

WEST FELICIANA PARISH POLICE JURY  
 271, FRENCHVILLE, LOUISIANA  
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
 YEAR ENDED DECEMBER 31, 1978

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	FEDERAL CFDA NUMBER	ISSUES/ EXPENDITURES
<u>United States Department of Agriculture</u> Passed through Louisiana Department of Health and Hospitals Food Stamp Program	19-561	\$ 860,841
State Administrative Matching Grants for Food Stamp Program	19-561	<u>6,322</u>
<u>Total United States Department of Agriculture</u>		<u>867,163</u>
<u>United States Department of the Interior</u> Passed through Louisiana Department of the Treasury - Payment in Lieu of Taxes	None	<u>743</u>
<u>United States Department of Transportation</u> Passed through Louisiana Department of Transportation and Development Public Transportation Operating Assistance Program for the Mechanized Areas (State Project No. 711830(03))	20-309	<u>34,568</u>
<u>Federal Emergency Management Agency</u> Passed through State of Louisiana Military Department - Department of Military Assistance	83-993	<u>11,319</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>209,291</u>
		<u>1,112,825</u>

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

management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded 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
- Davis-Bacon Act
- 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, 1986, West Feliciana Parish Police Jury, St. Francisville, Louisiana expended 73 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by SAS 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

SUITE 2000, 2000 OMAHAWAY  
SUITE 1, SUITE 2000, SUITE 20002000 OMAHAWAY  
SUITE 2000, SUITE 2000, SUITE 2000  
SUITE 2000, SUITE 2000**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, 1994, and have issued our report thereon dated June 5, 1997. 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, 1997.

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-138, "Audits of State and Local Governments." These standards and OMB Circular A-138 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, 1994, 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-138. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to the 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, 1997.

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

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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, 1996, and have issued our report thereon dated June 5, 1997. 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, 1996, 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.

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In the audit for the year December 31, 1998, 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, 1997

*Dyer & Vicknair*

**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

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INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER THE AMERICAN SOCIETY OF  
GOVERNMENT ACCOUNTANTSWest Feliciana Parish Police Jury  
St. Francisville, LouisianaWe 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, 1996 and have issued our  
report thereon dated June 5, 1997. 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-134, "Audits of State and Local Governments."  
These standards and OMB Circular A-134 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 conducted 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 West Feliciana Parish Police Jury,  
St. Francisville, Louisiana. The information in that 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, 1997*Dyer & Vicknair*

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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 comments related to the internal control structure noted in the audit for the year ended December 31, 1995.

St. Francisville, Louisiana  
June 5, 1997

*Dyer & Vicknair*

## 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, 1987

*Dyer & Vicknair*



## **DYER & VICKNAIR**

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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 1983, 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 1984 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, 1987, 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.

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MONROE, LOUISIANA 70130  
FOR MORE DETAILSWest 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, 1986, and have issued our report which was qualified thereon dated June 5, 1987. 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 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, 1986. 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, Governmental Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, "Audits of State and Local Governments". These standards and OMB Circular A-133 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 types of services allowed or unallowed; eligibility and reporting that are applicable to its major Federal financial assistance program for the year ended December 31, 1986.

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, 1987*Byer & Vicknair*

**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

SUITE 1000, 1000 PINE  
ST. FRANCISVILLE, LOUISIANA 70458WE ARE THE OFFICIAL  
AUDITORS OF THE STATE OF  
LOUISIANA, UNDER THE  
PROVISIONS OF THE  
CONSTITUTIONWest 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, 1994, and have issued our report thereon dated June 3, 1997. 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, 1994:

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 these 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 these requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with these 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 3, 1997*Dyer & Vicknair*

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
SUPPLEMENTAL LETTER REQUIRED  
BY RURAL ECONOMIC AND COMMUNITY DEVELOPMENT  
DECEMBER 31, 1996

- 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, 1996, 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, 1996, is comprised of:

<u>0-30 days</u>	<u>31+ days</u>	<u>Total</u>
<u>\$ 4,188</u>	<u>\$ 363</u>	<u>\$ 4,551</u>

The number of residential customers at December 31, 1996 was 112.

# DYER & VICKNAIR

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DALLAS OFFICE

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, 1996, and have issued our report thereon dated June 5, 1997. 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, 1996, 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, "Audit of State and Local Governments", we selected certain transactions applicable to certain nonmajor Federal financial assistance programs for the year ended December 31, 1996. 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, 1997

*Dyer & Vicknair*

## PRIMARY FUND TYPE - ASSET 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.

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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, 1986, and have issued our report thereon dated June 5, 1987. 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 these failures or violations are material to the financial statements. The results of our tests of compliance disclosed the following material instances of noncompliance.

**Findings:**

The police jury has not maintained adequate records of its general fixed assets, as required by state and federal regulations. Louisiana Revised Statute 24:514(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

**WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
SCIENTIFIC FUND**

**COMBINING STATEMENT OF CHANGES IN DEPOSITS FOR OTHERS AND OTHER FUNDS  
DECEMBER 31, 1994  
WITH COMPARATIVE BALANCES FOR DECEMBER 31, 1993**

	<u>HOSPITAL MAINTENANCE TAX</u>	<u>LIBRARY TAX</u>
<b>DEPOSITS FOR OTHERS AND OTHER FUNDS AT BEGINNING OF YEAR</b>	<u>\$ 320,436</u>	<u>\$ 169,339</u>
<b>ADDITIONS</b>		
Taxes		
Ad valorem	231,423	111,957
Payments in lieu of taxes	1,054	486
Sales		
State revenue sharing (net)	20,384	13,039
Use of money and property	<u>563</u>	<u>223</u>
<b>Total additions</b>	<u>253,324</u>	<u>126,593</u>
<b>Total</b>	<u>573,720</u>	<u>295,926</u>
<b>DEDUCTIONS</b>		
From ad valorem taxes		
Assessor's pension fund	7,448	3,798
Collection fee		
Payment to		
West Feliciana Parish Hospital	218,945	
Acadian Regional Library		114,585
West Feliciana Parish Police Jury special revenue funds		
Solid waste		
Parishwide road		
West Feliciana Parish Fire Protection District No. 1	<u>          </u>	<u>          </u>
<b>Total deductions</b>	<u>218,693</u>	<u>118,321</u>
<b>DEPOSITS FOR OTHERS AND OTHER FUNDS AT END OF YEAR</b>	<u>321,113</u>	<u>117,605</u>

The accompanying notes are an integral part of this statement.



TOTAL  
DECEMBER 31,

1928	1925
\$ 12,784	\$ 10,118
320,315	262,135
5,000	5,000
38,820	38,820
386,889	323,883
3,135	3,800
325,980	230,880
584,874	556,853
764,113	764,113
73,228	54,135
690,885	709,988
(325,334)	(297,751)
365,551	412,237
956,436	922,230

**WEST FELICIANA PRISON POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**EXTERNAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN RETAINED EARNINGS**  
**YEAR ENDED DECEMBER 31, 1994**  
**WITH COMPARATIVE TOTAL FOR YEAR ENDED DECEMBER 31, 1993**

	<u>NATURAL GAS SYSTEM</u>	<u>SEWERAGE DISTRICT</u>
<b>OPERATING REVENUES</b>		
Charges for sales and services	\$ 25,471	\$ 24,624
Delinquent and service charges	<u>2,388</u>	<u>        </u>
<b>Total operating revenues</b>	<b><u>27,859</u></b>	<b><u>24,624</u></b>
<b>OPERATING EXPENSES</b>		
Gas purchases	24,559	
Administrative	7,530	
Labor		9,600
Insurance	329	
Professional services	435	438
Depreciation	7,395	28,382
Utilities		7,475
Repairs and maintenance	412	5,311
All other		<u>1,228</u>
<b>Total operating expenses</b>	<b><u>49,547</u></b>	<b><u>44,335</u></b>
<b>Operating income (loss)</b>	<b><u>(21,688)</u></b>	<b><u>(19,711)</u></b>
<b>NONOPERATING INCOME (EXPENSES)</b>		
Interest income	47	196
Interest expense	(25,889)	
Uncollectible accounts		
<b>Total nonoperating income (expenses)</b>	<b><u>(25,842)</u></b>	<b><u>196</u></b>
<b>NET INCOME (LOSS)</b>	<b><u>(47,530)</u></b>	<b><u>(19,515)</u></b>
ADD depreciation on property and equipment acquired by grants externally restricted for capital acquisition and construction	<u>        </u>	<u>19,183</u>
<b>NET INCOME (LOSS)</b>	<b><u>(47,530)</u></b>	<b><u>(413)</u></b>
<b>RETAINED EARNINGS (DEFICIT),</b> Beginning	<b><u>(286,882)</u></b>	<b><u>(255)</u></b>
<b>RETAINED EARNINGS (DEFICIT),</b> end	<b><u>(334,312)</u></b>	<b><u>(413)</u></b>

The accompanying notes are an integral part of this statement.

TOTAL.  
DECEMBER 31.

1938	1935
\$ 80,895	\$ 56,789
<u>2,388</u>	<u>2,349</u>
82,883	59,138
24,880	14,893
7,830	7,886
9,880	9,880
225	840
873	1,761
37,637	37,638
7,878	8,888
8,723	10,389
<u>1,228</u>	<u>588</u>
87,883	78,137
<u>(22,388)</u>	<u>(19,188)</u>
283	88
<u>(28,888)</u>	<u>(28,717)</u>
	<u>(4,888)</u>
<u>(24,766)</u>	<u>(28,888)</u>
(87,168)	(47,878)
38,183	38,183
<u>(28,888)</u>	<u>(28,178)</u>
<u>(287,252)</u>	<u>(288,877)</u>
<u>(288,318)</u>	<u>(287,252)</u>

WEST PLACIAMA PARISH POLICE JURY  
 27, PRINCETON, LOUISIANA  
 ENTERPRISE FUNDS

COMBINED STATEMENT OF CASH FLOW  
 YEAR ENDED DECEMBER 31, 1996

WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1995

	<u>NATURAL</u> <u>GAS</u> <u>SYSTEM</u>	<u>SEWERAGE</u> <u>DISTRICT</u>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ (2,488)	\$(17,711)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities		
Interest income	47	194
Depreciation	7,385	20,382
Write off of uncollectible accounts		
(Increase) decrease in		
Receivables	(5,292)	(428)
Prepaid insurance		
Increase (decrease) in		
Accounts payable	2,413	34
Interfund payable	28,888	
Customer security deposits	125	
Accrued interest payable	1,320	
	<u>32,289</u>	<u>372</u>
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal paid on bond maturities	(5,000)	
Interest paid on bond	(25,088)	
	<u>(30,088)</u>	
<b>Net cash provided (used) by capital and related financing activities</b>	<u>(30,088)</u>	
<b>NET INCREASE IN CASH</b>	<b>2,309</b>	<b>372</b>
<b>CASH AT BEGINNING OF YEAR</b>	<u>2,893</u>	<u>2,032</u>
<b>CASH AT END OF YEAR</b>	<u>5,204</u>	<u>2,404</u>

**SUPPLEMENTAL DISCLOSURES**

Operating activities reflect interest paid of \$25,089.

The accompanying notes are an integral part of this statement.

TOTAL  
MICROBICHE 31

1994      1995

0 (22,389)    0 (19,188)

243      86  
27,477    27,478

(4,458)

(5,721)    (1,884)  
815

3,446      3,981  
28,880    28,717

125      125  
1,928

33,581    34,381

(5,000)    (5,000)  
(25,000)    (22,717)

(28,000)    (28,717)

3,573      3,434

3,928      4,088

12,501      3,223

SALARY TAX	FIRE DISTRICT NO. 1 TAX	TOTAL	
		1998	1999
667,317		\$ 67,317	\$ 82,578
	223,412	602,262	881,984
<u>667,317</u>	<u>223,412</u>	<u>669,579</u>	<u>864,562</u>
			\$ 385
664,911		\$ 64,911	\$ 80,334
12,408	223,412	84,268	584,262
67,317	223,412	491,478	664,564
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>667,317</u>	<u>223,412</u>	<u>669,579</u>	<u>664,564</u>

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**AGENCY FUND**  
**COMBINING BALANCE SHEETS**  
**DECEMBER 31, 1995**  
**WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1994**

	<u>HOSPITAL MAINTENANCE TAX</u>	<u>LEGARY TAX</u>
<b>ASSETS</b>		
Cash		
Receivables	\$ 227,125	\$113,635
<b>Total assets</b>	<u>227,125</u>	<u>113,635</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Interfund payable		
Due to other funds		
Due to others	\$ 227,125	\$113,635
<b>Total liabilities</b>	<u>227,125</u>	<u>113,635</u>
<b>FUND BALANCES</b>		
	<u>0</u>	<u>0</u>
<b>Total liabilities and fund balances</b>	<u>227,125</u>	<u>113,635</u>

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH POLICE JURY  
 ST. FRANCISVILLE, LOUISIANA  
 SCHEDULE OF BUDGETED REVENUES, EXPENSES,  
 AND CHANGES IN RETAINED EARNINGS  
 NATIONAL GAS SYSTEM ENTERPRISE FUND  
 YEAR ENDING DECEMBER 31, 1977  
 (Unaudited)

<b>OPERATING REVENUES</b>	
Charges for sales and services	\$ 35,000
Delinquent and service charges	1,500
	_____
<b>Total operating revenues</b>	<b>36,500</b>
<b>OPERATING EXPENSES</b>	
Gas purchases	19,100
Administrative	8,500
Insurance	330
Professional services	1,500
Depreciation	7,400
Repairs and maintenance	1,300
All other	200
	_____
<b>Total operating expenses</b>	<b>38,530</b>
<b>Operating income (loss)</b>	<b>(2,030)</b>
<b>NONOPERATING INCOME (EXPENSES)</b>	
Interest expense	(32,400)
Unavailable accounts	1,500
	_____
<b>Total nonoperating income (expenses)</b>	<b>(30,900)</b>
<b>NET INCOME (LOSS)</b>	<b>(32,930)</b>
<b>RETAINED EARNINGS (DEFICIT) AT BEGINNING OF YEAR</b>	<b>130,918</b>
<b>RETAINED EARNINGS (DEFICIT) AT END OF YEAR</b>	<b>(34,568)</b>



SALES TAX	FIRE DISTRICT NO. 1 TAX	TOTAL	
		YEAR ENDING DECEMBER 31,	
		1936	1935
<u>5,81,578</u>	<u>5252,227</u>	<u>5,543,564</u>	<u>4,524,609</u>
	282,732	524,112	574,667
	1,362	2,672	2,771
<u>3,187,380</u>		<u>2,187,380</u>	<u>2,243,706</u>
		34,181	32,309
<u>1,422</u>	<u>627</u>	<u>2,862</u>	<u>1,282</u>
<u>2,189,379</u>	<u>298,741</u>	<u>2,353,402</u>	<u>2,883,855</u>
<u>2,272,287</u>	<u>328,898</u>	<u>2,518,571</u>	<u>3,425,723</u>
	9,155	24,721	19,612
33,260		33,260	47,776
5,266		5,266	
<u>1,385,846</u>		<u>1,514,811</u>	<u>1,638,372</u>
		114,565	103,582
259,888		259,888	244,782
<u>521,918</u>		<u>521,918</u>	<u>409,373</u>
	<u>252,281</u>	<u>252,281</u>	<u>222,489</u>
<u>2,262,240</u>	<u>261,526</u>	<u>2,421,492</u>	<u>2,779,282</u>
<u>47,211</u>	<u>272,412</u>	<u>497,472</u>	<u>622,564</u>

CAPITAL PROJECTS FUND

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.

## SUPPLEMENTAL INFORMATION

**WEST FELICIANA PARISH POLICE JUNT**  
**ST. FRANCISVILLE, LOUISIANA**  
**SCHEDULE OF POLICE JUNT MEMBERS' CONTRIBUTION**  
**YEAR ENDED DECEMBER 31, 1958**

<u>NAME AND ADDRESS</u>	<u>AMOUNT</u>
Mr. John Cobb	\$ 7,200
Mr. John E. Branch	6,100
Mr. Billy D. Shoemaker	6,100
Mr. Joseph Bonaventura	6,100
Mr. Thomas McVea	6,100
Mr. Oala Wilson	6,100
Mr. Bertram Babers, III	<u>3,000</u>
<b>Total</b>	<b><u>48,700</u></b>

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
SCHEDULE OF INSURANCE IN FORCE  
DECEMBER 31, 1996  
(Unaudited)

<u>INSURANCE COMPANY</u>	<u>EXPIRATION DATE</u>
Coregis Insurance Company	04-28-97
Coregis Insurance Company	04-28-97
Coregis Insurance Company	04-28-97
Coregis Insurance Company	04-28-97
Madison Indemnity Company	06-08-97
Parish Government Risk Management Agency (self-funded)	01-01-97
Madison Indemnity Company	06-08-97
Western Surety Co.	Various
Fidelity & Deposit Company of MD	01-18-97

<u>COVERAGE</u>	<u>LIABILITY LIMITS</u>
General liability	\$1,000,000 each occurrence \$3,000,000 aggregate limit
Auto liability	\$1,000,000 each occurrence
Commercial property	Actual cash value \$25,000 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 \$400,500 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**  
**ENTERPRISE FUND**  
**MUTUAL GAS DISTRICT FUND**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN RETAINED EARNINGS - BUDGET (MAAF PAID) AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 1966**

	<u>YEAR ENDED DECEMBER 31, 1966</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
<b>OPERATING REVENUES</b>			
Charges for sales and services	\$ 35,500	\$ 35,471	\$ 29
Delinquent and service charges	1,500	2,308	808
<b>Total operating revenues</b>	<u>35,500</u>	<u>37,779</u>	<u>2,279</u>
<b>OPERATING EXPENSES</b>			
Gas purchases	18,550	24,550	(6,000)
Administrative	8,500	7,500	900
Insurance	328	328	0
Professional services	1,500	435	1,065
Depreciation	7,400	7,395	5
Repairs and maintenance	1,500	412	1,088
All other	200	0	200
<b>Total operating expenses</b>	<u>37,978</u>	<u>48,560</u>	<u>(10,582)</u>
<b>Operating income (loss)</b>	<u>(2,378)</u>	<u>(10,781)</u>	<u>(8,403)</u>
<b>NONOPERATING INCOME (EXPENSES)</b>			
Interest income		47	47
Interest expense	(22,571)	(25,909)	(3,338)
Uncollectible accounts	(500)		(500)
<b>Total nonoperating income (expenses)</b>	<u>(23,071)</u>	<u>(25,862)</u>	<u>(2,791)</u>
<b>NET INCOME (LOSS)</b>	<u>(25,449)</u>	<u>(36,643)</u>	<u>(11,194)</u>
<b>RETAINED EARNINGS (DEFICIT),</b>			
beginning	(209,103)	(205,403)	3,700
<b>RETAINED EARNINGS (DEFICIT),</b>			
ending	<u>(234,552)</u>	<u>(242,046)</u>	<u>(7,494)</u>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996**  
(Continued)

**Revenue Bonds**

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

Revenue bonds currently outstanding are as follows:

\$178,000 Natural Gas System bonds dated 1989 for the purpose of constructing a gas utility system for a portion of West Feliciana Parish, due in annual installments of \$5,000 to \$21,000 through 2018, with interest at 8.125%. \$ 231,000

At December 31, 1996, the police jury has accumulated \$264,160 in the debt service funds for future debt requirements. The annual requirements to amortize all bonds and certificates outstanding at December 31, 1996, including interest of \$82,221 are as follows:

Year Ending December 31,	Fire District No. 1 Bonds	Revenue Bonds	Certificates of Indebtedness	Total
1997	\$ 185,882	\$ 38,758	\$ 48,848	\$ 273,488
1998	181,812	38,208	34,073	354,093
1999	180,330	38,708		326,038
2000	189,588	39,275		329,863
2001	183,136	39,835		323,971
thereafter	805,891	258,484		1,243,585
<b>Totals</b>	<u><b>2,805,336</b></u>	<u><b>407,338</b></u>	<u><b>82,921</b></u>	<u><b>2,425,471</b></u>

In accordance with Louisiana Revised Statutes 39:843, the police jury is legally restricted from incurring long-term bonded debt in excess of 1% of the assessed value of taxable property in the parish.

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

	Balance January 1, 1994	Additions	Deductions	Balance December 31, 1996
Revenue				
Bond Debt	<u>\$ 225,488</u>	<u>\$ —</u>	<u>\$ 5,600</u>	<u>\$ 229,888</u>



**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**COMBINED UNIT FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 1996**

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WEST VEICTIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
DECEMBER 31, 1998  
(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 GARP basis statements.

Excess (deficit) of revenues over expenditures (budgetary basis)	\$ (29,838)
Adjustment for the following unbudgeted funds: Criminal Court Special Revenue Fund	<u>115,854</u>
Excess (deficit) of revenues over expenditures (GARP basis)	<u>186,016</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**  
**STATE TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996**  
(continued)

**H. Prepaid Insurance**

Payments made for insurance coverage that will benefit periods beyond December 31, 1996, 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, 1996.

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 \$2,314 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 660, is recognized as a current-year expenditure in the governmental funds when

WEST FELICIANA PARISH POLICE JURY  
BY ST. FRANCISVILLE, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
DECEMBER 31, 1988  
(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 added to the contributed capital account and is reflected as an adjustment to net income.

**O. Interfund Transactions**

Quasi-external transactions are accounted for as reverses, 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. Nonreversing pass-through transactions 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 positions, results of operations or changes in financial position in conformity with generally

**HOUST PELLICIANA POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTE TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996**  
(Continued)

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

**D. 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.

**E. Reclassifications**

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

**Note 12: FUND DEFICIT**

At December 31, 1996, the Natural Gas System Enterprise Fund has a deficit retained balance of \$324,143. The police jury has no plan to eliminate the deficit at the immediate time.

At December 31, 1996, the Sewerage District Enterprise Fund has a deficit retained balance of \$1,171. The Police Jury anticipates future operations will eliminate this deficit.

At December 31, 1996, the Criminal Court special revenue fund has a deficit fund balance of \$31,988. The Police Jury anticipates future operations will eliminate this deficit.

**Note 13: CASH AND CASH EQUIVALENTS**

At December 31, 1996, the police jury has cash and cash equivalents (book balances) totaling \$342,328. The total is comprised of \$175 in non-interest bearing demand deposits and \$342,843 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 to be held in the name of the pledging fiscal agent bank in a custodial bank that is mutually acceptable to both parties.

At December 31, 1996, the police jury has \$400,188 in deposits (collected bank balances). These deposits are secured from risk by \$304,894 of federal deposit insurance and \$195,304 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, 1986  
 (Continued)

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advise 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, 1986 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 250:164.

At December 31, 1986, the investments' amortized cost and market value are \$1,071,507 and \$1,885,988, respectively.

**Note #5: RECEIVABLES**

The following is a summary of receivables at December 31, 1986:

<u>Class</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>	<u>Proprietary Funds</u>	<u>Agency Funds</u>
<b>Taxes</b>						
Ad valorem	\$181,062	\$109,400	\$187,133			\$698,369
Sales						
Other						
<b>Intergovernmental</b>						
Federal	1,423			\$ 80,933		
State	71,963	31,607				33,793
Local	5,574	3,010			\$ 21,942	
Accounts					3,285	
Other	34,328	3,002				
<b>Total</b>	<b>297,288</b>	<b>146,028</b>	<b>187,133</b>	<b>80,933</b>	<b>25,227</b>	<b>732,162</b>

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996**  
**(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, 1994  
(Continued)

General obligation debt is comprised of the following:

General obligation bonds

The Police Jury has issued general obligation bonds for the acquisition and construction of major capital facilities. 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:

\$1,588,000 General Obligation Refunding bonds dated March 1, 1993 for the purpose of refunding outstanding General Obligation Bonds, dated December 1, 1988, due in annual installments of \$28,000 to \$260,800 through March 1, 2008, with interest at 3.25% to 3.45%, secured by an annual ad valorem tax levy.	\$1,515,800
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Certificates of Indebtedness

\$171,800 of Certificate of Indebtedness, Series 1990, dated July 1, 1992 for the purpose of constructing, operating and maintaining public health facilities in the Parish, due in annual installments of \$31,880 to \$33,800 through March 15, 1999, with interest at 6 1/8%, secured by an ad valorem tax levy.	64,800
---	--------

\$103,800 of Certificate of Indebtedness, Series 1991, 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 1/8%, secured by excess revenues of the Parishwide Road Special Revenue Fund.	34,224
---	--------

<b>Total general obligation debt</b>	<b><u>1,609,224</u></b>
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WEST FELICIANA POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1998  
(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, expenses 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  
NOTE TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996  
(Continued)

**Note #8: INTERFUND ASSETS/LIABILITIES**

Individual interfund receivables/payable at December 31, 1996, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General fund	Criminal Court special revenue fund	\$ 26,978
General fund	Communications District special revenue fund	1,635
General fund	Parishwide road special revenue fund	3,359
Parishwide Road special revenue funds	General fund	48,184
<b>Total</b>		<u><b>80,156</b></u>

Individual due from/to other funds at December 31, 1996, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Parishwide Road special revenue fund	Sales tax agency fund	\$ 39,366
Solid Waste special revenue fund	Sales tax agency fund	21,315
<b>Total</b>		<u><b>60,681</b></u>

Interfund receivables totaling \$328,315 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, 1996:

Balance due at January 1, 1996	\$ 8,838
Remitted during year	0
Amount due for 1996	0
Balance due at December 31, 1996	<u><b>8,838</b></u>

**Note #10: RELATED PARTY TRANSACTIONS**

During 1996, the Police Jury purchased natural gas for resale in the amount of \$24,350 from the Gas Utility District No. 1 of West Feliciana Parish, St. Francisville, Louisiana.

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996  
(Continued)

Also, the Police Jury charged the Consolidated Waterworks District No. 13 of West Feliciana Parish \$2,400 and \$12,000, for rental of office space and for providing administrative services, respectively, during 1996.

**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, 1996, is presented below:

	Natural Gas System	Sewerage District	Total
Operating revenues	\$ 17,855	\$ 24,824	\$ 42,679
Depreciation expense	7,395	20,283	27,677
Operating income (loss)	(2,688)	(19,211)	(22,430)
Net income (loss)	(27,452)	(833)	(28,285)
Total assets	246,534	763,471	1,010,005
Bonds payable	330,000		330,000
Total equity (deficit)	(124,143)	(689,714)	(813,857)

**Note #12: RETIREMENT 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 30 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 3 percent of their final-average monthly salary in excess of \$100 for each year of creditable service. Furthermore, employees with at least 30 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 55, 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  
NOTE TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996  
(Continued)

account of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees Retirement System, Post Office Box 14619, Baton Rouge, LA 70899.

Under Plan B, members are required by state statute to contribute 2.8 percent of their annual covered salary in excess of \$1,288 and the West Feliciana Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 1.6 percent of annual covered payroll. Contributions in 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 11:803, 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, 1996 was \$3,241, equal to the required contributions for the 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, 1996	\$ 100,535
Received	817,560
Issued	<u>860,341</u>
Balance, December 31, 1996	<u>187,754</u>

WEST FELICIANA PARISH POLICE JURY  
OF PARACOUSVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1988  
(Continued)

**Note #14: SALES TAX**

The police jury, at a special election held on September 26, 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, 1990, 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 March 13, 1986, voters of the parish approved a one-half of one percent sales and use tax, which is dedicated to be used for maintaining, operating, and/or improving the West Feliciana Parish Hospital. The tax expires in five years.

On April 30, 1984, 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	1.57
Health unit	1.41
Library	2.08
Hospital maintenance (1990-2000)	2.08
Hospital maintenance (1986-1989)	1.92
Fire Protection District No. 1 maintenance	6.77
Fire Protection District No. 1 sinking fund	4.88
Communications District	1.08

**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, 1988.

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
COMBINED UNIT FINANCIAL STATEMENTS  
YEAR ENDED December 31, 1973

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**MOSS PELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**COMPARATIVE CHANGES IN FUND BALANCE**  
**YEARS ENDED DECEMBER 31, 1994, AND DECEMBER 31, 1995**

	DECEMBER 31,	
	1994	1995
<b>REVENUES</b>		
Intergovernmental	\$ 199,791	\$ 28,250
<b>Total revenues</b>	199,791	28,250
<b>EXPENDITURES</b>		
Capital outlay	200,291	28,750
<b>Total expenditures</b>	200,291	28,750
<b>EXCESS (DEFICIENCY) OF</b>		
<b>REVENUES OVER EXPENDITURES</b>	(500)	500
<b>FUND BALANCES,</b>		
beginning	500	0
<b>FUND BALANCES,</b>		
ending	0	500

The accompanying notes are an integral part of this statement.

**METairie PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996**  
 (Continued)

**Note #6: FIXED ASSETS**

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

Description	Balance		Balance	
	January 1, 1996	Additions	Deductions	December 31, 1996
Land	\$ 173,800			\$ 173,800
Buildings and improvements	1,735,860			1,735,860
Furniture and equipment	1,104,716	\$ 92,373	\$ 25,800	1,271,389
<b>Totals</b>	<b>3,114,376</b>	<b>92,373</b>	<b>25,800</b>	<b>3,181,459</b>

The following is a summary of proprietary fund-type assets at December 31, 1996:

Utility property and equipment	\$1,107,130
Less: depreciation to date	<u>374,833</u>
<b>Net</b>	<b><u>732,297</u></b>

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

The following is a summary of the long-term obligation transactions for the year ended December 31, 1996:

Description	Balance		Balance	
	January 1, 1996	Additions	Deductions	December 31, 1996
General obligation debt	\$1,788,345		\$ 185,121	\$ 1,603,224
Compensated absences	31,224		31,111	22,113
Capital leases	97,368	\$ 44,835	39,138	103,065
<b>Totals</b>	<b>1,916,937</b>	<b>44,835</b>	<b>255,369</b>	<b>1,706,403</b>

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 \$11,111 reflected above as deductions to compensated absences is the net of leave benefits paid and earned during the year.



**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

Louisiana, as of December 31, 1996, and the results of operations of each fund and the cash flows of the individual proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 5, 1997 on our consideration of West Feliciana Parish Police Jury, St. Francisville, Louisiana's internal control structure and a report dated June 5, 1997 on its compliance with laws and regulations.

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, 1997

*Dyer & Vicknair*

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET (COMP. BASIS) AND ACTUAL**  
**GENERAL AND SPECIAL REVENUE FUNDS**  
**(EXCLUDING TRINIDAD COURT SPECIAL REVENUE FUND)**  
**YEAR ENDED DECEMBER 31, 1986**

	GENERAL FUND		VARIANCE- FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<b>REVENUES</b>			
Taxes	\$ 100,000	\$ 200,912	\$ 100,912
Licenses and permits	97,890	96,762	(1,000)
Intergovernmental	273,000	271,793	(1,207)
Fees, charges and commissions for services	75,865	76,332	3,467
Use of money and property	8,050	7,992	(58)
Other	23,115	31,289	8,074
<b>Total revenues</b>	<b>678,820</b>	<b>685,180</b>	<b>6,360</b>
<b>EXPENDITURES</b>			
Current			
General government	416,638	424,333	(7,695)
Public safety	140,043	140,231	188
Public works			
Sanitation			
Health and welfare	54,045	53,124	921
Culture and recreation	25,258	18,886	6,372
Economic development and assistance	9,825	9,400	425
Capital outlay		19,492	(19,492)
Debt service			
<b>Total expenditures</b>	<b>665,811</b>	<b>655,146</b>	<b>10,665</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>8,809</b>	<b>28,194</b>	<b>20,125</b>
<b>OTHER FINANCIAL RESOURCES</b>			
Capital leases			
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING RESOURCES OVER EXPENDITURES</b>	<b>8,809</b>	<b>28,194</b>	<b>20,125</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>520,820</b>	<b>514,648</b>	<b>6,172</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>529,629</b>	<b>542,842</b>	<b>13,213</b>

The accompanying notes are an integral part of this statement.

DEBT SERVICE	CAPITAL PROJECTS	TOTAL (MEMORANDUM ONLY)	
		1986	1985
\$ 240,023	\$ 500	\$1,759,606	\$1,397,842
<u>244,158</u>	<u>500</u>	<u>1,762,177</u>	<u>1,398,828</u>

**NEXT PUBLISHED BARRON POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUNDS TOGETHER**  
**YEAR ENDED DECEMBER 31, 1996**  
**WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1995**  
 (Continued)

	<u>GENERAL</u>	<u>SPECIAL</u> <u>REVENUES</u>
FUND BALANCES AT BEGINNING OF YEAR	\$ 334,642	\$ 1,233,003
FUND BALANCES AT END OF YEAR	<u>242,824</u>	<u>1,210,102</u>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES**  
**FROM 1968 THROUGH 1969**  
**WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1968**

	<u>GENERAL</u>	<u>SPECIAL</u> <u>REVENUE</u>
<b>REVENUES</b>		
Taxes	\$ 288,917	\$1,408,414
Licenses and permits	96,792	
Intergovernmental	271,753	214,648
Fees, charges, and commissions for services	38,333	38,027
Fines and forfeitures		54,351
Use of money and property	7,883	55,596
Other	<u>21,789</u>	<u>8,258</u>
<b>Total revenues</b>	<u>623,330</u>	<u>1,811,284</u>
<b>EXPENDITURES</b>		
Current		
General government	424,333	193,149
Public safety	149,331	52,819
Public works		834,359
Sanitation		263,300
Health and welfare	53,124	13,963
Culture and recreation	18,656	
Economic development and assistance	3,409	
Capital outlay	18,402	884,132
Debt service		<u>81,532</u>
<b>Total expenditures</b>	<u>689,188</u>	<u>1,987,599</u>
<b>EXCESS (DEFICIENCY) OF REVENUES</b> <b>OVER EXPENDITURES</b>	<u>28,184</u>	<u>(176,315)</u>
<b>OTHER FINANCING SOURCES</b>		
Capital leases		44,835
Loan proceeds		
<b>Total other financing sources</b>	<u>0</u>	<u>44,835</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND</b> <b>OTHER FINANCING SOURCES OVER</b> <b>EXPENDITURES</b>	<u>28,184</u>	<u>(145,470)</u>

PROPRIETARY FUND TYPE	FUNDICARY FUND TYPE	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)	
		GENERAL FIXED ASSETS	GENERAL LONG-TERM LIABILITIES	December 31, 1996	1995
\$ 12,764				\$ 120,648	\$ 79,147
				80,921	
3,125				3,125	3,800
320,315				480,483	344,282
	\$ 94,911			94,911	80,834
	842,568			642,548	584,265
18,430				18,430	14,500
5,000				5,000	5,000
			\$ 22,113	22,113	35,710
			1,603,224	1,603,224	1,700,345
225,000			102,821	228,000	330,000
				182,821	97,364
<u>584,834</u>	<u>897,479</u>		<u>1,729,338</u>	<u>3,312,212</u>	<u>3,364,387</u>
		\$1,181,868		3,183,489	3,114,856
680,885				680,885	709,888
(328,914)				(328,914)	(397,353)
				244,168	260,423
				28,008	15,880
				<u>1,398,012</u>	<u>1,415,882</u>
<u>345,971</u>				<u>5,284,212</u>	<u>5,272,697</u>
<u>250,282</u>	<u>697,479</u>	<u>3,181,868</u>	<u>1,729,338</u>	<u>8,603,422</u>	<u>8,542,234</u>

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**FINANCIAL STATEMENT**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 1994**  
**WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1993**  
 (Continued)

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 34,121	\$ 115,487	\$ 6,956	
Contracts payable				\$ 80,931
Payable from restricted assets				
Customer deposits				
Interfund payable	48,184	31,843		
Due to other funds				
Due to others				
Accrued interest payable				
Reverse bonds payable - current				
Committed advances payable				
General obligation debt payable				
Reverse bonds payable				
Capital lease payable				
<b>Total liabilities</b>	<u>72,305</u>	<u>147,330</u>	<u>6,356</u>	<u>80,931</u>
<b>EQUITY AND OTHER CREDITS</b>				
Investment in general fixed assets				
Contributed capital				
Retained earnings (deficit)				
Fund balances				
Reserved for debt service			264,160	
Reserved for bridge repairs		78,000		
Unreserved, undesignated	262,924	1,135,193		
<b>Total equity and other credits</b>	<u>262,924</u>	<u>1,213,193</u>	<u>264,160</u>	
<b>Total liabilities, equity and other credits</b>	<u>335,129</u>	<u>1,360,523</u>	<u>270,516</u>	<u>80,931</u>

The accompanying notes are an integral part of this statement.

WEST FELICIANA POLICE POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1988  
(Continued)

The proprietary fund is accounted for on a flow of economic resources measurement basis and a determination of net income and capital maintenance. With this measurement basis, 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 coming 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. Unexpended appropriations must be reappropriated in the next year budget to be expended.



**MISS FELICIANA PAULSEN POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 1994**  
**WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1993**

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
<b>ASSETS AND OTHER DEBITS</b>				
<b>ASSETS</b>				
Cash	\$ 17,447	\$ 131,456	\$ 13,499	
Investments, at amortized cost	24,000	978,960	69,888	
Receivables				
Taxes	181,862	189,400	187,133	
Accounts				
Intergovernmental (net of allowance for un- collectibles)	84,900	33,617		\$ 60,831
Other	14,320	3,089		
Interfund receivable (net of allowance for un- collectibles)	31,983	49,188		
Due from other funds		84,911		
Prepaid insurance				
Restricted assets - cash				
Fixed assets				
Utility property and equipment (net of depreciation to date)				
<b>Total assets</b>	<b>335,132</b>	<b>1,357,512</b>	<b>270,516</b>	<b>60,831</b>
<b>OTHER DEBITS</b>				
Amount available in debt service funds				
Amount to be provided for retirement of general long-term obligations				
<b>Total other debits</b>				
<b>Total assets and other debits</b>	<b>335,132</b>	<b>1,357,512</b>	<b>270,516</b>	<b>60,831</b>

**WEST FELICIANA PARISH POLICE JURY  
 ST. FRANCISVILLE, LOUISIANA  
 COMBINED UNIT FINANCIAL STATEMENTS  
 YEAR ENDED December 31, 1995**

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**INDEPENDENT AUDITORS' REPORT**

West Feliciana Parish Police Jury  
St. Francisville, Louisiana

We have audited the accompanying general-purpose financial statements and the combining and individual fund and accounting group financial statements of

**WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA**

as of and for the year ended December 31, 1986. These general-purpose financial statements are the responsibility of West Feliciana Parish Police Jury, St. Francisville, Louisiana's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, 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." These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

The general-purpose financial statements referred to above do not include financial data of the other component units identified in Notes to Financial Statements, Note 11, which should be included in order to conform with generally accepted accounting principles. The effects of this departure on the financial statements are not known.

In our opinion, except for the effects on the financial statements of the omissions described in the preceding paragraph, the general-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of West Feliciana Parish Police Jury, St. Francisville, Louisiana, oversight unit, as of December 31, 1986, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund and account group financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of each of the individual fund and account group of West Feliciana Parish Police Jury, St. Francisville,

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN RETAINED EARNINGS**  
**FISCAL YEAR ENDING DECEMBER 31, 1996**  
**YEAR ENDED DECEMBER 31, 1995**  
**WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1994**

	YEAR ENDED DECEMBER 31,	
	1996	1995
<b>OPERATING REVENUES</b>		
Charges for sales and services	\$ 60,896	\$ 56,799
Delinquent and service charges	2,388	2,349
<b>Total operating revenues</b>	<b>63,284</b>	<b>59,148</b>
<b>OPERATING EXPENSES</b>		
Gas purchases	24,880	14,853
Administrative	7,830	7,886
Labor	9,800	9,800
Insurance	225	640
Professional services	813	1,301
Depreciation	37,437	37,478
Utilities	7,478	6,895
Repairs and maintenance	9,723	10,359
All other	1,222	165
<b>Total operating expenses</b>	<b>64,822</b>	<b>70,137</b>
<b>Operating income (loss)</b>	<b>(1,538)</b>	<b>(1,089)</b>
<b>NONOPERATING INCOME (EXPENSES)</b>		
Interest income	243	86
Interest expense	(25,088)	(23,713)
Noncollectible accounts		(4,488)
<b>Total nonoperating income (expenses)</b>	<b>(24,845)</b>	<b>(28,089)</b>
<b>NET INCOME (LOSS)</b>	<b>(47,183)</b>	<b>(47,278)</b>
Add depreciation on property and equipment acquired by grants externally restricted for capital acquisition and construction	18,103	18,103
<b>NET INCOME (LOSS)</b>	<b>(29,080)</b>	<b>(29,175)</b>
<b>RETAINED EARNINGS (DEFICIT), beginning</b>	<b>(297,252)</b>	<b>(289,078)</b>
<b>RETAINED EARNINGS (DEFICIT), end</b>	<b>(326,332)</b>	<b>(318,253)</b>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH POLICE JURY**  
**OF FRASCOVILLE, LOUISIANA**  
**COMBINED STATEMENT OF CASH FLOWS**  
**DISPOSITIONAL FUND TYPE**  
**YEAR ENDED DECEMBER 31, 1996**  
**WITH COMPARATIVE TOTALS FOR YEAR ENDED December 31, 1995**

	YEAR ENDED DECEMBER 31,	
	1996	1995
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ (20,390)	\$ (19,169)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Interest income	343	66
Depreciation	27,677	27,678
Write off of uncollectible accounts		(4,458)
(Increase) decrease in Receivables	(5,723)	(1,984)
Prepaid insurance		415
Increase (decrease) in Accounts payable	3,446	3,961
Interfund payable	20,000	20,717
Customer security deposits	128	128
Accrued interest payable	1,916	
	<b>32,381</b>	<b>24,351</b>
<b>Net cash provided by operating activities</b>		
<b>CASH FLOWS USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal paid on bond maturities	(5,000)	(5,000)
Interest paid on bonds	(23,000)	(23,717)
	<b>(28,000)</b>	<b>(28,717)</b>
<b>Net cash flow provided (used) by capital and related financing activities</b>		
	<b>(10,000)</b>	<b>(10,717)</b>
<b>NET INCREASE IN CASH</b>	<b>3,973</b>	<b>5,634</b>
<b>CASH AT BEGINNING OF YEAR</b>	<b>9,218</b>	<b>4,284</b>
<b>CASH AT END OF YEAR</b>	<b>12,581</b>	<b>9,927</b>

**SUPPLEMENTAL DISCLOSURES**

Operating activities reflect interest paid of \$25,000, and \$20,717 in 1996 and 1995, 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, 1988

**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, 1989.

Louisiana Revised Statute 33:1234 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 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, 1984  
 (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>
<b>West Feliciana Parish:</b>		
Criminal Court Fund	December 31	3
Sales Tax District No. 1	December 31	3
Communications District	December 31	3
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, 1998  
(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 principles 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 financially independent of the West Feliciana Parish Police Jury.

**D. 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:



PROPRIETARY FINANCIAL

FUND TYPE		ACCOUNT GROUPS		TOTAL	
FUND TYPE	FUND TYPE	GENERAL FUND ASSETS	GENERAL LONG-TERM DEBT	INDEBTEDNESS (ONLY)	
ENGINEERING	AGENCY			DECEMBER 31,	
				1986	1985
\$ 18,185	\$ 61,317			\$ 239,904	\$ 271,393
				1,671,567	1,600,934
23,942	830,163			1,690,557	1,620,890
				21,942	16,221
1,599				362,737	369,826
				17,329	7,419
				80,126	52,007
				54,913	80,934
40				40	40
2,316				2,316	2,269
		11,181,469		3,183,469	3,114,086
<u>512,433</u>				<u>512,433</u>	<u>240,110</u>
<u>550,369</u>	<u>891,878</u>	<u>1,181,469</u>		<u>6,823,271</u>	<u>6,620,795</u>
			\$ 244,169	244,169	260,023
			<u>1,463,288</u>	<u>1,463,288</u>	<u>1,681,386</u>
			<u>1,228,158</u>	<u>1,228,158</u>	<u>1,821,819</u>
<u>550,282</u>	<u>627,479</u>	<u>1,181,865</u>	<u>1,228,158</u>	<u>8,692,422</u>	<u>8,543,334</u>

(Continued)

<u>SOLID</u> <u>WASTE</u>	<u>CRIMINAL</u> <u>COURT</u>	<u>COMMUNICATIONS</u> <u>DISTRICT</u>	<u>TOTAL</u>	
			<u>1998</u>	<u>1999</u>
\$ 895	\$ (15,854)	\$ 38,564	\$ (45,470)	\$ 458,300
<u>26,478</u>	<u>(15,826)</u>	<u>217,606</u>	<u>1,308,663</u>	<u>803,661</u>
<u>27,373</u>	<u>(15,680)</u>	<u>256,170</u>	<u>1,210,193</u>	<u>1,255,663</u>

<u>TOTAL</u>		
<u>December 31,</u>	<u>1996</u>	<u>1995</u>
\$	14,185	\$ 7,668
	21,842	16,321
	<u>3,289</u>	<u>3,380</u>
	49	49
	<u>35,458</u>	<u>27,311</u>
	<u>2,316</u>	<u>2,369</u>
	1,107,130	1,107,130
	<u>194,897</u>	<u>167,830</u>
	<u>912,433</u>	<u>940,110</u>
	<u>850,265</u>	<u>869,390</u>

(Continued)

WEST FELICIANA PARISH POLICE JURY  
 ST. FRANCISVILLE, LOUISIANA  
 WATERWORKS FUND  
 COMBINING BALANCE SHEETS  
 DECEMBER 31, 1994  
 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1993

	WATERWORKS FUND	SEWERAGE DISTRICT
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 3,793	\$ 7,494
Receivables		
Accounts	17,843	4,183
Intergovernmental		3,389
Prepaid insurance	68	
<b>Total current assets</b>	<u>21,712</u>	<u>15,066</u>
<b>RESTRICTED ASSETS</b>		
Cash		
Customer security deposits	<u>3,316</u>	
<b>PROPERTY AND EQUIPMENT</b>		
Property and equipment	299,899	813,373
Less: depreciation to date	<u>72,303</u>	<u>122,398</u>
<b>Net property and equipment</b>	<u>227,596</u>	<u>690,975</u>
<b>Total assets</b>	<u>249,308</u>	<u>706,041</u>

## 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**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEET**  
**YEARS ENDED DECEMBER 31, 1994, AND DECEMBER 31, 1993**

	DECEMBER 31,	
	1994	1993
<b>ASSETS</b>		
Cash	\$ 0	\$ 1,580
Receivables	80,931	
<b>Total assets</b>	80,931	1,580
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Contracts payable	\$ 80,931	\$ 1,000
<b>Total liabilities</b>	80,931	1,000
<b>FUND EQUITY</b>		
Fund Balance		
Unreserved-		
undesignated	0	580
<b>Total liabilities and fund equity</b>	80,931	1,580

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$1,344,970	\$1,404,416	\$ 139,446
216,555	214,644	(1,911)
36,867	39,627	2,760
49,330	55,596	7,266
<u>3,578</u>	<u>9,250</u>	<u>5,672</u>
<u>1,850,205</u>	<u>1,922,943</u>	<u>152,738</u>
334,330	329,439	(4,891)
82,376	52,879	(29,497)
349,850	534,759	184,909
363,730	363,300	(430)
13,320	13,903	583
803,360	803,817	(457)
<u>83,574</u>	<u>83,877</u>	<u>(303)</u>
<u>1,889,840</u>	<u>1,877,504</u>	<u>12,336</u>
(239,843)	(74,651)	165,192
<u>          </u>	<u>44,835</u>	<u>44,835</u>
(239,843)	(29,816)	209,027
<u>1,319,530</u>	<u>1,371,849</u>	<u>151,551</u>
<u>819,835</u>	<u>1,241,213</u>	<u>161,378</u>

MOST FELICIANA PARISH POLICE JURY  
 ST. FRANCISVILLE, LOUISIANA  
 FIRE SERVICE FUND  
 FIRE DISTRICT NO. 1

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES  
 YEARS ENDED DECEMBER 31, 1998, AND DECEMBER 31, 1997

	DECEMBER 31,	
	1998	1997
<b>REVENUES</b>		
Ad valorem taxes	\$ 192,013	\$ 191,909
Use of money and property	<u>5,924</u>	<u>6,619</u>
<b>Total revenues</b>	<u>197,937</u>	<u>198,528</u>
<b>EXPENDITURES</b>		
Current		
General government		
Finance and administrative	6,396	6,319
Debt service	<u>187,428</u>	<u>185,810</u>
<b>Total expenditures</b>	<u>193,794</u>	<u>191,129</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	4,137	7,270
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>288,023</u>	<u>282,253</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>292,160</u>	<u>289,523</u>

The accompanying notes are an integral part of this statement.



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**WEST CALDIANA PARISH POLICE JURY  
SE. FRANCISVILLE, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS**

**TERM ENDS DECEMBER 31, 1996**

Under provisions of state law, this report is a public document. A copy of the report hereon is submitted to the printing, or otherwise, and other appropriate public officials. The reports available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 09 1997

DEBT SERVICE FUND

FIRE DISTRICT NO. 1 FUND

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

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**ENTERPRISE FUNDS**  
**COMBINED BALANCE SHEETS**  
**DECEMBER 31, 1994**  
**WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1993**  
 (Continued)

	MATERIAL CAS SYSTEM	SEWERAGE DISTRICT
<b>LIABILITIES AND FUND EQUITY</b>		
<b>CURRENT LIABILITIES (payable from current assets)</b>		
Accounts payable	\$ 11,628	\$ 939
Interfund payable	327,397	13,018
Revenue bonds payable-current	9,000	
Accrued interest payable	18,430	
<b>Total current liabilities (payable from current assets)</b>	<b>342,552</b>	<b>13,957</b>
<b>CURRENT LIABILITIES (payable from restricted assets)</b>		
Customer security deposits	3,126	
<b>NONCURRENT LIABILITIES</b>		
Revenue bonds payable - long-term	225,800	
<b>Total liabilities</b>	<b>570,577</b>	<b>13,957</b>
<b>FUND EQUITY</b>		
Contributed capital		
Intergovernmental		764,113
Less: amortization to date		73,228
<b>Net contributed capital</b>		<b>690,885</b>
Retained earnings (deficit)	(324,143)	(1,371)
<b>Total fund equity</b>	<b>(324,143)</b>	<b>689,514</b>
<b>Total liabilities and fund equity</b>	<b>246,434</b>	<b>133,471</b>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**LOCAL REVENUE FUNDS**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**YEAR ENDED DECEMBER 31, 1956**  
**WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1955**  
 (Continued)

	PARISHWIDE ROAD	HEALTH UNIT TAX
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ 499,883	\$ 30,487
FUND BALANCES AT BEGINNING OF YEAR	878,732	150,681
FUND BALANCES (DEFICIT) END OF YEAR	138,855	181,168

The accompanying notes are an integral part of this statement.

SOLID MARTS	CRIMINAL COURT	CORRECTIONS DISTRICT	TOTAL	
			DECEMBER 31, 1995	1996
261,133		\$ 47,000	\$ 113,478	\$ 104,793
			1,370,938	1,307,883
				59,380
			300,380	304,484
			8,284	7,820
1,000		35,000	39,023	30,123
500	\$ 54,351		54,351	62,161
		10,000	10,586	40,000
			9,248	12,079
<u>261,785</u>	<u>54,351</u>	<u>90,000</u>	<u>1,857,284</u>	<u>1,884,923</u>
	50,241		50,241	50,000
	12,449	1,807	137,908	140,794
		22,879	82,879	82,915
261,208			514,768	481,100
			283,208	245,657
			13,983	16,766
	2,313		886,133	339,887
			83,572	32,088
<u>261,208</u>	<u>70,005</u>	<u>54,816</u>	<u>1,947,089</u>	<u>1,785,923</u>
200	118,684	30,884	(18,305)	228,992
			44,025	60,310
				103,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>44,025</u>	<u>163,310</u>

(Continued)

WEST FELICIANA PARISH POLICE JURY  
 ST. FRANCISVILLE, LOUISIANA  
 SPECIAL REVENUE FUND  
 COMPARING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGE IN FUND BALANCES  
 YEAR ENDED DECEMBER 31, 1985  
 WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1984

	<u>PARISHWIDE ROAD</u>	<u>HEALTH DUIT TAX</u>
<b>REVENUES</b>		
Taxes		
Ad valorem		\$ 48,448
Sales	81,189,988	
Intergovernmental		
state grant		
Parish transportation funds	200,390	
State revenue sharing (net)		8,284
Fees, charges, and commissions for services	1,330	
Fines and forfeitures		6,867
Use of money and property	37,876	
Other	<u>2,250</u>	
<b>Total revenues</b>	<u>1,368,261</u>	<u>63,167</u>
<b>EXPENDITURES</b>		
Current		
General government		
Judicial		
Finance and administrative	121,703	2,188
Public safety		
Public works	534,759	
Sanitation		
Health and welfare		13,983
Capital outlay	603,817	
Debt service	<u>69,195</u>	<u>24,182</u>
<b>Total expenditures</b>	<u>1,298,672</u>	<u>39,263</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		
	<u>169,589</u>	<u>23,904</u>
<b>OTHER FINANCING SOURCES</b>		
Capital lease	44,835	
Loan proceeds		
<b>Total other financing sources</b>	<u>44,835</u>	<u>0</u>

INDIVIDUAL FUND AND COMBINED  
FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996  
 (Continued)

TERM	GENERAL FUND ASSETS
Equipment	<u>\$44,833</u>

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, 1996.

YEAR ENDING DECEMBER 31,	GENERAL LONG-TERM DEBT
1997	\$ 46,841
1998	43,827
1999	38,249
2000	35,384
2001	3,528
Total minimum lease payments	168,740
Less amount representing interest	16,518
Present value of future minimum lease payments	152,222

**Note #17-LITIGATION**

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

**Note #18-PLAN OF FUND: RESTRICTIONS ON USE - INTERMEDIATE 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**  
**DEPT. SERVICE FUND**  
**FIRE DISTRICT NO. 1**  
**COMPARATIVE BALANCE SHEETS**  
**DECEMBER 31, 1956, AND DECEMBER 31, 1955**

	DECEMBER 31,	
	1956	1955
<b>ASSETS</b>		
Cash	\$ 13,499	\$ 9,997
Investments, at amortized cost	89,884	89,844
Receivables	187,133	185,621
<b>Total assets</b>	<b>278,516</b>	<b>265,342</b>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 4,356	\$ 4,319
<b>Total liabilities</b>	<b>4,356</b>	<b>4,319</b>
 <b>FUND BALANCES</b>		
Reserved for debt service	264,160	261,021
<b>Total fund balance</b>	<b>264,160</b>	<b>261,021</b>
<b>Total liabilities and fund balances</b>	<b>278,516</b>	<b>265,342</b>

The accompanying notes are an integral part of this statement.

**MOIST POLICE/JURY POLICE JURY  
ST. FRANKSVILLE, LOUISIANA  
COMBINED UNIT FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 1995**

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SOLID WASTE	CRIMINAL COURT	COMMUNICATIONS DISTRICT	TOTAL	
			DECEMBER 31, 1999	1998
\$ 3,189	\$ 179	\$ 11,891	\$ 131,836	\$ 140,184
14,771		199,500	876,965	815,681
	2,011	48,348	546,036	339,388
			48,184	34,480
<u>21,115</u>			<u>54,311</u>	<u>80,324</u>
<u>38,638</u>	<u>2,188</u>	<u>159,839</u>	<u>1,357,543</u>	<u>1,316,531</u>
929,873	\$ 4,388	\$ 2,874	\$ 115,487	\$ 37,556
	28,978	1,838	31,242	31,282
<u>29,273</u>	<u>33,266</u>	<u>3,269</u>	<u>347,348</u>	<u>34,838</u>
			75,008	75,008
<u>12,866</u>	<u>131,009</u>	<u>155,930</u>	<u>1,132,193</u>	<u>1,180,663</u>
<u>12,866</u>	<u>131,009</u>	<u>155,890</u>	<u>1,218,193</u>	<u>1,255,663</u>
<u>38,638</u>	<u>2,188</u>	<u>159,839</u>	<u>1,357,543</u>	<u>1,316,531</u>

WEST LUCIANA BAYOU BONDERS FUND  
ST. FRANCISVILLE, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996  
(Continued)

Revenue Bonds	
(Cajon Electric Power Cooperative, Incorporated, Project)	
Series 1984 in the amount of \$18,600,000	18,600,000
Pollution Control Revenue Bonds	
(Cajon Electric Power Cooperative, Incorporated, Project)	
	55,600,000
Pollution Control Revenue Bonds	
(Gulf States Utilities Company Project)	
Series 1984 I, II, and III in the amount of \$94,000,000	94,000,000
Series 1985 A and B in the amount of \$96,600,810	96,600,810
Series 1985 C in the amount of \$39,600,810	39,600,810
Series 1985 D in the amount of \$28,400,810	28,400,810
Series 1986 in the amount of \$39,600,810	39,600,810
Pollution Control Refunding Bonds	
(Gulf States Utilities Company Project)	
Series 1994 in the amount of \$102,800,000	102,800,000
<b>Total</b>	<b>460,910,810</b>

#### 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, 1994, AND DECEMBER 31, 1993**

	DECEMBER 31,	
	1994	1993
<b>ASSETS</b>		
Cash	\$ 17,441	\$ 10,744
Investments, at amortized cost	34,654	34,722
Receivables		
Taxes	161,063	159,093
Intergovernmental (net of allowance for uncollectibles)	84,933	89,988
Other	34,729	7,647
Interfund receivables (net of allowance for uncollectibles)	31,242	31,329
<b>Total assets</b>	<b>335,129</b>	<b>293,193</b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 24,151	\$ 24,152
Interfund payable	48,154	34,400
<b>Total liabilities</b>	72,305	58,552
<b>FUND BALANCES</b>		
Unreserved, undesignated	262,824	234,640
<b>Total fund balances</b>	262,824	234,640
<b>Total liabilities and     fund balances</b>	<b>335,129</b>	<b>293,192</b>

The accompanying notes are an integral part of this statement.

**HON. FELICIANA EMILIA POLLOCK JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**SPECIAL FUND**  
**COMPARATIVE STATEMENT OF REVENUE, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**YEARS ENDED DECEMBER 31, 1998, AND DECEMBER 31, 1999**

	YEAR ENDED	
	1998	1999
<b>REVENUES</b>		
Taxes		
Ad valorem	\$ 167,453	\$ 164,336
Other	30,461	61,885
Licenses and permits	96,762	90,656
Intergovernmental		
Federal funds		
Other federal grants	59,189	79,614
Federal payments in lieu of taxes	743	704
State funds		
State revenue sharing (net)	23,449	23,440
State payments in lieu of taxes		
Other	174,158	183,407
Municipal funds	3,438	3,298
Fees, charges and commissions for services	78,332	84,082
Use of money and property	7,892	9,889
Other	31,789	26,527
<b>Total revenues</b>	<b>623,330</b>	<b>707,847</b>
<b>EXPENDITURES</b>		
Current		
General government:		
Legislative	87,861	53,497
Judicial	198,884	198,857
Elections	22,449	28,309
Finance and administrative	183,021	191,381
Other	54,189	84,019
Public safety	148,233	148,314
Public works		9,478
Health and welfare	53,124	69,669
Culture and recreation	18,658	12,184
Economic development and assistance	9,480	9,178
Capital outlay	19,862	12,731
<b>Total expenditures</b>	<b>663,146</b>	<b>711,646</b>

(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, 1994, AND DECEMBER 31, 1995**  
 (Continued)

	YEAR ENDED	
	DECEMBER 31,	
	<u>1994</u>	<u>1995</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>		
<b>EXPENDITURES</b>	\$ 28,100	\$ (4,100)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>238,640</u>	<u>238,639</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>262,824</u>	<u>234,640</u>

The accompanying notes are an integral part of this statement.



## SPECIAL REVENUE FUNDS

### PARISHWIDE ROAD FUND

The Parishwide Road Fund accounts for the maintenance of parish roads, bridges, and roadside areas. Financing is provided by federal and state grants 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 511.131 of Title 15 of the Louisiana Revised Statutes of 1958, 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  
COMBINED BALANCE SHEET  
 DECEMBER 31, 1966

WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1965

	<u>PARISHWIDE</u>	<u>HEATS</u>
<u>ASSETS</u>	<u>ROAD</u>	<u>UNIT TAX</u>
Cash	\$ 99,104	\$ 10,174
Investments, at amortized cost	658,768	183,986
Receivables	25,709	68,958
Interfund receivable	48,104	
Due from other funds	33,395	
<u>Total assets</u>	<u>865,080</u>	<u>192,038</u>
<u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 69,200	\$ 2,878
Interfund payable	3,329	
<u>Total liabilities</u>	<u>72,529</u>	<u>2,878</u>
<u>FUND BALANCES (DEFICITS)</u>		
Reserved for bridge repair	79,800	
Unreserved, unassigned	779,280	189,160
<u>Total fund balances (deficit)</u>	<u>779,280</u>	<u>189,160</u>
<u>Total liabilities and</u>		
<u>fund balances</u>	<u>865,261</u>	<u>192,038</u>

The accompanying notes are an integral part of this statement.

WEST POLICEMANS PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1978  
(Continued)

There shall also be set aside into a "Reserve" account by the 28th 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 28th 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 "Reserve" 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 #18-INDUSTRIAL REVENUE BONDS

The parish has issued industrial revenue bonds to provide revenue for the construction, acquisition, and installation of certain industrial facilities. The funding for payment of the bonds is to be provided solely from sales, leases, or other revenues of the various facilities. The bonds do not constitute an indebtedness or pledge of the general credit of the police jury. The outstanding principal of the bonds at December 31, 1978, is as follows:

Industrial Pollution Control Revenue Bonds (Crown Kollarbach Corporation)		
Series 1972 in the amount of \$8,000,000	\$	740,000
Series 1974 in the amount of \$850,000		
Pollution Control Revenue Bonds (Crown Kollarbach Corporation)		
Series 1978 in the amount of \$800,000		600,000
Industrial Development Revenue Bonds (Crown Kollarbach Corporation)		
Series 1978 in the amount of \$1,000,000		1,000,000