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SEMI-PUBLICLY HELD POLICE JURY
CLINTON, LOUISIANA
PRIMARY GOVERNMENT FINANCIAL STATEMENTS
YEAR ENDING DECEMBER 31, 1997

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

Release Date: 2000, 10 10 2000

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Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
MEMBER OF THE INSTITUTE OF CPAs
BAPTIST SQUARE, LOUISIANA 70502
(504) 347-7428

INDEPENDENT AUDITOR'S REPORT

May 29, 1998

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

I have audited the primary government financial statements of the East Feliciana Parish Police Jury, Clinton, Louisiana, as of and for the year ended December 31, 1997, as listed in the table of contents. These primary government financial statements are the responsibility of the Police Jury. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the Primary Government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Primary Government financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity or body politic and includes all funds organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separated entities are referred to as component units. In my opinion, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of East Feliciana Parish Police Jury, Clinton, Louisiana, as of December 31, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component of East Feliciana Parish Police Jury, Clinton, Louisiana, do not purport to, and do not, present fairly the financial position of the East Feliciana Parish Police Jury, Clinton, Louisiana, as of December 31, 1997, and its results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated May 28, 1998, on our consideration of East Feliciana Parish Police Jury, Clinton, Louisiana's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

My audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The combining individual fund and account group primary government financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the primary government financial statements of the East Feliciana Parish Police Jury, Clinton, Louisiana. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the primary government financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Respectfully submitted,



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

STATE WILMINGTON WATER PROJECT 2007
 BUDGET, 2011-12
 DEPARTMENT GOVERNMENT
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 2007

	GOVERNMENTAL FUND TYPE		FIDUCIARY FUND TYPE	GENERAL FUND ASSETS	GENERAL LONG-TERM DEBT	TOTALS (NON-COMBINED NET)
	GENERAL	SPECIAL EVENTS	ASSET			
ASSETS:						
CASH	270,194	20,424,270	0	0	0	20,694,464
AD VALOREM TAXES RECEIVABLE	104,114	189,284	22,241	0	0	415,639
TAXES PAID RECEIVABLE	0	0	75,427	0	0	75,427
INTERGOVERNMENTAL RECEIVABLE	229,417	121,260	14,149	0	0	364,826
ACCOUNTS RECEIVABLE	1,141	4,320	0	0	0	5,461
207 FUND OTHER FUNDS	262,424	41,220	0	0	0	303,644
FIXED ASSETS	0	0	0	27,292,120	0	27,292,120
AMOUNT TO BE RECEIVED FOR VOUCHERS	0	0	0	0	22,220	22,220
TOTAL ASSETS	1,700,114	2,104,007	107,147	27,292,120	22,220	29,623,710
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
UNDUPLICATE PAYABLE	226,444	22,727	0	0	0	249,171
EMPLOYER RETIREMENTS	112	1,490	0	0	0	1,602
207 TO OTHER FUNDS	0	222,420	22,241	0	0	244,661
207 TO OTHER GOVERNMENTS	22,774	14,470	246,181	0	0	283,425
COMBINED AGENCIES	0	0	0	0	22,220	22,220
TOTAL LIABILITIES	249,330	240,617	268,421	0	22,220	532,588
FUND EQUITY						
INVESTMENT IN GENERAL FUND ASSETS				27,292,120		27,292,120
FUND BALANCE (DEFICIT)						
RESERVED-						
FUND COUNCIL	1,451,684	1,250,147	0	0	0	2,701,831
TOTAL FUND EQUITY	1,451,684	1,250,147	0	27,292,120	0	29,003,951
TOTAL LIABILITIES AND FUND EQUITY	1,700,014	2,104,007	268,421	27,292,120	22,220	29,623,710

THE ACCRUALS WITHIN ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST WILKINSON PARISH POLICE JURY
CLINTON, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
YEAR ENDED DECEMBER 31, 1993

	GOVERNMENTAL FUND TYPES		TOTALS
	GENERAL	SPECIAL REVENUE	(MEMORANDUM ONLY)
REVENUES:			
TAXES	\$138,703	\$1,566,918	\$1,705,621
INTERGOVERNMENTAL	582,887	289,045	871,932
LICENSES AND PERMITS	78,738	-	78,738
FEES AND CHARGES FOR SERVICE	2,725	-	2,725
FINES AND FORFEITS	-	226,523	226,523
INTEREST	42,128	97,717	139,845
NONCLASSIFIED	73,842	4,180	78,022
TOTAL REVENUES	878,743	2,264,434	3,143,177
EXPENDITURES:			
CURRENT			
GENERAL GOVERNMENT	538,893	87,889	626,782
PUBLIC SAFETY	346,567	379,279	725,846
HIGHWAY AND STREETS	-	823,715	823,715
HEALTH	-	28,930	28,930
WELFARE	62,434	68,811	131,245
SAWYERSON	-	543,918	543,918
CULTURE AND RECREATION	19,836	-	19,836
ECONOMIC DEVELOPMENT	8,299	-	8,299
CAPITAL OUTLAY	254,320	28,999	283,319
DEBT SERVICE:			
PRINCIPAL RETIREMENT	62,546	-	62,546
INTEREST & FISCAL CHARGES	1,225	-	1,225
TOTAL EXPENDITURES	1,294,313	1,826,546	3,120,859
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(415,570)	437,888	22,318
OTHER SOURCES (USES)			
SALE OF FIXED ASSETS	-	31,291	31,291
OPERATING TRANSFERS FROM OTHER FUNDS	-	18,210	18,210
OPERATING TRANSFERS TO OTHER FUNDS	138,210	-	138,210
TOTAL OTHER SOURCES (USES)	138,210	49,501	187,711
EXCESS (DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES & USES	(277,360)	487,389	210,029
FUND BALANCE, JANUARY 1	2,029,455	1,787,646	3,817,101
RESIDUAL EQUITY TRANSFER	35,560	(35,560)	-
FUND BALANCE, DECEMBER 31	1,631,655	2,237,047	3,868,702

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

STATE OF TEXAS, DEPARTMENT OF TRANSPORTATION
COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND RESOURCES BY FUND CLASSIFICATION
PERIOD ENDING DECEMBER 31, 2012
FOR FUND NUMBER 01, 02

FUNCTION	01		02		TOTAL		TOTAL		TOTAL
	REVENUES		EXPENSES		REVENUES		EXPENSES		
	AMOUNT	% CHG. '11-'12	AMOUNT	% CHG. '11-'12	AMOUNT	% CHG. '11-'12	AMOUNT	% CHG. '11-'12	
REVENUES									
TOTAL	\$21,454,000	\$20,250,000	\$2,000,000	\$2,000,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000
State Appropriations	\$16,250,000	\$16,250,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Federal and Other Funds	5,204,000	5,000,000	0	0	0	0	0	0	0
TOTAL	\$21,454,000	\$20,250,000	\$2,000,000	\$2,000,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000
EXPENSES									
TOTAL	\$21,454,000	\$20,250,000	\$2,000,000	\$2,000,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000
Personnel	12,500,000	12,500,000	0	0	0	0	0	0	0
Travel	1,000,000	1,000,000	0	0	0	0	0	0	0
Printing	500,000	500,000	0	0	0	0	0	0	0
Telephone	200,000	200,000	0	0	0	0	0	0	0
Utilities	1,000,000	1,000,000	0	0	0	0	0	0	0
Supplies	500,000	500,000	0	0	0	0	0	0	0
Repairs and Maintenance	1,000,000	1,000,000	0	0	0	0	0	0	0
Contract Services	2,000,000	2,000,000	0	0	0	0	0	0	0
Capital Outlay	10,000,000	10,000,000	0	0	0	0	0	0	0
DEBT SERVICE	0	0	0	0	0	0	0	0	0
PERSONNEL EXPENSES	12,500,000	12,500,000	0	0	0	0	0	0	0
OTHER PERSONNEL EXPENSES	1,000,000	1,000,000	0	0	0	0	0	0	0
TOTAL EXPENSES	\$21,454,000	\$20,250,000	\$2,000,000	\$2,000,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000
RESOURCES									
TOTAL	\$21,454,000	\$20,250,000	\$2,000,000	\$2,000,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000
State Appropriations	16,250,000	16,250,000	0	0	0	0	0	0	0
Federal and Other Funds	5,204,000	5,000,000	0	0	0	0	0	0	0
TOTAL	\$21,454,000	\$20,250,000	\$2,000,000	\$2,000,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000

THE INFORMATION HEREON IS PRESENTED AS AN INFORMATIONAL STATEMENT.

**EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997**

INTRODUCTION

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

Louisiana Revised Statute 33:1214 gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing and various state and federal grants.

The area of East Feliciana Parish is 455 square miles and the Police Jury maintains 298 miles of roads. The population of East Feliciana Parish is 19,311 persons and the Police Jury employs about 40 persons.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY

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

**EAST FELICIANA PARISH POLICE JURY
 ELKTON, LOUISIANA
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 1997**

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

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

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

Component Unit	Year End	Criteria
Audubon Regional Library	December 31	2
Water District No. 1	December 31	1
Gas Utility District No. 1	April	20
Gas Utility District No. 2	August 31	1
East Feliciana Council on Aging	June 30	2
East Feliciana Parish Sheriff	December 31	1
East Feliciana Parish Clerk of Court	June 30	1
East Feliciana Tax Assessor	June 30	1
20th Judicial District District Attorney	December 31	1
Industrial Development Board	December 31	1

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

**EAST LOUISIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1993**

B. Principles Determining Scope of Reporting Entity (Continued)

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

The Police Jury, as the reporting entity, is the primary government. GSNB Statement 14, *The Financial Reporting Entity*, provides for the issuance of primary government financial statements that separate from those of the reporting entity. However, an primary government's financial statements are not a substitute for the reporting entity's financial statements. The Police Jury has chosen to issue financial statements of the primary government only, except for the inclusion of the Twentieth Judicial District Criminal Court Fund and Feed-A-Child Fund whose accounting records are maintained by the Police Jury. As such, the accompanying financial statements are not intended to and do not report in accordance with GSNB Statement 14.

C. FUND ACCOUNTING

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

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

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

WEST POLICEMAN BARTON POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1987

C. FUND ACCOUNTING (Continued)

Governmental Funds

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

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

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

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

Fiduciary Funds

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

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

D. BASIS OF ACCOUNTING

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

HAFT POLICEMAN PARKER POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997

D. BASIS OF ACCOUNTING (Continued)

Revenues

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

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

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

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

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

Expenditures

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

Other Financing Sources (Uses)

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

EAST FELICIANA PARISH POLICE JURY
CLUSTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997

E. BUDGETS

The Police Jury uses the following budget practices:

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

F. ENCUMBRANCES

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

G. CASH AND CASH EQUIVALENTS

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

H. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

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

I. ADVANCES TO OTHER FUNDS

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

EAST FELICIANA PARISH POLICE JURY
SHREVEPORT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997

J. INVENTORIES

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

K. PREPAID ITEMS

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

L. FIXED ASSETS

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

M. COMPENSATED ABSENCE

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

Annual Leave - Hourly Employees

1 Week after 1 year of service
2 Weeks after 3 years of service
3 Weeks after 6 years of service
4 Weeks after 12 years of service

Annual Leave - Salaried Employees

1 Week after 1 year of service
2 Weeks after 3 years of service
3 Weeks after 6 years of service
4 Weeks after 10 years of service

Sick Leave - Full Time Employees

4 Days after 1 year of service plus 1 1/3 days for each year of service.

Sick Leave - Part Time Employees

Pro-rated on number of days worked per year as follows:
3 days a week - 104 days yearly - 68% or 7 hours per year
2 days a week - 104 days yearly - 48% of 10 hours per year
3 days per month - 90 days yearly - 23% or 3 hours per year

EAST FELICIANA PARISH POLICE JURY
CAJALOUT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997

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.

N. FUND EQUITY

Reserves

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

Designated Fund Balances

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

P. INTERFUND TRANSACTIONS

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

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

Q. SALES TAXES

The East Feliciana Parish Police Jury receives the following sales taxes: 1.884 Designated for Roads and Bridges and 1.008 Designated for Solid Waste approved by the voters of the parish. The police jury has entered into an agreement with the East Feliciana Parish school board whereby the school board will collect the police jury's sales and use tax for a stipulated fee. The school board remits the proceeds of the sales and use tax to the police jury on a monthly basis.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997

K. TOTAL COLUMN ON COMBINED STATEMENTS

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

NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Deficit Fund Balance of Individual Funds

Special Revenue Funds:

The **Roads and Bridges Fund** has a fund deficit of \$304,884 due to a deteriorating infrastructure. The deficit will be reduced with additional funds generated by the State of Louisiana's Severance Tax and Highway Trust Funds.

B. Expenditures Exceeding Appropriations

The following individual funds have actual expenditures over budgeted expenditures for the year ended December 31, 1997:

	REVISED BUDGET	ACTUAL	UNFAVORABLE VARIANCE
SPECIAL REVENUE FUNDS			
Health Unit	\$55,000	\$59,409	\$4,409
Solid Waste	540,000	556,418	16,418
Coroner	5,000	7,321	2,321
Emergency 911	118,000	121,007	3,007

EAST FELICIANA PARISH POLICE JURY
CLAYTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

D. Budget (GAAP Basis) - Actual Reporting Reconciliation

The accompanying Combined Statement of Revenues, Expenditures and Charges in Fund Balances - Budget (GAAP Basis) and Actual - All Governmental Fund Types presents comparisons of legally adopted budgets (more fully described in Note 1) with actual data. The Police Jury did not prepare a budget for the Criminal Court Fund or its Federal Revenue Sharing Fund. A reconciliation is provided for the year ended December 31, 1997 as follows:

SPECIAL REVENUES:

Excess (deficiency) of revenues and other financing sources over expenditures (budgetary basis)	\$425,213
Adjustments:	
To record excess of revenues and other sources over expenditures for non-budgeted funds:	
Criminal Court Fund	-0-
Local Law Enforcement Grant Fund	42,176
	<hr/>
Excess (deficiency) of revenues and other sources over expenditures (GAAP basis)	467,389
	<hr/>

NOTE 3 - AD VALOREM TAXES

The police jury levies taxes on real and business personal property located within the boundaries of East Feliciana Parish. Property taxes are levied by the police jury on property values assessed by East Feliciana Tax Assessor and approved by the State of Louisiana Tax Commission.

The East Feliciana Parish Sheriff's Office bills and collects property taxes for the police jury. Collections are remitted to the police jury monthly. The police jury recognizes property tax revenues when levied.

The police jury is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose, or, in the aggregate for all purposes 25% of the assessed valuation for the payment of principal and interest on long-term debt after the approval by the voters of the Parish. Property taxes are recorded as receivables and revenues in the year assessed.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 3 - AD VALOREM TAXES (Continued)

	<u>PROPERTY TAX CALENDAR</u>	
Assessment date		January 1
Levy date		June 30
Tax bills mailed		November 15
Total taxes due		December 31
Penalties and interest added		January 18
Lien date		January 31
Tax sales		May 15

Assessed values are established by the East Feliciana Parish Tax Assessor each year on a uniform basis at the following ratios to fair market values:

Land - Use Value		Machinery - 15%
Residential Improvements - 18%		Commercial Improvements - 18%
Industrial Improvements - 15%		Public Service Properties - 20%

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 1997. Total assessed value parish wide was \$62,669,850 in 1997. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$1,388,132 of the parish wide assessed value in 1997.

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

<u>FUND</u>	<u>LEVIED RATES</u>	<u>EXPIRATION DATE</u>	<u>PROPERTY ASSESSED VALUATIONS</u>	<u>TAXES ASSIGNED FOR GENERAL PURPOSES</u>
Parishwide Taxes:				
General Fund				
General Fund	2.04	ANNUAL	\$42,607,894	\$129,520
Special Revenue				
Health Unit	3.00	2004	44,042,333	132,357
Emergency 511	1.80	2004	44,042,333	64,643
Agency Fund				
Library Tax	2.30	1998	44,042,333	104,621
			<u>Total</u>	<u>419,518</u>

**EAST FELICIANA PARISH POLICE JURY
CLAYTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997**

NOTE 3 - AS VALUEN TAXES (Continued)

The following are the principal taxpayers for the parish:

TAXPAYER	TYPE OF BUSINESS	ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION
Colonial Pipeline Co.	Gas & Oil	\$6,344,460	8.04
Transcontinental Gas Energy	Gas & Oil	3,961,180	4.3
Dixie Electric Company	Electricity	3,727,820	5.3
Texasco Pipeline Company	Gas & Oil	1,770,280	2.8
Holl South	Communication	1,306,350	1.7
MIBCO INC	Manufacturing	970,500	1.5
Marathon Petroleum Co	Gas & Oil	780,880	1.3
HercO MPB. Co	Manufacturing	684,750	1.0

NOTE 4 - CASH AND CASH EQUIVALENTS

At December 31, 1997, the Police Jury has cash and cash equivalents (book balances) as follows:

Demand Deposits	\$3,993
Demand Deposits - Interest Bearing	3,047,969
Certificates of Deposits	3,269,918
Total	3,311,879

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1997, the Police Jury has \$3,414,568 in deposits (collected bank balances). These deposits are insured from risk by \$480,000 of federal deposit insurance and \$3,483,321 of pledged securities held by the custodial bank in the name of the fiscal agent bank (SNAR Category 3).

**EAST FLEMING, PARSON POLICE JUNE
CLINTON, KENTUCKY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997**

NOTE 5 - RECEIVABLES AND PAYABLES

A. A Summary of Receivables as of December 31, 1997, Follows:

CLASS OF RECEIVABLE	GENERAL	SPECIAL REVENUE	AGENCY	TOTAL
Taxes:				
Ad Valorem	\$134,338	\$168,284	\$99,983	\$402,605
Sales Taxes	-0-	-0-	70,037	70,037
Franchise Tax	2,713	-0-	-0-	2,713
Intergovernmental				
State	\$2,212	-0-	-0-	\$2,212
Sheriff	\$4,313	\$2,228	14,348	18,789
Assessor	\$8,458	-0-	-0-	\$8,458
30 Judicial District	\$1,121	-0-	-0-	\$1,121
School Board	-0-	70,037	-0-	70,037
Accounts	1,348	4,929	-0-	6,277
Total	144,380	275,448	189,447	609,275

B. Due To/From Other Funds

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

RECEIVABLE FUND	PAYABLE FUND	AMOUNT
General Fund	Roads & Bridges	\$281,221
General Fund	Health Unit	8,038
General Fund	Criminal Court	\$5,718
General Fund	Food & Child	1,908
General Fund	911 Fund	654
Road & Bridges Fund	Sales Tax	41,338
Total		334,877

**EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1953**

NOTE 3 - RECEIVABLES AND PAYABLES

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

PAYABLE TO:	GENERAL	SPECIAL REVENUE	AGENCY	TOTAL
Sheriff	\$4,138	\$4,704	\$5,501	\$22,331
Council on Aging	6,177	-0-	-0-	6,177
Assessor	11,748	15,967	3,339	31,044
School Board	-0-	-0-	1,042	1,042
Anderson Library	-0-	-0-	104,170	104,170
Town of Slaughter	-0-	-0-	2,434	2,434
Town of Jackson	-0-	-0-	10,333	10,333
Village of Norwood	-0-	-0-	1,581	1,581
Village of Wilson	-0-	-0-	2,353	2,353
Town of Clinton	7,731	-0-	0,557	16,288
Total	<u>\$2,974</u>	<u>\$4,671</u>	<u>144,100</u>	<u>199,754</u>

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

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

NOTE 4 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance 1/1/53	Additions	Deletions	Balance 12/31/53
Land	\$1,284,230	-0-	-0-	\$1,284,230
Buildings	4,717,252	\$245,521	-0-	4,962,773
Equipment	1,063,763	48,785	\$201,266	811,282
Sewer	\$7,301	-0-	-0-	\$7,301
Building Improvements	1,439	-0-	-0-	1,439
Total	<u>7,073,695</u>	<u>\$294,306</u>	<u>\$201,266</u>	<u>7,166,735</u>

**EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997**

NOTE 7 - PENSION PLAN AND DEFERRED COMPENSATION

Plan Description:

Substantially all Police Jury's employees are members of the Parochial Employees' Retirement System of Louisiana ("System"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and separate benefit provisions. All employees of the Police Jury are members of Plan A. All permanent Police Jury employees working at least 20 hours a week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for most employees who were members of the supplemental plan only prior to January 1, 1990, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental plan only service earned prior to January 1, 1990. Final-average salary is the employee's average salary over the 16 consecutive or broken months that produce the highest average. Employees who terminate with at least the amount of credited service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employee's Retirement System, Post Office Box 14639, Baton Rouge, Louisiana 70898-4639, or by calling (404) 828-1361.

Funding Policy

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The current rate is 8.8 percent of annual covered payroll. Contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Police Jury are established and may be amended by state statute.

EAST FELICIANA PARISH POLICE JURY
CLAYTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 7 - PENSION PLAN AND RETIREMENT COMMITMENTS (Continued)

As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the System under Plan A for the years ended December 31, 1996, 1995, and 1994, were \$28,312, \$28,322, and \$22,221, respectively, equal to the required contributions for each year.

NOTE 8 - POST-RETIREMENT BENEFITS

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

NOTE 9 - COMPENSATED ABSENCES

At December 31, 1997, employees of the Police Jury have accumulated and vested \$28,815 of employee leave benefits, which was computed in accordance with GASB Codification Section 650. This amount is recorded within the general long-term obligations account group.

NOTE 10 - LEASES

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

The Police Jury is committed under various leases for buildings and office space. Lease expenditures for the year ended December 31, 1997 amounted to \$28,388.

The Police Jury has operating leases of the following nature:

<u>FACILITY</u>	<u>TERM OF LEASE</u>	<u>EXPIRATION DATE</u>	<u>PAYMENT</u>
Jackson Court House	1	3-28-1994	\$2,400
Cotton Law Office	1	1-31-2000	7,000
McNees Park	99	9-30-2074	"
Maintenance Yard	1	8-31-2000	3,000
Jackson Park	99	9-28-2075	"
Bridge by-pass	1 **	12-30-1995	2,400
Bluff Creek Fire Dept	-	Perpetual	***
Temporary Servitude	1	12-31-1998	2,400
Residence	1	Month-Month	10,500

**EAST FELICIANA PARISH POLICE JURY
CLAYTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997**

NOTE 10 - LEASES (Continued)

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

NOTE 11 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations transactions for the year ended December 31, 1997:

	<u>CONFIRMATED ASSUMES</u>	<u>BONDED DEBT</u>	<u>NOTE PAYABLE</u>	<u>TOTAL</u>
long-term obligations, 1/1/97	\$11,604	\$12,644	\$28,000	\$52,248
Additions	-0-	-0-	-0-	
Reductions	(2,689)	(12,548)	(28,000)	(43,237)
long-term obligations, 12/31/97	<u>8,915</u>	<u>-0-</u>	<u>-0-</u>	<u>8,915</u>

General Obligation Bonds are comprised of the following issues:

Act 898 of the Regular Session of the Louisiana Legislature of 1981 authorized the State Bond Commission to issue \$200,000 of general obligation bonds and reimbursable general obligation bonds for the planning, acquisition and construction of the new Parish jail in East Feliciana Parish. In 1982, the East Feliciana Parish Police Jury, in agreement with the State Bond Commission, agreed to provide 30 percent (\$60,000) reimbursement of the bond debt of a 20-year period at interest rates ranging from 8.5 percent to 8.5 percent. The current balance of the debt is \$-0-.

**EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997**

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

Notes Payable consist of:

\$80,000 note payable to individuals, known as the Jackson Helms, secured by land, payable in annual payments of \$28,000 plus interest at 8%, maturing in 1997. The current balance of the debt is \$-0-.

NOTE 12 - CHANGES IN AGENCY FUNDS

A summary of changes in assets and liabilities follows:

	BALANCE 1-1-97	ADDITIONS	DELETIONS	BALANCE 12-31-97
ASSETS				
CASH	0-0-	1968,337	6055,337	0-0-
AD VALOREM TAXES	101,838	88,361	101,438	88,361
SALES TAXES	58,320	78,837	88,320	78,837
DUE FROM OTHER GOVERNMENTS	18,837	18,249	18,837	18,249
TOTAL ASSETS	178,895	1,142,904	1,129,032	187,647
LIABILITIES				
DUE TO OTHER FUNDS	635,078	843,338	128,878	843,338
DUE TO OTHER GOVERNMENTS	137,717	144,388	137,717	144,388
TOTAL LIABILITIES	173,685	187,647	173,685	187,647

NOTE 13 - CRIMINAL COURT FUND

Louisiana Revised Statute 15:871.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. The following details the amount due at December 31, 1997:

Balance due at January 1, 1997	\$50,722
Amount due for 1997	28,888
Total	86,710
Expended during year	-0-
Balance due at December 31, 1997	86,710

**EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTE TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997**

NOTE 14 - INTERFUND TRANSFERS

Residual Equity Transfers:

A residual equity transfer in the amount of \$25,000 was made from the Criminal Court Fund to the General Fund.

NOTE 15 - LITIGATION AND CLAIMS

At December 31, 1997, the Police Jury is defendant in three pending lawsuits filed in the 20th Judicial District Court. Although the suits are still pending, the Police Jury denies any liability and is actively defending its position along with its liability insurance carrier. While the ultimate outcome of the above matters cannot be predicted at this time, it is the opinion of management that the disposition of these matters will not have a material adverse effect on the financial position of the Police Jury.

It is also the opinion of the District Attorney that the Police Jury does not have any reasonable estimated or probable liability using the criteria established under F.A.S.B. Statement 5.

No claims were paid out during the year ended December 31, 1997, and the police jury incurred no litigation costs during the current year.

NOTE 16 - FEDERAL COMPLIANCE CONTINGENCIES

The Police Jury receives large amounts of Federal and State grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grant. Based on past experience, disallowed cost, if any, for grants will be immaterial.

NOTE 17 - RELATED PARTY TRANSACTIONS

Some of the more significant related party transactions during the year ended December 31, 1997, were as follows:

Reimbursements To:	
Component Units	
East Feliciana Council on Aging	\$28,445
Andalous Regional Library	119,849

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1977

NOTE 18 - FEDERALLY ASSISTED PROGRAMS

Federal and State grant programs represent an important source of funding to finance employment, construction and social programs which are beneficial to the Parish. These funds are recorded in the Special Revenue Funds. The grants normally specify the purposes for which the funds may be used and are audited annually in accordance with the Office of Management and Budget's Circular 4-128 under the "Single Audit Concept." Accordingly, a Schedule of Federal Financial Assistance is presented in this report.

NOTE 19 - FOOD STAMP PROGRAM

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

Balance, January 1,	\$778,484
Received	614,000
Issued	(1,368,125)
Returned	(13,358)
	<hr/>
Balance, December 31,	-0-
	<hr/>

SUPPLEMENTAL INFORMATION

COMBINED AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

SPECIAL REVENUE FUNDS

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

Roads and Bridges Fund accounts for the construction of roads and bridges; also, the maintenance of existing roads and bridges.

The major sources of financing are provided by the State of Louisiana Parish Road Fund, Parish Royalty Fund and grants from the Louisiana Department of Transportation and Development. Use of the funds is restricted by Louisiana Revised Statute 48:153.

Local Law Enforcement Block Grant Fund accounts for the receipt and expenditures of a grant from the Department of Justice for the purpose law enforcement.

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

Criminal Court Fund was created by Section 871.11 of Title 18 of the Louisiana Revised Statutes of 1982, which provides that fines and forfeitures imposed by district courts and district attorney's conviction fees in criminal cases, be transferred the Parish treasurer and deposited into a special "Criminal Court Fund" account to be used for the expenses of the criminal court of the Parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judge. The statutes also require that one-half of the fund balance remaining in the Criminal Court Fund at December 31 of each year be transferred to the Parish General Fund.

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

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

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

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

WEST POLICEMEN BUREAU POLICE UNIT
CLAYTON, MISSISSIPPI
PROPERTY UNIT
COMPARING BALANCE SHEET
SPECIAL DEFENSE FUND
DECEMBER 31, 1987

	TOTAL		TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
	ASSETS	LIABILITIES AND FUND EQUITY							
	GENERAL FUND	EXPENSE FUND	DEBT	RESERVE FUND	MAINTENANCE FUND	OTHER FUND	GRAND TOTAL	LIABILITIES	FUND EQUITY
ASSETS									
CASH	\$100,000	\$2,000	\$200,000	\$0	\$1,000,000	\$1,000	\$200,000	\$0	\$200,000
RECEIVABLES									
BY YEAR	0	0	100,000	0	0	0	0	0	100,000
INTERGOVERNMENTAL	0	0	10,000	11,000	70,000	700	0	0	100,000
ACCOUNTS	0	0	0	0	0	0	0	0	0
DUE FROM OTHER FUNDS	0	0	0	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----	-----	-----	-----
TOTAL ASSETS	\$100,000	\$2,000	\$310,000	\$11,000	\$1,070,000	\$1,000	\$200,000	\$0	\$300,000
	-----	-----	-----	-----	-----	-----	-----	-----	-----
LIABILITIES AND FUND EQUITY									
LIABILITIES									
ACCOUNTS PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EMPLOYEES RETIREMENT	1,000	0	0	0	0	0	0	0	1,000
DUE TO OTHER FUNDS	100,000	0	0	0	0	0	0	0	100,000
DUE TO OTHER AGENCIES	0	\$2,000	\$10,000	0	0	0	0	0	\$12,000
	-----	-----	-----	-----	-----	-----	-----	-----	-----
TOTAL LIABILITIES	\$101,000	\$2,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$113,000
	-----	-----	-----	-----	-----	-----	-----	-----	-----
FUND EQUITY									
FUND BALANCE (DEFICIT)									
UNRESERVED	\$100,000	0	\$1,000,000	\$0	\$1,000,000	\$1,000	\$200,000	\$0	\$1,200,000
RESERVED	0	0	0	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----	-----	-----	-----
TOTAL FUND EQUITY	\$100,000	0	\$1,000,000	\$0	\$1,000,000	\$1,000	\$200,000	\$0	\$1,200,000
	-----	-----	-----	-----	-----	-----	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$101,000	\$2,000	\$310,000	\$11,000	\$1,070,000	\$1,000	\$200,000	\$0	\$300,000
	-----	-----	-----	-----	-----	-----	-----	-----	-----

REAL FINANCIAL MARKET VALUE FUND
CLINTON, LOUISIANA
ORGANIC UNIT

COMPARING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL FUNDING FUND
THAT ENDS DECEMBER 31, 1997

	LOCAL					FED		TOTAL	PERCENT	TOTAL
	SALES AND SERVICES	EXERCISES	REALTY	GENERAL	SOLID	GENERAL	STATE			
	000.000	000.000	000.000	000.000	000.000	000.000	000.000	%		
REVENUES:										
SALES	838,400	0	133,700	0	881,800	0	0	100.00	100.00	1,720,200
INTERGOVERNORIAL	276,421	0	28,500	0	0	0	141,900	0	100.00	394,341
FEE	0	0	0	223,170	0	27,100	0	0	0	250,270
INTEREST	1,141	200	27,000	1,471	48,200	0	0	0	3,000	51,712
RECYCLING	1,400	0	0	0	0	0	200	100	0	1,600
TOTAL REVENUES	1,117,362	200	160,700	224,571	930,000	27,100	142,100	100.00	1,117,362	2,164,423
EXPENDITURES:										
CURRENT:										
GENERAL GOVERNMENT	0	0	21,500	0	21,500	0	0	0	21,500	21,500
PUBLIC SAFETY	0	14,770	0	158,604	0	0	0	0	173,374	173,374
STREET AND STREETS	820,100	0	0	0	0	0	0	0	0	820,100
WATER	0	0	28,000	0	0	0	0	0	0	28,000
WELFARE	0	0	0	0	0	0	14,000	0	0	14,000
LIBRARY	0	0	0	0	141,000	0	0	0	0	141,000
CAPITAL OUTLAY	18,100	0	3,000	0	0	7,000	0	0	0	28,100
TOTAL EXPENDITURES	838,200	14,770	52,500	158,604	161,500	7,000	14,000	100.00	838,200	1,626,524
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(271,838)	(14,570)	108,200	65,967	764,500	20,100	(28,100)	(100.00)	(14,570)	537,900
OTHER FINANCING SOURCES (USES)										
SALE OF ASSETS	21,200	0	0	0	0	0	0	0	0	21,200
GRANTS OR TRANSFER FROM OTHER FUNDS	0	18,370	0	0	0	0	0	0	0	18,370
	21,200	18,370	0	0	0	0	0	0	0	39,570
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(250,638)	0	108,200	65,967	764,500	20,100	(28,100)	(100.00)	(14,570)	577,470
FUND BALANCE, JANUARY 1	(104,000)	0	807,000	4,200	1,044,000	1,000	0,000	100.00	0	2,939,200
MINUS: NETTED TRANSFER	0	0	0	(11,000)	0	0	0	0	0	(11,000)
FUND BALANCE, DECEMBER 31	(104,000)	0	807,000	(5,800)	1,055,500	1,000	(28,100)	100.00	0	2,928,200

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

ROADS AND BRIDGES
YEAR ENDED DECEMBER 31, 1997

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
TAXES:			
SALES TAX	\$500,000	\$499,882	\$0,882
INTERGOVERNMENTAL:			
LA - DEPARTMENT OF TRANSPORTATION	250,000	276,431	26,431
INTEREST	6,400	6,541	1,241
MISCELLANEOUS:			
LICENSES PERMITS	900	900	-0-
OTHER	3,000	3,549	1451
TOTAL REVENUES	<u>759,300</u>	<u>793,203</u>	<u>33,903</u>
EXPENDITURES:			
CURRENT:			
HIGHWAY AND STREET OPERATIONS	648,000	623,714	\$2,285
CAPITAL OUTLAY EQUIPMENT	19,000	19,444	(444)
TOTAL REEXPENDITURES	<u>667,000</u>	<u>643,158</u>	<u>\$23,843</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(107,700)	(47,876)	57,824
OTHER SOURCES:			
SALE OF FIXED ASSETS	31,000	31,291	291
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER REEXPENDITURES	(76,700)	(16,585)	58,315
FUND BALANCE, JANUARY 1,	(288,000)	(288,000)	-0-
FUND BALANCE, DECEMBER 31	<u>(363,700)</u>	<u>(344,654)</u>	<u>58,315</u>

EAST FELICIANA PARISH POLICE JURY
SLATKIN, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (ORAP BATH) AND ACTUAL

HEALTH UNIT
YEAR ENDED DECEMBER 31, 1997

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
TAXES:			
AD VALOREM	\$126,000	\$132,743	\$37,743
INTERDEPARTMENTAL:			
STATE REVENUE SHARING	22,000	30,649	8,649
INTEREST	10,000	37,588	27,588
TOTAL REVENUES	<u>147,800</u>	<u>200,980</u>	<u>53,960</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
OPERATIONS	20,000	22,246	(2,246)
GRANTS			
OPERATIONS	25,000	28,508	3,508
CAPITAL OUTLAY	-0-	3,225	(3,225)
TOTAL EXPENDITURES	<u>55,000</u>	<u>55,409</u>	<u>1409</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	82,800	145,491	53,491
FUND BALANCE, JANUARY 1	<u>897,651</u>	<u>897,651</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u>980,451</u>	<u>1,043,142</u>	<u>62,691</u>

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

SOLID WASTE
YEAR ENDED DECEMBER 31, 1987

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
TARES:			
SALES TAXES	\$740,000	\$622,040	\$117,960
INTEREST	20,500	48,251	\$27,751
TOTAL REVENUES	<u>760,500</u>	<u>670,291</u>	<u>90,209</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
OPERATIONS	20,000	22,500	2,500
SANITATION			
OPERATIONS	520,000	543,914	(23,914)
TOTAL EXPENDITURES	<u>540,000</u>	<u>566,414</u>	<u>26,414</u>
EXCESS OF REVENUES OVER EXPENDITURES	220,500	103,877	116,623
FUND BALANCE, JANUARY 1	<u>1,044,207</u>	<u>1,044,207</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u>1,264,707</u>	<u>1,148,084</u>	<u>116,623</u>

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (1987 BASIS) AND ACTUAL

COVERED
YEAR ENDED DECEMBER 31, 1987

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
FINES & FORFEITURES			
FINES	\$3,000	\$7,321	\$4,321
INTEREST	-0-	80	80
TOTAL REVENUES	3,000	7,401	4,401
EXPENDITURES:			
CURRENT:			
HEALTH			
OPERATIONS	3,000	-0-	3,000
CAPITAL OUTLAY	-0-	7,321	(7,321)
TOTAL EXPENDITURES	3,000	7,321	(4,321)
EXCESS OF REVENUES OVER EXPENDITURES	-0-	100	100
FUND BALANCE, JANUARY 1	3,709	3,709	-0-
FUND BALANCE, DECEMBER 31	3,709	3,810	100

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

FUND-A-CRIME
YEAR ENDED DECEMBER 31, 1977

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
INTERGOVERNMENTAL			
DEPARTMENT OF EDUCATION	\$47,000	\$46,889	\$111
RURAL DEVELOPMENT GRANT	15,000	14,998	(2)
MISCELLANEOUS			
COMMODITIES	-0-	200	200
TOTAL REVENUES	<u>62,000</u>	<u>62,087</u>	<u>188</u>
EXPENDITURES:			
CURRENT:			
HEALTH			
OPERATIONS	65,000	64,811	189
TOTAL EXPENDITURES	<u>65,000</u>	<u>64,811</u>	<u>189</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,000)</u>	<u>(2,724)</u>	<u>374</u>
FUND BALANCE, JANUARY 1	<u>6,594</u>	<u>6,594</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u>3,594</u>	<u>3,870</u>	<u>277</u>

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

EMERGENCY #11
YEAR ENDED DECEMBER 31, 1997

	REVISED BUDGET	ACTUAL	VARIANCE PAYABLE (UNFAVORABLE)
REVENUES:			
TAXES:			
AD VALOREM	\$48,000	\$44,399	\$4,601
TELEPHONE SURTAX	50,000	58,287	8,287
INTEREST	4,000	3,289	681
MISCELLANEOUS	110	107	13
TOTAL REVENUES	94,110	106,183	12,073
EXPENDITURES:			
CURRENT:			
CENTRAL GOVERNMENT OPERATIONS	22,300	23,350	1050
PUBLIC SAFETY OPERATIONS	96,800	98,854	(2,054)
CAPITAL OUTLAY	-0-	-0-	-0-
TOTAL EXPENDITURES	119,100	121,204	(2,104)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(24,990)	(15,021)	9,969
FUND BALANCE, JANUARY 1	159,389	159,389	-0-
FUND BALANCE, DECEMBER 31	95,399	144,368	8,969

FIDUCIARY FUNDS

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

Sales Tax Fund accounts for the collection of the Parish 2% sales tax and distribution thereof to the Roads and Bridges Fund (14) and the Solid Waste Fund (14).

Library Tax Fund accounts for the collection of the library's 3.38 mill ad valorem tax and distribution thereof to the Acadian Regional Library.

BOUY FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
COMBINED BALANCE SHEET
ASSET FUNDS
DECEMBER 31, 1927

	<u>SALES TAX</u>	<u>LICENSE TAX</u>	<u>TOTAL</u>
ASSETS			
RECEIVABLES:			
AD VALOREM TAXES	-0-	\$99,361	\$99,361
SALES TAXES	\$78,037	-0-	78,037
INTERGOVERNMENTAL	-0-	18,249	18,249
TOTAL ASSETS	<u>78,037</u>	<u>117,610</u>	<u>187,647</u>
LIABILITIES			
DUE TO OTHER FUNDS	\$41,338	\$-0-	\$41,338
DUE TO OTHER GOVERNMENTS	78,489	117,610	144,789
TOTAL LIABILITIES	<u>78,037</u>	<u>117,610</u>	<u>187,647</u>

**EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
COMMISSION STATEMENT OF ACTIVITY
AGENCY FUNDS
YEAR ENDING DECEMBER 31, 2007**

	<u>SALDO TAX</u>	<u>LIBRARY TAX</u>	<u>TOTAL</u>
BALANCE AT BEGINNING OF YEAR	\$-0-	-0-	\$0
Additions:			
Sales and Use Tax	\$820,343	-0-	\$820,343
Ad Valorem Taxes	-0-	\$108,666	108,666
State Revenue Sharing	-0-	27,374	27,374
Interest Income	2,245	220	2,465
Total Additions	\$822,648	136,660	\$959,307
Deductions:			
collection Fees	12,500	12,000	24,500
Road and Bridge Fund	608,882	-0-	608,882
Acadian Regional Library	-0-	119,849	119,849
Town of Clinton	108,475	-0-	108,475
Town of Jackson	108,155	-0-	108,155
Town of Slaughter	48,758	-0-	48,758
Village of Wilcox	18,669	-0-	18,669
Village of Hornwood	32,318	-0-	32,318
Total Deductions	\$822,648	132,849	\$955,497
BALANCE AT END OF YEAR	-0-	-0-	-0-

EAST LOUISIANA PARISH POLICE JURY
CLINTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 1977

COMPENSATION PAID TO BOARD MEMBERS

The schedule of compensation paid to Police Jurors is presented in compliance with House Concurrent Resolution No. 84 of the 1978 Session of the Louisiana Legislature. Compensation of the Police Jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 10:1203, the Police Jury has elected the monthly payment method of compensation. Under this method, the maximum salary allowed is \$1,200 per month; however, the president receives \$884 per month and the other jurors receive \$324 per month. Police Jurors can receive cash in lieu of medical coverage. Compensation paid to the Police Jury is as follows:

James P. Hunt, President	\$8,845
Myron L. Hall	4,400
Edward L. Brooks, Sr.	8,211
Mark Richardson	8,130
Richard C. Dudley	8,130
Clinton J. Maxwell	8,203
Clowis L. Matthews	8,111
Jerry D. Bunch	4,350
Louis J. Kent	8,211

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
SCHEDULE OF FEDERAL AGENCY EXPENDITURES
YEAR ENDED DECEMBER 31, 1997

PROGRAM TITLE	CFDA NUMBER	FEDERAL REVENUE RECEIVED	FEDERAL REVENUE RECOGNIZED	TOTAL EXPENDITURES
<u>E. S. DEPARTMENT OF AGRICULTURE</u>				
PASSED THROUGH:				
LOUISIANA DEPARTMENT OF SOCIAL SERVICES				
Food Stamp (Coupons)	18.551	\$418,010	\$1,369,125	\$1,369,125 *
Food Stamp	18.551	11,599	11,599	11,599
PASSED THROUGH:				
LOUISIANA DEPARTMENT OF EDUCATION				
Summer Food	10.559	46,989	46,989	46,989
PASSED THROUGH:				
LOUISIANA DEPARTMENT OF AGRICULTURE				
Food Distribution	10.550	293	293	293
		<u>674,791</u>	<u>1,427,916</u>	<u>1,427,916</u>
<u>E. S. DEPARTMENT OF TRANSPORTATION</u>				
PASSED THROUGH:				
LOUISIANA DEPARTMENT OF TRANSPORTATION				
VIA	20.608	38,465	38,465	38,465
<u>M. S. DEPARTMENT OF JUSTICE</u>				
Local Law Enforcement	**	-0-	16,389	16,389
Church Arson Prevention	***	-0-	4,699	4,699
			<u>20,988</u>	<u>20,988</u>
GRAND TOTAL		<u>713,286</u>	<u>1,487,380</u>	<u>1,487,380</u>

* Major Grant
 ** 896-18-VI-1234
 *** 8968800135

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
NEW ORLEANS, LOUISIANA 70112
(504) 763-3829

NO. 0001
OFFICE: 1000 PULASKI BLVD.
SUITE 1000, NEW ORLEANS, LA 70112

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

May 29, 1998

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

I have audited the financial statements of the East Feliciana Parish Police Jury as of and for the year ended December 31, 1997, and have issued my report thereon dated May 29, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether East Feliciana Parish Police Jury's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered new's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operations that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgement, could adversely affect its ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

I noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management, and Federal awarding agencies and pass-through entities. However, this report is a matter of public record and distribution is not limited.

Respectively submitted,

D. M. C. Double

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
MEMBER AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
15041 763-3829

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

May 20, 1990

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

Compliance

I have audited the compliance of East Feliciana Parish Police Jury with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1987. The organization's major federal programs are identified in the schedule of federal financial assistance. Compliance with the requirements of law, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Organization's management. My responsibility is to express an opinion on the Organization's compliance based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program occurred. An audit includes examining, on a test basis, evidence about the organization's compliance with those requirements and performing such other procedures as I considered in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Organization's compliance with those requirements.

In my opinion, the Organization complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1987.

Internal Control Over Compliance

The management of the Organization is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, we considered the Organization's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of the management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and dissemination is not limited.

Respectfully submitted,



EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
FISCAL YEAR'S FINDINGS
DECEMBER 31, 1997

CONDITION: The Roads and Bridges and Criminal Court Funds had a fund deficit of \$288,059.

STATUS: The Roads and Bridges's fund deficit increased to \$324,004.

* * * *

CONDITION: Actual expenditures exceeded budgeted expenditures for the Health Unit Fund by \$3,484; the Emergency 911 Fund by \$1,848.

STATUS: Actual expenditures exceeded budgeted expenditures for the Health Unit Fund by \$409; the Emergency 911 Fund by \$3,500; plus Solid Waste by \$8,414; and coroner by \$4,321.

* * * *

DESCRIPTION: Two hundred sixty-three meals were disallowed for incomplete components.

STATUS: No disallowed cost were noted in 1997.

* * * *

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
OVERSIGHT MEET
SCHEDULE OF CURRENT YEAR'S FINANCING
DECEMBER 31, 1997

REPORTABLE CONDITION: The Roads & Bridges Fund has a fund deficit of \$108,854.

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

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

RECOMMENDATION: I recommend continued budget monitoring and selective improvements.

MANAGEMENT RESPONSE: See corrective action plan.

* * * *

REPORTABLE CONDITION: The following individual funds have actual expenditures over budgeted expenditures for the year ended December 31, 1997:

	REVISED BUDGET	ACTUAL	UNFAVORABLE VARIANCE
SPECIAL REVENUE FUNDS			
Health Unit	655,800	668,489	\$12,689
Solid Waste	548,800	558,618	9,818
Coverer	3,800	7,323	3,523
Emergency #11	118,300	121,887	3,587

CAUSE: The over expenditures occurred due to operations.

EFFECT: Expenditures exceeded appropriations.

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

MANAGEMENT RESPONSE: See corrective action plan.

* * * *



East Feliciana Parish Police Jury

12084 Mainline Street
Post Office Box 4217
Clinton, Louisiana 70522
(504) 483-8817
fax (504) 483-2100



June 9, 1998

MEMBERS

MEMBER
James A. Hunt

VIC-PRESIDENT
Leslie J. Hunt

SEC. TREASURER
Scott G. Sibley

MEMBERS

DEPT. 1-A
Joseph P. Hunt
2409 Mississippi
Clinton, LA 70522

DEPT. 1-B
Wayne L. Koff
PO Box 188
Gretna, LA 70508

DEPT. 2
Gregory L. Siskind, Jr.
1108 Nicholson Street
Jackson, LA 70228

DEPT. 3
Burt Richardson
207 Hwy 101
Breaux, LA 70520

DEPT. 4
Richard C. Easley
PO Box 117
Jackson, LA 70228

DEPT. 4-B
Edward Mouton
2108 Hwy. 10
Jackson, LA 70228

DEPT. 5
Charles J. Matthews
PO Box 377
Clinton, LA 70522

DEPT. 6
Jerry B. Bunch
PO Box 9622
Clinton, LA 70522

DEPT. 7
Leslie A. Hunt
PO Box 7996
Clinton, LA 70522

Mr. Don Deville, CPA
7029 Blaincourt
Baton Rouge, LA 70810

RE: East Feliciana Parish Police Jury - Correction Action Plan

Dear Mr. Deville:

In response to your reportable conditions noted in the December 31, 1997 audit of the following information:

Road and Bridge Fund Deficit

The parish is continuing to monitor the deficit that exists in the Road and Bridge Fund. A substantial portion of this deficit has accumulated over a period of several years. The parish management is reluctant to fund this deficit with funds from the General Fund because they anticipate that at some future date the Road and Bridge Fund may generate sufficient revenues to repay these funds. If they choose to contribute this money from another fund, it would not be possible for them to collect on the funds that have been advanced to the Road and Bridge Fund in prior years.

The Jury has recently implemented a new software program that gives them the capability to monitor expenditures on a more frequent and detailed basis. That software was fully implemented in the latter part of 1997. Consequently, the full benefit was not available during the whole year. With that software now in place, it is possible for the Jury to monitor their revenues and expenditures on a periodic basis.

Expenditures Exceeded Budget

The Police Jury installed a new software program during 1997 that provides more timely information and reporting capabilities which will allow the Jury to monitor its budget on a more frequent and detailed basis.

The Health Unit and the Solid Waste Funds have substantial fund balances which are more than sufficient to cover the excess expenditures. These funds will still

Mr. Don Deville
June 8, 1988
Page 3

be monitored on a periodic basis in order to control expenditures or make appropriate changes to the budget.

The Coroner Fund is a dedicated fund for use at the discretion of the coroner. The expenditures that exceeded the budget came in the latter part of 1987 and were authorized by the coroner. All available funds will be included in the 1988 budget in order to prevent the coroner's office from exceeding their budget expenditures. Jury personnel did not have control over this budget, and, consequently, cannot dictate how the coroner's office spends the money.

The Emergency Oil Fund exceeded the budget for 1987. The Jury has evaluated those expenditures, and some have been transferred to the General Fund which was part of a cost allocation plan that was established several years ago.

Since the Emergency Oil Fund does not have the funds available to pay these costs, expenditures are being paid by the General Fund. This should allow management to operate within the available funds for the Oil program.

The Police Jury believes that the improved software will significantly strengthen the control over the budget by allowing a more frequent and detailed monitoring process. If you need any additional information concerning this corrective action plan, please advise.

Sincerely,



Judith G. Kelly
Secretary-Treasurer