVIDED TO RETIRE LONG-TERM OBLIGATIONS	-0-	-0-
TOTAL ASSETS	<u>2,074,500</u>	<u>3,143,280</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
ACCOUNTS PAYABLE	-0-	831
ACCRUED INTEREST PAYABLE	\$1,974	-0-
DUE TO OTHER FUNDS	-0-	839,807
DUE TO OTHER GOVERNMENTS	23,090	19,894
DEFERRED GRANTS	28,589	-0-
COMPENSATED ABSENCES	-0-	-0-
NOTES PAYABLE	-0-	-0-
GENERAL OBLIGATION BONDS	-0-	-0-
TOTAL LIABILITIES	<u>45,053</u>	<u>859,634</u>
FUND EQUITY:		
INVESTMENT IN GENERAL FIXED ASSETS	-0-	-0-
FUND BALANCES:		
UNRESERVED - UNDESIGNATED	2,029,453	1,797,646
TOTAL FUND EQUITY	<u>2,029,453</u>	<u>1,797,646</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>2,074,500</u>	<u>3,143,280</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

PROGRAM FUND TYPE ALLOT	ACCOUNT GROUPS		TOTALS MEMORANDUM DOLL.
	GENERAL FIXED ASSETS	GENERAL LONG-TERM LIABILITIES	
-0-	-0-	-0-	69,887,323
1101,438	-0-	-0-	486,377
88,320	-0-	-0-	100,844
17,837	-0-	-0-	290,818
-0-	-0-	-0-	3,818
-0-	-0-	-0-	8,438
-0-	-0-	-0-	578,888
-0-	\$7,075,868	-0-	7,075,868
-0-	-0-	84,850	84,850
<u>173,888</u>	<u>7,075,868</u>	<u>84,850</u>	<u>12,781,401</u>

-0-	-0-	-0-	8881
-0-	-0-	-0-	1,978
535,978	-0-	-0-	575,505
227,717	-0-	-0-	178,503
-0-	-0-	-0-	28,888
-0-	-0-	121,224	21,824
-0-	-0-	20,000	20,000
-0-	-0-	12,548	12,548
<u>173,888</u>	<u>-0-</u>	<u>84,850</u>	<u>828,432</u>
-0-	\$7,075,868	-0-	7,075,868
-0-	-0-	-0-	3,837,181
-0-	7,075,868	-0-	10,892,949
<u>173,888</u>	<u>7,075,868</u>	<u>84,850</u>	<u>12,781,401</u>

THIS PAGE INTENTIONALLY LEFT BLANK.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
YEAR ENDED DECEMBER 31, 1978

	GOVERNMENTAL FUND TYPES		TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	
REVENUES:			
TAXES	\$180,878	\$1,596,441	\$1,777,319
INTERGOVERNMENTAL	823,883	336,575	1,160,458
LICENSES AND PERMITS	74,122	-0-	74,122
FEES AND CHARGES FOR SERVICE	3,183	-0-	3,183
FINES AND FORFEITS	-0-	149,363	149,363
INTEREST	48,337	69,383	117,720
MISCELLANEOUS	34,855	14,319	49,174
TOTAL REVENUES	823,884	2,165,072	2,988,956
EXPENDITURES:			
CURRENT			
GENERAL GOVERNMENT	515,212	51,988	567,200
PUBLIC SAFETY	285,679	218,088	503,767
HIGHWAY AND STREETS	-0-	712,428	712,428
HEALTH	34,482	37,173	71,655
WELFARE	-0-	48,269	48,269
SANITATION	-0-	818,252	818,252
CULTURE AND RECREATION	28,478	-0-	28,478
ECONOMIC DEVELOPMENT	12,882	-0-	12,882
CAPITAL OUTLAY	24,000	89,127	113,127
DEBT SERVICE:			
PRINCIPAL RETIREMENT	23,382	-0-	23,382
INTEREST & FISCAL CHARGES	8,198	-0-	8,198
TOTAL EXPENDITURES	923,368	1,672,250	1,595,618
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(97,374)	491,680	394,306
FUND BALANCE, JANUARY 1	2,114,236	1,309,449	3,423,685
REGIONAL EQUITY TRANSFER	18,495	(12,495)	-0-
FUND BALANCE, DECEMBER 31	2,026,861	1,797,644	3,824,505

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND AND SPECIAL REVENUE FUND TYPES
YEAR ENDED DECEMBER 31, 1978

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$156,000	\$160,879	\$48,879
INTERGOVERNMENTAL	400,000	523,891	123,891
LICENSES AND PERMITS	40,000	74,121	34,121
FEES AND CHARGES FOR SERVICE	1,000	3,163	2,163
FINES AND FORFEITS	-0-	-0-	-0-
INTEREST	40,000	48,377	8,377
MISCELLANEOUS	30,000	54,653	24,653
TOTAL REVENUES	<u>797,000</u>	<u>925,994</u>	<u>128,994</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	598,100	515,212	82,888
PUBLIC SAFETY	208,000	205,679	(2,321)
HIGHWAY AND STREETS	5,000	-0-	5,000
HEALTH	40,500	34,482	6,018
WELFARE	-0-	-0-	-0-
SANITATION	-0-	-0-	-0-
CULTURE AND RECREATION	21,100	20,478	622
ECONOMIC DEVELOPMENT	11,700	12,802	(1,102)
CAPITAL OUTLAY	30,000	24,000	(6,000)
DEBT SERVICE: PRINCIPAL	24,000	23,302	698
DEBT SERVICE: INTEREST	4,500	5,193	(693)
TOTAL EXPENDITURES	<u>942,900</u>	<u>821,360</u>	<u>121,540</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(145,900)	(95,366)	50,534
FUND BALANCE, JANUARY 1,	2,314,206	2,314,206	-0-
RESIDUAL EQUITY TRANSFER	-0-	12,480	12,480
FUND BALANCE, DECEMBER 31	<u>2,074,651</u>	<u>2,029,400</u>	<u>45,251</u>

THE ACCOMPANYING NOTES ARE AN INTRINSIC PART OF THIS STATEMENT.

SPECIAL REVENUE FUNDS

REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$1,406,000	\$1,894,441	\$488,441
340,000	330,330	(9,670)
-0-	-0-	-0-
-0-	-0-	-0-
2,500	3,300	700
61,050	60,641	(409)
000	10,000	10,000
<u>1,809,000</u>	<u>2,016,501</u>	<u>207,501</u>

TOTALS
(EXCLUDING ONLY)

REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$1,843,200	\$1,730,000	\$113,200
747,000	800,400	53,400
65,000	74,331	9,331
1,000	3,301	2,301
2,500	3,250	750
110,000	117,030	7,030
31,010	40,500	9,490
<u>2,800,500</u>	<u>2,840,500</u>	<u>40,000</u>

51,000	61,950	(100)	640,100	507,100	\$1,000
87,400	88,700	(1,300)	300,000	374,400	(74,400)
730,000	713,400	16,600	700,000	710,000	10,000
41,500	37,171	4,329	82,000	71,000	11,000
50,000	48,000	2,000	50,000	40,000	10,000
330,000	310,352	19,648	500,000	530,000	30,000
-0-	-0-	-0-	20,100	20,000	100
-0-	-0-	-0-	11,700	12,000	(300)
30,400	30,527	(127)	50,000	110,100	(60,100)
-0-	-0-	-0-	24,000	20,100	3,900
-0-	-0-	-0-	4,000	3,100	900
<u>1,530,300</u>	<u>1,644,050</u>	<u>113,750</u>	<u>2,520,200</u>	<u>2,460,210</u>	<u>59,990</u>

310,740	470,620	159,880	00,000	374,340	300,000
3,311,000	3,311,000	-0-	3,420,100	3,420,100	-0-
-0-	-0-	-0-	-0-	10,000	10,000
<u>3,621,740</u>	<u>3,782,620</u>	<u>160,880</u>	<u>3,520,100</u>	<u>3,810,440</u>	<u>290,340</u>

THIS PAGE INTENTIONALLY LEFT BLANK.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1996

INTRODUCTION

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

Louisiana Revised Statute 13:1236 gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing and various state and federal grants.

The area of East Feliciana Parish is 488 square miles and the Police Jury maintains 288 miles of roads. The population of East Feliciana Parish is 19,311 persons and the Police Jury employs about 40 persons.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY

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

**EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1974**

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

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

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

Component-Units	Year End	Criteria
Ashdon Regional Library	December 31	2
Water District No. 1	December 31	1
Gas Utility District No. 1	April 30	1
Gas Utility District No. 2	August 31	1
East Feliciana Council on Aging	June 30	2
East Feliciana Parish Sheriff	December 31	1
East Feliciana Parish Clerk of Court	June 30	1
East Feliciana Tax Assessor	June 30	1
70th Judicial District District Attorney	December 31	1
Industrial Development Board	December 31	1

Consideration in the determination of component units of the reporting entity were the East Feliciana School Board; various municipalities in the Parish. It was determined that these governmental entities are not component units of the East Feliciana Parish Police Jury reporting entity.

**EAST LOUISIANA PARISH POLICE JURY
FINANCIAL STATEMENTS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1994**

B. Principles Determining Scope of Reporting Entity (Continued)

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

The Police Jury, as the reporting entity, is the primary government. GASB Statement 34, *The Financial Reporting Entity*, provides for the issuance of primary government financial statements that separate from those of the reporting entity. However, as primary government's financial statements are not a substitute for the reporting entity's financial statements. The Police Jury has chosen to issue financial statements of the primary government only, except for the inclusion of the Twentieth Judicial District Criminal Court Fund and Feed-A-Child Fund whose accounting records are maintained by the Police Jury. As such, the accompanying financial statements are not intended to and do not report in accordance with GASB Statement 34.

C. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Police Jury are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follows:

**EAST FLOUIDANA PARISH POLICE JURY
CLINGER, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1988**

C. FUND ACCOUNTING (Continued)

Governmental Funds

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

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

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

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

Fiduciary Funds

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

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

D. BASIS OF ACCOUNTING

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

EAST FELICIANA PARISH POLICE JURY
MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1994

B. BASIS OF ACCOUNTING (Continued)

Revenues

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

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

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

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

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

Expenditures

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

Other Financing Sources (Uses)

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

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1988

E. BUDGETS

The Police Jury uses the following budget practices:

1. A proposed operating budget for the fiscal year is presented by either the finance committee or secretary-treasurer of the Police Jury. The operating budget includes proposed expenditures and the means of financing them.
2. The Police Jury conducts public hearings on the budget, which must be adopted by December 15.
3. Budget amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the respective Governing Board.
4. All unencumbered budget appropriations, except project budgets, lapse at the end of each fiscal year.
5. Budgets are adopted on the GRAT basis.

F. ENCUMBRANCES

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

G. CASH AND CASH EQUIVALENTS

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

H. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

**ERST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTE TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1988**

I. ADVANCES TO OTHER FUNDS

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

J. INVENTORIES

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

K. DEFERRED ITEMS

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

L. FIXED ASSETS

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

M. COMMEMORATED ABSENCES

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

Annual Leave - Hourly Employees

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

Annual Leave - Salaried Employees

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

**EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1971**

M. COMPENSATED ABSENCE (Continued)

Sick Leave - Full Time Employees

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

Sick Leave - Part Time Employees

Prorated on number of days worked per year as follows:
1 day a week - 104 days yearly = 8 1/2 or 7 hours per year
2 days a week - 104 days yearly = 404 of 18 hours per year
3 days per month - 48 days yearly = 204 or 3 hours per year

N. LONG-TERM OBLIGATIONS

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

O. FUND EQUITY

Reserves

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

Designated Fund Balances

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

P. INTERFUND TRANSACTIONS

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

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

**HAUT PELLICIANA PARISH POLICE JURY
 GLENTON, LOUISIANA
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 1998**

G. SALES TAXES

The Police Jury receives the following sales taxes:

- 1.004 Designated for Roads and Bridges
- 1.004 Designated for Solid Waste

H. TOTAL COLUMN ON COMBINED STATEMENTS

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

NOTE 2 - STewardSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Specific Fund Balance of Individual Funds

Special Revenue Funds:
 The Roads and Bridges Fund has a fund deficit of \$248,848 due to a deteriorating infrastructure. The deficit will be reduced with additional funds generated by the State of Louisiana's Severance Tax and Highway Trust Funds.

B. Expenditures Exceeding Appropriations

The following individual funds have actual expenditures over budgeted expenditures for the year ended December 31, 1998:

	REVISED BUDGET	ACTUAL	UNFAVORABLE VARIANCE
SPECIAL REVENUE FUNDS			
Health Unit	\$50,900	\$54,386	\$ (3,486)
Emergency 911	146,948	147,957	(1,009)

**EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998**

D. Budget (GAAP Basis) - Actual Reporting Reconciliation

The accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - All Governmental Fund Types presents comparisons of legally adopted budgets (more fully described in Note 1) with actual data. The Police Jury did not prepare a budget for its Criminal Court Fund or its Federal Revenue Sharing Fund. A reconciliation is provided for the year ended December 31, 1998 as follows:

		SPECIAL REVENUE
Excess (deficiency) of revenues and other financing sources over expenditures (budgetary basis)		\$374,347
Adjustments:		
To record excess of revenues over expenditures for nonbudgeted funds		20,069
Excess (deficiency) of revenues and other financing sources over expenditures (GAAP basis)		394,416

NOTE 3 - LEVIED TAXES

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

FUND	LEVIED MILLS	EXPIRATION DATE	PROPERTY ASSESSED VALUATIONS	TAXES ASSESSED FOR GENERAL PURPOSES
Parishwide Taxes:				
General Fund				
General Fund	2.04	ANNUAL	\$1,323,711	\$139,362
Special Revenue				
Health Unit	3.00	2004	1,355,711	127,862
Emergency 911	1.00	2004	1,355,711	42,621
Agency Fund				
Library Tax	2.38	1998	1,355,711	101,438
Total				397,283

**EAST FELICIANA PARISH POLICE JURY
CLIFTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998**

NOTE 3 - LEVIED TAXES (Continued)

The following are the principal taxpayers for the parish:

<u>TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENTAGE OF TOTAL ASSESSED VALUATION</u>
Colonial Pipeline Co.	Gas & Oil	\$8,829,380	17.24
Transcontinental Gas	Gas & Oil	4,820,420	8.8
Entergy	Electricity	3,420,380	7.8
Texasco Pipeline Company	Gas & Oil	1,787,720	3.9
Nixie Electric Company	Electricity	1,490,490	3.7
Bell South	Communication	1,341,320	2.4
Marathon Petroleum Co	Gas & Oil	873,320	2.0
Howe MFG. Co	Manufacturing	788,180	1.7
Felicianas Bank & Trust	Banking	581,320	1.3
Bank of Jackson	Banking	488,890	1.0

NOTE 4 - CASH AND CASH EQUIVALENTS

At December 31, 1998, the Police Jury has cash and cash equivalents (bank balances) totaling \$3,207,313 as follows:

Demand Deposits	\$21,883
Demand Deposits - Interest Bearing	3,185,430
Total	3,207,313

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1998, the Police Jury has \$3,343,843 in Deposits (collected bank balances). These deposits are insured from risk by \$200,000 of federal deposit insurance and \$4,881,869 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAP Category 3).

EMST FELICIANA TARIFF POLICE JURY
MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 1974

NOTE 2 - RECEIVABLES AND PAYABLES

A. A Summary of Receivables as of December 31, 1974, Follows:

CLASS OF RECEIVABLE	GENERAL	SPECIAL REVENUE	AGENCY	TOTAL
Taxes:				
Ad Valorem	\$177,077	\$127,842	\$101,438	\$406,357
Sales Taxes	-0-	42,421	58,320	100,741
Intergovernmental:				
State	60,191	-0-	-0-	60,191
Sheriff	54,300	15,795	13,937	124,032
Assessor	28,408	-0-	-0-	28,408
20 Judicial District	18,017	-0-	-0-	18,017
School Board	-0-	58,320	-0-	58,320
	200,786	74,115	13,937	288,838
Franchise Tax	3,810	-0-	-0-	3,810
Accounts	1,650	4,779	-0-	6,429

B. Due To/From Other Funds

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

RECEIVABLE FUND	PAYABLE FUND	AMOUNT
General Fund	Roads & Bridges	\$488,508
General Fund	Health Unit	8,847
General Fund	Criminal Court	28,881
General Fund	Food & Child	19,000
Roads & Bridges Fund	Sales Tax	10,978
Total		<u>576,214</u>

**PARISH PELICANS PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1994**

NOTE 3 - RECEIVABLES AND PAYABLES (continued)

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

PAYABLE TO:	GENERAL	SPECIAL REVENUE	AGENCY	TOTAL
Sheriff	\$3,884	\$3,843	\$3,361	\$11,088
Council on Aging	2,800	-0-	-0-	2,800
Assessor	7,833	10,453	7,381	25,667
School Board	-0-	-0-	1,843	1,843
Audubon Library	-0-	-0-	108,083	108,083
Town of Blaughter	-0-	-0-	2,187	2,187
Town of Jackson	-0-	-0-	8,412	8,412
Village of Newwood	-0-	-0-	1,312	1,312
Village of Wilson	-0-	-0-	2,385	2,385
Town of Clinton	7,864	-0-	7,504	14,968
	<u>32,890</u>	<u>15,496</u>	<u>137,717</u>	<u>176,103</u>

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

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

NOTE 4 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance 1/1/95	Additions	Deletions	Balance 12/31/95
Land	\$1,304,330	-0-	-0-	\$1,304,330
Buildings	4,717,352	-0-	-0-	4,717,352
Equipment	981,609	112,156	-0-	1,093,765
Sewer	87,201	-0-	-0-	87,201
Building Improvements	3,420	-0-	-0-	3,420
Total	<u>8,943,713</u>	<u>-0-</u>	<u>-0-</u>	<u>7,078,668</u>

**EAAT FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1988**

NOTE 7 - PENSION PLAN AND RETIREMENT COMMITMENTS

Plan Description.

Substantially all Police Jury's employees are members of the Parochial Employees' Retirement System of Louisiana ("System"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and separate benefit provisions. All employees of the Police Jury are members of Plan A. All permanent Police Jury employees working at least 20 hours a week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 50 with at least 10 years of credited service, at or after age 55 with 20 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for most employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 30 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 18216, Baton Rouge, Louisiana 70808-4216, or by calling (504) 388-3361.

Funding Policy

Under Plan A, members are required by state statute to contribute 7.5 percent of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Police Jury are established and may be amended by state statute.

**EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTE TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1994**

NOTE 7 - PENSION PLAN AND RETIREMENT COMMITMENTS (Continued)

As provided by Louisiana Revised Statute 11:109, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the System under Plan A for the years ended December 31, 1994, 1993, and 1992, were \$33,812, \$34,842, and \$32,231, respectively, equal to the required contributions for each year.

NOTE 8 - POST-RETIREMENT BENEFITS

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

NOTE 9 - DEFERRED ACCRUALS

At December 31, 1994, employees of the Police Jury have accumulated and vested \$31,364 of employee leave benefits, which was computed in accordance with FASB Codification Section 609. This amount is recorded within the general long-term obligations account group.

NOTE 10 - LEASES

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

The Police Jury has operating leases of the following nature:

The Police Jury is committed under various leases for buildings and office space. Lease expenditures for the year ended December 31, 1994 amounted to \$11,841.

The following is a list of the leases:

FACILITY	TERM OF LEASE	EXPIRATION DATE	RENT
Jackson Court House	1	3-30-1994	\$2,400
Clerk of Court	4	4-30-1994	3,800
McNamee Park	99	9-30-2074	*
Maintenance Yard	5	9-30-1993	1
Jackson Park	99	9-30-2074	*
Bridge By-Pass	3 **	12-30-1995	2,400
Stuff Creek Fire Dept	-	Perpetual	***
Temporary Servitude	3	12-31-98	2,400

**EAST FELICIANA PARISH POLICE JURY
 ELIXTON, LOUISIANA
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 1998**

NOTE 10 - LEASES (Continued)

- * Consideration requires that the parish maintain the premises in good condition.
- ** Temporary servitude not to exceed three years.
- *** One time payment of \$4,500.

NOTE 11 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations transactions for the year ended December 31, 1998:

	UNAMORTIZED INTEREST	BONDED DEBT	NOTE PAYABLE	TOTAL
Long-term obligations, 1/1/96	\$38,447	\$25,848	\$48,000	\$112,295
Additions	-0-	-0-	-0-	
Deductions	(9,843)	(2,302)	(28,000)	(39,145)
Long-term obligations, 12/31/98	<u>\$28,604</u>	<u>\$23,546</u>	<u>20,000</u>	<u>\$72,150</u>

General obligation bonds are comprised of the following issues:

Act 888 of the Regular Session of the Louisiana Legislature of 1981 authorized the State Bond Commission to issue \$280,000 of general obligation bonds and reimbursable general obligation bonds for the planning, acquisition and construction of the new Parish Jail in East Feliciana Parish. In 1983, the East Feliciana Parish Police Jury, in agreement with the State Bond Commission, agreed to provide 10 percent (\$28,000) reimbursement of the bond debt of a 20-year period at interest rates ranging from 8.5 percent to 6.5 percent. The current balance of the debt is \$28,546.

The State Bond Commission has the following call provisions:

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

**EAST LOUISIANA TRADER POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1966**

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

The Police Jury paid off the bond in 1967 and the annual requirements to amortize bonds outstanding at December 31, 1966, is as follows:

	<u>PRINCIPLE</u>	<u>INTEREST</u>	<u>TOTAL</u>
1967	\$32,848	\$2,645	\$35,493

Notes payable consist of:

\$20,000 note payable to individuals, known as the Jackson Heirs, secured by land, payable in annual payments of \$20,000 plus interest at 9%, maturing in 1967. The current balance of the debt is \$20,000.

The annual requirements to amortize notes outstanding at December 31, 1966, is as follows:

	<u>PRINCIPLE</u>	<u>INTEREST</u>	<u>TOTAL</u>
1967	\$20,000	\$1,800	\$21,800

The annual requirements to amortize both bonds and notes outstanding at December 31, 1966, is as follows:

	<u>PRINCIPLE</u>	<u>INTEREST</u>	<u>TOTAL</u>
1967	\$52,848	\$4,445	\$57,293

**SAINT FELIXIANE PARISH POLICE FUND
SHREVEPORT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1994**

NOTE 12 - CHANGES IN AGENCY FUNDS

A summary of changes in assets and liabilities follows:

	BALANCE 1-1-94	ADDITIONS	DELETIONS	BALANCE 12-31-94
ASSETS				
CASH	\$-0-	\$944,694	\$946,894	\$-0-
AD VALOREM TAXES	94,704	101,438	94,704	101,438
SALES TAXES	55,866	58,320	55,866	58,320
DUES FROM OTHER GOVERNMENTS	13,718	13,937	13,718	13,937
TOTAL ASSETS	<u>164,288</u>	<u>1,140,389</u>	<u>1,130,902</u>	<u>173,695</u>
LIABILITIES				
DUES TO OTHER FUNDS	\$34,548	\$38,970	\$34,548	\$38,970
DUES TO OTHER GOVERNMENTS	129,718	137,717	129,718	137,717
TOTAL LIABILITIES	<u>164,266</u>	<u>173,687</u>	<u>164,266</u>	<u>173,687</u>

NOTE 13 - CRIMINAL COURT FUND

Louisiana Revised Statute 18:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish general fund. The following details the amount due at December 31, 1994:

Balance due at January 1, 1994	\$17,597
Amount due for 1994	<u>12,459</u>
Total	29,592
remitted during year	<u>-0-</u>
Balance due at December 31, 1994	<u>29,592</u>

**EAST FELICIANA PARISH POLICE JURY
MONROE, LOUISIANA
NOTE TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1988**

NOTE 14 - INTERESTED TRANSACTIONS

Residual Equity Transfers:

A residual equity transfer in the amount of \$12,488 was made from the Criminal Court Fund to the General Fund.

NOTE 15 - LITIGATION AND CLAIMS

At December 31, 1988, the Police Jury is defendant in three pending lawsuits filed in the 26th Judicial District Court. Although the suits are still pending, the Police Jury denies any liability and is actively defending its position along with its liability insurance carrier. While the ultimate outcome of the above matters cannot be predicted at this time, it is the opinion of management that the disposition of these matters will not have a material adverse effect on the financial position of the Police Jury. It is also the opinion of the District Attorney that the Police Jury does not have any reasonable estimated or probable liability using the criteria established under F.A.S.F. Statement 5.

No claims were paid out during the year ended December 31, 1988, and the police jury incurred \$2,838 in litigation costs during the current year.

NOTE 16 - FEDERAL COMPLIANCE CONTINGENCIES

The Police Jury receives large amounts of Federal and State grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grant. Based on past experience, disallowed cost, if any, for grants will be immaterial. In 1984 the LDCSG program has notified the Police Jury that \$22,700 in program cost could be disallowed for failing to meet statutory objectives of the grant and be barred from further participation in the LDCSG program for two years.

NOTE 17 - RELATED PARTY TRANSACTIONS

Some of the more significant related party transactions during the year ended December 31, 1988, were as follows:

Disbursements To:	
Component Units	
East Feliciana Council on Aging	\$21,914
Madison Regional Library	110,680

**EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1996**

NOTE 18 - FEDERALLY ASSISTED PROGRAMS

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

NOTE 19 - FOOD STAMP PROGRAM

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

Balance, January 1, 1996	\$785,888
Received	3,837,000
Issued	<u>(3,832,371)</u>
Balance, December 31, 1996	<u>790,517</u>

SUPPLEMENTAL INFORMATION

COMBINED AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

SPECIAL REVENUE FUNDS

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

Roads and Bridges Fund accounts for the construction of roads and bridges; also, the maintenance of existing roads and bridges. The major sources of financing are provided by the State of Louisiana Parish Road Fund, Parish Royalty Fund and grants from the Louisiana Department of Transportation and Development. Use of the funds is restricted by Louisiana Revised Statute 48:781.

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

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

Criminal Court Fund was created by Section 571.12 of Title 15 of the Louisiana Revised Statutes of 1988, which provides that fines and forfeitures imposed by district courts and district attorney's conviction fees in criminal cases, be transferred to the Parish treasurer and deposited into a special "Criminal Court Fund" account to be used for the expenses of the criminal court of the Parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judge. The statutes also require that one-half of the fund balance remaining in the Criminal Court Fund at December 31 of each year be transferred to the Parish General Fund.

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

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

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

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

SANIT FELLOWSHIP FUND POLICE UNIT
 CLARK, LOUISIANA
 BUREAU OF THE
 ANNUAL BALANCE SHEET
 SPECIAL REVENUE FUND
 DECEMBER 31, 1996

	STATE AND MUNICIPAL	FEDERAL	REAL ESTATE	OTHER	GILLESPIE	FUND			TOTAL
						COMMON	TRUST	EMERGENCY	
	DOLLARS	DOLLARS	DOLLARS	DOLLARS	DOLLARS	DOLLARS	DOLLARS	DOLLARS	DOLLARS
ASSETS									
ASSETS:									
CASH	\$101,400	\$0	\$276,000	\$33,000	\$688,607	\$1,179	\$71,500	\$10,000	\$1,910,116
RECEIVABLES									
AD VALOREM	0	0	183,800	0	0	0	0	11,000	184,800
INDEMNIFICATION	0	0	19,000	0	10,000	100	0	0	29,100
ACCOUNTS	0	0	0	0	0	0	0	1,700	1,700
FOR FUND OTHER FUNDS	55,000	0	0	0	0	0	0	0	55,000
TOTAL ASSETS	166,400	0	478,800	33,000	1,804,207	1,279	71,500	11,700	3,395,186
LIABILITIES AND FUND EQUITY									
LIABILITIES:									
ACCOUNTS PAYABLE	0	0	0	1,000	0	0	0	0	1,000
DUE TO OTHER FUNDS	\$400,000	0	\$8,000	\$9,000	0	0	\$70,000	0	\$487,000
DUE TO OTHER GOVERNMENTS	0	0	11,000	0	0	0	0	0	11,000
TOTAL LIABILITIES	400,000	0	19,000	9,000	0	0	70,000	0	508,000
FUND EQUITY									
FUND BALANCE - UNAPPORTIONED-									
RESERVED	100,000	0	397,000	4,000	1,804,207	1,279	0,500	11,000	3,317,006
OTHER FUNDS	100,000	0	80,000	4,000	1,804,207	1,279	0,500	11,000	3,317,006
TOTAL FUND EQUITY	200,000	0	481,000	8,000	3,608,414	2,558	1,000	22,000	6,634,012
TOTAL LIABILITIES AND FUND EQUITY	600,000	0	959,800	17,000	3,608,414	2,757	11,500	11,700	6,634,198

1987 TELECOMMUNICATIONS UNIT

6 MONTH, 1987 YEAR

COMMISSION UNIT

COMPARING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

(SPECIAL REVENUE FUND)

YEAR ENDING DECEMBER 31, 1986

	STATE AND FEDERAL	FEDERAL REVENUE SHARES	HEALTH COSTS	TELECOMM. COSTS	SALARY SHARES	FEE		TOTAL
						CHIEF	OFFICER	
	\$1000	\$1000	\$1000	\$1000	\$1000	\$1000	\$1000	\$1000
REVENUES:								
SALES	200,311	0	11,476	0	695,800	0	0	897,587
INTERGOVERNMENTAL	208,264	0	21,497	0	0	0	14,854	244,515
FINES	0	0	0	144,383	0	1,200	0	145,583
INTEREST	1,867	0	20,483	700	71,860	0	0	73,050
RECEIVABLES	11,268	0	0	0	0	0	0	11,268
TOTAL REVENUES	421,610	0	32,956	145,083	697,660	1,200	14,854	1,273,313
EXPENDITURES:								
CURRENT:								
GENERAL GOVERNMENT	0	0	11,425	0	10,700	0	0	22,125
PUBLIC SAFETY	0	0	0	107,500	0	0	0	107,500
HEALTH AND WELFARE	710,480	0	0	0	0	0	0	710,480
HEALTH	0	0	10,044	0	0	200	0	10,244
WELFARE	0	0	0	0	0	0	10,000	10,000
RENTATION	0	0	0	0	100,000	0	0	100,000
CAPITAL OUTLAY	40,700	0	0	0	0	1,400	0	42,100
TOTAL EXPENDITURES	751,180	0	21,469	107,500	100,700	1,400	10,000	982,249
EXCESS DEFICIT OF REVENUES OVER EXPENDITURES	320,430	0	11,487	37,583	596,960	800	4,854	291,064
FUND BALANCE, JANUARY 1	133,470	0	700,700	21,000	690,400	3,000	0	1,448,570
REVENUE, FINELY TRANSFER	0	0	0	111,000	0	0	0	111,000
FUND BALANCE, DECEMBER 31	133,470	0	811,700	32,583	801,360	3,800	4,854	1,559,574

EAST LEBIANSIA POLICE POLICE JURY
CLAYTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GASB 54010) AND ACTUAL

ROADS AND BRIDGES
YEAR ENDED DECEMBER 31, 1995

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
TAXES			
SALES TAX	\$500,000	\$432,511	\$67,489
INTERGOVERNMENTAL			
LA - DEPARTMENT OF TRANSPORTATION	240,000	258,314	(18,314)
INTEREST	1,000	1,000	-
MISCELLANEOUS			
LOADING PERMITS	500	1,100	(600)
OTHER	-0-	12,288	12,288
TOTAL REVENUES	<u>741,500</u>	<u>704,113</u>	<u>37,387</u>
EXPENDITURES:			
CURRENT:			
HIGHWAY AND STREETS OPERATIONS	700,000	712,426	12,426
CAPITAL OUTLAY			
EQUIPMENT	20,000	48,282	(28,282)
TOTAL EXPENDITURES	<u>720,000</u>	<u>760,708</u>	<u>40,708</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,500	37,387	15,887
FUND BALANCE, JANUARY 1,	<u>(323,411)</u>	<u>(323,411)</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u>11,900</u>	<u>(286,024)</u>	<u>(297,924)</u>

EAST FELICIANA PARISH POLICE JURY
CLERMONT, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (BAAF BASIS) AND ACTUAL

HEALTH UNIT
YEAR ENDED DECEMBER 31, 1975

	<u>REVENUE</u> <u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
REVENUES:			
TAKES			
AD VALOREM	\$116,000	\$127,476	\$12,476
INTERGOVERNMENTAL			
STATE REVENUE SHARING	20,000	21,407	1,407
INTEREST	20,000	28,433	8,433
TOTAL REVENUES	<u>156,000</u>	<u>177,316</u>	<u>22,316</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
OPERATIONS	31,900	37,436	(5,536)
HEALTH			
OPERATIONS	19,000	26,861	7,861
TOTAL EXPENDITURES	<u>50,900</u>	<u>64,297</u>	<u>13,397</u>
EXCESS (DEFICIENCY) OF REVENUES			
OVER EXPENDITURES	114,100	113,019	10,081
FUND BALANCE, JANUARY 1	773,723	773,723	-
FUND BALANCE, DECEMBER 31	<u>887,823</u>	<u>886,742</u>	<u>11,081</u>

EAST FLORENCE TARIFF POLICE JURY
CLINTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GRAND TOTAL) AND ACTUAL

SOLID WASTE
YEAR ENDED DECEMBER 31, 1978

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
TAXES:			
SALES TAXES	\$780,000	\$845,000	\$65,000
INTEREST	<u>20,000</u>	<u>31,949</u>	<u>11,949</u>
TOTAL REVENUES	<u>800,000</u>	<u>876,949</u>	<u>76,949</u>
 EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT OPERATIONS	20,000	33,750	13,750
SANITATION OPERATIONS	<u>530,000</u>	<u>538,252</u>	<u>8,252</u>
TOTAL EXPENDITURES	<u>550,000</u>	<u>572,002</u>	<u>22,002</u>
 EXCESS OF REVENUES OVER EXPENDITURES	250,000	304,947	54,947
FUND BALANCE, JANUARY 1	688,457	688,457	-
 FUND BALANCE, DECEMBER 31	<u>938,457</u>	<u>993,404</u>	<u>54,947</u>

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

CONCHES
YEAR ENDED DECEMBER 31, 1956

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
FINES & FORFEITURES	\$2,500	\$3,350	850
FEES			
INTEREST	80	61	19
TOTAL REVENUES	<u>2,580</u>	<u>3,411</u>	<u>831</u>
EXPENDITURES:			
CURRENT:			
HEALTH			
OPERATIONS	2,500	219	2,281
CAPITAL OUTLAY	-0-	1,425	(1,425)
TOTAL EXPENDITURES	<u>2,500</u>	<u>1,644</u>	<u>856</u>
EXCESS OF REVENUES OVER EXPENDITURES	80	1,767	1,687
FUND BALANCE, JANUARY 1	<u>2,000</u>	<u>2,000</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u>2,080</u>	<u>3,767</u>	<u>1,687</u>

EAST FELLOWSHIP TARIFF POLICE JURY
CLINTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (LAST YEAR) AND ACTUAL

FRED-A-CHILD
YEAR ENDED DECEMBER 31, 1954

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
INTERGOVERNMENTAL			
DEPARTMENT OF EDUCATION	\$44,000	\$24,654	\$(19,346)
MISCELLANEOUS	-0-	-0-	-0-
COMMODITIES	-0-	-0-	-0-
TOTAL REVENUES	<u>\$44,000</u>	<u>\$24,654</u>	<u>\$(19,346)</u>
EXPENDITURES:			
CURRENT:			
HEALTH	\$2,000	48,240	3,740
OPERATIONS	50,000	48,240	3,740
TOTAL EXPENDITURES	<u>\$52,000</u>	<u>\$96,480</u>	<u>\$44,480</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$12,000	\$71,826	\$(59,826)
FUND BALANCE, JANUARY 1	-0-	-0-	-0-
FUND BALANCE, DECEMBER 31	<u>\$12,000</u>	<u>\$71,826</u>	<u>\$(59,826)</u>

EAST FULBONIA PARISH POLICE JURY
CLAYTON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (1964) BASED AND ACTUAL

EMERGENCY #11
YEAR ENDED DECEMBER 31, 1964

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES			
AD VALOREM	\$30,000	\$42,621	\$12,621
TELEPHONE SURTAX	55,000	54,000	1,000
INTEREST	4,500	4,351	(149)
MISCELLANEOUS	-0-	288	288
	<u>99,500</u>	<u>101,260</u>	<u>1,700</u>
TOTAL REVENUES			
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT OPERATIONS	21,100	20,781	319
PUBLIC SAFETY OPERATIONS	87,400	88,788	(1,388)
CAPITAL OUTLAY	38,499	38,810	(311)
	<u>146,999</u>	<u>148,379</u>	<u>(1,380)</u>
TOTAL EXPENDITURES			
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(51,499)</u>	<u>(47,119)</u>	<u>4,380</u>
FUND BALANCE, JANUARY 1	<u>164,000</u>	<u>164,000</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u>112,501</u>	<u>116,881</u>	<u>4,380</u>

FIDUCIARY FUNDS

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

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

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

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
COMBINED BALANCE SHEET
ASSET FUND
DECEMBER 31, 1956

	<u>SALES TAX</u>	<u>LIBRARY TAX</u>	<u>TOTAL</u>
ASSETS			
RECEIVABLES:			
AD VALOREM TAXES	-0-	\$101,438	\$101,438
SALES TAXES	\$58,320	-0-	58,320
INTERGOVERNMENTAL	-0-	13,937	13,937
	<u>58,320</u>	<u>115,375</u>	<u>173,695</u>
TOTAL ASSETS			
LIABILITIES:			
DUE TO OTHER FUNDS	\$28,978	\$-0-	\$28,978
DUE TO OTHER GOVERNMENTS	22,363	115,375	137,738
	<u>58,320</u>	<u>115,375</u>	<u>173,695</u>
TOTAL LIABILITIES			

EAST WILKINSON PARISH POLICE JURY
CLINTON, LOUISIANA
COMBINED STATEMENT OF ACTIVITY
AGENCY FUNDS
YEAR ENDED DECEMBER 31, 1998

	<u>SALES TAX</u>	<u>LIBRARY TAX</u>	<u>TOTAL</u>
BALANCE AT BEGINNING OF YEAR	0-0-	-0-	00
Additions:			
Sales and Use Tax	\$445,803	-0-	\$445,803
Ad Valorem Taxes	-0-	\$22,985	\$2,985
State Revenue Sharing	-0-	\$2,985	\$2,985
Interest Income	-0-	-0-	-0-
Total Additions	<u>\$445,803</u>	<u>\$25,970</u>	<u>\$471,773</u>
Deductions:			
Collection Fees	\$3,988	\$2,301	\$6,289
Road and Bridge Fund	\$22,521	-0-	\$22,521
Academy Regional Library	-0-	\$22,600	\$22,600
Town of Clinton	\$22,166	-0-	\$22,166
Town of Jackson	\$22,167	-0-	\$22,167
Town of Slughter	\$1,761	-0-	\$1,761
Village of Wilcox	\$2,288	-0-	\$2,288
Village of Newwood	\$2,056	-0-	\$2,056
Total Deductions	<u>\$85,803</u>	<u>\$25,971</u>	<u>\$111,774</u>
BALANCE AT END OF YEAR	<u>-0-</u>	<u>-0-</u>	<u>00</u>

EAST POLICIANS PARISH POLICE JURY
CLINTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 1974

COMPENSATION PAID TO BOARD MEMBERS

The schedule of compensation paid to Police Jurors is presented in compliance with House Concurrent Resolution No. 34 of the 1974 Session of the Louisiana Legislature. Compensation of the Police Jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method, the president receives \$884 per month and the other jurors receive \$504 per month. Police Jurors can receive cash in lieu of medical coverage. Compensation paid to the Police Jury is as follows:

James F. Rust, President	\$8,820
Myron L. Hall	6,408
Edward L. Brooks, Sr.	6,162
Earl Richardson	6,138
Richard C. Dudley	7,910
Linton J. Hanzel	6,500
Clewis L. Matthews	7,005
Jerry B. Bunch	6,488
Louis J. Kent	7,910

SINGLE BEET SECTION

Donald C. DeVille

CENTRE PUBLIC ACCOUNTANT
FIVE BULLDOCK BLVD.
BAYOU BOULE, LOUISIANA, MOBILE
(504) 743-1829

**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE**

May 30, 1997

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

I have audited the accompanying Primary Government financial statements of the East Feliciana Parish Police Jury, Overlay Unit, Clinton, Louisiana, as of and for the year ended December 31, 1996, and have issued my report thereon dated May 30, 1997. These Primary Government financial statements are the responsibility of the Police Jury's management. My responsibility is to express an opinion on these component-unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the U.S. General Accounting Office, and the provisions of Office of Management and Budget Circular A-133, Audits of State and Local Governments.¹ Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the Primary Government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

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

Respectfully submitted,

Donald C. DeVille

**EAST LOUISIANA PRISON POLICE JURY
CLINTON, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
YEAR ENDING DECEMBER 31, 1966**

PROGRAM TITLE	CFDA NUMBER	FEDERAL REVENUE RECEIVED	FEDERAL REVENUE RECORDED	TOTAL EXPENDITURES
U. S. DEPARTMENT OF AGRICULTURE				
PASSED THROUGH:				
LOUISIANA DEPARTMENT OF SOCIAL SERVICES				
Food Stamp (Coupons)	10.101	\$2,537,400	\$2,532,371	\$2,532,371 *
Food Stamp	10.101	15,400	15,400	15,400
PASSED THROUGH:				
LOUISIANA DEPARTMENT OF EDUCATION				
Summer Food	10.510	-0-	-0-	-0-
PASSED THROUGH:				
LOUISIANA DEPARTMENT OF AGRICULTURE				
Food Distribution	10.000	54,854	54,854	54,854
		<u>2,607,654</u>	<u>2,602,625</u>	<u>2,602,625</u>
U. S. DEPARTMENT OF TRANSPORTATION				
PASSED THROUGH:				
LOUISIANA DEPARTMENT OF TRANSPORTATION				
PTA	20.509	23,914	23,914	23,914
U. S. DEPARTMENT OF JUSTICE				
Local Law Enforcement	**	14,300	-0-	-0-
Church Arson Prevention	***	4,600	-0-	-0-
		<u>20,900</u>	<u>-0-</u>	<u>-0-</u>
GRAND TOTAL		<u>2,650,148</u>	<u>2,626,549</u>	<u>2,626,549</u>

* Major Grant
 ** 896-1A-VI-1214
 *** 85-0000000000

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
2001-BIRMINGHAM ROAD
BIRMINGHAM, ALABAMA 35201
(205) 763-3829

MEMBER
INTERNATIONAL F.I.C.
CONFEDERATION OF C.P.A.'S

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

May 30, 1997

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

I have audited the financial statements of the East Feliciana Parish Police Jury, Clinton, Louisiana, as of and for the year ended December 31, 1996, and have issued my report thereon dated May 30, 1997.

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

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

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

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

Respectfully submitted,



Donald C. DeVille

GOVERNMENT ACCOUNTANT
7000 BLOSSOMT HILL
BIRMINGHAM, ALABAMA 35202
(204) 963-1829

CPA
MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

REGISTERED ACCOUNTANT
STATE OF ALABAMA
EXPIRES 12/31/87

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
EVIDENCE BASED ON AN AUDIT OF Primary Government
FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

May 10, 1987

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

I have audited the financial statements of the East Feliciana Parish Police Jury, Clinton, Louisiana, as of and for the year ended December 31, 1986, and have issued my report thereon dated May 10, 1987.

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

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

In planning and performing my audit of the financial statements of the East Feliciana Parish Police Jury, for the year ended December 31, 1986, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

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

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

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relative low level the risk that errors or irregularities in accounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

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

Respectfully submitted,

Donald C. Daulton

Donald C. DeVille

CENTRAL PUBLIC ACCOUNTANT
FEDERAL REGISTERED CLERK
BYRON BROWN, LOUISIANA STATE
(504) 387-2825

**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

May 30, 1997

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

I have audited the Primary Government financial statements of the East Feliciana Parish Police Jury, Clinton, Louisiana, as of and for the year ended December 31, 1996, and have issued my report thereon dated May 10, 1997.

I conducted my audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States and Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments. These standards and OMB circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the Primary Government financial statements are free of material misstatement.

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

In planning and performing my audit of the financial statements of the East Feliciana Parish Police Jury for the year ended December 31, 1966, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

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

See Schedule of Findings.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure element does not reduce to a relative low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe none of the reportable conditions described in the Schedule of Findings and Questioned Cost is a material weakness.

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

Respectfully submitted,

Walter C. Daulton

Donald C. DeVille

CONSTITUTIONAL ACCOUNTANT
INDEPENDENT FIRM
1415 W. BROAD, SUITE 1000
(504) 763-1829

MEMPHIS
445 GUYTON ST. #100
MEMPHIS, TENNESSEE 38103

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

May 30, 1997

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

I have audited the Primary Government financial statements of the East Feliciana Parish Police Jury, Clinton, Louisiana, as of and for the year ended December 31, 1996, and have issued my report thereon dated May 30, 1997.

In connection with my audit of the December 31, 1996 Primary Government financial statements of East Feliciana Parish Police Jury, and with my consideration of East Feliciana Parish Police Jury, control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-130, "Audits of State and Local Governments," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-130, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and other special test that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objectives of which is the expression of an opinion on East Feliciana Parish Police Jury, Louisiana, compliance with these requirements. Accordingly, I do not express such an opinion.

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

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

Respectively submitted,

Donald C. DeVille

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
THE BLUESHOPNET BUILDING
BAYOU BOULE, LOUISIANA 70001
(504) 762-8829

MEMBER
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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

May 30, 1997

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

I have audited the financial statements of the East Feliciana Parish Police Jury, Clinton, Louisiana, as of and for the year ended December 31, 1996, and have issued my Report thereon dated May 30, 1997.

I have applied procedures to test the East Feliciana Parish Police Jury's compliance with the following requirements applicable to the financial assistance programs, which are identified in the statute or federal awards, for the year ended December 31, 1996: political activity, civil rights, cash management, federal financial reports, and allowable cost/cost principles.

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

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

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

Respectfully submitted,



Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
1000 B. LEBLANCHE BLVD.
BAYTERRACE, LOUISIANA 70001
(504) 867-7629

MEMBER
FEDERATION OF CPAs
MEMBER STATE CPAs A.

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

May 30, 1987

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

I have audited East Feliciana Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort, or earmarking; reporting; special tests; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of the financial assistance programs, which are identified in the accompanying schedule of federal awards, for the year ended December 31, 1986. The management of the East Feliciana Parish Police Jury, is responsible for the Organization's compliance with these requirements. My responsibility is to express an opinion on compliance with these requirements based on my audit.

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

In my opinion, The East Feliciana Parish Police Jury, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort, or earmarking; reporting; special test; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1986.

Respectively submitted,

Donald C. DeVille

**EAST LOUISIANA PARISH POLICE JURY
CLINTON, LOUISIANA
THIRD YEAR'S FINANCIALS
DECEMBER 31, 1996**

DESCRIPTION: The Roads and Bridges and Criminal Court Funds had a fund deficit of \$128,411 and \$3,419, respectively.

STATUS: The Roads and Bridges's fund deficit decreased to \$268,800 and Criminal Court Fund eliminated its fund deficit.

* * * *

DESCRIPTION: Actual expenditures exceeded budgeted expenditures for the Roads & Bridges Fund by \$23,461; the Feed A Child Fund by \$1,141.

STATUS: Roads & Bridges Fund and Feed A Child Fund actual expenditures did not exceed budgeted expenditures. However, actual expenditures exceeded budgeted expenditures for the Health Unit fund by \$3,486 and the Emergency 911 Fund by \$3,048.

* * * *

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

STATUS: The Police Jury was not delinquent in 1996 and paid off the bond in 1997.

* * * *

DESCRIPTION: The Police Jury failed to execute a planned activity in accordance with a Louisiana Community Development Block Grant contract and has been barred for participating in the LCDBG program for two years.

STATUS: The Police Jury is not participating in any LCDBG Program.

* * * *

EAST FELICIANA POLICE JURY
CLINTON, LOUISIANA
OVERSIGHT UNIT
SCHEDULE OF CURRENT YEAR'S FINDINGS
DECEMBER 31, 1988

REPORTABLE CONDITION: The Needs & Bridge Fund has a fund deficit of \$200,000.

CAUSE: The fund deficit occurred in the Needs & Bridge Fund due to a deteriorating infrastructure and a decline in the economy resulting in less revenue.

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

RECOMMENDATION: I recommend continued budget monitoring and selective improvements.

MANAGEMENT RESPONSE: See management's written response.

* * * *

REPORTABLE CONDITION: Actual expenditures exceeded budgeted expenditures for the Health Unit fund by \$3,400 and the Emergency 911 fund by \$1,000.

CAUSE: The Health Unit fund over expenditures occurred due to operations. The Emergency 911 over expenditures resulted due to operations.

EFFECT: Expenditures exceeded appropriations.

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

MANAGEMENT RESPONSE: See management's written response.

* * * *

EAST FELICIANA PARISH POLICE JURY
CLIFTON, LOUISIANA
OVERSIGHT UNIT
RECORDS OF CURRENT YEAR'S FINDINGS
DECEMBER 31, 1988

LOUISIANA DEPARTMENT OF EDUCATION - SUMMER FOOD PROGRAM
CFDA #10.228

REPORTABLE CONDITIONS: Two hundred sixty-three meals were disallowed for incomplete components (employees not signing in and out daily and all invoices are not signed and dated at the time of the delivery).

CAUSE: Failure to follow guidelines.

EFFECT: The Police Jury refunded \$424.

RECOMMENDATION: I have no recommendations.

MANAGEMENT RESPONSE: See management's written responses.

* * * *

PHIL T. GRAHAM
CERTIFIED PUBLIC ACCOUNTANT

7112 GOODWOOD BOULEVARD, SUITE # - BATON ROUGE, LOUISIANA 70804
TEL: 837-4940, 804-4938-4990 FAX: 804-4938-4998

August 8, 1997

Legislative Audit Advisory Council
State of Louisiana
Post Office Box 94387
Baton Rouge, Louisiana 70804-0387

RE: East Feliciana Parish Police Jury

Dear Sir or Madam:

The Jury has requested that I assist them in their response to the audit finding in the audit report for the year ended December 31, 1996.

Item #1: Deficits in the Road and Bridge Fund and the Criminal Court Fund

The Road & Bridge Fund has a fund deficit of \$288,089. The prior deficit was \$325,411. This shows a decrease in the amount of the deficit as the Parish continues to monitor the expenditures in this fund. The deficit in the Road & Bridge Fund has been created by loans from the general fund of the Parish. The Parish does not desire to contribute these amounts to the Road and Bridge Fund because the revenues going into the Road & Bridge Fund are dedicated; therefore, unavailable for subsequent transfers back to the general fund unless it is in repayment of a debt. Therefore, all money loaned to the Road & Bridge Fund has been recorded as an interfund loan. In the future, the Parish intends to repay the general fund for these advances. Until that time, they will continue to monitor the activity in this fund.

The Criminal Court Fund has a fund deficit of \$5,410. Expenditures in the Criminal Court Fund are controlled by the judges and the district attorney. A court order is issued by these officials advising the treasurer to make these expenditures. The Jury has frequently discussed the status of the Criminal Court Fund with the judges and the district attorney but has been informed that the expenditures out of that fund are not the responsibility of the Jury. Therefore, the Jury does not have any control over funds that are spent out of the Criminal Court Fund. Without that control, the

Jury cannot control whether or not the fund incurs a deficit.

Item #3: Actual expenditures exceeding budgeted expenditures in the Health Unit Fund and the Emergency Ill Fund:

The Parish does not have an encumbrance system of accounting. It does monitor its expenditures on a monthly basis. However, expenditures occur at year end that, in some cases, may exceed the actual amount budgeted. The Jury does monitor whether or not funds will be available to pay the expenditures in question.

These funds have a small amount of activity, and the monitoring has been primarily focused on those funds that have greater volumes. These funds have large fund balances and sufficient funds available to cover expenditures.

The Parish will continue to monitor these funds on a monthly basis in order to operate within the available budget.

Item #4: Disallowed cost for summer food program:

The summer food program is administered by an individual who is not under the direct supervision of the East Feliciana Parish Police Jury. The Jury has discussed the situation with the individual and placed her on notice that the practice should not continue in the future.

The Jury will continue to monitor the procedures that are being followed and take the appropriate action if compliance is not achieved.

We trust that this information will satisfy the requirements of the Council. If we can be of any further assistance to you, please do not hesitate to contact us.

Very truly yours,

Phil T. Graham, CPA

PTG/mwv
cc: East Feliciana Parish Police Jury
Don Deville